

TREASURY DEPARTMENT  
UNITED STATES INTERNAL REVENUE

# STATISTICS OF INCOME

FROM

RETURNS OF NET INCOME FOR 1923

INCLUDING STATISTICS FROM FEDERAL ESTATE TAX RETURNS  
AND FEDERAL GIFT TAX RETURNS



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



WASHINGTON  
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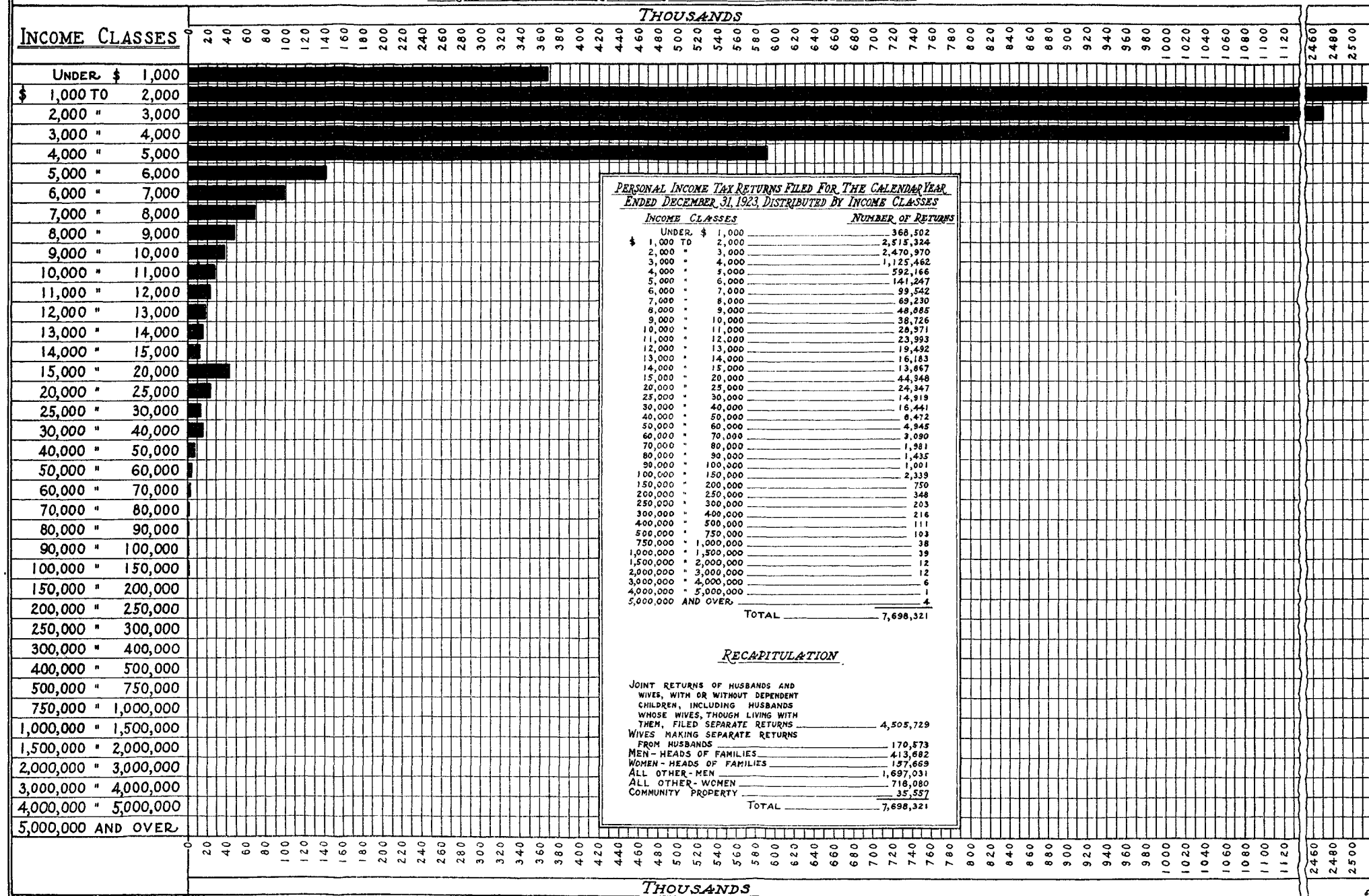
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CHART SHOWING BY INCOME CLASSES  
**THE NUMBER OF PERSONAL INCOME TAX RETURNS FILED**  
 FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1923



**PERSONAL INCOME TAX RETURNS FILED FOR THE CALENDAR YEAR  
 ENDED DECEMBER 31, 1923, DISTRIBUTED BY INCOME CLASSES**

INCOME CLASSES	NUMBER OF RETURNS
UNDER \$ 1,000	368,502
\$ 1,000 TO 2,000	2,515,324
2,000 " 3,000	2,470,970
3,000 " 4,000	1,125,462
4,000 " 5,000	592,166
5,000 " 6,000	141,247
6,000 " 7,000	99,542
7,000 " 8,000	69,230
8,000 " 9,000	48,885
9,000 " 10,000	38,726
10,000 " 11,000	29,571
11,000 " 12,000	23,993
12,000 " 13,000	19,492
13,000 " 14,000	16,183
14,000 " 15,000	13,867
15,000 " 20,000	44,348
20,000 " 25,000	24,347
25,000 " 30,000	14,919
30,000 " 40,000	15,441
40,000 " 50,000	8,472
50,000 " 60,000	4,845
60,000 " 70,000	2,090
70,000 " 80,000	1,981
80,000 " 90,000	1,435
90,000 " 100,000	1,001
100,000 " 150,000	2,339
150,000 " 200,000	750
200,000 " 250,000	348
250,000 " 300,000	203
300,000 " 400,000	216
400,000 " 500,000	111
500,000 " 750,000	103
750,000 " 1,000,000	38
1,000,000 " 1,500,000	39
1,500,000 " 2,000,000	12
2,000,000 " 3,000,000	12
3,000,000 " 4,000,000	6
4,000,000 " 5,000,000	1
5,000,000 AND OVER	4
<b>TOTAL</b>	<b>7,698,321</b>

**RECAPITULATION**

JOINT RETURNS OF HUSBANDS AND WIVES, WITH OR WITHOUT DEPENDENT CHILDREN, INCLUDING HUSBANDS WHOSE WIVES, THOUGH LIVING WITH THEM, FILED SEPARATE RETURNS	4,505,729
WIVES MAKING SEPARATE RETURNS FROM HUSBANDS	170,873
MEN - HEADS OF FAMILIES	413,682
WOMEN - HEADS OF FAMILIES	157,659
ALL OTHER MEN	1,697,031
ALL OTHER WOMEN	718,080
COMMUNITY PROPERTY	35,557
<b>TOTAL</b>	<b>7,698,321</b>

# STATISTICS OF INCOME, CALENDAR YEAR 1923

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
*Washington, D. C., September 25, 1925.*

SIR: I have the honor to transmit herewith the following statistics compiled from the returns of individuals, corporations, and partnerships reporting net income for the calendar year ended December 31, 1923, which returns were filed in 1924. There are likewise included herein tables prepared from the Federal estate-tax returns and Federal gift-tax returns filed from January 1 to December 31, 1924, inclusive.

## PERSONAL AND CORPORATION INCOME-TAX RETURNS

The number of personal returns filed was 7,698,321, the aggregate net income \$24,840,137,364, and the tax \$663,651,505. The figures given herein are as revised and differ from those contained in the Preliminary Report, Statistics of Income, in which there was a duplication of the returns in several of the income classes having net income in excess of \$5,000, with a shortage in the classes showing net income of less than \$5,000. As compared with 1922, the returns for 1923 show an increase of 910,840, or 13.42 per cent, and an increase in total net income amounting to \$3,503,924,834, or 16.42 per cent, but a decrease of \$197,405,803, or 22.93 per cent, in the total tax. The number of corporations filing income-tax returns was 398,933, of which 233,339 reported net income amounting to \$8,321,529,134 and income tax of \$937,106,798.

For the calendar year 1922 the number of corporation returns was 382,883, of which 212,535 reported net income totaling \$6,963,-811,143 and tax aggregating \$783,776,268.

The aggregate net income and total tax (personal and corporation) for each of the years 1917-1923, inclusive, are as follows:

Year	Net income		Tax			
	Amount	Increase or decrease (-)	Income tax	War-profits and excess-profits tax	Total	Increase or decrease (-)
1917-----	\$24,382,743,418		\$1,093,941,202	\$1,739,997,521	\$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	2,013,165,992	1,431,805,690	3,444,971,682	--841,514,575
1920-----	31,638,283,996	2,367,374,090	1,711,561,978	988,726,351	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
1923-----	33,161,666,498	4,861,642,825	1,600,758,303		1,600,758,303	--44,075,273

## 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 on July 1, 1923, as estimated by the Bureau of the Census. The proportion of the population filing returns was 6.94 per cent. The per capita net income reported was \$223.79 and the per capita income tax was \$5.98. For the preceding year, based on the estimate of population as of July 1, 1922, 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 tax was \$7.86.

The average net income per return for 1923 was \$3,226.70, the average amount of tax \$86.21, and the average tax rate 2.67 per cent.

*Personal returns, by States and Territories, and per capita distribution, calendar year 1923*

State or Territory	Population as of July 1, 1923 (Bureau of the Census estimate)	Per cent of population filing returns	Returns		Net income		Tax	
			Number	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Alabama.....	2,423,912	2.11	51,049	0.66	\$159,064,390	0.64	\$2,840,975	0.43
Arizona.....	380,960	6.01	22,899	.29	59,526,474	.24	603,100	.09
Arkansas.....	1,816,287	1.97	35,788	.46	109,793,634	.44	2,050,416	.31
California.....	3,805,153	13.59	517,109	6.72	1,697,902,803	6.84	39,958,780	6.02
Colorado.....	990,320	7.31	72,366	.94	200,572,724	.81	3,267,732	.49
Connecticut.....	1,476,483	10.15	149,820	1.95	473,804,719	1.91	11,199,184	1.66
Delaware.....	230,460	8.33	19,202	.25	57,186,685	.23	1,402,093	.21
District of Columbia.....	475,966	15.92	75,796	.98	284,622,234	1.15	8,083,050	1.22
Florida.....	1,046,287	4.74	49,591	.64	156,500,260	.63	3,693,955	.56
Georgia.....	2,999,196	2.38	71,341	.93	222,888,344	.90	3,766,159	.57
Hawaii.....	272,392	4.56	12,421	.16	42,829,250	.17	1,319,276	.20
Idaho.....	470,179	5.32	25,012	.32	58,393,333	.24	426,196	.06
Illinois.....	6,790,524	9.96	676,489	8.79	2,272,960,122	9.15	62,880,119	9.48
Indiana.....	3,013,134	5.94	178,831	2.32	510,507,072	2.05	7,882,768	1.19
Iowa.....	2,468,643	5.50	135,864	1.76	363,242,331	1.46	4,126,470	.62
Kansas.....	1,797,489	4.80	86,291	1.12	215,346,538	.87	2,118,957	.32
Kentucky.....	2,462,317	3.21	79,091	1.03	214,415,879	.86	3,723,960	.56
Louisiana.....	1,849,746	3.65	67,440	.88	213,802,450	.86	4,438,454	.67
Maine.....	777,259	6.23	48,435	.63	142,964,209	.58	2,785,696	.42
Maryland.....	1,505,295	8.49	127,770	1.66	401,259,584	1.61	11,540,437	1.74
Massachusetts.....	4,027,545	10.31	415,100	5.39	1,413,015,994	5.69	42,527,993	6.41
Michigan.....	3,977,821	8.80	350,072	4.55	1,041,933,086	4.19	28,051,017	4.23
Minnesota.....	2,499,396	5.38	134,360	1.75	372,376,782	1.50	7,083,527	1.07
Mississippi.....	1,790,618	1.56	27,851	.36	83,494,009	.34	1,685,439	.25
Missouri.....	3,443,971	5.58	192,282	2.50	605,275,520	2.44	13,085,218	1.97
Montana.....	611,199	7.00	42,809	.56	99,255,947	.40	721,406	.11
Nebraska.....	1,333,922	5.29	70,545	.92	195,152,562	.78	2,534,257	.38
Nevada.....	77,407	13.52	10,467	.14	25,711,611	.10	241,291	.04
New Hampshire.....	447,592	8.24	36,876	.48	104,852,122	.42	1,643,150	.25
New Jersey.....	3,378,963	8.68	293,503	3.81	1,050,741,177	4.23	30,552,642	4.60
New Mexico.....	372,265	3.28	12,202	.16	32,667,610	.13	337,354	.05
New York.....	10,843,661	11.27	1,221,654	15.87	4,565,314,898	18.39	192,311,565	28.98
North Carolina.....	2,686,325	2.54	68,191	.89	206,638,618	.83	4,767,257	.72
North Dakota.....	672,041	2.69	18,054	.23	42,973,996	.17	276,288	.04
Ohio.....	6,117,122	7.57	463,017	6.01	1,457,696,567	5.87	33,061,877	4.98
Oklahoma.....	2,162,079	3.25	70,189	.91	221,293,177	.89	3,909,926	.59
Oregon.....	823,270	8.40	69,123	.90	189,854,013	.76	2,891,804	.44
Pennsylvania.....	9,100,326	8.14	740,478	9.62	2,478,751,471	9.98	73,266,630	11.04
Rhode Island.....	626,672	10.68	66,965	.87	214,749,602	.86	6,658,089	1.01
South Carolina.....	1,744,408	1.62	28,225	.37	87,031,355	.35	1,555,315	.23
South Dakota.....	655,532	3.35	21,928	.28	50,170,861	.20	350,312	.05
Tennessee.....	2,393,077	2.89	69,081	.90	226,033,948	.91	4,283,805	.65
Texas.....	4,939,630	4.06	200,683	2.61	613,494,900	2.47	10,678,022	1.61
Utah.....	476,812	6.34	30,242	.39	79,943,306	.32	725,908	.11
Vermont.....	352,428	6.17	21,752	.28	64,800,009	.26	1,332,822	.20
Virginia.....	2,398,441	3.23	77,451	1.01	242,586,945	.98	3,669,294	.55
Washington <sup>1</sup> .....	1,489,034	9.14	136,057	1.77	351,985,059	1.42	3,925,801	.60
West Virginia.....	1,551,156	5.75	89,263	1.16	260,343,202	1.05	3,875,864	.58
Wisconsin.....	2,739,574	7.08	194,050	2.52	547,039,928	2.20	9,019,076	1.36
Wyoming.....	211,864	10.97	23,246	.30	57,376,054	.23	520,769	.08
Total.....	110,996,153	6.94	7,698,321	100.00	24,840,137,364	100.00	663,651,505	100.00

<sup>1</sup> Includes Alaska.

*Personal returns, by States and Territories, and per capita distribution, calendar year 1923—Continued*

State or Territory	Average net income per return	Per capita net income reported	Average income tax per return	Per capita income tax	Per cent of increase or decrease (—) as to 1922 <sup>2</sup>		
					Number of returns	Net income	Tax
Alabama.....	\$3, 115. 91	\$65. 62	\$55. 65	\$1. 17	17. 05	25. 34	—1. 77
Arizona.....	2, 599. 52	156. 25	26. 34	1. 58	14. 04	22. 84	—12. 22
Arkansas.....	3, 067. 89	60. 45	57. 29	1. 13	11. 58	14. 82	—11. 41
California.....	3, 283. 45	446. 21	77. 27	10. 50	22. 85	25. 07	—8. 73
Colorado.....	2, 771. 64	202. 53	45. 16	3. 30	7. 27	8. 67	—32. 89
Connecticut.....	3, 162. 49	320. 90	74. 75	7. 59	16. 65	17. 94	—14. 71
Delaware.....	2, 978. 16	248. 14	73. 02	6. 08	12. 02	5. 94	—23. 54
District of Columbia.....	3, 755. 11	597. 99	106. 64	16. 98	—2. 73	23. 04	—3. 04
Florida.....	3, 155. 82	149. 58	74. 49	3. 53	19. 41	18. 52	—9. 01
Georgia.....	3, 124. 27	74. 32	52. 79	1. 26	1. 93	11. 76	—17. 37
Hawaii.....	3, 448. 18	157. 23	106. 21	4. 84	7. 10	15. 37	—4. 91
Idaho.....	2, 334. 61	124. 19	17. 04	. 91	7. 03	14. 12	—10. 97
Illinois.....	3, 359. 94	334. 72	92. 95	9. 26	10. 09	17. 91	—18. 55
Indiana.....	2, 854. 69	169. 43	44. 08	2. 62	16. 53	19. 73	—17. 70
Iowa.....	2, 673. 57	147. 14	30. 37	1. 67	3. 03	1. 02	—24. 51
Kansas.....	2, 495. 59	119. 80	24. 56	1. 18	—7. 2	2. 03	—34. 72
Kentucky.....	2, 711. 00	87. 08	47. 08	1. 51	13. 53	7. 18	—20. 37
Louisiana.....	3, 170. 26	115. 58	65. 81	2. 40	. 70	4. 98	—17. 09
Maine.....	2, 951. 67	183. 93	57. 51	3. 58	12. 53	10. 09	—28. 51
Maryland.....	3, 140. 48	266. 57	90. 32	7. 67	15. 22	3. 73	—24. 89
Massachusetts.....	3, 404. 04	350. 84	102. 45	10. 56	4. 49	14. 15	—26. 40
Michigan.....	2, 976. 34	261. 94	80. 13	7. 05	30. 64	30. 83	—19. 77
Minnesota.....	2, 771. 49	148. 99	52. 72	2. 83	9. 34	6. 78	—24. 80
Mississippi.....	2, 997. 88	46. 63	60. 52	. 94	3. 54	8. 46	—6. 55
Missouri.....	3, 147. 85	175. 75	68. 05	3. 80	10. 68	14. 99	—18. 08
Montana.....	2, 318. 58	162. 39	16. 85	1. 18	12. 52	18. 30	—29. 91
Nebraska.....	2, 766. 35	146. 30	35. 92	1. 90	4. 51	9. 66	—19. 94
Nevada.....	2, 456. 45	332. 16	23. 05	3. 12	7. 65	14. 80	—6. 74
New Hampshire.....	2, 843. 37	234. 26	44. 56	3. 67	16. 01	22. 52	—22. 99
New Jersey.....	3, 580. 00	310. 97	104. 10	9. 04	—2. 76	1. 79	—25. 45
New Mexico.....	2, 677. 23	87. 75	27. 65	. 91	5. 62	12. 71	—12. 09
New York.....	3, 737. 00	421. 01	157. 42	17. 73	10. 78	11. 06	—29. 80
North Carolina.....	3, 030. 29	76. 92	69. 91	1. 77	17. 55	20. 19	—2. 88
North Dakota.....	2, 380. 30	63. 94	15. 30	. 41	—3. 71	—1. 81	—39. 04
Ohio.....	3, 148. 26	238. 30	71. 41	5. 40	26. 85	27. 99	—15. 90
Oklahoma.....	3, 152. 82	102. 35	55. 71	1. 81	—2. 60	1. 72	—39. 04
Oregon.....	2, 746. 61	230. 61	41. 84	3. 51	11. 71	17. 76	—31. 79
Pennsylvania.....	3, 347. 50	272. 38	98. 95	8. 05	25. 98	23. 59	—21. 70
Rhode Island.....	3, 206. 89	342. 68	99. 43	10. 62	33. 72	25. 28	—28. 80
South Carolina.....	3, 083. 48	49. 89	55. 10	. 89	5. 19	19. 62	22. 63
South Dakota.....	2, 287. 98	76. 53	15. 98	. 53	2. 15	2. 49	—36. 15
Tennessee.....	3, 272. 01	94. 45	62. 01	1. 79	8. 69	18. 51	—12. 62
Texas.....	3, 057. 03	124. 20	53. 21	2. 16	7. 39	12. 38	—24. 37
Utah.....	2, 643. 45	167. 66	24. 00	1. 52	10. 68	18. 01	—24. 06
Vermont.....	2, 979. 04	183. 87	61. 27	3. 78	21. 51	25. 45	—15. 30
Virginia.....	3, 132. 13	101. 14	47. 38	1. 53	8. 29	17. 03	—25. 41
Washington.....	2, 587. 04	236. 38	28. 85	2. 64	10. 42	17. 12	—23. 75
West Virginia.....	2, 916. 59	167. 84	43. 42	2. 50	28. 43	32. 30	—15. 64
Wisconsin.....	2, 819. 07	199. 68	46. 48	3. 29	20. 89	36. 19	—1. 18
Wyoming.....	2, 468. 21	270. 82	22. 40	2. 46	5. 93	17. 51	—24. 20
Total.....	3, 226. 70	223. 79	86. 21	5. 98	13. 42	16. 42	—22. 93

<sup>1</sup> Includes Alaska.

<sup>2</sup> Minus sign (—) indicates decrease.

54441—25†—2

REDUCTION OF INCOME TAX PAYABLE IN 1924 (PERSONAL RETURNS)

The taxes shown in the tabulations herein represent the amounts reported on the returns, less the 25 per cent reduction provided for in the revenue act of 1924, quoted below:

SEC. 1200 (a). Any taxpayer making return, for the calendar year 1923, of the taxes imposed by Parts I and II of Title II of the revenue act of 1921 shall be entitled to an allowance by credit or refund of 25 per centum of the amount shown as the tax upon his return.

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 1923

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 .....	368, 502	4. 79	7, 698, 321	368, 502	100. 00	4. 79
\$1,000 to \$2,000 .....	2, 515, 324	32. 67	7, 329, 819	2, 883, 826	95. 21	37. 46
\$2,000 to \$3,000 .....	2, 470, 970	32. 09	4, 814, 495	5, 354, 796	62. 54	69. 55
\$3,000 to \$5,000 .....	1, 717, 628	22. 32	2, 343, 525	7, 072, 424	30. 45	91. 87
\$5,000 to \$10,000 .....	397, 630	5. 164	625, 897	7, 470, 054	8. 13	97. 034
\$10,000 to \$25,000 .....	171, 801	2. 232	228, 267	7, 641, 855	2. 966	99. 266
\$25,000 to \$50,000 .....	39, 832	. 516	56, 466	7, 681, 687	. 734	99. 782
\$50,000 to \$100,000 .....	12, 452	. 162	16, 634	7, 694, 139	. 218	99. 944
\$100,000 to \$150,000 .....	2, 339	. 031	4, 182	7, 696, 478	. 056	99. 975
\$150,000 to \$300,000 .....	1, 301	. 018	1, 843	7, 697, 779	. 025	99. 993
\$300,000 to \$500,000 .....	327	. 004	542	7, 698, 106	. 007	99. 997
\$500,000 to \$1,000,000 .....	141	. 002	215	7, 698, 247	. 003	99. 999
\$1,000,000 and over .....	74	. 001	74	7, 698, 321	. 001	100. 00
Total .....	7, 698, 321	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 .....	\$252, 513, 019	1. 02	\$24, 840, 137, 364	\$252, 513, 019	100. 00	1. 02
\$1,000 to \$2,000 .....	3, 683, 428, 617	14. 83	24, 587, 624, 345	3, 935, 941, 636	98. 98	15. 85
\$2,000 to \$3,000 .....	6, 069, 132, 445	24. 43	20, 904, 135, 728	10, 005, 074, 081	84. 15	40. 28
\$3,000 to \$5,000 .....	6, 461, 142, 951	26. 01	14, 835, 063, 283	16, 466, 217, 032	59. 72	66. 29
\$5,000 to \$10,000 .....	2, 717, 991, 529	10. 94	8, 373, 920, 332	19, 184, 208, 561	33. 71	77. 23
\$10,000 to \$25,000 .....	2, 558, 361, 589	10. 30	5, 655, 928, 803	21, 742, 570, 150	22. 77	87. 53
\$25,000 to \$50,000 .....	1, 350, 680, 468	5. 44	3, 097, 567, 214	23, 093, 250, 618	12. 47	92. 97
\$50,000 to \$100,000 .....	833, 898, 237	3. 36	1, 746, 886, 746	23, 927, 148, 855	7. 03	96. 33
\$100,000 to \$150,000 .....	280, 656, 213	1. 13	912, 988, 509	24, 207, 805, 068	3. 67	97. 46
\$150,000 to \$300,000 .....	260, 584, 012	1. 05	632, 332, 296	24, 468, 389, 080	2. 54	98. 51
\$300,000 to \$500,000 .....	124, 569, 194	. 50	371, 748, 284	24, 592, 958, 274	1. 49	99. 01
\$500,000 to \$1,000,000 .....	95, 107, 209	. 38	247, 179, 090	24, 688, 065, 483	. 99	99. 39
\$1,000,000 and over .....	152, 071, 881	. 61	152, 071, 881	24, 840, 137, 364	. 61	100. 00
Total .....	24, 840, 137, 364	100. 00				

Simple and cumulative distribution of personal returns, by income classes, calendar year 1923—Continued

Income classes	Tax					
	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.....	\$316, 602	0. 05	\$663, 651, 505	\$316, 602	100. 00	0. 05
\$1,000 to \$2,000.....	18, 190, 038	2. 74	663, 334, 903	18, 506, 640	99. 95	2. 79
\$2,000 to \$3,000.....	16, 570, 881	2. 50	645, 144, 865	35, 077, 521	97. 21	5. 29
\$3,000 to \$5,000.....	45, 969, 794	6. 92	628, 573, 984	81, 047, 315	94. 71	12. 21
\$5,000 to \$10,000.....	55, 480, 078	8. 36	582, 604, 190	136, 527, 393	87. 79	20. 57
\$10,000 to \$25,000.....	103, 865, 711	15. 65	527, 124, 112	240, 393, 104	79. 43	36. 22
\$25,000 to \$50,000.....	103, 600, 750	15. 61	423, 258, 401	343, 993, 854	63. 78	51. 83
\$50,000 to \$100,000.....	108, 878, 597	16. 41	319, 657, 651	452, 872, 451	48. 17	68. 24
\$100,000 to \$150,000.....	55, 719, 390	8. 40	210, 779, 054	508, 591, 841	31. 76	76. 64
\$150,000 to \$300,000.....	62, 104, 203	9. 36	155, 059, 664	570, 696, 044	23. 36	86. 00
\$300,000 to \$500,000.....	31, 068, 552	4. 77	92, 955, 461	602, 364, 596	14. 00	90. 77
\$500,000 to \$1,000,000.....	25, 498, 434	3. 84	61, 286, 909	627, 863, 030	9. 23	94. 61
\$1,000,000 and over.....	35, 788, 475	5. 39	35, 788, 475	663, 651, 505	5. 39	100. 00
Total.....	663, 651, 505	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 1923

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.....	4, 505, 729	58. 53	\$16, 762, 983, 344	67. 48	\$418, 258, 314	63. 02
Wives making separate returns from husbands.....	170, 573	2. 22	849, 072, 012	3. 41	46, 548, 422	7. 02
Heads of families, men.....	413, 682	5. 37	1, 191, 732, 079	4. 80	23, 658, 958	3. 56
Heads of families, women.....	157, 669	2. 05	449, 677, 714	1. 81	10, 207, 976	1. 54
All other, men.....	1, 697, 631	22. 04	3, 633, 625, 088	14. 63	99, 193, 757	14. 95
All other, women.....	718, 080	9. 33	1, 690, 728, 371	6. 81	54, 440, 299	8. 20
Community property income.....	35, 557	. 46	262, 318, 756	1. 06	11, 343, 779	1. 71
Total.....	7, 698, 321	100. 00	24, 840, 137, 364	100. 00	663, 651, 505	100. 00

## INCOME EXEMPT FROM NORMAL TAX (PERSONAL RETURNS)

The net income specifically exempt from normal tax through 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 1923*

Distribution	Amount	Per cent
<b>Exemptions from normal tax:</b>		
Personal exemption and credit for dependents.....	\$17, 284, 660, 685	-----
Dividends.....	3, 126, 503, 482	-----
Interest on Government obligations not wholly exempt from tax.....	43, 941, 095	-----
Capital net gain from sale of assets held for more than two years.....	305, 393, 768	-----
Total.....	20, 760, 499, 030	-----
Less exemptions in excess of net income.....	2, 862, 007, 314	-----
Net income exempt from normal tax.....	17, 898, 491, 716	72.05
Prior year losses.....	34, 266, 149	.14
Net income subject to normal tax.....	6, 907, 379, 499	27.81
Total net income.....	24, 840, 137, 364	100.00

## SOURCES OF INCOME (PERSONAL RETURNS)

In the table immediately following is shown the distribution of the net income according to its origin; that is, personal industry or property:

*Distribution by sources, personal income, calendar year 1923*

Source of income	Amount	Per cent
<b>Personal industry:</b>		
Salaries, wages, commissions, bonuses, directors' fees, etc.....	\$14, 230, 208, 826	48.53
Business, trade, commerce, partnerships, farming, and profits from incidental sales of real estate, stocks, bonds, and other property.....	7, 587, 174, 983	25.88
Total.....	21, 817, 380, 809	74.41
<b>Property:</b>		
Rents and royalties.....	1, 816, 280, 109	6.20
Interest on bonds, notes, etc., including fiduciary income.....	2, 558, 763, 403	8.73
Dividends.....	3, 126, 503, 482	10.66
Total.....	7, 501, 546, 994	25.59
Total income.....	29, 318, 927, 803	100.00
General deductions.....	4, 478, 790, 439	15.28
Net income.....	24, 840, 137, 364	84.72



SOURCES OF INCOME AND DEDUCTIONS BY INCOME CLASSES (PERSONAL RETURN<sup>3</sup>)

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 1923*

Income classes	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.....	\$483,950,988	\$320,290,516	66.18	\$163,660,472	33.82
\$1,000 to \$2,000.....	4,487,829,542	3,820,026,487	85.12	667,803,055	14.88
\$2,000 to \$3,000.....	6,825,665,757	5,831,270,426	85.43	994,395,331	14.57
\$3,000 to \$5,000.....	7,505,722,017	5,912,513,390	78.77	1,593,208,627	21.23
\$5,000 to \$10,000.....	3,183,407,871	2,309,003,302	72.53	874,404,569	27.47
\$10,000 to \$25,000.....	3,060,945,346	1,875,535,776	61.27	1,185,409,570	38.73
\$25,000 to \$50,000.....	1,630,971,585	832,183,086	51.02	798,788,499	48.98
\$50,000 to \$100,000.....	1,013,160,890	453,722,206	44.78	559,438,684	55.22
\$100,000 to \$150,000.....	349,042,129	143,440,001	41.10	205,602,128	58.90
\$150,000 to \$300,000.....	320,822,772	128,852,230	40.16	191,970,542	59.84
\$300,000 to \$500,000.....	156,855,329	63,361,161	40.39	93,494,168	59.61
\$500,000 to \$1,000,000.....	121,599,034	45,623,024	37.52	75,976,010	62.48
\$1,000,000 and over.....	178,954,543	81,559,204	45.58	97,395,339	54.42
Total.....	29,318,927,803	21,817,380,809	74.41	7,501,546,994	25.59

Income classes	General deductions		Net income	
	Amount	Per cent of total income in each class	Amount	Per cent of total income in each class
Under \$1,000.....	\$231,437,969	47.82	\$252,513,019	52.18
\$1,000 to \$2,000.....	804,400,925	17.93	3,683,428,617	82.07
\$2,000 to \$3,000.....	756,533,312	11.09	6,069,132,445	88.91
\$3,000 to \$5,000.....	1,044,579,066	13.92	6,461,142,951	86.08
\$5,000 to \$10,000.....	465,416,342	14.62	2,717,991,529	85.38
\$10,000 to \$25,000.....	502,583,757	16.42	2,558,361,589	83.58
\$25,000 to \$50,000.....	280,291,117	17.19	1,350,680,468	82.81
\$50,000 to \$100,000.....	179,262,653	17.69	833,898,237	82.31
\$100,000 to \$150,000.....	68,385,916	19.59	280,656,213	80.41
\$150,000 to \$300,000.....	60,238,760	18.77	260,584,012	81.23
\$300,000 to \$500,000.....	32,286,135	20.58	124,569,194	79.42
\$500,000 to \$1,000,000.....	26,491,825	21.79	95,107,209	78.21
\$1,000,000 and over.....	26,882,662	15.02	152,071,881	84.98
Total.....	4,478,790,439	15.28	24,840,137,364	84.72

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 1923*

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.....	\$181,429,314	\$111,941,484	\$16,628,895	\$10,290,823	-----
\$1,000 to \$2,000.....	3,064,842,454	611,194,913	106,404,716	37,584,404	-----
\$2,000 to \$3,000.....	4,366,940,370	1,129,816,219	209,533,428	124,980,409	-----
\$3,000 to \$5,000.....	3,450,029,457	1,810,340,762	420,726,547	231,416,624	-----
\$5,000 to \$10,000.....	1,410,310,370	494,186,718	260,382,324	144,123,890	-----
\$10,000 to \$25,000.....	1,049,088,266	342,403,807	297,610,667	186,433,036	-----
\$25,000 to \$50,000.....	410,302,509	137,018,164	178,060,337	84,465,777	\$22,336,299
\$50,000 to \$100,000.....	190,627,723	62,043,591	108,261,501	30,965,321	61,824,070
\$100,000 to \$150,000.....	49,185,242	13,135,229	38,528,186	7,410,739	35,180,605
\$150,000 to \$300,000.....	33,663,760	10,377,528	29,299,189	5,292,262	50,219,391
\$300,000 to \$500,000.....	12,767,225	4,399,391	10,176,483	1,758,908	34,259,154
\$500,000 to \$1,000,000.....	6,601,660	2,986,037	5,259,832	1,692,746	29,082,749
\$1,000,000 and over.....	4,420,476	3,189,564	1,111,343	343,821	72,491,500
Total.....	14,230,208,826	4,733,033,407	1,681,883,948	866,760,860	305,393,768

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.....	\$73,100,676	\$58,837,977	\$1,061,130	\$27,452,383	\$3,208,306	\$483,950,988
\$1,000 to \$2,000.....	279,341,358	280,609,941	2,121,467	88,184,683	17,545,606	4,487,829,542
\$2,000 to \$3,000.....	434,307,082	385,748,692	2,534,475	146,885,704	24,919,378	6,825,665,757
\$3,000 to \$5,000.....	528,042,216	586,950,197	7,528,895	421,345,974	49,341,345	7,505,722,017
\$5,000 to \$10,000.....	195,715,072	269,313,666	5,334,000	346,049,308	57,992,523	3,183,407,871
\$10,000 to \$25,000.....	159,579,297	279,663,757	8,770,002	662,054,111	75,342,403	3,060,945,346
\$25,000 to \$50,000.....	77,313,139	151,761,538	7,161,311	520,943,686	41,608,825	1,630,971,585
\$50,000 to \$100,000.....	13,400,027	27,941,239	1,276,425	153,793,991	9,190,446	349,042,129
\$100,000 to \$150,000.....	37,814,019	89,145,152	4,744,467	398,551,795	29,183,251	1,013,160,890
\$150,000 to \$300,000.....	9,098,790	25,383,659	1,422,930	145,421,587	10,643,776	320,822,772
\$300,000 to \$500,000.....	3,929,252	11,151,961	843,903	72,192,197	5,376,855	156,855,329
\$500,000 to \$1,000,000.....	3,866,442	7,819,885	558,782	58,241,239	5,489,662	121,599,034
\$1,000,000 and over.....	772,739	8,815,317	583,308	85,387,024	1,836,951	178,954,543
Total.....	1,816,280,109	2,183,142,981	43,941,095	3,126,503,482	331,679,327	29,318,927,803

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 1923*

Income classes	Wages and salaries	Business	Partnerships	Profits from sales of real estate, stocks and bonds <sup>1</sup>	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.....	37.49	23.13	3.44	2.13	-----	15.10	12.16	0.22	5.67	0.66	100.00
\$1,000 to \$2,000.....	68.29	13.62	2.37	.84	-----	6.22	6.25	.05	1.97	.39	100.00
\$2,000 to \$3,000.....	63.98	16.55	3.07	1.83	-----	6.36	5.65	.04	2.15	.37	100.00
\$3,000 to \$5,000.....	45.97	24.12	5.61	3.08	-----	7.03	7.82	.10	5.61	.66	100.00
\$5,000 to \$10,000.....	44.30	15.52	8.18	4.53	-----	6.15	8.46	.17	10.87	1.82	100.00
\$10,000 to \$25,000.....	34.27	11.19	9.72	6.09	-----	5.21	9.14	.29	21.62	2.47	100.00
\$25,000 to \$50,000.....	25.16	8.40	10.92	5.18	1.37	4.74	9.31	.44	31.94	2.54	100.00
\$50,000 to \$100,000.....	18.81	6.12	10.69	3.07	6.10	3.73	8.80	.47	39.34	2.87	100.00
\$100,000 to \$150,000.....	14.09	3.76	11.04	2.12	10.08	3.84	8.00	.37	44.06	2.64	100.00
\$150,000 to \$300,000.....	10.49	3.24	9.13	1.65	15.66	2.84	7.91	.44	45.32	3.32	100.00
\$300,000 to \$500,000.....	8.14	2.80	6.49	1.12	21.84	2.50	7.11	.54	46.03	3.43	100.00
\$500,000 to \$1,000,000.....	5.43	2.46	4.33	1.39	23.91	3.18	6.43	.46	47.90	4.51	100.00
\$1,000,000 and over.....	2.47	1.78	.62	.19	40.51	.43	4.93	.33	47.71	1.03	100.00
Total.....	48.53	16.14	5.74	2.96	1.04	6.20	7.45	.15	10.66	1.13	100.00

<sup>1</sup> Other than capital net gain from sale of assets held for more than two years.

#### 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 1923*

Industrial groups	Number of businesses reported	Per cent	Net income	Per cent
Agriculture and related industries.....	185,446	10.62	\$356,692,518	7.53
Mining and quarrying.....	5,859	.34	18,330,505	.39
Manufacturing:				
Food products, beverages, and tobacco.....	33,066	1.89	86,715,709	1.83
Textiles and textile products.....	22,217	1.27	64,095,483	1.35
Leather and leather products.....	7,875	.45	16,147,233	.34
Rubber and rubber goods.....	733	.04	1,333,203	.03
Lumber and wood products.....	5,669	.33	20,999,648	.45
Paper, pulp, and products.....	523	.03	2,633,571	.06
Printing and publishing.....	16,187	.93	47,754,228	1.01
Chemicals and allied substances.....	2,443	.14	10,474,141	.22
Stone, clay, and glass products.....	3,571	.21	14,341,955	.30
Metal and metal products.....	17,368	.99	45,116,085	.95
All other manufacturing industries.....	20,115	1.15	56,940,253	1.20
Total manufacturing.....	129,767	7.43	366,511,514	7.74
Construction.....	90,677	5.19	267,049,808	5.65
Transportation and other public utilities.....	35,150	2.01	81,867,902	1.73
Trade.....	647,569	37.09	1,617,969,230	34.18
Public service—Professional, amusements, hotels, etc..	481,779	27.59	1,530,651,936	32.34
Finance, banking, insurance, etc.....	54,771	3.14	196,827,833	4.16
Special cases, business not sufficiently defined to be classed with any other division.....	115,126	6.59	297,092,160	6.28
Grand total.....	1,746,144	100.00	4,733,033,407	100.00

## PARTNERSHIP RETURNS OF INCOME

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

The returns of net income filed by partnerships from 1917 to 1923, inclusive, are as follows:

Year	Number	Year	Number
1917-----	31, 701	1921-----	259, 359
1918-----	100, 728	1922-----	287, 959
1919-----	175, 898	1923-----	304, 996
1920-----	240, 767		

## CORPORATION INCOME TAX RETURNS

The table immediately following shows the returns of corporations distributed by industrial groups and segregated according to "Corporations reporting net income," and "Corporations reporting no net income."

In the "Transportation and other public utilities" group, both gross income and general deductions are understated. 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 accompanying these returns for the purpose of compiling the gross income and deductions was inexpedient, due to the cost and the additional time required.

*Distribution of corporations by industrial groups and by those reporting net income and those reporting no net income, calendar year 1923*

Industrial groups	Total number of corporations	Corporations reporting net income			
		Number	Per cent of total reporting	Gross income	Deductions
Agriculture and related industries.....	9, 360	3, 914	41. 82	\$605, 393, 833	\$513, 192, 627
Mining and quarrying.....	18, 509	5, 175	27. 96	2, 676, 072, 256	2, 392, 506, 608
Manufacturing:					
Food products, beverages, and tobacco.....	14, 153	8, 666	61. 23	8, 511, 235, 848	8, 004, 311, 462
Textiles and textile products.....	11, 771	7, 678	65. 23	6, 699, 737, 304	6, 136, 325, 003
Leather and leather products.....	2, 303	1, 321	57. 36	1, 151, 784, 547	1, 079, 396, 210
Rubber and rubber goods.....	607	273	44. 98	908, 765, 051	862, 840, 685
Lumber and wood products.....	7, 382	5, 250	71. 12	2, 692, 281, 355	2, 393, 231, 398
Paper, pulp, and products.....	1, 815	1, 240	68. 32	1, 246, 988, 682	1, 137, 079, 485
Printing and publishing.....	9, 223	6, 183	67. 04	1, 724, 659, 092	1, 558, 711, 987
Chemicals and allied substances.....	6, 317	3, 472	54. 96	4, 803, 667, 811	4, 384, 084, 165
Stone, clay, and glass products.....	4, 201	2, 880	68. 56	1, 253, 405, 678	1, 065, 561, 736
Metal and metal products.....	16, 240	10, 168	62. 61	15, 238, 954, 970	13, 811, 459, 081
All other manufacturing industries.....	11, 187	6, 664	59. 57	4, 455, 159, 452	3, 981, 739, 129
Total manufacturing.....	85, 199	53, 795	63. 14	48, 686, 639, 790	44, 414, 740, 341
Construction.....	12, 551	8, 151	64. 94	1, 753, 796, 470	1, 641, 792, 556
Transportation and other public utilities.....	21, 113	14, 269	67. 58	9, 280, 705, 456	8, 023, 295, 560
Trade.....	100, 646	68, 186	67. 75	26, 441, 517, 568	25, 243, 591, 499
Public service—professional, amusements, hotels, etc.....	25, 114	15, 482	61. 65	1, 917, 929, 099	1, 729, 560, 639
Finance—banking, insurance, related business, etc.....	96, 772	62, 654	64. 74	5, 488, 238, 992	4, 620, 155, 577
Combinations—predominant industry not ascertainable.....	3, 419	1, 713	50. 10	607, 185, 982	557, 114, 905
Inactive concerns.....	26, 250				
Grand total.....	398, 933	233, 339	58. 49	97, 457, 479, 446	89, 135, 950, 312

*Distribution of corporations by industrial groups and by those reporting net income and those reporting no net income, calendar year 1923—Continued*

Industrial groups	Corporations reporting net income				
	Net income	Prior year loss deduction from net income for net taxable income	Income tax		
			Amount	Per cent of net income	Per cent of total
Agriculture and related industries.....	\$92,201,206	\$9,385,210	\$9,790,743	10.62	1.05
Mining and quarrying.....	283,565,648	36,080,619	30,777,039	10.85	3.28
Manufacturing:					
Food products, beverages, and tobacco.....	506,924,386	52,331,226	55,646,300	10.98	5.94
Textiles and textile products.....	563,412,301	34,566,093	65,435,092	11.61	6.98
Leather and leather products.....	72,388,337	4,837,807	8,247,672	11.39	.88
Rubber and rubber goods.....	45,924,366	23,449,003	2,839,675	6.18	.30
Lumber and wood products.....	299,049,957	25,502,233	33,457,215	11.19	3.57
Paper, pulp, and products.....	109,909,197	14,346,813	12,232,699	11.13	1.31
Printing and publishing.....	165,947,105	3,333,863	19,428,950	11.71	2.07
Chemicals and allied substances.....	419,583,646	22,240,748	49,426,373	11.78	5.28
Stone, clay, and glass products.....	187,843,942	11,183,612	22,113,441	11.77	2.36
Metal and metal products.....	1,427,495,889	136,202,903	160,770,716	11.26	17.15
All other manufacturing industries.....	473,420,323	23,207,398	55,265,523	11.67	5.90
Total manufacturing.....	4,271,899,449	351,201,699	484,863,656	11.35	51.74
Construction.....	112,003,914	19,019,929	11,438,833	10.21	1.22
Transportation and other public utilities.....	1,257,409,896	32,009,237	150,998,913	12.01	16.11
Trade.....	1,197,926,069	90,693,298	128,536,444	10.73	13.72
Public service—professional, amusements, hotels, etc.....	188,368,460	7,421,694	20,376,829	10.82	2.17
Finance—banking, insurance, related business, etc.....	868,083,415	23,687,237	95,114,379	10.96	10.15
Combinations—predominant industry not ascertainable.....	50,071,077	8,808,165	5,209,962	10.41	.56
Inactive concerns.....					
Grand total.....	8,321,529,134	578,307,088	937,106,798	11.26	100.00

Industrial groups	Corporations reporting no net income				
	Number	Per cent of total reporting	Gross income	Total deductions	Deficit
Agriculture and related industries.....	5,446	58.18	\$168,179,305	\$218,109,638	\$49,930,333
Mining and quarrying.....	13,334	72.04	2,186,927,042	2,521,180,880	334,253,838
Manufacturing:					
Food products, beverages and tobacco.....	5,487	38.77	1,566,632,061	1,690,808,031	124,175,970
Textiles and textile products.....	4,093	34.77	1,156,950,013	1,228,794,576	71,844,563
Leather and leather products.....	982	42.64	445,475,500	481,601,992	36,126,492
Rubber and rubber goods.....	334	55.02	170,129,918	191,692,900	21,562,982
Lumber and wood products.....	2,132	28.88	282,521,652	315,108,312	32,586,660
Paper, pulp, and products.....	575	31.68	196,991,870	211,923,793	14,931,923
Printing and publishing.....	3,040	32.96	260,565,858	284,193,142	23,627,284
Chemicals and allied substances.....	2,845	45.04	1,304,388,021	1,398,545,817	94,157,796
Stone, clay, and glass products.....	1,321	31.44	110,289,948	124,664,323	14,374,375
Metal and metal products.....	6,072	37.39	1,361,816,485	1,539,897,061	178,080,576
All other manufacturing industries.....	4,523	40.43	678,307,774	767,850,834	89,543,060
Total manufacturing.....	31,404	36.86	7,534,069,100	8,235,080,781	701,011,681
Construction.....	4,400	35.06	469,915,480	512,724,024	42,808,544
Transportation and other public utilities.....	6,844	32.42	1,246,311,572	1,371,961,359	125,649,787
Trade.....	32,460	32.25	5,832,623,165	6,097,420,608	264,797,443
Public service—professional, amusements, hotels, etc.....	9,632	38.35	500,837,285	559,978,455	59,141,170
Finance—banking, insurance, related business, etc.....	34,118	35.26	2,975,878,948	3,386,692,100	410,813,152
Combinations—predominant industry not ascertainable.....	1,706	49.90	191,441,708	215,787,637	24,345,929
Inactive concerns.....	26,250	100.00	625	803,735	803,110
Grand total.....	165,594	41.51	21,106,184,230	23,119,739,217	2,013,554,987

## DIVIDEND DISTRIBUTION

The amount of dividends paid to shareholders on the capital stock of corporations in 1923, 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 shareholders on the capital stock of corporations, calendar year 1923*

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, 504, 320	\$6, 899, 284	\$24, 589, 425	\$4, 742, 115	\$2, 914, 895	\$2, 157, 169
Mining and quarrying.....	300, 562, 452	41, 980, 436	225, 268, 432	15, 612, 717	75, 294, 020	26, 367, 719
Manufacturing:						
Food products, beverages, and tobacco.....	251, 166, 199	54, 076, 819	242, 597, 986	31, 325, 444	8, 568, 213	22, 751, 375
Textiles and textile products.....	218, 528, 922	87, 580, 550	205, 039, 340	85, 537, 644	13, 489, 582	2, 042, 906
Leather and leather products.....	36, 165, 904	12, 800, 638	32, 623, 523	9, 298, 211	3, 542, 381	3, 502, 427
Rubber and rubber goods.....	15, 681, 622	2, 272, 712	13, 969, 136	2, 248, 871	1, 712, 486	23, 841
Lumber and wood products.....	127, 899, 763	55, 964, 101	124, 428, 455	49, 543, 149	3, 471, 313	6, 420, 952
Paper, pulp, and products.....	60, 266, 979	10, 243, 685	58, 731, 711	9, 921, 116	1, 535, 268	322, 569
Printing and publishing.....	74, 568, 747	8, 472, 094	72, 638, 790	8, 046, 093	1, 929, 957	426, 001
Chemicals and allied substances.....	381, 161, 186	32, 914, 392	342, 474, 589	30, 951, 581	38, 686, 597	1, 962, 811
Stone, clay, and glass products.....	59, 829, 607	37, 746, 947	56, 332, 810	37, 668, 644	3, 496, 797	78, 303
Metal and metal products.....	573, 594, 604	127, 444, 956	561, 198, 842	123, 043, 362	12, 395, 762	4, 395, 594
All other manufacturing industries.....	207, 076, 611	51, 062, 231	201, 525, 020	49, 694, 094	5, 551, 591	1, 368, 137
Total manufacturing.....	2, 005, 940, 149	480, 579, 125	1, 911, 560, 202	437, 284, 209	94, 379, 947	43, 204, 916
Construction.....	45, 593, 418	18, 160, 922	41, 287, 632	17, 444, 528	4, 305, 786	716, 394
Transportation and other public utilities.....	662, 662, 128	75, 098, 539	640, 921, 068	74, 957, 559	21, 741, 060	140, 980
Trade.....	393, 902, 947	164, 776, 051	378, 570, 410	152, 964, 051	15, 332, 537	11, 812, 000
Public service—professional amusements, hotels, etc.....	76, 915, 729	18, 537, 414	74, 020, 800	17, 275, 126	2, 894, 929	1, 262, 288
Finance—banking, insurance, and related business, etc.....	632, 907, 791	79, 675, 373	505, 418, 259	61, 780, 729	127, 489, 532	17, 894, 644
Combinations—predominant industry not ascertainable.....	23, 113, 612	5, 578, 439	18, 983, 414	5, 106, 068	4, 130, 198	472, 371
Inactive concerns.....	15, 132				15, 132	
Total.....	4, 169, 117, 678	891, 285, 583	3, 820, 619, 642	787, 167, 102	348, 498, 036	104, 118, 481

## RECEIPTS AND DISBURSEMENTS (CORPORATION RETURNS)

The distribution of corporation receipts and disbursements by sources of income and nature of deductions and by industrial divisions is shown in the three succeeding tables, the first of which represents the assembled figures for all corporations, the second being those reporting net income, and the third those reporting no net income:

Corporation receipts and disbursements distributed by sources of income and nature of deductions and by industrial divisions; calendar year 1923

GRAND SUMMARY OF ALL CORPORATION RETURNS

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.....	\$96,685,204,776	\$615,349,198	\$3,842,102,242	\$9,834,828,258	\$7,712,972,639	\$1,563,611,301	\$1,060,662,937
Gross profits from sales.....	22,980,005,969	217,679,783	1,176,047,010	2,093,734,158	1,591,887,809	261,476,403	266,419,846
Profits from operations other than amounts reported as gross sales.....	14,459,375,168	86,334,060	649,232,535	69,744,779	44,951,507	6,120,714	2,118,686
Interest, and rents and royalties.....	4,532,396,695	25,278,044	119,411,458	67,349,130	37,438,913	7,280,367	6,810,128
Miscellaneous income.....	2,016,599,242	43,428,438	175,143,633	78,396,725	54,032,180	18,829,744	8,673,429
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	870,087,795	3,183,398	77,109,430	27,549,017	7,292,078	1,417,921	629,789
Interest on Federal, State, and municipal bonds.....	456,201,561	850,753	13,768,252	7,973,610	13,047,088	1,348,073	885,770
C. Total receipts.....	119,019,865,177	774,423,891	4,876,767,550	10,085,841,519	7,869,734,405	1,598,608,120	1,079,780,739
D. Disbursements:							
Cost of goods sold.....	73,705,198,807	397,669,415	2,666,055,232	7,741,094,100	6,121,084,830	1,302,134,898	794,243,091
Compensation of officers.....	2,575,875,186	18,419,460	62,521,844	112,110,402	166,916,707	33,444,871	8,976,190
Interest paid.....	3,277,625,971	31,623,020	126,513,578	112,303,626	81,108,908	16,664,064	28,103,658
Taxes other than income and profits taxes.....	1,535,035,884	19,133,271	99,258,420	72,103,984	62,942,103	9,982,565	14,606,350
Depreciation, amortization, and depletion.....	3,116,244,428	36,725,670	665,953,025	169,205,149	131,842,575	17,156,915	24,001,011
Miscellaneous expense.....	27,075,621,458	224,548,031	1,216,275,959	1,460,753,215	793,932,378	180,196,968	183,974,096
E. Total disbursements.....	111,355,601,734	728,118,867	4,836,578,058	9,667,570,476	7,357,827,501	1,559,580,281	1,053,903,796
F. Net profits.....	7,634,263,443	48,305,024	40,189,492	418,271,043	511,906,904	39,027,839	25,876,943
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 corporations.....	1,326,289,296	4,034,151	90,877,682	35,522,627	20,339,166	2,765,994	1,515,559
H. Net income.....	6,307,974,147	42,270,873	150,688,190	382,748,416	491,567,738	36,261,845	24,361,384
I. Prior year net loss deducted by concerns showing net income in 1923.....	578,307,088	9,385,210	36,080,619	52,331,226	34,566,093	4,837,807	23,449,003
J. Net income after deducting prior year loss.....	5,729,667,059	32,885,663	186,768,809	330,417,190	457,001,645	31,424,038	912,381
K. Total tax.....	937,106,798	9,790,743	30,777,039	55,646,300	65,435,092	8,247,672	2,839,675
L. Net profits (F) after deducting tax (M).....	6,697,156,645	36,514,281	9,412,453	362,624,743	446,471,812	30,780,167	23,037,268

Corporation receipts and disbursements distributed by sources of income and nature of deductions and by industrial divisions; calendar year  
1923—Continued

GRAND SUMMARY OF ALL CORPORATION RETURNS—Continued

Distribution	Industrial divisions							
	Manufacturing							Total manu- facturing
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied sub- stances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries	
A. Receipts, taxable income:								
Gross sales	\$2,863,876,293	\$1,409,426,426	\$1,522,109,552	\$5,654,585,965	\$1,328,646,592	\$15,962,917,773	\$4,975,202,131	\$53,888,839,867
Gross profits from sales	768,086,901	343,694,198	569,492,762	1,537,711,818	446,937,291	4,729,739,689	1,478,240,754	14,087,421,629
Profits from operations other than amounts reported as gross sales	31,091,517	5,634,050	404,212,541	209,298,878	9,158,272	351,421,608	25,102,781	1,158,855,333
Interest, and rents and royalties	23,274,356	9,597,543	24,498,874	41,544,199	10,334,377	133,304,290	44,855,582	406,287,759
Miscellaneous income	46,771,763	16,102,130	27,675,163	88,703,156	13,944,124	122,523,349	46,552,326	522,206,089
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations	9,789,078	3,220,403	6,728,820	113,923,634	1,612,261	30,602,435	41,754,406	244,519,842
Interest on Federal, State, and municipal bonds	2,514,102	1,847,225	3,234,485	13,316,722	3,104,733	32,493,100	8,325,743	88,090,651
C. Total receipts	2,977,317,109	1,445,827,777	1,988,459,435	6,121,372,554	1,366,800,359	16,633,264,555	5,141,792,969	56,308,799,541
D. Disbursements:								
Cost of goods sold	2,095,789,392	1,065,732,228	952,616,790	4,116,874,147	881,709,301	11,233,178,084	3,496,961,377	39,801,418,238
Compensation of officers	72,280,560	30,187,744	87,030,623	71,759,295	38,129,077	220,148,557	119,730,139	960,714,165
Interest paid	40,562,298	19,054,894	14,443,492	64,921,602	14,011,334	166,476,425	53,325,771	610,975,472
Taxes other than income and profits taxes	38,056,020	17,892,023	12,924,646	55,447,815	11,244,801	165,317,527	40,682,774	501,200,608
Depreciation, amortization, and depletion	129,103,837	46,234,484	40,645,610	291,432,673	51,928,306	415,993,026	106,991,553	1,424,535,139
Miscellaneous expense	322,758,525	166,681,502	728,515,148	1,068,270,816	191,590,979	3,119,640,088	890,143,943	9,106,457,658
E. Total disbursements	2,698,550,632	1,345,782,875	1,836,176,309	5,668,706,348	1,188,613,798	15,320,753,707	4,707,835,557	52,405,301,280
F. Net profits	278,766,477	100,044,902	152,283,126	452,666,206	178,186,561	1,312,510,848	433,957,412	3,903,498,261
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 corporations	12,303,180	5,067,628	9,963,305	127,240,356	4,716,994	63,095,535	50,080,149	332,610,493
H. Net income	266,463,297	94,977,274	142,319,821	325,425,850	173,469,567	1,249,415,313	383,877,263	3,570,887,768
I. Prior year net loss deducted by concerns showing net income in 1923	25,502,233	14,346,813	3,333,863	22,240,748	11,183,612	136,202,903	23,207,398	351,201,699
J. Net income after deducting prior year loss	240,961,064	80,630,461	138,985,958	303,185,102	162,285,955	1,113,212,410	360,669,865	3,219,686,069
K. Total tax	33,457,215	12,232,699	19,428,956	49,426,373	22,113,441	160,770,716	55,265,523	484,863,656
L. Net profits (F) after deducting tax (M)	245,309,262	87,812,203	132,854,176	403,239,833	156,073,120	1,151,740,132	378,691,889	3,418,634,605



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.....	\$1,801,812,017	\$1,181,269,665	\$31,286,435,891	\$1,130,056,413	\$2,327,856,981	\$611,482,502	-----
Gross profits from sales.....	285,090,206	448,241,488	6,048,062,045	471,621,692	120,891,379	124,950,737	-----
Profits from operations other than amounts reported as gross sales.....	345,857,999	8,338,158,985	440,608,986	1,104,988,248	2,212,535,717	122,802,783	\$522
Interest, and rents and royalties.....	28,395,136	493,227,112	199,263,066	99,945,965	3,136,546,457	24,041,695	3
Miscellaneous income.....	41,800,884	258,419,214	323,236,635	74,886,583	558,338,561	19,139,105	100
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	5,845,914	255,942,052	24,596,155	8,889,175	228,840,224	21,161,605	-----
Interest on Federal, State, and municipal bonds.....	2,857,334	33,605,696	24,930,328	2,048,911	288,056,725	1,092,611	240
C. Total receipts.....	2,226,569,284	10,560,622,724	32,299,071,061	2,420,815,295	8,752,174,665	800,620,301	865
D. Disbursements:							
Cost of goods sold.....	1,516,721,811	733,028,177	25,238,373,846	658,434,721	2,206,965,602	486,531,765	-----
Compensation of officers.....	93,365,346	135,216,949	729,808,188	134,627,778	422,335,536	18,863,212	2,708
Interest paid.....	27,243,576	1,001,315,901	219,396,093	54,371,397	1,179,742,018	26,443,601	1,315
Taxes other than income and profits taxes.....	11,000,848	474,124,066	152,012,085	44,763,787	322,297,327	11,239,777	5,695
Depreciation, amortization, and depletion.....	39,883,982	497,233,816	188,010,099	88,170,292	147,261,189	28,471,216	-----
Miscellaneous expense.....	460,455,103	6,298,395,958	4,788,815,641	1,300,281,944	3,499,405,781	180,191,366	794,017
E. Total disbursements.....	2,148,670,666	9,139,314,867	31,316,415,952	2,280,649,919	7,778,007,453	751,740,937	803,735
F. Net profits.....	77,898,618	1,421,307,857	982,655,109	140,165,376	974,167,212	48,879,364	<sup>1</sup> 802,870
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 corporations.....	8,703,248	289,547,748	49,526,483	10,938,086	516,896,949	23,154,216	240
H. Net income.....	69,195,370	1,131,760,109	933,128,626	129,227,290	457,270,263	25,725,148	<sup>1</sup> 803,110
I. Prior year net loss deducted by concerns showing net income in 1923.....	19,019,929	32,009,237	90,693,298	7,421,694	23,687,237	8,808,165	-----
J. Net income after deducting prior year loss.....	50,175,441	1,099,750,872	842,435,328	121,805,596	433,583,026	16,916,983	<sup>1</sup> 803,110
K. Total tax.....	11,438,833	150,998,913	128,536,444	20,376,829	95,114,379	5,209,962	-----
L. Net profits(F) after deducting tax (M).....	66,459,785	1,270,308,944	854,118,665	119,788,547	879,052,833	43,669,402	<sup>1</sup> 802,870

<sup>1</sup> Deficit.

*Corporation receipts and disbursements distributed by sources of income and nature of deductions and by industrial divisions, calendar year 1923—Continued*

CORPORATIONS REPORTING NET INCOME

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.....	\$79,701,047,554	\$489,009,579	\$2,055,899,709	\$8,305,793,582	\$6,583,003,392	\$1,131,882,816	\$894,638,422
Gross profits from sales.....	20,488,483,244	189,980,608	676,793,259	1,880,340,644	1,459,539,077	223,805,417	231,028,062
Profits from operations other than amounts reported as gross sales.....	11,888,150,300	65,969,599	390,375,336	61,135,667	38,170,530	3,201,028	1,598,958
Interest, and rents and royalties.....	3,690,471,825	18,332,871	69,680,575	56,984,390	32,711,889	4,225,446	6,323,905
Miscellaneous income.....	1,506,893,323	30,214,797	134,659,976	60,585,582	40,278,686	11,906,336	5,620,819
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	670,916,444	1,866,987	25,456,660	26,736,627	5,572,807	568,921	582,947
Interest on Federal, State, and municipal bonds.....	236,257,661	495,432	11,071,393	7,035,815	12,498,811	1,043,994	632,448
C. Total receipts.....	97,793,737,107	605,889,265	2,687,143,649	8,518,271,663	6,712,236,115	1,152,828,541	909,397,499
D. Disbursements:							
Cost of goods sold.....	59,212,564,310	299,028,971	1,379,106,450	6,425,452,938	5,123,464,315	908,077,399	663,610,369
Compensation of officers.....	2,032,710,607	11,693,626	32,882,099	88,609,937	135,927,519	24,057,936	6,139,291
Interest paid.....	2,375,827,731	11,699,652	41,523,965	86,754,453	61,581,366	8,424,300	22,638,756
Taxes other than income and profits taxes.....	1,327,608,272	9,386,174	54,249,592	59,982,180	55,009,748	6,365,420	11,656,823
Depreciation, amortization, and depletion.....	2,302,331,457	27,011,790	268,874,040	140,537,639	113,276,181	10,886,562	18,562,823
Miscellaneous expense.....	21,213,991,491	152,505,427	590,413,802	1,176,237,688	641,493,067	121,015,672	139,649,685
E. Total disbursements.....	88,465,033,868	511,325,640	2,367,049,948	7,977,574,835	6,130,752,196	1,078,827,289	862,257,738
F. Net profits.....	9,328,703,239	94,563,625	320,093,701	540,696,828	581,483,919	74,001,252	47,139,761
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.....	1,007,174,105	2,362,419	36,528,053	33,772,442	18,071,618	1,612,915	1,215,395
H. Net income.....	8,321,529,134	92,201,206	283,565,648	506,924,386	563,412,301	72,388,337	45,924,366
I. Prior year net loss deducted by concerns showing net income in 1923.....	578,307,088	9,385,210	36,080,619	52,331,226	34,566,093	4,837,807	23,449,003
J. Net income after deducting prior year loss.....	7,743,222,046	82,815,996	247,485,029	454,593,160	528,846,208	67,550,530	22,475,363
K. Tax.....	937,106,798	9,790,743	30,777,039	55,646,300	65,435,092	8,247,672	2,839,675
L. Net profits (F) after deducting tax (K).....	8,801,596,441	84,772,882	289,316,662	485,050,528	516,048,827	65,753,580	44,300,086

Distribution	Industrial divisions—Continued							
	Manufacturing—Continued							
	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.....	\$2,593,693,456	\$1,222,540,890	\$1,305,619,132	\$4,485,277,840	\$1,223,416,571	\$14,649,591,025	\$4,342,773,451	\$46,738,230,577
Gross profits from sales.....	729,752,334	319,822,634	503,128,622	1,381,697,219	427,421,400	4,553,822,544	1,359,503,728	13,069,862,681
Profits from operations other than amounts reported as gross sales.....	28,349,630	4,952,379	369,576,277	110,886,659	8,294,205	345,553,758	15,685,159	987,404,250
Interest, and rents and royalties.....	21,250,970	8,607,556	21,535,430	32,688,212	9,720,865	122,912,105	37,548,419	354,809,187
Miscellaneous income.....	39,554,181	8,085,683	22,093,874	63,192,642	10,430,423	92,169,994	28,900,990	382,819,210
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	9,433,118	2,802,174	5,834,379	111,622,458	1,543,614	28,728,088	29,951,433	223,376,566
Interest on Federal, State, and municipal bonds.....	2,421,716	1,728,347	3,144,960	13,142,802	2,948,444	31,649,277	7,987,568	84,234,182
C. Total receipts.....	2,694,703,071	1,248,717,029	1,727,804,052	4,816,810,613	1,256,354,122	15,270,604,247	4,463,147,020	48,770,873,972
D. Disbursements:								
Cost of goods sold.....	1,863,941,122	902,717,256	802,490,510	3,103,580,621	795,995,171	10,095,768,481	2,983,269,723	33,668,367,896
Compensation of officers.....	63,742,212	25,596,796	69,861,087	58,351,814	33,716,955	184,245,983	95,666,758	785,826,288
Interest paid.....	31,737,298	14,124,868	10,895,957	37,903,160	10,988,317	134,541,221	35,393,685	454,983,381
Taxes other than income and profits taxes.....	34,369,856	15,646,714	11,541,041	43,584,239	10,011,555	151,469,845	34,048,136	433,685,557
Depreciation, amortization, and depletion.....	116,747,485	39,933,201	34,032,823	204,097,381	47,250,970	372,688,144	89,179,900	1,187,193,109
Miscellaneous expense.....	273,260,307	136,348,476	624,056,190	824,944,492	166,055,154	2,844,017,319	714,229,494	7,661,307,544
E. Total disbursements.....	2,383,798,280	1,134,277,311	1,552,877,608	4,272,461,707	1,064,018,122	13,782,730,993	3,951,787,696	44,191,363,775
F. Net profits.....	310,904,791	114,439,718	174,926,444	544,348,906	192,336,000	1,487,873,254	511,359,324	4,579,510,197
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.....	11,854,834	4,530,521	8,979,339	124,765,260	4,492,058	60,377,365	37,939,001	307,610,748
H. Net income.....	299,049,957	109,909,197	165,947,105	419,583,646	187,843,942	1,427,495,889	473,420,323	4,271,899,449
I. Prior year net loss deducted by concerns showing net income in 1923.....	25,502,233	14,346,813	3,333,863	22,240,748	11,183,612	136,202,903	23,207,398	351,201,699
J. Net income after deducting prior year loss.....	273,547,724	95,562,384	162,613,242	397,342,898	176,660,330	1,291,292,986	450,212,925	3,920,697,750
K. Tax.....	33,457,215	12,232,699	19,428,950	49,426,373	22,113,441	160,770,716	55,265,523	484,863,656
L. Net profits (F) after deducting tax (K).....	277,447,576	102,207,019	155,497,494	494,922,533	170,222,559	1,327,102,538	456,093,801	4,094,646,541

Corporation receipts and disbursements distributed by sources of income and nature of deductions and by industrial divisions, calendar year 1923—Continued

CORPORATIONS REPORTING NET INCOME—Continued

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STATISTICS OF INCOME

Distribution	Industrial divisions—Continued						
	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.....	\$1,426,630,033	\$1,091,032,265	\$25,603,185,456	\$868,544,153	\$961,243,746	\$467,272,036	-----
Gross profits from sales.....	234,975,363	409,627,363	5,358,375,832	364,100,345	81,194,528	103,573,265	-----
Profits from operations other than amounts reported as gross sales.....	270,497,954	7,297,961,228	379,134,730	904,781,336	1,497,983,277	94,042,590	-----
Interest, and rents and royalties.....	22,236,650	432,476,449	169,178,817	78,905,063	2,528,479,547	16,372,666	-----
Miscellaneous income.....	29,813,671	215,395,335	268,542,746	58,789,670	373,747,983	12,909,935	-----
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	4,618,162	243,840,179	21,475,819	6,908,877	126,784,439	16,588,755	-----
Interest on Federal, State, and municipal bonds.....	2,140,370	27,316,059	22,249,418	1,734,430	185,552,042	1,464,335	-----
C. Total receipts.....	1,755,936,840	9,308,021,515	26,463,766,986	1,919,663,529	5,673,791,034	608,650,317	-----
D. Disbursements:							
Cost of goods sold.....	1,191,654,670	681,404,902	20,244,809,624	504,443,808	880,049,218	363,698,771	-----
Compensation of officers.....	71,067,937	107,454,469	590,242,735	105,204,512	314,471,580	13,867,361	-----
Interest paid.....	18,990,247	825,551,312	161,186,896	33,571,715	809,862,270	18,458,293	-----
Taxes other than income and profits taxes.....	7,919,325	415,880,734	128,880,494	33,586,896	235,867,576	8,151,924	-----
Depreciation, amortization, and depletion.....	28,860,346	442,246,944	155,285,171	65,718,934	108,288,289	18,852,834	-----
Miscellaneous expense.....	318,681,869	5,306,917,020	3,941,710,760	980,125,897	2,144,832,205	117,496,967	-----
E. Total disbursements.....	1,637,174,394	7,779,455,381	25,222,115,680	1,722,651,762	4,493,371,138	540,526,150	-----
F. Net profits.....	118,762,446	1,528,566,134	1,241,651,306	197,011,767	1,180,419,896	68,124,167	-----
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.....	6,758,532	271,156,238	43,725,237	8,643,307	312,336,481	18,053,090	-----
H. Net income.....	112,003,914	1,257,409,896	1,197,926,069	188,368,460	868,083,415	50,071,077	-----
I. Prior year net loss deducted by concerns showing net income in 1923.....	19,019,929	32,009,237	90,693,298	7,421,694	23,687,237	8,808,165	-----
J. Net income after deducting prior year loss.....	92,983,985	1,225,400,659	1,107,232,771	180,946,766	844,396,178	41,262,912	-----
K. Tax.....	11,438,833	150,998,913	128,536,444	20,376,829	95,114,379	5,209,962	-----
L. Net profits (F) after deducting tax (K).....	107,323,613	1,377,567,221	1,113,114,862	176,634,938	1,085,305,517	62,914,205	-----

CORPORATIONS REPORTING NO NET INCOME

STATISTICS OF INCOME

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Distribution	Aggregate	Industrial divisions					
		Agriculture and related industries	Mining and quarrying	Manufacturing			
				Food products and beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
A. Receipts, taxable income:							
Gross sales	\$16,984,157,222	\$126,339,619	\$1,786,202,533	\$1,529,034,676	\$1,129,969,247	\$431,728,485	\$166,024,515
Gross profits from sales	2,491,522,725	27,099,175	499,253,751	213,393,514	132,348,732	37,670,986	35,391,784
Profits from operations other than amounts reported as gross sales	2,571,224,868	20,364,461	258,857,199	8,609,112	6,780,977	2,919,686	519,728
Interest, and rents and royalties	841,924,870	6,945,173	49,730,883	10,364,740	4,727,024	3,054,921	486,223
Miscellaneous income	509,705,919	13,213,641	40,483,657	17,811,143	13,753,494	6,923,408	3,052,610
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	199,171,351	1,316,411	51,652,770	812,390	1,719,271	849,000	46,842
Interest on Federal, State, and municipal bonds	119,943,840	355,321	2,696,859	937,795	548,277	304,079	253,322
C. Total receipts	21,226,128,070	168,534,626	2,189,623,901	1,567,569,856	1,157,498,290	445,779,579	170,383,240
D. Disbursements:							
Cost of goods sold	14,492,634,497	98,640,444	1,286,948,782	1,315,641,162	997,620,515	394,057,499	130,632,731
Compensation of officers	543,164,579	6,725,834	29,639,745	23,500,465	30,989,188	9,386,935	2,836,899
Interest paid	901,798,240	19,923,368	84,989,613	25,549,173	19,527,542	8,239,764	5,404,302
Taxes other than income and profit taxes	307,427,612	9,747,097	45,008,828	12,121,804	7,932,355	3,617,145	2,949,527
Depreciation, amortization, and depletion	313,912,971	9,713,880	397,078,985	28,667,510	18,566,394	6,270,353	5,438,188
Miscellaneous expense	5,861,629,967	72,042,604	625,862,157	284,515,527	152,439,511	59,181,296	44,324,411
E. Total disbursements	22,920,567,866	216,793,227	2,469,528,110	1,680,995,641	1,227,075,305	480,752,092	191,646,058
F. Deficit	-1,694,439,796	48,258,601	279,904,209	122,425,785	69,577,015	34,973,413	21,262,818
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	319,115,191	1,671,732	54,349,629	1,750,185	2,267,548	1,153,079	300,164
H. Deficit	-2,013,554,987	49,930,333	334,253,838	124,175,970	71,844,563	36,126,492	21,562,982
I. Prior year net loss deducted by concerns showing net income in 1923							
J. Deficit after deducting prior year loss	-2,013,554,987	49,930,333	334,253,838	124,175,970	71,844,563	36,126,492	21,562,982
K. Tax							
L. Deficit (F) after deducting tax (K)	-1,694,439,796	48,258,601	279,904,209	122,425,785	69,577,015	34,973,413	21,262,818

Corporation receipts and disbursements distributed by sources of income and nature of deductions and by industrial divisions, calendar year 1923—Continued

CORPORATIONS REPORTING NO NET INCOME—Continued

Distribution	Industrial divisions—Continued							
	Manufacturing—Continued							
	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.....	\$270,182,837	\$186,885,536	\$216,490,420	\$1,169,308,125	\$105,230,021	\$1,313,326,748	\$632,428,680	\$7,150,609,290
Gross profits from sales.....	38,334,567	23,870,564	66,364,140	156,014,599	19,515,891	175,917,145	118,737,026	1,017,558,948
Profits from operations other than amounts reported as gross sales.....	2,741,887	681,671	34,636,264	98,412,219	864,067	5,867,850	9,417,622	171,451,083
Interest, and rents and royalties.....	2,023,386	989,987	2,963,444	8,855,987	613,512	10,392,185	7,007,163	51,478,572
Miscellaneous income.....	7,217,582	8,016,447	5,581,289	25,510,514	3,513,701	30,355,355	17,651,336	139,386,879
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	355,960	418,229	894,441	2,301,176	68,647	1,874,347	11,802,973	21,143,276
Interest on Federal, State, and municipal bonds.....	92,386	118,878	89,525	173,920	156,289	843,823	338,175	3,856,469
C. Total receipts.....	282,614,038	197,110,748	260,655,383	1,304,561,941	110,446,237	1,362,660,308	678,645,949	7,537,925,569
D. Disbursements:								
Cost of goods sold.....	231,848,270	163,014,972	150,126,280	1,013,293,526	85,714,130	1,137,409,603	513,691,654	6,133,050,342
Compensation of officers.....	8,538,348	4,680,948	17,169,536	13,407,481	4,412,122	35,902,574	24,063,381	174,887,877
Interest paid.....	8,825,000	4,930,026	3,547,535	27,018,442	3,023,017	31,935,204	17,932,086	155,992,091
Taxes other than income and profits taxes.....	3,686,164	2,245,309	1,383,605	11,863,576	1,233,246	13,847,682	6,634,638	67,515,051
Depreciation, amortization, and depletion.....	12,356,352	6,301,283	6,612,787	87,335,292	4,677,336	43,304,882	17,811,653	237,342,030
Miscellaneous expense.....	49,498,218	30,333,026	104,458,958	243,326,324	25,535,825	275,622,769	175,914,449	1,445,150,114
E. Total disbursements.....	314,752,352	211,505,564	283,298,701	1,396,244,641	124,595,676	1,538,022,714	756,047,861	8,213,937,605
F. Deficit.....	32,138,314	14,394,816	22,643,318	91,682,700	14,149,439	175,362,406	77,401,912	676,011,936
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.....	443,346	537,107	983,966	2,475,096	224,936	2,718,170	12,141,148	24,999,745
H. Deficit.....	32,586,660	14,931,923	23,627,284	94,157,796	14,374,375	178,080,576	89,543,060	701,011,681
I. Prior year net loss deducted by concerns showing net income in 1923.....								
J. Deficit after deducting prior year loss.....	32,586,660	14,931,923	23,627,284	94,157,796	14,374,375	178,080,576	89,543,060	701,011,681
K. Tax.....								
L. Deficit (F) after deducting tax (K).....	32,138,314	14,394,816	22,643,318	91,682,700	14,149,439	175,362,406	77,401,912	676,011,936

Distribution	Industrial divisions—Continued						
	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.....	\$375,181,084	\$90,237,400	\$5,683,250,435	\$261,512,260	\$1,366,613,235	\$144,210,466	-----
Gross profits from sales.....	50,114,843	38,614,125	689,686,213	107,521,347	39,696,851	21,377,472	-----
Profits from operations other than amounts reported as gross sales.....	75,360,045	1,040,197,757	61,474,256	200,206,912	714,552,440	28,760,193	\$522
Interest, and rents and royalties.....	6,158,486	66,750,663	30,084,249	21,040,902	608,066,910	7,669,029	3
Miscellaneous income.....	11,987,213	43,023,679	54,693,889	16,096,913	184,590,578	6,229,170	100
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	1,227,752	12,101,873	3,120,336	1,980,298	102,055,785	4,572,850	-----
Interest on Federal, State, and municipal bonds.....	716,964	6,289,637	2,680,910	314,481	102,504,683	528,276	240
C.     Total receipts.....	470,632,444	1,252,601,209	5,835,304,075	501,151,766	3,078,383,631	191,969,984	865
D. Disbursements:							
Cost of goods sold.....	325,067,141	51,623,275	4,993,564,222	153,900,913	1,326,916,384	122,832,994	-----
Compensation of officers.....	22,297,409	27,762,480	139,565,453	29,423,266	107,863,956	4,995,851	2,708
Interest paid.....	8,253,329	175,764,589	58,209,197	20,799,682	369,879,748	7,985,308	1,315
Taxes other than income and profits taxes.....	3,081,523	58,243,332	23,131,591	11,176,891	86,429,751	3,067,853	5,695
Depreciation, amortization, and depletion.....	11,023,636	54,986,872	32,724,928	22,451,358	38,972,900	9,618,382	-----
Miscellaneous expense.....	141,773,234	991,478,938	847,104,881	320,156,047	1,354,573,576	62,694,399	794,017
E.     Total disbursements.....	511,496,272	1,359,859,486	6,094,300,272	557,998,157	3,284,636,315	211,214,787	803,735
F. Deficit.....	40,863,828	107,258,277	258,996,197	56,846,391	206,252,684	19,244,803	802,870
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.....	1,944,716	18,391,510	5,801,246	2,294,779	204,560,468	5,101,126	240
H.     Deficit.....	42,808,544	125,649,787	264,797,443	59,141,170	410,813,152	24,345,929	803,110
I. Prior year net loss deducted by concerns showing net income in 1923.....							
J. Deficit after deducting prior year loss.....	42,808,544	125,649,787	264,797,443	59,141,170	410,813,152	24,345,929	803,110
K. Tax.....							
L. Deficit (F) after deducting tax (K).....	40,863,828	107,258,277	258,996,197	56,846,391	206,252,684	19,244,803	802,870

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

*Corporations receipts and disbursements, distributed by sources of income and nature of deductions and by industrial divisions expressed in percentages, calendar year 1923*

GRAND SUMMARY OF ALL CORPORATION RETURNS

Distribution	Aggre- gate	Industrial divisions									
		Agri- culture and re- lated in- dustries	Mining and quarrying	Manufacturing							
				Food products and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods	Lumber and wood products	Paper, pulp, and products	Printing and pub- lishing	Chemical- s and allied substances
A. Receipts, taxable income:											
Gross sales.....	81.24	79.45	78.78	97.51	98.01	97.81	98.23	96.19	97.48	76.55	92.37
Gross profits from sales.....	23.77	28.27	35.37	21.29	20.64	16.72	25.12	26.82	24.38	37.41	27.19
Profits from operations other than amounts reported as gross sales.....	12.15	11.15	13.32	.69	.57	.38	.20	1.04	.39	20.33	3.42
Interest and rents and royalties.....	3.81	3.27	2.45	.67	.48	.46	.63	.78	.67	1.23	.68
Miscellaneous income.....	1.69	5.61	3.59	.78	.69	1.18	.80	1.57	1.11	1.39	1.45
B. Receipts, tax-exempt income:											
Dividends on capital stock of domestic corporations.....	.73	.41	1.58	.27	.09	.09	.06	.33	.22	.34	1.86
Interest on Federal, State, and municipal bonds.....	.38	.11	.28	.08	.16	.08	.08	.09	.13	.16	.22
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.....	61.93	51.35	54.67	76.75	77.78	81.45	73.56	70.39	73.71	47.91	67.26
Compensation of officers.....	2.17	2.38	1.28	1.11	2.12	2.09	.83	2.43	2.09	4.38	1.17
Interest paid.....	2.75	4.08	2.59	1.11	1.03	1.04	2.60	1.36	1.32	.72	1.06
Taxes other than income and profits taxes.....	1.37	2.47	2.04	.71	.80	.63	1.35	1.28	1.23	.65	.91
Depreciation, amortization, and depletion.....	2.62	4.74	13.66	1.68	1.68	1.07	2.22	4.33	3.20	2.04	4.76
Miscellaneous expense.....	22.75	29.00	24.94	14.49	10.09	11.27	17.04	10.84	11.53	36.64	17.45
E. Total disbursements.....	93.59	94.02	99.18	95.85	93.50	97.55	97.60	90.63	93.08	92.34	92.61
F. Net profits.....	6.41	5.98	.82	4.15	6.50	2.45	2.40	9.37	6.92	7.66	7.39



<b>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.....</b>	17.37	8.71	226.12	8.49	3.97	7.09	5.86	4.41	5.07	6.54	28.11
<b>H. Net income.....</b>	82.63	91.29	1 126.12	91.51	96.03	92.91	94.14	95.59	94.93	93.46	71.89
<b>I. Prior year net loss deducted by concerns showing net income in 1923.....</b>	7.58	20.27	89.78	12.51	6.75	12.40	90.62	9.15	14.34	2.19	4.91
<b>J. Net income after deducting prior year loss.....</b>	75.05	71.02	215.90	79.00	89.28	80.51	3.52	86.44	80.59	91.27	66.98
<b>K. Total tax.....</b>	12.27	21.15	76.58	13.30	12.78	21.13	10.97	12.00	12.23	12.76	10.92
<b>L. Net profits (F) after deducting tax (M).....</b>	87.73	78.85	23.42	86.70	87.22	78.87	89.03	88.00	87.77	87.24	89.08
<b>Per cent of net profits after deducting tax (L) to total receipts (C).....</b>	5.63	4.71	.19	3.60	5.67	1.93	2.13	8.24	6.07	6.68	6.59

Corporation receipts and disbursements, distributed by sources of income and nature of deductions and by industrial divisions expressed in percentages, calendar year 1923—Continued

GRAND SUMMARY OF ALL CORPORATION RETURNS—Continued

Distribution	Industrial divisions—Continued										
	Manufacturing—Continued				Con- struction	Trans- portation 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 manu- facturing industries	Total manu- facturing							
A. Receipts, taxable income:											
Gross sales.....	97.20	95.97	96.76	95.70	80.92	11.19	96.86	46.68	26.60	76.38	-----
Gross profits from sales.....	33.64	29.63	29.71	26.14	15.82	37.94	19.33	41.73	5.19	20.43	-----
Profits from operations other than amounts reported as gross sales.....	.67	2.11	.49	2.05	15.53	78.95	1.36	45.64	25.28	15.34	60.34
Interest, and rents and royalties.....	.76	.80	.87	.72	1.28	4.67	.62	4.13	35.84	3.00	.35
Miscellaneous income.....	1.02	.74	.91	.93	1.88	2.45	1.00	3.09	6.38	2.39	11.56
B. Receipts, tax-exempt income:											
Dividends on capital stock of domestic corporations.....	.12	.18	.81	.44	.26	2.42	.08	.37	2.61	2.64	-----
Interest on Federal, State, and municipal bonds.....	.23	.20	.16	.16	.13	.32	.08	.09	3.29	.25	27.75
C. Total receipts.....	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.....	64.50	67.53	68.01	70.68	68.12	6.94	78.14	27.20	25.22	60.77	-----
Compensation of officers.....	2.79	1.32	2.32	1.71	4.19	1.28	2.26	5.56	4.83	2.36	313.07
Interest paid.....	1.02	1.00	1.04	1.09	1.22	9.48	.68	2.25	13.47	3.30	152.02
Taxes other than income and profits taxes.....	.82	1.00	.79	.89	.50	4.49	.47	1.85	3.68	1.40	658.38
Depreciation, amortization, and depletion.....	3.80	2.50	2.08	2.53	1.79	4.71	.58	3.64	1.68	3.56	-----
Miscellaneous expense.....	14.02	18.76	17.32	16.17	20.68	59.64	14.83	53.71	39.98	22.51	91,793.87
E. Total disbursements.....	86.95	92.11	91.56	93.07	96.50	86.54	96.96	94.21	88.86	93.90	92,917.34
F. Net profits.....	13.05	7.89	8.44	6.93	3.50	13.46	3.04	5.79	11.14	6.10	92,817.34
G. Deduction from net profits to arrive at net income as defined in revenue act. Tax-exempt interest and dividends re- ceived on capital stock of domestic corporations.....	2.65	4.81	11.54	8.52	11.17	20.37	5.05	7.80	53.06	47.37	.03
H. Net income.....	97.35	95.19	88.46	91.48	88.83	79.63	94.95	92.20	46.94	52.63	<sup>1</sup> 100.12
I. Prior year net loss deducted by concerns showing net income in 1923.....	6.28	10.39	5.35	9.00	24.42	2.25	9.23	5.30	2.43	18.02	-----
J. Net income after deducting prior year loss.....	91.07	84.80	83.11	82.48	64.41	77.38	85.72	86.90	44.51	34.61	100.12
K. Total tax.....	12.41	12.25	12.73	12.42	14.68	10.63	13.08	14.54	9.76	10.66	-----
L. Net profits (F) after deducting tax (M).....	87.59	87.75	87.27	87.58	85.32	89.37	86.92	85.46	90.24	89.34	<sup>1</sup> 100.00
Per cent of net profits after deducting tax (L) to total receipts (C).....	11.42	6.92	7.36	6.07	2.99	12.03	2.64	4.95	10.04	5.45	<sup>1</sup> 928.17

<sup>1</sup> Deficit.

## 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 1923*

Income classes	Number	Net income
Under \$2,000.....	99, 240	\$87, 992, 887
\$2,000 to \$5,000.....	48, 269	153, 069, 832
\$5,000 to \$10,000.....	27, 602	199, 336, 286
\$10,000 to \$50,000.....	39, 764	891, 426, 019
\$50,000 to \$100,000.....	8, 258	577, 435, 489
\$100,000 to \$250,000.....	5, 942	923, 065, 165
\$250,000 to \$500,000.....	2, 149	745, 679, 327
\$500,000 to \$1,000,000.....	1, 089	752, 853, 087
\$1,000,000 to \$5,000,000.....	858	1, 695, 716, 712
\$5,000,000 and over.....	168	2, 294, 954, 330
Reporting net income.....	233, 339	8, 321, 529, 134
Reporting no net income.....	165, 594	1 2, 013, 554, 987
Total.....	398, 933	6, 307, 974, 147

<sup>1</sup> Deficit.

## 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 1923. 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 1923*

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.....	\$159, 064, 390	\$45, 961, 341	\$205, 025, 731	0. 62	\$7, 597, 699	0. 47
Alaska <sup>1</sup> .....					97, 023	. 01
Arizona.....	59, 526, 474	8, 957, 195	68, 483, 669	. 21	1, 232, 939	. 08
Arkansas.....	109, 793, 634	22, 372, 775	132, 166, 409	. 40	4, 411, 049	. 28
California.....	1, 697, 902, 893	369, 970, 234	2, 067, 873, 037	6. 24	82, 991, 969	5. 18
Colorado.....	200, 572, 724	60, 490, 802	261, 063, 526	. 79	9, 450, 548	. 59
Connecticut.....	473, 804, 719	120, 934, 894	594, 739, 613	1. 79	24, 382, 020	1. 52
Delaware.....	67, 186, 685	41, 933, 301	99, 119, 986	. 30	5, 378, 375	. 34
District of Columbia...	284, 622, 234	44, 483, 103	329, 105, 337	. 99	13, 443, 989	. 84
Florida.....	156, 500, 260	35, 398, 528	191, 898, 788	. 58	7, 515, 436	. 47
Georgia.....	222, 888, 344	63, 751, 487	286, 639, 831	. 86	10, 790, 017	. 67
Hawaii.....	42, 829, 250	27, 706, 582	70, 535, 832	. 21	4, 356, 592	. 27
Idaho.....	58, 393, 333	10, 330, 894	68, 724, 217	. 21	1, 392, 070	. 09
Illinois.....	2, 272, 960, 122	752, 649, 643	3, 025, 609, 765	9. 12	145, 559, 036	9. 09

<sup>1</sup> Alaska included in the State of Washington.

*Personal and corporation income and tax, by States and Territories, calendar year 1923—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
Indiana.....	\$510,507,072	\$136,413,095	\$646,920,167	1.95	\$22,966,287	1.43
Iowa.....	363,242,331	57,437,108	420,679,439	1.27	9,969,386	.62
Kansas.....	215,346,538	87,085,926	302,432,464	.92	12,389,523	.77
Kentucky.....	214,415,879	72,582,288	286,998,167	.87	11,863,670	.74
Louisiana.....	213,802,450	68,344,723	282,147,173	.85	11,982,339	.75
Maine.....	142,964,209	44,434,980	187,399,189	.57	7,769,496	.49
Maryland.....	401,259,584	99,326,345	500,585,929	1.51	22,889,496	1.43
Massachusetts.....	1,413,015,994	462,478,692	1,875,494,686	5.66	95,679,336	5.98
Michigan.....	1,041,933,086	521,024,836	1,562,957,922	4.70	88,780,154	5.55
Minnesota.....	372,376,782	116,711,287	489,088,069	1.47	19,687,787	1.23
Mississippi.....	83,494,009	17,143,525	100,637,534	.30	3,406,559	.21
Missouri.....	605,275,520	227,323,356	832,598,876	2.51	38,867,690	2.43
Montana.....	99,255,947	8,815,440	108,071,387	.33	1,597,456	.10
Nebraska.....	195,152,562	25,019,824	220,172,386	.66	5,089,500	.32
Nevada.....	25,711,611	2,558,594	28,270,205	.09	466,398	.03
New Hampshire.....	104,852,122	12,673,162	117,525,284	.35	3,047,228	.19
New Jersey.....	1,050,741,177	273,897,476	1,324,638,653	3.99	61,807,608	3.86
New Mexico.....	32,667,610	2,974,836	35,642,446	.11	607,314	.04
New York.....	4,565,314,898	2,156,929,895	6,722,244,793	20.27	440,419,819	27.51
North Carolina.....	206,638,618	107,931,479	314,570,097	.95	17,269,870	1.08
North Dakota.....	42,973,996	3,477,845	46,451,841	.14	492,227	.03
Ohio.....	1,457,696,567	538,602,037	1,996,298,604	6.02	90,504,801	5.65
Oklahoma.....	221,293,177	26,788,077	248,081,254	.75	6,610,531	.41
Oregon.....	189,854,013	35,418,795	225,272,808	.68	6,522,530	.41
Pennsylvania.....	2,478,751,471	902,478,647	3,381,230,118	10.20	177,885,925	11.11
Rhode Island.....	214,749,602	70,428,803	285,178,405	.86	14,871,877	.93
South Carolina.....	87,031,355	34,067,477	121,098,832	.37	4,925,086	.31
South Dakota.....	60,170,861	4,222,579	64,393,440	.16	646,930	.04
Tennessee.....	226,033,948	54,321,630	280,355,578	.85	10,184,025	.64
Texas.....	613,494,900	102,801,770	716,296,670	2.16	21,716,425	1.36
Utah.....	79,943,306	22,517,474	102,460,780	.31	2,559,396	.16
Vermont.....	64,800,009	12,168,457	76,968,466	.23	2,594,010	.16
Virginia.....	242,586,945	94,500,115	337,087,060	1.01	14,504,404	.91
Washington.....	351,985,059	84,674,561	436,659,620	1.31	12,925,213	.81
West Virginia.....	260,343,202	73,477,884	333,821,086	1.01	12,219,939	.76
Wisconsin.....	547,039,928	150,217,630	697,257,558	2.10	25,406,005	1.59
Wyoming.....	57,376,054	5,322,717	62,698,771	.19	1,033,331	.06
Total.....	24,840,137,364	8,321,529,134	33,161,666,498	100.00	1,600,758,303	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, 1923, 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	Number of returns	Total loss
Nonresident aliens.....	2,192	2,192	\$28,031,878	\$2,360,586	-----
Resident aliens.....	5,041	5,041	31,705,378	1,532,752	-----
Foreign corporations in business or holding investments in the United States....	520	302	23,214,915	218	\$21,440,185
Total.....	7,753	7,535	82,952,171	5,053,836	218
					21,440,185

*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	2, 178	2, 178	\$27, 009, 864				
All other American citizens or residents reporting net income of \$5,000 and over	28, 729	28, 729	36, 362, 324	1, 226	\$2, 672, 893		
Domestic corporations in business or holding investments in foreign countries	711	621	21, 393, 091	166	2, 588, 131	24	\$2, 784, 658
Total	31, 618	31, 528	84, 765, 279	1, 392	5, 261, 024	24	2, 784, 658

<sup>1</sup> Taxable net income, \$12,552,366. Dividends from domestic corporations, \$10,662,549.

**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 1914-1923, by income classes*

Income classes	1914	1915	1916	1917	1918
Under \$1,000					
\$1,000 to \$2,000				1, 640, 758	1, 516, 938
\$2,000 to \$3,000				838, 707	1, 496, 878
\$3,000 to \$4,000	82, 754	69, 045	85, 122	374, 958	610, 095
\$4,000 to \$5,000	66, 525	58, 949	72, 027	185, 805	322, 241
\$5,000 to \$10,000	127, 448	120, 402	150, 553	270, 666	319, 356
\$10,000 to \$15,000	34, 141	34, 102	45, 309	65, 800	69, 992
\$15,000 to \$20,000	15, 790	16, 475	22, 618	29, 896	30, 227
\$20,000 to \$25,000	8, 672	9, 707	12, 953	16, 806	16, 350
\$25,000 to \$30,000	5, 483	6, 196	8, 055	10, 571	10, 206
\$30,000 to \$40,000	6, 008	7, 005	10, 068	12, 733	11, 887
\$40,000 to \$50,000	3, 185	4, 100	5, 611	7, 087	6, 449
\$50,000 to \$100,000	5, 161	6, 847	10, 452	12, 439	9, 996
\$100,000 to \$150,000	1, 189	1, 793	2, 900	3, 302	2, 358
\$150,000 to \$200,000	406	724	1, 284	1, 302	866
\$200,000 to \$250,000	233	386	726	703	401
\$250,000 to \$300,000	130	216	427	342	247
\$300,000 to \$400,000	147	254	469	380	260
\$400,000 to \$500,000	69	122	245	179	122
\$500,000 to \$1,000,000	114	209	376	315	178
\$1,000,000 and over	60	120	206	141	67
Total	357, 515	336, 652	429, 401	3, 472, 890	4, 425, 114
Married women making separate returns from husbands			17, 635		
Total number of returns filed	357, 515	336, 652	437, 036	3, 472, 890	4, 425, 114

<sup>1</sup> 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.

*Number of personal returns, calendar years 1914-1923, by income classes—Continued*

Income classes	1919	1920	1921	1922	1923
Under \$1,000.....			401,849	402,076	368,502
\$1,000 to \$2,000.....	1,924,872	2,671,950	2,440,544	2,471,181	2,515,324
\$2,000 to \$3,000.....	1,569,741	2,569,716	2,222,031	2,129,898	2,470,970
\$3,000 to \$4,000.....	742,334	894,559	702,991	785,267	1,125,462
\$4,000 to \$5,000.....	438,154	442,557	369,155	404,848	592,166
\$5,000 to \$10,000.....	438,851	455,442	353,247	391,373	397,630
\$10,000 to \$15,000.....	97,852	103,570	80,014	90,278	102,506
\$15,000 to \$20,000.....	42,028	44,531	34,230	39,605	44,948
\$20,000 to \$25,000.....	22,605	23,729	18,100	21,446	24,347
\$25,000 to \$30,000.....	13,769	14,471	10,848	13,225	14,919
\$30,000 to \$40,000.....	15,410	15,808	12,047	14,283	16,441
\$40,000 to \$50,000.....	8,298	8,269	6,051	7,970	8,472
\$50,000 to \$100,000.....	13,320	12,093	8,717	12,000	12,452
\$100,000 to \$150,000.....	2,983	2,191	1,367	2,171	2,339
\$150,000 to \$200,000.....	1,082	590	450	763	750
\$200,000 to \$250,000.....	522	307	205	350	348
\$250,000 to \$300,000.....	250	166	84	210	203
\$300,000 to \$400,000.....	285	169	98	205	216
\$400,000 to \$500,000.....	140	70	64	104	111
\$500,000 to \$1,000,000.....	189	123	63	161	141
\$1,000,000 and over.....	65	33	21	67	74
Total.....	5,332,760	7,259,944	6,662,176	6,787,481	7,698,321
Married women making separate returns from husbands.....					
Total number of returns filed.....	5,332,760	7,259,944	6,662,176	6,787,481	7,698,321

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.....	<sup>1</sup> 357,598	<sup>2</sup> \$3,900,000,000	-----
1914.....	<sup>1</sup> 357,515	4,000,000,000	\$100,000,000
1915.....	<sup>1</sup> 336,652	4,600,000,000	600,000,000
1916.....	<sup>1</sup> 437,036	6,300,000,000	1,700,000,000
1917.....	<sup>3</sup> 3,472,890	13,700,000,000	7,400,000,000
1918.....	<sup>3</sup> 4,425,114	16,000,000,000	2,300,000,000
1919.....	<sup>3</sup> 5,332,760	19,900,000,000	3,900,000,000
1920.....	<sup>3</sup> 7,259,944	23,700,000,000	3,800,000,000
1921.....	<sup>3</sup> 6,662,176	19,600,000,000	<sup>4</sup> -4,100,000,000
1922.....	6,787,481	21,400,000,000	1,800,000,000
1923.....	7,698,321	24,900,000,000	3,500,000,000

<sup>1</sup> Returns reporting net income of \$3,000 and over.<sup>2</sup> Determined on the basis of the number of returns filed and the average net income in each class.<sup>3</sup> Returns reporting net income of \$1,000 and over.<sup>4</sup> A minus sign (—) indicates decrease.

## CORPORATION

Year	Total number of returns	Corporations reporting net income	Corporations reporting no net income	Net income	Increase or decrease from year to year <sup>1</sup>
1909.....	262,490	<sup>2</sup> 52,498	209,992	\$3,590,000,000	-----
1910.....	270,202	<sup>2</sup> 54,040	216,162	3,761,000,000	\$171,000,000
1911.....	288,352	<sup>2</sup> 55,129	233,223	3,503,000,000	-258,000,000
1912.....	305,336	<sup>2</sup> 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.....	<sup>3</sup> 299,445	174,205	125,240	3,940,000,000	-774,000,000
1915.....	<sup>3</sup> 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
1923.....	398,933	233,339	165,594	8,322,000,000	1,358,000,000

<sup>1</sup> A minus sign (—) indicates decrease.<sup>2</sup> Returns showing net income in excess of \$5,000 exemption.<sup>3</sup> 1915 contains approximately 30,000 returns showing no net income which properly belong and should be included in 1914. (See Annual Report, Commissioner of Internal Revenue, 1916, p. 26.)

*Income-tax yield by years*

Year	Personal				
	Normal tax	Surtax	War-profits and excess-profits tax	Tax on capital net gain 12½ per cent	Total tax
1913 <sup>1</sup>	\$12,728,038	\$15,525,497			\$28,253,535
1914 <sup>1</sup>	16,559,493	24,486,669			41,046,162
1915 <sup>1</sup>	23,995,777	43,947,818			67,943,595
1916	51,440,558	121,946,136			173,386,694
1917	156,897,441	433,345,732	\$101,249,781		691,492,954
1918	476,432,808	651,289,027			1,127,721,835
1919	468,104,801	801,525,303			1,269,630,104
1920	478,249,919	596,803,767			1,075,053,686
1921	308,059,422	411,327,684			719,387,106
1922	355,409,840	474,581,111		\$31,066,357	861,057,308
1923	285,605,298	348,859,583		29,186,624	663,651,505

Year	Partnership	Corporation			Grand total
	War-profits and excess-profits tax	Income tax	War-profits and excess-profits tax	Total tax	
1913 <sup>1</sup>		<sup>2</sup> \$43,127,740		<sup>3</sup> \$43,127,740	\$71,381,275
1914 <sup>1</sup>		39,144,532		39,144,532	80,190,694
1915 <sup>1</sup>		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	<sup>2</sup> 8,466,114	783,776,268	1,644,833,576
1923		937,106,798		937,106,798	1,600,758,303

<sup>1</sup> Annual Report of Commissioner of Internal Revenue for fiscal year ended June 30 immediately following the year shown above.

<sup>2</sup> 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.

<sup>3</sup> Includes excise tax, \$10,071,077, act of Aug. 5, 1909.

*Personal returns, net income reported for calendar years 1916-1923, by income classes*

Income classes	Net Income			
	1916	1917	1918	1919
Under \$1,000				
\$1,000 to \$2,000		\$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	353,392,923
\$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

*Personal returns, net income reported for calendar years 1916-1923, by income classes—Continued*

Income classes	Net income			
	1920	1921	1922	1923
Under \$1,000		\$213, 849, 934	\$247, 564, 383	\$252, 513, 019
\$1,000 to \$2,000	\$4, 050, 066, 618	3, 620, 761, 768	3, 630, 570, 922	3, 683, 428, 617
\$2,000 to \$3,000	6, 184, 543, 308	5, 325, 931, 265	5, 153, 497, 468	6, 069, 132, 445
\$3,000 to \$5,000	5, 039, 607, 239	4, 054, 891, 244	4, 500, 557, 809	6, 461, 142, 951
\$5,000 to \$10,000	3, 068, 330, 963	2, 378, 759, 237	2, 641, 904, 702	2, 717, 991, 529
\$10,000 to \$25,000	2, 547, 904, 786	1, 958, 156, 206	2, 255, 871, 780	2, 558, 361, 589
\$25,000 to \$50,000	1, 307, 785, 113	979, 629, 305	1, 208, 273, 932	1, 350, 680, 468
\$50,000 to \$100,000	810, 386, 333	582, 230, 218	805, 223, 854	833, 898, 237
\$100,000 to \$150,000	265, 511, 505	163, 520, 999	260, 203, 553	280, 656, 213
\$150,000 to \$300,000	215, 138, 673	145, 948, 047	266, 814, 381	260, 584, 012
\$300,000 to \$500,000	89, 313, 552	61, 342, 550	116, 672, 075	124, 569, 194
\$500,000 to \$1,000,000	79, 962, 894	42, 780, 426	107, 670, 678	95, 107, 209
\$1,000,000 and over	77, 078, 139	49, 411, 329	141, 386, 993	152, 071, 881
Total	23, 735, 629, 183	19, 577, 212, 528	21, 336, 212, 530	24, 840, 137, 364

*Personal returns, tax yield for calendar years 1916-1923, 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, 695, 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, 349, 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

Income classes	Tax yield			
	1920	1921	1922	1923
Under \$1,000		\$173, 678	\$246, 636	\$316, 602
\$1,000 to \$2,000	\$36, 859, 732	29, 160, 654	27, 081, 089	18, 190, 038
\$2,000 to \$3,000	45, 507, 821	20, 712, 373	20, 729, 737	16, 570, 881
\$3,000 to \$5,000	83, 496, 116	42, 743, 604	47, 533, 306	45, 969, 794
\$5,000 to \$10,000	97, 886, 033	68, 871, 422	70, 387, 912	55, 480, 078
\$10,000 to \$25,000	172, 259, 321	126, 886, 410	123, 575, 960	103, 865, 711
\$25,000 to \$50,000	154, 265, 276	112, 909, 840	125, 697, 249	103, 600, 750
\$50,000 to \$100,000	163, 717, 719	115, 711, 635	144, 092, 555	108, 878, 597
\$100,000 to \$150,000	86, 587, 694	52, 330, 056	71, 337, 246	55, 719, 390
\$150,000 to \$300,000	92, 604, 423	61, 495, 988	98, 810, 408	62, 104, 203
\$300,000 to \$500,000	47, 043, 461	31, 859, 630	43, 488, 227	31, 668, 552
\$500,000 to \$1,000,000	45, 641, 005	25, 112, 090	38, 559, 344	25, 498, 434
\$1,000,000 and over	49, 185, 085	31, 419, 726	49, 517, 639	35, 788, 475
Total	1, 075, 053, 686	719, 387, 106	861, 057, 308	663, 651, 505

<sup>1</sup> Determined on basis of the number of returns filed and the average net income.



*Personal returns, average tax and average rate of tax per individual, calendar years 1916-1923, 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	3.38	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	240,938.62	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		1923	
	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			\$0.43	0.08	\$0.61	0.10	\$0.86	.13
\$1,000 to \$2,000	\$13.80	0.91	11.95	.81	10.96	.75	7.23	.49
\$2,000 to \$3,000	17.71	.74	9.32	.39	9.73	.40	6.71	.27
\$3,000 to \$5,000	62.44	1.66	39.87	1.05	39.94	1.06	26.76	.71
\$5,000 to \$10,000	214.92	3.19	194.97	2.90	179.85	2.66	139.53	2.04
\$10,000 to \$25,000	1,002.50	6.76	958.76	6.48	816.60	5.48	604.57	4.06
\$25,000 to \$50,000	4,001.90	11.80	3,900.71	11.53	3,542.96	10.40	2,600.94	7.67
\$50,000 to \$100,000	13,538.22	20.20	13,274.25	19.87	12,007.71	17.89	8,743.86	13.06
\$100,000 to \$150,000	39,519.71	32.61	38,280.95	32.00	32,859.16	27.42	23,821.89	19.55
\$150,000 to \$300,000	87,116.11	43.04	83,215.14	42.14	74,686.63	37.03	47,735.75	23.83
\$300,000 to \$500,000	196,834.56	52.67	196,664.38	51.94	140,738.60	37.27	96,845.72	25.42
\$500,000 to \$1,000,000	371,065.08	57.08	398,664.30	58.70	239,499.03	35.81	180,839.96	26.81
\$1,000,000 and over	1,490,457.12	63.81	1,496,177.43	63.59	739,069.24	35.02	488,628.04	23.53
General average	148.08	4.53	107.98	3.67	126.86	4.04	86.21	2.67

*Personal returns, income by sources for calendar years 1916-1923*

Source of income	Income			
	1916	1917	1918	1919
<b>Personal industry:</b>				
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
<b>Property:</b>				
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, 051, 324, 363	885, 763, 077	1, 821, 122, 118	2, 578, 194, 377
Net income	<sup>1</sup> 6, 298, 577, 620	<sup>2</sup> 11, 191, 246, 207	<sup>3</sup> 15, 924, 639, 355	<sup>3</sup> 19, 859, 491, 448
Source of income	Income			
	1920	1921	1922	1923
<b>Personal industry:</b>				
Salaries, wages, commissions, bonuses, directors' fees, etc.	\$15, 270, 373, 354	\$13, 813, 169, 165	\$13, 693, 992, 791	\$14, 230, 208, 826
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, 253, 250, 071	7, 587, 171, 983
Total	21, 197, 700, 892	17, 983, 532, 756	18, 952, 242, 862	21, 817, 380, 809
<b>Property:</b>				
Rents and royalties	1, 047, 423, 738	1, 177, 957, 882	1, 224, 928, 968	1, 816, 280, 109
Interest on bonds, notes, etc., including fiduciary income	1, 709, 299, 428	1, 690, 338, 895	2, 030, 517, 413	2, 558, 763, 403
Dividends	2, 735, 845, 795	2, 476, 952, 399	2, 664, 219, 081	3, 126, 503, 482
Total	5, 492, 568, 961	5, 345, 249, 176	5, 919, 665, 492	7, 501, 546, 994
Total income	26, 690, 269, 853	23, 328, 781, 932	24, 871, 908, 354	29, 318, 927, 803
General deductions	2, 954, 640, 670	3, 751, 569, 404	3, 535, 695, 820	4, 478, 790, 439
Net income	<sup>3</sup> 23, 735, 629, 183	<sup>3</sup> 19, 577, 212, 528	<sup>3</sup> 21, 336, 212, 534	<sup>3</sup> 24, 840, 137, 364

<sup>1</sup> Compiled from returns reporting net incomes of \$3,000 and over.<sup>2</sup> Compiled from returns reporting net incomes of \$2,000 and over.<sup>3</sup> 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 years, excepting 1916, the income figures are composed of 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 YEARS—STATE TABLES**

The growth in the number of personal income-tax returns, the net income, and the tax, as well as the fluctuation in the average net income and average tax per return, over the period 1916-1923, inclusive, in aggregate for the United States and for each State separately, are exhibited in the accompanying basic tables.

#### **PERSONAL RETURNS BY COUNTIES AND CITIES**

The number of personal returns filed for the calendar year 1923 by counties, as well as by cities having a population of 5,000 and over, is shown in the attached basic tables. This tabulation does not represent an exact count of returns for each county or city, excepting the income class distribution of the returns reporting \$5,000 and over by counties, but is a very close approximation of the number filed and is arrived at as follows. Index cards of the returns of net income filed in each collection district are prepared in the offices of the collectors of internal revenue. These cards are arranged by counties and cities and the number is ascertained by measurement on the basis of a certain number of cards to the inch.

#### **FEDERAL ESTATE TAX**

On September 8, 1916, there became effective a tax by the Federal Government on the transfer of estates of persons dying subsequent to that date. This tax is imposed upon the transfer of the net estate and is not laid upon any particular legacy, devise, or distributive share, but upon the transfer of the entire net estate from the decedent to others.

The first law of this kind passed by Congress was approved July 6, 1797, and imposed a stamp duty on every receipt or other discharge given for a legacy or any share of personal estate divided under the statute of distribution. It was repealed April 6, 1802.

The next statute of this nature was passed during the Civil War and approved July 1, 1862. It levied a tax in two forms—one on the probate of wills and the granting of letters of administration, according to the value of the estate, and the other on legacies or distributive shares of personal property transferred to any person.

Another act was passed in 1864, which retained the probate and inheritance taxes in exactly the same form, but in addition enacted a succession duty tax on real estate. This latter act was amended in 1865, exempting a succession from the operation of the act where the wife of the decedent was the successor. The act was again

amended in 1866, exempting from the tax legacies and distributive shares of personal property not exceeding \$1,000 passing to a minor child of the decedent, and estates whose value did not exceed \$1,000. The legacies and succession taxes were repealed by an act approved July 14, 1870, and the tax on probate and letters of administration June 6, 1872.

The revenue act of 1898, passed at the time of the Spanish-American War, was the next Federal statute imposing an inheritance tax. Section 29 of this act, imposed a tax upon legacies and distributive shares arising from personal property exceeding \$10,000. The act was amended in 1901, exempting bequests for charitable, religious, or public purposes. The inheritance tax provisions as amended were subsequently repealed by the act of April 12, 1902. The total receipts under this act amounted to only \$22,569,717.12.

It will be noted that the taxes imposed by the prior acts were based upon the legacy or distributive share passing to the beneficiary and not upon the estate as a whole.

### ESTATE TAX RETURNS FILED

The adjoined tables were compiled from estate tax returns filed during the calendar year ended December 31, 1924, and represent returns actually filed with the bureau during the 12 months 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).

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 taxable estate, 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 of resident and nonresident decedents. This table combined 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.

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, 1924, to Dec. 31, 1924]

	Size of net estate subject to tax											
	Total		No net taxable estate				Under \$50,000		\$50,000 to \$150,000		\$150,000 to \$250,000	
			Gross estate under \$50,000		Gross estate over \$50,000							
Number of returns .....	12,403		893		2,172		5,166		2,354		735	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:												
Real estate.....	\$553, 434, 334	23. 55	\$14, 954, 683	40. 17	\$65, 640, 046	32. 64	\$157, 507, 747	34. 54	\$112, 983, 197	27. 71	\$50, 534, 586	23. 51
Investments in bonds and stocks—												
Federal Government bonds—												
Wholly tax-exempt.....	35, 022, 517	1. 49	51, 100	. 14	542, 416	. 27	864, 530	. 19	1, 662, 806	. 41	1, 047, 580	. 49
Partially tax-exempt.....	83, 826, 656	3. 57	1, 369, 872	3. 68	3, 611, 390	1. 80	16, 813, 541	3. 69	16, 436, 633	4. 03	7, 901, 465	3. 68
State and municipal bonds, wholly tax-exempt.....	73, 621, 115	3. 13	241, 644	. 64	2, 503, 368	1. 24	4, 333, 353	. 95	5, 016, 171	1. 23	4, 968, 214	2. 31
All other bonds.....	155, 049, 829	6. 60	1, 328, 153	3. 57	6, 826, 011	3. 39	25, 395, 988	5. 57	28, 528, 254	7. 00	18, 308, 596	8. 52
Total bonds.....	347, 520, 117	14. 79	2, 990, 769	8. 03	13, 483, 185	6. 70	47, 407, 412	10. 40	51, 643, 864	12. 67	32, 225, 855	15. 00
Capital stock of corporation.....	738, 362, 610	31. 41	5, 193, 466	13. 95	35, 301, 875	17. 55	85, 133, 353	18. 66	107, 204, 620	26. 29	67, 252, 386	31. 30
Total bonds and stocks.....	1, 085, 882, 727	46. 20	8, 184, 235	21. 98	48, 785, 060	24. 25	132, 540, 765	29. 06	158, 848, 484	38. 96	99, 478, 241	46. 30
Mortgages, notes, cash, etc.....	305, 121, 712	12. 98	6, 613, 487	17. 76	26, 301, 567	13. 08	86, 166, 994	18. 90	60, 171, 200	14. 76	31, 718, 053	14. 76
Insurance.....	74, 616, 085	3. 18	2, 433, 596	6. 54	13, 741, 048	6. 84	16, 183, 178	3. 55	14, 840, 214	3. 64	8, 314, 756	3. 87
Jointly owned and other miscellaneous property.....	187, 575, 515	7. 98	3, 570, 449	9. 59	19, 892, 212	9. 89	36, 630, 570	8. 03	34, 570, 163	8. 47	14, 828, 269	6. 90
Transfers made within 2 years prior to date of death.....	60, 369, 491	2. 57	948, 610	2. 55	2, 188, 322	1. 09	12, 599, 447	2. 76	13, 852, 998	3. 40	5, 468, 442	2. 54
Power of appointment or general power of deed, made in contemplation of death.....	10, 588, 072	. 45	37, 563	. 10	297, 674	. 15	1, 628, 745	. 36	1, 411, 699	. 35	1, 261, 677	. 59
Property from an estate taxed within 5 years, value at date of death of present decedent.....	72, 660, 868	3. 09	486, 070	1. 31	24, 250, 339	12. 06	12, 777, 781	2. 80	11, 080, 902	2. 71	3, 282, 369	1. 53
Total gross estate.....	2, 350, 248, 804	100. 00	37, 228, 693	100. 00	201, 096, 268	100. 00	456, 035, 227	100. 00	407, 758, 857	100. 00	214, 886, 393	100. 00

Nature of deduction:							
Insurance exemption	40,035,285	1,938,019	7,677,561	10,435,818	8,435,405	3,654,197	
Funeral and administrative expenses	97,239,049	1,828,813	9,678,034	19,057,925	17,018,848	8,256,426	
Debts, unpaid mortgages, etc.	269,368,312	5,826,952	88,344,435	45,705,264	40,193,074	19,982,463	
Property from an estate taxed within 5 years: value at date of previous decedent's death	67,712,940	573,090	22,634,033	12,072,937	9,626,245	2,808,987	
Charitable, public, and similar bequests	65,928,022	287,242	17,923,618	10,961,474	9,788,387	3,438,224	
Specific exemption	620,000,000	44,650,000	108,600,000	258,300,000	117,575,000	36,750,000	
Total deductions	1,160,283,608	55,104,116	254,857,681	356,533,418	202,636,959	74,890,297	
Net taxable estate	1,261,602,032			99,501,809	205,121,898	139,996,096	
Total tax	65,900,050			1,980,973	2,951,724	2,747,339	
Average tax for taxable estates	5.313			.383	1.254	3.738	
Average rate of tax (per cent)	5.22			1.99	1.44	1.96	

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

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

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	
	556		263		94		86		36		23		9	
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.....	\$49,366,853	19.19	\$34,992,017	17.96	\$14,236,529	13.99	\$15,884,377	12.55	\$12,980,149	15.74	\$9,221,311	14.53	\$5,753,290	15.99
Investments in bonds and stocks—														
Federal Government bonds—														
Wholly tax exempt.....	3,197,329	1.24	3,025,303	1.55	2,230,738	2.19	2,968,757	2.35	2,668,345	3.24	1,381,958	2.18	433,503	1.20
Partially tax exempt.....	9,204,436	3.58	8,657,911	4.45	4,873,577	4.79	3,296,070	2.60	2,540,337	3.08	1,701,250	2.68	566,619	1.57
State and municipal bonds, wholly tax exempt.....	7,214,758	2.80	6,043,813	3.10	4,010,795	3.94	7,570,389	5.98	7,973,582	9.67	1,891,268	2.98	4,495,279	12.50
All other bonds.....	24,480,006	9.52	16,614,183	8.53	8,724,538	8.58	9,516,676	7.52	7,307,003	8.86	2,452,690	3.86	443,378	1.23
Total bonds.....	44,096,529	17.14	34,341,210	17.63	19,839,648	19.50	23,351,892	18.45	20,489,267	24.85	7,427,166	11.70	5,938,779	16.50
Capital stock in corporation.....	91,212,336	35.45	72,935,418	37.44	44,093,029	43.33	61,646,254	48.70	27,701,671	33.60	29,056,432	45.77	17,079,280	47.48
Total bonds and stocks.....	135,308,865	52.59	107,276,628	55.07	63,932,677	62.83	84,998,146	67.15	48,190,938	58.45	36,483,598	57.47	23,018,059	63.98
Mortgages, notes, cash, etc.....	32,989,802	12.82	22,228,787	11.41	10,640,670	10.46	6,934,999	5.48	6,337,989	7.69	4,107,197	6.47	4,311,604	11.99
Insurance.....	6,320,818	2.46	4,507,370	2.32	2,765,695	2.72	2,481,105	1.96	1,735,890	2.11	956,275	1.51	69,497	.19
Jointly owned and other miscellaneous property.....	18,380,812	7.14	15,139,750	7.77	5,094,832	7.95	10,693,698	8.45	4,837,833	5.87	9,413,643	14.83	867,636	2.41
Transfers made within two years prior to date of death.....	7,676,484	2.99	4,413,467	2.27	1,493,980	1.47	3,401,234	2.69	1,383,143	1.68	3,162,751	4.98	1,879,537	5.23
Power of appointment or general power of deed, made in contemplation of death.....	1,469,999	.57	2,751,499	1.41	47,338	.05	1,081,029	.85	600,849	.72				
Property from an estate taxed within five years, value at date of death of present decedent.....	5,768,967	2.24	3,486,762	1.79	538,360	.53	1,095,593	.87	6,385,708	7.74	135,600	.21	75,402	.21
Total gross estate.....	257,282,600	100.00	194,796,280	100.00	101,750,082	100.00	126,570,181	100.00	82,452,499	100.00	63,480,375	100.00	35,975,025	100.00



Nature of deductions:								
Insurance exemption	2,904,546	2,119,255	1,197,151	824,596	413,821	333,416	69,197	
Funeral and administrative expenses	10,129,701	7,300,816	3,927,490	4,839,892	3,093,910	2,739,070	1,257,378	
Debts, unpaid mortgages, etc.	18,779,943	13,873,373	8,133,225	8,116,143	4,763,440	4,163,709	2,256,501	
Property from an estate taxed within five years; value at date of previous decedent's death	6,032,871	3,149,721	510,702	970,592	5,883,248	135,600	33,040	
Charitable, public, and similar bequests	5,180,420	3,299,839	2,779,439	4,728,852	4,896,093	559,250	105,628	
Specific exemption	27,775,000	13,150,000	4,700,000	4,300,000	1,800,000	1,150,000	450,000	
Total deductions	70,802,481	42,983,004	21,248,007	23,780,075	20,850,512	9,083,045	4,172,044	
Net taxable estate	186,480,119	151,813,276	80,502,075	102,790,106	61,601,987	54,397,330	31,802,981	
Total tax	4,974,663	5,528,824	3,783,786	6,144,084	4,566,336	4,890,127	3,481,985	
Average tax for taxable estate	8,947	21,022	40,253	71,443	126,843	212,614	386,887	
Average rate of tax (per cent)	2.67	3.64	4.70	5.98	7.41	8.99	10.95	

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, 1924, to Dec. 31, 1924]

	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	
Number of returns	1		4				2				4		5	
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	\$98,000	1.73	\$2,141,482	8.04			\$239,452	1.40			\$3,702,101	7.49	\$3,198,514	4.43
Investments in bonds and stocks—														
Federal Government bonds—														
Wholly tax-exempt	4,900	.09	965,143	3.62							851,854	1.72	13,126,255	18.19
Partially tax-exempt			247,080	.93			305,476	1.79			4,599,906	9.31	1,701,093	2.36
State and municipal bonds, wholly tax-exempt			2,806,381	10.53			391,180	2.30			11,270,986	22.81	2,889,934	4.00
All other bonds	737,333	13.01	1,145,442	4.30			28,698	.17			1,043,306	2.11	2,169,574	3.01
Total bonds	742,233	13.10	5,164,046	19.38			725,354	4.26			17,766,052	35.95	19,886,856	27.56
Capital stock in corporations	3,434,817	60.62	8,591,334	32.25			14,292,455	83.85			23,203,700	46.95	45,030,184	62.40
Total bonds and stocks	4,177,050	73.72	13,755,380	51.63			15,017,809	88.11			40,969,752	82.90	64,917,040	89.96
Mortgages, notes, cash, etc.	217,666	3.84	1,604,893	6.02			82,324	.49			1,786,339	3.61	2,908,141	4.03
Insurance			34,057	.13							135,700	.28	90,885	.13
Jointly owned and other miscellaneous property	295,426	5.21	5,817,684	21.84			1,703,428	10.00			2,536,214	5.13	302,896	.42
Transfers made within two years prior to date of death	878,057	15.50									282,810	.57	740,209	1.03
Power of appointment or general power of deed, made in contemplation of death														
Property from an estate taxed within five years, value at date of death of present decedent			3,287,683	12.34							9,332	.02		
Total gross estate	5,666,199	100.00	26,641,179	100.00			17,043,013	100.00			49,422,248	100.00	72,163,685	100.00

Nature of deductions:													
Insurance exemption			29,003							1,000			
Funeral and administrative expenses	263,182		393,705				696,898			4,009,748		2,657,213	
Debts, unpaid mortgages, etc.	560,991		232,024				163,994			6,817,119		1,455,662	
Property from an estate taxed within five years; value at date of previous decedent's death			3,281,874										
Charitable, public, and similar bequests	18,000		500,000				890,151			282,000		289,405	
Specific exemptions	50,000		200,000				100,000			200,000		250,000	
Total deductions	892,173		4,636,606				1,851,043			11,309,867		4,652,280	
Net taxable estate	4,774,026		22,004,573				15,191,970			38,112,381		67,511,405	
Total tax	600,825		2,956,914				2,321,395			6,185,724		12,785,351	
Average tax for taxable estate	600,825		739,229				1,160,698			1,540,431		2,557,070	
Average rate of tax (per cent)	12.59		13.44				15.28			16.23		18.94	

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

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

Size or net taxable estate	Number of re- turns	Gross estate	Deductions	Net taxable estate	Tax	Average tax	Average rate per cent
No net taxable estate:							
Gross estate under \$50,000	893	\$37, 228, 693	\$55, 104, 116				
Gross estate over \$50,000	2, 172	201, 090, 268	254, 857, 681				
Under \$50,000	5, 166	456, 035, 227	356, 535, 418	\$99, 501, 809	\$1, 980, 973	\$383	1. 94
\$50,000 to \$150,000	2, 354	407, 758, 857	202, 636, 959	205, 121, 898	2, 951, 724	1, 254	1. 44
\$150,000 to \$250,000	735	214, 886, 393	74, 890, 297	139, 996, 096	2, 747, 339	3, 738	1. 96
\$250,000 to \$450,000	556	257, 282, 600	70, 802, 481	186, 480, 119	4, 974, 663	8, 947	2. 61
\$450,000 to \$750,000	263	194, 796, 280	42, 983, 004	151, 813, 276	5, 528, 824	21, 022	3. 64
\$750,000 to \$1,000,000	94	101, 750, 082	21, 248, 007	80, 502, 075	3, 783, 786	40, 253	4. 70
\$1,000,000 to \$1,500,000	86	126, 570, 181	23, 780, 075	102, 790, 106	6, 144, 084	71, 443	5. 98
\$1,500,000 to \$2,000,000	36	82, 452, 499	20, 850, 512	61, 601, 987	4, 566, 336	126, 843	7. 41
\$2,000,000 to \$3,000,000	23	63, 480, 375	9, 083, 045	54, 397, 330	4, 890, 127	212, 614	8. 94
\$3,000,000 to \$4,000,000	9	35, 975, 025	4, 172, 044	31, 802, 981	3, 481, 985	386, 887	10. 94
\$4,000,000 to \$5,000,000	1	5, 696, 199	892, 173	4, 774, 026	600, 825	600, 825	12. 54
\$5,000,000 to \$6,000,000	4	26, 641, 179	4, 636, 606	22, 004, 573	2, 956, 914	739, 229	13. 44
\$6,000,000 to \$7,000,000							
\$7,000,000 to \$8,000,000	2	17, 043, 013	1, 851, 043	15, 191, 970	2, 321, 395	1, 160, 698	15. 22
\$8,000,000 to \$9,000,000							
\$9,000,000 to \$10,000,000	4	49, 422, 248	11, 309, 867	38, 112, 381	6, 185, 724	1, 546, 431	16. 22
\$10,000,000 and over	5	72, 163, 685	4, 652, 280	67, 511, 405	12, 785, 351	2, 557, 070	18. 94
Total	12, 403	2, 350, 248, 804	1, 160, 283, 608	1, 261, 602, 032	65, 900, 050	5, 313	5. 22

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

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

Size of net taxable estate, the situs of which is in the United States	Number of re- turns	Gross estate	Deductions	Net tax- able estate	Tax	Average tax	Average rate
No net taxable estate:							
Gross estate under \$50,000	22	\$93, 956	\$93, 956				
Gross estate over \$50,000	1	60, 069	60, 069				
Under \$50,000	1, 286	7, 298, 135	289, 387	\$7, 008, 748	\$77, 914	\$61	1. 14
\$50,000 to \$150,000	37	3, 221, 153	132, 276	3, 088, 877	44, 697	1, 208	1. 44
\$150,000 to \$250,000	7	1, 378, 127	50, 926	1, 327, 201	24, 165	3, 452	1. 84
\$250,000 to \$450,000	10	3, 693, 453	212, 143	3, 481, 310	99, 633	9, 963	2. 84
\$450,000 to \$750,000	3	1, 743, 909		1, 743, 909	60, 135	20, 045	3. 44
\$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 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, 366	17, 488, 802	838, 757	16, 650, 045	306, 544	224	1. 84

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

(Returns filed from Jan. 1, 1924, to Dec. 31, 1924)

Size of net taxable estate	Returns				Net taxable 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 taxable estate:						
Gross estate under \$50,000.....	915	6.65	915	6.65		
Gross estate over \$50,000.....	2,173	15.78	3,088	22.43		
Under \$50,000.....	6,452	46.86	9,540	69.29	\$106,510,557	8.33
\$50,000 to \$150,000.....	2,391	17.37	11,931	86.66	208,210,775	16.29
\$150,000 to \$250,000.....	742	5.39	12,673	92.05	141,323,297	11.06
\$250,000 to \$450,000.....	566	4.11	13,239	96.16	189,961,429	14.86
\$450,000 to \$750,000.....	266	1.93	13,505	98.09	153,557,185	12.01
\$750,000 to \$1,000,000.....	94	.68	13,599	98.77	80,502,075	6.30
\$1,000,000 to \$1,500,000.....	86	.62	13,685	99.39	102,790,106	8.04
\$1,500,000 to \$2,000,000.....	36	.262	13,721	99.652	61,601,987	4.82
\$2,000,000 to \$3,000,000.....	23	.167	13,744	99.819	54,397,330	4.26
\$3,000,000 to \$4,000,000.....	9	.065	13,753	99.884	31,802,981	2.49
\$4,000,000 to \$5,000,000.....	1	.007	13,754	99.891	4,774,026	.37
\$5,000,000 to \$6,000,000.....	4	.029	13,758	99.920	22,004,573	1.72
\$6,000,000 to \$7,000,000.....			13,758	99.920		
\$7,000,000 to \$8,000,000.....	2	.015	13,760	99.935	15,191,970	1.19
\$8,000,000 to \$9,000,000.....			13,760	99.935		
\$9,000,000 to \$10,000,000.....	4	.029	13,764	99.964	38,112,381	2.98
\$10,000,000 and over.....	5	.036	13,769	100.00	67,511,405	5.28
Total.....	13,769	100.00			1,278,252,077	100.00

Sizes of net taxable estate	Net taxable 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 taxable estate:						
Gross estate under \$50,000.....						
Gross estate over \$50,000.....						
Under \$50,000.....	\$106,510,557	8.33	\$2,058,887	3.11	\$2,058,887	3.11
\$50,000 to \$150,000.....	314,721,332	24.62	2,996,421	4.52	5,055,308	7.63
\$150,000 to \$250,000.....	456,044,629	35.68	2,771,504	4.19	7,826,812	11.82
\$250,000 to \$450,000.....	646,006,058	50.54	5,074,296	7.66	12,901,108	19.48
\$450,000 to \$750,000.....	799,563,243	62.55	5,588,959	8.44	18,490,067	27.92
\$750,000 to \$1,000,000.....	880,065,318	68.85	3,783,786	5.71	22,273,853	33.63
\$1,000,000 to \$1,500,000.....	982,855,424	76.89	6,144,084	9.28	28,417,937	42.91
\$1,500,000 to \$2,000,000.....	1,044,457,411	81.71	4,566,336	6.90	32,984,273	49.81
\$2,000,000 to \$3,000,000.....	1,098,854,741	85.97	4,890,127	7.39	37,874,400	57.20
\$3,000,000 to \$4,000,000.....	1,130,657,722	88.46	3,481,985	5.26	41,356,385	62.46
\$4,000,000 to \$5,000,000.....	1,135,431,748	88.83	600,825	.91	41,957,210	63.37
\$5,000,000 to \$6,000,000.....	1,157,436,321	90.55	2,956,914	4.47	44,914,124	67.84
\$6,000,000 to \$7,000,000.....	1,157,436,321	90.55			44,914,124	67.84
\$7,000,000 to \$8,000,000.....	1,172,628,291	91.74	2,321,395	3.51	47,235,519	71.35
\$8,000,000 to \$9,000,000.....	1,172,628,291	91.74			47,235,519	71.35
\$9,000,000 to \$10,000,000.....	1,210,740,672	94.72	6,185,724	9.34	53,421,243	80.69
\$10,000,000 and over.....	1,278,252,077	100.00	12,785,351	19.31	66,206,594	100.00
Total.....			66,206,594	100.00		

TABLE E.—*Vocational distribution by sex and size of net estate, resident decedents*

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

Vocation	Grand total		Size of net taxable estate											
	Men	Women	No net taxable estate— Gross under \$50,000			No net taxable estate— Gross over \$50,000			Under \$50,000			\$50,000 to \$150,000		
			Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women
Professional:														
Accountants, statisticians, actuaries, appraisers, etc.	9		1	1		1	1		5	5		1	1	
Actors, artists, and musicians	13					1	1		8	8		2	2	
Authors, editors, teachers, school officials	34	11	2	1	1	13	9	4	22	16	6	6	6	
Clergymen	30		1	1		10	10		13	13		3	3	
Engineers: Civil, mining, consulting, structural, etc., architects	53		4	4		14	14		20	20		5	5	
Inventors	1													
Lawyers	281	1	12	12		63	62	1	99	99		59	59	
Medical professions: Physicians, surgeons, oculists, dentists, metaphysical healers, nurses, etc.	235	8	26	23	3	42	40	2	118	117	1	44	43	1
Public service: Government and State officials	74		3	3		10	10		36	36		13	13	
Nonprofessional:														
Agriculturists: Farmers, stock raisers, orchardists	1,123	34	145	143	2	286	276	10	522	509	13	144	137	7
Bankers	193		14	14		37	37		55	55		35	35	
Real estate brokers; stock and bond brokers, etc.	360	9	9	9		92	91	1	107	105	2	88	83	5
Capitalists	63	8	3	1	2	2	2		12	10	2	20	17	3
Contractors and builders	105		8	8		24	24		41	41		13	13	
Corporation officials: Presidents, managers, secretaries, cashiers, etc.	906	23	45	45		142	142		288	273	15	218	214	4
Housewives		631	48		48	142		142	299		299	88		88
Labor, technical: Railroad engineers, machinists, carpenters, etc.	88	3	14	12	2	18	17	1	41	41		14	14	
Lumbermen	58	1	5	5		11	11		19	19		11	10	1
Manufacturers	334	5	16	16		65	65		95	93	2	72	70	2
Merchants: Storekeepers, jobbers, commission merchants, proprietors of hotels, etc.	967	42	67	62	5	222	214	8	372	353	19	205	199	6
Mine owners and operators	45	1	3	3		13	13		11	10	1	8	8	
Publishers	33	1	1	1		5	5		7	7		9	9	
Salesmen, agents, clerks, etc.	207	5	12	12		59	56	3	76	74	2	51	51	
Retired	3,012	151	250	236	14	399	366	33	1,528	1,453	75	605	585	20
Profession or business not stated	857	2,388	204	66	138	501	135	366	1,372	370	1,002	640	143	497
Total	9,081	3,322	893	678	215	2,172	1,601	571	5,166	3,727	1,439	2,354	1,720	634

Vocation	Size of net taxable 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.	1	1													
Actors, artists, and musicians	1	1		1	1										
Authors, editors, teachers, school officials				1	1										
Clergymen													2	2	
Engineers: Civil, mining, consulting, structural, etc., architects	7	7		1	1		1	1							
Inventors															
Lawyers	24	24		17	17		5	5		2	2				
Medical professions: Physicians, surgeons, oculists, dentists, metaphysical healers, nurses, etc.	4	3	1	8	8		1	1							
Public service: Government and State officials	6	6		1	1		3	3		1	1				
Nonprofessional:															
Agriculturists: Farmers, stock raisers, orchardists	37	35	2	16	16		3	3		1	1				
Bankers	21	21		15	15		3	3		3	3		3	3	
Real estate brokers; stock and bond brokers, etc.	33	32	1	19	19		13	13		3	3		3	3	
Capitalists	7	7		9	9				1	1	1		4	4	
Contractors and builders	9	9		5	5		2	2		2	2		1	1	
Corporation officials: Presidents, managers, secretaries, cashiers, etc.	82	82		62	60	2	44	42	2	16	16		19	19	
Housewives	29		29	13		13	8		8	1		1	2		2
Labor, technical: Railroad engineers, machinists, carpenters, etc.	2	2		1	1					1	1				
Lumbermen	6	6		1	1		2	2		1	1		1	1	
Manufacturers	24	24		32	31	1	17	17		8	8		2	2	
Merchants: Storekeepers, jobbers, commission merchants, proprietors of hotels, etc.	60	58	2	45	44	1	15	14	1	7	7		7	7	
Mine owners and operators	4	4		6	6		1	1							
Publishers	5	5		2	2		2	2		1	1		1		1
Salesmen, agents, clerks, etc.	4	4		9	9					1	1				
Retired	159	154	5	120	116	4	55	55		20	20		15	15	
Profession or business not stated	210	52	158	172	46	126	80	27	53	25	6	19	26	8	18
Total	735	537	198	556	409	147	263	198	65	94	74	20	86	65	21

TABLE E.—*Vocational distribution, by sex and size of net estate, resident decedents*—Continued

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

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STATISTICS OF INCOME

Vocation	Size of net taxable 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								1	1	
Clergymen.															
Engineers: Civil, mining, consulting, structural, etc., architects.	1	1													
Inventors.	1	1													
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.	2	2		1	1										
Bankers.	3	3		2	2		1	1							
Real estate brokers: Stock and bond brokers, etc.	1	1		1	1										
Capitalists.	1	1					1	1							
Contractors and builders.															
Corporation officials: Presidents, managers, secretaries, cashiers, etc.	5	5		4	4		1	1					2	2	
Housewives.	1		1												
Labor, technical: Railroad engineers, machinists, carpenters, etc.															
Lumbermen.	1	1					1	1							
Manufacturers.	3	3		2	2		1	1		1	1		1	1	
Merchants: Storekeepers, jobbers, commission merchants, proprietors of hotels, etc.	3	3		4	4										
Mine owners and operators.															
Publishers.				1	1										
Salesmen, agents, clerks, etc.															
Retired.	6	6		3	3		1	1							
Profession or business not stated.	7		7	3	2	1	3	1	2						
Total.	36	28	8	23	22	1	9	7	2	1	1		4	4	



Vocation	Size of net taxable 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															
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.										3	3				
Capitalists															
Contractors and builders															
Corporation officials: Presidents, managers, secretaries, cashiers, etc.													1	1	
Housewives															
Labor, technical: Railroad engineers, machinists, carpenters, etc.															
Lumbermen															
Manufacturers															
Merchants: Storekeepers, jobbers, commission merchants, proprietors of hotels, etc.				1	1								1	1	
Mine owners and operators															
Publishers															
Salesmen, agents, clerks, etc.															
Retired										1		1	2	2	
Profession or business not stated													1	1	
Total				2	2					4	3	1	5	5	



Size of net taxable 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	
	Single	Married	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.....	12	36	6	32	6	4	30	104	21	94	9	10	83	146	46	130	37	16	90	108	52	99	38	9
Gross over \$50,000.....	60	144	33	131	27	13	112	312	61	290	51	22	218	364	96	347	122	17	259	201	113	183	146	18
Under \$50,000.....	72	183	47	154	25	29	202	481	99	425	103	56	468	847	240	768	228	79	766	727	381	673	385	54
\$50,000 to \$150,000.....	28	94	16	75	12	19	76	248	46	210	30	38	216	401	113	370	103	31	347	333	176	310	171	23
\$150,000 to \$250,000.....	6	31	6	24	7	29	84	21	71	8	13	61	133	27	123	34	10	111	100	59	86	52	14	
\$250,000 to \$450,000.....	4	15	2	12	2	3	23	52	16	47	7	5	47	97	23	87	24	10	80	79	44	75	36	4
\$450,000 to \$750,000.....	1	3	1	3			6	28	3	23	3	5	24	40	13	37	11	3	42	50	27	44	15	6
\$750,000 to \$1,000,000.....		4		3		1	1	14		12	1	2	4	14	2	14	2		9	16	5	14	4	2
\$1,000,000 to \$1,500,000.....	2	2	1	1	1	1	4	12	3	10	1	2	9	14	7	14	2		15	11	8	8	7	3
\$1,500,000 to \$2,000,000.....		1				1	3	2	3	1		1	4	6	2	4	2	2	9	2	9	2		
\$2,000,000 to \$3,000,000.....								4		4			1	2	1	2			5	5	4	5	1	
\$3,000,000 to \$4,000,000.....								2		2			2		1		1		2		2			
\$4,000,000 to \$5,000,000.....																			1		1			
\$5,000,000 to \$6,000,000.....														1		1			1		1			
\$6,000,000 to \$7,000,000.....																								
\$7,000,000 to \$8,000,000.....														1		1					1			
\$8,000,000 to \$9,000,000.....																								
\$9,000,000 to \$10,000,000.....								1		1				1		1								
\$10,000,000 and over.....								1		1			1		1									
Total.....	185	513	112	435	73	78	486	1,345	273	1,191	213	154	1,138	2,067	572	1,899	566	168	1,735	1,635	880	1,502	855	133

<sup>1</sup> Single includes widows and widowers.

TABLE F.—Returns of resident decedents distributed by size of net estate, age, and sex, and single <sup>1</sup> or married—Continued

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

Size of net taxable 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.....	88	42	52	40	36	2	10	3	6	3	4		50	67	25	55	25	12
Gross over \$50,000.....	134	62	58	58	76	4	22	2	11	2	11		93	106	55	101	38	5
Under \$50,000.....	557	251	277	239	280	12	96	23	57	23	39		211	205	114	180	97	25
\$50,000 to \$150,000.....	245	118	124	111	121	7	44	12	26	11	18	1	89	78	49	66	40	12
\$150,000 to \$250,000.....	85	37	47	34	38	3	17	3	11	3	6		16	18	7	15	9	3
\$250,000 to \$450,000.....	60	34	32	32	28	2	16	2	7	2	9		26	17	12	16	14	1
\$450,000 to \$750,000.....	29	11	15	10	14	1	6	2	4	2	2		10	7	8	5	2	2
\$750,000 to \$1,000,000.....	18	4	11	4	7		3		2		1		4	2	4	2		
\$1,000,000 to \$1,500,000.....	8	6	4	6	4		1		1		1		4	2	2	2		
\$1,500,000 to \$2,000,000.....	4		2	2	2									2		2		
\$2,000,000 to \$3,000,000.....		3		3			1		1					2		2		
\$3,000,000 to \$4,000,000.....								1		1			1		1		1	
\$4,000,000 to \$5,000,000.....																		
\$5,000,000 to \$6,000,000.....	1		1											1		1		
\$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.....													1				1	
\$10,000,000 and over.....	2		2				1		1									
• Total.....	1,231	570	625	539	606	31	217	48	127	47	90	1	501	508	274	448	227	60

<sup>1</sup> Single includes widows and widowers.

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

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax					Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	Tax	Number	Gross estate	Deductions
Alabama.....	76	\$13,897,330	64	\$13,143,372	\$5,421,121	\$7,722,251	\$236,996	12	\$753,958	\$926,344
Arizona.....	16	1,572,924	7	1,000,138	657,472	342,666	4,444	9	572,786	789,032
Arkansas.....	52	9,608,604	40	7,516,292	2,902,360	4,613,932	122,192	12	2,092,312	2,879,195
California.....	817	142,908,231	603	127,578,903	49,981,469	77,597,434	3,402,982	214	15,329,328	21,198,414
Colorado.....	108	17,835,477	75	15,528,456	6,229,730	9,298,726	464,309	33	2,307,021	2,837,375
Connecticut.....	289	70,952,366	222	65,775,419	21,325,022	44,450,397	2,339,077	67	5,176,947	6,394,784
Delaware.....	26	4,703,715	17	3,827,610	1,731,947	2,095,663	50,256	9	876,105	958,572
Florida.....	79	11,882,548	63	10,596,738	5,057,353	5,539,385	142,109	16	1,285,810	1,541,912
Georgia.....	138	21,612,150	88	17,156,028	7,589,689	9,566,339	240,048	50	4,456,122	5,799,907
Hawaii.....	21	3,602,734	15	3,332,690	1,067,882	2,264,808	56,017	6	270,044	486,310
Idaho.....	19	1,395,684	9	736,623	571,750	164,873	1,646	10	659,061	1,034,283
Illinois.....	1,019	154,589,969	766	134,816,528	63,623,289	71,193,239	2,119,063	253	19,773,441	23,945,135
Indiana.....	258	34,960,136	190	30,548,387	13,543,542	17,004,845	702,202	68	4,411,749	5,782,942
Iowa.....	734	70,179,524	481	53,757,288	32,174,367	21,582,921	364,371	253	16,422,236	20,442,057
Kansas.....	203	23,091,274	131	18,602,637	9,985,096	8,617,541	267,869	72	4,488,637	5,447,864
Kentucky.....	164	21,881,032	128	19,543,857	9,780,694	9,763,163	219,864	36	2,337,175	2,956,783
Louisiana.....	101	23,086,140	79	21,482,714	7,994,242	13,488,472	871,708	22	1,603,426	1,906,853
Maine.....	100	38,472,105	77	37,034,630	8,505,501	28,529,129	3,573,015	23	1,437,475	1,839,142
Maryland, including District of Columbia.....	304	62,183,832	253	58,383,167	20,061,633	38,321,534	1,552,806	51	3,800,665	4,697,146
Massachusetts.....	736	161,853,366	563	147,529,349	54,431,219	93,098,130	4,973,690	173	14,324,017	23,520,214
Michigan.....	295	81,990,615	241	74,195,604	22,884,739	51,310,865	3,658,532	54	7,795,011	10,628,783
Minnesota.....	182	36,189,504	135	32,672,345	12,452,485	20,219,860	1,125,641	47	3,517,159	4,461,632
Mississippi.....	56	7,779,435	46	6,187,238	3,109,235	3,078,003	66,159	10	1,592,197	2,224,926
Missouri.....	322	52,658,869	252	47,877,161	21,588,898	26,288,263	780,681	70	4,781,708	5,894,897
Montana.....	16	2,227,973	9	1,908,314	825,090	1,083,224	36,811	7	319,659	498,634
Nebraska.....	311	32,847,477	212	27,033,124	15,155,965	11,877,159	222,885	99	5,814,353	7,350,497
Nevada.....	3	221,563	3	221,563	156,121	65,442	655			
New Hampshire.....	75	10,301,266	49	8,503,037	4,306,073	4,196,964	95,630	26	1,798,229	2,094,929
New Jersey.....	573	135,299,156	478	127,773,285	54,071,024	73,702,261	5,052,470	95	7,525,871	10,011,510
New Mexico.....	7	594,606	5	408,174	337,616	50,558	505	2	186,432	274,427
New York.....	1,916	519,847,243	1,576	485,459,924	175,540,826	309,919,098	20,278,242	340	34,387,319	42,780,109
North Carolina.....	123	18,215,516	99	16,359,534	8,231,295	8,128,239	167,885	24	1,855,982	2,400,014
North Dakota.....	41	4,869,165	25	3,562,020	1,793,753	1,768,267	38,494	16	1,307,145	1,801,389
Ohio.....	584	109,802,681	448	99,809,589	40,535,136	59,274,453	2,545,813	136	9,993,092	12,169,130
Oklahoma.....	45	5,697,791	33	4,764,055	2,682,740	2,081,315	34,902	12	933,736	1,074,260
Oregon.....	64	8,628,919	50	7,314,995	3,745,522	3,569,473	59,590	14	1,313,924	1,600,304
Pennsylvania.....	1,045	219,435,588	814	200,064,407	77,284,810	122,779,597	5,322,027	231	19,371,181	25,634,980

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

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax					Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	Tax	Number	Gross estate	Deductions
Rhode Island.....	111	22,169,747	81	20,192,170	8,078,715	12,113,455	451,311	30	1,977,577	2,803,100
South Carolina.....	92	11,193,897	51	8,294,645	3,964,721	4,329,924	110,794	41	2,899,252	3,990,450
South Dakota.....	79	7,417,393	55	5,922,349	3,765,263	2,157,086	35,249	24	1,495,044	1,864,804
Tennessee.....	114	16,849,412	85	14,860,089	8,082,722	6,777,367	128,019	29	1,989,323	2,448,196
Texas.....	316	44,985,926	220	38,040,718	18,628,574	19,412,144	628,174	96	6,945,208	9,459,340
Utah.....	15	1,410,127	8	1,031,495	530,497	500,998	8,929	7	378,632	479,529
Vermont.....	83	6,688,847	38	4,592,691	2,357,248	2,235,443	43,411	45	2,096,156	2,733,205
Virginia.....	240	26,451,779	135	20,417,563	10,454,303	9,963,260	215,524	105	6,034,216	8,115,067
Washington.....	94	11,508,870	57	9,667,501	4,516,042	5,151,459	126,113	37	1,841,369	2,622,975
West Virginia.....	106	20,499,327	85	18,516,462	6,835,910	11,680,552	470,128	21	1,982,865	2,450,053
Wisconsin.....	227	42,107,304	171	36,440,037	14,730,772	21,709,265	1,962,288	56	5,667,267	6,435,758
Wyoming.....	8	2,089,667	6	1,942,928	1,020,338	922,590	28,530	2	146,739	174,555
Total.....	12,403	2,350,248,804	9,338	2,111,923,843	850,321,811	1,261,602,032	65,900,050	3,065	238,324,961	309,961,797

The number of returns filed for the period from September 9, 1916, to December 31, 1924, is as follows:

	Returns filed			Gross estate		
	Total	Resident decedents	Non-resident 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
Jan. 1-Dec. 31, 1924.....	13, 769	12, 403	1, 366	2, 367, 737, 606	2, 350, 248, 804	17, 488, 802

	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
Jan. 1-Dec. 31, 1924.....	1, 278, 252, 077	1, 261, 602, 032	16, 650, 045	66, 206, 594	65, 900, 050	306, 544

### FEDERAL GIFT TAX

For the calendar year 1924 and each subsequent calendar year, the revenue act of 1924 imposes a tax with respect to donative transfers made by individuals, corporations, associations, partnerships, trusts, or estates. From the gross gifts certain deductions are allowed, including deductions on account of charitable gifts and on account of gifts of property previously taxed under the gift tax or the estate tax law, and also including in the case of a resident donor an exemption of \$50,000. The rates of tax on the net taxable gifts correspond with the rates under the estate tax on the net estate. No similar tax was imposed by any prior act of Congress.

Gift tax returns for the year 1924 were due March 15, 1925. The following tables are based on the data disclosed by the returns for the calendar year 1924 received in the Washington office up to July 23, 1925.

### FEDERAL GIFT TAX RETURNS

The aggregate number of returns filed, the net amount of taxable gifts and the total gift tax reported for 1924 were:

Number of gift tax returns filed.....	1, 528
Net amount of taxable gifts.....	\$170, 181, 677
Total gift tax.....	7, 242, 136

Tables A and B show the gift tax returns filed by resident donor<sup>s</sup> and by nonresident donors, respectively, distributed by size of the total net taxable gifts reported on the returns.

*Federal gift tax returns of resident donors for the calendar year 1924*

Net amount of taxable gifts	Number of returns	Gross amount	Net amount	Tax
Under \$50,000.....	656	\$54,726,257	\$15,172,140	\$169,642
\$50,000 to \$100,000.....	291	40,875,298	21,008,634	276,239
\$100,000 to \$150,000.....	147	31,418,000	18,180,657	320,118
\$150,000 to \$250,000.....	138	48,795,227	27,091,464	671,422
\$250,000 to \$450,000.....	102	49,199,903	33,896,591	1,217,856
\$450,000 to \$750,000.....	40	68,873,485	22,189,560	1,142,634
\$750,000 to \$1,000,000.....	11	10,083,780	9,256,770	626,750
\$1,000,000 to \$1,500,000.....	6	8,440,824	8,070,519	766,579
\$1,500,000 to \$2,000,000.....	1	1,699,835	1,649,835	177,970
\$2,000,000 to \$3,000,000.....	3	7,839,518	7,510,238	1,040,150
\$3,000,000 to \$4,000,000.....				
\$4,000,000 to \$5,000,000.....	1	4,343,994	4,293,994	770,378
Total.....	1,396	326,296,121	168,320,402	7,179,738
Nontaxable.....	117	18,288,815		
Grand total.....	1,513	344,584,936	168,320,402	7,179,738

*Federal gift tax of nonresident donors for the calendar year 1924*

Net amount of taxable gifts	Number of returns	Gross amount	Net amount	Tax
Under \$50,000.....	5	\$264,335	\$114,216	\$1,141
\$50,000 to \$100,000.....	5	813,634	354,907	4,599
\$100,000 to \$150,000.....	2	209,595	209,595	3,288
\$150,000 to \$250,000.....	1	206,854	206,854	5,274
\$250,000 to \$450,000.....	1	377,135	340,585	12,435
\$450,000 to \$750,000.....	1	635,118	635,118	35,561
\$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.....				
Total.....	15	2,506,671	1,861,275	62,398

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,

D. H. BLAIR,  
*Commissioner of Internal Revenue.*

A. W. MELLON,  
*Secretary of the Treasury.*



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## BASIC TABLES

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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 December 31, 1923]

States and Territories	Returns		Net income		Prior year loss deduction from net income for net taxable income
	Number	Per cent	Amount	Per cent	
Alabama.....	51,049	0.66	\$159,064,390	0.64	\$139,566
Alaska <sup>1</sup> .....					
Arizona.....	22,899	.30	59,526,474	.24	344,469
Arkansas.....	35,788	.46	109,793,634	.44	211,233
California.....	517,109	6.72	1,697,902,803	6.84	2,776,406
Colorado.....	72,366	.94	200,572,724	.81	153,109
Connecticut.....	149,820	1.95	473,804,719	1.91	841,761
Delaware.....	19,202	.25	57,186,685	.23	16,896
District of Columbia.....	75,796	.98	284,622,234	1.15	14,597
Florida.....	49,591	.64	156,500,260	.63	282,450
Georgia.....	71,341	.93	222,888,344	.90	1,498,173
Hawaii.....	12,421	.16	42,829,250	.17	137,493
Idaho.....	25,012	.32	58,393,333	.24	1,916,967
Illinois.....	676,489	8.79	2,272,960,122	9.15	1,664,667
Indiana.....	178,831	2.32	510,507,072	2.05	132,991
Iowa.....	135,864	1.76	363,242,331	1.46	490,124
Kansas.....	86,291	1.12	215,346,538	.87	290,983
Kentucky.....	79,091	1.03	214,415,879	.86	116,456
Louisiana.....	67,440	.88	213,802,450	.86	207,802
Maine.....	48,435	.63	142,964,209	.58	193,507
Maryland.....	127,770	1.66	401,259,584	1.61	215,964
Massachusetts.....	415,100	5.39	1,413,015,994	5.69	1,115,941
Michigan.....	350,072	4.55	1,041,933,086	4.19	879,874
Minnesota.....	131,360	1.74	372,376,782	1.50	276,972
Mississippi.....	27,851	.36	83,494,009	.34	284,947
Missouri.....	192,282	2.50	605,275,520	2.44	621,935
Montana.....	42,809	.56	99,255,947	.40	346,968
Nebraska.....	70,545	.92	195,152,562	.78	393,599
Nevada.....	10,467	.14	25,711,611	.10	7,565
New Hampshire.....	36,876	.45	104,852,122	.42	109,908
New Jersey.....	293,503	3.81	1,050,741,177	4.23	910,008
New Mexico.....	12,202	.16	32,667,610	.13	36,842
New York.....	1,221,654	15.87	4,565,314,898	18.39	6,644,531
North Carolina.....	68,191	.89	206,638,618	.83	426,020
North Dakota.....	18,054	.23	42,973,996	.17	15,575
Ohio.....	463,017	6.01	1,457,696,567	5.87	1,577,814
Oklahoma.....	70,189	.91	221,293,177	.89	684,884
Oregon.....	69,123	.90	189,854,013	.76	378,746
Pennsylvania.....	740,478	9.62	2,478,751,471	9.98	2,745,315
Rhode Island.....	66,965	.87	214,749,602	.86	83,754
South Carolina.....	28,225	.37	87,031,355	.35	273,898
South Dakota.....	21,928	.28	50,170,861	.20	134,771
Tennessee.....	69,081	.90	226,033,948	.91	441,046
Texas.....	200,683	2.61	613,494,900	2.47	2,910,533
Utah.....	30,242	.39	79,943,306	.32	37,563
Vermont.....	21,752	.28	64,800,009	.26	57,956
Virginia.....	77,451	1.01	242,586,945	.98	331,208
Washington.....	136,057	1.77	351,985,059	1.42	550,276
West Virginia.....	89,263	1.16	260,343,202	1.05	199,211
Wisconsin.....	194,050	2.52	547,039,928	2.20	59,390
Wyoming.....	23,246	.30	57,376,054	.23	83,485
Total.....	7,698,321	100.00	24,840,137,364	100.00	34,266,149

<sup>1</sup> Alaska included in State of 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.....	\$128,276,906	\$11,338,984	\$232,377	\$2,616,815	\$23,606,729
Alaska <sup>1</sup> .....					
Arizona.....	52,746,378	4,128,376	68,096	120,837	10,065,719
Arkansas.....	88,074,260	8,048,633	133,437	886,784	18,145,979
California.....	1,123,493,884	160,517,196	1,622,264	24,802,815	160,681,072
Colorado.....	169,157,651	21,813,243	353,296	3,420,016	33,541,983
Connecticut.....	318,881,991	105,652,037	1,236,429	7,517,263	66,476,811
Delaware.....	43,337,911	12,858,929	97,864	14,893	9,056,065
District of Columbia.....	158,623,217	30,705,283	557,150	1,502,738	21,108,757
Florida.....	117,566,375	18,664,701	353,530	2,821,333	22,932,154
Georgia.....	178,626,174	23,242,132	203,836	933,140	33,600,528
Hawaii.....	31,453,112	9,069,072	41,889	705,621	7,969,949
Idaho.....	59,215,794	2,005,370	14,701		14,692,410
Illinois.....	1,465,350,074	254,805,511	3,957,543	41,222,756	202,753,636
Indiana.....	416,934,680	40,179,001	775,907	3,044,888	64,844,777
Iowa.....	312,020,302	31,313,108	226,000	1,977,062	56,920,932
Kansas.....	208,230,994	11,358,506	205,925	179,561	44,806,886
Kentucky.....	159,777,483	34,402,553	670,483	1,431,190	29,874,610
Louisiana.....	155,447,305	21,550,766	364,321	1,301,297	28,217,846
Maine.....	107,906,634	20,765,732	212,331	1,841,019	20,061,741
Maryland.....	257,044,767	48,853,361	710,106	2,833,057	37,466,279
Massachusetts.....	865,143,777	242,585,963	2,501,195	12,090,178	147,750,729
Michigan.....	795,815,874	122,627,327	1,129,255	13,209,423	125,355,937
Minnesota.....	277,895,565	49,377,258	628,003	2,392,053	44,782,464
Mississippi.....	65,910,444	6,404,388	72,646	654,470	12,625,168
Missouri.....	435,876,872	79,964,478	1,667,466	3,905,502	72,115,903
Montana.....	99,874,331	4,569,323	63,503		21,479,307
Nebraska.....	165,398,830	11,672,422	74,072	1,050,899	31,232,607
Nevada.....	21,865,348	1,060,547	33,002	35,827	3,541,418
New Hampshire.....	82,094,633	14,537,751	129,292	292,208	14,770,639
New Jersey.....	661,307,713	130,915,337	1,393,232	14,857,688	85,013,886
New Mexico.....	29,028,946	1,995,373	14,370	77,548	5,907,694
New York.....	2,674,530,179	726,644,140	11,395,884	87,058,552	384,639,565
North Carolina.....	173,951,028	30,083,717	244,295	1,223,086	41,584,801
North Dakota.....	43,902,355	1,988,321	18,323		10,239,581
Ohio.....	1,062,474,438	194,734,135	2,726,404	8,778,720	179,758,626
Oklahoma.....	173,067,379	19,094,033	373,062	2,420,788	31,822,931
Oregon.....	152,853,886	11,055,802	398,151	1,601,993	26,332,395
Pennsylvania.....	1,729,622,058	332,744,510	5,374,728	38,069,145	296,512,560
Rhode Island.....	138,319,973	39,131,180	282,266	1,084,723	21,396,842
South Carolina.....	68,738,423	8,301,298	80,389	3,632,538	13,669,618
South Dakota.....	51,351,174	2,102,265	36,828		11,570,426
Tennessee.....	169,692,723	23,587,300	371,209	886,933	31,981,370
Texas.....	470,143,033	45,308,782	543,614	3,193,843	81,242,385
Utah.....	76,800,535	7,247,649	38,341	230,419	17,396,779
Vermont.....	49,049,778	9,728,921	113,432	1,227,514	8,374,887
Virginia.....	185,181,673	29,454,597	616,564	960,835	34,047,184
Washington.....	302,673,921	23,714,762	255,789	167,577	51,627,449
West Virginia.....	216,825,787	34,085,205	943,979	2,663,270	42,163,911
Wisconsin.....	438,697,036	47,939,335	367,176	4,454,861	95,220,044
Wyoming.....	54,407,081	2,574,869	17,640		11,024,985
Total.....	17,284,660,685	3,126,503,482	43,941,095	305,393,768	2,862,007,314

<sup>1</sup> Alaska included in State of Washington.

TABLE 1.—*Personal returns—Distribution of income, by States, for the United States; showing the number of returns, net income, tax, and relative percentage—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
Alabama.....	\$40,066,471	\$1,632,947	\$955,566	\$252,462	\$2,840,975	0.43
Alaska <sup>1</sup> .....						
Arizona.....	12,184,037	434,880	154,808	13,412	603,100	.09
Arkansas.....	30,585,266	1,200,299	759,171	90,946	2,050,416	.31
California.....	545,371,310	22,276,728	15,274,514	2,407,538	39,958,780	6.02
Colorado.....	39,217,392	1,640,619	1,299,820	327,293	3,267,732	.49
Connecticut.....	106,152,049	4,330,815	6,147,368	721,001	11,199,184	1.66
Delaware.....	9,916,757	502,786	897,914	1,393	1,402,093	.21
District of Columbia.....	114,328,006	4,686,014	3,252,661	144,375	8,083,050	1.22
Florida.....	39,744,025	1,700,346	1,725,764	267,845	3,693,955	.56
Georgia.....	51,985,417	2,149,860	1,524,893	91,406	3,766,159	.57
Hawaii.....	9,392,012	460,474	790,648	68,154	1,319,276	.20
Idaho.....	9,932,911	376,809	49,387		426,196	.06
Illinois.....	708,713,207	28,884,616	30,065,362	3,930,151	62,880,129	9.48
Indiana.....	114,284,382	4,452,747	3,138,757	291,264	7,882,768	1.19
Iowa.....	74,136,667	2,690,566	1,245,741	190,163	4,126,470	.62
Kansas.....	39,887,455	1,491,382	608,125	19,450	2,118,957	.32
Kentucky.....	47,892,324	1,965,261	1,616,679	142,020	3,723,960	.56
Louisiana.....	63,148,805	2,517,900	1,785,502	135,052	4,438,454	.67
Maine.....	32,106,727	1,258,532	1,351,530	175,634	2,785,696	.42
Maryland.....	129,068,608	5,426,333	5,830,865	283,239	11,540,437	1.74
Massachusetts.....	437,329,667	17,985,617	23,365,966	1,176,410	42,527,993	6.41
Michigan.....	233,627,270	9,736,513	17,127,124	1,187,380	28,051,017	4.23
Minnesota.....	86,589,395	3,420,381	3,432,289	230,857	7,083,527	1.07
Mississippi.....	22,792,282	919,800	701,901	63,738	1,685,439	.25
Missouri.....	155,355,080	6,291,974	6,412,952	380,292	13,085,218	1.97
Montana.....	15,881,129	561,406	160,000		721,406	.11
Nebraska.....	47,795,347	1,738,956	693,949	101,352	2,534,257	.38
Nevada.....	6,250,740	204,921	31,945	4,425	241,291	.04
New Hampshire.....	22,458,969	870,287	735,492	37,371	1,643,150	.25
New Jersey.....	325,371,085	13,523,114	15,611,804	1,417,724	30,552,642	4.60
New Mexico.....	7,422,225	250,789	78,263	8,302	337,354	.05
New York.....	1,443,681,177	65,068,121	119,026,550	8,216,894	192,311,565	28.98
North Carolina.....	42,295,273	1,762,878	2,890,090	114,289	4,767,257	.72
North Dakota.....	7,289,003	245,834	30,454		276,288	.04
Ohio.....	367,163,682	14,750,938	17,470,407	840,532	33,061,877	4.98
Oklahoma.....	57,475,962	2,476,494	1,171,298	262,134	3,909,926	.59
Oregon.....	49,897,830	1,870,880	865,771	155,153	2,891,804	.44
Pennsylvania.....	666,708,275	27,549,720	42,070,152	3,646,758	73,266,630	11.04
Rhode Island.....	57,244,548	2,326,763	4,227,080	104,246	6,658,089	1.01
South Carolina.....	19,674,427	783,386	421,310	350,619	1,555,315	.23
South Dakota.....	8,116,249	286,374	63,938		350,312	.05
Tennessee.....	63,036,107	2,506,370	1,691,645	85,790	4,283,805	.65
Texas.....	172,637,480	6,741,049	3,625,878	311,095	10,678,022	1.61
Utah.....	12,985,578	492,599	209,362	23,947	725,908	.11
Vermont.....	12,997,295	520,319	695,647	116,856	1,332,822	.20
Virginia.....	60,089,252	2,266,187	1,307,610	95,497	3,669,294	.55
Washington.....	76,250,183	2,671,667	1,238,381	15,753	3,925,801	.60
West Virginia.....	47,789,661	1,895,370	1,718,340	262,154	3,875,864	.58
Wisconsin.....	150,742,534	5,408,421	3,186,397	424,258	9,019,076	1.36
Wyoming.....	11,317,964	398,256	122,513		520,769	.08
Total.....	6,907,379,499	285,605,298	348,859,583	29,186,624	663,651,505	100.00

<sup>1</sup> Alaska included in State of 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 December 31, 1923)

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemptions from normal tax			
				Personal exemptions	Dividends	Interest on Government obligations not wholly exempt from tax	Capital gain from sale of assets held for more than two years
Under \$1,000 <sup>1</sup> .....	342, 024	\$238, 306, 097	\$325, 126	\$564, 914, 206	\$24, 232, 088	\$917, 325	-----
Under \$1,000.....	26, 478	14, 206, 922	-----	671, 065	3, 220, 295	143, 805	-----
\$1,000 to \$2,000 <sup>1</sup> .....	925, 930	1, 432, 301, 658	951, 015	2, 415, 027, 135	63, 331, 500	1, 545, 647	-----
\$1,000 to \$2,000.....	1, 589, 394	2, 251, 126, 959	22, 567	1, 591, 462, 999	24, 853, 183	575, 820	-----
\$2,000 to \$3,000 <sup>1</sup> .....	1, 750, 815	4, 226, 249, 091	1, 174, 186	5, 339, 160, 089	98, 188, 655	1, 808, 193	-----
\$2,000 to \$3,000.....	720, 155	1, 842, 883, 354	45, 897	1, 244, 819, 604	48, 697, 049	726, 282	-----
\$3,000 to \$4,000 <sup>1</sup> .....	336, 205	1, 119, 444, 035	1, 330, 735	1, 198, 254, 894	105, 364, 866	2, 346, 037	-----
\$3,000 to \$4,000.....	789, 257	2, 692, 232, 341	97, 990	1, 925, 601, 997	80, 175, 407	1, 484, 061	-----
\$4,000 to \$5,000 <sup>1</sup> .....	69, 290	304, 866, 081	2, 733, 880	238, 516, 913	120, 857, 029	1, 429, 894	-----
\$4,000 to \$5,000.....	522, 876	2, 344, 600, 494	149, 680	1, 390, 683, 975	114, 948, 672	2, 268, 903	-----
\$5,000 to \$6,000 <sup>1</sup> .....	3, 936	21, 586, 983	480, 874	8, 135, 131	19, 160, 753	306, 819	-----
\$5,000 to \$6,000.....	137, 311	755, 014, 549	165, 318	317, 392, 511	46, 702, 690	800, 418	-----
\$6,000 to \$7,000.....	99, 542	641, 142, 431	722, 617	224, 526, 282	77, 620, 922	1, 164, 056	-----
\$7,000 to \$8,000.....	69, 230	517, 274, 863	801, 363	155, 650, 700	70, 276, 260	1, 008, 150	-----
\$8,000 to \$9,000.....	43, 385	415, 559, 761	650, 920	108, 748, 089	67, 199, 676	1, 018, 774	-----
\$9,000 to \$10,000.....	38, 728	367, 412, 942	790, 244	84, 908, 899	65, 089, 007	1, 035, 783	-----
\$10,000 to \$11,000.....	28, 971	303, 694, 112	747, 947	62, 516, 797	60, 806, 873	744, 385	-----
\$11,000 to \$12,000.....	23, 093	275, 879, 982	719, 729	52, 149, 250	57, 851, 409	748, 765	-----
\$12,000 to \$13,000.....	19, 492	243, 335, 513	626, 068	42, 004, 052	54, 537, 740	734, 987	-----
\$13,000 to \$14,000.....	16, 183	218, 293, 060	623, 601	34, 814, 384	52, 062, 250	704, 407	-----
\$14,000 to \$15,000.....	13, 867	200, 900, 025	788, 328	29, 580, 134	49, 703, 885	714, 509	-----
\$15,000 to \$20,000.....	44, 948	773, 751, 845	2, 888, 052	94, 078, 191	213, 488, 153	2, 715, 212	-----
\$20,000 to \$25,000.....	24, 347	542, 507, 052	2, 207, 448	50, 286, 230	173, 603, 801	2, 407, 437	-----
\$25,000 to \$30,000.....	14, 919	407, 615, 063	1, 778, 965	30, 477, 265	141, 090, 292	1, 962, 679	-----
\$30,000 to \$40,000.....	16, 441	565, 631, 990	2, 276, 664	33, 026, 076	219, 865, 142	2, 883, 614	\$9, 541, 967
\$40,000 to \$50,000.....	8, 472	377, 433, 415	1, 528, 540	16, 602, 480	159, 988, 152	2, 315, 018	12, 964, 404
\$50,000 to \$60,000.....	4, 945	269, 934, 757	1, 028, 140	9, 433, 019	121, 345, 857	1, 265, 093	15, 470, 981
\$60,000 to \$70,000.....	3, 090	199, 791, 790	671, 681	5, 847, 378	93, 236, 795	1, 275, 218	14, 037, 663
\$70,000 to \$80,000.....	1, 981	147, 977, 609	596, 828	3, 755, 645	76, 197, 187	847, 359	11, 124, 358
\$80,000 to \$90,000.....	1, 435	121, 361, 730	361, 458	2, 679, 224	60, 161, 441	737, 728	11, 587, 072
\$90,000 to \$100,000.....	1, 001	94, 332, 351	226, 765	1, 835, 030	47, 560, 515	619, 069	9, 433, 924
\$100,000 to \$150,000.....	2, 339	280, 656, 213	1, 665, 120	4, 149, 365	153, 793, 991	1, 276, 425	35, 180, 605
\$150,000 to \$200,000.....	750	127, 882, 393	837, 892	1, 264, 548	72, 527, 554	723, 431	19, 221, 473
\$200,000 to \$250,000.....	348	77, 299, 661	532, 045	580, 050	41, 332, 983	341, 771	16, 517, 509
\$250,000 to \$300,000.....	203	55, 401, 958	2, 907	315, 900	31, 560, 850	357, 728	14, 480, 409
\$300,000 to \$400,000.....	216	75, 471, 811	609, 193	330, 272	43, 663, 455	391, 561	18, 531, 854
\$400,000 to \$500,000.....	111	49, 097, 383	1, 819, 528	172, 500	28, 528, 742	452, 342	15, 727, 300
\$500,000 to \$750,000.....	103	62, 515, 897	786, 838	148, 265	34, 152, 756	417, 714	20, 510, 760
\$750,000 to \$1,000,000.....	38	32, 591, 312	-----	47, 000	24, 088, 483	141, 068	8, 571, 989
\$1,000,000 to \$1,500,000.....	39	46, 811, 543	-----	55, 902	17, 416, 503	175, 097	26, 712, 014
\$1,500,000 to \$2,000,000.....	12	19, 968, 575	-----	16, 400	7, 960, 860	47, 256	12, 952, 939
\$2,000,000 to \$3,000,000.....	12	28, 172, 015	-----	10, 400	15, 768, 424	130, 374	15, 859, 353
\$3,000,000 to \$4,000,000.....	6	20, 480, 046	-----	6, 400	8, 513, 052	70, 980	12, 738, 155
\$4,000,000 to \$5,000,000.....	1	( <sup>2</sup> )	-----	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$5,000,000 and over.....	4	( <sup>2</sup> )	-----	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
Classes grouped <sup>2</sup> .....	-----	36, 639, 702	-----	4, 000	35, 728, 185	159, 601	4, 229, 039
Total.....	7, 698, 321	24, 840, 137, 364	34, 266, 149	17, 284, 660, 685	3, 126, 503, 482	43, 941, 095	305, 393, 768

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

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 return	Average rate of tax
Under \$1,000 <sup>1</sup>						
Under \$1,000	\$316,602			\$316,602	\$11.96	2.23
\$1,000 to \$2,000 <sup>1</sup>						
\$1,000 to \$2,000	18,190,038			18,190,038	11.44	.81
\$2,000 to \$3,000 <sup>1</sup>						
\$2,000 to \$3,000	16,570,881			16,570,881	23.01	.90
\$3,000 to \$4,000 <sup>1</sup>						
\$3,000 to \$4,000	20,804,454			20,804,454	26.36	.77
\$4,000 to \$5,000 <sup>1</sup>						
\$4,000 to \$5,000	25,165,340			25,165,340	48.13	1.07
\$5,000 to \$6,000 <sup>1</sup>						
\$5,000 to \$6,000	11,983,852			11,983,852	87.28	1.59
\$6,000 to \$7,000	11,240,635	\$358,675		11,599,310	116.53	1.81
\$7,000 to \$8,000	10,560,027	771,466		11,331,493	163.68	2.19
\$8,000 to \$9,000	9,449,625	913,219		10,362,844	211.98	2.49
\$9,000 to \$10,000	9,185,351	1,017,228		10,202,579	263.45	2.78
\$10,000 to \$11,000	8,015,904	1,080,235		9,096,139	313.97	3.00
\$11,000 to \$12,000	7,675,565	1,263,686		8,939,251	372.57	3.24
\$12,000 to \$13,000	6,936,198	1,381,612		8,317,810	426.73	3.42
\$13,000 to \$14,000	6,378,042	1,511,495		7,889,537	487.52	3.61
\$14,000 to \$15,000	6,003,555	1,652,480		7,656,035	552.10	3.81
\$15,000 to \$20,000	23,814,854	9,585,619		33,400,473	743.09	4.32
\$20,000 to \$25,000	17,154,922	11,411,544		28,566,466	1,173.30	5.27
\$25,000 to \$30,000	13,090,548	12,514,570		25,605,118	1,716.28	6.28
\$30,000 to \$40,000	17,218,897	24,677,995	\$980,550	42,877,442	2,607.96	7.58
\$40,000 to \$50,000	10,843,413	22,970,377	1,304,400	35,118,190	4,145.21	9.30
\$50,000 to \$60,000	7,312,781	20,416,752	1,592,951	29,322,484	5,929.72	10.86
\$60,000 to \$70,000	5,128,253	18,162,265	1,396,033	24,686,551	7,989.18	12.36
\$70,000 to \$80,000	3,471,020	15,804,701	1,069,474	20,345,195	10,270.16	13.75
\$80,000 to \$90,000	2,921,666	14,504,651	1,122,286	18,548,603	12,925.86	15.28
\$90,000 to \$100,000	2,219,337	12,842,859	913,568	15,975,764	15,959.80	16.85
\$100,000 to \$150,000	6,046,073	46,273,218	3,400,099	55,719,390	23,821.89	19.85
\$150,000 to \$200,000	2,483,889	25,385,987	1,837,762	29,707,638	39,610.18	23.23
\$200,000 to \$250,000	1,449,134	15,776,986	1,569,622	18,795,742	54,010.75	24.32
\$250,000 to \$300,000	798,873	11,459,327	1,342,623	13,600,823	66,999.12	24.55
\$300,000 to \$400,000	1,039,579	16,609,176	1,752,851	19,401,606	89,822.25	25.71
\$400,000 to \$500,000	577,911	10,230,418	1,458,617	12,266,946	110,513.03	24.98
\$500,000 to \$750,000	662,948	13,490,258	1,929,298	16,082,504	156,140.82	25.72
\$750,000 to \$1,000,000	361,198	8,247,588	807,144	9,415,930	247,787.63	28.89
\$1,000,000 to \$1,500,000	344,529	6,880,330	2,509,694	9,734,553	249,603.92	20.79
\$1,500,000 to \$2,000,000	31,540	2,407,433	1,121,075	3,560,048	296,670.66	17.82
\$2,000,000 to \$3,000,000	143,216	4,390,041	1,487,902	6,021,159	501,763.25	21.37
\$3,000,000 to \$4,000,000	14,648	2,822,293	1,194,202	4,031,143	671,857.16	19.68
\$4,000,000 to \$5,000,000	(2)	(2)	(2)	(2)	(2)	(2)
\$5,000,000 and over	(2)	(2)	(2)	(2)	(2)	(2)
Classes grouped <sup>2</sup>		12,045,099	396,473	12,441,572	2,488,314.40	33.96
Total	285,605,298	348,859,583	29,186,624	663,651,505	86.21	2.67

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—*Personal returns—Simple and cumulative distribution by income classes*

[Income returned for the calendar year ended December 31, 1923]

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.....	368,502	4.79	7,698,321	368,502	100	4.79
\$1,000 to \$2,000.....	2,515,324	32.67	7,329,819	2,883,826	95.21	37.46
\$2,000 to \$3,000.....	2,470,970	32.09	4,814,495	5,354,796	62.54	69.55
\$3,000 to \$4,000.....	1,125,462	14.62	2,343,525	6,480,258	30.45	84.17
\$4,000 to \$5,000.....	592,166	7.69	1,218,063	7,072,424	15.83	91.86
\$5,000 to \$6,000.....	141,247	1.84	625,897	7,213,671	8.14	93.70
\$6,000 to \$7,000.....	99,542	1.29	484,650	7,313,213	6.30	94.99
\$7,000 to \$8,000.....	69,230	.899	385,108	7,382,443	5.01	95.889
\$8,000 to \$9,000.....	48,885	.635	315,878	7,431,328	4.111	96.524
\$9,000 to \$10,000.....	38,726	.503	266,993	7,470,054	3.476	97.027
\$10,000 to \$11,000.....	28,971	.377	228,267	7,499,025	2.973	97.404
\$11,000 to \$12,000.....	23,993	.313	199,296	7,523,018	2.596	97.717
\$12,000 to \$13,000.....	19,492	.254	175,303	7,542,510	2.283	97.971
\$13,000 to \$14,000.....	16,183	.211	155,811	7,558,693	2.029	98.182
\$14,000 to \$15,000.....	13,867	.181	139,628	7,572,560	1.818	98.363
\$15,000 to \$20,000.....	44,948	.584	125,761	7,617,508	1.637	98.947
\$20,000 to \$25,000.....	24,347	.316	80,813	7,641,855	1.053	99.263
\$25,000 to \$30,000.....	14,919	.194	56,466	7,656,774	.737	99.457
\$30,000 to \$40,000.....	16,441	.215	41,547	7,673,215	.543	99.672
\$40,000 to \$50,000.....	8,472	.110	25,106	7,681,687	.328	99.782
\$50,000 to \$60,000.....	4,945	.064	16,634	7,686,632	.218	99.846
\$60,000 to \$70,000.....	3,090	.041	11,689	7,689,722	.154	99.887
\$70,000 to \$80,000.....	1,981	.026	8,599	7,691,703	.113	99.913
\$80,000 to \$90,000.....	1,435	.019	6,618	7,693,138	.087	99.932
\$90,000 to \$100,000.....	1,001	.013	5,183	7,694,139	.068	99.945
\$100,000 to \$150,000.....	2,339	.031	4,182	7,696,478	.055	99.976
\$150,000 to \$200,000.....	750	.0098	1,843	7,697,228	.024	99.9858
\$200,000 to \$250,000.....	348	.0045	1,093	7,697,576	.0142	99.9903
\$250,000 to \$300,000.....	203	.0026	745	7,697,779	.0097	99.9929
\$300,000 to \$400,000.....	216	.0028	542	7,697,995	.0071	99.9957
\$400,000 to \$500,000.....	111	.0015	326	7,698,106	.0043	99.9972
\$500,000 to \$750,000.....	103	.0013	215	7,698,209	.0028	99.9985
\$750,000 to \$1,000,000.....	38	.0005	112	7,698,247	.0015	99.9990
\$1,000,000 to \$1,500,000.....	39	.00051	74	7,698,286	.0010	99.99951
\$1,500,000 to \$2,000,000.....	12	.00017	35	7,698,298	.00049	99.99968
\$2,000,000 to \$3,000,000.....	12	.00017	23	7,698,310	.00032	99.99985
\$3,000,000 to \$4,000,000.....	6	.00008	11	7,698,316	.00015	99.99993
\$4,000,000 to \$5,000,000.....	1	.00001	5	7,698,317	.00007	99.99994
\$5,000,000 and over.....	4	.00006	4	7,698,321	.00006	100.
Classes grouped <sup>1</sup> .....						
Total.....	7,698,321	100				

<sup>1</sup> Classes grouped to conceal net income and identity of taxpayers.

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	Over the class below	Under the class above	Over the class below	Under the class above
Under \$1,000.....	\$252, 513, 019	1.02	\$24, 840, 137, 364	\$252, 513, 019	100	1.02
\$1,000 to \$2,000.....	3, 683, 428, 617	14.83	24, 587, 624, 345	3, 935, 941, 636	98.98	15.85
\$2,000 to \$3,000.....	6, 069, 132, 445	24.43	20, 904, 195, 728	10, 005, 074, 081	84.15	40.28
\$3,000 to \$4,000.....	3, 811, 676, 376	15.35	14, 835, 063, 283	13, 816, 750, 457	59.72	55.63
\$4,000 to \$5,000.....	2, 649, 466, 575	10.67	11, 023, 386, 907	16, 466, 217, 032	44.37	66.30
\$5,000 to \$6,000.....	776, 601, 532	3.13	8, 373, 920, 332	17, 242, 818, 364	33.70	69.43
\$6,000 to \$7,000.....	641, 142, 431	2.58	7, 597, 318, 800	17, 883, 960, 995	30.57	72.01
\$7,000 to \$8,000.....	517, 274, 863	2.08	6, 956, 176, 369	18, 401, 235, 858	27.99	74.09
\$8,000 to \$9,000.....	415, 559, 761	1.67	6, 438, 901, 506	18, 816, 795, 619	25.91	75.76
\$9,000 to \$10,000.....	367, 412, 942	1.48	6, 023, 341, 745	19, 184, 208, 561	24.24	77.24
\$10,000 to \$11,000.....	303, 694, 112	1.22	5, 655, 928, 803	19, 487, 902, 673	22.76	78.46
\$11,000 to \$12,000.....	275, 879, 982	1.11	5, 352, 234, 691	19, 763, 782, 655	21.54	79.57
\$12,000 to \$13,000.....	243, 335, 513	.98	5, 076, 354, 709	20, 007, 118, 168	20.43	80.55
\$13,000 to \$14,000.....	218, 293, 060	.88	4, 833, 019, 196	20, 225, 411, 228	19.45	81.43
\$14,000 to \$15,000.....	200, 900, 025	.81	4, 614, 726, 136	20, 426, 311, 253	18.57	82.24
\$15,000 to \$20,000.....	773, 751, 845	3.12	4, 413, 826, 111	21, 200, 063, 098	17.76	85.36
\$20,000 to \$25,000.....	542, 507, 052	2.18	3, 640, 074, 266	21, 742, 570, 150	14.64	87.54
\$25,000 to \$30,000.....	407, 615, 063	1.64	3, 097, 567, 214	22, 150, 185, 213	12.46	89.18
\$30,000 to \$40,000.....	565, 631, 990	2.28	2, 689, 952, 151	22, 715, 817, 203	10.82	91.46
\$40,000 to \$50,000.....	377, 433, 415	1.52	2, 124, 320, 161	23, 093, 250, 618	8.54	92.98
\$50,000 to \$60,000.....	269, 934, 757	1.09	1, 746, 886, 746	23, 363, 185, 375	7.02	94.07
\$60,000 to \$70,000.....	199, 791, 790	.80	1, 476, 951, 989	23, 562, 977, 165	5.93	94.87
\$70,000 to \$80,000.....	147, 977, 609	.60	1, 277, 160, 199	23, 710, 954, 774	5.13	95.47
\$80,000 to \$90,000.....	121, 361, 730	.49	1, 129, 182, 590	23, 832, 316, 504	4.53	95.96
\$90,000 to \$100,000.....	94, 832, 351	.38	1, 007, 820, 860	23, 927, 148, 855	4.04	96.34
\$100,000 to \$150,000.....	280, 656, 213	1.13	912, 988, 509	24, 207, 805, 068	3.66	97.47
\$150,000 to \$200,000.....	127, 882, 393	.51	632, 332, 296	24, 335, 687, 461	2.53	97.98
\$200,000 to \$250,000.....	77, 299, 661	.31	504, 449, 903	24, 412, 987, 122	2.02	98.29
\$250,000 to \$300,000.....	55, 401, 958	.22	427, 150, 242	24, 468, 389, 080	1.71	98.51
\$300,000 to \$400,000.....	75, 471, 811	.30	371, 748, 284	24, 543, 860, 891	1.49	98.81
\$400,000 to \$500,000.....	49, 097, 383	.19	296, 276, 473	24, 592, 958, 274	1.19	99.00
\$500,000 to \$750,000.....	62, 515, 897	.25	247, 179, 090	24, 655, 474, 171	1.00	99.25
\$750,000 to \$1,000,000.....	32, 591, 312	.13	184, 663, 193	24, 688, 065, 483	.75	99.38
\$1,000,000 to \$1,500,000.....	46, 811, 543	.19	152, 071, 881	24, 734, 877, 026	.62	99.67
\$1,500,000 to \$2,000,000.....	19, 968, 575	.08	105, 260, 338	24, 754, 845, 601	.43	99.65
\$2,000,000 to \$3,000,000.....	28, 172, 015	.11	85, 291, 763	24, 783, 017, 616	.35	99.76
\$3,000,000 to \$4,000,000.....	20, 480, 046	.09	57, 119, 748	24, 803, 497, 662	.24	99.85
\$4,000,000 to \$5,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000,000 and over.....	(1)	(1)	(1)	(1)	(1)	(1)
Classes grouped <sup>1</sup> .....	36, 639, 702	.15	36, 639, 702	24, 840, 137, 362	.15	100
Total.....	24, 840, 137, 364	100	-----	-----	-----	-----

<sup>1</sup> Classes grouped to conceal net income and identity of taxpayers.



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	Over the class below	Under the class above	Over the class below	Under the class above
Under \$1,000.....	\$316, 602	0. 05	\$663, 651, 505	\$316, 602	100	0. 05
\$1,000 to \$2,000.....	18, 190, 038	2. 74	663, 334, 903	18, 506, 640	99. 95	2. 79
\$2,000 to \$3,000.....	16, 570, 881	2. 50	645, 144, 865	35, 077, 521	97. 21	5. 29
\$3,000 to \$4,000.....	20, 804, 454	3. 13	628, 573, 984	55, 881, 975	94. 71	8. 42
\$4,000 to \$5,000.....	25, 165, 340	3. 79	607, 769, 530	81, 047, 315	91. 58	12. 21
\$5,000 to \$6,000.....	11, 983, 852	1. 81	582, 604, 190	93, 031, 167	87. 79	14. 02
\$6,000 to \$7,000.....	11, 599, 310	1. 75	570, 620, 338	104, 630, 477	85. 98	15. 77
\$7,000 to \$8,000.....	11, 331, 493	1. 71	559, 021, 028	115, 961, 970	84. 23	17. 48
\$8,000 to \$9,000.....	10, 362, 844	1. 56	547, 689, 535	126, 324, 814	82. 52	19. 04
\$9,000 to \$10,000.....	10, 202, 579	1. 54	537, 326, 691	136, 527, 393	80. 96	20. 58
\$10,000 to \$11,000.....	9, 096, 139	1. 37	527, 124, 112	145, 623, 532	79. 42	21. 95
\$11,000 to \$12,000.....	8, 939, 251	1. 35	518, 027, 973	154, 562, 783	78. 05	23. 30
\$12,000 to \$13,000.....	8, 317, 810	1. 25	509, 088, 722	162, 880, 593	76. 70	24. 55
\$13,000 to \$14,000.....	7, 889, 537	1. 19	500, 770, 912	170, 770, 130	75. 45	25. 74
\$14,000 to \$15,000.....	7, 656, 035	1. 15	492, 881, 375	178, 426, 165	74. 26	26. 89
\$15,000 to \$20,000.....	33, 400, 473	5. 03	485, 225, 340	211, 826, 638	73. 11	31. 92
\$20,000 to \$25,000.....	28, 566, 466	4. 30	451, 824, 867	240, 393, 104	68. 08	36. 22
\$25,000 to \$30,000.....	25, 605, 118	3. 86	423, 258, 401	265, 998, 222	63. 78	40. 08
\$30,000 to \$40,000.....	42, 877, 442	6. 46	397, 653, 283	308, 875, 664	59. 92	46. 54
\$40,000 to \$50,000.....	35, 118, 190	5. 29	354, 775, 841	343, 993, 854	53. 46	51. 83
\$50,000 to \$60,000.....	29, 322, 484	4. 42	319, 657, 651	373, 316, 338	48. 17	56. 25
\$60,000 to \$70,000.....	24, 686, 551	3. 72	290, 335, 167	398, 002, 889	43. 75	59. 97
\$70,000 to \$80,000.....	20, 345, 195	3. 07	265, 648, 616	418, 348, 084	40. 03	63. 04
\$80,000 to \$90,000.....	18, 548, 603	2. 79	245, 303, 421	436, 896, 687	36. 96	65. 83
\$90,000 to \$100,000.....	15, 975, 764	2. 41	226, 754, 818	452, 872, 451	34. 17	68. 24
\$100,000 to \$150,000.....	55, 719, 390	8. 40	210, 779, 054	508, 591, 841	31. 76	76. 64
\$150,000 to \$200,000.....	29, 707, 638	4. 48	155, 059, 664	538, 299, 479	23. 36	81. 12
\$200,000 to \$250,000.....	18, 795, 742	2. 83	125, 352, 026	557, 095, 221	18. 88	83. 95
\$250,000 to \$300,000.....	13, 600, 823	2. 05	106, 556, 284	570, 696, 044	16. 05	86. 00
\$300,000 to \$400,000.....	19, 401, 606	2. 92	92, 955, 461	590, 097, 650	14. 00	88. 92
\$400,000 to \$500,000.....	12, 266, 946	1. 85	73, 553, 855	602, 364, 596	11. 08	90. 77
\$500,000 to \$750,000.....	16, 082, 504	2. 42	61, 286, 909	618, 447, 100	9. 23	93. 19
\$750,000 to \$1,000,000.....	9, 415, 930	1. 42	45, 204, 405	627, 863, 030	6. 81	94. 61
\$1,000,000 to \$1,500,000.....	9, 734, 553	1. 47	35, 788, 475	637, 597, 583	5. 39	96. 08
\$1,500,000 to \$2,000,000.....	3, 560, 048	. 54	26, 053, 922	641, 157, 631	3. 92	96. 62
\$2,000,000 to \$3,000,000.....	6, 021, 159	. 91	22, 493, 874	647, 178, 790	3. 38	97. 53
\$3,000,000 to \$4,000,000.....	4, 031, 143	. 60	16, 472, 715	651, 209, 933	2. 47	98. 13
\$4,000,000 to \$5,000,000.....	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000,000 and over.....	(1)	(1)	(1)	(1)	(1)	(1)
Classes grouped <sup>1</sup> .....	12, 441, 572	1. 87	12, 441, 572	663, 651, 505	1. 87	100
Total.....	663, 651, 505	100				

<sup>1</sup> Classes grouped to conceal net income and identity of taxpayers.

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

[Income returned for the calendar year ended Dec. 31, 1923]

States	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	Tax	Number of returns	Net income	Tax
Alabama.....	32,907	\$116,844,576	\$1,918,661	2,901	\$8,127,200	\$124,658
Alaska <sup>1</sup> .....						
Arizona.....	13,547	37,482,266	152,792	828	2,069,675	10,829
Arkansas.....	25,277	83,525,968	1,423,023	1,954	5,022,078	72,518
California.....	296,619	1,143,705,702	25,399,849	22,359	68,496,417	1,228,027
Colorado.....	46,300	146,126,556	2,183,573	4,087	9,723,551	93,076
Connecticut.....	77,658	293,613,828	6,705,331	8,164	21,843,814	413,808
Delaware.....	10,956	38,246,505	921,080	1,183	3,145,244	52,650
District of Columbia.....	40,654	190,694,239	5,051,943	3,480	11,301,154	218,504
Florida.....	32,074	114,913,151	2,627,284	2,693	7,365,896	92,097
Georgia.....	47,086	166,140,380	2,741,949	3,476	10,335,312	158,866
Hawaii.....	8,089	29,651,036	787,288	715	1,872,733	17,911
Idaho.....	15,399	38,084,710	112,017	906	1,898,061	11,022
Illinois.....	392,813	1,558,777,708	41,149,941	31,821	99,349,041	2,020,911
Indiana.....	110,112	372,739,154	5,612,520	10,984	26,864,021	251,734
Iowa.....	82,258	257,116,398	2,617,457	8,977	19,921,942	137,377
Kansas.....	57,500	163,348,949	1,390,120	3,498	8,414,974	64,763
Kentucky.....	53,598	153,171,356	2,551,243	4,810	13,358,330	171,443
Louisiana.....	36,183	102,388,308	519,435	3,697	10,502,570	182,075
Maine.....	27,180	96,261,080	1,658,218	2,804	6,778,094	92,374
Maryland.....	73,141	266,983,448	7,529,389	6,223	19,865,990	465,680
Massachusetts.....	210,016	755,930,757	27,040,490	24,337	71,838,606	1,846,280
Michigan.....	215,002	876,970,116	20,146,111	13,880	39,466,675	913,957
Minnesota.....	49,276	206,741,504	4,583,490	18,594	40,454,957	186,178
Mississippi.....	17,708	61,115,942	1,250,825	1,611	4,624,208	72,325
Missouri.....	117,211	425,190,296	8,471,965	10,301	28,807,794	396,666
Montana.....	26,423	71,575,471	424,029	1,570	3,564,165	39,171
Nebraska.....	44,178	143,750,522	1,814,898	3,568	9,057,174	90,554
Nevada.....	5,351	14,957,642	88,223	418	981,933	6,617
New Hampshire.....	21,105	71,532,541	1,031,712	1,683	4,476,098	47,871
New Jersey.....	176,055	736,675,694	20,525,691	15,177	49,424,109	952,394
New Mexico.....	7,243	20,083,689	88,961	600	1,434,228	6,146
New York.....	682,117	2,947,429,089	118,167,876	67,119	223,423,460	6,392,599
North Carolina.....	45,694	153,881,897	3,385,187	3,326	9,582,771	150,720
North Dakota.....	12,220	32,901,159	177,946	478	1,137,419	6,344
Ohio.....	283,540	1,021,092,769	21,643,728	27,368	73,326,999	1,100,536
Oklahoma.....	48,299	170,571,749	2,894,756	2,757	7,543,755	85,115
Oregon.....	40,279	130,876,065	1,788,391	2,972	7,302,417	66,459
Pennsylvania.....	442,656	1,699,357,070	47,493,079	47,814	140,003,964	3,902,596
Rhode Island.....	37,022	137,421,407	4,230,194	4,198	10,712,298	134,334
South Carolina.....	17,733	63,245,728	1,109,187	1,440	4,874,164	116,263
South Dakota.....	13,386	36,596,618	225,894	857	1,951,815	7,624
Tennessee.....	45,755	167,785,576	3,034,771	3,918	11,586,015	178,256
Texas.....	116,813	336,096,884	1,745,364	8,619	23,064,315	225,819
Utah.....	20,054	61,090,028	520,264	1,182	2,820,503	21,257
Vermont.....	12,340	43,030,412	595,292	1,105	2,966,995	76,398
Virginia.....	46,630	171,526,933	2,566,279	3,799	10,993,433	128,236
Washington.....	76,168	208,239,444	948,211	5,075	12,717,199	123,311
West Virginia.....	54,833	188,705,130	2,559,483	4,514	12,436,629	210,887
Wisconsin.....	126,318	396,670,003	6,418,504	8,985	22,827,842	277,463
Wyoming.....	14,953	42,125,891	324,400	857	2,074,042	15,659
Total.....	4,505,729	16,762,983,344	418,258,314	413,682	1,191,732,079	23,658,958

<sup>1</sup> Alaska included in the State of Washington.

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

States	Women—Heads of families			All other—Men		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax
Alabama.....	886	\$2,372,280	\$23,128	10,194	\$21,182,348	\$490,372
Alaska <sup>1</sup> .....						
Arizona.....	370	842,034	2,782	5,785	10,223,391	146,089
Arkansas.....	426	1,222,162	15,274	5,435	12,317,602	255,340
California.....	12,397	34,684,491	633,896	121,071	259,691,744	5,859,568
Colorado.....	1,342	3,367,814	81,268	13,808	24,191,037	395,760
Connecticut.....	2,514	8,100,251	174,713	38,367	76,685,101	1,534,737
Delaware.....	383	949,647	7,797	4,272	7,957,844	128,686
District of Columbia.....	2,575	7,225,674	129,042	13,654	35,570,976	1,127,933
Florida.....	1,223	3,286,537	35,520	8,748	18,324,876	590,323
Georgia.....	1,650	4,272,097	33,556	12,438	26,421,478	482,311
Hawaii.....	295	956,581	42,900	1,917	4,880,701	165,045
Idaho.....	287	589,428	1,422	6,007	9,709,171	117,060
Illinois.....	10,445	34,818,185	776,779	161,377	351,730,844	9,900,702
Indiana.....	2,778	6,448,879	45,938	42,420	75,634,271	1,138,190
Iowa.....	2,096	4,326,416	25,349	30,962	55,309,404	769,825
Kansas.....	1,088	2,109,207	11,680	16,151	27,373,686	419,883
Kentucky.....	1,734	4,768,377	55,303	11,882	25,328,988	503,919
Louisiana.....	1,314	3,719,461	53,279	13,738	30,920,205	994,638
Maine.....	1,087	2,488,541	17,249	10,639	19,916,485	328,360
Maryland.....	2,591	8,124,293	296,319	31,269	63,511,817	1,587,816
Massachusetts.....	10,489	26,953,109	526,847	91,071	221,405,657	6,392,452
Michigan.....	4,401	12,809,667	222,779	83,512	152,249,092	4,219,630
Minnesota.....	8,610	17,252,168	114,297	40,027	70,127,142	1,152,938
Mississippi.....	502	1,253,831	14,674	5,646	11,097,693	207,688
Missouri.....	3,770	11,079,361	513,179	40,835	84,022,953	1,861,017
Montana.....	555	1,152,935	7,935	11,701	18,684,696	194,138
Nebraska.....	1,064	2,356,617	9,690	14,234	26,385,766	410,671
Nevada.....	98	273,262	3,230	3,494	6,014,679	80,996
New Hampshire.....	704	1,725,980	25,661	9,363	16,845,931	240,923
New Jersey.....	6,007	19,429,664	302,357	56,267	127,793,294	3,736,136
New Mexico.....	136	414,384	8,207	2,828	5,493,881	90,924
New York.....	31,478	102,496,316	3,356,280	263,361	675,868,494	30,143,956
North Carolina.....	1,551	3,981,085	72,266	11,352	23,582,245	515,232
North Dakota.....	107	276,152	2,532	3,998	6,545,094	64,861
Ohio.....	7,740	20,819,018	443,269	100,793	217,185,262	4,964,598
Oklahoma.....	1,068	2,597,535	36,910	13,119	28,157,295	555,671
Oregon.....	1,153	2,786,226	70,296	18,517	34,924,262	601,283
Pennsylvania.....	13,649	43,955,178	1,478,621	161,358	351,075,279	9,343,402
Rhode Island.....	1,589	4,118,637	94,534	13,525	29,932,557	850,581
South Carolina.....	570	1,424,559	15,074	5,746	10,894,692	171,538
South Dakota.....	292	576,434	1,282	5,601	8,459,609	89,809
Tennessee.....	1,377	3,561,895	43,442	11,067	25,668,561	590,924
Texas.....	5,417	14,063,815	169,606	39,193	80,884,312	1,822,571
Utah.....	330	904,203	17,880	6,576	10,478,037	111,369
Vermont.....	449	987,921	8,349	5,255	9,577,982	233,135
Virginia.....	2,012	5,524,689	39,891	16,567	34,408,981	577,325
Washington.....	1,225	3,128,365	48,830	33,121	55,502,940	792,674
West Virginia.....	1,088	2,673,077	27,802	23,060	41,596,903	719,369
Wisconsin.....	2,448	5,967,493	64,077	39,540	81,254,332	1,369,318
Wyoming.....	199	431,783	2,965	6,150	10,725,498	152,063
Total.....	157,669	449,677,714	10,207,976	1,697,031	3,633,625,088	99,193,757

<sup>1</sup> Alaska included in the State of Washington.

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

States	All other—Women			Wives making separate returns from husbands		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax
Alabama.....	3, 627	\$7, 358, 268	\$132, 774	534	\$3, 179, 718	\$151, 382
Alaska <sup>1</sup> .....						
Arizona.....	1, 353	2, 362, 777	51, 921	214	715, 452	21, 480
Arkansas.....	1, 989	4, 534, 045	93, 665	707	3, 171, 779	190, 596
California.....	51, 109	117, 045, 068	3, 051, 767	12, 778	60, 993, 015	2, 754, 485
Colorado.....	5, 671	11, 131, 806	207, 277	1, 158	6, 031, 960	306, 778
Connecticut.....	17, 778	50, 311, 743	1, 502, 609	5, 339	23, 249, 982	867, 986
Delaware.....	1, 955	4, 437, 881	132, 471	453	2, 449, 564	159, 409
District of Columbia.....	13, 226	28, 184, 362	870, 910	2, 207	11, 645, 829	684, 713
Florida.....	3, 944	8, 682, 036	187, 743	909	3, 927, 764	160, 388
Georgia.....	5, 750	10, 958, 819	151, 008	941	4, 760, 258	198, 469
Hawaii.....	1, 067	3, 612, 954	195, 211	338	1, 855, 245	110, 921
Idaho.....	933	1, 486, 229	16, 876	178	464, 052	9, 585
Illinois.....	62, 779	146, 241, 631	4, 845, 173	17, 254	82, 042, 713	4, 186, 623
Indiana.....	10, 790	19, 892, 790	348, 499	1, 747	8, 927, 957	485, 887
Iowa.....	10, 528	21, 401, 426	365, 331	1, 043	5, 166, 745	211, 131
Kansas.....	7, 276	11, 582, 460	158, 041	778	2, 517, 262	74, 470
Kentucky.....	5, 733	11, 954, 128	260, 248	1, 314	5, 834, 700	181, 804
Louisiana.....	4, 738	10, 244, 805	363, 453	1, 038	3, 034, 140	57, 436
Maine.....	5, 817	13, 961, 396	541, 002	888	3, 558, 613	148, 493
Maryland.....	11, 679	29, 822, 646	1, 133, 555	2, 867	12, 951, 390	527, 678
Massachusetts.....	58, 128	141, 152, 521	3, 657, 646	21, 059	75, 735, 344	3, 064, 278
Michigan.....	27, 887	54, 345, 677	1, 116, 104	5, 390	26, 091, 859	1, 432, 436
Minnesota.....	13, 704	23, 809, 234	548, 336	4, 149	13, 991, 777	498, 288
Mississippi.....	1, 876	3, 375, 195	65, 607	508	1, 997, 140	74, 320
Missouri.....	17, 250	37, 287, 425	1, 018, 805	2, 915	18, 887, 691	823, 586
Montana.....	2, 212	3, 369, 586	37, 736	318	909, 094	18, 397
Nebraska.....	6, 177	9, 950, 061	119, 502	1, 324	3, 652, 422	88, 942
Nevada.....	409	753, 524	11, 498	93	230, 449	2, 255
New Hampshire.....	3, 326	7, 772, 214	191, 692	695	2, 499, 358	105, 291
New Jersey.....	31, 284	76, 084, 392	2, 571, 262	8, 653	41, 334, 024	2, 464, 802
New Mexico.....	657	1, 172, 714	13, 968	114	337, 073	7, 360
New York.....	143, 426	394, 925, 799	18, 798, 464	34, 153	221, 171, 740	15, 452, 390
North Carolina.....	5, 453	10, 464, 898	274, 152	815	5, 145, 722	369, 700
North Dakota.....	1, 085	1, 676, 460	13, 518	166	437, 712	11, 067
Ohio.....	36, 615	81, 111, 883	1, 852, 137	6, 961	44, 160, 636	3, 055, 609
Oklahoma.....	4, 180	7, 923, 776	132, 537	766	4, 499, 067	204, 937
Oregon.....	5, 731	10, 748, 239	190, 054	471	3, 216, 804	175, 321
Pennsylvania.....	59, 939	160, 649, 813	5, 784, 978	15, 062	83, 710, 167	5, 353, 954
Rhode Island.....	8, 367	22, 122, 994	767, 450	2, 264	10, 441, 709	580, 996
South Carolina.....	2, 176	4, 327, 793	74, 998	560	2, 264, 419	68, 255
South Dakota.....	1, 639	2, 207, 421	16, 717	153	378, 964	8, 986
Tennessee.....	5, 271	10, 854, 655	216, 471	1, 693	6, 577, 246	219, 941
Texas.....	13, 233	28, 348, 599	715, 570	2, 008	5, 669, 930	111, 797
Utah.....	1, 583	2, 833, 045	24, 452	517	1, 817, 490	30, 686
Vermont.....	2, 286	6, 772, 370	362, 737	317	1, 464, 329	56, 911
Virginia.....	6, 900	14, 362, 354	203, 472	1, 543	5, 770, 555	154, 088
Washington.....	9, 864	15, 938, 258	328, 980	1, 647	4, 110, 813	72, 318
West Virginia.....	4, 837	10, 117, 490	174, 376	931	4, 813, 973	183, 947
Wisconsin.....	14, 401	29, 773, 855	535, 089	2, 358	10, 546, 403	354, 625
Wyoming.....	802	1, 288, 856	12, 457	285	729, 984	13, 220
Total.....	718, 080	1, 690, 728, 371	54, 440, 299	170, 573	849, 072, 012	46, 548, 422

<sup>1</sup> Alaska included in the State of Washington.

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

States	Community property income			Grand total		
	Num- of re- turns	Net income	Tax	Number of returns	Net income	Tax
Alabama.....				51,049	\$159,064,390	\$2,840,975
Alaska <sup>1</sup> .....						
Arizona.....	802	\$5,830,899	\$217,207	22,899	59,526,474	603,100
Arkansas.....				35,788	109,793,634	2,050,416
California.....	776	13,386,366	1,031,188	517,109	1,697,902,803	39,958,780
Colorado.....				72,366	200,572,724	3,267,732
Connecticut.....				149,820	473,804,719	11,199,184
Delaware.....				19,202	57,186,685	1,402,093
District of Columbia.....				75,796	284,622,234	8,083,050
Florida.....				49,591	156,500,260	3,693,955
Georgia.....				71,341	222,888,344	3,766,159
Hawaii.....				12,421	42,829,250	1,319,276
Idaho.....	1,302	6,161,682	158,214	25,012	58,393,333	426,196
Illinois.....				676,489	2,272,960,122	62,880,129
Indiana.....				178,831	510,507,072	7,882,768
Iowa.....				135,864	363,242,331	4,126,470
Kansas.....				86,291	215,346,538	2,118,957
Kentucky.....				79,091	214,415,879	3,723,960
Louisiana.....	7,092	52,992,961	2,268,138	67,440	213,802,450	4,438,454
Maine.....				48,435	142,964,209	2,785,696
Maryland.....				127,770	401,259,584	11,540,437
Massachusetts.....				415,100	1,413,015,994	42,527,993
Michigan.....				350,072	1,041,933,086	28,051,017
Minnesota.....				134,360	372,376,782	7,083,527
Mississippi.....				27,851	83,494,009	1,685,439
Missouri.....				192,282	605,275,520	13,085,218
Montana.....				42,809	99,255,947	721,406
Nebraska.....				70,545	195,152,562	2,534,257
Nevada.....	604	2,500,122	48,472	10,467	25,711,611	241,291
New Hampshire.....				36,876	104,852,122	1,643,150
New Jersey.....				293,503	1,050,741,177	30,552,642
New Mexico.....	624	3,731,641	121,788	12,202	32,667,610	337,354
New York.....				1,221,654	4,565,314,898	192,311,565
North Carolina.....				68,191	206,638,618	4,767,257
North Dakota.....				18,054	42,973,996	276,288
Ohio.....				463,017	1,457,696,567	33,061,877
Oklahoma.....				70,189	221,293,177	3,909,926
Oregon.....				69,123	189,854,013	2,891,804
Pennsylvania.....				740,478	2,478,751,471	73,266,630
Rhode Island.....				66,965	214,749,602	6,658,089
South Carolina.....				28,225	87,081,355	1,555,315
South Dakota.....				21,928	50,170,861	350,312
Tennessee.....				69,081	226,033,948	4,283,805
Texas.....	15,400	125,367,045	5,887,295	200,683	613,494,900	10,678,022
Utah.....				30,242	79,943,306	725,908
Vermont.....				21,752	64,800,009	1,332,322
Virginia.....				77,451	242,586,945	3,669,294
Washington.....	8,957	52,348,040	1,611,477	136,057	351,985,059	3,925,801
West Virginia.....				89,263	260,343,202	3,875,864
Wisconsin.....				194,050	547,039,928	9,019,076
Wyoming.....				23,246	57,376,054	520,769
Total.....	35,557	262,318,756	11,343,779	7,698,321	24,840,137,364	663,651,505

<sup>1</sup> Alaska included in the State of 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, 1923)

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	Tax	Number of returns	Net income	Tax
Under \$1,000 <sup>1</sup> -----	104,666	\$64,151,548	-----	10,334	\$7,167,405	-----
Under \$1,000-----	1,403	786,642	\$18,575	-----	-----	-----
\$1,000 to \$2,000 <sup>1</sup> -----	517,603	843,058,136	-----	170,969	264,291,960	-----
\$1,000 to \$2,000-----	112,583	159,727,327	162,456	6,542	9,239,527	\$892
\$2,000 to \$3,000 <sup>1</sup> -----	1,593,015	3,851,718,795	-----	107,591	254,440,174	-----
\$2,000 to \$3,000-----	342,294	929,871,533	2,399,723	21,911	59,198,879	134,575
\$3,000 to \$4,000 <sup>1</sup> -----	308,148	1,024,510,673	-----	11,025	36,768,102	-----
\$3,000 to \$4,000-----	608,907	2,070,988,950	11,633,210	34,715	120,068,633	691,128
\$4,000 to \$5,000 <sup>1</sup> -----	51,530	225,879,285	-----	2,087	9,244,814	-----
\$4,000 to \$5,000-----	411,820	1,847,297,051	17,627,619	22,292	100,057,461	937,608
\$5,000 to \$6,000 <sup>1</sup> -----	2,228	12,227,204	-----	97	530,367	-----
\$5,000 to \$6,000-----	105,833	582,374,456	8,493,120	5,759	31,700,870	531,353
\$6,000 to \$7,000-----	75,514	485,503,865	8,175,785	4,271	27,624,347	474,468
\$7,000 to \$8,000-----	51,313	383,208,032	8,157,818	3,016	22,555,164	475,084
\$8,000 to \$9,000-----	35,863	305,188,856	7,487,803	2,127	18,043,397	404,874
\$9,000 to \$10,000-----	28,049	266,071,328	7,401,926	1,644	15,610,698	522,424
\$10,000 to \$11,000-----	20,429	214,199,507	6,576,179	1,165	12,198,127	334,224
\$11,000 to \$12,000-----	17,064	196,196,712	6,544,008	1,043	12,028,552	400,281
\$12,000 to \$13,000-----	13,620	170,018,505	5,845,968	783	9,796,571	399,607
\$13,000 to \$14,000-----	11,272	152,029,038	5,606,372	688	9,291,629	351,364
\$14,000 to \$15,000-----	9,617	139,296,046	5,397,592	622	9,021,131	401,551
\$15,000 to \$20,000-----	30,466	524,143,189	24,490,161	1,914	32,975,322	1,859,151
\$20,000 to \$25,000-----	16,232	361,712,824	20,021,015	971	21,592,195	1,170,603
\$25,000 to \$30,000-----	9,838	268,605,528	17,711,190	613	16,776,710	1,077,444
\$30,000 to \$40,000-----	10,667	367,248,484	30,015,781	636	21,811,798	1,694,179
\$40,000 to \$50,000-----	5,463	243,260,944	24,468,508	283	12,547,114	1,191,532
\$50,000 to \$60,000-----	3,110	169,705,252	18,980,247	181	9,951,932	1,110,018
\$60,000 to \$70,000-----	1,908	123,289,382	16,392,892	118	7,583,693	917,309
\$70,000 to \$80,000-----	1,237	92,308,288	13,071,979	68	5,028,500	711,935
\$80,000 to \$90,000-----	905	76,551,362	12,048,603	41	3,478,825	569,886
\$90,000 to \$100,000-----	625	59,153,700	10,184,510	39	3,700,559	698,903
\$100,000 to \$150,000-----	1,428	170,879,980	35,616,931	82	9,703,450	1,959,490
\$150,000 to \$200,000-----	459	78,392,261	18,252,444	16	2,748,136	603,016
\$200,000 to \$250,000-----	201	44,854,552	11,041,036	14	3,146,663	787,937
\$250,000 to \$300,000-----	116	31,475,479	7,881,036	6	1,655,046	365,819
\$300,000 to \$400,000-----	111	39,357,382	9,669,785	12	4,242,057	1,225,420
\$400,000 to \$500,000-----	65	28,795,758	7,559,984	2	944,282	103,166
\$500,000 to \$750,000-----	59	35,344,844	8,258,115	4	2,440,075	672,516
\$750,000 to \$1,000,000-----	22	19,047,717	5,630,381	-----	-----	-----
\$1,000,000 to \$1,500,000-----	23	27,767,163	6,041,488	-----	-----	-----
\$1,500,000 to \$2,000,000-----	10	16,808,466	3,103,997	-----	-----	-----
\$2,000,000 to \$3,000,000-----	4	9,619,706	1,325,603	1	2,527,914	881,301
\$3,000,000 to \$4,000,000-----	4	13,717,892	2,532,902	-----	-----	-----
\$4,000,000 to \$5,000,000-----	1	( <sup>2</sup> )	( <sup>2</sup> )	-----	-----	-----
\$5,000,000 and over-----	4	( <sup>2</sup> )	( <sup>2</sup> )	-----	-----	-----
Classes grouped <sup>2</sup> -----	-----	36,639,702	12,441,572	-----	-----	-----
Total-----	4,505,729	16,762,983,344	418,258,314	413,682	1,191,732,079	23,658,958

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

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		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax
Under \$1,000 <sup>1</sup>	6,001	\$4,309,242	-----	132,435	\$96,585,770	-----
Under \$1,000	-----	-----	-----	911	500,938	\$9,291
\$1,000 to \$2,000 <sup>1</sup>	78,087	114,266,964	-----	84,087	112,457,751	-----
\$1,000 to \$2,000	2,750	3,858,935	\$1,386	1,036,981	1,488,740,034	13,061,630
\$2,000 to \$3,000 <sup>1</sup>	30,805	73,194,634	-----	6,311	14,971,129	-----
\$2,000 to \$3,000	4,978	13,464,781	25,286	253,853	604,252,964	10,309,862
\$3,000 to \$4,000 <sup>1</sup>	4,475	15,042,806	-----	3,545	12,157,591	-----
\$3,000 to \$4,000	10,722	37,000,839	186,923	76,675	262,390,245	5,019,449
\$4,000 to \$5,000 <sup>1</sup>	2,610	11,535,561	-----	3,453	15,363,850	-----
\$4,000 to \$5,000	6,928	30,930,619	267,846	43,870	195,662,956	3,407,215
\$5,000 to \$6,000 <sup>1</sup>	153	833,918	-----	266	1,466,110	-----
\$5,000 to \$6,000	1,749	9,647,072	156,913	11,321	61,980,765	1,507,587
\$6,000 to \$7,000 <sup>1</sup>	1,487	9,637,291	134,073	7,970	51,655,298	1,479,738
\$6,000 to \$7,000	1,187	8,868,210	193,946	5,784	43,271,803	1,252,882
\$7,000 to \$8,000 <sup>1</sup>	829	7,027,942	181,284	4,124	34,959,615	1,175,019
\$8,000 to \$9,000	678	6,427,588	154,002	3,434	32,573,956	1,049,347
\$9,000 to \$10,000	508	5,329,404	110,985	2,706	28,313,593	949,334
\$10,000 to \$11,000	405	4,645,440	91,549	2,123	24,430,551	922,121
\$11,000 to \$12,000	358	4,846,669	119,285	1,777	22,150,322	808,451
\$12,000 to \$13,000	288	3,881,344	101,315	1,443	19,461,894	840,586
\$13,000 to \$14,000	244	3,531,086	138,099	1,262	18,592,586	779,204
\$14,000 to \$15,000	876	15,073,158	578,424	4,225	72,758,231	2,239,862
\$15,000 to \$20,000	461	10,249,287	449,383	2,337	52,078,472	2,728,990
\$20,000 to \$25,000	292	7,992,304	439,686	1,544	42,275,229	2,587,361
\$25,000 to \$30,000	304	10,447,057	686,700	1,671	57,521,606	3,963,916
\$30,000 to \$40,000	155	6,910,279	566,129	862	38,490,498	2,491,740
\$40,000 to \$50,000	92	4,994,569	487,757	583	31,799,150	3,481,546
\$50,000 to \$60,000	62	4,007,969	436,442	368	23,864,221	2,344,491
\$60,000 to \$70,000	36	2,698,198	360,213	243	18,240,763	2,451,434
\$70,000 to \$80,000	32	2,710,002	381,647	154	13,015,657	1,943,400
\$80,000 to \$90,000	32	2,558,166	421,420	125	11,866,417	1,922,363
\$90,000 to \$100,000	33	3,996,156	820,674	281	33,839,927	6,670,305
\$100,000 to \$150,000	11	1,807,932	421,996	112	19,082,090	4,549,513
\$150,000 to \$200,000	7	1,522,160	413,748	48	10,557,141	2,548,387
\$200,000 to \$250,000	1	275,692	85,710	36	10,026,471	2,315,701
\$250,000 to \$300,000	2	686,213	235,196	46	15,606,699	4,071,295
\$300,000 to \$400,000	1	431,891	66,109	11	5,018,505	1,260,725
\$400,000 to \$500,000	1	706,843	248,637	16	9,809,377	2,586,508
\$500,000 to \$750,000	2	1,802,618	684,724	6	5,154,197	1,358,707
\$750,000 to \$1,000,000	2	2,526,875	560,489	6	6,974,874	1,580,060
\$1,000,000 to \$1,500,000	-----	-----	-----	1	1,525,323	142,999
\$1,500,000 to \$2,000,000	-----	-----	-----	4	8,760,495	2,143,880
\$2,000,000 to \$3,000,000	-----	-----	-----	1	3,430,024	1,178,858
\$3,000,000 to \$4,000,000	-----	-----	-----	-----	-----	-----
\$4,000,000 to \$5,000,000	-----	-----	-----	-----	-----	-----
\$5,000,000 and over	-----	-----	-----	-----	-----	-----
Classes grouped <sup>2</sup>	-----	-----	-----	-----	-----	-----
Total	157,669	449,677,714	10,207,976	1,697,031	3,633,625,088	99,193,757

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

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

Income class	All other—Women			Wives making separate returns from husbands		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax
Under \$1,000 <sup>1</sup>	77,396	\$59,689,216		11,192	\$6,402,916	
Under \$1,000	483	162,081	\$4,020	23,678	12,755,749	\$284,672
\$1,000 to \$2,000 <sup>1</sup>	66,726	86,299,817		8,458	11,927,030	
\$1,000 to \$2,000	395,372	538,112,647	4,200,820	33,279	48,797,146	760,708
\$2,000 to \$3,000 <sup>1</sup>	8,701	21,203,700		4,392	10,720,659	
\$2,000 to \$3,000	73,908	178,090,359	2,720,667	22,255	55,536,720	978,850
\$3,000 to \$4,000 <sup>1</sup>	5,152	17,607,322		3,669	12,658,930	
\$3,000 to \$4,000	32,565	112,013,480	1,820,584	15,920	55,670,671	924,120
\$4,000 to \$5,000 <sup>1</sup>	4,864	21,703,144		4,417	19,736,837	
\$4,000 to \$5,000	18,892	85,028,496	1,460,205	12,778	57,496,971	860,857
\$5,000 to \$6,000 <sup>1</sup>	640	3,498,108		494	2,712,589	
\$5,000 to \$6,000	5,155	28,235,859	547,028	3,808	20,910,369	365,251
\$6,000 to \$7,000	4,231	27,374,763	616,788	3,578	23,191,063	393,389
\$7,000 to \$8,000	3,412	25,495,611	575,629	2,719	20,441,744	411,188
\$8,000 to \$9,000	2,589	21,929,993	515,534	2,128	18,005,809	377,668
\$9,000 to \$10,000	2,123	20,178,070	476,152	1,809	17,158,378	379,073
\$10,000 to \$11,000	1,787	18,775,789	533,412	1,557	16,306,878	371,614
\$11,000 to \$12,000	1,364	15,680,293	407,099	1,351	15,530,999	357,441
\$12,000 to \$13,000	1,232	15,392,333	474,557	1,155	14,425,200	426,152
\$13,000 to \$14,000	1,009	13,595,818	418,619	1,061	14,331,507	404,648
\$14,000 to \$15,000	906	13,138,538	360,706	846	12,248,494	385,172
\$15,000 to \$20,000	3,067	52,853,038	1,469,178	3,130	54,158,214	1,547,643
\$20,000 to \$25,000	1,833	40,865,411	1,739,259	1,868	41,704,718	1,707,100
\$25,000 to \$30,000	1,113	30,542,543	1,598,824	1,174	32,017,383	1,594,633
\$30,000 to \$40,000	1,314	45,036,378	2,259,170	1,465	50,464,330	3,164,609
\$40,000 to \$50,000	713	31,840,118	2,680,296	797	35,547,749	2,871,541
\$50,000 to \$60,000	405	22,271,078	2,207,095	458	24,960,573	2,390,400
\$60,000 to \$70,000	295	19,071,081	2,104,340	275	17,803,650	1,961,981
\$70,000 to \$80,000	172	12,882,554	1,641,032	200	14,952,775	1,853,716
\$80,000 to \$90,000	130	10,994,662	1,548,166	152	12,812,186	1,799,860
\$90,000 to \$100,000	93	8,843,085	1,387,261	81	7,676,476	1,203,530
\$100,000 to \$150,000	251	30,307,097	5,377,242	234	28,264,527	4,560,195
\$150,000 to \$200,000	69	11,649,060	2,748,684	78	13,230,581	2,851,847
\$200,000 to \$250,000	38	8,390,511	2,038,283	39	8,581,393	1,899,900
\$250,000 to \$300,000	22	6,031,299	1,598,197	17	4,579,003	1,046,287
\$300,000 to \$400,000	23	8,002,238	2,164,367	21	7,269,883	2,008,223
\$400,000 to \$500,000	17	7,345,018	1,790,982	14	6,104,690	1,448,085
\$500,000 to \$750,000	8	5,127,029	1,466,981	15	9,087,729	2,849,747
\$750,000 to \$1,000,000	3	2,477,465	867,994	5	4,109,315	874,124
\$1,000,000 to \$1,500,000	4	4,555,474	833,704	4	4,987,157	718,812
\$1,500,000 to \$2,000,000				1	1,634,786	313,052
\$2,000,000 to \$3,000,000	2	5,105,665	1,468,041	1	2,158,235	202,334
\$3,000,000 to \$4,000,000	1	3,332,130	319,383			
\$4,000,000 to \$5,000,000						
\$5,000,000 and over						
Classes grouped <sup>2</sup>						
Total	718,080	1,690,728,371	54,440,299	170,573	849,072,012	46,548,422

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



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

Income class	Community property income			Grand total		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax
Under \$1,000 <sup>1</sup>				342, 024	\$238, 306, 097	
Under \$1,000	3	\$1, 512	\$44	26, 478	14, 206, 922	\$316, 602
\$1,000 to \$2,000 <sup>1</sup>				925, 930	1, 432, 301, 658	
\$1,000 to \$2,000	1, 887	2, 651, 343	2, 146	1, 589, 394	2, 251, 126, 959	18, 190, 038
\$2,000 to \$3,000 <sup>1</sup>				1, 750, 815	4, 226, 249, 091	
\$2,000 to \$3,000	956	2, 468, 118	1, 918	720, 155	1, 842, 883, 354	16, 570, 881
\$3,000 to \$4,000 <sup>1</sup>	191	698, 611		336, 205	1, 119, 444, 035	
\$3,000 to \$4,000	9, 753	34, 069, 523	529, 040	789, 257	2, 692, 232, 341	20, 804, 454
\$4,000 to \$5,000 <sup>1</sup>	329	1, 412, 590		69, 290	304, 866, 081	
\$4,000 to \$5,000	6, 296	28, 126, 940	604, 090	522, 876	2, 344, 600, 494	25, 165, 340
\$5,000 to \$6,000 <sup>1</sup>	58	318, 687		3, 936	21, 586, 983	
\$5,000 to \$6,000	3, 686	20, 165, 158	382, 600	137, 311	755, 014, 549	11, 983, 852
\$6,000 to \$7,000	2, 491	16, 155, 804	325, 069	99, 542	641, 142, 431	11, 599, 310
\$7,000 to \$8,000	1, 799	13, 434, 299	264, 946	69, 230	517, 274, 863	11, 331, 493
\$8,000 to \$9,000	1, 225	10, 404, 149	220, 662	48, 885	415, 559, 761	10, 362, 844
\$9,000 to \$10,000	989	9, 392, 924	219, 655	38, 726	367, 412, 942	10, 202, 579
\$10,000 to \$11,000	819	8, 570, 814	220, 391	28, 971	303, 694, 112	9, 096, 139
\$11,000 to \$12,000	643	7, 367, 435	216, 752	23, 993	275, 879, 982	8, 939, 251
\$12,000 to \$13,000	537	6, 705, 913	183, 790	19, 492	243, 335, 513	8, 317, 810
\$13,000 to \$14,000	422	5, 701, 830	166, 633	16, 183	218, 293, 060	7, 889, 537
\$14,000 to \$15,000	350	5, 072, 144	193, 711	13, 867	200, 900, 025	7, 656, 035
\$15,000 to \$20,000	1, 270	21, 790, 693	1, 216, 054	44, 948	773, 751, 845	33, 400, 473
\$20,000 to \$25,000	645	14, 304, 145	750, 116	24, 347	542, 507, 052	28, 566, 466
\$25,000 to \$30,000	345	9, 405, 366	595, 980	14, 919	407, 615, 063	25, 605, 118
\$30,000 to \$40,000	384	13, 102, 337	1, 093, 087	16, 441	565, 631, 990	42, 877, 442
\$40,000 to \$50,000	199	8, 836, 713	858, 444	8, 472	377, 433, 415	35, 118, 190
\$50,000 to \$60,000	116	6, 252, 203	665, 421	4, 945	269, 934, 757	29, 322, 484
\$60,000 to \$70,000	64	4, 171, 794	529, 096	3, 090	199, 791, 790	24, 686, 551
\$70,000 to \$80,000	25	1, 866, 531	254, 886	1, 981	147, 977, 609	20, 345, 195
\$80,000 to \$90,000	21	1, 799, 036	257, 041	1, 435	121, 361, 730	18, 548, 603
\$90,000 to \$100,000	11	1, 033, 948	157, 777	1, 001	94, 832, 351	15, 975, 764
\$100,000 to \$150,000	30	3, 665, 076	714, 553	2, 339	280, 656, 213	55, 719, 390
\$150,000 to \$200,000	5	972, 333	280, 138	750	127, 882, 393	29, 707, 638
\$200,000 to \$250,000	1	247, 241	66, 451	348	77, 299, 661	18, 795, 742
\$250,000 to \$300,000	5	1, 358, 968	308, 073	203	55, 401, 958	13, 600, 823
\$300,000 to \$400,000	1	307, 339	27, 320	216	75, 471, 811	19, 401, 606
\$400,000 to \$500,000	1	457, 239	37, 895	111	49, 097, 383	12, 266, 946
\$500,000 to \$750,000				103	62, 515, 897	16, 082, 504
\$750,000 to \$1,000,000				38	32, 591, 312	9, 415, 930
\$1,000,000 to \$1,500,000				39	46, 811, 543	9, 734, 553
\$1,500,000 to \$2,000,000				12	19, 968, 575	3, 560, 048
\$2,000,000 to \$3,000,000				12	28, 172, 015	6, 021, 159
\$3,000,000 to \$4,000,000				6	20, 480, 046	4, 031, 143
\$4,000,000 to \$5,000,000				1	(2)	(2)
\$5,000,000 and over				4	(2)	(2)
Classes grouped <sup>2</sup>					36, 639, 702	12, 441, 572
Total	35, 557	262, 318, 756	11, 343, 779	7, 698, 321	24, 840, 137, 364	663, 651, 505

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

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

(Income returned for calendar year ended Dec. 31, 1923)

States and Territories	Number of returns	Wages and salaries	Business	Partnerships
Alabama.....	51,049	\$92,569,305	\$29,526,622	\$15,341,821
Alaska <sup>1</sup> .....				
Arizona.....	22,899	36,654,693	13,315,031	3,149,559
Arkansas.....	35,788	59,990,026	19,410,768	14,651,631
California.....	517,109	892,845,254	333,587,095	123,336,361
Colorado.....	72,366	116,647,288	41,494,540	10,854,544
Connecticut.....	149,820	211,350,425	87,736,058	18,268,495
Delaware.....	19,202	33,323,545	10,816,445	1,862,382
District of Columbia.....	75,796	176,021,609	43,461,423	17,646,253
Florida.....	49,591	71,463,423	30,640,106	10,490,418
Georgia.....	71,341	137,936,165	45,136,163	15,800,879
Hawaii.....	12,421	25,711,244	5,243,203	1,690,852
Idaho.....	25,012	36,131,392	14,103,354	4,412,119
Illinois.....	676,489	1,233,065,702	422,249,458	141,403,596
Indiana.....	178,831	314,395,805	116,898,220	35,868,164
Iowa.....	135,864	192,695,979	70,123,797	21,848,299
Kansas.....	86,291	127,879,028	53,710,645	19,107,822
Kentucky.....	79,091	120,005,853	27,662,183	17,940,775
Louisiana.....	67,440	125,013,626	36,931,048	21,619,468
Maine.....	48,435	70,420,304	29,171,123	6,079,400
Maryland.....	127,770	212,781,373	76,984,755	31,113,429
Massachusetts.....	415,100	804,403,049	250,918,494	76,740,991
Michigan.....	350,072	572,782,911	236,684,469	57,063,168
Minnesota.....	134,360	209,055,068	84,852,076	25,590,468
Mississippi.....	27,851	48,212,221	18,456,398	12,766,435
Missouri.....	192,282	365,780,856	109,838,410	29,718,942
Montana.....	42,809	66,841,837	21,781,660	5,614,450
Nebraska.....	70,545	112,774,166	49,477,008	18,386,410
Nevada.....	10,467	14,181,311	7,610,493	2,766,415
New Hampshire.....	36,876	57,591,329	22,071,897	5,453,716
New Jersey.....	293,503	555,894,685	228,948,977	56,495,884
New Mexico.....	12,202	20,422,020	7,065,143	2,229,764
New York.....	1,221,654	2,858,324,939	690,841,140	374,893,665
North Carolina.....	68,191	118,217,352	46,028,490	19,236,260
North Dakota.....	18,054	27,984,937	8,931,175	4,241,951
Ohio.....	463,017	925,233,750	263,996,457	80,082,077
Oklahoma.....	70,189	129,180,165	47,205,230	23,570,134
Oregon.....	69,123	111,895,844	40,355,783	13,073,013
Pennsylvania.....	740,478	1,322,522,692	489,073,061	144,026,539
Rhode Island.....	66,965	126,047,963	23,985,197	9,448,266
South Carolina.....	28,225	47,558,427	18,890,455	7,562,575
South Dakota.....	21,928	28,631,615	16,107,362	3,792,206
Tennessee.....	69,081	132,911,767	44,899,535	19,491,350
Texas.....	200,683	296,133,122	164,970,836	59,496,847
Utah.....	30,242	49,083,473	20,428,696	4,627,865
Vermont.....	21,752	32,945,365	12,905,178	4,797,124
Virginia.....	77,451	147,686,787	41,230,001	17,640,216
Washington.....	136,057	211,950,765	95,030,551	23,179,991
West Virginia.....	89,263	154,306,934	50,167,970	15,745,737
Wisconsin.....	194,050	360,180,084	96,360,390	27,088,082
Wyoming.....	23,246	34,571,353	15,718,838	4,677,140
Total.....	7,698,321	14,230,208,826	4,733,033,407	1,681,983,948

<sup>1</sup> Alaska included in the State of 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. <sup>1</sup>	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.....	\$4,087,341	\$2,616,815	\$15,180,536	\$11,360,863	\$232,377	\$11,338,984
Alaska <sup>2</sup> .....	-----	-----	-----	-----	-----	-----
Arizona.....	1,495,587	120,837	4,832,289	4,665,700	68,096	4,128,376
Arkansas.....	5,192,919	886,784	11,325,733	9,966,106	133,437	8,043,633
California.....	113,614,556	24,802,815	175,194,750	156,025,376	1,622,264	160,517,196
Colorado.....	6,535,373	3,420,016	15,953,099	20,257,420	353,296	21,813,243
Connecticut.....	14,637,219	7,517,263	34,072,721	58,423,368	1,236,429	105,652,037
Delaware.....	1,718,341	14,893	3,294,612	5,885,969	97,364	12,858,929
District of Columbia.....	11,474,918	1,502,738	20,095,267	23,377,572	557,150	30,705,283
Florida.....	13,131,347	2,821,333	16,796,122	23,013,586	353,530	18,664,701
Georgia.....	5,798,631	933,140	24,529,786	14,700,816	203,836	23,242,132
Hawaii.....	1,662,556	705,621	2,478,077	1,812,598	41,889	9,069,072
Idaho.....	844,200	-----	3,225,376	4,842,894	14,701	2,005,370
Illinois.....	87,248,313	41,222,756	213,408,278	223,741,250	3,957,543	254,805,511
Indiana.....	11,581,584	3,044,888	37,145,662	19,315,603	775,907	40,179,001
Iowa.....	10,793,096	1,977,062	44,179,406	60,016,115	226,000	31,313,108
Kansas.....	6,687,220	179,561	20,844,349	11,697,508	205,925	11,358,506
Kentucky.....	9,054,003	1,431,190	18,504,393	15,601,376	670,483	34,402,553
Louisiana.....	6,798,934	1,301,297	17,450,592	16,376,997	364,321	21,550,766
Maine.....	3,817,466	1,841,019	6,476,828	19,249,980	212,331	20,765,732
Maryland.....	14,042,761	2,833,057	21,310,124	37,301,201	710,106	48,853,361
Massachusetts.....	45,135,281	12,090,178	56,200,940	101,605,667	2,501,195	242,585,963
Michigan.....	39,709,148	13,209,423	80,978,875	90,096,822	1,129,255	122,627,327
Minnesota.....	8,038,938	2,392,053	27,965,276	44,415,229	628,003	49,377,258
Mississippi.....	2,057,533	654,470	6,615,482	6,472,747	72,646	6,404,388
Missouri.....	15,741,322	3,905,592	54,304,788	47,020,885	1,667,466	79,964,478
Montana.....	1,406,301	-----	6,923,852	8,021,307	63,508	4,569,923
Nebraska.....	4,547,477	1,050,899	14,785,037	17,364,106	74,072	11,672,422
Nevada.....	514,204	35,827	1,956,525	1,698,238	33,002	1,060,547
New Hampshire.....	3,106,292	292,208	5,128,591	7,241,881	129,292	14,537,751
New Jersey.....	41,908,096	14,857,688	76,332,426	103,043,618	1,393,232	130,915,337
New Mexico.....	685,263	77,548	2,428,850	2,785,670	14,370	1,995,373
New York.....	160,591,056	87,058,552	237,635,324	484,593,674	11,395,884	726,644,140
North Carolina.....	8,270,965	1,223,086	18,142,641	8,753,009	244,295	30,083,717
North Dakota.....	432,732	-----	2,075,628	4,769,677	18,323	1,988,321
Ohio.....	33,484,212	8,778,720	112,299,124	51,114,026	2,726,404	194,734,135
Oklahoma.....	9,435,310	2,420,788	29,743,718	12,571,851	373,062	19,094,033
Oregon.....	3,631,119	1,601,993	15,750,588	16,608,925	398,151	11,055,802
Pennsylvania.....	78,285,712	38,069,145	128,887,908	220,277,845	5,374,728	332,744,510
Rhode Island.....	5,140,491	1,084,723	9,603,449	20,925,557	282,266	39,131,180
South Carolina.....	3,768,798	3,632,538	6,482,767	8,623,054	80,389	8,301,298
South Dakota.....	744,932	-----	4,392,009	5,095,755	36,828	2,102,265
Tennessee.....	6,752,596	886,933	21,161,342	13,825,434	371,209	23,587,300
Texas.....	21,462,719	3,193,843	93,470,026	57,972,967	543,614	45,308,782
Utah.....	1,381,278	230,419	4,936,540	5,768,247	38,341	7,247,649
Vermont.....	1,142,027	1,227,514	2,543,357	5,978,975	113,432	9,728,921
Virginia.....	7,653,605	960,835	20,278,655	18,259,108	616,564	29,454,597
Washington.....	4,684,846	167,577	18,333,953	22,545,131	255,789	23,714,762
West Virginia.....	11,886,638	2,663,270	24,005,239	10,121,999	943,979	34,085,205
Wisconsin.....	13,843,208	4,454,861	22,385,506	44,772,869	367,176	47,939,335
Wyoming.....	1,102,466	-----	4,238,198	3,166,410	17,640	2,574,869
Total.....	866,760,860	305,393,768	1,816,280,109	2,183,142,981	43,941,095	3,126,503,482

<sup>1</sup> Other than capital net gain from sale of assets held for more than 2 years.]<sup>2</sup> Alaska included in the State of 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.....	\$1,964,949	\$184,219,613	\$21,364,998	\$3,790,225	\$159,064,390
Alaska <sup>1</sup> .....					
Arizona.....	217,594	68,647,762	8,476,662	644,626	59,526,474
Arkansas.....	524,379	130,130,416	17,182,669	3,154,113	109,793,634
California.....	16,735,047	1,998,280,714	262,955,117	37,422,794	1,697,902,808
Colorado.....	1,044,314	238,373,133	34,174,361	3,626,048	200,575,724
Connecticut.....	7,757,464	546,651,479	62,129,802	10,716,958	473,804,719
Delaware.....	707,522	70,580,002	12,075,224	1,318,093	57,186,685
District of Columbia.....	6,566,271	331,408,484	40,500,117	6,286,133	284,622,234
Florida.....	1,816,507	189,191,073	29,146,801	3,644,012	156,500,260
Georgia.....	1,221,651	269,508,199	40,633,899	5,980,956	222,888,344
Hawaii.....	998,053	49,413,165	5,864,801	1,218,937	42,829,250
Idaho.....	120,857	65,700,263	6,669,594	1,637,376	58,393,333
Illinois.....	19,414,042	2,640,511,449	324,082,113	43,469,214	2,272,960,122
Indiana.....	1,505,497	580,710,331	60,579,759	9,623,500	510,507,072
Iowa.....	2,327,755	435,500,617	64,359,070	7,899,216	363,242,331
Kansas.....	865,578	252,836,642	33,207,653	3,982,451	215,346,538
Kentucky.....	1,547,365	246,820,174	26,540,318	5,854,877	214,415,879
Louisiana.....	1,158,989	248,563,965	31,039,309	3,724,209	213,802,450
Maine.....	1,675,396	159,709,579	14,327,965	2,417,405	142,964,209
Maryland.....	10,698,026	456,628,198	47,629,501	7,739,108	401,259,584
Massachusetts.....	22,415,522	1,614,597,280	174,573,722	27,007,564	1,413,015,994
Michigan.....	4,666,826	1,218,948,224	156,368,861	20,640,277	1,041,953,086
Minnesota.....	3,477,431	455,791,800	74,329,886	9,085,132	372,376,782
Mississippi.....	497,532	102,209,852	16,308,493	2,407,350	83,494,009
Missouri.....	4,744,285	712,687,024	92,873,924	14,437,580	606,275,520
Montana.....	95,415	115,317,648	15,058,506	1,003,195	99,255,947
Nebraska.....	600,325	230,731,922	31,790,649	3,788,711	195,152,562
Nevada.....	93,595	29,950,157	4,085,144	153,402	25,711,611
New Hampshire.....	760,582	116,313,539	9,864,448	1,596,969	104,852,122
New Jersey.....	15,585,290	1,225,375,233	152,802,857	21,831,199	1,050,741,177
New Mexico.....	244,113	37,948,114	4,922,079	358,425	32,667,610
New York.....	90,184,079	5,722,162,453	1,049,909,912	106,937,643	4,565,314,898
North Carolina.....	1,075,897	251,275,712	36,502,935	8,134,159	206,638,618
North Dakota.....	160,554	50,603,298	6,915,898	713,404	42,973,996
Ohio.....	10,972,753	1,683,421,658	191,316,576	34,408,515	1,457,696,567
Oklahoma.....	1,233,308	271,827,599	45,388,258	8,146,164	221,293,177
Oregon.....	854,047	215,228,265	23,000,263	2,370,989	189,854,013
Pennsylvania.....	75,891,344	2,835,153,479	301,205,529	55,196,479	2,478,751,471
Rhode Island.....	3,603,609	239,252,701	19,954,903	4,548,196	214,749,602
South Carolina.....	548,636	105,448,937	15,424,739	2,992,843	87,031,355
South Dakota.....	59,291	60,962,263	9,923,681	867,721	50,170,861
Tennessee.....	1,547,606	265,435,072	33,337,671	6,063,453	226,033,948
Texas.....	4,047,342	746,000,098	121,264,890	11,840,308	613,494,900
Utah.....	191,868	93,934,376	12,437,601	1,553,469	79,943,306
Vermont.....	693,647	72,075,540	5,935,883	1,339,648	64,800,009
Virginia.....	2,803,579	286,583,947	35,443,264	8,553,738	242,586,945
Washington.....	1,200,038	401,063,403	45,114,311	3,964,033	351,985,059
West Virginia.....	1,085,254	305,012,225	39,390,389	5,278,634	260,343,202
Wisconsin.....	3,304,624	620,696,135	65,758,167	7,898,040	547,039,928
Wyoming.....	173,679	66,240,593	8,279,217	585,322	57,376,054
Total.....	331,679,327	29,318,927,803	3,942,031,526	536,758,913	24,840,137,364

<sup>1</sup> Alaska included in the State of 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, 1923]

Income class	Number of returns	Wages and salaries	Business	Partnerships
Under \$1,000 <sup>1</sup>	342,024	\$179,787,956	\$110,629,438	\$16,340,943
Under \$1,000	26,478	1,641,358	1,312,046	287,952
\$1,000 to \$2,000 <sup>1</sup>	925,930	1,170,182,573	442,123,360	59,379,302
\$1,000 to \$2,000	1,589,394	1,894,659,881	169,071,553	47,025,414
\$2,000 to \$3,000 <sup>1</sup>	1,750,815	3,191,956,489	778,813,842	130,797,597
\$2,000 to \$3,000	720,155	1,174,983,881	351,002,377	78,735,831
\$3,000 to \$4,000 <sup>1</sup>	336,205	726,977,031	309,479,704	49,786,283
\$3,000 to \$4,000	789,257	1,460,299,554	751,675,948	167,242,429
\$4,000 to \$5,000 <sup>1</sup>	69,290	116,274,546	63,488,994	10,764,616
\$4,000 to \$5,000	522,576	1,146,478,326	685,696,116	192,933,219
\$5,000 to \$6,000 <sup>1</sup>	3,936	3,043,825	1,666,263	497,969
\$5,000 to \$6,000	137,311	418,644,175	158,929,064	69,247,432
\$6,000 to \$7,000	99,542	338,262,514	120,082,046	58,521,470
\$7,000 to \$8,000	69,230	259,320,217	90,014,884	51,271,159
\$8,000 to \$9,000	48,885	198,750,015	69,105,629	43,818,172
\$9,000 to \$10,000	38,726	192,280,624	54,388,832	37,026,122
\$10,000 to \$11,000	28,971	141,161,769	44,679,570	31,211,555
\$11,000 to \$12,000	23,993	128,681,076	41,417,939	27,033,688
\$12,000 to \$13,000	19,492	103,700,905	33,008,537	29,702,234
\$13,000 to \$14,000	16,183	93,049,158	28,800,466	24,764,459
\$14,000 to \$15,000	13,867	83,130,195	27,277,257	22,382,705
\$15,000 to \$20,000	44,948	306,013,552	101,238,141	93,811,069
\$20,000 to \$25,000	24,347	193,282,611	65,981,897	68,704,957
\$25,000 to \$30,000	14,919	134,946,666	46,236,345	53,462,644
\$30,000 to \$40,000	16,441	173,929,812	56,169,757	73,856,170
\$40,000 to \$50,000	8,472	101,426,031	34,612,062	50,741,523
\$50,000 to \$60,000	4,945	67,128,831	21,308,342	35,623,943
\$60,000 to \$70,000	3,090	45,520,555	15,008,712	25,876,931
\$70,000 to \$80,000	1,981	32,873,777	9,591,995	17,950,678
\$80,000 to \$90,000	1,435	25,524,557	8,521,410	16,336,540
\$90,000 to \$100,000	1,001	19,580,003	7,613,132	12,473,409
\$100,000 to \$150,000	2,339	49,185,242	13,135,229	38,528,186
\$150,000 to \$200,000	750	19,502,852	5,072,551	14,216,918
\$200,000 to \$250,000	348	8,657,860	2,944,057	10,236,385
\$250,000 to \$300,000	203	5,503,048	2,360,920	4,845,886
\$300,000 to \$400,000	216	8,917,095	3,002,230	6,365,280
\$400,000 to \$500,000	111	3,850,130	1,397,161	3,811,203
\$500,000 to \$750,000	103	4,750,511	2,019,403	4,110,693
\$750,000 to \$1,000,000	38	1,851,149	966,634	1,149,139
\$1,000,000 to \$1,500,000	39	2,687,941	3,090,925	205,839
\$1,500,000 to \$2,000,000	12	239,635		427,390
\$2,000,000 to \$3,000,000	12	1,258,458	18,827	161,599
\$3,000,000 to \$4,000,000	6	27,726	79,812	317,006
\$4,000,000 to \$5,000,000	1	(3)	(3)	(3)
\$5,000,000 and over	4	(3)	(3)	(3)
Classes grouped <sup>2</sup>		206,716		
Total	7,698,321	14,230,208,826	4,733,033,407	1,681,983,948

<sup>1</sup> Nontaxable. Specific exemption exceeds net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

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. <sup>1</sup>	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 <sup>1</sup>	\$9,393,628		\$68,388,268	\$51,415,937	\$917,325	\$24,232,088
Under \$1,000	897,195		4,712,408	7,422,040	143,805	3,220,295
\$1,000 to \$2,000 <sup>1</sup>	20,321,356		146,724,232	111,929,860	1,545,647	63,331,500
\$1,000 to \$2,000	17,263,048		132,617,126	168,680,081	575,820	24,853,183
\$2,000 to \$3,000 <sup>1</sup>	58,134,489		255,487,879	188,218,102	1,808,193	98,188,655
\$2,000 to \$3,000	66,845,920		178,819,203	197,530,590	726,232	48,697,049
\$3,000 to \$4,000 <sup>1</sup>	25,082,126		67,401,317	62,035,232	2,346,037	105,364,866
\$3,000 to \$4,000	88,492,661		248,222,358	261,255,997	1,484,061	80,175,407
\$4,000 to \$5,000 <sup>1</sup>	9,606,205		21,393,745	29,125,210	1,429,894	120,837,029
\$4,000 to \$5,000	108,235,634		191,024,796	234,533,758	2,263,903	114,948,672
\$5,000 to \$6,000 <sup>1</sup>	608,636		1,077,282	2,418,687	306,819	19,169,753
\$5,000 to \$6,000	35,223,893		57,563,501	69,913,368	800,418	46,702,690
\$6,000 to \$7,000	34,733,808		47,343,528	64,693,298	1,164,056	77,620,922
\$7,000 to \$8,000	27,808,946		38,643,705	51,751,964	1,008,150	70,276,280
\$8,000 to \$9,000	24,405,485		29,146,407	41,242,862	1,018,774	67,199,676
\$9,000 to \$10,000	21,343,362		21,940,649	39,293,487	1,035,783	65,089,007
\$10,000 to \$11,000	18,571,690		17,931,984	31,304,418	744,385	60,806,873
\$11,000 to \$12,000	16,550,625		19,403,595	29,805,437	748,765	57,551,409
\$12,000 to \$13,000	15,831,242		13,997,133	26,782,497	734,987	54,537,740
\$13,000 to \$14,000	15,925,599		13,191,298	22,578,197	704,407	52,062,250
\$14,000 to \$15,000	18,786,496		12,181,863	21,456,794	714,809	49,703,885
\$15,000 to \$20,000	59,935,402		50,414,543	87,469,967	2,715,212	213,488,153
\$20,000 to \$25,000	40,832,582		32,458,881	60,205,447	2,407,437	173,603,801
\$25,000 to \$30,000	28,562,918		28,429,364	46,394,600	1,962,679	141,090,392
\$30,000 to \$40,000	37,218,492	\$9,451,146	28,864,657	63,925,498	2,883,614	219,865,142
\$40,000 to \$50,000	18,684,367	12,885,153	20,019,118	41,441,440	2,315,018	159,988,152
\$50,000 to \$60,000	11,814,385	15,877,152	12,706,928	30,172,924	1,265,093	121,345,857
\$60,000 to \$70,000	6,833,794	13,801,564	9,216,940	22,907,477	1,275,218	93,286,795
\$70,000 to \$80,000	4,478,801	11,124,358	6,599,903	14,602,366	847,369	76,197,187
\$80,000 to \$90,000	3,979,826	11,587,072	5,556,492	11,160,224	737,728	60,161,441
\$90,000 to \$100,000	3,858,515	9,433,924	3,733,756	10,302,161	619,069	47,560,515
\$100,000 to \$150,000	7,410,739	35,180,605	13,400,027	27,941,239	1,276,425	153,793,991
\$150,000 to \$200,000	2,825,556	19,221,473	4,496,666	13,694,446	723,431	72,527,554
\$200,000 to \$250,000	1,032,967	16,517,509	2,911,364	7,089,774	341,771	41,332,983
\$250,000 to \$300,000	1,433,839	14,480,409	1,690,760	4,599,439	357,728	31,560,850
\$300,000 to \$400,000	1,283,908	18,531,854	2,046,938	6,503,681	391,561	43,663,455
\$400,000 to \$500,000	475,000	15,727,300	1,882,314	4,588,280	462,342	28,528,742
\$500,000 to \$750,000	1,579,453	20,510,760	3,466,372	5,299,548	417,714	34,152,756
\$750,000 to \$1,000,000	113,293	8,571,989	400,070	2,520,337	141,068	24,088,483
\$1,000,000 to \$1,500,000	189,567	26,712,014	272,792	2,784,346	175,097	17,416,503
\$1,500,000 to \$2,000,000	18,840	12,952,939	322,162	957,178	47,255	7,960,860
\$2,000,000 to \$3,000,000	137,414	15,859,353	55,631	1,634,578	130,374	15,768,424
\$3,000,000 to \$4,000,000	( <sup>2</sup> )	12,738,155	49,017	1,066,854	70,980	8,513,052
\$4,000,000 to \$5,000,000	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$5,000,000 and over	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
Classes grouped <sup>3</sup>		4,229,039	73,137	2,372,361	159,601	35,728,185
Total	866,760,860	305,393,768	1,816,280,109	2,183,142,981	43,941,095	3,126,503,482

<sup>1</sup> Nontaxable. Specific exemption exceeds net income.<sup>2</sup> Other than capital net gain from sale of assets held for more than two years.<sup>3</sup> Classes grouped to conceal net income and identity of taxpayers.

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 <sup>1</sup>	\$2,564,980	\$463,670,563	\$213,122,516	\$12,241,950	\$238,306,097
Under \$1,000	443,326	20,280,425	5,584,085	489,418	14,206,922
\$1,000 to \$2,000 <sup>1</sup>	4,672,582	2,020,210,412	563,427,841	24,480,913	1,432,301,658
\$1,000 to \$2,000	12,873,024	2,467,619,130	171,537,628	44,954,543	2,251,126,959
\$2,000 to \$3,000 <sup>1</sup>	8,273,522	4,711,678,768	453,716,448	51,713,229	4,228,249,091
\$2,000 to \$3,000	16,645,856	2,113,986,989	236,348,226	34,755,409	1,842,883,354
\$3,000 to \$4,000 <sup>1</sup>	3,737,716	1,352,260,312	214,057,293	18,758,984	1,119,444,035
\$3,000 to \$4,000	22,135,861	3,080,984,276	336,147,348	52,004,587	2,692,232,341
\$4,000 to \$5,000 <sup>1</sup>	2,540,257	375,480,494	63,849,480	6,704,953	304,866,081
\$4,000 to \$5,000	20,877,511	2,696,996,935	303,193,629	49,202,812	2,344,600,494
\$5,000 to \$6,000 <sup>1</sup>	223,134	29,003,368	6,728,572	687,813	21,586,983
\$5,000 to \$6,000	9,645,892	866,670,433	94,009,612	17,646,272	755,014,549
\$6,000 to \$7,000 <sup>1</sup>	10,594,172	753,015,574	96,135,096	15,738,347	641,142,431
\$6,000 to \$7,000	11,532,538	601,630,823	72,787,541	11,574,419	517,274,863
\$7,000 to \$8,000 <sup>1</sup>	12,547,311	487,234,331	61,461,788	10,212,732	415,559,761
\$7,000 to \$8,000	13,449,476	445,847,042	68,226,154	10,207,996	367,412,942
\$8,000 to \$9,000 <sup>1</sup>	10,061,412	350,473,656	45,284,151	7,495,393	305,694,112
\$8,000 to \$9,000	6,350,183	327,842,117	45,431,662	6,530,473	275,879,982
\$9,000 to \$10,000 <sup>1</sup>	7,373,604	285,728,879	36,735,734	5,657,632	243,335,513
\$9,000 to \$10,000	6,353,487	257,434,321	34,150,323	4,990,938	218,293,000
\$10,000 to \$11,000 <sup>1</sup>	6,245,604	241,888,698	36,054,380	4,934,293	200,900,025
\$10,000 to \$11,000	21,522,975	936,610,017	143,524,572	19,333,600	773,751,845
\$11,000 to \$12,000 <sup>1</sup>	17,429,048	654,967,658	98,587,635	13,873,071	542,507,052
\$11,000 to \$12,000	13,345,127	494,430,735	76,178,700	10,636,972	407,615,063
\$12,000 to \$13,000 <sup>1</sup>	17,078,522	683,242,810	101,518,120	15,792,700	565,631,990
\$12,000 to \$13,000	11,185,170	453,298,040	64,747,796	11,116,829	377,433,415
\$13,000 to \$14,000 <sup>1</sup>	9,398,818	326,612,273	47,888,220	8,789,296	269,934,757
\$13,000 to \$14,000	7,104,812	240,832,798	34,017,515	7,023,493	199,791,790
\$14,000 to \$15,000 <sup>1</sup>	5,657,232	179,923,706	26,290,791	5,655,306	147,977,609
\$14,000 to \$15,000	4,582,279	148,147,509	22,227,209	4,553,630	121,361,730
\$15,000 to \$16,000 <sup>1</sup>	2,470,060	117,644,544	10,227,842	3,584,351	94,832,351
\$15,000 to \$16,000	9,190,446	349,042,129	56,448,171	11,937,745	280,656,213
\$16,000 to \$17,000 <sup>1</sup>	6,027,456	158,308,903	21,663,473	5,763,037	127,882,393
\$16,000 to \$17,000	3,441,053	94,503,723	13,919,452	3,286,610	77,299,661
\$17,000 to \$18,000 <sup>1</sup>	1,175,267	68,008,146	9,417,108	3,189,080	55,401,953
\$17,000 to \$18,000	3,010,724	93,776,726	14,216,604	4,088,311	75,471,811
\$18,000 to \$19,000 <sup>1</sup>	2,366,131	63,078,063	11,931,228	2,049,992	49,097,383
\$18,000 to \$19,000	2,367,660	78,674,870	11,752,716	4,406,257	62,515,897
\$19,000 to \$20,000 <sup>1</sup>	3,122,002	42,924,164	8,566,484	1,476,368	32,591,312
\$19,000 to \$20,000	48,722	53,583,746	4,827,585	1,944,618	46,811,543
\$20,000 to \$25,000 <sup>1</sup>	156,489	23,082,758	2,539,666	574,517	19,968,575
\$20,000 to \$25,000	1,561,982	36,556,640	7,138,243	1,276,382	28,172,015
\$25,000 to \$30,000 <sup>1</sup>	2,858	22,865,460	1,568,624	816,790	20,480,046
\$25,000 to \$30,000	(3)	(3)	(3)	(3)	(3)
\$30,000 to \$35,000 <sup>1</sup>	(3)	(3)	(3)	(3)	(3)
\$30,000 to \$35,000	66,900	42,835,939	2,254,415	3,941,822	36,639,702
Classes grouped <sup>2</sup>					
Total	331,679,327	29,318,927,803	3,942,031,526	536,758,913	24,840,137,364

<sup>1</sup> Nontaxable. Specific exemption exceeds net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

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

(Income returned for the calendar year ended Dec. 31, 1923)

States and Territories	Total number of corporations	Corporations reporting net income							Corporations reporting no net income									
		Number	Per cent	Gross income	Deductions	Net income	Prior year loss deduction from net income for net taxable income	Income tax	Dividends		Number	Per cent	Gross income	Deductions	Deficit	Dividends		
									Cash	Stock						Cash	Stock	
Alabama.....	3,595	2,348	65.31	\$519,585,677	\$473,624,336	\$45,961,341	\$4,938,000	\$4,756,724	\$14,941,037	\$3,018,540	1,247	34.69	\$79,568,094	\$86,793,755	\$7,225,661	\$363,668	\$10,796	
Alaska.....	138	68	49.28	8,053,560	7,116,487	937,073	97,010	97,023	399,344	120,000	70	50.72	1,305,579	1,522,839	217,260	15,750	.....	
Arizona.....	1,562	548	35.08	103,791,752	94,834,557	8,957,195	3,472,276	629,839	2,941,848	659,610	1,014	64.92	30,265,585	35,817,307	5,551,722	196,038	20,700	
Arkansas.....	2,612	1,609	63.90	280,130,745	257,757,970	22,372,775	1,340,210	2,360,633	12,532,809	1,094,988	943	36.10	72,264,030	79,477,831	7,213,801	759,603	10,750	
California.....	18,386	9,834	53.49	4,244,895,727	3,874,925,493	369,970,234	14,299,433	43,033,209	178,877,432	54,271,291	8,552	46.51	1,046,814,428	1,146,811,410	99,996,982	25,833,716	5,035,702	
Colorado.....	6,344	2,636	41.55	685,561,409	626,070,607	60,490,802	13,080,625	6,182,816	36,643,965	2,647,358	3,708	58.45	175,895,200	201,309,854	25,414,654	5,438,025	1,044,163	
Connecticut.....	5,492	3,373	61.42	1,375,832,546	1,254,897,652	120,934,894	12,606,923	13,182,836	63,686,363	8,585,553	2,119	38.58	482,077,605	519,672,459	37,594,854	7,556,417	75,740	
Delaware.....	1,116	588	52.69	410,811,438	368,788,137	41,933,301	9,451,418	3,976,282	38,186,566	1,082,258	528	47.31	48,161,704	57,248,274	9,086,570	2,575,541	760,060	
District of Columbia.....	1,575	923	58.60	291,511,757	247,028,654	44,483,103	613,038	5,360,889	10,901,640	992,981	652	41.40	48,092,317	53,330,053	5,237,736	943,001	75,000	
Florida.....	4,353	2,466	56.65	396,312,076	360,913,548	35,398,528	1,549,339	3,821,481	10,893,603	9,329,864	1,887	43.34	78,608,312	90,463,759	11,855,447	985,691	389,584	
Georgia.....	4,963	3,094	62.34	844,710,364	780,958,877	63,751,487	4,165,534	7,023,858	24,110,952	9,752,727	1,869	37.66	160,496,503	177,192,967	16,996,464	2,677,533	1,074,387	
Hawaii.....	586	364	62.11	170,396,163	142,689,581	27,706,582	2,975,473	3,037,316	15,243,662	275,024	222	37.88	18,018,652	19,494,472	1,475,820	1,113,253	.....	
Idaho.....	1,951	840	43.05	122,961,802	112,630,918	10,330,884	1,606,668	965,874	4,305,720	355,126	1,111	56.95	39,057,882	44,378,170	5,320,288	442,749	.....	
Illinois.....	25,242	15,941	63.15	10,424,571,614	9,671,921,971	752,649,643	70,023,752	82,678,997	340,611,307	46,583,196	9,301	36.85	2,680,948,250	2,817,472,923	136,524,673	12,029,786	24,359,398	
Indiana.....	10,399	6,721	64.63	1,722,765,336	1,586,352,241	136,413,095	7,435,938	15,083,519	62,106,702	25,185,394	3,678	35.37	324,219,913	360,239,016	36,019,103	4,206,844	1,291,349	
Iowa.....	9,025	5,477	60.68	951,617,643	894,180,535	57,437,108	4,282,952	5,842,916	28,004,842	8,041,128	3,548	39.31	222,390,726	245,433,161	23,042,435	2,711,696	686,993	
Kansas.....	4,928	2,987	60.60	824,833,400	737,767,474	87,065,926	57,532,594	46,927,265	1,160,315	1,160,315	1,941	39.40	186,240,432	203,773,160	17,532,728	5,404,060	370,767	
Kentucky.....	5,153	3,381	65.61	861,905,479	789,323,191	72,582,288	3,138,635	8,139,710	31,415,668	50,049,340	1,772	34.39	133,990,263	147,254,905	13,264,642	1,825,024	138,454	
Louisiana.....	5,169	2,841	55.61	764,338,992	695,994,269	68,344,723	4,712,772	7,543,885	37,313,916	4,587,357	2,268	14.39	254,596,681	277,631,531	23,034,850	2,919,899	709,761	
Maine.....	3,297	2,061	60.69	457,728,612	413,293,632	44,434,980	1,738,653	4,983,890	21,881,892	8,040,463	1,296	39.31	133,219,190	143,539,207	10,320,017	739,024	584,300	
Maryland.....	4,783	2,810	58.75	1,080,953,374	981,627,929	99,326,345	5,877,594	11,349,059	31,807,461	8,598,168	1,973	41.25	199,168,269	215,470,109	16,301,840	2,258,354	10,894	
Massachusetts.....	15,861	9,486	59.81	5,490,963,290	5,028,484,598	462,478,692	27,812,288	53,151,343	220,464,149	56,858,742	6,375	40.19	1,192,622,315	1,318,265,747	125,643,432	14,838,577	1,107,756	
Michigan.....	12,174	7,294	59.91	5,427,780,528	4,906,755,692	521,024,836	21,584,638	60,729,137	165,045,052	50,018,213	4,880	40.09	468,049,639	538,097,451	70,047,812	10,307,047	6,858,808	
Minnesota.....	10,568	5,795	54.84	1,979,586,084	1,862,874,797	116,711,287	10,014,090	12,604,260	57,802,273	12,882,459	4,773	45.16	465,878,265	501,889,434	36,011,169	4,976,476	2,887,281	
Mississippi.....	1,805	1,253	69.42	220,515,009	203,371,434	17,143,575	1,628,762	7,091,955	1,055,542	552	30.58	48,575,559	53,365,294	4,789,735	748,942	.....		
Missouri.....	14,562	9,018	61.93	3,147,538,670	2,920,215,314	227,323,356	10,118,872	25,782,472	95,334,814	23,548,151	5,544	38.07	617,221,554	668,489,540	51,267,986	20,030,862	4,950,347	
Montana.....	3,865	1,424	36.84	130,684,749	121,868,309	8,816,440	822,663	876,050	6,138,357	101,274	2,441	63.15	60,978,797	73,321,912	12,343,115	880,763	10,627	
Nebraska.....	4,858	2,857	58.81	513,943,404	488,923,580	25,019,824	1,285,337	2,555,243	12,725,246	2,545,018	2,001	41.19	183,346,425	196,550,576	13,204,151	1,176,356	288,836	
Nevada.....	1,156	397	29.15	47,703,588	45,144,991	2,558,594	317,473	225,107	1,245,675	59,786	819	70.85	12,705,295	15,999,247	3,293,952	156,387	.....	
New Hampshire.....	1,121	756	66.90	169,251,270	156,578,108	12,673,162	528,472	1,404,078	5,939,548	596,000	371	53.10	28,282,367	30,798,147	2,515,780	400,695	220,867	
New Jersey.....	13,062	8,120	62.17	3,475,688,544	3,201,791,068	273,897,476	14,544,238	31,254,966	103,326,725	19,336,014	4,942	37.83	605,263,192	659,009,722	53,746,530	11,847,869	959,131	
New Mexico.....	953	424	44.49	60,886,898	57,912,062	2,974,836	327,642	269,960	1,709,355	162,852	529	55.51	13,781,881	16,675,926	2,894,045	125,319	.....	
New York.....	69,863	40,848	58.47	22,785,983,833	20,579,053,958	2,156,929,895	137,061,133	248,108,252	1,098,909,432	149,457,652	29,015	41.53	5,425,969,275	5,963,424,812	537,455,537	100,606,060	14,415,260	
North Carolina.....	5,987	3,810	63.64	1,117,157,990	1,009,226,511	107,931,479	3,045,903	12,592,613	42,805,271	9,541,801	2,177	36.36	141,622,905	153,277,934	11,655,029	1,131,735	219,840	
North Dakota.....	2,938	1,334	45.41	92,595,930	89,118,085	3,477,845	229,319	215,939	1,644,069	169,568	1,604	54.59	47,765,724	53,113,974	5,348,250	291,909	25,809	
Ohio.....	22,097	13,758	62.26	6,559,642,094	6,021,046,057	538,602,037	75,487,917	57,442,924	253,669,547	38,581,087	8,339	37.74	1,048,538,737	1,167,535,036	118,996,299	24,159,367	3,388,784	
Oklahoma.....	5,709	2,615	45.80	441,084,511	414,296,431	26,788,077	2,268,864	2,700,665	19,425,218	3,507,235	3,694	54.19	340,075,520	394,118,021	54,042,501	10,575,575	2,192,206	
Oregon.....	5,301	2,592	48.90	529,547,000	494,128,265	35,418,735	3,418,171	3,630,726	18,577,452	3,804,898	2,769	51.10	142,873,528	157,344,091	14,470,563	1,548,385	1,676,383	
Pennsylvania.....	22,656	13,478	59.49	9,980,135,635	9,077,656,988	902,478,647	54,173,357	104,619,295	376,121,425	90,975,159	9,178	40.51	1,462,337,416	1,599,113,617	136,776,201	23,778,685	23,929,110	
Rhode Island.....	2,353	1,441	61.24	777,904,605	707,475,802	70,428,803	3,183,714	8,213,788	30,987,738	9,106,218	912	38.76	116,864,732	142,208,801	25,344,069	5,148,455	.....	
South Carolina.....	4,171	2,368	56.77	419,033,370	384,965,893	34,067,477	2,584,606	3,369,771	12,758,706	3,205,961	1,803	43.23	85,863,018	93,690,970	7,827,952	1,568,246	263,311	
South Dakota.....	2,856	1,536	53.78	121,094,621	116,872,012	4,222,609	234,890	296,618	2,090,642	190,381	1,320	46.22	39,254,897	43,317,624	4,062,127	383,244	50,568	
Tennessee.....	4,860	3,084	63.46	838,832,402	784,510,772	54,321,630	3,828,004	5,900,220	23,917,664	6,140,620	1,776	36.54	205,544,529	221,135,814	15,591,285	1,949,905	315,489	
Texas.....	10,227	6,26,																



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

[Income returned for the calendar year ended December 31, 1923]

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
	AGRICULTURE AND RELATED INDUSTRIES							
	I. Farming:							
1	Cotton farming.....	30	13	\$187,729	\$68,363	\$13,147	17	\$424,366
2	Grain farming.....	44	10	223,509		27,192	34	509,946
3	Fruit farming.....	1,219	358	2,716,386	155,477	260,947	861	5,819,947
4	Stock farming.....	956	321	2,617,525	956,194	176,627	635	11,074,491
5	All other farming.....	5,748	2,640	65,904,914	6,665,426	7,043,476	3,108	23,698,525
	Total farming.....	7,997	3,342	71,650,063	7,845,460	7,521,389	4,655	41,527,275
	II. Related industries:							
6	Logging.....	391	212	15,418,447	1,003,748	1,746,805	179	2,460,362
7	Fishing.....	174	99	1,214,675	255,435	103,543	75	714,529
8	Ice harvesting.....	156	92	611,874	17,609	60,172	64	314,946
9	All other related industries.....	617	160	3,286,460	233,953	358,508	457	4,312,447
	Total related industries.....	1,338	563	20,531,456	1,510,745	2,269,028	775	8,302,284
10	Agriculture, n. p. d., <sup>1</sup> or combinations of I and II.....	25	9	19,687	29,005	326	16	100,774
	Grand total agriculture and related industries.....	9,360	3,914	92,201,206	9,385,210	9,790,743	5,446	49,930,333
	MINING AND QUARRYING							
	I. Mining:							
11	Coal mining.....	3,872	1,391	133,256,431	10,012,844	15,430,433	2,481	55,898,667
	Metal mining—							
12	Iron.....	97	44	8,183,249	2,775,346	673,074	53	5,665,592
13	Copper.....	152	24	22,813,986	15,871,659	866,828	128	10,958,016
14	Lead and zinc.....	137	57	10,718,652	123,348	1,319,863	80	2,665,044
15	Gold, silver, and precious metals.....	464	82	5,533,119	472,224	626,587	382	9,925,262
16	All other mining.....	254	76	6,325,399	485,498	724,157	178	29,095,987

<sup>1</sup> 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
	MINING AND QUARRYING—continued							
	I. Mining—Continued.							
	Nonmetal mining—							
17	Oil.....	3,742	1,072	\$37,438,285	\$2,775,538	\$4,413,262	2,670	\$179,683,605
18	Gas.....	87	82	1,058,279	2,444	116,546	5	80,390
19	Salt, mines and other sources.....	55	31	4,982,499	32,230	616,137	24	612,619
20	All other nonmetal mining.....	249	111	1,722,342	222,544	173,526	138	2,322,489
21	All other mining concerns, n. p. d., <sup>1</sup> combinations and tributary industries.....	7,678	1,248	20,386,534	2,168,181	2,201,111	6,430	29,929,768
	Total mining.....	16,787	4,218	252,418,775	34,941,856	27,161,524	12,569	326,837,439
	II. Quarrying:							
22	Stone.....	564	329	11,560,770	491,392	1,333,856	235	2,824,018
23	Clay, sand, gravel.....	882	526	13,656,087	533,718	1,566,179	356	2,818,115
24	Precious and semiprecious.....	16	3	502,394	35,266	58,194	13	103,252
25	All other quarrying, n. p. d. <sup>1</sup> .....	197	73	4,791,048	66,063	582,946	124	1,013,453
	Total quarrying.....	1,659	931	30,510,299	1,126,439	3,541,175	728	6,758,838
26	Mining and quarrying combinations, but main business not given.....	63	26	636,574	12,324	74,340	37	657,561
	Grand total mining and quarrying.....	18,509	5,175	283,565,648	36,080,619	30,777,039	13,334	334,253,838
	MANUFACTURING							
	I. Food products, liquors, and tobacco:							
27	Bread, bakery products and retail sale.....	1,335	836	44,835,380	449,228	5,421,311	499	3,605,329
28	Milling, flour, meal, feed.....	1,512	843	22,271,225	1,183,087	2,518,926	669	9,407,813
29	Cereal preparations, etc.....	177	82	15,053,992	211,134	1,843,024	95	957,320
30	Dairy products and condensed milk.....	2,490	1,779	37,508,973	402,381	4,401,082	711	3,200,958
31	Butter substitutes.....	20	11	196,237	15,031	21,237	9	113,412
32	Chocolate, confectionery, ice cream, etc.....	1,407	759	36,237,708	1,933,027	4,185,340	648	7,677,571
33	Coffee and spices.....	124	77	4,330,342	59,996	522,158	47	544,221
34	Fish canning and preserving.....	249	126	3,407,883	790,693	314,429	123	2,157,423

35	Fruit and vegetable canning and preserving, etc.....	1,003	610	27,506,823	1,537,440	3,163,043	393	5,663,523
36	Meat packing, etc.....	574	400	58,245,044	12,163,122	5,702,975	174	6,894,178
37	Poultry and poultry products.....	4	2	108,076		13,260	2	11,550
38	Sugar making and refining, cane and beet.....	240	137	68,911,895	28,329,810	5,069,785	103	5,285,392
39	Ice manufacturing, etc.....	1,455	1,075	19,423,077	497,177	2,168,495	380	2,988,027
40	Soft drinks, etc.....	1,397	808	14,734,599	381,618	1,685,419	589	11,171,499
41	Breweries and distilleries, etc.....	469	209	7,428,753	676,688	817,229	260	8,753,725
42	Tobacco.....	563	278	95,208,640	314,313	11,833,920	285	5,696,110
43	All other food products.....	1,134	634	51,515,739	3,886,481	5,964,667	500	50,047,919
	Total food products, liquors, and tobacco.....	14,153	8,666	506,924,386	52,331,226	55,646,300	5,487	124,175,970
	II. Textile and textile products:							
	Textile fabrics—							
44	Cotton goods, etc.....	745	568	110,649,102	6,431,948	13,137,956	177	6,738,609
45	Woolen and worsted goods, etc.....	411	293	64,788,152	2,196,760	7,812,105	118	4,335,204
46	Silk goods, etc.....	680	368	29,558,545	1,956,936	3,438,027	312	8,552,132
47	Felt goods and products, except hats.....	42	29	2,743,681	10,490	336,937	13	128,407
48	Linen and flax, etc.....	26	14	2,948,724		366,790	12	94,639
49	All other textile fabrics.....	1,708	1,141	143,419,538	7,111,346	16,969,801	567	14,939,197
50	Fur goods and fur products, n. p. d., <sup>1</sup> etc.....	419	258	4,355,110	331,780	466,766	161	1,111,837
	Total textile fabrics.....	4,031	2,671	358,462,852	18,039,260	42,528,382	1,360	35,900,225
	Textile products, other than clothing—							
51	Carpets, rugs, mattings, etc.....	105	68	33,992,841	206,698	4,219,382	37	568,765
52	Cordage and twine.....	54	38	5,743,860	1,598,540	513,706	16	260,953
53	Artificial leather, oilcloth, linoleum, etc.....	41	28	9,958,340	489,881	1,203,913	13	92,073
54	All other textile products other than clothing.....	756	570	31,331,895	4,052,507	3,331,517	186	3,722,256
	Total textile products other than clothing.....	956	704	81,006,936	6,347,626	9,268,518	252	4,644,047
	Clothing—							
55	Custom-made clothing, etc.....	767	499	5,903,659	544,928	597,432	268	1,093,271
	Factory-made clothing—							
56	Men's clothing, suits, overcoats.....	693	423	19,248,399	2,156,072	2,138,813	210	3,010,971
57	Women's clothing, suits, coats, skirts.....	1,723	1,013	9,244,113	622,373	922,933	710	6,823,650
58	Hats and caps, etc.....	728	466	8,761,473	1,080,545	891,635	262	2,307,955
59	Corsets.....	118	69	2,434,700	5,477	294,176	49	1,083,056
60	Shirts, collars, cuffs.....	295	181	4,565,448	465,251	484,620	114	1,002,630
61	Hosiery and all knit goods.....	1,184	762	30,311,895	1,868,017	3,456,987	422	7,243,843
62	All other clothing.....	1,336	890	43,472,826	3,436,544	4,851,596	446	8,734,935
	Total clothing.....	6,784	4,303	123,942,513	10,179,207	13,638,192	2,481	31,300,291
	Total textiles and textile products.....	11,771	7,678	563,412,301	34,566,093	65,435,092	4,093	71,844,563

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
	<b>MANUFACTURING—Continued</b>							
	<b>III. Leather and leather products:</b>							
63	Boots, shoes, cut stock, and findings.....	1,199	670	\$50,012,911	\$1,524,966	\$5,947,484	529	\$16,403,319
64	Gloves.....	40	27	758,270	263,414	57,880	13	146,068
65	Saddlery and harness.....	82	55	996,307	164,856	95,318	27	266,984
66	Trunks and valises.....	90	54	733,794	123,687	69,727	36	188,814
67	Tanning, graining, and finishing leather.....	209	102	4,100,674	953,750	381,875	107	7,901,024
68	All other leather and leather products.....	683	413	15,786,381	1,807,134	1,695,388	270	11,220,283
	Total leather and leather products.....	2,303	1,321	72,388,337	4,837,807	8,247,672	982	36,126,492
	<b>IV. Rubber and rubber goods; also celluloid, ivory, shell, and bone:</b>							
69	Boots, shoes, and garments.....	25	12	811,173	6,560	99,616	13	116,849
70	Belting, hose, and tires.....	147	29	12,602,098	10,348,483	279,572	118	12,458,536
71	Celluloid, ivory, shell, and bone.....	90	63	4,940,350	602,553	532,637	27	156,853
72	All other rubber goods.....	345	169	27,570,745	12,491,407	1,927,850	176	8,830,744
	Total rubber and rubber goods.....	607	273	45,924,366	23,449,003	2,839,675	334	21,562,982
	<b>V. Lumber and wood products:</b>							
73	Saw and planing mill products, etc.....	3,711	2,615	209,557,600	18,244,597	23,518,730	1,096	18,528,708
74	Furniture, all classes.....	1,497	1,140	46,859,321	2,247,336	5,438,502	357	4,733,614
75	Carriage and wagon bodies and parts, etc.....	23	17	434,611	656	50,975	6	73,544
76	All other lumber and wood products.....	2,151	1,478	42,198,425	5,009,644	4,449,008	673	9,250,794
	Total lumber and wood products.....	7,382	5,250	299,049,957	25,502,233	33,457,215	2,132	32,586,660
	<b>VI. Paper, pulp, and products:</b>							
77	All paper, pulp, paper products, etc.....	1,815	1,240	109,909,197	14,346,813	12,232,699	575	14,931,923
	<b>VII. Printing and publishing:</b>							
78	General printing and publishing, etc.....	7,842	5,227	147,930,484	2,255,801	17,435,782	2,615	21,000,557
79	Paper manufacturing and printing, n. p. d. <sup>1</sup> .....	216	143	4,740,661	90,683	551,360	73	402,014
80	Special processes and tributary industries, etc.....	1,165	813	13,275,960	987,379	1,441,808	352	2,224,713
	Total printing and publishing.....	9,223	6,183	165,947,105	3,333,863	19,428,950	3,040	23,627,284

VIII. Chemicals and allied substances:								
81	Chemicals proper, acids and other compounds, etc.....	1, 006	570	46, 802, 291	10, 918, 242	4, 424, 110	436	9, 875, 619
82	Paints and varnishes, etc.....	692	477	33, 229, 767	1, 312, 290	3, 925, 985	215	2, 933, 615
83	Oils, vegetable and animal, etc.....	412	153	5, 916, 963	777, 154	619, 185	259	9, 347, 350
84	Petroleum and mineral oil refining and products.....	542	213	146, 140, 308	1, 483, 614	18, 151, 530	329	33, 421, 806
85	Soaps.....	164	84	4, 678, 212	38, 706	572, 016	80	979, 246
86	Fertilizers.....	229	119	2, 483, 933	1, 129, 103	210, 524	110	13, 643, 140
87	All other chemicals and allied substances.....	3, 272	1, 856	180, 332, 172	6, 581, 639	21, 522, 423	1, 416	23, 957, 020
Total chemicals and allied substances.....		6, 317	3, 472	419, 583, 646	22, 240, 748	49, 426, 373	2, 845	94, 157, 796
IX. Stone, clay, and glass products:								
Stone—								
88	Cut building stone, crushed stone, etc.....	1, 926	1, 385	93, 785, 185	7, 172, 720	10, 990, 836	541	3, 531, 686
Clay and earth products—								
89	Brick, tile, terra cotta, fire brick, etc.....	1, 669	1, 125	63, 781, 185	3, 308, 468	7, 475, 451	544	6, 133, 653
Glass and glass products—								
90	Glass manufacture, plate or window glass, etc.....	562	340	28, 257, 113	640, 778	3, 406, 407	222	4, 637, 376
91	Combinations stone, clay, and glass manufacture.....	44	30	2, 020, 459	61, 646	240, 747	14	71, 660
Total stone, clay, and glass products.....		4, 201	2, 880	187, 843, 942	11, 183, 612	22, 113, 441	1, 321	14, 374, 375
X. Metal manufacture:								
Metal products of iron and steel, or iron and steel and other metals—								
92	Smelting from the ore, crude or refined metal production, etc.....	93	44	8, 569, 906	3, 545, 870	664, 132	49	4, 587, 570
93	General or stock products or forms made in foundries or rolling mills, etc.....	2, 548	1, 799	373, 317, 863	40, 653, 601	41, 703, 392	749	26, 756, 241
94	Agricultural machinery, steam appliances, construction machinery, etc.....	1, 597	1, 041	116, 028, 172	19, 628, 278	11, 907, 161	556	21, 314, 400
95	Metal-working and paper-making machinery, heavy ordnance, rolling stock, safes, vaults, etc.....	769	535	130, 261, 974	10, 239, 966	14, 993, 228	234	5, 690, 774
96	General electric machinery, stationary and marine engines, refrigerating machinery, etc.....	607	344	25, 200, 710	1, 559, 764	2, 913, 568	263	5, 910, 440
97	Motor vehicles, auto and truck bodies, and spare parts.....	975	431	351, 750, 889	12, 193, 802	42, 410, 225	544	55, 360, 939
98	Boot and shoe machinery, typewriters, and calculating machines, gas and electrical fixtures, etc.....	780	431	40, 656, 321	1, 579, 315	4, 832, 435	349	8, 156, 768
99	Metal furniture, ornamental ironwork, sewing machines, etc.....	261	184	28, 615, 915	456, 074	3, 490, 616	77	1, 177, 134
100	Firearms, hardware, cutlery, hand and machine tools, gauges, etc.....	834	499	48, 652, 395	3, 180, 811	5, 574, 484	335	5, 739, 526
101	All other metal products.....	6, 130	3, 809	220, 440, 962	36, 827, 359	22, 661, 080	2, 321	35, 308, 957
Metal products, not iron or steel—								
102	Base metals, smelting, and refining, etc.....	848	541	70, 166, 854	5, 560, 512	8, 056, 638	307	5, 205, 426
103	Airplanes, complete or parts.....	35	15	327, 162	45, 815	33, 122	20	508, 816
104	Precious metals, smelting, refining, etc.....	763	495	13, 506, 766	731, 736	1, 530, 635	268	2, 363, 585
Total metal manufacture.....		16, 240	10, 168	1, 427, 495, 889	136, 202, 903	160, 770, 716	6, 072	178, 080, 576
XI. All other manufacturing concerns:								
105	All other manufacturing, n. p. d., <sup>1</sup> etc.....	11, 187	6, 664	473, 420, 323	23, 207, 398	55, 265, 523	4, 523	89, 543, 060
Grand total manufacturing.....		85, 199	53, 795	4, 271, 899, 449	351, 201, 699	484, 863, 656	31, 404	701, 011, 681

<sup>1</sup> 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
	CONSTRUCTION							
106	Excavation and construction under or upon the ground (not buildings), etc. ....	1,315	785	\$16,961,926	\$882,962	\$1,888,895	530	\$7,135,311
107	Jetty, dam, dry dock, wharf, bulkhead, etc. ....	157	91	4,614,061	152,408	540,928	66	1,693,925
108	Railroad construction, pure or combined .....	55	33	1,941,449	223,628	219,419	22	150,242
109	Shipbuilding, pure or combined .....	281	126	4,646,584	1,381,003	402,441	155	4,426,935
110	Buildings and structures above ground, etc. ....	4,508	3,080	33,678,378	2,193,459	3,405,044	1,428	9,550,913
111	Equipping and installing machinery and equipment as elevators, carrier systems, etc. ....	2,525	1,761	9,871,289	9,842,843	828,211	764	4,480,429
112	Wrecking, razing, or moving (not marine) .....	95	64	367,815	19,101	33,790	31	131,182
113	All other construction and contractors, n. p. d. <sup>1</sup> .....	3,615	2,211	39,922,412	4,324,525	4,120,105	1,404	15,239,607
	Grand total construction .....	12,551	8,151	112,003,914	19,019,929	11,438,833	4,400	42,808,544
	TRANSPORTATION AND OTHER PUBLIC UTILITIES							
	I. Rail transportation:							
114	Steam railroads .....	642	336	525,172,263	25,076,255	62,278,773	306	36,831,748
115	Electric railroads .....	396	175	30,598,878	333,279	3,762,431	221	19,668,845
116	All other railroads, n. p. d., <sup>1</sup> etc. ....	605	402	82,362,730	293,261	10,216,702	203	5,512,350
	Total rail transportation .....	1,643	913	638,133,871	25,702,795	76,257,906	730	62,012,943
	II. Water transportation:							
117	Ocean lines, transoceanic and coastal .....	65	18	1,901,550	57,440	229,040	47	8,520,163
118	Lake, sound, bay, and river lines .....	157	104	13,685,539	536,952	1,603,981	53	957,981
119	Marine salvage and wrecking .....	15	8	1,056,415	-----	131,030	7	211,056
120	All other water transportation, n. p. d., <sup>1</sup> etc. ....	1,587	907	24,785,438	1,368,840	2,795,555	680	21,486,224
	Total water transportation .....	1,824	1,037	41,428,942	1,963,232	4,759,606	787	31,175,424
	III. Local transportation, cartage, and storage:							
121	Cartage and storage or warehouse and packing for transportation .....	3,438	2,347	18,825,884	385,426	1,932,737	1,091	6,225,951
122	Cab, livery, taxicab, jitney bus companies, and garages .....	2,205	1,345	12,863,838	250,935	1,371,345	860	3,406,879
123	Special food storage and packers for transportation, etc. ....	718	508	12,123,912	229,230	1,418,577	210	1,154,703
124	All other local transportation, n. p. d., <sup>1</sup> .....	363	232	1,772,352	47,009	177,576	131	298,202
	Total local transportation, cartage, and storage .....	6,724	4,432	45,585,986	912,600	4,900,235	2,292	11,085,735

125	IV. Other public utilities and transportation, n. p. d. <sup>1</sup> :							
126	Electric light and power companies.....	2,002	1,551	120,853,934	710,057	14,807,279	451	7,303,044
127	Gas companies.....	603	443	39,719,354	1,007,980	4,776,057	160	1,005,848
127	Telephone and telegraph companies.....	4,083	3,152	147,132,711	193,372	18,017,217	931	1,591,353
128	Water works.....	1,540	1,197	17,156,527	142,495	1,959,182	343	1,488,031
129	Mutual public utilities.....	871	397	147,672	4,428	2,870	474	268,193
130	All other public utilities, n. p. d., <sup>1</sup> etc.....	1,823	1,147	207,250,899	1,372,278	25,518,561	676	9,719,216
	Total other public utilities and transportation.....	10,922	7,887	532,261,097	3,430,610	65,081,166	3,035	21,375,685
	Grand Total transportation and other public utilities.....	21,113	14,269	1,257,409,896	32,009,237	150,998,913	6,844	125,649,787
	TRADE							
131	Wholesalers and jobbers, including exporters, importers, etc.....	18,640	12,849	322,028,493	40,253,892	33,850,128	5,791	79,441,426
132	Department stores, either wholesale or retail, or both.....	45	26	1,196,664		146,282	19	138,742
133	Retail stores, all other, etc.....	50,858	34,145	497,179,410	16,995,473	54,340,062	16,713	94,950,863
134	Commission trade, including commercial travelers and special agents, etc.....	3,748	2,268	40,426,776	1,904,970	5,034,345	1,480	9,311,045
135	All other trade, n. p. d., <sup>1</sup> etc.....	27,355	18,898	337,094,726	31,538,963	35,165,627	8,457	80,955,367
	Grand total trade.....	100,646	68,186	1,197,926,069	90,693,298	128,536,444	32,460	264,797,443
	SERVICE							
	I. Domestic service:							
136	Restaurants, lunch rooms, etc.....	1,838	961	11,836,883	373,099	1,280,893	877	5,777,088
137	Hotels, board and lodging houses.....	2,203	1,438	36,528,965	1,713,284	4,144,983	765	10,379,826
138	Laundries, cleaning and dyeing.....	2,951	2,229	20,497,705	490,024	2,103,155	722	2,546,207
139	All other domestic service, n. p. d., <sup>1</sup> etc.....	292	186	1,021,690	20,907	99,651	106	644,644
	Total domestic service.....	7,284	4,814	69,885,243	2,597,314	7,628,682	2,470	19,347,765
	II. Amusements:							
140	Theaters, or theatrical organizations, etc.....	452	283	11,239,831	485,532	1,307,749	169	1,919,126
141	Moving pictures.....	1,712	1,195	16,208,944	887,998	1,725,640	517	3,492,285
142	Moving-picture production.....	281	105	10,058,562	843,882	1,141,519	176	4,803,665
143	All other amusements.....	3,001	1,672	19,152,214	952,049	2,058,640	1,329	9,736,059
	Total amusements.....	5,446	3,255	56,659,551	3,169,461	6,233,548	2,191	19,951,135
	III. Professional and other services:							
144	Business services, advertising, appraisers, auditors, actuaries, etc.....	3,202	1,995	25,272,916	643,793	2,801,892	1,207	5,219,898
145	Educational service, including art, colleges, schools, libraries, etc., teachers, etc.....	1,173	692	5,018,419	147,037	514,239	481	2,228,637
146	Curative services, physicians, surgeons, etc.....	1,282	794	4,051,733	111,228	376,863	488	1,399,611
147	Legal services, lawyers, patent attorneys, etc.....	1,282	1,032	8,813,006	44,784	972,593	250	423,311
148	Engineering, mechanical design, invention, scientific research, etc.....	1,300	507	5,955,606	360,694	637,842	793	5,026,841
149	All other service, n. p. d., <sup>1</sup> etc.....	4,145	2,393	12,711,986	347,383	1,211,230	1,752	5,543,972
	Total professional and other service.....	12,384	7,413	61,823,666	1,654,919	6,514,599	4,971	19,842,270
	Grand total service.....	25,114	15,482	188,368,460	7,421,694	20,376,829	9,632	59,141,170

<sup>1</sup> 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
	<b>FINANCE</b>							
	<b>I. Banking and related business:</b>							
150	Private bankers.....	132	75	\$842, 773	\$56, 757	\$89, 099	57	\$634, 078
151	National banks.....	8, 263	5, 628	101, 913, 769	1, 679, 006	11, 487, 758	2, 635	36, 595, 095
152	State banks, general banking, etc., n. p. d. <sup>1</sup> .....	18, 153	13, 052	73, 085, 855	1, 806, 763	6, 659, 659	5, 101	34, 272, 865
153	Trust companies, or bank and trust companies.....	2, 829	2, 192	99, 549, 432	1, 662, 478	11, 965, 988	637	18, 725, 983
154	Loan companies, etc.....	3, 722	2, 744	36, 737, 129	390, 784	4, 087, 759	978	12, 929, 608
155	Stock and bond brokers.....	1, 096	579	23, 723, 094	1, 295, 080	2, 717, 261	517	12, 269, 046
156	Real estate, loan, and insurance agents, realty holding and development companies.....	14, 672	9, 839	84, 937, 109	3, 545, 275	8, 637, 655	4, 833	35, 062, 071
157	Holding and leasing realty, not realty business, etc.....	42, 095	24, 883	222, 826, 358	6, 415, 664	23, 339, 945	17, 212	88, 894, 635
	Total banking and related business.....	90, 962	58, 992	643, 615, 519	16, 851, 807	68, 985, 124	31, 970	239, 383, 381
	<b>II. Insurance companies, not agents:</b>							
158	Life insurance, stock, and mutual companies.....	417	358	109, 039, 706	11, 410	12, 963, 168	59	780, 318
159	Accident, stock companies only.....	30	19	778, 967	22, 780	91, 819	11	592, 885
160	Fire, stock companies only.....	251	135	8, 977, 998	1, 502, 597	935, 085	116	15, 685, 691
161	Marine, stock companies only.....	22	15	1, 572, 762	717, 231	106, 443	7	185, 944
162	Accident, fire, and marine, mutual.....	605	241	1, 012, 192	8, 441	50, 752	364	100, 640, 030
163	Fidelity and bonding.....	2	1	1, 200			1	165
164	All other insurance companies, n. p. d. <sup>1</sup> and combinations.....	523	344	26, 181, 103	3, 133, 265	2, 808, 740	179	15, 051, 333
	Total insurance companies.....	1, 850	1, 113	147, 563, 928	5, 395, 724	16, 962, 007	737	132, 936, 366
165	All other finance, n. p. d. <sup>1</sup> and combinations of I and II, etc.....	3, 960	2, 549	76, 903, 968	1, 439, 706	9, 167, 248	1, 411	38, 493, 405
	Grand total finance.....	96, 772	62, 654	868, 083, 415	23, 687, 237	95, 114, 379	34, 118	410, 813, 152
	<b>ALL OTHER</b>							
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.....	3, 419	1, 713	50, 071, 077	8, 808, 165	5, 209, 962	1, 706	24, 345, 929
167	Inactive concerns.....	26, 250					26, 250	803, 110
	Grand total all other concerns.....	29, 669	1, 713	50, 071, 077	8, 808, 165	5, 209, 962	27, 956	25, 149, 039
	Grand total.....	398, 933	233, 339	8, 321, 529, 134	578, 307, 088	937, 106, 798	165, 594	2, 013, 554, 987

<sup>1</sup> Main business not precisely defined.



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

(Income returned for the calendar year ended Dec. 31, 1923)

## 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.....	87	44	\$188,054	\$27,074	\$15,077	43	\$283,785
Mining and quarrying.....	221	100	2,756,612	142,627	315,259	121	942,261
Manufacturing:							
Food products, beverages, and tobacco.....	116	83	998,571	15,552	108,227	33	140,375
Textiles and textile products.....	55	41	3,697,346	438,770	403,471	14	418,145
Leather and leather products.....	4	2	38,824	-----	4,671	2	3,192
Rubber and rubber goods.....	3	1	334	-----	-----	2	18,090
Lumber and wood products.....	178	112	6,547,930	264,444	770,361	66	963,999
Paper, pulp, and products.....	1	1	16,894	-----	1,862	-----	-----
Printing and publishing.....	54	52	622,588	-----	72,695	22	137,145
Chemicals and allied substances.....	67	33	1,196,146	107,550	134,875	34	570,691
Stone, clay, and glass products.....	37	22	351,024	22,688	37,827	15	132,348
Metal and metal products.....	86	63	11,203,037	3,182,919	964,528	23	345,580
All other manufacturing industries.....	35	27	413,107	47,740	42,134	8	160,627
Total manufacturing.....	636	417	25,085,801	4,079,663	2,570,651	219	2,890,192
Construction.....	64	33	207,559	9,003	18,209	31	386,068
Transportation and other public utilities.....	135	98	3,341,572	40,384	398,584	37	256,341
Trade.....	1,164	849	8,334,820	497,913	838,412	315	1,602,981
Public service—Professional, amusements, hotels, etc.....	194	142	720,116	15,880	66,852	52	96,655
Finance—Banking, insurance, and related business.....	908	651	4,853,879	109,481	479,315	257	751,192
Combinations—Predominant industry not ascertainable.....	19	14	472,928	16,085	54,365	5	15,550
Inactive concerns.....	167	-----	-----	-----	-----	167	636
Total.....	3,595	2,348	45,961,341	4,938,060	4,756,724	1,247	7,225,661

## ALASKA

Agriculture and related industries.....	12	6	\$52,792	-----	\$5,593	6	\$11,585
Mining and quarrying.....	21	4	1,186	-----	-----	17	35,444
Manufacturing:							
Food products, beverages, and tobacco.....	12	6	93,472	\$30,638	7,187	6	44,103
Textiles and textile products.....	2	2	11,069	18,181	-----	-----	-----
Leather and leather products.....	-----	-----	-----	-----	-----	-----	-----
Rubber and rubber goods.....	-----	-----	-----	-----	-----	-----	-----
Lumber and wood products.....	7	5	56,081	30,453	3,702	2	2,513
Paper, pulp, and products.....	-----	-----	-----	-----	-----	-----	-----
Printing and publishing.....	1	-----	-----	-----	-----	1	1,337
Chemicals and allied substances.....	-----	-----	-----	-----	-----	-----	-----
Stone, clay, and glass products.....	-----	-----	-----	-----	-----	-----	-----
Metal and metal products.....	-----	-----	-----	-----	-----	-----	-----
All other manufacturing industries.....	-----	-----	-----	-----	-----	-----	-----
Total manufacturing.....	22	13	160,622	79,272	10,889	9	47,953

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.....							
Transportation and other public utilities.....	12	8	\$204, 412		\$24, 288	4	\$812
Trade.....	29	21	126, 957	\$15, 738	10, 221	8	105, 199
Public service—Professional, amusements, hotels, etc.....	8	3	317, 234		39, 416	5	8, 318
Finance—Banking, insurance, and related business.....	20	13	73, 870		6, 616	7	7, 862
Combinations—Predominant industry not ascertainable.....	1					1	87
Inactive concerns.....	13					13	
Total.....	138	68	937, 073	95, 010	97, 023	70	217, 260

## ARIZONA

Agriculture and related industries.....	127	37	\$507, 011	\$219, 281	\$31, 682	90	\$890, 990
Mining and quarrying.....	362	24	3, 844, 900	2, 551, 073	159, 741	338	1, 159, 273
Manufacturing:							
Food products, beverages, and tobacco.....	30	21	268, 174	24, 103	27, 936	9	32, 993
Textiles and textile products.....							
Leather and leather products.....	2	2	5, 052		181		
Rubber and rubber goods.....							
Lumber and wood products.....	8	6	412, 835	420, 137	23, 678	2	53, 827
Paper, pulp, and products.....							
Printing and publishing.....	25	10	58, 126		6, 175	15	92, 258
Chemicals and allied substances.....	3	2	308, 378		38, 402	1	14, 367
Stone, clay, and glass products.....	9	6	21, 417		1, 418	3	36, 735
Metal and metal products.....	9	6	27, 553	2, 952	2, 020	3	6, 939
All other manufacturing industries.....	3					3	10, 519
Total manufacturing.....	89	53	1, 101, 535	447, 192	99, 810	36	247, 638
Construction.....	12	7	61, 793	4, 857	5, 835	5	47, 809
Transportation and other public utilities.....	64	40	1, 062, 352	110, 985	113, 913	24	228, 100
Trade.....	287	188	1, 382, 101	120, 810	127, 297	99	707, 805
Public service—Professional, amusements, hotels, etc.....	74	49	232, 841	2, 019	20, 455	25	44, 114
Finance—Banking, insurance, and related business.....	273	144	656, 483	16, 059	58, 388	129	2, 171, 582
Combinations—Predominant industry not ascertainable.....	16	6	108, 179		12, 718	10	54, 411
Inactive concerns.....	258					258	
Total.....	1, 562	548	8, 957, 195	3, 472, 276	629, 839	1, 014	5, 551, 722

## ARKANSAS

Agriculture and related industries.....	157	82	\$347, 696	\$24, 786	\$29, 093	75	\$635, 922
Mining and quarrying.....	153	48	422, 257	8, 489	44, 865	105	958, 460
Manufacturing:							
Food products, beverages, and tobacco.....	96	62	584, 425	38, 902	56, 435	34	312, 899
Textiles and textile products.....	8	7	124, 074	12, 137	12, 605	1	3, 862
Leather and leather products.....	2	2	19, 674	19, 254			
Rubber and rubber goods.....	1	1	14, 021		1, 593		

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.							
Lumber and wood products	151	110	\$8,557,389	\$390,566	\$1,009,854	41	\$305,797
Paper, pulp, and products	33	21	270,825	8,001	33,455	12	13,710
Printing and publishing	33	15	451,442	165,639	33,793	18	584,750
Chemicals and allied substances	18	11	178,001	76,666	11,540	7	21,055
Stone, clay, and glass products	23	17	107,883	4,805	9,723	6	65,692
Metal and metal products	21	14	158,348	6,892	16,819	7	13,082
All other manufacturing industries	386	260	10,466,982	722,862	1,185,727	126	1,320,847
Construction	28	13	131,498	13,772	11,961	15	68,391
Transportation and other public utilities	139	88	1,667,058	27,772	191,453	51	1,117,459
Trade	811	560	5,142,917	426,693	498,572	251	1,902,426
Public service—Professional, amusements, hotels, etc.	113	75	448,849		43,853	38	80,572
Finance—Banking, insurance, and related business	681	528	3,108,348	93,831	280,444	153	1,000,621
Combinations—Predominant industry not ascertainable	32	15	637,170	22,005	74,665	17	129,103
Inactive concerns	112					112	
Total	2,612	1,669	22,372,775	1,340,210	2,360,633	943	7,213,801

## CALIFORNIA

Agriculture and related industries	1,273	465	\$8,568,182	\$612,635	\$924,238	808	\$9,623,976
Mining and quarrying	1,672	293	14,164,383	731,566	1,835,171	1,379	30,592,167
Manufacturing:							
Food products, beverages, and tobacco	675	393	25,013,461	3,178,147	2,681,698	282	4,468,349
Textiles and textile products	193	120	3,726,139	137,114	430,207	73	1,150,671
Leather and leather products	57	39	733,413	39,158	81,753	18	315,503
Rubber and rubber goods	24	11	2,574,090	327,175	279,349	13	574,657
Lumber and wood products	237	170	18,258,519	777,026	1,994,666	67	1,053,726
Paper, pulp, and products	41	28	7,680,697	27,920	953,099	13	114,625
Printing and publishing	347	232	6,604,362	50,451	787,193	115	880,902
Chemicals and allied substances	296	161	13,871,608	525,412	1,648,633	135	2,918,009
Stone, clay, and glass products	163	115	15,580,685	57,810	1,927,710	48	595,435
Metal and metal products	607	377	17,488,337	969,842	2,015,809	230	3,760,152
All other manufacturing industries	344	192	7,954,604	164,461	921,051	152	1,873,842
Total manufacturing	2,984	1,838	119,485,815	6,254,516	13,721,168	1,146	17,705,871
Construction	411	257	10,283,946	458,461	1,185,756	154	1,322,842
Transportation and other public utilities	908	582	43,531,584	195,841	5,327,378	326	5,991,331
Trade	3,535	2,530	84,948,663	4,174,820	9,756,496	1,005	9,721,591
Public service—Professional, amusements, hotels, etc.	1,366	849	16,930,155	186,075	1,963,852	517	4,798,932
Finance—Banking, insurance, and related business	4,691	2,904	66,189,461	1,582,336	7,615,645	1,787	17,702,728
Combinations—Predominant industry not ascertainable	228	116	5,868,045	103,183	703,505	112	2,536,455
Inactive concerns	1,318					1,318	1,089
Total	18,386	9,834	369,970,234	14,299,433	43,033,209	8,552	99,996,982

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.....	284	83	\$181,915	\$22,806	\$10,295	201	\$1,819,573
Mining and quarrying.....	1,003	168	6,097,850	353,072	702,106	835	8,929,023
Manufacturing:							
Food products, beverages, and tobacco.....	162	94	18,683,935	5,671,689	1,691,706	68	639,128
Textiles and textile products.....	33	22	163,814	62,875	9,553	11	78,866
Leather and leather products.....	9	3	12,860	-----	889	6	80,660
Rubber and rubber goods.....	4	1	694	-----	-----	3	9,623
Lumber and wood products.....	36	17	397,730	3,613	47,659	19	178,142
Paper, pulp, and products.....	2	2	24,226	-----	2,528	-----	-----
Printing and publishing.....	89	62	2,258,252	8,130	271,262	27	148,015
Chemicals and allied substances.....	67	29	8,745,762	11,637	1,089,492	38	131,596
Stone, clay, and glass products.....	50	31	522,311	6,790	58,755	19	284,365
Metal and metal products.....	83	38	820,130	165,675	78,786	45	413,540
All other manufacturing industries.....	85	34	473,308	56,307	48,172	51	126,773
Total manufacturing.....	620	333	32,103,022	5,986,716	3,298,802	287	2,090,708
Construction.....	89	48	222,340	8,448	17,536	41	365,878
Transportation and other public utilities.....	227	111	3,242,858	2,378,609	221,871	116	4,161,273
Trade.....	1,410	857	7,046,235	894,503	768,149	553	3,626,425
Public service—Professional, amusements, hotels, etc.....	407	244	1,202,328	41,549	115,011	163	539,666
Finance—Banking, insurance, and related business.....	1,459	759	9,110,611	119,715	1,012,188	700	3,158,219
Combinations—Predominant industry not ascertainable.....	73	33	1,283,643	3,275,207	36,858	40	723,606
Inactive concerns.....	772	-----	-----	-----	-----	772	283
Total.....	6,344	2,636	60,490,802	13,080,625	6,182,816	3,708	25,414,654

## CONNECTICUT

Agriculture and related industries.....	93	53	\$1,514,850	\$152,859	\$163,834	40	\$219,566
Mining and quarrying.....	22	8	315,288	2,051	38,443	14	82,561
Manufacturing:							
Food products, beverages, and tobacco.....	133	83	1,090,954	55,307	116,763	50	497,426
Textiles and textile products.....	228	161	11,270,157	2,730,664	1,113,203	67	2,049,081
Leather and leather products.....	22	11	297,494	233,461	6,778	11	255,267
Rubber and rubber goods.....	15	7	602,928	-----	74,676	8	94,812
Lumber and wood products.....	45	33	656,948	160,524	56,790	12	104,860
Paper, pulp, and products.....	48	33	1,522,746	103,433	173,924	15	134,366
Printing and publishing.....	140	90	1,859,411	11,502	218,008	50	381,666
Chemicals and allied substances.....	62	38	1,709,588	6,817	207,215	24	160,113
Stone, clay, and glass products.....	65	51	1,212,882	112,385	130,228	14	43,928
Metal and metal products.....	558	347	47,063,315	7,063,490	4,967,203	211	5,055,569
All other manufacturing industries.....	261	156	11,686,876	731,372	1,418,840	105	14,293,145
Total manufacturing.....	1,577	1,010	78,973,299	11,208,955	8,483,628	567	23,070,233
Construction.....	239	159	1,195,493	191,588	98,665	80	547,219
Transportation and other public utilities.....	244	183	10,545,687	208,559	1,266,968	61	3,997,978
Trade.....	1,488	1,041	10,893,964	708,324	1,101,703	447	2,782,984

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.	377	234	\$1,402,925	\$11,381	\$138,200	143	\$1,364,257
Finance—Banking, insurance, and related business.	1,022	662	15,874,708	105,060	1,870,650	360	5,493,446
Combinations—Predominant industry not ascertainable	45	23	218,680	18,146	20,745	22	36,104
Inactive concerns.	385	—	—	—	—	385	506
Total	5,492	3,373	120,934,894	12,606,923	13,182,836	2,119	37,594,854

## DELAWARE

Agriculture and related industries.	30	11	\$31,833	\$9,058	\$1,127	19	\$353,420
Mining and quarrying.	61	13	750,048	127,391	77,452	48	881,976
Manufacturing:							
Food products, beverages, and tobacco.	49	31	471,469	48,835	47,657	18	212,890
Textiles and textile products.	10	7	2,253,748	—	281,000	3	18,145
Leather and leather products.	13	5	139,756	59,676	9,699	8	864,200
Rubber and rubber goods.	1	1	286,355	—	35,794	—	—
Lumber and wood products.	13	11	1,466,477	24,501	179,096	2	4,485
Paper, pulp, and products.	7	7	772,439	—	96,006	—	—
Printing and publishing.	16	9	213,886	873	24,745	7	19,306
Chemicals and allied substances.	19	13	18,553,914	7,902,783	1,330,092	6	252,370
Stone, clay, and glass products.	6	4	280,986	—	34,767	2	2,179
Metal and metal products.	39	15	1,916,401	1,031,292	109,553	24	1,511,429
All other manufacturing industries.	19	12	3,257,184	7,612	404,857	7	40,207
Total manufacturing.	192	115	29,612,615	9,075,572	2,553,266	77	2,925,211
Construction.	37	24	529,348	2,840	62,971	13	56,823
Transportation and other public utilities.	35	20	540,780	70,176	56,651	15	205,781
Trade.	223	156	1,592,584	73,227	162,621	67	800,712
Public service—Professional, amusements, hotels, etc.	63	36	247,028	11,353	24,682	27	180,105
Finance—Banking, insurance, and related business.	353	204	8,578,921	76,512	1,033,558	149	3,673,149
Combinations—Predominant industry not ascertainable.	13	9	50,144	5,289	3,954	4	9,379
Inactive concerns.	109	—	—	—	—	109	14
Total.	1,116	588	41,933,301	9,451,418	3,976,282	528	9,086,570

## DISTRICT OF COLUMBIA

Agriculture and related industries.	17	4	\$57,295	—	\$6,639	13	\$85,380
Mining and quarrying.	44	9	1,068,480	\$174,935	111,027	35	74,091
Manufacturing:							
Food products, beverages, and tobacco.	42	25	826,621	32,232	96,075	17	61,762
Textiles and textile products.	13	8	46,004	—	4,594	5	19,796
Leather and leather products.	—	—	—	—	—	—	—
Rubber and rubber goods.	5	1	789	—	—	4	5,941
Lumber and wood products.	8	6	109,402	—	12,733	2	67,495
Paper, pulp, and products.	4	2	42,809	—	5,154	2	4,397

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
<b>Manufacturing—Continued.</b>							
Printing and publishing.....	62	47	\$1,906,619	\$433	\$230,880	15	\$74,782
Chemicals and allied substances.....	22	13	68,422		7,165	9	287,898
Stone, clay, and glass products.....	15	12	462,881	6,686	55,101	3	11,303
Metal and metal products.....	27	14	97,356	899	9,816	13	181,119
All other manufacturing industries.....	27	10	312,282	7,460	36,640	17	162,288
<b>Total manufacturing.....</b>	<b>225</b>	<b>138</b>	<b>3,873,185</b>	<b>47,710</b>	<b>458,158</b>	<b>87</b>	<b>876,781</b>
<b>Construction.....</b>	<b>89</b>	<b>59</b>	<b>1,074,518</b>	<b>238,942</b>	<b>119,874</b>	<b>30</b>	<b>215,727</b>
Transportation and other public utilities.....	71	54	23,576,996	6,530	2,938,385	17	859,865
Trade.....	405	270	6,810,621	45,812	800,791	135	1,162,740
Public service—Professional amusements, hotels, etc.....	214	145	2,139,412	85,496	236,484	69	372,746
Finance—Banking, insurance, and related business.....	363	236	5,828,276	13,613	683,457	127	1,579,420
Combinations—Predominant industry not ascertainable.....	13	8	54,320		6,074	5	10,986
Inactive concerns.....	134					134	
<b>Total.....</b>	<b>1,575</b>	<b>923</b>	<b>44,483,103</b>	<b>613,038</b>	<b>5,360,889</b>	<b>652</b>	<b>5,237,736</b>

## FLORIDA

<b>Agriculture and related industries.....</b>	<b>293</b>	<b>111</b>	<b>\$977,049</b>	<b>\$76,033</b>	<b>\$92,922</b>	<b>182</b>	<b>\$1,971,178</b>
<b>Mining and quarrying.....</b>	<b>29</b>	<b>11</b>	<b>68,179</b>	<b>6,277</b>	<b>5,611</b>	<b>18</b>	<b>338,474</b>
<b>Manufacturing:</b>							
Food products, beverages, and tobacco.....	153	90	1,054,463	32,159	112,890	63	839,219
Textiles and textile products.....	12	9	44,278	3,648	3,505	3	18,715
Leather and leather products.....	2	1	1,750			1	1,128
Rubber and rubber goods.....							
Lumber and wood products.....	161	105	5,317,439	289,611	614,144	56	618,596
Paper, pulp, and products.....	2	1	236			1	349
Printing and publishing.....	84	60	560,923	10,260	59,755	24	66,909
Chemicals and allied substances.....	70	35	727,927	474	85,268	35	262,736
Stone, clay, and glass products.....	25	20	247,629	58,742	20,350	5	31,329
Metal and metal products.....	36	25	278,919	18,137	28,072	11	22,737
All other manufacturing industries.....	35	25	276,503	20,196	28,258	10	43,152
<b>Total manufacturing.....</b>	<b>580</b>	<b>371</b>	<b>8,510,067</b>	<b>433,227</b>	<b>952,242</b>	<b>209</b>	<b>1,904,870</b>
<b>Construction.....</b>	<b>103</b>	<b>70</b>	<b>811,636</b>	<b>91,169</b>	<b>78,723</b>	<b>33</b>	<b>171,296</b>
Transportation and other public utilities.....	201	128	7,967,751	32,265	974,246	73	671,950
Trade.....	1,019	730	8,267,204	279,612	868,257	289	1,638,936
Public service—Professional amusements, hotels, etc.....	271	158	1,282,711	52,439	128,694	113	627,483
Finance—Banking, insurance, and related business.....	1,466	865	7,305,788	435,524	716,130	601	4,321,804
Combinations—Predominant industry not ascertainable.....	50	22	208,143	142,784	4,656	28	209,439
Inactive concerns.....	341					341	17
<b>Total.....</b>	<b>4,353</b>	<b>2,466</b>	<b>35,398,528</b>	<b>1,549,330</b>	<b>3,821,481</b>	<b>1,887</b>	<b>11,855,447</b>

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.....	178	63	\$205,211	\$55,131	\$11,742	115	\$639,367
Mining and quarrying.....	41	24	194,270	4,618	19,393	17	297,521
Manufacturing:							
Food products, beverages, and tobacco.....	202	137	8,028,686	158,846	965,946	65	403,837
Textiles and textile products.....	176	142	21,088,693	1,301,052	2,532,688	34	445,967
Leather and leather products.....	10	5	162,592	29,681	16,147	5	53,966
Rubber and rubber goods.....	3	1	5,561	5,561	-----	2	168,775
Lumber and wood products.....	180	142	2,754,259	119,671	305,962	38	438,997
Paper, pulp, and products.....	12	9	631,109	11,257	76,317	3	85,498
Printing and publishing.....	72	49	309,260	7,077	28,969	23	112,895
Chemicals and allied substances.....	132	47	1,450,030	210,080	148,827	85	1,556,075
Stone, clay, and glass products.....	65	47	1,584,009	90,451	181,832	18	117,468
Metal and metal products.....	70	55	1,437,962	487,001	86,027	15	177,955
All other manufacturing industries.....	86	55	688,680	214,661	52,123	31	204,411
Total manufacturing.....	1,008	689	38,140,841	2,635,338	4,394,838	319	3,765,844
Construction.....	85	47	505,432	107,151	41,470	38	302,175
Transportation and other public utilities.....	281	169	4,873,242	44,962	580,411	112	5,135,527
Trade.....	1,553	1,029	10,067,173	1,073,488	960,369	524	3,259,528
Public service — Professional, amusements, hotels, etc.....	201	129	1,196,892	33,084	124,317	72	182,432
Finance—Banking, insurance, and related business.....	1,429	918	8,040,378	127,883	839,781	511	2,587,429
Combinations — Predominant industry not ascertainable.....	57	29	528,048	83,879	51,537	31	826,641
Inactive concerns.....	130	-----	-----	-----	-----	130	-----
Total.....	4,963	3,094	63,751,487	4,165,534	7,023,858	1,869	16,996,464

## HAWAII

Agriculture and related industries.....	46	25	\$3,352,000	\$742,051	\$318,499	21	\$343,906
Mining and quarrying.....	-----	-----	-----	-----	-----	-----	-----
Manufacturing:							
Food products, beverages, and tobacco.....	79	54	14,410,787	2,191,334	1,523,220	25	364,724
Textiles and textile products.....	6	3	261,217	-----	32,400	3	2,334
Leather and leather products.....	-----	-----	-----	-----	-----	-----	-----
Rubber and rubber goods.....	-----	-----	-----	-----	-----	-----	-----
Lumber and wood products.....	2	-----	-----	-----	-----	2	13,783
Paper, pulp, and products.....	-----	-----	-----	-----	-----	-----	-----
Printing and publishing.....	17	11	75,146	-----	7,922	6	12,351
Chemicals and allied substances.....	2	1	770,794	-----	96,849	1	1,949
Stone, clay and glass products.....	3	2	9,261	-----	798	1	10,428
Metal and metal products.....	6	3	427,979	2,853	52,974	3	38,847
All other manufacturing industries.....	7	6	7,683	-----	156	1	202
Total manufacturing.....	122	80	15,962,867	2,194,187	1,714,319	42	444,618

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.....	8	6	\$431,196	-----	\$53,013	2	\$2,192
Transportation and other public utilities.....	35	26	2,841,142	\$11,920	351,262	9	41,527
Trade.....	179	110	3,093,646	22,610	367,265	69	337,289
Public service — Professional, amusements, hotels, etc.....	28	15	170,841	-----	19,696	13	68,679
Finance—Banking, insurance, and related business.....	132	92	1,628,548	4,268	186,281	40	234,434
Combinations—Predominant industry not ascertainable.....	11	10	226,342	437	26,981	1	3,175
Inactive concerns.....	25	-----	-----	-----	-----	25	-----
Total.....	586	364	27,706,582	2,975,473	3,037,316	222	1,475,820

## IDAHO

Agriculture and related industries.....	144	57	\$472,191	\$288,895	\$14,873	87	\$1,552,392
Mining and quarrying.....	350	27	1,439,552	67,124	169,728	323	725,926
Manufacturing:							
Food products, beverages, and tobacco.....	66	42	178,529	64,437	7,717	24	166,273
Textiles and textile products.....	2	1	15,832	-----	1,729	1	1,283
Leather and leather products.....	2	1	2,434	-----	54	1	586
Rubber and rubber goods.....	-----	-----	-----	-----	-----	-----	-----
Lumber and wood products.....	50	35	5,305,667	1,056,083	527,497	15	65,819
Paper, pulp, and products.....	-----	-----	-----	-----	-----	-----	-----
Printing and publishing.....	27	18	45,371	-----	3,133	9	33,138
Chemicals and allied substances.....	3	1	445	-----	-----	2	17,903
Stone, clay, and glass products.....	9	2	5,278	-----	449	7	20,909
Metal and metal products.....	7	2	128,346	-----	15,909	5	75,932
All other manufacturing industries.....	5	3	98,518	-----	11,890	2	17,065
Total manufacturing.....	171	105	5,780,420	1,120,520	568,378	66	398,908
Construction.....	13	6	46,346	-----	5,048	7	31,949
Transportation and other public utilities.....	114	60	238,417	5,800	21,019	54	406,264
Trade.....	485	298	1,682,686	118,816	146,140	187	1,206,759
Public service — Professional, amusements, hotels, etc.....	118	75	184,932	2,844	12,602	43	64,159
Finance—Banking, insurance, and related business.....	430	204	475,130	2,669	27,650	226	919,018
Combinations—Predominant industry not ascertainable.....	13	8	11,210	-----	436	5	14,913
Inactive concerns.....	113	-----	-----	-----	-----	113	-----
Total.....	1,951	840	10,330,884	1,606,668	965,874	1,111	5,320,288

## ILLINOIS

Agriculture and related industries.....	228	116	\$878,021	\$157,718	\$76,084	112	\$908,465
Mining and quarrying.....	564	225	13,860,444	401,596	1,662,056	339	7,302,888
Manufacturing:							
Food products, beverages, and tobacco.....	945	569	71,093,914	12,438,645	7,258,378	376	10,798,054
Textiles and textile products.....	767	512	23,400,399	1,898,989	2,625,285	255	4,544,486
Leather and leather products.....	137	78	4,675,995	361,888	529,421	59	1,806,487
Rubber and rubber goods.....	35	22	226,474	16,199	22,413	13	177,865
Lumber and wood products.....	429	339	19,369,957	2,921,821	2,006,540	90	3,259,586



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.....	149	114	\$5,523,355	\$414,050	\$624,186	35	\$1,264,506
Printing and publishing.....	986	669	21,034,718	362,045	2,475,278	317	2,494,418
Chemicals and allied substances.....	538	303	52,677,637	1,262,167	6,390,022	235	5,657,584
Stone, clay, and glass products.....	285	204	20,398,923	294,657	2,485,851	81	534,793
Metal and metal products.....	1,758	1,189	132,426,671	22,229,457	13,648,748	569	14,942,117
All other manufacturing industries.....	1,403	916	75,981,907	3,050,432	8,774,934	487	11,915,639
Total manufacturing.....	7,432	4,915	426,809,950	45,250,350	46,841,056	2,517	57,395,535
Construction.....	874	634	14,907,368	887,609	1,650,585	240	2,583,773
Transportation and other public utilities.....	1,213	833	89,232,920	2,621,166	10,714,538	380	12,711,455
Trade.....	7,099	4,937	127,493,987	18,449,010	12,780,280	2,162	21,220,342
Public service — Professional, amusements, hotels, etc.....	2,328	1,451	21,744,192	863,522	2,391,907	877	6,224,776
Finance — Banking, insurance, and related business.....	3,807	2,734	56,184,572	1,254,479	6,396,968	1,073	26,592,102
Combinations—Predominant industry not ascertainable.....	166	96	1,538,189	138,302	165,433	70	1,504,186
Inactive concerns.....	1,531					1,531	81,151
Total.....	25,242	15,941	752,649,643	70,023,752	82,678,907	9,301	136,524,673

## INDIANA

Agriculture and related industries.....	133	62	\$187,937	\$4,372	\$15,255	71	\$212,094
Mining and quarrying.....	342	131	4,251,234	310,327	477,746	211	3,353,373
Manufacturing:							
Food products, beverages, and tobacco.....	461	318	8,711,855	197,065	1,014,179	143	1,191,288
Textiles and textile products.....	117	86	3,331,933	91,469	398,645	31	585,526
Leather and leather products.....	19	11	274,040	57,151	25,279	8	174,895
Rubber and rubber goods.....	15	5	254,738		31,092	10	806,026
Lumber and wood products.....	322	238	10,413,467	461,702	1,215,021	84	992,662
Paper, pulp, and products.....	36	23	1,725,720	350,135	174,352	13	278,871
Printing and publishing.....	225	160	2,499,314	61,307	279,668	65	370,638
Chemicals and allied substances.....	148	105	4,296,540	146,084	507,226	43	391,190
Stone, clay, and glass products.....	177	131	8,737,318	57,750	1,071,811	46	778,751
Metal and metal products.....	528	329	32,938,582	2,474,516	3,803,887	199	9,139,807
All other manufacturing industries.....	358	209	7,838,969	805,407	855,577	149	3,367,718
Total manufacturing.....	2,406	1,615	81,072,476	4,702,586	9,376,737	791	18,077,372
Construction.....	266	181	2,076,916	126,782	211,711	35	1,305,526
Transportation and other public utilities.....	608	466	9,716,651	852,138	1,042,401	142	679,455
Trade.....	2,527	1,789	20,134,370	1,035,992	2,066,214	738	3,146,312
Public service — Professional, amusements, hotels, etc.....	608	405	3,087,987	97,771	310,338	203	859,447
Finance—Banking, insurance, and related business.....	2,691	2,041	15,738,823	287,257	1,550,347	650	8,312,700
Combinations—Predominant industry not ascertainable.....	74	31	146,701	18,713	12,770	43	72,772
Inactive concerns.....	744					744	52
Total.....	10,399	6,721	136,413,095	7,435,938	15,083,519	3,678	36,019,103

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.....	137	58	\$356, 157		\$31, 059	79	\$499, 502
Mining and quarrying.....	201	63	928, 534	\$44, 390	102, 552	138	766, 629
Manufacturing:							
Food products, beverages, and tobacco.....	389	244	5, 597, 869	198, 675	646, 561	145	1, 460, 152
Textiles and textile products.....	41	27	848, 197	104, 553	89, 056	14	58, 627
Leather and leather products.....	12	6	99, 060	43, 900	6, 395	6	86, 655
Rubber and rubber goods.....	8	2	114, 065	114, 065		6	672, 779
Lumber and wood products.....	77	58	5, 126, 914	602, 498	558, 365	19	359, 784
Paper, pulp, and products.....	11	6	85, 472	18, 963	7, 313	5	49, 566
Printing and publishing.....	144	96	1, 315, 640	105, 029	135, 558	48	455, 863
Chemicals and allied substances.....	73	47	1, 429, 890	142, 852	156, 912	26	172, 987
Stone, clay, and glass products.....	102	47	2, 238, 284	59, 228	265, 738	55	486, 145
Metal and metal products.....	222	122	6, 397, 039	777, 854	723, 762	100	1, 194, 585
All other manufacturing industries.....	156	89	1, 636, 371	97, 501	180, 808	67	432, 366
Total manufacturing.....	1, 235	744	24, 888, 801	2, 265, 118	2, 770, 478	491	5, 429, 509
Construction.....	144	83	727, 964	57, 604	71, 173	61	568, 509
Transportation and other public utilities.....	910	621	5, 086, 491	16, 179	569, 189	289	934, 719
Trade.....	2, 441	1, 682	13, 266, 487	1, 614, 529	1, 159, 529	759	3, 769, 574
Public service—Professional, amusements, hotels, etc.....	490	322	1, 051, 418	37, 185	84, 065	168	1, 125, 496
Finance—Banking, insurance, and related business.....	2, 894	1, 882	11, 072, 998	233, 981	1, 052, 075	1, 012	9, 844, 046
Combinations—Predominant industry not ascertainable.....	47	22	58, 258	13, 966	2, 796	25	104, 451
Inactive concerns.....	526					526	
Total.....	9, 025	5, 477	57, 437, 108	4, 282, 952	5, 842, 916	3, 548	23, 042, 435

## KANSAS

Agriculture and related industries.....	31	10	\$110, 286		\$11, 706	21	\$380, 699
Mining and quarrying.....	342	107	2, 585, 149	\$101, 351	297, 323	235	5, 399, 987
Manufacturing:							
Food products, beverages, and tobacco.....	193	117	2, 113, 146	33, 299	239, 513	76	1, 672, 046
Textiles and textile products.....	14	10	843, 115		42, 905	4	16, 312
Leather and leather products.....	7	3	13, 776	3, 862	626	4	9, 252
Rubber and rubber goods.....	1					1	121, 717
Lumber and wood products.....	14	10	261, 966		31, 483	4	109, 112
Paper, pulp, and products.....	3	3	199, 943		24, 743		
Printing and publishing.....	49	35	195, 218	23, 336	15, 157	14	101, 757
Chemicals and allied substances.....	59	29	2, 235, 596		276, 188	30	1, 276, 330
Stone, clay, and glass products.....	37	27	1, 107, 575	15, 107	132, 752	10	159, 588
Metal and metal products.....	72	42	1, 818, 500	99, 890	209, 979	30	439, 848
All other manufacturing industries.....	48	17	617, 444	18, 198	73, 864	31	215, 209
Total manufacturing.....	497	293	9, 406, 279	193, 692	1, 047, 215	204	4, 121, 171

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
Construction.....	51	29	\$241, 228	\$11, 941	\$23, 722	22	\$159, 447
Transportation and other public utilities.....	379	275	64, 580, 458	35, 023	8, 041, 374	104	570, 019
Trade.....	1, 535	971	5, 212, 435	312, 975	452, 541	564	2, 712, 058
Public service—Professional, amusements, hotels, etc.....	164	100	350, 592	4, 521	27, 915	64	193, 277
Finance—Banking, insurance, and related business.....	1, 751	1, 195	4, 591, 508	93, 091	368, 447	556	3, 880, 598
Combinations—Predominant industry not ascertainable.....	25	7	7, 991	-----	323	18	115, 472
Inactive concerns.....	153	-----	-----	-----	-----	153	-----
Total.....	4, 928	2, 987	87, 085, 626	752, 594	10, 270, 566	1, 941	17, 532, 728

## KENTUCKY

Agriculture and related industries.....	36	19	\$128, 273	\$29, 005	\$11, 800	17	\$242, 267
Mining and quarrying.....	616	224	3, 347, 905	300, 710	352, 819	392	4, 882, 472
Manufacturing:							
Food products, beverages, and tobacco.....	303	205	3, 697, 093	198, 390	407, 567	98	1, 974, 505
Textiles and textile products.....	72	54	1, 268, 517	38, 337	147, 014	18	69, 880
Leather and leather products.....	20	11	352, 478	14, 819	40, 918	9	213, 996
Rubber and rubber goods.....	4	2	39, 996	-----	4, 851	2	1, 019
Lumber and wood products.....	124	94	4, 729, 886	528, 870	517, 429	30	369, 296
Paper, pulp, and products.....	4	3	5, 653	-----	197	1	9, 414
Printing and publishing.....	109	78	959, 669	42, 967	101, 881	31	122, 339
Chemicals and allied substances.....	76	49	7, 793, 168	221, 759	939, 420	27	414, 444
Stone, clay, and glass products.....	63	48	2, 230, 662	14, 463	268, 631	15	53, 027
Metal and metal products.....	128	80	3, 106, 586	495, 044	316, 485	48	986, 126
All other manufacturing industries.....	89	57	2, 631, 131	543, 938	254, 140	32	298, 504
Total manufacturing.....	992	681	26, 814, 839	2, 098, 587	2, 998, 533	311	4, 512, 550
Construction.....	113	78	645, 175	26, 433	62, 256	35	170, 063
Transportation and other public utilities.....	366	259	20, 387, 895	63, 049	2, 508, 726	107	356, 763
Trade.....	1, 306	973	10, 562, 687	450, 823	1, 097, 253	333	1, 988, 382
Public service—Professional, amusements, hotels, etc.....	313	216	2, 179, 428	44, 033	235, 197	97	318, 258
Finance—Banking, insurance, and related business.....	1, 080	897	7, 811, 844	39, 834	801, 136	183	622, 795
Combinations—Predominant industry not ascertainable.....	58	34	704, 242	85, 561	71, 990	24	170, 979
Inactive concerns.....	273	-----	-----	-----	-----	273	113
Total.....	5, 153	3, 381	72, 682, 288	3, 138, 035	8, 139, 710	1, 772	13, 264, 642

## LOUISIANA

Agriculture and related industries.....	280	113	\$870, 231	\$324, 659	\$65, 153	167	\$1, 417, 611
Mining and quarrying.....	242	81	750, 249	56, 731	77, 892	161	4, 264, 715
Manufacturing:							
Food products, beverages, and tobacco.....	288	156	4, 138, 139	1, 311, 960	331, 711	132	2, 707, 803
Textiles and textile products.....	37	21	454, 489	-----	52, 666	16	891, 179
Leather and leather products.....	4	3	50, 703	12, 277	4, 553	1	1, 812
Rubber and rubber goods.....	1	1	3, 304	-----	163	-----	-----

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
<b>Manufacturing—Continued.</b>							
Lumber and wood products.....	241	172	\$25,680,006	\$802,043	\$3,089,666	69	\$1,463,427
Paper, pulp, and products.....	14	8	209,548	124,800	10,180	6	93,488
Printing and publishing.....	80	51	718,609	598	82,657	29	142,599
Chemicals and allied substances.....	94	40	1,776,970	337,002	176,270	54	1,937,936
Stone, clay, and glass products.....	27	10	46,345	-----	3,530	17	54,023
Metal and metal products.....	81	40	612,093	126,115	62,463	41	323,215
All other manufacturing industries.....	50	26	288,690	150,363	13,992	24	129,639
<b>Total manufacturing.....</b>	<b>917</b>	<b>528</b>	<b>34,028,896</b>	<b>2,865,158</b>	<b>3,827,851</b>	<b>389</b>	<b>7,745,121</b>
<b>Construction.....</b>	<b>118</b>	<b>61</b>	<b>931,795</b>	<b>45,918</b>	<b>99,754</b>	<b>57</b>	<b>616,076</b>
Transportation and other public utilities.....	228	137	5,323,504	218,171	621,609	91	796,250
Trade.....	1,497	1,045	17,519,492	756,488	1,926,448	452	4,339,537
Public service—Professional, amusements, hotels, etc.....	230	148	1,411,369	11,878	150,245	82	685,502
Finance—Banking, insurance, and related business.....	1,116	707	7,392,275	433,590	763,606	409	2,766,565
Combinations—Predominant industry not ascertainable.....	74	21	116,912	179	11,327	53	402,928
Inactive concerns.....	407	-----	-----	-----	-----	407	545
<b>Total.....</b>	<b>5,109</b>	<b>2,841</b>	<b>68,344,723</b>	<b>4,712,772</b>	<b>7,543,885</b>	<b>2,268</b>	<b>23,034,850</b>

## MAINE

<b>Agriculture and related industries.....</b>	<b>90</b>	<b>42</b>	<b>\$330,353</b>	<b>\$45,893</b>	<b>\$28,249</b>	<b>48</b>	<b>\$439,570</b>
<b>Mining and quarrying.....</b>	<b>51</b>	<b>18</b>	<b>640,764</b>	<b>5,633</b>	<b>77,660</b>	<b>33</b>	<b>693,757</b>
<b>Manufacturing:</b>							
Food products, beverages, and tobacco.....	116	62	532,670	53,789	49,453	54	555,374
Textiles and textile products.....	64	46	5,703,083	87,028	699,524	18	228,145
Leather and leather products.....	42	26	2,541,460	18,606	312,600	16	358,737
Rubber and rubber goods.....	1	-----	-----	-----	-----	1	19,964
Lumber and wood products.....	122	74	1,197,259	415,859	106,306	48	580,634
Paper, pulp, and products.....	22	15	6,089,054	147,132	741,216	7	139,566
Printing and publishing.....	57	40	345,074	8,829	36,007	17	174,581
Chemicals and allied substances.....	39	19	426,081	10,507	49,539	20	171,837
Stone, clay, and glass products.....	14	11	187,745	20,339	19,291	3	38,180
Metal and metal products.....	59	33	372,669	123,628	34,377	26	234,084
All other manufacturing industries.....	61	41	4,227,762	349,030	477,985	20	151,997
<b>Total manufacturing.....</b>	<b>597</b>	<b>367</b>	<b>21,622,857</b>	<b>1,234,747</b>	<b>2,526,298</b>	<b>230</b>	<b>2,653,099</b>
<b>Construction.....</b>	<b>72</b>	<b>53</b>	<b>744,117</b>	<b>-----</b>	<b>83,659</b>	<b>19</b>	<b>164,209</b>
Transportation and other public utilities.....	357	269	11,051,308	93,332	1,255,889	88	3,135,439
Trade.....	962	684	4,886,085	269,843	458,515	278	973,179
Public service—Professional, amusements, hotels, etc.....	198	121	792,186	8,650	80,331	77	258,445
Finance—Banking, insurance, and related business.....	605	416	3,381,555	41,515	359,685	189	1,862,501
Combinations—Predominant industry not ascertainable.....	43	31	985,755	39,040	113,514	12	139,818
Inactive concerns.....	322	-----	-----	-----	-----	322	-----
<b>Total.....</b>	<b>3,297</b>	<b>2,001</b>	<b>44,434,980</b>	<b>1,738,653</b>	<b>4,983,800</b>	<b>1,296</b>	<b>10,320,017</b>

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.....	60	28	\$92,091	\$9,710	\$6,582	32	\$142,069
Mining and quarrying.....	147	47	2,763,066	31,588	339,094	100	1,012,137
Manufacturing:							
Food products, beverages, and tobacco.....	235	153	3,395,793	402,066	348,629	82	1,306,631
Textiles and textile products.....	138	89	4,275,784	1,647,593	342,452	49	559,539
Leather and leather products.....	25	16	744,656	177,700	68,794	9	105,106
Rubber and rubber goods.....	6	1	5,323	5,323	-----	5	66,126
Lumber and wood products.....	80	60	1,707,954	103,064	192,071	20	145,201
Paper, pulp, and products.....	26	17	267,269	65,469	22,716	9	25,831
Printing and publishing.....	131	93	1,857,167	24,721	214,925	38	575,581
Chemicals and allied substances.....	95	57	4,072,129	1,502,583	368,553	38	1,537,171
Stone, clay, and glass products.....	67	48	2,017,606	41,576	237,898	19	122,443
Metal and metal products.....	147	98	5,685,750	440,941	642,360	49	1,242,274
All other manufacturing industries.....	141	82	7,188,073	96,451	876,313	59	725,060
Total manufacturing.....	1,091	714	31,217,504	4,507,487	3,314,711	377	6,410,963
Construction.....	196	111	2,241,142	84,154	252,374	85	691,761
Transportation and other public utilities.....	249	168	30,439,918	123,572	3,766,828	81	1,096,874
Trade.....	1,056	708	15,718,404	749,158	1,761,686	348	2,416,319
Public service—Professional, amusements, hotels, etc.....	308	190	3,417,115	52,135	392,258	118	1,254,845
Finance—Banking, insurance, and related business.....	1,169	812	13,110,754	302,254	1,479,379	357	3,189,226
Combinations—Predominant industry not ascertainable.....	57	32	326,351	17,446	36,147	25	85,442
Inactive concerns.....	450	-----	-----	-----	-----	450	2,204
Total.....	4,783	2,810	99,326,345	5,877,504	11,349,059	1,973	16,301,840

## MASSACHUSETTS

Agriculture and related industries.....	253	122	\$39,569,888	\$48,492	\$4,922,168	131	\$911,709
Mining and quarrying.....	253	57	5,567,144	581,260	617,072	196	7,968,827
Manufacturing:							
Food products, beverages, and tobacco.....	407	209	\$12,179,876	\$486,101	\$1,443,776	198	\$3,587,670
Textiles and textile products.....	896	580	97,051,357	5,849,385	11,351,794	316	10,242,071
Leather and leather products.....	664	318	12,131,176	1,518,732	1,255,080	346	8,361,670
Rubber and rubber goods.....	79	44	7,306,807	3,094,845	521,181	35	1,411,165
Lumber and wood products.....	235	164	6,435,532	413,561	728,406	71	1,028,101
Paper, pulp, and products.....	191	121	17,203,356	1,037,956	2,019,095	70	3,622,137
Printing and publishing.....	445	299	8,251,085	53,888	980,410	146	728,050
Chemicals and allied substances.....	302	165	10,298,538	554,856	1,221,195	137	2,251,980
Stone, clay, and glass products.....	141	106	5,204,360	1,531,314	439,847	35	313,944
Metal and metal products.....	983	590	52,700,541	4,028,772	6,075,047	393	7,860,388
All other manufacturing industries.....	745	431	25,737,944	3,477,014	2,741,541	314	7,110,753
Total manufacturing.....	5,088	3,027	254,500,572	22,046,424	28,777,372	2,061	46,517,929

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.....	620	423	\$4,296,242	\$398,859	\$417,866	197	\$2,625,905
Transportation and other public utilities.....	672	464	40,805,759	157,647	5,016,436	208	6,997,312
Trade.....	4,730	3,176	65,562,181	3,577,755	7,356,382	1,554	10,781,486
Public service—Professional, amusements, hotels, etc.....	1,107	668	10,247,767	309,833	1,139,712	439	3,592,262
Finance—Banking, insurance, and related business.....	2,262	1,498	41,511,847	659,879	4,862,833	764	45,867,045
Combinations—Predominate industry not ascertainable.....	115	51	417,292	32,139	41,502	64	380,058
Inactive concerns.....	761					761	899
Total.....	15,861	9,486	462,478,692	27,812,288	53,151,343	6,375	125,643,432

## MICHIGAN

Agriculture and related industries.....	273	109	\$2,209,316	\$141,851	\$223,645	164	\$920,776
Mining and quarrying.....	175	55	2,819,506	373,780	298,579	120	2,669,578
Manufacturing:							
Food products, beverages, and tobacco.....	430	274	11,494,348	1,832,247	1,166,578	156	2,156,627
Textiles and textile products.....	119	79	2,525,051	198,357	279,079	40	478,852
Leather and leather products.....	40	20	499,433	7,961	58,837	20	1,013,819
Rubber and rubber goods.....	10	3	52,857		6,355	7	158,232
Lumber and wood products.....	331	224	13,152,043	1,637,092	1,415,685	107	3,057,060
Paper, pulp, and products.....	68	49	5,898,013	806,475	633,346	19	1,174,935
Printing and publishing.....	286	211	8,133,411	120,996	969,249	75	443,168
Chemicals and allied substances.....	161	104	14,930,614	135,319	1,843,755	57	619,757
Stone, clay, and glass products.....	133	93	4,708,459	137,768	566,679	40	456,356
Metal and metal products.....	1,044	648	319,962,913	10,088,576	38,685,826	396	31,413,497
All other manufacturing industries.....	426	256	19,086,837	1,300,390	2,192,740	170	2,608,337
Total manufacturing.....	3,048	1,961	400,493,979	16,265,181	47,818,129	1,087	43,580,640
Construction.....	426	274	3,674,046	205,978	385,737	152	1,523,073
Transportation and other public utilities.....	486	329	18,831,383	77,460	2,307,616	157	3,141,181
Trade.....	3,060	2,156	52,654,752	3,039,597	5,825,066	904	5,176,966
Public service—Professional, amusements, hotels, etc.....	716	472	7,057,642	423,988	766,925	244	1,457,146
Finance—Banking, insurance, and related business.....	2,910	1,902	31,665,739	619,536	2,959,927	1,008	11,227,386
Combinations—Predominant industry not ascertainable.....	89	36	1,618,473	437,267	143,513	53	351,041
Inactive concerns.....	991					991	25
Total.....	12,174	7,294	521,024,836	21,584,638	60,729,137	4,880	70,047,812

## MINNESOTA

Agriculture and related industries.....	245	88	\$500,767	\$104,782	\$37,968	157	\$2,049,118
Mining and quarrying.....	346	114	5,399,898	156,584	639,935	232	1,861,790
Manufacturing:							
Food products, beverages, and tobacco.....	541	377	12,428,666	957,587	1,387,576	164	1,700,106
Textiles and textile products.....	104	71	2,162,610	268,451	226,655	33	218,878
Leather and leather products.....	21	14	501,820	137,887	44,021	7	257,578
Rubber and rubber goods.....	4	1	1,713			3	181,783

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.....	137	102	\$12,012,176	\$1,069,830	\$1,355,488	35	\$272,011
Paper, pulp, and products.....	23	22	2,533,667	79,291	304,150	1	65,653
Printing and publishing.....	254	175	2,860,004	29,221	327,807	79	463,357
Chemicals and allied substances.....	87	44	4,634,813	38,314	569,729	43	519,236
Stone, clay, and glass products.....	108	75	1,803,723	58,069	206,262	33	117,057
Metal and metal products.....	268	155	4,157,535	1,051,992	366,134	113	1,364,456
All other manufacturing industries.....	181	102	3,209,297	137,867	371,135	79	577,476
Total manufacturing.....	1,728	1,138	46,306,024	3,828,509	5,158,957	590	5,737,591
Construction.....	253	159	2,103,335	374,337	191,968	94	1,020,263
Transportation and other public utilities.....	428	312	24,186,385	1,499,090	2,796,686	116	2,412,814
Trade.....	2,752	1,787	23,988,228	3,467,284	2,298,852	965	7,825,404
Public service—Professional, amusements, hotels, etc.....	496	320	1,783,322	89,910	165,206	176	817,189
Finance—Banking, insurance, and related business.....	3,336	1,827	10,733,441	172,644	1,147,931	1,509	14,060,959
Combinations—Predominant industry not ascertainable.....	91	50	1,709,887	320,950	166,757	41	225,784
Inactive concerns.....	893					893	257
Total.....	10,568	5,795	116,711,287	10,014,090	12,604,260	4,773	36,011,169

## MISSISSIPPI

Agriculture and related industries.....	108	51	\$258,586	\$1,188	\$24,235	57	\$542,673
Mining and quarrying.....	8	3	26,353		2,544	5	25,449
Manufacturing:							
Food products, beverages, and tobacco.....	96	71	522,209	10,594	51,241	25	169,457
Textiles and textile products.....	14	10	307,872	185,877	14,009	4	98,928
Leather and leather products.....	1	1	3,449		181		
Rubber and rubber goods.....	139	98	8,100,877	823,353	900,644	41	946,024
Lumber and wood products.....	1	1	306,837		38,355		
Paper, pulp, and products.....	23	20	127,794	4,093	11,554	5	10,985
Chemicals and allied substances.....	37	18	555,447	116,791	49,579	19	453,202
Stone, clay, and glass products.....	11	10	35,400	3,922	2,432	1	2,822
Metal and metal products.....	16	14	422,301		50,653	2	1,586
All other manufacturing industries.....	16	6	311,835	4,681	37,393	10	100,414
Total manufacturing.....	354	249	10,694,021	1,149,311	1,156,041	105	1,783,418
Construction.....	12	7	31,791		2,504	5	24,063
Transportation and other public utilities.....	85	63	947,092	28,311	105,379	22	135,620
Trade.....	644	484	3,074,466	355,994	247,200	160	882,380
Public service—Professional, amusements, hotels, etc.....	69	46	181,539		15,435	23	53,893
Finance—Banking, insurance, and related business.....	474	344	1,901,416	64,544	167,601	130	1,300,003
Combinations—Predominant industry not ascertainable.....	15	6	28,261	19,414	121	9	42,217
Inactive concerns.....	36					36	19
Total.....	1,805	1,253	17,143,525	1,628,762	1,721,120	552	4,789,735

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	65	\$666,123	\$52,945	\$67,913	106	\$870,656
Mining and quarrying.....	484	151	5,038,529	890,617	502,788	333	9,376,271
Manufacturing:							
Food products, beverages, and tobacco.....	467	288	23,020,762	305,331	2,794,696	179	4,066,085
Textiles and textile products.....	269	180	3,749,618	390,919	388,104	89	845,765
Leather and leather products.....	70	40	14,935,216	59,948	1,854,366	30	880,428
Rubber and rubber goods.....	12	4	21,465	13,242	443	8	212,527
Lumber and wood products.....	216	159	18,852,990	650,841	2,280,508	57	958,342
Paper, pulp, and products.....	52	40	1,051,490	45,248	119,859	12	646,144
Printing and publishing.....	356	229	3,991,563	201,732	438,411	127	813,586
Chemicals and allied substances.....	243	149	8,872,388	445,985	1,041,100	94	1,252,973
Stone, clay, and glass products.....	124	95	6,320,609	106,181	761,560	29	193,054
Metal and metal products.....	451	275	20,663,612	1,376,622	2,376,371	176	1,987,963
All other manufacturing industries.....	390	212	7,254,829	210,518	850,947	178	1,300,691
Total manufacturing.....	2,650	1,671	108,734,542	3,806,567	12,915,365	979	13,157,558
Construction.....	439	312	3,142,864	291,483	305,877	127	984,414
Transportation and other public utilities.....	597	408	31,667,113	562,852	3,835,611	189	4,157,678
Trade.....	3,952	2,753	50,667,136	4,027,337	5,399,953	1,199	10,707,935
Public service—Professional, amusements, hotels, etc.....	894	574	4,986,880	146,543	515,661	320	1,809,106
Finance—Banking, insurance, and related business.....	4,496	3,045	22,083,994	340,528	2,203,145	1,451	9,959,797
Combinations—Predominant industry not ascertainable.....	85	39	336,166	-----	36,159	46	242,117
Inactive concerns.....	794	-----	-----	-----	-----	794	2,454
Total.....	14,562	9,018	227,323,356	10,118,872	25,782,472	5,544	51,267,986

## MONTANA

Agriculture and related industries.....	301	104	\$225,452	\$146,269	\$8,536	197	\$1,851,970
Mining and quarrying.....	390	64	341,041	94,219	26,916	326	2,895,572
Manufacturing:							
Food products, beverages, and tobacco.....	73	37	387,202	149,012	23,970	36	146,103
Textile and textile products.....	3	3	5,975	-----	35	-----	-----
Leather and leather products.....	1	-----	-----	-----	-----	1	326
Rubber and rubber goods.....	1	-----	-----	-----	-----	1	1,732
Lumber and wood products.....	19	12	338,965	6,679	39,862	7	117,864
Paper, pulp, and products.....	-----	-----	-----	-----	-----	-----	-----
Printing and publishing.....	49	22	92,065	12,830	6,688	27	120,708
Chemical and allied substances.....	17	8	112,732	18,427	10,589	9	31,040
Stone, clay, and glass products.....	16	12	22,434	4,444	231	4	1,693
Metal and metal products.....	18	8	47,205	-----	4,281	10	54,935
All other manufacturing industries.....	16	4	4,759	-----	6	12	21,346
Total manufacturing.....	213	106	1,011,337	191,392	85,652	107	495,747





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	2	\$68, 274	\$66, 654	-----	2	\$11, 457
Paper, pulp, and products.....	14	4	23, 095	-----	\$2, 194	10	23, 949
Printing and publishing.....	7	2	44, 030	-----	5, 293	5	29, 750
Chemicals and allied substances.....	3	3	37, 212	-----	4, 152	-----	-----
Stone, clay, and glass products.....	2	1	8, 176	-----	772	1	5, 166
Metal and metal products.....	3	2	84, 507	-----	10, 548	1	460
All other manufacturing industries.....	54	26	288, 676	66, 654	23, 671	28	99, 762
Total manufacturing.....	9	4	4, 989	-----	-----	5	36, 006
Construction.....	38	21	254, 191	2, 457	28, 534	17	61, 316
Transportation and other public utilities.....	160	121	1, 021 191	9, 752	103, 733	39	209, 604
Trade.....	48	30	96, 630	-----	7, 148	18	47, 084
Public service—Professional, amusements, hotels, etc.....	116	79	337, 798	-----	29, 757	37	108, 133
Finance—Banking, insurance, and related business.....	14	7	29, 022	-----	2, 121	7	13, 930
Combinations—Predominant industry not ascertainable.....	180	-----	-----	-----	-----	180	52
Inactive concerns.....	1, 156	337	2, 558, 594	317, 473	225, 107	819	3, 293, 952
Total.....							

## NEW HAMPSHIRE

Agriculture and related industries.....	17	6	\$15, 926	-----	\$952	11	\$21, 235
Mine and quarrying.....	16	3	16, 762	-----	1, 560	13	126, 745
Manufacturing:							
Food products, beverages, and tobacco.....	23	14	100, 383	\$9, 101	9, 969	9	83, 133
Textiles and textile products.....	62	43	1, 905, 938	155, 071	216, 033	19	243, 112
Leather and leather products.....	39	23	872, 158	191, 658	82, 613	16	235, 223
Rubber and rubber goods.....	2	2	32, 287	-----	3, 536	-----	-----
Lumber and wood products.....	55	36	1, 110, 622	31, 232	129, 682	19	273, 269
Paper, pulp, and products.....	20	15	1, 239, 363	-----	152, 319	5	45, 428
Printing and publishing.....	23	17	211, 219	10, 588	22, 183	6	33, 415
Chemicals and allied substances.....	13	9	100, 003	-----	11, 813	4	29, 695
Stone, clay, and glass products.....	8	3	27, 285	16, 788	636	5	25, 235
Metal and metal products.....	51	33	1, 448, 264	38, 130	173, 329	18	153, 528
All other manufacturing industries.....	35	19	839, 087	14, 993	101, 114	16	139, 500
Total manufacturing.....	331	214	7, 886, 609	467, 561	903, 247	117	1, 261, 538
Construction.....	17	11	30, 913	-----	1, 729	6	67, 746
Transportation and other public utilities.....	100	80	1, 517, 063	-----	177, 738	20	210, 369
Trade.....	259	194	1, 807, 449	48, 993	184, 848	65	318, 660
Public service—Professional, amusements, hotels, etc.....	76	48	144, 082	2, 947	10, 331	28	138, 973
Finance—Banking, insurance, and related business.....	249	189	1, 250, 224	8, 971	123, 664	60	323, 340
Combinations—Predominant industry not ascertainable.....	14	5	4, 134	-----	9	9	47, 174
Inactive concerns.....	42	-----	-----	-----	-----	42	-----
Total.....	1, 121	750	12, 673, 162	528, 472	1, 404, 078	371	2, 515, 780

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.....	154	68	\$972,389	\$19,824	\$108,853	86	\$952,450
Mining and quarrying.....	115	52	1,226,986	23,957	143,018	63	381,177
Manufacturing:							
Food products, beverages, and tobacco.....	322	183	16,987,002	3,451,978	1,665,274	139	1,651,203
Textiles and textile products.....	799	459	36,956,625	2,642,729	4,286,799	340	7,193,775
Leather and leather products.....	111	69	2,045,829	107,002	233,531	42	1,379,756
Rubber and rubber goods.....	76	38	3,382,685	133,423	402,153	38	2,150,812
Lumber and wood products.....	119	94	2,261,196	117,497	250,825	25	246,975
Paper, pulp, and products.....	88	54	2,759,252	554,171	267,729	34	628,684
Printing and publishing.....	233	156	3,650,654	54,124	424,418	77	680,904
Chemicals and allied substances.....	276	161	8,174,583	225,571	975,817	115	1,627,916
Stone, clay, and glass products.....	208	146	6,511,249	154,800	778,697	62	493,553
Metal and metal products.....	805	502	52,041,850	2,739,971	6,065,255	303	6,399,969
All other manufacturing industries.....	549	333	22,868,745	2,183,564	2,541,354	216	3,854,944
Total manufacturing.....	3,586	2,195	157,639,670	12,364,830	17,891,852	1,361	26,308,491
Construction.....	747	536	3,736,833	202,954	350,233	211	2,395,925
Transportation and other public utilities.....	578	389	20,427,306	120,210	2,474,278	189	3,572,151
Trade.....	2,646	1,850	43,593,823	1,045,475	5,015,628	796	6,173,104
Public service—Professional, amusements, hotels, etc.....	874	542	6,401,564	207,294	691,320	332	2,881,485
Finance—Banking, insurance, and related business.....	3,582	2,437	39,315,214	501,001	4,517,304	1,145	10,395,950
Combinations—Predominant industry not ascertainable.....	101	51	583,691	28,693	62,480	50	685,421
Inactive concerns.....	679					679	376
Total.....	13,062	8,120	273,837,476	14,514,238	31,254,966	4,942	53,746,530

## NEW MEXICO

Agriculture and related industries.....	93	28	\$157,023	\$32,940	\$11,241	65	\$766,684
Mining and quarrying.....	90	20	416,255	139,962	32,862	70	319,789
Manufacturing:							
Food products, beverages, and tobacco.....	24	13	18,323	7,505	354	11	64,150
Textiles and textile products.....							
Leather and leather products.....							
Rubber and rubber goods.....							
Lumber and wood products.....	13	8	420,080	92,926	39,933	5	4,550
Paper, pulp, and products.....							
Printing and publishing.....	21	11	25,770		1,108	10	66,667
Chemicals and allied substances.....	3	1	21,050		2,381	2	25,300
Stone, clay, and glass products.....	5	3	32,535		3,830	2	2,922
Metal and metal products.....	2	2	14,493		1,358		
All other manufacturing industries.....	1	1	5,896		487		
Total manufacturing.....	69	39	538,149	100,431	49,451	30	163,589

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
Construction.....	8	5	\$107,427	\$4,754	\$12,116	3	\$2,067
Transportation and other public utilities.....	32	20	108,473	-----	10,530	12	220,179
Trade.....	250	163	1,095,175	30,143	106,118	87	387,463
Public service—Professional, amusements, hotels, etc.....	72	46	191,174	-----	19,156	26	69,916
Finance—Banking, insurance, and related business.....	222	98	308,785	-----	25,134	124	661,305
Combinations—Predominant industry not ascertainable.....	13	5	52,375	19,412	3,352	8	303,053
Inactive concerns.....	104	-----	-----	-----	-----	104	-----
Total.....	953	424	2,974,836	327,642	269,960	529	2,894,045

## NEW YORK

Agriculture and related industries.....	422	177	\$5,233,772	\$3,769,223	\$154,042	245	\$2,523,834
Mining and quarrying.....	902	244	43,136,346	16,547,726	3,440,819	658	102,122,114
Manufacturing:							
Food products, beverages, and tobacco.....	1,518	885	135,929,865	8,393,064	15,762,510	633	51,650,051
Textile and textile products..	4,457	2,795	126,785,578	7,291,872	14,864,573	1,662	24,160,664
Leather and leather products..	484	313	15,147,849	686,067	1,763,451	171	9,799,974
Rubber and rubber goods.....	107	52	9,022,203	4,367,873	575,784	55	9,313,146
Lumber and wood products..	711	517	11,556,325	733,191	1,278,387	194	1,990,237
Paper, pulp, and products.....	491	321	25,010,266	8,711,408	2,391,115	170	2,866,663
Printing and publishing.....	2,047	1,301	46,007,088	1,477,506	5,423,042	746	8,069,904
Chemicals and allied substances.....	1,298	735	171,664,212	2,668,670	21,039,352	563	29,675,543
Stone, clay, and glass products.....	454	335	24,086,742	427,894	2,913,346	119	1,566,062
Metal and metal products.....	2,622	1,617	332,737,792	20,325,120	39,041,736	1,005	30,259,174
All other manufacturing industries.....	2,640	1,555	141,700,563	5,254,428	16,854,382	1,085	22,214,996
Total manufacturing.....	16,829	10,426	1,039,048,483	60,337,093	121,907,678	6,403	191,566,414
Construction.....	3,649	2,294	22,074,856	2,329,244	2,095,638	1,355	12,836,605
Transportation and other public utilities.....	3,322	2,037	464,884,392	18,499,873	55,164,186	1,285	42,553,709
Trade.....	16,327	10,283	269,084,005	20,934,053	30,311,530	6,044	73,083,723
Public service—Professional, amusements, hotel, etc.....	5,055	2,858	57,298,191	3,315,858	6,365,696	2,197	16,963,461
Finance—Banking, insurance, and related business.....	18,675	12,245	246,190,328	10,895,443	27,590,885	6,430	90,357,301
Combinations—Predominant industry not ascertainable.....	550	284	9,379,522	432,620	1,077,780	266	5,397,651
Inactive concerns.....	4,132	-----	-----	-----	-----	4,132	50,725
Total.....	69,863	40,848	2,156,929,895	137,061,133	248,108,254	29,015	537,455,537

## NORTH CAROLINA

Agriculture and related industries.....	151	77	\$228,968	\$16,714	\$13,679	74	\$252,684
Mining and quarrying.....	41	19	331,736	17,029	37,625	22	152,333
Manufacturing:							
Food products, beverages, and tobacco.....	223	130	29,938,260	25,492	3,715,416	93	1,390,167
Textiles and textile products..	473	350	27,948,864	1,241,619	3,294,391	123	2,564,689
Leather and leather products..	12	5	26,645	17,350	596	7	176,817
Rubber and rubber goods.....	3	-----	-----	-----	-----	3	107,839

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
<b>Manufacturing—Continued.</b>							
Lumber and wood products.....	289	213	\$5,688,195	\$494,949	\$617,744	76	\$1,572,311
Paper, pulp, and products.....	7	5	47,288	40,740	5,103	2	42,691
Printing and publishing.....	104	66	473,038	26	48,896	38	263,255
Chemicals and allied substances.....	74	43	1,522,478	106,074	170,212	31	239,688
Stone, clay, and glass products.....	63	43	676,668	15,351	75,024	20	109,997
Metal and metal products.....	68	50	438,047	51,645	41,251	18	99,569
All other manufacturing industries.....	64	41	445,871	49,738	43,915	23	122,511
Total manufacturing.....	1,380	946	67,205,354	2,042,984	8,012,548	434	6,689,634
<b>Construction.....</b>	107	64	637,081	87,666	58,390	43	243,066
Transportation and other public utilities.....	368	255	18,852,631	24,657	2,327,262	113	330,927
Trade.....	1,808	1,311	12,338,972	720,638	1,217,522	492	1,800,282
Public service—Professional, amusements, hotels, etc.....	352	177	1,034,878	15,769	103,555	175	379,669
Finance—Banking, insurance, and related business.....	1,420	926	7,124,247	109,204	717,232	494	1,685,961
Combinations—Predominant industry not ascertainable.....	58	35	177,612	11,242	14,800	23	120,573
Inactive concerns.....	307					307	
Total.....	5,987	3,810	107,931,479	3,045,903	12,502,613	2,177	11,655,029

## NORTH DAKOTA

Agriculture and related industries.....	81	23	\$34,521		\$2,376	58	\$208,975
Mining and quarrying.....	26	8	182,280		21,312	18	245,401
<b>Manufacturing:</b>							
Food products, beverages, and tobacco.....	48	25	217,865	\$3,126	22,700	23	122,446
Textiles and textile products.....	2	1	658			1	2,705
Leather and leather products.....	3	3	26,440	366	2,722		
Rubber and rubber goods.....	3	1	68			2	1,263
Lumber and wood products.....							
Paper, pulp, and products.....	46	29	75,542		5,166	17	26,580
Printing and publishing.....							
Chemicals and allied substances.....	1					1	5,783
Stone, clay, and glass products.....	10	5	109,070		12,890	5	18,973
Metal and metal products.....	7	6	20,815		1,343	1	1,241
All other manufacturing industries.....	6	2	889			4	2,698
Total manufacturing.....	126	72	451,347	3,492	44,821	54	181,689
<b>Construction.....</b>	18	12	110,385	11,939	9,841	6	40,124
Transportation and other public utilities.....	151	81	212,265		18,327	70	179,357
Trade.....	1,141	672	1,663,688	141,833	86,824	469	1,489,738
Public service—Professional, amusements, hotels, etc.....	115	71	89,518	2,555	2,954	44	76,648
Finance—Banking, insurance, and related business.....	1,202	387	718,832	69,500	28,829	815	2,889,664
Combinations—Predominant industry not ascertainable.....	19	8	15,009		655	11	36,654
Inactive concerns.....	59					59	
Total.....	2,938	1,334	3,477,845	229,319	215,939	1,604	5,348,250

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.....	215	105	\$552,413	\$34,338	\$48,666	110	\$528,461
Mining and quarrying.....	1,047	418	22,987,306	3,146,671	2,436,211	629	11,825,634
Manufacturing:							
Food products, beverages, and tobacco.....	765	453	13,801,327	1,241,882	1,502,503	312	8,742,944
Textiles and textile products.....	380	291	13,640,949	1,416,509	1,503,057	89	1,175,711
Leather and leather products.....	119	70	4,712,933	350,990	541,371	49	3,259,223
Rubber and rubber goods.....	106	43	19,730,992	14,820,343	610,494	63	3,532,746
Lumber and wood products.....	321	248	10,854,889	1,274,957	1,157,663	73	1,121,442
Paper, pulp, and products.....	129	88	10,856,611	386,110	1,321,565	41	528,922
Printing and publishing.....	623	442	12,810,586	212,575	1,505,363	181	1,784,376
Chemicals and allied substances.....	396	259	41,156,139	3,179,017	4,796,152	137	1,940,215
Stone, clay, and glass products.....	420	298	21,599,532	754,653	2,582,017	122	2,806,553
Metal and metal products.....	1,846	1,191	158,135,158	27,788,236	16,566,114	655	24,500,304
All other manufacturing industries.....	877	539	28,094,841	1,286,574	3,274,918	338	6,158,141
Total manufacturing.....	5,982	3,922	335,393,957	52,711,846	35,361,217	2,060	55,556,577
Construction.....	869	576	5,823,361	9,845,292	522,377	293	3,003,123
Transportation and other public utilities.....	958	719	50,772,294	1,156,842	6,078,856	239	2,919,153
Trade.....	5,536	3,811	67,341,038	4,614,866	7,237,742	1,725	17,504,969
Public service—Professional, amusements, hotels, etc.....	1,335	860	9,388,831	487,443	979,305	475	2,586,741
Finance—Banking, insurance, and related business.....	4,869	3,249	41,053,747	852,658	4,466,242	1,620	24,132,903
Combinations—Predominant industry not ascertainable.....	191	98	5,289,090	2,637,961	312,308	93	937,944
Inactive concerns.....	1,095					1,095	794
Total.....	22,097	13,758	538,602,037	75,487,917	57,442,924	8,339	118,996,299

## OKLAHOMA

Agriculture and related industries.....	83	51	\$194,136	\$13,633	\$14,569	32	\$257,850
Mining and quarrying.....	1,146	313	8,710,116	1,192,800	906,412	833	26,127,377
Manufacturing:							
Food products, beverages, and tobacco.....	123	73	748,830	91,224	69,821	50	253,586
Textiles and textile products.....	14	7	72,329		7,766	7	120,984
Leather and leather products.....	3	2	7,503		438	1	5,292
Rubber and rubber goods.....	1	1	3,067		133		
Lumber and wood products.....	21	11	117,531	11,918	11,309	10	31,987
Paper, pulp, and products.....	1	1	252				
Printing and publishing.....	94	58	468,712	8,890	50,841	36	113,493
Chemicals and allied substances.....	119	33	1,456,114	54,684	171,445	86	15,091,482
Stone, clay, and glass products.....	39	11	251,669		29,843	28	365,527
Metal and metal products.....	60	29	767,647	110,689	79,524	31	246,247
All other manufacturing industries.....	47	29	540,090	35,669	59,360	18	368,922
Total manufacturing.....	522	255	4,433,744	313,074	480,480	267	16,597,520

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.....	139	90	\$698,916	\$23,769	\$66,583	49	\$389,537
Transportation and other public utilities.....	212	131	3,025,291	60,759	353,611	81	1,133,635
Trade.....	1,464	894	5,970,826	431,020	547,403	570	5,320,977
Public service—Professional, amusements, hotels, etc.....	294	185	774,286	145	71,543	109	240,142
Finance—Banking, insurance, and related business.....	1,278	680	2,833,292	231,138	244,432	598	3,821,419
Combinations—Predominant industry not ascertainable.....	41	16	147,470	2,526	15,572	25	153,484
Inactive concerns.....	530					530	560
Total.....	5,709	2,615	26,788,077	2,268,864	2,700,605	3,094	54,042,501

## OREGON

Agriculture and related industries.....	328	101	\$3,616,186	\$380,496	\$394,204	227	\$1,852,558
Mining and quarrying.....	192	19	110,788	603	12,268	173	485,156
Manufacturing:							
Food products, beverages, and tobacco.....	241	128	1,753,680	479,463	142,331	113	1,328,941
Textiles and textile products.....	34	28	414,201	33,761	44,291	6	13,557
Leather and leather products.....	11	8	61,625	10,653	5,119	3	4,138
Rubber and rubber goods.....	5	4	16,746		1,325	1	1,798
Lumber and wood products.....	262	136	9,844,617	828,592	1,108,502	116	1,447,468
Paper, pulp, and products.....	7	7	1,096,185	20,678	133,724		
Printing and publishing.....	104	70	654,812	10,376	69,463	34	202,562
Chemicals and allied substances.....	31	11	184,815		21,397	20	270,594
Stone, clay, and glass products.....	41	26	479,920	6,528	54,908	15	54,324
Metal and metal products.....	106	57	928,774	34,425	102,244	49	211,676
All other manufacturing industries.....	81	40	214,165	20,068	17,133	41	158,334
Total manufacturing.....	913	515	15,649,540	1,444,544	1,700,437	398	3,693,392
Construction.....	121	77	965,671	569,922	48,646	44	185,149
Transportation and other public utilities.....	359	221	2,265,174	72,690	245,080	138	811,814
Trade.....	1,100	743	8,336,230	617,880	839,222	357	2,894,501
Public service—Professional, amusements, hotels, etc.....	395	264	1,507,133	87,714	141,556	131	260,659
Finance—Banking, insurance, and related business.....	1,207	624	2,853,715	233,633	240,466	583	3,937,863
Combinations—Predominant industry not ascertainable.....	62	28	114,358	10,989	8,847	34	342,471
Inactive concerns.....	624					624	7,060
Total.....	5,301	2,592	35,418,795	3,418,471	3,630,726	2,709	14,470,563

## PENNSYLVANIA

Agriculture and related industries.....	189	83	\$1,230,875	\$461,835	\$84,713	106	\$695,504
Mining and quarrying.....	2,152	770	81,789,024	5,812,959	9,485,721	1,382	40,559,427
Manufacturing:							
Food products, beverages, and tobacco.....	963	564	35,865,010	974,831	4,303,698	399	7,081,873
Textiles and textile products.....	1,099	672	92,845,934	2,734,189	11,207,415	427	7,401,243
Leather and leather products.....	144	86	4,702,368	247,103	546,292	58	2,616,667
Rubber and rubber goods.....	31	11	1,324,930	539,910	158,311	20	621,626

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
<b>Manufacturing—Continued.</b>							
Lumber and wood products	409	318	\$11,793,847	\$718,517	\$1,342,599	91	\$1,820,016
Paper, pulp, and products	156	104	4,612,031	288,822	526,193	52	607,112
Printing and publishing	575	399	24,623,416	213,522	2,995,806	176	1,457,896
Chemicals and allied substances	531	296	16,825,346	1,334,527	1,908,162	235	3,623,066
Stone, clay, and glass products	510	324	42,400,491	6,431,115	4,836,180	186	2,240,469
Metal and metal products	1,611	1,021	156,473,620	22,752,215	16,397,447	590	19,828,611
All other manufacturing industries	812	512	77,571,699	1,395,786	9,483,035	300	4,345,826
Total manufacturing	6,841	4,307	469,038,692	37,630,537	53,705,138	2,534	51,644,405
<b>Construction</b>	714	448	17,148,591	1,702,084	1,867,001	266	3,496,914
Transportation and other public utilities	1,637	1,165	144,053,784	1,422,136	17,679,386	472	4,568,295
Trade	4,439	3,056	86,803,374	5,523,457	9,775,518	1,383	11,796,288
Public service—Professional, amusements, hotels, etc.	1,178	747	11,309,722	245,143	1,255,280	431	2,898,187
Finance—Banking, insurance, and related business	3,979	2,829	82,645,634	1,215,718	9,738,509	1,150	19,492,402
Combinations—Predominant industry not ascertainable	163	73	8,458,951	159,488	1,028,029	90	973,751
Inactive concerns	1,364					1,364	651,028
Total	22,656	13,478	902,478,647	54,173,357	104,619,295	9,178	136,776,201

## RHODE ISLAND

Agriculture and related industries	18	13	\$39,293	\$343	\$2,296	5	\$65,874
Mining and quarrying	19	4	36,573		3,707	15	113,496
<b>Manufacturing:</b>							
Food products, beverages, and tobacco	51	25	242,205	1,882	26,150	26	352,961
Textiles and textile products	257	173	31,677,897	1,543,406	3,763,274	84	2,614,946
Leather and leather products	6	3	108,342	22,352	10,498	3	14,533
Rubber and rubber goods	5	4	308,232	3,807	38,008	1	10,917
Lumber and wood products	13	11	163,579		19,006	2	13,425
Paper, pulp, and products	17	11	469,042		56,926	6	86,385
Printing and publishing	38	28	1,362,077	9,760	165,189	10	71,848
Chemicals and allied substances	38	28	1,146,459	2,916	143,014	10	41,934
Stone, clay, and glass products	8	5	154,621	33,824	14,393	3	87,550
Metal and metal products	271	171	7,956,452	683,895	886,725	100	1,061,075
All other manufacturing industries	114	62	3,523,089	83,261	419,706	52	739,265
Total manufacturing	818	521	47,111,995	2,385,103	5,542,889	297	5,094,839
<b>Construction</b>	95	64	478,443	15,423	47,673	31	183,446
Transportation and other public utilities	87	60	5,303,845	14,526	651,576	27	304,800
Trade	525	366	8,900,385	407,371	1,006,132	159	859,775
Public service—Professional, amusements, hotels, etc.	113	72	836,986	133,282	77,143	41	192,960
Finance—Banking, insurance, and related business	471	329	4,758,044	215,096	515,586	142	18,365,105
Combinations—Predominant industry not ascertainable	22	12	2,957,239	12,600	366,786	10	163,262
Inactive concerns	185					185	512
Total	2,353	1,441	70,428,803	3,183,744	8,213,788	912	25,344,069



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.....	137	73	\$233,045	\$48,708	\$14,704	64	\$225,980
Mining and quarrying.....	24	12	351,512	9,063	41,110	12	474,435
Manufacturing:							
Food products, beverages, and tobacco.....	133	75	354,137	4,109	31,523	58	259,854
Textiles and textile products.....	149	112	22,152,113	1,195,452	2,390,277	37	841,585
Leather and leather products.....	3	1	19			2	3,275
Rubber and rubber goods.....	1					1	212
Lumber and wood products.....	101	70	1,544,989	382,567	138,883	31	406,322
Paper, pulp, and products.....	2	2	277,942		34,743		
Printing and publishing.....	61	39	136,573	7,719	10,075	22	114,809
Chemicals and allied substances.....	76	38	170,008	42,087	10,776	38	531,158
Stone, clay, and glass products.....	25	19	140,139	21,870	11,682	6	32,859
Metal and metal products.....	22	10	18,176		663	12	105,790
All other manufacturing industries.....	27	14	129,897		14,564	13	177,640
Total manufacturing.....	600	380	24,923,993	1,653,804	2,643,186	220	2,473,504
Construction.....	51	29	277,483		30,349	22	225,226
Transportation and other public utilities.....	254	174	982,892	10,358	102,666	80	144,365
Trade.....	1,352	879	4,190,185	783,310	281,884	473	2,155,020
Public service—Professional, amusements, hotels, etc.....	156	82	159,588	6,296	9,000	74	218,803
Finance—Banking, insurance, and related business.....	1,160	698	2,625,936	62,860	215,294	462	1,859,089
Combinations—Predominant industry not ascertainable.....	67	41	322,843	10,207	31,578	26	51,490
Inactive concerns.....	370					370	40
Total.....	4,171	2,368	34,067,477	2,584,606	3,369,771	1,803	7,827,952

## SOUTH DAKOTA

Agriculture and related industries.....	63	25	\$26,843	\$3,736	\$101	38	\$143,803
Mining and quarrying.....	50	11	11,135		592	39	232,360
Manufacturing:							
Food products, beverages, and tobacco.....	84	52	275,665	9,778	26,182	32	111,621
Textiles and textile products.....	1	1	510				
Leather and leather products.....							
Rubber and rubber goods.....							
Lumber and wood products.....	7	5	55,386		5,992	2	1,012
Paper, pulp, and products.....	1					1	283
Printing and publishing.....	42	26	81,895	8,022	5,213	16	128,043
Chemicals and allied substances.....	6	6	54,286		5,889		
Stone, clay, and glass products.....	14	7	12,755		261	7	12,272
Metal and metal products.....	12	8	35,038		2,945	4	19,939
All other manufacturing industries.....	9	3	1,752			6	15,235
Total manufacturing.....	176	108	517,287	17,800	46,482	68	288,405

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
Construction.....	32	22	\$86,959	\$18,542	\$5,353	10	\$27,661
Transportation and other public utilities.....	232	166	470,298	5,734	46,779	66	106,104
Trade.....	960	656	2,219,484	161,125	151,718	304	1,069,766
Public service—Professional, amusements, hotels, etc.....	145	91	100,834	-----	5,021	54	62,975
Finance—Banking, insurance, and related business.....	933	445	761,227	18,978	39,496	488	2,097,730
Combinations—Predominant industry not ascertainable.....	28	12	28,512	8,975	1,076	16	33,323
Inactive concerns.....	237	-----	-----	-----	-----	237	-----
Total.....	2,856	1,536	4,222,579	234,890	296,618	1,320	4,062,127

## TENNESSEE

Agriculture and related industries.....	100	51	\$209,773	\$4,590	\$18,331	49	\$207,576
Mining and quarrying.....	214	80	1,046,261	169,375	211,175	134	1,525,194
Manufacturing:							
Food products, beverages, and tobacco.....	254	159	5,685,889	127,081	671,423	95	1,178,020
Textiles and textile products.....	118	82	4,759,027	242,731	554,560	36	624,774
Leather and leather products.....	7	3	302,123	-----	37,756	4	251,051
Rubber and rubber goods.....	2	1	1,925	-----	-----	1	102,858
Lumber and wood products.....	182	135	6,438,887	990,795	678,330	47	686,932
Paper, pulp, and products.....	9	7	76,837	17,528	5,664	2	207,573
Printing and publishing.....	84	55	670,514	37,243	70,960	29	109,166
Chemicals and allied substances.....	84	45	1,301,352	74,611	147,510	39	538,538
Stone, clay, and glass products.....	68	49	2,921,467	47,954	352,036	19	118,664
Metal and metal products.....	104	78	3,041,368	539,986	340,727	26	201,768
All other manufacturing industries.....	98	57	1,084,701	187,397	105,604	41	1,706,752
Total manufacturing.....	1,010	671	26,284,090	2,265,326	2,964,570	339	5,726,096
Construction.....	97	60	679,693	64,264	67,310	37	325,485
Transportation and other public utilities.....	294	199	3,117,535	82,564	357,970	95	882,795
Trade.....	1,386	984	12,259,892	946,791	1,254,888	402	3,591,397
Public service—Professional, amusements, hotels, etc.....	278	186	1,844,331	30,793	201,843	92	376,653
Finance—Banking, insurance, and related business.....	1,111	827	7,314,981	79,463	767,274	284	2,148,462
Combinations—Predominant industry not ascertainable.....	40	26	665,074	184,838	56,859	14	807,323
Inactive concerns.....	330	-----	-----	-----	-----	330	304
Total.....	4,860	3,084	54,321,630	3,828,004	5,900,220	1,776	15,591,285

## TEXAS

Agriculture and related industries.....	513	355	\$1,916,131	\$112,920	\$152,833	158	\$2,297,724
Mining and quarrying.....	815	234	7,002,149	221,155	819,908	581	29,445,812
Manufacturing:							
Food products, beverages, and tobacco.....	350	223	4,870,555	202,389	547,302	127	1,141,409
Textiles and textile products.....	78	55	2,024,355	151,326	224,711	23	448,752
Leather and leather products.....	14	11	192,562	67,105	13,650	3	113,109
Rubber and rubber goods.....	4	1	267	-----	-----	3	77,841

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.							
Lumber and wood products	144	92	\$9,052,150	\$199,324	\$1,095,302	52	\$841,842
Paper, pulp, and products	11	7	111,516	7,115	12,277	4	70,764
Printing and publishing	186	123	1,005,237	28,224	101,565	63	319,660
Chemicals and allied substances	235	74	914,186	73,588	94,183	161	6,322,390
Stone, clay, and glass products	76	44	3,305,299	5,031	407,387	32	354,271
Metal and metal products	130	88	3,766,792	383,395	408,674	42	741,168
All other manufacturing industries	102	60	1,109,099	56,117	120,420	42	365,536
Total manufacturing	1,330	778	26,352,018	1,173,614	3,025,471	552	10,796,739
Construction	168	109	2,245,628	210,880	236,001	59	375,473
Transportation and other public utilities	711	508	14,826,396	114,301	1,783,896	203	2,717,017
Trade	3,019	2,080	32,764,355	2,572,893	3,347,147	939	7,455,514
Public service—Professional, amusements, hotels, etc.	606	417	2,355,208	65,208	226,786	189	1,440,716
Finance—Banking, insurance, and related business	2,583	1,749	14,160,508	950,449	1,349,898	834	9,312,324
Combinations—Predominant industry not ascertainable	86	43	1,179,377	380,316	96,463	43	4,619,933
Inactive concerns	396					396	20
Total	10,227	6,273	102,801,770	5,801,736	11,038,403	3,954	68,461,272

## UTAH

Agriculture and related industries	171	73	\$419,310	\$117,447	\$46,131	98	\$387,485
Mining and quarrying	600	82	5,272,922	51,742	645,888	518	2,132,626
Manufacturing:							
Food products, beverages, and tobacco	125	87	7,510,990	5,336,016	261,346	38	293,599
Textiles and textile products	19	14	102,954		9,855	5	40,058
Leather and leather products	6	2	3,727			4	5,906
Rubber and rubber goods							
Lumber and wood products	4	4	22,097		1,796		
Paper, pulp, and products	3	3	39,524	2,661	4,012		
Printing and publishing	40	29	262,247	5,162	28,145	11	41,952
Chemicals and allied substances	21	13	469,805	65,101	49,552	8	148,441
Stone, clay, and glass products	23	15	488,374	9,735	58,623	8	56,990
Metal and metal products	34	20	141,358	97,799	2,688	14	99,354
All other manufacturing industries	21	13	75,812		7,768	8	55,085
Total manufacturing	296	200	9,116,888	5,516,474	423,785	96	741,385
Construction	62	39	247,152	8,501	22,530	23	319,525
Transportation and other public utilities	125	66	360,204	100,002	23,667	59	269,612
Trade	758	535	3,743,566	310,396	342,404	223	1,211,593
Public service—Professional, amusements, hotels, etc.	175	102	670,558	14,436	68,586	73	198,172
Finance—Banking, insurance, and related business	582	353	2,619,786	127,121	254,883	229	2,858,887
Combinations—Predominant industry not ascertainable	32	18	67,088		5,614	14	18,363
Inactive concerns	244					244	
Total	3,045	1,468	22,517,474	6,246,119	1,833,488	1,577	8,137,648

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.....	29	9	\$13,554	-----	\$420	20	\$116,900
Mining and quarrying.....	31	19	678,895	\$65,521	74,813	12	129,182
<b>Manufacturing:</b>							
Food products, beverages, and tobacco.....	59	46	363,269	2,530	37,340	13	120,943
Textiles and textiles products.....	36	27	1,265,743	77,518	145,445	9	143,271
Leather and leather products.....	3	2	26,288	-----	2,821	1	24,504
Rubber and rubber goods.....	-----	-----	-----	-----	-----	-----	-----
Lumber and wood products.....	54	39	962,824	69,580	103,904	15	148,596
Paper, pulp, and products.....	18	11	782,955	272,827	62,381	7	579,546
Printing and publishing.....	24	19	89,957	5,523	6,579	5	18,715
Chemicals and allied substances.....	12	7	164,978	-----	20,140	5	5,941
Stone, clay, and glass products.....	62	54	1,843,283	117,464	207,707	8	37,472
Metal and metal products.....	44	35	1,079,843	366,054	85,040	9	32,045
All other manufacturing industries.....	28	16	813,252	71,796	91,197	12	273,154
<b>Total manufacturing.....</b>	<b>340</b>	<b>256</b>	<b>7,392,392</b>	<b>983,292</b>	<b>765,454</b>	<b>84</b>	<b>1,384,187</b>
<b>Construction.....</b>	<b>6</b>	<b>5</b>	<b>14,108</b>	<b>-----</b>	<b>1,085</b>	<b>1</b>	<b>8,388</b>
Transportation and other public utilities.....	105	87	523,994	1,371	53,521	18	163,738
Trade.....	253	201	1,465,170	70,313	138,954	52	270,477
Public service—Professional, amusements, hotels, etc.....	43	27	116,446	6,009	9,429	16	30,287
Finance—Banking, insurance, and related business.....	191	147	1,956,159	11,285	217,512	44	832,764
Combinations—Predominant industry not ascertainable.....	7	4	2,739	-----	-----	3	47,766
Inactive concerns.....	33	-----	-----	-----	-----	33	10
<b>Total.....</b>	<b>1,038</b>	<b>755</b>	<b>12,163,457</b>	<b>1,137,791</b>	<b>1,261,188</b>	<b>283</b>	<b>2,983,699</b>

## VIRGINIA

Agriculture and related industries.....	141	48	\$111,142	\$24,756	\$3,501	93	\$895,992
Mining and quarrying.....	209	94	6,404,052	99,961	774,031	115	2,762,930
<b>Manufacturing:</b>							
Food products, beverages, and tobacco.....	287	166	2,920,138	69,040	328,437	121	1,302,766
Textiles and textile products.....	73	56	4,692,763	73,619	556,889	17	390,703
Leather and leather products.....	14	7	1,722,670	16,522	212,343	7	366,843
Rubber and rubber goods.....	3	-----	-----	-----	-----	3	98,509
Lumber and wood products.....	169	113	2,986,692	400,775	307,877	56	713,082
Paper, pulp, and products.....	22	18	878,798	50,886	101,906	4	390,661
Printing and publishing.....	101	75	1,371,498	139	160,839	26	179,118
Chemicals and allied substances.....	95	48	412,463	69,950	36,629	47	9,273,216
Stone, clay, and glass products.....	66	43	646,077	91,620	62,260	23	223,577
Metal and metal products.....	104	59	1,484,794	171,893	164,356	45	489,106
All other manufacturing industries.....	68	41	1,541,382	214,514	161,363	27	96,050
<b>Total manufacturing.....</b>	<b>1,002</b>	<b>626</b>	<b>18,557,275</b>	<b>1,158,958</b>	<b>2,092,899</b>	<b>376</b>	<b>13,523,631</b>

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
Construction.....	136	83	\$1,318,021	\$46,056	\$145,381	53	\$614,762
Transportation and other public utilities.....	332	216	42,620,598	306,857	5,260,522	116	1,358,646
Trade.....	1,846	1,303	12,933,064	1,084,405	1,237,926	543	5,511,623
Public service—Professional, amusements, hotels, etc.....	309	197	1,815,308	54,581	190,180	112	389,564
Finance—Banking, insurance, and related business.....	1,687	1,118	10,237,428	139,353	1,071,893	569	2,414,428
Combinations—Predominant industry not ascertainable.....	48	26	503,227	-----	58,777	22	164,487
Inactive concerns.....	247	-----	-----	-----	-----	247	-----
Total.....	5,957	3,711	94,500,115	2,914,927	10,835,110	2,246	27,636,063

## WASHINGTON

Agricultural and related industries.....	559	219	\$11,559,830	\$485,769	\$1,348,869	340	\$2,781,316
Mining and quarrying.....	522	57	649,983	203,963	71,142	465	2,885,644
Manufacturing:							
Food products, beverages, and tobacco.....	334	183	4,145,054	868,292	387,929	151	1,934,800
Textiles and textile products.....	73	47	577,787	24,783	64,193	26	59,948
Leather and leather products.....	11	10	110,143	801	12,328	1	2,328
Rubber and rubber goods.....	10	3	6,376	2,663	163	7	235,201
Lumber and wood products.....	506	319	28,473,296	2,199,830	3,251,330	187	1,916,416
Paper, pulp, and products.....	10	8	1,090,688	11,337	132,595	2	66,055
Printing and publishing.....	165	117	1,262,231	29,026	134,467	48	193,313
Chemicals and allied substances.....	69	32	243,709	25,163	23,215	37	335,201
Stone, clay, and glass products.....	64	36	1,245,360	198,385	147,717	28	267,075
Metal and metal products.....	226	135	1,799,856	197,900	190,562	91	587,514
All other manufacturing industries.....	113	60	412,638	106,441	30,122	53	222,949
Total manufacturing.....	1,581	950	39,367,138	3,664,621	4,374,621	631	5,820,800
Construction.....	182	112	777,538	148,989	60,362	70	520,585
Transportation and other public utilities.....	608	403	7,067,653	339,904	783,922	205	1,305,295
Trade.....	2,211	1,463	15,539,764	1,455,092	1,542,538	748	3,625,797
Public service—Professional, amusements, hotels, etc.....	727	405	2,538,416	61,976	251,857	322	861,461
Finance—Banking, insurance, and related business.....	2,249	1,235	6,008,867	210,722	554,965	1,014	8,338,749
Combinations—Predominant industry not ascertainable.....	96	40	228,299	94,577	11,136	56	363,311
Inactive concerns.....	1,051	-----	-----	-----	-----	1,051	95
Total.....	9,786	4,884	83,737,488	6,365,613	8,999,412	4,902	26,503,053

## WEST VIRGINIA

Agriculture and related industries.....	92	26	\$50,254	\$10,213	\$1,762	66	\$247,270
Mining and quarrying.....	1,190	489	21,035,518	821,700	2,461,195	701	10,617,466
Manufacturing:							
Food products, beverages, and tobacco.....	136	95	2,647,075	195,426	284,967	41	324,388
Textiles and textile products.....	29	20	845,449	2,124	102,630	9	73,444
Leather and leather products.....	5	1	11,565	-----	1,196	4	120,064
Rubber and rubber goods.....	3	-----	-----	-----	-----	3	69,991

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
<b>Manufacturing—Continued.</b>							
Lumber and wood products.....	126	88	\$3,323,853	\$214,827	\$382,269	38	\$766,872
Paper, pulp, and products.....	10	7	190,767	67,802	14,298	3	5,558
Printing and publishing.....	67	50	349,441	3,904	34,553	17	54,091
Chemicals and allied substances.....	45	23	5,731,115	2,094	714,156	22	325,212
Stone, clay, and glass products.....	120	74	4,284,897	51,624	522,385	46	665,461
Metal and metal products.....	87	51	3,761,563	723,392	372,806	36	2,307,586
All other manufacturing industries.....	30	17	902,227	31,621	108,720	13	165,453
<b>Total manufacturing.....</b>	<b>658</b>	<b>426</b>	<b>22,047,952</b>	<b>1,292,814</b>	<b>2,537,985</b>	<b>232</b>	<b>4,878,120</b>
<b>Construction.....</b>	<b>111</b>	<b>74</b>	<b>500,598</b>	<b>13,678</b>	<b>47,650</b>	<b>37</b>	<b>544,032</b>
Transportation and other public utilities.....	227	161	6,398,310	161,711	755,501	66	295,945
Trade.....	1,177	904	12,468,331	305,234	1,364,566	273	1,732,413
Public service—Professional, amusements, hotels, etc.....	199	122	671,352	17,392	61,659	77	509,381
Finance—Banking, insurance, and related business.....	1,119	845	8,783,632	90,370	929,883	274	1,042,592
Combinations—Predominant industry not ascertainable.....	59	41	1,521,937	5,996	183,874	18	149,208
Inactive concerns.....	230					230	30
<b>Total.....</b>	<b>5,062</b>	<b>3,088</b>	<b>73,477,884</b>	<b>2,719,108</b>	<b>8,344,075</b>	<b>1,974</b>	<b>20,016,457</b>

## WISCONSIN

<b>Agriculture and related industries.....</b>	<b>265</b>	<b>97</b>	<b>\$1,303,289</b>	<b>\$67,046</b>	<b>\$143,256</b>	<b>168</b>	<b>\$964,135</b>
<b>Mining and quarrying.....</b>	<b>215</b>	<b>67</b>	<b>566,396</b>	<b>9,053</b>	<b>58,819</b>	<b>148</b>	<b>651,111</b>
<b>Manufacturing:</b>							
Food products, beverages, and tobacco.....	1,154	791	8,225,211	625,422	860,291	363	2,393,272
Textiles and textile products.....	203	143	6,018,726	263,984	701,899	66	625,758
Leather and leather products.....	117	80	4,028,315	323,877	454,857	37	2,816,576
Rubber and rubber goods.....	10	3	580,056	2,472	71,948	7	304,857
Lumber and wood products.....	292	216	14,752,246	2,694,168	1,501,518	76	1,027,670
Paper, pulp, and products.....	93	63	7,750,744	682,599	878,226	30	1,096,252
Printing and publishing.....	269	179	2,428,796	27,554	267,314	90	494,142
Chemicals and allied substances.....	100	60	4,944,991	453,657	553,427	40	431,352
Stone, clay, and glass products.....	105	72	920,461	15,825	101,670	33	115,580
Metal and metal products.....	642	355	38,631,054	2,912,017	4,426,621	257	7,468,909
All other manufacturing industries.....	405	241	9,751,563	682,383	1,097,825	164	2,172,720
<b>Total manufacturing.....</b>	<b>3,390</b>	<b>2,233</b>	<b>98,032,163</b>	<b>8,683,958</b>	<b>10,915,596</b>	<b>1,157</b>	<b>18,947,388</b>
<b>Construction.....</b>	<b>319</b>	<b>219</b>	<b>1,604,686</b>	<b>52,288</b>	<b>154,781</b>	<b>100</b>	<b>449,561</b>
Transportation and other public utilities.....	784	567	6,776,117	16,874	780,780	217	712,723
Trade.....	3,059	2,190	20,181,825	1,188,698	2,015,451	869	3,560,871
Public service—Professional, amusements, hotels, etc.....	675	429	2,717,099	64,531	275,776	246	530,189
Finance—Banking, insurance, and related business.....	3,144	2,020	18,465,257	133,374	1,977,004	1,124	11,488,325
Combinations—Predominant industry not ascertainable.....	124	59	570,808	11,649	65,466	65	293,502
Inactive concerns.....	822					822	1,156
<b>Total.....</b>	<b>12,797</b>	<b>7,881</b>	<b>150,217,630</b>	<b>10,227,471</b>	<b>16,386,929</b>	<b>4,916</b>	<b>37,604,961</b>

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.....	275	109	\$640,627	\$217,253	\$37,900	166	\$1,532,933
Mining and quarrying.....	240	50	416,511	18,299	42,955	190	2,213,983
Manufacturing:							
Food products, beverages, and tobacco.....	22	12	50,309	2,362	4,047	10	36,344
Textiles and textile products.....	3	2	108,551		13,439	1	10,602
Leather and leather products.....							
Rubber and rubber goods.....	1					1	475
Lumber and wood products.....	8	6	150,008		18,207	2	619
Paper, pulp, and products.....							
Printing and publishing.....	24	18	46,645		2,942	6	28,689
Chemicals and allied substances.....	4	2	170			2	110,968
Stone, clay, and glass products.....	9	3	13,546		1,034	6	39,633
Metal and metal products.....	3	2	5,918		682	1	776
All other manufacturing industries.....	1					1	2,367
Total manufacturing.....	75	45	375,147	2,362	40,351	30	230,473
Construction.....	25	16	179,244		20,047	9	108,896
Transportation and other public utilities.....	80	46	699,456		81,705	34	254,936
Trade.....	354	250	2,045,088	8,408	267,841	164	440,529
Public service—Professional, amusements, hotels, etc.....	80	46	182,948	11,523	14,725	34	53,278
Finance—Banking, insurance, and related business.....	299	176	772,556	10,197	66,711	123	785,150
Combinations—Predominant industry not ascertainable.....	19	9	11,140		327	10	36,487
Inactive concerns.....	189					189	102
Total.....	1,636	747	5,322,717	268,042	512,562	889	5,656,767

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

[Income returned for the calendar year ended Dec. 31, 1923]

Income class	Agriculture and related industries		Mining and quarrying		Manufacturing									
	Number of returns	Net income	Number of returns	Net income	Embracing all manufactures		Food products, beverages, and tobacco		Textiles and textile products		Leather and leather products		Rubber and rubber goods	
					Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Under \$2,000.....	2, 145	\$1, 735, 577	2, 463	\$1, 728, 766	17, 248	\$15, 717, 528	3, 327	\$2, 923, 520	2, 389	\$2, 228, 408	397	\$368, 727	77	\$74, 961
\$2,000 to \$5,000.....	744	2, 358, 969	671	2, 126, 023	9, 277	29, 603, 440	1, 587	5, 024, 471	1, 310	4, 104, 764	251	810, 491	35	118, 698
\$5,000 to \$10,000.....	397	2, 844, 078	420	2, 998, 360	6, 215	47, 557, 232	987	7, 069, 193	871	9, 237, 984	144	1, 010, 797	29	196, 335
\$10,000 to \$50,000.....	464	10, 297, 088	889	20, 926, 851	12, 177	287, 653, 553	1, 803	41, 115, 089	1, 626	38, 373, 513	321	7, 476, 288	69	1, 499, 962
\$50,000 to \$100,000.....	72	4, 835, 163	296	21, 107, 276	3, 539	249, 996, 764	422	29, 643, 377	573	40, 927, 664	88	6, 188, 937	18	1, 263, 686
\$100,000 to \$250,000.....	56	8, 560, 170	237	37, 381, 544	2, 901	454, 154, 234	295	45, 472, 340	487	76, 564, 446	68	10, 208, 026	20	3, 083, 133
\$250,000 to \$500,000.....	20	6, 610, 518	102	36, 477, 226	1, 198	417, 552, 686	168	38, 888, 670	223	77, 817, 728	34	11, 515, 015	7	2, 278, 336
\$500,000 to \$1,000,000.....	12	8, 852, 212	53	36, 015, 144	642	444, 803, 306	64	45, 881, 435	108	76, 522, 615	8	5, 058, 746	5	3, 372, 537
\$1,000,000 to \$5,000,000.....	3	7, 366, 040	40	89, 694, 796	500	970, 127, 540	55	101, 398, 851	83	155, 686, 724	8	12, 511, 592	12	27, 109, 849
\$5,000,000 and over.....	1	38, 735, 391	4	35, 109, 662	98	1, 354, 733, 166	18	189, 777, 440	8	81, 948, 455	2	17, 239, 718	1	6, 926, 869
Reporting net income.....	3, 914	92, 201, 206	5, 175	283, 565, 648	53, 795	4, 271, 899, 449	8, 666	506, 924, 386	7, 678	563, 412, 301	1, 321	72, 388, 337	273	45, 924, 366
Reporting no net income.....	5, 446	49,930, 333	13, 334	334,253, 838	31, 404	1, 701, 011, 681	5, 487	124,175, 970	4, 093	71,844, 563	982	36,126, 492	334	21,562, 982
Total.....	9, 360	42, 270, 873	18, 509	50, 688, 190	85, 199	3, 570, 887, 768	14, 153	382, 748, 416	11, 771	491, 567, 738	2, 303	36, 261, 845	607	24, 361, 384



Income class	Manufacturing														Construction	
	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			
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Under \$2,000 .....	1, 121	\$1, 100, 229	237	\$222, 818	2, 644	\$2, 424, 769	1, 220	\$957, 347	775	\$795, 222	2, 663	\$2, 523, 564	2, 398	\$2, 097, 963	3, 359	\$3, 277, 751
\$2,000 to \$5,000 .....	809	2, 607, 434	188	612, 074	1, 293	4, 072, 357	492	1, 559, 578	489	1, 606, 984	1, 676	5, 422, 540	1, 156	3, 664, 049	2, 056	6, 416, 388
\$5,000 to \$10,000 .....	648	4, 636, 639	157	1, 125, 156	687	4, 848, 534	387	2, 795, 776	374	2, 655, 048	1, 196	8, 680, 901	735	5, 270, 869	1, 073	7, 634, 743
\$10,000 to \$50,000 .....	1, 550	37, 701, 635	354	8, 438, 263	1, 089	24, 046, 521	743	18, 195, 205	712	17, 742, 612	2, 528	60, 607, 014	1, 382	32, 457, 451	1, 297	28, 011, 237
\$50,000 to \$100,000 .....	515	36, 480, 345	94	6, 392, 482	218	14, 884, 588	254	18, 084, 379	200	14, 336, 537	751	53, 180, 668	406	28, 614, 101	194	13, 736, 917
\$100,000 to \$250,000 .....	372	58, 667, 261	109	17, 353, 586	152	23, 795, 395	164	25, 604, 066	204	31, 041, 908	712	111, 693, 915	318	50, 690, 158	111	16, 899, 267
\$250,000 to \$500,000 .....	146	51, 155, 175	53	17, 684, 479	51	17, 209, 139	92	32, 500, 165	61	21, 006, 186	296	103, 112, 987	127	44, 684, 506	42	13, 688, 277
\$500,000 to \$1,000,000 .....	63	42, 704, 030	32	22, 631, 755	25	17, 214, 116	58	38, 884, 810	37	25, 824, 945	154	105, 449, 675	88	61, 258, 642	14	8, 698, 770
\$1,000,000 to \$5,000,000 .....	34	57, 640, 469	15	29, 924, 139	22	38, 755, 112	47	88, 777, 447	25	53, 636, 843	155	319, 930, 984	44	84, 755, 530	4	8, 507, 601
\$5,000,000 and over .....	1	6, 356, 740	1	5, 544, 445	2	18, 696, 574	15	192, 224, 873	3	19, 197, 657	37	656, 893, 641	10	159, 926, 754	1	5, 132, 913
Reporting net income .....	5, 250	299, 049, 957	1, 240	109, 909, 197	6, 183	165, 947, 105	3, 472	419, 583, 646	2, 880	187, 843, 942	10, 168	1, 427, 495, 889	6, 664	473, 420, 323	8, 151	112, 003, 914
Reporting no net income .....	2, 132	32,586, 660	575	14,931, 923	3, 040	23,627, 284	2, 845	94,157, 796	1, 321	14,374, 375	6, 072	178,080, 576	4, 523	89,543, 060	4, 400	42,808, 544
Total .....	7, 382	266, 463, 297	1, 815	94, 977, 274	9, 223	142, 319, 821	6, 317	325, 425, 850	4, 201	173, 469, 567	16, 240	1, 249, 415, 313	11, 187	383, 877, 263	12, 551	69, 195, 370

<sup>1</sup> Deficit.

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

Income class	Transportation and other public utilities		Trade		Public service—Professional, amusements, hotels, etc.		Finance—Banking, insurance, and related industries		Combinations—Predominant industry not ascertainable		Inactive concerns	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Under \$2,000.....	7,825	\$5,587,982	27,403	\$26,723,167	8,161	\$6,482,270	29,794	\$26,107,753	842	\$632,093	-----	-----
\$2,000 to \$5,000.....	2,318	7,273,582	16,032	50,963,188	2,950	9,213,029	13,916	44,181,052	305	934,161	-----	-----
\$5,000 to \$10,000.....	1,259	8,968,072	8,942	63,364,690	1,551	11,061,605	7,572	53,696,625	173	1,210,881	-----	-----
\$10,000 to \$50,000.....	1,691	37,733,658	12,016	267,716,139	2,180	47,156,123	8,766	185,968,301	284	5,963,019	-----	-----
\$50,000 to \$100,000.....	399	27,423,746	1,989	138,039,173	363	25,587,828	1,362	93,572,042	44	3,136,580	-----	-----
\$100,000 to \$250,000.....	336	54,661,995	1,257	193,352,811	177	25,228,570	831	126,757,275	36	6,063,299	-----	-----
\$250,000 to \$500,000.....	142	49,636,420	337	114,976,471	61	22,205,707	229	77,533,907	18	6,998,115	-----	-----
\$500,000 to \$1,000,000.....	122	87,437,165	117	80,408,379	23	15,454,391	101	67,649,130	5	3,534,590	-----	-----
\$1,000,000 to \$5,000,000.....	132	271,851,962	78	136,742,285	16	25,978,937	81	176,960,227	4	8,487,324	-----	-----
\$5,000,000 and over.....	45	706,835,314	15	125,639,766	-----	-----	2	15,657,103	2	13,111,015	-----	-----
Reporting net income.....	14,269	1,257,409,896	68,186	1,197,926,069	15,482	188,368,460	62,654	868,083,415	1,713	50,071,077	-----	-----
Reporting no net income.....	6,844	<sup>1</sup> 125,649,787	32,460	<sup>1</sup> 264,797,443	9,632	<sup>1</sup> 59,141,170	34,118	<sup>1</sup> 410,813,152	1,706	<sup>1</sup> 24,345,929	26,250	<sup>1</sup> 803,110
Total.....	21,113	1,131,760,109	100,646	933,128,626	25,114	129,227,290	96,772	457,270,263	3,419	25,725,148	26,250	<sup>1</sup> 803,110

<sup>1</sup> Deficit

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	Deductions	Deficit
1916.....	341,253	206,984	60.65	\$32,531,096,969	\$23,765,187,985	\$8,765,908,984	\$171,805,150	-----	\$171,805,150	134,269	39.35	\$2,796,534,046	\$3,453,438,457	\$656,904,411
1917.....	351,426	232,079	66.04	79,540,004,891	68,809,644,680	10,730,360,211	503,698,029	\$1,638,747,740	2,142,445,769	119,347	33.96	5,153,234,312	5,782,841,874	629,607,562
1918.....	317,579	202,061	63.63	79,706,659,148	71,345,147,899	8,361,511,249	653,198,483	2,505,565,939	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	12,653,289,033	995,546,241
1920.....	345,595	203,233	58.81	93,824,224,704	85,921,559,891	7,902,654,813	636,508,292	988,726,351	1,625,234,643	142,362	41.19	24,381,337,545	26,410,761,289	2,029,423,744
1921.....	356,397	171,239	48.05	60,051,123,329	55,715,075,516	4,336,047,813	366,443,621	235,131,811	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	18,466,114	783,776,268	170,348	44.49	20,588,834,597	22,782,610,953	2,193,776,356
1923.....	398,933	233,339	58.49	97,457,479,446	89,135,950,312	8,321,529,134	937,106,798	-----	937,106,798	165,594	41.51	21,106,184,230	23,119,739,217	2,013,554,987
ALABAMA														
1916.....	3,361	1,936	57.60	\$152,706,812	\$106,814,035	\$45,892,777	\$912,402	-----	\$912,402	1,425	42.40	\$26,634,373	\$33,182,229	\$6,547,856
1917.....	3,470	2,313	66.66	379,729,758	319,299,240	60,430,518	2,683,292	\$12,491,055	15,174,347	1,157	33.34	39,495,973	44,027,829	4,531,856
1918.....	3,228	2,337	72.40	484,579,239	440,338,549	44,240,690	3,359,799	11,520,890	14,880,689	891	27.60	34,579,798	37,693,042	3,113,244
1919.....	2,983	2,092	70.13	408,416,618	371,403,622	37,012,996	2,834,379	4,622,780	7,357,159	891	29.87	44,926,281	49,663,021	4,736,740
1920.....	3,198	1,967	61.51	479,492,545	440,489,143	39,003,402	2,986,985	5,196,896	8,183,881	1,231	38.49	142,702,408	152,820,777	10,118,369
1921.....	3,079	1,425	46.28	198,170,647	185,368,011	12,802,636	989,364	793,486	1,782,550	1,654	53.72	187,696,790	210,880,272	23,183,482
1922.....	3,335	2,096	62.84	373,679,886	344,495,092	29,184,794	2,800,061	132,759	2,832,760	1,239	37.16	89,563,115	97,328,516	7,765,401
1923.....	3,595	2,348	65.31	519,585,677	473,624,336	45,961,341	4,756,724	-----	4,756,724	1,247	34.69	79,568,094	86,793,755	7,225,661
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	20,461	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	229,758	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	126,116	39,126	53	49.53	2,100,378	2,292,064	191,686
1923.....	138	68	49.28	8,053,560	7,116,487	937,073	97,023	-----	97,023	70	50.72	1,305,579	1,522,839	217,260

<sup>1</sup> 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.

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

## ARIZONA

Year	Total number of corporations	Corporations reporting net income							Corporations reporting no net income					
		Number reporting net income	Per cent 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	Deductions	Deficit
1916.....	1,390	540	38.85	\$81,581,266	\$50,657,007	\$30,924,259	\$619,181	-----	\$619,181	850	61.15	\$11,072,645	\$22,481,702	\$11,409,057
1917.....	1,460	681	46.64	153,753,716	121,945,288	31,808,428	1,486,795	\$5,112,068	6,598,863	779	53.36	7,910,202	10,927,709	3,017,507
1918.....	1,101	417	37.87	102,670,295	90,957,832	11,712,463	936,270	2,976,913	3,913,183	684	62.13	16,174,452	18,579,345	2,404,893
1919.....	1,514	627	40.35	104,581,122	94,652,426	9,928,696	774,548	668,743	1,443,291	887	59.65	12,134,030	16,415,619	4,281,589
1920.....	1,531	542	35.40	93,819,603	87,131,718	6,687,885	504,953	560,212	1,065,165	989	64.60	34,214,709	42,484,203	8,269,494
1921.....	1,572	376	23.92	39,267,010	36,533,137	2,733,873	205,329	166,549	371,878	1,196	76.08	56,178,901	67,974,775	11,795,874
1922.....	1,575	486	30.87	61,509,719	57,621,250	3,888,469	378,415	15,996	394,411	1,089	69.14	42,000,843	49,825,325	7,824,482
1923.....	1,562	548	35.08	103,791,752	94,834,557	8,957,195	629,839	-----	629,839	1,014	64.92	30,265,585	35,817,307	5,551,722

## ARKANSAS

Year	Total number of corporations	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	Deductions	Deficit
1916.....	2,344	1,644	70.14	\$73,232,318	\$48,440,927	\$24,791,391	\$487,130	-----	\$487,130	700	29.86	\$12,697,495	\$14,934,862	\$2,237,367
1917.....	2,521	1,955	77.55	233,567,265	209,567,272	23,999,993	1,181,763	\$2,780,536	3,962,299	566	22.45	13,286,975	14,615,121	1,328,146
1918.....	1,903	1,624	81.49	260,218,521	239,938,980	20,279,541	1,550,783	4,196,592	5,747,375	309	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	90,999,003	97,465,238	6,466,235
1921.....	2,383	1,275	53.50	152,850,457	143,364,964	9,485,493	695,014	590,931	1,285,945	1,108	46.50	118,329,398	130,466,029	12,136,631
1922.....	2,447	1,527	62.46	227,573,314	209,133,626	18,439,688	1,922,457	126,958	1,949,055	920	37.60	68,082,645	78,825,559	8,702,914
1923.....	2,612	1,669	63.90	280,130,745	257,757,970	22,372,775	2,360,633	-----	2,360,633	943	36.10	72,264,030	79,477,831	7,213,801

## CALIFORNIA

Year	Total number of corporations	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	Deductions	Deficit
1916.....	17,986	8,654	48.11	\$962,254,619	\$682,302,050	\$279,952,569	\$5,458,102	-----	\$5,458,102	9,332	51.89	\$205,786,304	\$304,631,427	\$98,845,123
1917.....	18,369	8,951	48.73	3,563,403,039	3,241,142,130	322,260,909	15,877,927	\$42,506,341	58,384,268	9,418	51.27	235,674,279	281,485,025	45,810,746
1918.....	15,964	7,881	49.37	2,227,100,624	2,000,328,971	226,771,653	18,771,872	53,086,034	71,857,906	8,083	50.63	311,423,815	356,397,842	44,974,027
1919.....	14,716	8,259	56.12	3,294,089,553	2,951,489,881	342,599,672	26,532,275	56,981,002	83,513,277	6,457	43.88	357,827,393	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	1,002,619,009	82,887,321
1921.....	15,181	7,397	48.73	2,728,823,850	2,534,639,568	194,184,282	16,231,027	16,296,277	32,527,304	7,784	51.27	816,108,871	924,658,590	108,549,719
1922.....	16,651	8,742	52.50	3,603,499,021	3,300,450,911	303,048,110	35,308,443	156,827	35,465,270	7,909	47.50	737,636,588	826,392,359	88,755,771
1923.....	18,386	9,834	53.49	4,244,895,727	3,874,925,493	369,970,234	43,033,209	-----	43,033,209	8,552	46.51	1,046,814,428	1,146,811,410	99,996,982

## 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, 153, 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	53. 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
1923.	6, 344	2, 636	41. 55	686, 561, 409	626, 070, 607	60, 490, 802	6, 182, 816		6, 182, 816	3, 708	58. 45	175, 895, 200	201, 309, 854	25, 414, 654

## CONNECTICUT

1916	4,852	3,096	63.81	\$834,382,109	\$645,170,710	\$189,211,399	\$3,713,384	\$3,713,384	1,756	36.19	\$52,446,991	\$65,489,719	\$13,042,728
1917	4,976	3,263	65.57	1,578,754,496	1,396,898,951	181,855,545	7,999,281	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	162,323,383	12,028,383	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	39,037,803	1,393	31.62	217,982,005	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	18,334,729	1,699	33.42	498,359,480	557,586,834	59,227,354
1921	4,899	2,369	48.36	739,116,250	683,810,083	55,303,167	4,669,300	7,510,812	2,530	51.64	608,015,533	675,599,235	67,583,702
1922	5,227	2,947	56.38	1,097,494,718	1,002,197,149	95,297,569	10,459,455	10,532,844	2,280	43.62	327,687,837	351,832,176	24,144,339
1923	5,492	3,373	61.42	1,375,832,546	1,254,897,652	120,934,894	13,182,836	13,182,836	2,119	38.58	482,077,605	519,672,459	37,594,854

## DELAWARE

1916	960	554	57.71	\$221,569,789	\$85,298,891	\$136,270,898	\$2,894,425	\$2,894,425	403	42.29	\$2,238,316	\$3,537,004	\$1,298,688
1917	1,071	616	57.52	810,771,891	682,294,433	128,477,458	5,891,878	23,262,737	455	42.48	12,234,950	20,332,859	8,097,909
1918	688	384	55.81	437,050,491	399,320,419	46,730,072	3,421,919	16,515,849	304	44.19	6,435,757	8,374,759	1,939,002
1919	816	466	57.11	334,790,234	293,110,694	39,679,540	3,051,705	5,537,152	350	42.89	17,887,479	20,500,858	2,613,379
1920	809	401	49.57	329,059,931	303,832,536	25,227,425	2,265,739	1,397,297	409	50.43	35,033,785	41,152,812	6,117,027
1921	918	383	41.72	81,777,825	75,721,042	6,059,783	487,134	913,835	535	58.28	91,783,432	105,810,136	13,526,704
1922	1,002	481	48.00	253,038,589	230,311,918	22,716,671	2,259,778	1,19,105	521	52.00	52,805,040	64,374,215	11,569,175
1923	1,116	588	52.69	410,511,438	368,878,137	41,933,301	3,976,282	3,976,282	528	47.31	48,161,704	57,248,274	9,086,570

## 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	231,290,378	34,393,550	1,759,629	\$2,357,528	4,117,157	442	35.00	11,230,558	12,944,624	1,714,056
1918	719	552	76.77	177,573,447	162,477,947	15,100,500	1,290,716	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	29,743,693	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	3,676,639	494	42.84	56,250,769	59,887,681	3,635,912
1921	1,258	716	55.92	220,704,491	200,492,531	20,211,950	1,701,107	1,720,399	3,421,505	542	43.08	80,010,719	91,823,142	11,812,424
1922	1,466	822	53.07	299,641,639	289,251,396	30,390,273	3,179,445	1,17,451	3,193,897	644	43.93	49,199,153	55,410,795	6,211,642
1923	1,575	923	58.60	291,511,757	247,028,654	44,483,103	5,350,889		5,350,889	652	41.40	48,092,317	53,330,053	5,237,736

<sup>1</sup> 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.

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	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	Deductions	Deficit
1916.....	2,869	1,518	52.91	\$81,477,552	\$63,806,729	\$17,670,823	\$351,040		\$351,040	1,351	47.09	\$19,142,666	\$23,491,838	\$4,349,172
1917.....	2,991	1,868	62.45	195,027,934	176,350,430	18,677,504	927,450	\$1,473,619	2,401,069	1,123	37.55	31,608,322	37,096,960	5,488,638
1918.....	3,023	1,685	55.74	242,617,632	228,544,193	14,073,439	1,116,151	1,889,324	3,005,475	1,338	44.26	34,744,745	40,173,215	5,428,470
1919.....	2,845	1,671	58.73	271,609,675	249,324,109	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
1923.....	4,353	2,466	56.65	396,312,076	360,913,548	35,398,528	3,821,481		3,821,481	1,887	43.34	78,608,312	90,463,759	11,855,447

## GEORGIA

1916.....	4,758	3,424	71.93	\$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	3,487	78.89	958,377,060	874,906,304	83,470,756	6,495,595	14,856,661	21,352,256	933	21.11	62,827,382	68,915,504	6,088,122
1920.....	4,500	2,827	62.82	862,291,616	800,573,164	61,718,452	4,748,974	8,755,364	13,504,338	1,673	37.18	295,237,068	316,192,673	20,955,605
1921.....	4,547	2,067	45.46	412,283,727	381,247,113	31,036,614	2,618,990	1,790,683	4,409,673	2,480	54.54	314,385,441	353,659,414	39,273,973
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
1923.....	4,963	3,094	62.34	844,710,364	780,958,877	63,751,487	7,023,858	-----	7,023,858	1,869	37.66	160,496,503	177,492,967	16,996,464

## 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	1,782	1,750,982	253	41.89	36,579,669	41,006,899	4,427,230
1923.....	586	364	62.11	170,396,163	142,689,581	27,706,582	3,037,316	-----	3,037,316	222	37.88	18,018,652	19,494,472	1,475,820

## 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	57.35	138,418,190	121,466,771	14,951,419	733,730	\$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	856,210	884,225	1,750,435	739	43.73	19,512,348	22,041,724	2,529,376
1920	1,771	833	50.42	128,387,434	118,603,529	9,783,905	740,031	637,871	1,377,922	878	49.58	55,969,543	61,654,627	5,685,084
1921	1,709	601	35.23	49,405,234	47,176,023	2,229,211	122,845	30,434	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
1923	1,951	840	43.05	122,931,802	112,630,918	10,330,884	955,874		965,874	1,111	56.95	39,057,882	44,378,170	5,320,288

## ILLINOIS

1916	21,931	13,451	61.33	\$3,168,454,041	\$2,406,308,629	\$762,145,412	\$15,014,845		\$15,014,845	8,480	38.67	\$189,184,120	\$217,780,179	\$28,596,059
1917	22,389	14,399	64.31	7,676,120,612	6,542,362,526	1,133,783,726	53,593,281	\$165,425,538	219,018,819	7,990	35.69	408,337,235	451,077,084	42,739,849
1918	20,493	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	8,656,905,942	677,180,274	55,817,836	93,230,712	149,048,598	7,714	36.51	2,967,631,391	3,112,951,477	145,320,086
1921	22,393	11,384	50.83	6,744,818,667	6,363,674,214	381,144,453	33,106,447	28,202,131	61,308,578	11,012	49.17	3,758,752,152	4,116,004,205	357,312,053
1922	24,184	14,360	59.38	8,506,567,924	7,835,899,929	670,758,031	75,149,656	173,830	75,884,486	9,824	40.62	2,741,643,824	2,915,504,404	173,860,580
1923	25,242	15,941	63.15	10,424,571,614	9,671,921,971	752,649,643	82,678,907		88,312,116	9,301	36.85	2,080,948,250	2,817,472,923	136,524,673

## INDIANA

1916	8,546	5,881	68.82	\$459,263,546	\$357,512,178	\$101,751,398	\$2,001,337		\$2,001,337	2,065	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	28,179,109	2,170	24.06	106,868,962	116,849,798	9,985,836
1918	8,589	6,090	70.90	1,357,050,335	1,242,003,859	114,146,476	8,559,053	31,922,488	40,491,541	2,499	29.10	119,313,764	130,520,012	11,206,248
1919	8,788	6,227	70.86	1,578,739,596	1,436,357,738	142,371,858	10,732,348	22,683,354	33,415,702	2,561	29.14	156,121,599	168,916,885	12,825,286
1920	9,275	5,855	63.45	1,728,056,078	1,599,891,865	128,164,213	9,899,924	17,635,466	27,463,390	3,390	36.55	463,026,255	497,916,861	34,977,606
1921	9,397	4,991	53.11	1,005,748,132	928,579,984	77,168,148	6,284,211	6,213,639	12,477,850	4,406	46.89	534,323,314	601,321,503	66,997,689
1922	10,041	6,241	62.16	1,394,319,195	1,272,155,257	122,163,938	13,462,301	316,123	13,778,424	3,800	37.84	345,739,206	385,739,206	40,050,443
1923	10,399	6,721	64.63	1,722,765,336	1,586,352,241	136,413,095	15,083,519		15,083,519	3,678	35.37	324,219,913	360,239,016	36,019,103

## 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	9,058,366	4,058,366
1918	8,257	5,825	70.55	839,521,038	778,528,539	60,992,499	4,759,693	11,340,899	16,100,592	2,432	29.45	95,619,609	101,682,452	6,062,843
1919	7,798	5,373	68.90	1,102,603,896	1,030,794,547	71,809,349	5,259,785	8,863,099	14,122,884	2,425	31.10	130,764,441	142,103,366	11,338,925
1920	8,899	5,497	61.77	956,667,062	896,721,344	59,945,718	4,422,431	1,992,136	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	833,184,909	49,066,144	4,731,282	137,268	4,768,550	3,496	39.55	214,474,942	236,164,132	21,689,190
1923	9,025	5,477	60.68	951,617,643	894,180,535	57,437,108	5,842,916		5,842,916	3,548	39.31	222,390,726	245,433,161	23,042,435

<sup>1</sup> 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.

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	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	Deductions	Deficit
1916.....	4,467	3,299	73.85	\$352,747,535	\$248,676,965	\$104,070,570	\$2,073,911		\$2,073,911	1,168	26.15	\$18,727,107	\$21,275,294	\$2,548,187
1917.....	4,604	3,680	79.93	803,041,896	681,645,684	121,396,212	5,954,921	\$13,656,954	19,611,875	924	20.07	59,606,596	64,876,833	4,270,237
1918.....	4,474	3,353	74.94	722,919,437	641,124,893	81,794,544	7,617,014	12,002,469	19,619,483	1,121	25.06	56,745,783	62,390,170	5,644,387
1919.....	4,531	3,436	75.83	953,144,030	836,892,309	116,251,721	9,771,492	11,216,422	20,987,914	1,095	24.17	80,387,217	87,716,944	7,329,727
1920.....	4,658	3,202	68.74	1,111,082,200	1,006,481,468	104,600,732	8,962,188	7,675,582	16,637,770	1,456	31.26	354,340,288	373,460,386	19,120,098
1921.....	4,749	2,852	60.05	791,541,272	703,991,679	87,549,593	7,505,059	7,596,108	15,101,167	1,897	39.95	375,340,061	397,587,581	22,247,520
1922.....	4,956	3,115	62.85	966,054,682	844,907,875	121,146,807	14,415,182	130,815	14,445,997	1,841	37.15	106,561,617	121,029,947	14,468,330
1923.....	4,928	2,987	60.60	824,883,400	737,797,474	87,055,926	10,270,566		4,637,357	1,941	39.40	186,240,432	203,773,160	17,532,728

## KENTUCKY

1916.....	5,405	3,439	63.63	\$278,007,892	\$211,488,773	\$66,519,119	\$1,303,454		\$1,303,454	1,966	36.37	\$22,524,658	\$28,086,178	\$5,561,520
1917.....	5,580	3,853	69.05	652,268,827	569,373,083	82,895,744	3,845,351	\$13,545,372	17,390,723	1,727	30.95	44,825,291	48,995,225	4,169,934
1918.....	4,307	3,143	72.97	707,866,437	638,044,885	69,821,552	5,740,279	18,238,657	23,978,936	1,164	27.03	37,744,851	41,447,394	3,702,543
1919.....	4,571	3,075	67.27	639,458,091	568,869,330	70,588,761	5,459,932	9,811,172	15,271,104	1,496	32.73	70,249,155	76,695,661	6,446,506
1920.....	4,804	3,079	64.09	832,738,581	757,869,502	74,869,079	5,762,090	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	119,946	7,376,137	1,804	35.24	156,855,875	174,941,533	18,085,658
1923.....	5,153	3,381	65.61	861,905,479	789,323,191	72,582,288	8,139,710		8,139,710	1,772	34.39	133,990,263	147,254,905	13,264,642

## 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	753,254,396	67,291,639	5,170,945	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	664,010,505	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
1923.....	5,109	2,841	55.61	764,338,992	695,994,269	68,344,723	7,543,885		7,543,885	2,268	44.39	254,596,681	277,631,531	23,034,850



## MAINE

1916	3,084	1,949	63.20	\$167,998,563	\$129,685,789	\$38,312,774	\$744,773		\$744,773	1,135	36.80	\$26,270,026	\$30,206,459	\$3,936,433
1917	3,311	2,390	72.18	402,801,390	346,976,800	55,824,590	2,756,969	\$5,325,557	8,082,526	921	27.82	22,297,897	25,773,511	3,475,614
1918	2,469	1,996	60.59	284,018,735	258,767,107	25,251,628	2,063,445	5,934,284	7,997,729	973	39.41	31,452,603	37,942,623	6,490,020
1919	2,841	1,908	67.16	489,053,461	440,295,200	48,758,261	3,833,086	6,991,671	10,824,757	933	32.84	36,377,598	43,525,673	7,148,075
1920	2,830	1,737	61.38	540,634,952	496,799,284	43,835,668	3,529,959	5,278,815	8,808,774	1,093	38.62	100,927,621	109,309,788	8,382,167
1921	2,994	1,595	53.27	352,668,492	322,183,143	30,485,349	2,552,345	2,549,674	5,102,019	1,399	46.73	177,443,735	211,930,901	34,487,166
1922	3,219	1,855	57.62	433,031,561	392,861,367	40,170,194	4,540,313	1,215,047	4,755,360	1,364	42.38	153,054,220	164,229,727	11,175,507
1923	3,297	2,001	60.69	457,728,612	413,293,632	44,434,980	4,983,800		4,983,800	1,296	39.31	133,219,190	143,539,207	10,320,017

## 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	929,339,590	844,577,898	84,761,692	6,825,210	23,291,207	30,116,417	969	27.71	66,213,097	71,088,614	4,875,517
1919	3,885	2,647	68.13	904,191,353	810,223,989	93,967,364	7,470,128	14,779,353	22,249,481	1,238	31.87	79,402,434	88,053,285	8,650,851
1920	4,662	3,012	64.61	941,296,390	864,394,371	76,902,019	6,414,014	7,465,473	13,879,487	1,650	35.39	253,929,061	276,694,572	22,765,511
1921	4,246	2,073	48.82	722,857,528	660,066,330	62,791,198	5,638,109	2,457,211	8,095,320	2,173	51.18	296,177,658	333,938,370	37,760,712
1922	4,599	2,520	54.79	821,053,430	755,286,550	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
1923	4,783	2,810	58.75	1,080,953,374	981,627,029	99,326,345	11,349,059		11,349,059	1,973	41.25	199,168,269	215,470,109	16,301,840

## 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	8,849	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	557,847,595	61,866,252
1920	14,150	8,142	57.54	4,874,334,665	4,471,807,154	402,527,511	32,660,529	55,189,544	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	24,464,732	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	1,013,300,705	1,166,997,210	153,696,505
1923	15,861	9,486	59.81	5,490,963,290	5,028,484,598	462,478,692	53,151,343		53,151,343	6,375	40.19	1,192,622,315	1,318,265,747	125,643,432

## MICHIGAN

1916	9,823	6,362	64.77	\$1,180,450,526	\$805,196,782	\$375,253,744	\$7,362,945		\$7,362,945	3,461	35.23	\$84,176,870	\$97,969,398	\$13,792,528
1917	9,993	7,162	71.67	2,979,253,276	2,671,503,384	307,749,892	14,575,906	\$46,392,602	60,968,508	2,831	28.33	182,288,812	213,693,864	31,405,052
1918	9,021	5,951	65.97	3,055,263,841	2,716,534,820	338,729,021	24,842,977	118,332,316	143,175,293	3,070	34.03	181,480,106	199,972,642	18,492,536
1919	9,626	6,637	68.95	3,832,177,880	3,314,403,199	517,774,681	38,506,222	121,060,455	159,566,677	2,989	31.05	159,533,186	176,489,390	16,956,204
1920	10,872	6,704	61.66	3,645,254,236	3,243,206,851	402,047,385	32,182,837	70,437,948	102,620,785	4,168	38.34	737,220,766	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	180,485,092
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
1923	12,174	7,294	59.91	5,427,780,528	4,906,755,692	521,024,836	60,729,137		60,729,137	4,880	40.09	468,049,639	538,097,451	70,047,812

<sup>1</sup> 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.

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

## MINNESOTA

Year	Corporations reporting net income								Corporations reporting no net income					
	Total number of corporations	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	Deductions	Deficit
1916	9,276	5,916	63.78	\$746,083,812	\$540,398,483	\$205,685,329	\$4,053,243		\$4,053,243	3,360	36.22	\$52,271,961	\$64,481,856	\$12,209,895
1917	9,486	7,235	76.27	2,216,576,197	1,943,428,530	273,447,667	13,014,902	\$35,883,368	48,898,270	2,251	23.73	150,251,711	169,113,049	18,861,338
1918	8,576	5,787	67.48	1,878,316,708	1,740,215,448	138,101,260	12,384,015	23,161,608	35,545,623	2,789	32.52	102,080,351	112,249,197	10,168,846
1919	8,588	5,916	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	5,477	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
1923	10,568	5,795	54.84	1,979,586,084	1,862,874,797	116,711,287	12,604,260		12,604,260	4,773	45.16	465,878,265	501,889,434	36,011,169

## MISSISSIPPI

1916	1,653	1,148	69.45	\$48,355,712	\$33,972,855	\$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	\$1,184,338	1,927,457	380	20.98	16,105,509	17,502,868	1,397,359
1918	1,132	872	77.03	133,113,464	121,899,413	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	81.93	214,347,116	195,644,549	18,702,567	1,395,154	2,369,005	3,765,160	259	18.04	16,710,429	17,987,984	1,277,555
1920	1,573	1,015	64.53	207,688,949	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	1,179	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	1,810	69.73	176,232,398	163,209,043	13,023,355	1,129,012	7,711	1,136,723	508	30.27	37,137,779	40,828,505	3,690,726
1923	1,805	1,253	69.42	220,515,009	203,371,484	17,143,525	1,721,120		1,721,120	552	30.58	48,575,559	53,365,294	4,789,735

## MISSOURI

1916	14,262	8,901	62.41	\$971,129,331	\$748,498,729	\$222,630,602	\$4,347,717		\$4,347,717	5,361	37.59	\$117,530,228	\$136,530,200	\$18,999,972
1917	14,840	9,304	62.70	3,058,064,523	2,754,845,249	302,119,274	14,461,262	\$42,990,749	57,452,011	5,536	37.30	186,291,251	204,848,660	18,557,409
1918	13,332	8,294	62.21	3,087,626,983	2,828,707,581	258,919,402	18,986,868	84,412,911	103,399,779	5,038	37.79	209,591,434	230,125,289	20,533,855
1919	12,764	8,740	68.47	3,446,312,072	3,159,804,842	286,507,230	22,095,190	48,833,070	70,928,260	4,024	31.53	219,719,520	245,881,772	26,162,252
1920	13,428	8,431	62.79	3,365,585,313	3,139,282,813	226,302,500	17,770,432	30,379,442	48,149,874	4,997	37.21	814,725,610	866,275,232	51,549,622
1921	13,735	7,338	53.43	2,276,260,673	2,146,880,221	129,380,452	10,817,654	8,806,173	19,623,827	6,397	46.57	1,029,103,368	1,119,302,987	90,199,619
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	532,342,992	591,894,933	59,551,941
1923	14,562	9,018	61.93	3,147,538,670	2,920,215,314	227,323,356	25,782,472		25,782,472	5,544	38.07	617,221,554	668,489,540	51,267,986

## MONTANA

1916.	3, 613	2, 019	55. 88	\$107, 727, 076	\$74, 146, 767	\$33, 580, 309	\$663, 332							
1917.	3, 774	2, 430	64. 39	235, 705, 796	204, 403, 129	31, 302, 667	1, 535, 490	\$2, 355, 826	3, 891, 136	1, 344	35. 61	\$10, 635, 369	\$14, 131, 910	\$3, 496, 541
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	22, 230, 448	26, 184, 995	4, 954, 547
1919.	3, 337	1, 770	53. 04	189, 172, 306	174, 304, 332	14, 867, 974	1, 123, 195	633, 625	1, 556, 820	1, 567	46. 96	50, 398, 752	54, 083, 214	3, 684, 462
1920.	3, 571	1, 586	44. 41	160, 983, 049	149, 451, 326	11, 531, 723	866, 066	377, 915	1, 243, 971	1, 985	55. 59	53, 643, 019	59, 639, 442	5, 996, 423
1921.	3, 782	1, 183	31. 28	88, 670, 129	82, 565, 728	6, 104, 401	457, 660	10, 098	567, 728	2, 599	68. 72	73, 215, 498	86, 454, 114	13, 238, 676
1922.	3, 922	1, 435	36. 59	124, 650, 846	115, 581, 431	9, 069, 415	881, 860	1, 8, 818	890, 678	2, 599	68. 72	90, 998, 781	105, 396, 619	14, 397, 838
1923.	3, 865	1, 424	36. 84	130, 684, 749	121, 869, 309	8, 815, 440	876, 050		876, 050	2, 441	63. 15	63, 515, 579	72, 627, 068	9, 111, 489
									876, 050	2, 441	63. 15	60, 978, 797	73, 321, 912	12, 343, 115

## 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	8,250,550	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	9,448,905	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	1,473,800	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	1,3,867	2,645,915	2,169	42.51	175,953,406	188,022,357	12,068,951
1923	4,858	2,857	58.81	513,943,404	488,923,580	25,019,824	2,555,243		2,555,243	2,001	41.19	183,346,425	196,550,576	13,204,151

## 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, 557, 513	19, 325, 470	1, 332, 043	84, 793	1 <sup>41</sup> , 841	126, 634	970	77. 97	18, 351, 356	22, 646, 280	4, 294, 924
1922.	1, 298	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
1923.	1, 156	337	29. 15	47, 703, 588	45, 144, 994	2, 558, 594	225, 107		225, 107	819	70. 85	12, 705, 295	15, 999, 247	3, 293, 952

## 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	896	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	1,093	727	72.48	211,782,100	186,276,650	25,505,450	1,938,115	4,039,089	5,977,204	276	27.52	9,139,118	10,106,324	917,206
1920	994	682	68.61	214,581,450	197,519,600	17,061,850	1,332,473	1,975,486	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
1923	1,121	750	66.90	169,251,270	156,578,108	12,673,162	1,404,078		1,404,078	371	53.10	28,282,367	30,798,147	2,515,780

<sup>1</sup> 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.

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	Deductions	Deficit
1916.....	9,777	5,750	58.81	\$1,015,845,736	\$770,138,825	\$245,706,911	\$4,819,514	-----	\$4,819,514	4,027	41.19	\$85,875,061	\$100,473,717	\$14,598,656
1917.....	10,112	6,222	61.53	2,123,440,753	1,867,148,609	256,292,144	12,064,685	\$35,216,004	47,280,689	3,890	38.47	260,604,130	278,178,033	17,573,903
1918.....	8,807	5,503	62.48	2,270,839,740	2,079,821,015	191,018,725	16,460,206	43,201,254	59,670,460	3,304	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	482,334,881	532,178,900	49,644,019
1923.....	13,062	8,120	62.17	3,475,688,544	3,201,791,068	273,897,476	31,254,966	-----	31,254,966	4,942	37.83	605,263,192	659,009,722	53,746,530

## NEW MEXICO

1916.....	979	474	48.42	\$38,929,154	\$23,790,959	\$15,138,195	\$303,499	-----	\$303,499	505	51.58	\$3,782,125	\$4,886,261	\$1,104,136
1917.....	1,103	542	49.14	77,131,531	62,538,093	14,592,888	677,816	\$2,526,876	3,204,692	561	50.86	8,998,214	11,334,544	2,336,330
1918.....	965	558	57.82	77,236,222	70,607,478	6,628,744	598,115	679,354	1,277,469	407	42.18	9,791,690	12,046,965	2,255,275
1919.....	940	494	52.55	57,550,264	53,276,632	4,273,632	317,342	259,796	577,138	446	47.45	17,737,095	19,693,268	1,956,173
1920.....	797	411	51.57	49,452,650	45,466,668	3,985,982	306,396	188,992	495,388	386	48.43	18,251,615	21,699,091	3,447,476
1921.....	961	392	40.79	39,044,128	36,866,678	2,177,450	162,787	53,752	216,539	569	59.21	34,907,720	39,615,141	4,707,421
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
1923.....	953	424	44.49	60,886,898	57,912,062	2,974,836	269,960	-----	269,960	529	55.51	13,781,881	16,675,926	2,894,045

## 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	29,860	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	54.60	22,086,479,694	20,127,849,971	1,958,629,723	167,141,669	186,051,015	353,192,684	25,146	45.31	5,354,318,214	5,825,586,112	471,267,898
1921.....	57,596	27,374	47.53	15,668,883,094	14,532,519,655	1,136,363,439	100,847,002	67,633,509	168,480,511	30,222	52.47	7,430,255,001	8,332,230,896	901,975,895
1922.....	64,862	35,504	54.74	18,557,282,809	16,805,091,941	1,752,190,868	199,633,703	1918,447	200,602,150	29,358	45.26	4,914,756,563	5,456,727,090	541,970,527
1923.....	69,863	40,848	58.47	22,735,983,853	20,579,053,958	2,156,929,895	248,108,254	-----	248,108,254	29,015	41.53	5,425,969,275	5,963,424,812	537,455,537

## 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, 134, 725	\$16, 228, 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, 687	50, 678, 099	850	20. 18	28, 462, 101	31, 005, 502	2, 543, 401
1919.	4, 396	3, 501	79. 04	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, 990, 480	2, 385	48. 53	216, 924, 727	239, 349, 450	22, 424, 732
1922.	5, 714	3, 486	61. 01	940, 895, 173	841, 725, 936	99, 169, 237	11, 410, 349	1, 55, 608	11, 465, 957	2, 228	38. 99	121, 241, 530	131, 027, 568	9, 786, 038
1923.	5, 987	3, 810	63. 64	1, 117, 157, 990	1, 009, 226, 511	107, 931, 479	12, 502, 613		12, 502, 613	2, 177	36. 36	141, 622, 905	153, 277, 934	11, 655, 029

## 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	2,144,686	565	18.09	13,319,176	14,402,574	1,083,398
1918	2,752	2,217	80.55	171,981,215	162,080,654	9,900,561	681,512	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	505,580	1,004,639	504	19.10	16,911,971	18,326,472	1,414,501
1920	2,898	1,747	60.28	137,313,047	130,445,443	6,867,604	383,888	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	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	338,363	1,319	46.32	40,539,927	45,112,919	4,572,992
1923	2,938	1,334	45.41	92,595,930	89,118,085	3,477,845	215,939	215,939	1,604	54.59	47,765,724	53,113,974	5,348,250

## 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	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	219,859,556	4,421	27.95	302,514,756	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	148,100,295	4,894	28.04	503,983,805	545,371,887	41,388,082
1920	18,822	12,302	65.36	6,238,735,991	5,723,179,074	560,556,917	44,865,550	126,262,551	6,520	34.04	1,468,065,458	1,593,049,448	124,983,990
1921	20,091	9,555	47.56	3,079,039,495	2,844,171,648	235,467,847	19,421,710	38,881,502	10,536	52.44	2,193,193,897	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	44,701,610	8,895	41.58	1,495,990,864	1,640,652,066	144,661,602
1923	22,097	13,758	62.26	6,559,642,094	6,021,040,057	538,602,037	37,442,924	57,442,924	8,339	37.74	1,048,538,737	1,167,535,036	118,996,269

## 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	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	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	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	9,554,269	2,560	40.01	289,631,316	316,245,924	26,614,608
1921	5,569	2,301	41.32	280,335,950	262,605,974	17,729,976	1,329,974	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	3,924,253	3,049	53.03	235,087,086	282,091,698	47,004,612
1923	5,709	2,615	45.80	441,084,511	414,296,434	26,788,077	2,700,605	2,700,605	3,094	54.19	340,075,520	394,118,021	54,042,501

<sup>1</sup> 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.

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	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	Deductions	Deficit
1916	5,022	2,108	41.98	\$88,606,622	\$69,874,112	\$18,732,510	\$357,644	-----	\$357,644	2,914	58.02	\$47,184,563	\$60,662,329	\$13,477,766
1917	5,352	2,642	49.36	392,174,272	357,788,383	34,385,889	1,633,655	\$4,698,115	6,331,770	2,710	50.64	51,815,922	60,219,313	8,403,391
1918	4,398	2,421	55.05	609,778,017	575,083,694	34,694,323	2,501,848	9,776,075	12,277,923	1,977	44.95	53,616,292	61,690,804	8,074,512
1919	4,252	2,260	53.15	552,358,659	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	190,623,271	20,327,675
1923	5,301	2,592	48.90	529,547,000	494,128,205	35,418,795	3,630,726	-----	3,630,726	2,709	51.10	142,873,528	157,344,091	14,470,563

## PENNSYLVANIA

1916	20,460	12,899	63.04	\$3,914,308,288	\$2,791,861,222	\$1,122,447,066	\$22,276,545	-----	\$22,276,545	7,561	36.96	\$223,858,463	\$279,582,508	\$55,724,045
1917	20,834	13,544	65.00	8,860,256,551	7,383,784,912	1,476,497,279	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	7,282,063,018	963,262,739	76,232,921	309,029,821	385,262,742	6,477	35.06	462,099,295	506,080,405	43,981,200
1919	16,944	11,100	65.51	7,511,000,220	6,608,271,500	902,728,720	72,770,211	126,208,200	198,978,411	5,844	34.49	606,669,257	658,884,288	52,215,031
1920	18,827	12,012	63.80	9,501,290,850	8,529,708,966	971,581,884	76,272,216	132,498,630	208,770,846	6,815	36.20	1,450,076,708	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	36,788,116	73,124,667	10,141	51.20	2,261,443,672	2,528,085,447	266,641,775
1922	21,354	12,556	57.39	7,504,812,851	6,821,115,358	683,697,493	78,340,019	161,624	78,956,643	9,098	42.61	1,629,095,823	1,803,090,977	173,995,154
1923	22,656	13,478	59.49	9,980,135,635	9,077,656,988	902,478,647	104,619,295	-----	104,619,295	9,178	40.51	1,462,337,416	1,599,113,617	136,776,201

## 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	1,029	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	645,783,316	589,838,866	55,944,450	4,558,489	7,065,400	11,623,889	691	37.62	299,582,337	327,271,364	27,689,027
1921	2,028	1,043	51.43	482,554,277	437,710,694	44,843,583	3,793,329	4,654,670	8,447,999	985	48.57	215,930,001	250,418,098	34,488,097
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	133,769,990	159,311,256	25,541,260
1923	2,353	1,441	61.24	777,904,605	707,475,802	70,428,803	8,213,788	-----	8,213,788	912	38.76	116,864,732	142,208,801	25,344,069

## SOUTH CAROLINA

1916	3,915	2,390	61.05	\$115,837,998	\$92,325,300	\$23,512,698	\$445,222		\$445,222	1,525	38.95	\$12,051,591	\$18,490,572	\$6,438,981
1917	4,087	2,771	67.80	415,453,233	360,891,589	54,561,644	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	533,227,612	469,803,872	63,423,040	4,711,748	13,039,380	17,751,128	1,047	29.91	22,769,500	25,159,870	2,393,370
1920	3,874	2,219	57.28	468,912,915	415,570,513	53,342,040	3,745,390	11,935,352	15,680,744	1,655	42.72	159,152,264	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	746,914	1,917,328	2,193	58.32	155,186,311	173,083,251	17,896,940
1922	4,006	2,027	50.60	354,862,164	325,536,734	29,325,430	2,955,984	63,211	3,019,195	1,979	49.40	80,327,750	89,846,155	9,518,405
1923	4,171	2,368	56.77	419,033,370	384,965,893	34,067,477	3,369,771		3,369,771	1,803	43.23	85,863,018	93,690,970	7,827,952

## SOUTH DAKOTA

1916	2,442	1,744	71.42	\$29,681,960	\$21,757,896	\$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	10.07	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	593	38.73	56,897,440	61,369,771	4,472,331
1921	2,213	1,062	47.99	70,492,593	67,331,221	3,161,372	178,337	46,247	224,584	1,151	52.01	49,768,976	54,494,635	4,725,659
1922	2,813	1,525	54.21	103,889,097	102,329,391	4,559,706	312,390	1,892	313,282	1,288	45.79	40,879,966	44,583,850	3,703,884
1923	2,856	1,536	53.78	121,094,621	116,872,042	4,222,579	296,618		296,618	1,320	46.22	39,254,897	43,317,024	4,062,127

## 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	3,555	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	73,026,110	5,195,757
1919	4,392	3,093	70.42	775,751,296	706,648,089	69,106,207	5,129,212	11,525,049	16,654,261	1,299	29.58	87,487,025	94,179,064	6,691,439
1920	4,742	2,788	58.79	760,724,888	708,322,601	52,402,287	3,951,825	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	2,718,501	5,127,723	2,325	48.92	287,488,347	313,887,314	26,398,967
1922	4,906	3,005	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	259,920,859	12,750,418
1923	4,860	3,084	63.46	838,832,402	784,510,772	54,321,630	5,900,220		5,900,220	1,776	36.54	305,544,529	321,135,514	15,391,285

## 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	28,772,317	38,772,317	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	4,415,338	10,466,223	4,094	42.69	523,949,711	599,374,054	75,424,343
1923	10,227	6,273	61.34	1,713,929,300	1,611,127,530	102,801,770	11,035,403		11,035,403	3,954	38.66	812,923,189	881,384,461	68,461,272

<sup>1</sup> 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.

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

## UTAH

Year	Total number of corporations	Corporations reporting net income						Corporations reporting no net income						
		Number reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War profit and excess profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	3,481	1,616	37.72	\$159,867,110	\$102,266,290	\$57,600,820	\$1,145,035		\$1,145,035	1,865	53.58	\$14,013,260	\$18,111,532	\$4,098,272
1917	3,545	1,825	51.48	281,675,954	232,647,737	49,028,217	2,419,567	\$4,930,064	7,349,631	1,720	48.52	38,535,640	43,921,358	5,385,718
1918	2,542	1,170	46.03	183,606,851	164,436,614	19,170,237	1,511,308	4,636,151	6,147,459	1,372	53.97	38,641,010	46,825,891	8,184,881
1919	2,872	1,442	50.21	304,848,895	280,856,658	23,992,237	1,865,686	2,129,861	3,995,547	1,430	49.79	35,455,022	40,959,450	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
1923	3,045	1,468	48.21	257,083,836	234,566,362	22,517,474	1,833,488		1,833,488	1,577	51.79	65,310,686	73,448,334	8,137,648

## 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	\$1,682,261	2,200,582	217	23.18	12,306,066	13,833,229	1,527,163
1918	736	518	70.38	86,636,298	77,385,136	9,251,162	655,451	2,909,256	3,564,707	218	29.62	13,568,194	14,750,860	1,182,666
1919	751	561	74.70	123,559,138	111,078,880	12,480,258	950,811	1,925,974	2,876,785	190	25.30	10,558,019	11,521,873	963,854
1920	916	620	67.69	141,844,862	130,576,069	11,268,793	886,556	1,219,623	2,106,179	296	32.31	46,555,183	48,870,539	2,315,356
1921	932	552	59.23	88,247,631	81,934,410	6,313,221	527,639	257,290	784,929	380	40.77	42,431,258	47,545,532	5,114,274
1922	1,036	682	65.83	115,640,788	106,394,843	9,245,945	945,631	26,585	972,216	354	34.17	28,268,708	31,895,639	3,626,931
1923	1,038	755	72.74	148,991,248	136,827,791	12,163,457	1,261,188	-----	1,261,188	283	27.26	21,678,086	24,661,785	2,983,699

## 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	67,778,547	11,230,411
1920	5,280	3,184	60.30	1,052,264,799	955,911,761	96,353,038	7,858,928	10,351,857	18,210,785	2,096	39.70	343,099,638	376,105,863	33,006,225
1921	5,288	2,765	51.15	556,648,697	502,198,241	54,450,456	4,781,377	1,614,732	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	30,722	9,534,323	2,375	42.09	343,026,382	368,693,800	25,666,918
1923	5,957	3,711	62.30	770,843,838	676,343,723	94,500,115	10,835,110	-----	10,835,110	2,246	37.70	277,472,020	305,108,083	27,636,063



## WASHINGTON

1916	9,908	4,071	41.09	\$244,505,289	\$191,036,504	\$53,468,785	\$1,054,032		\$1,054,032	5,837	58.91	\$65,869,379	\$86,610,429	\$20,741,050
1917	9,043	4,942	54.65	851,129,494	766,828,902	84,300,592	4,068,514	\$10,074,808	14,143,322	4,101	45.35	87,782,440	100,692,358	12,909,918
1918	9,287	4,369	47.04	938,988,042	868,236,834	70,751,208	5,403,332	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	1,084,526,662	96,005,295	6,967,780	17,198,354	24,166,134	4,315	47.63	134,525,116	151,306,844	16,781,728
1920	9,598	4,522	47.11	1,038,852,497	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	51,366,014
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	282,926,016	314,368,693	31,441,777
1923	9,786	4,884	49.91	1,045,114,870	961,377,882	83,737,488	8,999,412		8,909,412	4,902	50.09	209,548,948	236,052,001	26,503,053

## WEST VIRGINIA

1916	4,381	2,668	60.90	\$238,566,260	\$172,156,553	\$66,409,707	\$1,314,023		\$1,314,023	1,713	39.10	\$23,421,111	\$27,569,277	\$4,148,166
1917	4,559	3,008	65.98	574,811,518	465,267,567	109,543,951	4,591,778	\$24,039,927	28,631,705	1,551	34.02	31,789,709	36,690,462	4,900,753
1918	3,519	2,410	68.49	896,044,637	737,494,465	76,642,276	11,244,404	23,711,555	34,955,959	1,109	31.51	119,134,975	128,208,683	3,054,148
1919	4,004	2,448	61.14	625,093,926	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	1,5409	7,871,828	1,886	38.90	193,535,854	207,382,045	13,846,191
1923	5,062	3,088	61.00	719,198,881	645,720,997	73,477,884	8,344,075		8,344,075	1,974	39.00	207,208,816	227,225,273	20,016,457

## 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	7,409	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	1,327,975,440	1,451,333,164	158,550,172	5,742,959	55,084,521	60,827,480	4,072	37.15	95,878,449	98,432,597	9,073,708
1919	10,154	6,873	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	6,069	49.49	1,076,943,007	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
1923	12,797	7,881	61.58	1,917,244,849	1,767,027,219	150,217,630	16,386,929		16,386,929	4,916	38.42	314,715,621	352,320,582	37,604,961

## WYOMING

1916	1,291	694	53.76	\$28,645,899	\$19,750,240	\$8,895,659	\$170,818		\$170,818	597	46.24	\$2,368,369	\$3,302,592	\$934,223
1917	1,341	839	62.57	71,527,236	61,742,195	9,785,041	468,217	\$1,207,464	1,675,681	502	37.43	4,913,453	6,322,527	1,408,804
1918	1,303	581	44.59	51,271,114	44,409,241	6,861,873	503,838	1,311,189	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	44,468,657	41,217,853	3,250,804	234,827	120,651	355,478	1,062	63.86	30,378,032	39,034,601	8,926,569
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
1923	1,636	747	45.66	63,199,113	57,876,396	5,322,717	512,562		512,562	889	54.34	28,611,679	34,168,446	5,656,767

<sup>1</sup> 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.



\$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	(2)		(2)	(2)		(2)		(2)	(2)	
\$1,000,000 to \$1,500,000.....	1	(2)		(2)	(2)		(2)		(2)	(2)	
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....		2,030,530		2,000	151,345		1,892,937		15,834	177,463	193,297
Total.....	51,049	159,064,390	139,566	128,276,906	11,338,984	232,377	2,616,815	1,632,947	955,566	252,462	2,840,975

ARIZONA

Under \$1,000 <sup>1</sup> .....	1,368	\$910,126		\$2,331,801	\$66,065	\$ 60				
Under \$1,000.....	21	8,164		5,075	796			\$86		\$86
\$1,000 to \$2,000 <sup>1</sup> .....	3,535	5,607,622		9,790,309	122,680	5,602				
\$1,000 to \$2,000.....	4,548	6,663,339		4,671,160	35,853	2,601		61,107		61,107
\$2,000 to \$3,000 <sup>1</sup> .....	5,204	12,542,792		15,823,323	187,081	9,262				
\$2,000 to \$3,000.....	2,325	5,966,170		4,328,640	85,889	1,870		47,452		47,452
\$3,000 to \$4,000 <sup>1</sup> .....	1,013	3,368,544	\$30,108	3,695,829	230,756					
\$3,000 to \$4,000.....	2,419	8,305,285		6,136,087	183,918	3,714		59,942		59,942
\$4,000 to \$5,000 <sup>1</sup> .....	265	1,156,818		873,189	463,253	25,668				
\$4,000 to \$5,000.....	1,092	4,874,779		2,911,810	317,318	725		49,599		49,599
\$5,000 to \$6,000 <sup>1</sup> .....	14	77,799	16,402	28,800	55,936					
\$5,000 to \$6,000.....	410	2,244,162	7,550	854,050	149,617	1,809		38,391		38,391
\$6,000 to \$7,000.....	206	1,329,390	832	466,327	145,900	207		23,994	\$724	24,718
\$7,000 to \$8,000.....	120	891,173	25,275	249,500	165,305	465		17,529	1,289	18,818
\$8,000 to \$9,000.....	78	660,049	2,835	131,578	132,360	227		15,594	1,423	17,017
\$9,000 to \$10,000.....	60	562,949	14,146	95,700	129,878	785		13,788	1,477	15,265
\$10,000 to \$11,000.....	45	470,309	926	69,800	174,908	338		10,240	1,646	11,886
\$11,000 to \$12,000.....	27	308,959	11,463	41,000	72,004	451		8,804	1,343	10,147
\$12,000 to \$13,000.....	18	226,594		26,400	32,266	23		8,164	1,315	9,479
\$13,000 to \$14,000.....	15	202,849	1,780	26,100	47,436	4,625		5,879	1,380	7,259
\$14,000 to \$15,000.....	13	187,189	32,196	25,300	69,970			3,241	1,188	4,429
\$15,000 to \$20,000.....	40	682,510	30,970	60,800	209,073	2,275		20,369	7,808	28,177
\$20,000 to \$25,000.....	24	531,356	55,424	38,200	224,177	167		11,483	9,966	21,449
\$25,000 to \$30,000.....	9	242,302	9,837	14,400	67,260	10		7,968	6,754	14,722
\$30,000 to \$40,000.....	14	465,772	104,725	28,800	159,260	2,678		10,785	15,545	26,630
\$40,000 to \$50,000.....	8	356,728		13,800	133,002	3,286	\$60,080	9,822	17,651	\$5,252
\$50,000 to \$60,000.....										
\$60,000 to \$70,000.....	1	( <sup>(2)</sup> )		( <sup>(2)</sup> )	( <sup>(2)</sup> )	( <sup>(2)</sup> )	( <sup>(2)</sup> )	( <sup>(2)</sup> )	( <sup>(2)</sup> )	( <sup>(2)</sup> )
\$70,000 to \$80,000.....	2	149,592		1,000	166,141	537	207	18,071	20	18,091

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> Classes grouped to conceal 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				
\$80,000 to \$90,000.....	2	\$170, 070		\$3, 600	\$43, 728			\$7, 125	\$23, 871		\$30, 996
\$90,000 to \$100,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$100,000 to \$150,000.....	2	(2)		(2)	(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 <sup>2</sup> .....		363, 083		4, 000	256, 546	\$711	\$70, 550	3, 518	43, 057	\$8, 140	54, 715
Total.....	22, 899	59, 526, 474	\$344, 469	52, 746, 378	4, 128, 376	68, 096	120, 837	434, 880	154, 808	13, 412	603, 100

## ARKANSAS

Under \$1,000 <sup>1</sup> .....	2, 111	\$1, 273, 937	\$4, 139	\$4, 267, 640	\$72, 186						
Under \$1,000.....	97	59, 640			4, 768			\$1, 637			\$1, 637
\$1,000 to \$2,000 <sup>1</sup> .....	5, 627	8, 809, 779		15, 439, 715	178, 007	\$2, 600					
\$1,000 to \$2,000.....	5, 089	7, 746, 361		5, 008, 537	56, 136			81, 448			81, 448
\$2,000 to \$3,000 <sup>1</sup> .....	9, 069	21, 916, 263		28, 355, 121	373, 807	2, 964					
\$2,000 to \$3,000.....	2, 286	5, 706, 380		3, 223, 180	65, 850			72, 975			72, 975
\$3,000 to \$4,000 <sup>1</sup> .....	2, 267	7, 610, 418		8, 296, 080	488, 831	1, 882					
\$3,000 to \$4,000.....	3, 235	11, 321, 669		7, 499, 421	161, 945	3, 064		109, 758			109, 758

\$4,000 to \$5,000 <sup>1</sup>	458	1,995,575	19,500	1,837,812	383,952	216				
\$4,000 to \$5,000	3,049	13,742,772		8,307,902	301,781	222		154,786		154,786
\$5,000 to \$6,000 <sup>1</sup>	12	64,910		34,164	44,492	27				
\$5,000 to \$6,000	607	3,336,653	7,041	1,442,000	162,416	4,306		52,905		52,905
\$6,000 to \$7,000	418	2,712,228		998,700	226,658	18,402		47,596	1,563	49,159
\$7,000 to \$8,000	245	1,911,352	1,021	610,600	221,876	4,696		38,592	2,926	41,518
\$8,000 to \$9,000	203	1,715,175	6,597	486,950	231,404	8,144		40,560	3,765	44,325
\$9,000 to \$10,000	137	1,297,067	3,356	319,250	226,151	5,982		30,591	3,541	34,132
\$10,000 to \$11,000	125	1,309,480		289,200	217,959	438		34,851	4,645	39,496
\$11,000 to \$12,000	90	1,038,028	1,655	201,500	243,226	1,439		27,854	4,711	32,565
\$12,000 to \$13,000	95	1,185,867	1,000	220,900	143,624	566		38,398	6,724	45,122
\$13,000 to \$14,000	62	839,873	2,589	145,000	110,581	756		28,318	6,261	34,579
\$14,000 to \$15,000	59	846,017	1,800	134,400	124,698	1,634		28,732	6,938	35,670
\$15,000 to \$20,000	180	3,086,733	10,066	410,332	528,014	5,177		109,233	37,894	147,127
\$20,000 to \$25,000	98	2,204,703	23,231	204,400	571,919	20,943		75,265	46,564	121,829
\$25,000 to \$30,000	50	1,363,080	926	106,200	378,837	4,125		47,604	41,972	89,576
\$30,000 to \$40,000	48	1,642,926	11,843	107,200	525,359	10,927	13,182	57,146	70,960	129,731
\$40,000 to \$50,000	22	1,008,059	49,507	40,956	289,821	10,325	72,461	31,469	54,544	94,205
\$50,000 to \$60,000	14	785,788		24,000	396,851	2,009	195,298	14,672	48,186	82,202
\$60,000 to \$70,000	11	722,044	1,039	25,400	185,745	19,896	150,326	19,140	51,434	87,808
\$70,000 to \$80,000	5	371,039	65,923	7,800	28,670	2,697	57,948	11,714	26,776	43,923
\$80,000 to \$90,000	4	340,251		5,200	67,464		118,392	8,724	27,033	48,702
\$90,000 to \$100,000	4	377,111		8,700	120,435		92,855	9,288	45,813	63,806
\$100,000 to \$150,000	10	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$150,000 to \$200,000				( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$200,000 to \$250,000	1	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$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		1,452,456		16,000	915,190		186,322	27,043	266,921	311,432
Classes grouped <sup>2</sup>										
Total	35,788	109,793,634	211,233	88,074,260	8,048,633	133,437	886,784	1,200,299	759,171	2,050,416

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> 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 <sup>1</sup>	23,972	\$16,174,832		\$38,038,198	\$1,551,786						
Under \$1,000	1,799	1,006,946		51,424	139,616			\$24,106			\$24,106
\$1,000 to \$2,000 <sup>1</sup>	58,250	90,495,710		148,594,496	4,099,281	\$77,656					
\$1,000 to \$2,000	102,365	147,034,391		102,690,978	1,266,943	7,622		1,297,410			1,297,410
\$2,000 to \$3,000 <sup>1</sup>	106,819	257,619,051	\$11,103	313,491,483	6,903,462	20,281					
\$2,000 to \$3,000	57,312	147,070,683		100,768,748	2,324,430	96,881		1,325,821			1,325,821
\$3,000 to \$4,000 <sup>1</sup>	19,929	65,867,850	86,264	69,364,308	6,356,326	627					
\$3,000 to \$4,000	57,572	200,161,775		139,548,553	4,820,641	6,976		1,672,985			1,672,985
\$4,000 to \$5,000 <sup>1</sup>	3,075	13,606,567	152,927	9,029,065	6,851,365	1,022					
\$4,000 to \$5,000	39,642	178,142,585	41,268	100,441,222	8,354,935	14,080		2,092,731			2,092,731
\$5,000 to \$6,000 <sup>1</sup>	298	1,633,110	45,009	627,242	1,444,984	78,560					
\$5,000 to \$6,000	9,715	53,400,340	14,946	22,084,600	2,663,244	52,229		879,590			879,590
\$6,000 to \$7,000	7,565	48,977,141	141,791	16,873,082	4,691,714	81,088		900,567	\$27,274		927,841
\$7,000 to \$8,000	5,165	38,561,613	80,151	11,447,102	4,277,828	67,205		842,797	57,365		900,162
\$8,000 to \$9,000	3,717	31,521,211	30,894	8,202,778	4,177,760	80,591		765,065	69,214		834,279
\$9,000 to \$10,000	2,876	27,246,009	52,596	6,238,140	4,037,242	42,735		720,248	75,174		795,422
\$10,000 to \$11,000	2,257	23,672,197	45,928	4,846,730	3,564,874	41,665		681,406	84,225		765,631
\$11,000 to \$12,000	1,819	20,881,466	20,881	3,965,604	3,378,142	54,061		630,133	94,516		724,649
\$12,000 to \$13,000	1,553	19,353,989	59,926	3,342,236	3,260,938	48,725		608,429	109,251		717,680
\$13,000 to \$14,000	1,210	16,320,112	17,653	2,584,251	3,075,936	54,817		523,382	113,888		637,270
\$14,000 to \$15,000	1,023	14,831,388	69,393	2,171,836	2,912,763	62,437		487,012	121,209		608,221
\$15,000 to \$20,000	3,531	60,933,673	354,782	7,427,872	12,379,192	116,321		2,115,451	754,212		2,869,663
\$20,000 to \$25,000	1,842	41,008,127	160,273	3,941,106	9,920,260	102,195		1,461,466	855,384		2,316,850
\$25,000 to \$30,000	1,091	29,776,186	341,541	2,321,248	7,389,374	96,999		1,086,752	900,912		1,987,664
\$30,000 to \$40,000	1,201	41,306,838	169,490	2,455,150	12,667,543	119,727	\$1,568,149	1,377,992	1,747,520	\$184,377	3,309,889
\$40,000 to \$50,000	557	24,763,660	136,511	1,097,266	7,925,067	93,977	1,793,963	797,876	1,420,068	161,368	2,379,312
\$50,000 to \$60,000	302	16,521,706	124,964	594,900	5,429,509	34,753	1,687,814	505,464	1,173,493	167,550	1,851,497
\$60,000 to \$70,000	184	11,851,034	111,485	361,900	4,371,140	20,177	1,674,427	330,145	954,551	175,065	1,459,761
\$70,000 to \$80,000	149	11,145,671	79,522	299,862	4,612,129	38,556	1,392,724	282,415	1,109,366	131,439	1,523,220
\$80,000 to \$90,000	82	6,952,148		173,204	3,198,182	12,660	724,237	180,394	829,371	68,680	1,078,445
\$90,000 to \$100,000	46	4,361,829		95,400	1,722,159	8,499	647,738	117,262	557,508	63,719	738,489
\$100,000 to \$150,000	128	15,389,403	92,541	231,900	6,193,913	44,597	3,844,678	312,007	2,044,067	368,803	2,724,877

\$150,000 to \$200,000.....	28	4,777,996		44,000	2,171,937	7,964	1,108,868	24,280	843,431	104,893	1,042,604
\$200,000 to \$250,000.....	9	1,972,171	203,567	12,000	787,153	12,080	500,153	28,455	305,650	46,890	380,995
\$250,000 to \$300,000.....	9	2,482,160		12,600	940,032	12,575	1,108,144	28,392	382,323	107,671	518,386
\$300,000 to \$400,000.....	6	2,129,551		9,400	319,046	3,023	1,694,087	8,411	80,800	161,251	250,471
\$400,000 to \$500,000.....	6	2,651,273	97,683	8,800	112,114		2,120,860	26,843	143,461	201,383	371,687
\$500,000 to \$750,000.....	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	(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.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....		6,301,411		10,200	194,241	8,903	4,936,972	71,441	415,282	464,449	951,172
Total.....	517,109	1,697,902,803	2,776,406	1,123,493,884	160,517,196	1,622,264	24,802,815	22,276,728	15,274,514	2,407,538	39,958,780

## COLORADO

Under \$1,000 <sup>1</sup> .....	5,381	\$3,799,091		\$9,034,250	\$432,673	\$7,023					
Under \$1,000.....	258	108,998		2,880	18,955			\$2,596			\$2,596
\$1,000 to \$2,000 <sup>1</sup> .....	12,742	19,952,781		34,428,171	449,155	22,657					
\$1,000 to \$2,000.....	12,388	17,146,141		12,458,161	143,949	3,495		139,944			139,944
\$2,000 to \$3,000 <sup>1</sup> .....	16,482	39,791,904		49,706,320	768,529	4,512					
\$2,000 to \$3,000.....	7,009	18,215,678		14,097,423	224,762	14,101		120,763			120,763
\$3,000 to \$4,000 <sup>1</sup> .....	3,060	10,117,094		10,565,248	1,284,067	61,700					
\$3,000 to \$4,000.....	7,024	24,101,230		18,741,640	478,268	28,908		147,147			147,147
\$4,000 to \$5,000 <sup>1</sup> .....	643	2,879,864		1,982,740	1,413,326	177					
\$4,000 to \$5,000.....	3,213	14,408,345		8,923,906	847,314	180		138,976			138,976
\$5,000 to \$6,000 <sup>1</sup> .....	27	149,081	\$5,294	59,850	115,500	910					
\$5,000 to \$6,000.....	1,035	5,680,978		2,413,550	404,196	986		87,600			87,600
\$6,000 to \$7,000.....	705	4,558,153		1,610,357	630,796	4,511		76,150	\$2,494		78,644
\$7,000 to \$8,000.....	471	3,522,220	1,288	1,051,583	575,279	2,440		71,945	5,200		77,145
\$8,000 to \$9,000.....	342	2,901,787		750,567	511,039	4,229		63,979	6,380		70,359
\$9,000 to \$10,000.....	276	2,620,216		606,700	562,391	8,327		61,758	7,227		68,985
\$10,000 to \$11,000.....	205	2,144,053	14,390	422,790	571,555	4,110		54,695	7,490		62,185
\$11,000 to \$12,000.....	169	1,948,391	32,111	364,167	501,046	2,670		50,849	8,691		59,540
\$12,000 to \$13,000.....	110	1,373,396	12,784	228,500	359,214	345		38,053	7,728		45,781
\$13,000 to \$14,000.....	83	1,114,098		162,900	336,095	2,124		29,203	7,639		36,842
\$14,000 to \$15,000.....	67	973,577		148,000	211,965	91		30,062	8,095		38,157
\$15,000 to \$20,000.....	253	4,342,504	29,140	553,033	1,345,505	14,725		134,331	52,810		187,141
\$20,000 to \$25,000.....	143	3,160,700	2,020	301,400	1,492,227	29,280		94,747	66,322		161,069
\$25,000 to \$30,000.....	72	1,959,277		154,200	1,092,151	16,046		59,932	60,424		120,356
\$30,000 to \$40,000.....	84	2,867,085	29,741	174,200	2,060,899	26,923	\$20,100	78,534	123,948	\$1,885	204,367
\$40,000 to \$50,000.....	44	1,979,276	26,361	79,800	945,651	4,576	97,467	55,878	119,187	9,137	184,202
\$50,000 to \$60,000.....	23	1,250,785		36,515	676,581	5,765	100,930	27,126	89,457	9,935	126,518

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

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

## COLORADO—Continued

Income class	Number of 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				
\$60,000 to \$70,000.....	13	\$840, 841		\$26, 200	\$648, 701	\$977	\$103, 140	\$11, 120	\$68, 879	\$9, 669	\$89, 668
\$70,000 to \$80,000.....	8	597, 990		14, 400	246, 352	43, 933	100, 491	13, 894	57, 970	9, 421	81, 285
\$80,000 to \$90,000.....	6	497, 370		8, 400	267, 965	817	74, 856	8, 806	49, 740	7, 064	65, 610
\$90,000 to \$100,000.....	5	469, 997		10, 400	195, 653	851	8, 049	13, 808	66, 411	2, 308	82, 527
\$100,000 to \$150,000.....	10	1, 185, 473		20, 800	780, 212	4, 806	205, 482	11, 528	182, 225	19, 591	213, 344
\$150,000 to \$200,000.....	5	847, 535		8, 400	287, 071	229	302, 656	16, 763	131, 314	28, 374	176, 451
\$200,000 to \$250,000.....	4	846, 606		3, 000	399, 654	1, 524	584, 389		57, 081	57, 928	115, 009
\$250,000 to \$300,000.....	2	563, 570		4, 800	91, 658	8, 709	458, 469	432	12, 116	42, 982	55, 530
\$300,000 to \$400,000.....	2	( <sup>2</sup> )			( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$400,000 to \$500,000.....	1	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$500,000 to \$750,000.....	1	( <sup>2</sup> )			( <sup>2</sup> )		( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$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, 656, 639		2, 400	442, 889	20, 639	1, 363, 987		100, 992	128, 999	229, 991
Total.....	72, 366	200, 572, 724	\$153, 109	169, 157, 651	21, 813, 243	353, 296	3, 420, 016	1, 640, 619	1, 299, 820	327, 293	3, 267, 732

## CONNECTICUT

Under \$1,000 <sup>1</sup> .....	6, 298	\$4, 241, 749		\$11, 627, 101	\$556, 183	\$30, 806					
Under \$1,000.....	908	501, 164		11, 992	192, 202	25, 293		\$7, 767			\$7, 767
\$1,000 to \$2,000 <sup>1</sup> .....	20, 993	31, 849, 220		55, 326, 620	4, 095, 644	56, 364					
\$1,000 to \$2,000.....	35, 012	48, 350, 774		35, 192, 228	1, 144, 334	7, 424		362, 613			362, 613
\$2,000 to \$3,000 <sup>1</sup> .....	29, 179	69, 749, 279		87, 861, 544	4, 806, 433	205, 039					
\$2,000 to \$3,000.....	14, 523	37, 551, 704		26, 498, 795	2, 522, 517	12, 447		252, 673			252, 673



\$3,000 to \$4,000 <sup>1</sup>	6,665	22,745,460	\$110,785	19,357,248	8,066,543	50,066						
\$3,000 to \$4,000	14,229	48,777,618		34,116,310	3,286,389	53,904		335,577				335,577
\$4,000 to \$5,000 <sup>1</sup>	2,571	11,491,966		6,216,676	8,072,159	69,011						
\$4,000 to \$5,000	8,044	35,906,359		18,596,648	5,491,793	43,704		352,391				352,391
\$5,000 to \$6,000 <sup>1</sup>	33	182,165	13,757	73,616	264,137	1,460						
\$5,000 to \$6,000	2,273	12,497,648		5,213,231	1,214,516	10,108		185,008				185,008
\$6,000 to \$7,000	1,738	11,223,593	15,086	3,820,729	2,078,667	41,515		171,199	\$6,154			177,353
\$7,000 to \$8,000	1,178	8,793,500	10,299	2,574,601	2,247,289	12,491		148,841	13,462			162,303
\$8,000 to \$9,000	887	7,518,003	4,816	1,901,103	2,084,928	22,176		143,736	16,924			160,660
\$9,000 to \$10,000	647	6,141,337	3,589	1,369,036	1,642,777	13,949		128,299	16,914			145,213
\$10,000 to \$11,000	548	5,748,489	21,545	1,118,692	1,895,521	6,591		122,955	20,847			143,802
\$11,000 to \$12,000	469	5,391,585	13,140	977,746	1,791,768	27,348		121,823	24,466			146,289
\$12,000 to \$13,000	371	4,628,383	18,950	757,183	1,772,938	15,593		100,029	26,966			126,995
\$13,000 to \$14,000	307	4,139,217	29,179	613,230	1,352,873	4,696		101,769	28,386			130,155
\$14,000 to \$15,000	293	4,253,295	29,158	603,733	1,586,342	9,770		101,677	35,609			137,286
\$15,000 to \$20,000	895	15,419,091	121,327	1,774,753	6,241,756	56,293		370,058	189,330			559,388
\$20,000 to \$25,000	516	11,511,601	91,544	1,009,644	5,464,816	33,294		277,715	242,680			520,395
\$25,000 to \$30,000	305	8,362,390	67,482	578,450	4,365,493	66,634		181,038	257,828			438,866
\$30,000 to \$40,000	376	12,947,988	98,032	720,740	7,134,000	105,753	\$243,993	279,405	561,030	\$24,945		865,380
\$40,000 to \$50,000	199	8,838,957	40,169	352,000	5,629,637	58,172	193,684	157,907	544,699	22,120		724,726
\$50,000 to \$60,000	113	6,185,662		202,240	4,031,658	40,972	227,464	98,507	486,369	21,678		606,554
\$60,000 to \$70,000	70	4,524,395	60,795	108,900	3,062,204	31,679	233,019	67,167	418,982	24,999		511,148
\$70,000 to \$80,000	50	3,718,544		95,200	2,485,705	12,504	229,789	59,218	407,176	22,221		488,615
\$80,000 to \$90,000	25	2,124,450		40,000	1,554,575	8,636	291,959	21,052	241,111	27,374		289,537
\$90,000 to \$100,000	27	2,558,104	92,108	48,700	1,693,987	10,146	138,451	45,237	362,005	13,291		420,533
\$100,000 to \$150,000	49	6,010,456		81,400	3,640,104	19,750	571,775	107,044	1,054,850	55,468	1,217,362	
\$150,000 to \$200,000	9	1,492,901		8,600	1,448,092	5,327	32,714	6,478	354,133	3,068	363,679	
\$200,000 to \$250,000	5	1,094,332		6,800	843,423	2,324	626,968	8,449	118,372	60,389	187,210	
\$250,000 to \$300,000	6	1,672,168		10,400	1,253,916	9,783	407,858	1,225	344,539	38,237	384,001	
\$300,000 to \$400,000	5	1,726,136		10,200	741,201	42,775	901,781	8,226	232,615	84,542	325,383	
\$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	3	(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 <sup>2</sup>		3,935,036		5,902	395,517	12,632	3,417,808	5,732	141,921	322,669	470,322	
Total	149,820	473,804,719	841,761	318,881,991	105,652,037	1,236,429	7,517,263	4,330,815	6,147,368	721,001	11,199,184	

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

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 <sup>1</sup>	940	\$631,088		\$1,662,351	\$88,190						
Under \$1,000	65	33,660			11,742			\$646			\$646
\$1,000 to \$2,000 <sup>1</sup>	2,955	4,526,419		\$7,656,807	271,787	\$5,802					
\$1,000 to \$2,000	4,119	5,811,628		4,119,960	102,950	496		48,556			48,556
\$2,000 to \$3,000 <sup>1</sup>	5,309	12,499,009		16,230,294	281,786	4,355					
\$2,000 to \$3,000	1,534	3,889,858		2,608,208	164,060	572		33,475			33,475
\$3,000 to \$4,000 <sup>1</sup>	645	2,168,882		2,206,770	328,879						
\$3,000 to \$4,000	1,349	4,665,377		3,318,124	208,610	5,468		34,060			34,060
\$4,000 to \$5,000 <sup>1</sup>	169	743,080		571,596	274,266						
\$4,000 to \$5,000	829	3,745,003		2,161,473	313,248	6,396		37,966			37,966
\$5,000 to \$6,000 <sup>1</sup>	5	27,568		10,000	75,473	53					
\$5,000 to \$6,000	257	1,414,078		574,400	189,491	2,228		19,728			19,728
\$6,000 to \$7,000	195	1,259,698		435,200	307,554	1,091		18,634	\$676		19,310
\$7,000 to \$8,000	132	986,176		285,100	258,178	677		15,943	1,444		17,387
\$8,000 to \$9,000	94	795,114		209,700	184,542	265		15,089	1,720		16,809
\$9,000 to \$10,000	80	759,208	\$7,641	169,500	285,962	1,275		14,582	2,057		16,639
\$10,000 to \$11,000	47	494,697		104,200	171,582	466		9,686	1,781		11,467
\$11,000 to \$12,000	52	604,984		126,000	382,164	3,025		13,850	2,867		16,717
\$12,000 to \$13,000	57	709,879		123,600	468,249	331		15,124	4,005		19,129
\$13,000 to \$14,000	32	433,165		77,800	166,610	1,312		10,858	3,026		13,884
\$14,000 to \$15,000	33	477,157	9,255	71,500	305,064	1,235		9,658	3,820		13,478
\$15,000 to \$20,000	106	1,817,605		224,283	1,164,844	3,261		37,634	23,235		60,869
\$20,000 to \$25,000	49	1,077,889		102,545	726,842	1,573		23,129	22,261		45,390
\$25,000 to \$30,000	35	955,458		81,300	876,321	1,652		23,199	29,624		52,823
\$30,000 to \$40,000	37	1,286,534		73,400	685,743	2,745	\$1,345	28,503	58,985	\$126	87,614
\$40,000 to \$50,000	27	1,194,961		39,200	619,061	43,944		26,258	76,347		102,605
\$50,000 to \$60,000	16	887,409		36,600	731,419	4,201		14,350	75,380		89,730
\$60,000 to \$70,000	10	638,569		18,800	860,196	2,258	788	6,415	64,220	71	70,706
\$70,000 to \$80,000	7	528,223		14,400	318,983	204		12,706	64,667		77,373
\$80,000 to \$90,000	4	328,691		5,000	204,071	53		7,940	44,366		52,306
\$90,000 to \$100,000	2	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )
\$100,000 to \$150,000	9	1,080,388		20,000	933,928	2,320	12,700	18,506	212,008	1,196	231,710
\$150,000 to \$200,000	1	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )

\$200,000 to \$250,000.....											
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....	1	(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.....		715,230		5,800	897,134	106		6,291	205,425		211,716
Classes grouped <sup>2</sup> .....											
Total.....	19,202	57,186,685	16,896	43,337,911	12,858,929	97,364	14,893	502,786	897,914	1,393	1,402,093

## DISTRICT OF COLUMBIA

Under \$1,000 <sup>1</sup> .....	2,348	\$1,546,507		\$3,079,985	\$289,830	\$17,030					
Under \$1,000.....	213	86,517			24,312						\$1,866
\$1,000 to \$2,000 <sup>1</sup> .....	8,672	13,245,815		20,745,631	692,784						
\$1,000 to \$2,000.....	18,981	24,771,880		19,194,301	270,711						159,685
\$2,000 to \$3,000 <sup>1</sup> .....	15,876	38,775,793		47,215,013	716,419						
\$2,000 to \$3,000.....	4,052	10,453,714		7,300,943	272,275						86,534
\$3,000 to \$4,000 <sup>1</sup> .....	2,388	7,914,111		8,200,719	958,064						
\$3,000 to \$4,000.....	2,204	7,462,886		5,082,935	207,867						65,420
\$4,000 to \$5,000 <sup>1</sup> .....	478	2,105,885		1,599,557	1,117,423						
\$4,000 to \$5,000.....	2,346	10,733,097		6,106,631	573,270						126,043
\$5,000 to \$6,000 <sup>1</sup> .....	123	650,413		45,990	663,336	5,590					
\$5,000 to \$6,000.....	6,013	33,298,288		13,550,621	1,600,504	20,921			555,411		555,411
\$6,000 to \$7,000.....	3,513	23,095,090		7,586,687	1,496,742	57,317			456,062	15,123	471,185
\$7,000 to \$8,000.....	2,540	18,944,956		5,567,569	1,235,592	18,658			438,134	27,680	465,814
\$8,000 to \$9,000.....	909	7,732,989		2,181,447	552,598	6,185			194,205	17,067	211,272
\$9,000 to \$10,000.....	1,311	12,628,710	\$5,188	2,513,052	2,753,198	168,025			338,056	35,773	373,829
\$10,000 to \$11,000.....	841	8,723,300		1,616,846	1,354,450	25,797			254,158	30,455	284,613
\$11,000 to \$12,000.....	720	8,372,260	2,231	1,732,402	780,602	12,673			279,869	39,057	318,926
\$12,000 to \$13,000.....	517	6,468,555		1,483,458	827,269	4,192			189,330	36,967	226,297
\$13,000 to \$14,000.....	232	3,152,180	1,823	549,224	448,820	37,759			105,200	22,490	127,690
\$14,000 to \$15,000.....	292	4,216,521		736,175	990,211	23,464			123,176	34,456	157,632
\$15,000 to \$20,000.....	472	8,001,431	1,502	1,005,066	1,602,949	15,222			275,861	95,864	371,725
\$20,000 to \$25,000.....	216	4,814,792	3,853	458,500	1,182,770	29,424			167,307	101,958	269,265
\$25,000 to \$30,000.....	149	4,060,901		314,800	1,102,039	9,778			144,167	124,646	268,813
\$30,000 to \$40,000.....	141	4,845,328		279,663	1,548,650	12,965	\$99,278		162,515	208,029	\$10,037
\$40,000 to \$50,000.....	85	3,819,064		170,800	1,310,691	16,666	234,715		132,548	227,468	21,987
\$50,000 to \$60,000.....	51	2,787,555		105,000	795,823	24,713	214,701		96,070	206,320	20,129
\$60,000 to \$70,000.....	27	1,736,432		55,800	671,378	890	166,839		47,696	149,601	16,704

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

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				
\$70,000 to \$80,000.....	16	\$1,214,161	-----	\$27,600	\$451,122	\$212	\$60,123	\$42,515	\$138,539	\$5,637	\$186,691
\$80,000 to \$90,000.....	16	1,352,790	-----	31,400	543,422	896	247,899	36,896	142,342	23,240	202,478
\$90,000 to \$100,000.....	8	753,059	-----	14,600	409,849	1,028	41,680	17,833	108,069	3,907	129,809
\$100,000 to \$150,000.....	34	4,029,254	-----	54,800	1,716,479	24,248	437,503	108,447	693,713	42,734	844,894
\$150,000 to \$200,000.....	9	1,531,056	-----	11,800	823,411	20,973	-----	39,705	377,939	-----	417,644
\$200,000 to \$250,000.....	1	(?)	-----	(?)	(?)	(?)	-----	(?)	(?)	-----	(?)
\$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	(?)	-----	(?)	(?)	(?)	-----	(?)	(?)	-----	(?)
\$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 <sup>2</sup> .....	-----	1,291,854	-----	4,200	720,423	2,524	-----	41,305	419,105	-----	460,410
Total.....	75,796	284,622,234	\$14,597	158,623,217	30,705,283	557,150	1,502,738	4,686,014	3,252,661	144,375	8,083,050

## FLORIDA

Under \$1,000 <sup>1</sup> .....	3,306	\$2,094,561	-----	\$5,536,191	\$148,859	\$8,181	-----	-----	-----	-----	-----
Under \$1,000.....	104	60,688	-----	25,975	16,406	218	-----	\$1,185	-----	-----	\$1,185
\$1,000 to \$2,000 <sup>1</sup> .....	7,278	11,193,334	\$28,006	19,755,012	465,739	111,330	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	8,097	11,493,526	-----	8,127,168	145,525	4,876	-----	97,983	-----	-----	97,983
\$2,000 to \$3,000 <sup>1</sup> .....	12,026	29,111,121	81,770	36,653,912	908,743	19,839	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	4,467	11,731,626	-----	8,861,015	197,919	764	-----	84,258	-----	-----	84,258
\$3,000 to \$4,000 <sup>1</sup> .....	2,261	7,568,606	-----	7,900,083	818,636	4,197	-----	-----	-----	-----	-----

\$3,000 to \$4,000.....	4,940	17,055,796		12,735,185	540,249	45,362		111,795		111,795
\$4,000 to \$5,000 <sup>1</sup> .....	592	2,612,539		1,961,762	1,105,362	12,987				
\$4,000 to \$5,000.....	2,839	12,634,088		7,645,215	680,738	21,974		128,801		128,801
\$5,000 to \$6,000 <sup>1</sup> .....	1	5,830		2,800	10,135					
\$5,000 to \$6,000.....	705	3,886,708	871	1,600,210	205,504	3,318		64,453		64,453
\$6,000 to \$7,000.....	492	3,184,707	4,102	1,127,300	397,177	5,710		\$1,767		57,442
\$7,000 to \$8,000.....	373	2,794,442	3,110	855,100	325,873	2,395		58,469	4,152	62,621
\$8,000 to \$9,000.....	280	2,367,965	4,043	637,163	334,809	1,783		37,083	5,160	62,243
\$9,000 to \$10,000.....	244	2,318,200	6,725	556,381	322,809	20,470		60,247	6,384	66,631
\$10,000 to \$11,000.....	182	1,906,659		433,000	275,787	225		52,942	6,745	59,687
\$11,000 to \$12,000.....	161	1,847,098	2,964	374,400	345,805	9,091		52,633	8,806	61,439
\$12,000 to \$13,000.....	146	1,831,018	7,224	346,900	338,619	2,455		54,452	10,474	64,926
\$13,000 to \$14,000.....	132	1,785,870		296,900	358,565	783		57,103	12,376	69,479
\$14,000 to \$15,000.....	99	1,438,818		221,300	299,600	586		47,099	11,889	58,988
\$15,000 to \$20,000.....	376	6,447,020	44,045	857,900	1,443,925	10,906		211,381	80,198	291,579
\$20,000 to \$25,000.....	163	3,657,194	46,031	361,800	866,216	35,471		124,422	75,833	200,255
\$25,000 to \$30,000.....	103	2,814,901	16,404	226,503	800,672	6,497		95,813	86,047	181,860
\$30,000 to \$40,000.....	93	3,192,928	4,985	216,700	853,463	4,237	\$104,938	114,636	135,818	290,856
\$40,000 to \$50,000.....	40	1,792,754		79,600	506,717	614		58,317	106,777	175,994
\$50,000 to \$60,000.....	27	1,477,015	32,170	55,000	901,654	5,253		102,376	30,137	142,492
\$60,000 to \$70,000.....	13	850,856		24,000	721,803	1,714		125,256	15,425	140,681
\$70,000 to \$80,000.....	20	1,489,025		34,800	899,533	9,471		254,328	21,043	275,371
\$80,000 to \$90,000.....	8	671,377		16,200	235,566	148		188,821	13,557	202,378
\$90,000 to \$100,000.....	5	460,356		10,200	305,803	1,488		122,166	1,948	124,114
\$100,000 to \$150,000.....	8	970,076		16,100	569,182	1,185		229,412	10,215	239,627
\$150,000 to \$200,000.....	3	518,997		6,000	174,930			75,855	15,591	91,446
\$200,000 to \$250,000.....	2	417,748		4,800	192,156			155,410	3,683	159,093
\$250,000 to \$300,000.....										
\$300,000 to \$400,000.....	2	671,134		2,000	223,499	2	482,573		43,071	46,616
\$400,000 to \$500,000.....	1	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )
\$500,000 to \$750,000.....										
\$750,000 to \$1,000,000.....	2	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )
\$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 <sup>2</sup> .....		2,145,579		1,800	1,668,663		870,944		412,888	81,651
Total.....	49,591	156,500,260	282,450	117,566,375	18,664,701	353,530	2,821,333	1,700,346	1,725,764	267,845
										3,693,955

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

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

## GEORGIA

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 <sup>1</sup>	3, 573	\$2, 357, 962	\$18, 358	\$6, 509, 912	\$439, 225	\$7, 738					
Under \$1,000	196	124, 782		5, 600	21, 560	224		\$2, 909			\$2, 909
\$1,000 to \$2,000 <sup>1</sup>	9, 251	14, 523, 083	62, 735	24, 629, 255	567, 772	4, 278					
\$1,000 to \$2,000	9, 926	14, 605, 472		10, 010, 126	128, 436	1, 492		133, 931			133, 931
\$2,000 to \$3,000 <sup>1</sup>	20, 009	48, 436, 785	97, 200	62, 603, 345	1, 066, 758	1, 610					
\$2,000 to \$3,000	5, 745	14, 717, 374	18, 411	9, 809, 431	348, 905			139, 497			139, 497
\$3,000 to \$4,000 <sup>1</sup>	4, 584	15, 410, 248	95, 093	16, 674, 875	1, 014, 452						
\$3,000 to \$4,000	7, 392	25, 411, 274	19, 009	19, 757, 066	397, 530	943		158, 688			158, 088
\$4,000 to \$5,000 <sup>1</sup>	1, 158	5, 020, 149	361, 743	3, 744, 832	2, 256, 040						
\$4,000 to \$5,000	4, 125	18, 351, 397	24, 078	12, 180, 019	738, 557	9, 244		161, 515			161, 515
\$5,000 to \$6,000 <sup>1</sup>	9	49, 075	229	20, 400	41, 468	7, 801					
\$5,000 to \$6,000	1, 188	6, 534, 240	1, 690	2, 863, 692	372, 316	7, 700		100, 520			100, 520
\$6,000 to \$7,000	871	5, 626, 181	34, 744	2, 081, 840	566, 871	8, 551		92, 879	\$3, 055		95, 934
\$7,000 to \$8,000	574	4, 291, 206	19, 442	1, 374, 400	472, 010	4, 957		87, 048	6, 358		93, 406
\$8,000 to \$9,000	475	4, 031, 824	23, 140	1, 098, 717	640, 855	14, 571		91, 247	8, 823		100, 070
\$9,000 to \$10,000	360	3, 418, 653	40, 981	862, 250	577, 999	10, 393		79, 671	9, 260		88, 931
\$10,000 to \$11,000	247	2, 603, 563	7, 989	571, 000	573, 188	4, 011		62, 932	9, 409		72, 341
\$11,000 to \$12,000	225	2, 592, 585	23, 061	551, 100	516, 935	2, 642		68, 407	11, 734		80, 141
\$12,000 to \$13,000	181	2, 260, 936	45, 134	406, 699	510, 214	23, 569		63, 453	12, 435		75, 888
\$13,000 to \$14,000	143	1, 921, 591	11, 013	333, 900	498, 648	2, 042		55, 440	14, 468		69, 908
\$14,000 to \$15,000	122	1, 767, 470	23, 733	296, 800	413, 215	1, 077		51, 370	14, 343		65, 713
\$15,000 to \$20,000	363	6, 275, 666	76, 577	827, 600	2, 009, 048	24, 805		175, 676	77, 456		253, 132
\$20,000 to \$25,000	205	4, 560, 126	25, 388	467, 771	1, 464, 117	18, 333		135, 581	95, 092		230, 673
\$25,000 to \$30,000	129	3, 525, 139	62, 708	293, 923	1, 020, 953	6, 363		114, 915	105, 789		220, 704
\$30,000 to \$40,000	129	4, 402, 279	56, 890	287, 600	1, 684, 882	3, 633	\$138, 572	125, 550	184, 848	\$13, 316	323, 714
\$40,000 to \$50,000	72	3, 112, 070	51, 998	179, 795	778, 780	28, 389	64, 051	111, 937	184, 233	8, 071	304, 241
\$50,000 to \$60,000	31	1, 680, 848	142, 770	73, 100	336, 502	499	67, 013	61, 002	119, 478	6, 283	186, 763
\$60,000 to \$70,000	16	1, 017, 112		27, 000	483, 158		40, 895	27, 207	93, 805	3, 835	124, 847
\$70,000 to \$80,000	16	1, 189, 047	154, 059	31, 100	984, 499	595	12, 585	12, 367	122, 397	1, 180	135, 944
\$80,000 to \$90,000	5	420, 832		9, 320	161, 987	3, 259	26, 408	12, 591	51, 631	2, 476	66, 698
\$90,000 to \$100,000	3	286, 878		4, 000	191, 260	2, 383	84, 693	1, 884	29, 786	7, 940	39, 610
\$100,000 to \$150,000	14	1, 635, 267		30, 000	1, 283, 816	2, 234	396, 847	16, 692	221, 348	38, 735	276, 775
\$150,000 to \$200,000	3	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
\$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 <sup>2</sup> .....		727,230		9,700	580,171		102,076	5,551	149,145	9,570	164,266
Total.....	71,341	222,888,344	1,498,173	178,626,174	23,242,132	203,836	933,140	2,149,860	1,524,893	91,406	3,766,159

# HAWAII

Under \$1,000 <sup>1</sup> .....	698	\$457,146		\$1,837,342	\$30,084						
Under \$1,000.....	52	27,546		55,000	9,765			\$572			\$572
\$1,000 to \$2,000 <sup>1</sup> .....	2,112	3,239,593		6,582,250	209,951						
\$1,000 to \$2,000.....	2,301	3,175,308		2,324,655	44,110	\$15		24,526			24,526
\$2,000 to \$3,000 <sup>1</sup> .....	2,119	5,138,432		7,303,832	137,949	12					
\$2,000 to \$3,000.....	1,034	2,609,835		1,743,306	83,629	36		23,812			23,812
\$3,000 to \$4,000 <sup>1</sup> .....	599	2,021,440		2,372,930	151,145	436					
\$3,000 to \$4,000.....	1,355	4,722,002		3,559,990	129,859	458		30,829			30,829
\$4,000 to \$5,000 <sup>1</sup> .....	192	861,100		778,248	255,902						
\$4,000 to \$5,000.....	734	3,289,107		2,050,209	226,043	5,786		31,082			31,082
\$5,000 to \$6,000 <sup>1</sup> .....											
\$5,000 to \$6,000.....	276	1,509,295		684,400	108,180	264		22,003			22,003
\$6,000 to \$7,000.....	228	1,469,851		561,150	274,035	282			\$767		21,826
\$7,000 to \$8,000.....	123	916,793		296,550	191,495	134		15,782			17,094
\$8,000 to \$9,000.....	110	937,473		258,900	213,411	605		17,731		2,081	19,812
\$9,000 to \$10,000.....	78	740,317		179,800	214,588	136		14,385		2,046	16,431
\$10,000 to \$11,000.....	39	407,367		87,500	130,809	14,886		7,783		1,427	9,210
\$11,000 to \$12,000.....	51	587,893		111,100	233,366	1,284		13,124		2,693	15,817
\$12,000 to \$13,000.....	23	286,479		50,586	109,834			5,967		1,801	7,768
\$13,000 to \$14,000.....	24	323,449		54,300	92,923	22		8,579		2,246	10,825
\$14,000 to \$15,000.....	28	406,712		55,894	259,201	5,922		7,598		3,383	10,979
\$15,000 to \$20,000.....	73	1,247,772		146,965	570,060	2,399		26,236		15,295	41,531
\$20,000 to \$25,000.....	39	862,390		86,800	463,214	805		16,743		13,020	34,763
\$25,000 to \$30,000.....	32	867,566	\$76,362	63,330	444,701	48		19,256		26,423	45,679
\$30,000 to \$40,000.....	31	1,088,256		63,474	697,532	2,245	\$6,941	19,101		49,984	69,736
\$40,000 to \$50,000.....	21	935,101		42,700	717,527	1,658	7,762	15,261		59,036	75,025
\$50,000 to \$60,000.....	14	785,927		19,400	504,011	539	73,281	12,298		53,440	72,608
\$60,000 to \$70,000.....	5	311,371		8,000	237,726			3,969		30,429	34,398

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> 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 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.....	6	\$465,002		\$13,671	\$294,588	\$32	\$10,539	\$7,752	\$56,237	\$987	\$64,976
\$80,000 to \$90,000.....	7	592,421		18,000	401,038	196	4,388	11,773	81,470	412	93,655
\$90,000 to \$100,000.....	2	191,350		6,400	90,692	15	38,738	3,570	20,701	4,067	28,338
\$100,000 to \$150,000.....	11	1,380,926	\$61,131	22,400	918,980	3,894	271,552	16,724	225,838	27,026	269,588
\$150,000 to \$200,000.....	1	(?)		(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$200,000 to \$250,000.....	1	(?)		(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$250,000 to \$300,000.....	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 <sup>2</sup> .....		974,027		4,000	620,724	81	292,420	62,961	136,019	27,413	226,393
Total.....	12,421	42,829,250	137,493	31,453,112	9,069,072	41,889	705,621	460,474	790,648	68,154	1,319,276

## IDAHO

Under \$1,000 <sup>1</sup> .....	2,030	\$1,362,672	\$3,325	\$3,662,748	\$28,582	\$809					
Under \$1,000.....	9	4,768		4,580				\$96			\$96
\$1,000 to \$2,000 <sup>1</sup> .....	4,984	7,899,020	12,345	14,569,686	88,545	2,514					
\$1,000 to \$2,000.....	4,680	6,775,860		4,739,278	15,889	1,186		60,548			60,548
\$2,000 to \$3,000 <sup>1</sup> .....	6,384	15,403,117	18,615	20,119,992	166,743	445					
\$2,000 to \$3,000.....	1,776	4,383,240		2,678,804	27,321			56,806			56,806
\$3,000 to \$4,000 <sup>1</sup> .....	1,189	3,907,978	21,916	4,349,992	173,829	1,390					



\$3,000 to \$4,000.....	2,035	7,045,738		4,412,333	149,143	603	73,847		73,847
\$4,000 to \$5,000 <sup>1</sup> .....	153	658,344		501,250	140,500				
\$4,000 to \$5,000.....	1,089	4,907,939		2,719,998	181,601	1,090	60,255		60,255
\$5,000 to \$6,000 <sup>1</sup> .....	3	16,780		6,000	13,450	10			
\$5,000 to \$6,000.....	298	1,640,069		660,993	138,409	69	25,694		25,694
\$6,000 to \$7,000.....	135	858,731	3,307	288,700	80,220	508	\$361		15,852
\$7,000 to \$8,000.....	70	524,815	26,455	136,650	54,518	148	2,464		17,641
\$8,000 to \$9,000.....	40	339,568	8,089	63,800	104,738	398	7,121		7,853
\$9,000 to \$10,000.....	31	294,194		45,100	64,059	208	8,160		8,973
\$10,000 to \$11,000.....	16	166,408		27,650	46,472	110	4,047		4,624
\$11,000 to \$12,000.....	13	147,969		19,400	31,004		4,513		5,174
\$12,000 to \$13,000.....	15	189,607		21,400	51,697	1,887	5,126	1,115	6,241
\$13,000 to \$14,000.....	5	67,463		13,000	34,950		939	468	1,407
\$14,000 to \$15,000.....	10	145,103	10,684	14,700	11,515		5,466	1,081	6,547
\$15,000 to \$20,000.....	23	405,586	18,051	31,000	180,834	70	9,269	5,065	14,334
\$20,000 to \$25,000.....	9	201,429	24,644	10,600	46,618		6,334	3,680	10,014
\$25,000 to \$30,000.....	4	116,191		6,000	30,816		4,282	3,976	8,258
\$30,000 to \$40,000.....	4	136,753		5,260	23,398		6,008	6,126	12,134
\$40,000 to \$50,000.....	3	134,530		8,000	9,411		6,900	8,705	15,605
\$50,000 to \$60,000.....	1	(2)	(2)	(2)	(2)		(2)	(2)	(2)
\$60,000 to \$70,000.....	2	(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.....	1	(2)	(2)	(2)					
\$500,000 to \$750,000.....									
\$750,000 to \$1,000,000.....									
\$1,000,000 to \$1,500,000.....									
\$1,500,000 to \$2,000,000.....									
\$2,000,000 to \$3,000,000.....									
\$3,000,000 to \$4,000,000.....									
\$4,000,000 to \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped <sup>2</sup> .....		659,431	1,769,536	9,000	111,208	3,256	730	13,563	14,293
Total.....	25,012	58,393,333	1,916,967	59,215,794	2,005,370	14,701	376,809	49,387	426,196

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

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 <sup>1</sup>	29,764	\$20,293,805		\$45,266,740	\$1,387,080	\$110,961					
Under \$1,000	2,514	1,209,720		28,854	217,145	26,255		\$28,400			\$28,400
\$1,000 to \$2,000 <sup>1</sup>	61,765	96,027,910	\$185,585	157,244,962	6,040,305	32,075					
\$1,000 to \$2,000	141,701	201,269,979		141,298,728	2,930,937	99,993		1,726,740			1,726,740
\$2,000 to \$3,000 <sup>1</sup>	145,419	352,919,057		432,067,440	10,177,532	422,243					
\$2,000 to \$3,000	70,253	179,022,168		114,714,004	4,549,522	157,055		1,786,491			1,786,491
\$3,000 to \$4,000 <sup>1</sup>	27,379	90,860,510	51,579	95,840,808	8,256,165	333,604					
\$3,000 to \$4,000	75,309	261,165,632		179,021,812	7,611,169	83,973		2,235,660			2,235,660
\$4,000 to \$5,000 <sup>1</sup>	6,356	27,937,029		21,533,316	11,135,040	19,574					
\$4,000 to \$5,000	60,505	271,822,476		155,759,695	11,760,201	231,885		3,118,850			3,118,850
\$5,000 to \$6,000 <sup>1</sup>	199	1,095,017	25,225	404,983	1,360,647	24,567					
\$5,000 to \$6,000	11,036	60,765,232	2,793	25,147,696	2,768,113	52,061		1,009,714			1,009,714
\$6,000 to \$7,000	8,553	52,059,591	21,434	18,260,252	4,154,140	70,209		969,508	\$28,630		998,138
\$7,000 to \$8,000	6,249	46,673,936	55,114	14,400,285	4,340,488	50,729		1,009,536			1,078,450
\$8,000 to \$9,000	4,460	38,788,962	25,223	10,090,730	4,151,714	36,536		930,000	82,941		1,012,941
\$9,000 to \$10,000	3,443	32,646,452	55,830	7,748,675	3,726,208	33,216		887,792	90,396		978,188
\$10,000 to \$11,000	2,653	27,800,140	37,700	5,955,875	4,076,685	29,180		794,939	99,195		894,134
\$11,000 to \$12,000	2,250	25,857,464	69,756	5,032,678	3,844,506	68,610		775,891	129,034		904,925
\$12,000 to \$13,000	1,844	22,988,514	33,186	4,165,340	3,606,693	48,177		716,117	130,950		847,067
\$13,000 to \$14,000	1,515	20,415,524	51,236	3,854,850	3,671,130	35,712		658,567	142,384		800,951
\$14,000 to \$15,000	1,290	18,697,639	85,339	2,807,927	3,765,847	24,776		609,337	154,500		763,837
\$15,000 to \$20,000	4,293	73,903,866	137,988	9,212,755	16,799,699	218,828		2,458,366	920,594		3,378,960
\$20,000 to \$25,000	2,338	52,127,004	52,103	4,914,517	15,006,664	210,936		1,781,013	1,102,474		2,883,487
\$25,000 to \$30,000	1,477	40,358,378	80,645	3,133,604	12,449,947	155,172		1,384,600	1,241,032		2,625,632
\$30,000 to \$40,000	1,607	55,206,073	127,597	3,887,750	17,951,495	292,683	\$1,175,872	1,802,360	2,377,889	\$115,405	4,295,654
\$40,000 to \$50,000	786	34,932,108	100,191	1,615,900	13,534,467	215,886	1,550,187	1,036,773	2,085,921	160,483	3,283,177
\$50,000 to \$60,000	457	24,873,664	67,844	943,000	9,201,284	146,102	1,682,407	732,735	1,847,606	169,286	2,749,627
\$60,000 to \$70,000	275	17,769,643	127,942	526,400	7,071,825	154,150	1,716,675	461,785	1,521,853	166,143	2,149,781
\$70,000 to \$80,000	187	13,905,154	24,997	373,000	6,639,140	178,863	1,330,008	351,151	1,442,412	121,729	1,915,292
\$80,000 to \$90,000	126	10,660,578		249,400	4,738,073	125,159	1,244,079	258,709	1,228,818	116,818	1,604,345
\$90,000 to \$100,000	82	7,795,977		151,000	3,434,674	17,185	746,094	205,924	1,053,547	71,634	1,331,105
\$100,000 to \$150,000	239	28,590,095	161,942	422,700	15,145,871	79,969	4,453,806	590,663	4,469,086	426,410	5,486,159
\$150,000 to \$200,000	68	11,629,254		121,536	6,753,954	23,924	2,758,910	172,774	1,967,648	369,131	2,409,553

\$200,000 to \$250,000.....	28	6, 218, 109	80, 505	54, 500	3, 548, 732	19, 765	1, 706, 644	88, 008	1, 135, 724	160, 796	1, 384, 528
\$250,000 to \$300,000.....	12	3, 224, 226	2, 907	22, 600	1, 832, 801	67, 328	817, 616	39, 384	667, 937	76, 923	784, 244
\$300,000 to \$400,000.....	18	6, 178, 067		26, 572	2, 654, 355	5, 391	3, 165, 412	39, 387	836, 130	299, 293	1, 174, 810
\$400,000 to \$500,000.....	15	6, 603, 690		25, 000	2, 438, 905	51, 123	2, 667, 614	90, 216	1, 164, 810	251, 272	1, 506, 298
\$500,000 to \$750,000.....	13	8, 239, 336		17, 200	4, 184, 809	1, 528	4, 487, 037	28, 990	1, 014, 701	421, 736	1, 465, 427
\$750,000 to \$1,000,000.....	5	4, 127, 041		5, 000	3, 866, 585	1, 541	852, 575	6, 986	1, 131, 479	81, 638	1, 220, 103
\$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.....	4	(2)		(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.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Classes grouped <sup>2</sup> .....		16, 301, 102		2, 000	4, 511, 964	619	10, 867, 820	97, 250	1, 928, 757	1, 021, 454	3, 047, 461
Total.....	676, 489	2, 272, 960, 122	1, 664, 667	1, 465, 350, 074	254, 805, 511	3, 957, 543	41, 222, 756	28, 884, 616	30, 065, 362	3, 930, 151	62, 880, 129

## INDIANA

Under \$1,000 <sup>1</sup> .....	6, 356	\$4, 539, 455		\$9, 969, 840	\$252, 923	\$4, 722					
Under \$1,000.....	281	115, 868		2, 251	17, 684			\$2, 893			\$2, 893
\$1,000 to \$2,000 <sup>1</sup> .....	23, 518	35, 864, 774		59, 128, 960	883, 620	5, 675					
\$1,000 to \$2,000.....	35, 085	49, 671, 505	\$10, 289	35, 286, 718	426, 843	17, 859		419, 811			419, 811
\$2,000 to \$3,000 <sup>1</sup> .....	49, 940	120, 132, 440		150, 337, 560	1, 033, 349	23, 608					
\$2,000 to \$3,000.....	18, 487	48, 212, 406		35, 645, 299	649, 960	6, 510		360, 045			360, 045
\$3,000 to \$4,000 <sup>1</sup> .....	6, 492	21, 500, 078		22, 782, 628	1, 721, 841	123, 215					
\$3,000 to \$4,000.....	18, 068	62, 316, 542	31, 509	49, 123, 263	881, 861			371, 735			371, 735
\$4,000 to \$5,000 <sup>1</sup> .....	1, 180	5, 066, 962		4, 196, 423	1, 204, 984						
\$4,000 to \$5,000.....	8, 700	38, 830, 092		25, 708, 187	1, 507, 464	9, 623		348, 897			348, 897
\$5,000 to \$6,000 <sup>1</sup> .....	8	45, 483		21, 400	39, 286	917					
\$5,000 to \$6,000.....	2, 522	13, 869, 306		6, 094, 989	800, 086	15, 344		214, 510			214, 510
\$6,000 to \$7,000.....	1, 880	12, 199, 798	3, 316	4, 398, 897	1, 320, 612	17, 215		209, 561	\$6, 917		216, 478
\$7,000 to \$8,000.....	1, 248	9, 342, 915	12, 810	2, 932, 020	1, 333, 267	19, 957		180, 502	13, 832		194, 334
\$8,000 to \$9,000.....	902	7, 654, 713	3, 167	2, 102, 988	1, 424, 579	10, 607		169, 249	16, 822		186, 071
\$9,000 to \$10,000.....	703	6, 664, 481	14, 421	1, 643, 264	1, 104, 711	33, 435		161, 603	18, 242		179, 845
\$10,000 to \$11,000.....	493	5, 173, 781	7, 956	1, 131, 400	1, 023, 614	17, 260		128, 872	18, 323		147, 195
\$11,000 to \$12,000.....	351	4, 042, 496	2, 465	796, 919	764, 718	11, 951		111, 029	18, 339		129, 368
\$12,000 to \$13,000.....	326	4, 065, 636	852	718, 900	987, 490	14, 102		110, 878	23, 391		134, 269
\$13,000 to \$14,000.....	278	3, 749, 137	9, 831	616, 700	1, 013, 400	6, 051		103, 749	26, 361		130, 110
\$14,000 to \$15,000.....	212	3, 078, 505	4, 366	448, 000	720, 076	40, 019		89, 447	25, 582		115, 029
\$15,000 to \$20,000.....	713	12, 296, 088	12, 662	1, 570, 300	3, 631, 241	24, 675		355, 360	158, 210		508, 570
\$20,000 to \$25,000.....	393	8, 719, 893	5, 137	867, 886	2, 650, 972	20, 675		268, 261	187, 057		455, 318
\$25,000 to \$30,000.....	200	5, 468, 825		413, 375	2, 211, 104	19, 139		157, 325	169, 657		326, 982
\$30,000 to \$40,000.....	219	7, 575, 960	14, 210	447, 191	3, 333, 782	204, 124	\$95, 541	228, 393	339, 248	\$9, 484	577, 125
\$40,000 to \$50,000.....	95	4, 232, 546		206, 000	1, 736, 303	26, 099	216, 216	251, 383	251, 383	21, 511	389, 712
\$50,000 to \$60,000.....	58	3, 177, 829		105, 400	1, 698, 934	7, 229	176, 384	71, 728	241, 985	16, 927	330, 640
\$60,000 to \$70,000.....	38	2, 443, 899		74, 200	947, 815	6, 968	86, 838	78, 230	234, 222	8, 066	320, 518

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> 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.....	20	\$1,492,341		\$37,200	\$610,206	\$29,417	\$46,878	\$44,400	\$169,949	\$4,394	\$218,743
\$80,000 to \$90,000.....	18	1,523,853		37,600	1,107,367	30,611	149,960	32,521	182,634	14,059	229,214
\$90,000 to \$100,000.....	20	1,908,794		37,317	1,023,749	1,907	75,347	43,530	284,877	7,064	335,471
\$100,000 to \$150,000.....	15	1,753,623		33,600	938,913	14,688	252,852	30,419	286,779	24,150	341,348
\$150,000 to \$200,000.....	7	1,197,976		10,000	880,841	12,305	75,359	16,160	271,272	7,065	294,497
\$200,000 to \$250,000.....											
\$250,000 to \$300,000.....	1	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....	3	(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	(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.....		2,579,081		8,000	295,406		1,869,513	26,821	198,675	178,544	404,040
Total.....	178,831	510,507,072	\$132,991	416,934,680	40,179,001	775,907	3,044,888	4,452,747	3,138,757	291,264	7,882,768

## IOWA

Under \$1,000 1.....	5,255	\$3,454,909		\$9,583,440	\$155,858	\$1,507					
Under \$1,000.....	215	72,943				645		\$2,164			\$2,164
\$1,000 to \$2,000 1.....	17,731	27,276,574	\$14,436	47,254,944	785,133	9,112					
\$1,000 to \$2,000.....	29,160	39,540,520		29,440,645	338,904	8,080		302,457			302,457
\$2,000 to \$3,000 1.....	36,967	88,632,803		111,691,857	2,221,256	6,816					
\$2,000 to \$3,000.....	13,470	34,836,291		25,132,104	723,674	10,188		271,745			271,745
\$3,000 to \$4,000 1.....	5,501	18,254,895		19,233,456	1,866,966	6,038					

\$3,000 to \$4,000.....	12, 745	43, 984, 623	13, 881	31, 844, 703	1, 479, 540	4, 456		320, 834		320, 834
\$4,000 to \$5,000 <sup>1</sup> .....	1, 752	7, 855, 580	228, 460	5, 894, 384	3, 099, 434	688				
\$4,000 to \$5,000.....	6, 025	26, 823, 269		16, 019, 041	1, 813, 428	7, 115		271, 024		271, 024
\$5,000 to \$6,000 <sup>1</sup> .....	71	387, 146	14, 776	201, 900	297, 693	3, 396				
\$5,000 to \$6,000.....	1, 939	10, 635, 915	5, 267	4, 486, 791	700, 666	9, 731		166, 094		166, 094
\$6,000 to \$7,000.....	1, 323	8, 561, 778	16, 052	3, 024, 561	1, 005, 552	9, 510		147, 422	\$4, 734	152, 156
\$7,000 to \$8,000.....	804	6, 007, 314	2, 655	1, 832, 980	864, 983	9, 208		118, 922	8, 913	127, 835
\$8,000 to \$9,000.....	592	5, 023, 947	5, 608	1, 374, 100	760, 722	13, 956		112, 179	11, 005	123, 184
\$9,000 to \$10,000.....	425	4, 035, 081	2, 288	945, 112	920, 511	12, 236		96, 090	11, 102	107, 192
\$10,000 to \$11,000.....	285	2, 985, 500		642, 100	615, 882	3, 274		76, 096	10, 612	86, 708
\$11,000 to \$12,000.....	248	2, 845, 533		562, 104	619, 941	4, 931		74, 363	12, 889	87, 252
\$12,000 to \$13,000.....	175	2, 184, 066		383, 846	626, 403	1, 699		56, 019	12, 365	68, 384
\$13,000 to \$14,000.....	142	1, 914, 602	440	319, 900	517, 712	22, 076		48, 342	13, 200	61, 542
\$14,000 to \$15,000.....	134	1, 940, 553	27, 738	290, 900	573, 315	6, 909		52, 164	15, 689	67, 853
\$15,000 to \$20,000.....	397	6, 837, 571	4, 627	843, 624	2, 270, 313	29, 722		182, 941	85, 081	268, 022
\$20,000 to \$25,000.....	172	3, 838, 178	15, 804	367, 860	1, 281, 081	2, 743		115, 348	81, 208	196, 556
\$25,000 to \$30,000.....	113	3, 088, 769	16, 724	244, 900	1, 357, 003	7, 173		79, 945	94, 707	174, 652
\$30,000 to \$40,000.....	116	3, 991, 165	34, 374	236, 150	1, 986, 968	8, 269	\$46, 221	96, 789		274, 590
\$40,000 to \$50,000.....	42	1, 882, 084	12, 871	73, 400	1, 041, 228	1, 740	47, 255	38, 590	173, 464	160, 045
\$50,000 to \$60,000.....	21	1, 136, 743		39, 100	649, 690		162, 479	17, 945	115, 919	106, 351
\$60,000 to \$70,000.....	11	716, 286		17, 400	569, 404	669	39, 293	7, 661	71, 598	78, 015
\$70,000 to \$80,000.....	4	295, 538		3, 000	251, 325			2, 554	66, 668	37, 868
\$80,000 to \$90,000.....	9	760, 785		13, 800	482, 370	9, 877	137, 866	2, 554	35, 314	101, 546
\$90,000 to \$100,000.....	6	575, 277		4, 000	337, 617	4, 354	151, 228	8, 934	79, 688	80, 078
\$100,000 to \$150,000.....	7	800, 722	74, 123	6, 800	596, 363	7, 632	100, 565	5, 476	60, 424	116, 653
\$150,000 to \$200,000.....	3	517, 253		6, 000	219, 774	2, 250	135, 545	3, 074	104, 151	114, 737
\$200,000 to \$250,000.....	1	(?)		(?)	(?)	(?)	(?)	10, 850	90, 262	
\$250,000 to \$300,000.....	1	(?)		(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$300,000 to \$400,000.....								(?)	(?)	(?)
\$400,000 to \$500,000.....	1	(?)		(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$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 <sup>2</sup> .....		1, 548, 118		5, 400	302, 399		1, 156, 610	4, 541	86, 748	200, 933
Total.....	135, 864	363, 242, 331	490, 124	312, 020, 302	31, 313, 108	226, 000	1, 977, 062	2, 690, 566	1, 245, 741	4, 126, 470

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> 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 <sup>2</sup> .....		1, 097, 743		12, 200	1, 148, 492	3, 905	77, 455	10, 519	182, 512	8, 747	201, 778
Total.....	86, 291	215, 346, 538	290, 983	208, 230, 994	11, 358, 506	205, 925	179, 561	1, 491, 382	608, 125	19, 450	2, 118, 957

## KENTUCKY

Under \$1,000 <sup>1</sup> .....	3, 569	\$2, 512, 127		\$5, 055, 900	\$481, 923	\$37, 041					
Under \$1,000.....	70	31, 713		764	5, 828			\$793			\$793
\$1,000 to \$2,000 <sup>1</sup> .....	9, 434	14, 642, 111		23, 090, 158	1, 512, 941	29, 822					
\$1,000 to \$2,000.....	9, 671	13, 517, 302		9, 724, 129	228, 744	1, 494		107, 899			107, 899
\$2,000 to \$3,000 <sup>1</sup> .....	19, 875	48, 260, 131	\$615	59, 225, 578	2, 259, 956	77, 589					
\$2,000 to \$3,000.....	4, 654	12, 137, 286		8, 853, 782	528, 507	3, 105		84, 199			84, 199
\$3,000 to \$4,000 <sup>1</sup> .....	4, 185	13, 973, 401	20, 120	14, 095, 498	2, 265, 350	40, 220					
\$3,000 to \$4,000.....	17, 012	18, 249, 801		13, 504, 216	640, 912	12, 288		123, 691			123, 691
\$4,000 to \$5,000 <sup>1</sup> .....	1, 558	6, 858, 341		4, 884, 274	3, 071, 023	863					
\$4,000 to \$5,000.....	2, 633	11, 707, 826		6, 871, 438	805, 405	48, 932		119, 098			119, 098
\$5,000 to \$6,000 <sup>1</sup> .....	108	598, 179	5, 015	242, 153	471, 703	871					
\$5,000 to \$6,000.....	1, 435	7, 876, 184	4, 335	3, 269, 518	713, 042	16, 757		119, 001			119, 001
\$6,000 to \$7,000.....	1, 073	6, 928, 703	6, 645	2, 534, 594	975, 325	36, 010		109, 773	\$3, 778		113, 551
\$7,000 to \$8,000.....	772	5, 763, 784	3, 642	1, 767, 269	1, 080, 037	22, 245		104, 761	8, 460		113, 221
\$8,000 to \$9,000.....	542	4, 586, 165	11, 163	1, 219, 800	959, 972	35, 178		92, 177	10, 020		102, 197
\$9,000 to \$10,000.....	404	3, 822, 883	3, 808	936, 600	919, 161	22, 818		85, 047	10, 542		95, 589
\$10,000 to \$11,000.....	287	3, 008, 755	522	631, 962	854, 207	22, 230		65, 402	10, 697		76, 099
\$11,000 to \$12,000.....	259	2, 978, 991		588, 500	806, 709	17, 577		70, 477	13, 536		84, 013
\$12,000 to \$13,000.....	189	2, 363, 594	14, 297	415, 100	666, 265	12, 863		59, 690	13, 363		73, 053
\$13,000 to \$14,000.....	158	2, 126, 144		351, 900	651, 494	13, 856		53, 627	14, 614		68, 241
\$14,000 to \$15,000.....	132	1, 910, 166	7, 079	286, 145	623, 079	13, 334		47, 798	15, 598		63, 396
\$15,000 to \$20,000.....	444	7, 551, 226	13, 904	936, 700	2, 514, 862	28, 926		202, 696	92, 810		295, 506
\$20,000 to \$25,000.....	212	4, 728, 265	10, 119	443, 000	1, 928, 331	29, 978		124, 798	100, 088		224, 886
\$25,000 to \$30,000.....	118	3, 225, 493	4, 423	245, 100	1, 462, 064	18, 562		81, 860	99, 819		181, 679
\$30,000 to \$40,000.....	142	4, 901, 547		299, 754	2, 362, 600	57, 396	\$86, 801	114, 162	216, 053	\$8, 957	339, 172
\$40,000 to \$50,000.....	61	2, 723, 853		111, 300	1, 392, 190	92, 792		69, 500	168, 504	9, 510	247, 514
\$50,000 to \$60,000.....	41	2, 240, 096		91, 651	1, 026, 424	7, 376	93, 071	58, 093	173, 629	13, 436	245, 158
\$60,000 to \$70,000.....	21	1, 358, 261		42, 200	776, 021	4, 991	123, 957	25, 716	123, 811	12, 163	161, 690

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

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				
\$70,000 to \$80,000.....	12	\$888, 584	\$10, 769	\$24, 000	\$530, 850	\$924	\$33, 820	\$17, 467	\$96, 459	\$3, 171	\$117, 097
\$80,000 to \$90,000.....	3	252, 270		3, 400	237, 070	16, 251	2, 359	1, 936	34, 307	221	36, 464
\$90,000 to \$100,000.....	4	370, 318		9, 600	185, 618	20, 201		9, 033	57, 234		66, 267
\$100,000 to \$150,000.....	7	827, 722		9, 400	789, 914	2, 347	108, 655	5, 915	133, 576	11, 151	150, 642
\$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.....	3	(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 <sup>2</sup> .....		1, 494, 657		12, 100	675, 026	7, 463	889, 735	10, 652	219, 781	83, 411	313, 844
Total.....	79, 091	214, 415, 879	116, 456	159, 777, 483	34, 402, 553	670, 483	1, 431, 190	1, 965, 261	1, 616, 679	142, 020	3, 723, 960

## LOUISIANA

Under \$1,000 <sup>1</sup> .....	2, 753	\$1, 845, 381		\$5, 487, 930	\$110, 224	\$14, 880					
Under \$1,000.....	48	27, 123			1, 112			\$774			\$774
\$1,000 to \$2,000 <sup>1</sup> .....	8, 370	12, 839, 115		22, 571, 100	362, 049	24, 831					
\$1,000 to \$2,000.....	11, 998	17, 015, 058		12, 324, 676	68, 330	870		139, 403			139, 403
\$2,000 to \$3,000 <sup>1</sup> .....	15, 308	36, 901, 377		48, 320, 940	431, 111	4, 557					
\$2,000 to \$3,000.....	6, 418	16, 501, 714		11, 047, 474	431, 657	6, 162		153, 049			153, 049
\$3,000 to \$4,000 <sup>1</sup> .....	3, 124	10, 327, 557	\$22, 859	11, 727, 300	450, 120						



\$3,000 to \$4,000.....	7,822	27,147,717	-----	18,471,071	660,311	45,151	-----	239,728	-----	-----	239,728
\$4,000 to \$5,000 <sup>1</sup> .....	782	3,464,421	-----	3,109,432	943,408	-----	-----	-----	-----	-----	-----
\$4,000 to \$5,000.....	5,268	23,499,848	-----	13,052,642	1,150,606	34,750	-----	278,926	-----	-----	278,629
\$5,000 to \$6,000 <sup>1</sup> .....	30	163,469	-----	80,600	106,172	3,825	-----	-----	-----	-----	-----
\$5,000 to \$6,000.....	1,544	8,448,557	-----	3,105,500	537,620	4,371	-----	148,351	-----	-----	148,351
\$6,000 to \$7,000.....	907	5,863,610	-----	1,656,550	836,968	20,351	-----	\$3,373	-----	-----	123,033
\$7,000 to \$8,000.....	566	4,230,439	-----	939,873	528,067	4,260	-----	106,150	-----	7,506	113,656
\$8,000 to \$9,000.....	405	3,432,160	-----	618,500	811,337	5,526	-----	85,843	-----	7,423	93,266
\$9,000 to \$10,000.....	268	2,549,685	-----	392,300	440,741	11,963	-----	74,488	-----	6,969	81,452
\$10,000 to \$11,000.....	226	2,367,123	-----	12,816	329,800	15,019	-----	65,770	-----	8,294	74,064
\$11,000 to \$12,000.....	210	2,397,362	-----	307,200	459,857	5,072	-----	75,186	-----	10,691	85,877
\$12,000 to \$13,000.....	178	2,220,443	-----	256,000	507,894	643	-----	71,351	-----	12,596	83,947
\$13,000 to \$14,000.....	123	1,661,088	-----	3	576,520	14,606	-----	43,146	-----	11,536	54,682
\$14,000 to \$15,000.....	108	1,560,733	-----	30,433	427,812	6,140	-----	47,450	-----	12,366	59,816
\$15,000 to \$20,000.....	390	6,718,893	-----	46,380	542,400	1,868,360	-----	19,474	-----	82,018	299,965
\$20,000 to \$25,000.....	217	4,886,936	-----	24,745	290,317	1,665,724	-----	32,922	-----	151,682	257,146
\$25,000 to \$30,000.....	98	2,664,844	-----	123,200	1,048,084	10,853	-----	82,778	-----	81,847	164,625
\$30,000 to \$40,000.....	121	4,173,747	-----	166,800	1,907,213	10,173	-----	\$26,662	-----	186,570	311,569
\$40,000 to \$50,000.....	69	3,072,601	-----	86,600	1,124,474	3,298	-----	416,237	-----	85,379	287,484
\$50,000 to \$60,000.....	28	1,493,204	-----	38,000	848,449	4,431	-----	46,539	-----	34,403	155,698
\$60,000 to \$70,000.....	26	1,673,754	-----	35,600	749,134	1,910	-----	154,154	-----	47,918	207,117
\$70,000 to \$80,000.....	6	449,394	-----	7,000	207,281	14,153	-----	20,544	-----	11,401	62,711
\$80,000 to \$90,000.....	5	420,157	-----	8,400	157,732	334	-----	80,000	-----	9,824	63,273
\$90,000 to \$100,000.....	6	573,774	-----	8,600	255,088	-----	-----	-----	-----	18,070	110,054
\$100,000 to \$150,000.....	8	966,524	-----	10,300	453,484	2,519	-----	181,020	-----	22,464	189,607
\$150,000 to \$200,000.....	5	905,303	-----	5,800	120,156	2,047	-----	69,340	-----	41,875	254,756
\$200,000 to \$250,000.....	1	(2)	-----	(2)	(2)	(2)	-----	(2)	-----	(2)	(2)
\$250,000 to \$300,000.....	3	(2)	-----	(2)	(2)	(2)	-----	(2)	-----	(2)	(2)
\$300,000 to \$400,000.....	1	(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 <sup>2</sup> .....	-----	1,339,339	-----	5,000	677,983	39,230	-----	306,801	-----	22,384	344,420
Total.....	67,440	213,802,450	207,802	155,447,305	21,550,766	364,321	1,301,297	2,517,900	1,785,502	135,052	4,438,454

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

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

## MAINE

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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 <sup>1</sup>	1, 658	\$1, 163, 125		\$2, 683, 915	\$125, 611	\$2, 048					
Under \$1,000	314	163, 090		11, 751	49, 588	281		\$3, 068			\$3, 068
\$1,000 to \$2,000 <sup>1</sup>	6, 523	9, 773, 932		16, 584, 927	812, 733	16, 825					
\$1,000 to \$2,000	11, 043	14, 862, 124		11, 038, 663	255, 179	17, 381		105, 635			105, 635
\$2,000 to \$3,000 <sup>1</sup>	11, 957	28, 610, 235		36, 411, 564	1, 332, 580	11, 071					
\$2,000 to \$3,000	4, 408	11, 540, 886	\$7, 087	8, 627, 390	539, 576	4, 203		71, 676			71, 676
\$3,000 to \$4,000 <sup>1</sup>	2, 013	6, 718, 477		6, 844, 704	1, 107, 431	21, 371					
\$3,000 to \$4,000	4, 267	14, 839, 615		10, 789, 769	730, 123	18, 194		99, 518			99, 518
\$4,000 to \$5,000 <sup>1</sup>	391	1, 704, 327		1, 294, 625	677, 737	309					
\$4,000 to \$5,000	2, 312	10, 338, 504		5, 873, 204	794, 278	24, 606		110, 569			110, 569
\$5,000 to \$6,000 <sup>1</sup>	61	334, 320	8, 962	148, 889	250, 095	5, 639					
\$5,000 to \$6,000	804	4, 416, 713		1, 890, 831	359, 495	3, 978		66, 934			66, 934
\$6,000 to \$7,000	620	4, 013, 882	7, 133	1, 362, 583	721, 734	6, 944		62, 501	\$2, 225		64, 726
\$7,000 to \$8,000	407	3, 037, 103	1, 451	897, 320	538, 663	3, 854		56, 963	4, 454		61, 417
\$8,000 to \$9,000	267	2, 264, 609		599, 199	460, 883	5, 978		46, 274	5, 009		51, 283
\$9,000 to \$10,000	207	1, 958, 183	9, 510	444, 468	403, 632	2, 920		44, 177	5, 321		49, 498
\$10,000 to \$11,000	165	1, 728, 269	10, 579	361, 891	448, 584	2, 820		39, 218	6, 030		45, 248
\$11,000 to \$12,000	141	1, 616, 787		309, 800	462, 105	896		39, 344	7, 319		46, 663
\$12,000 to \$13,000	117	1, 458, 580	29, 517	239, 200	453, 811	2, 317		33, 619	8, 106		41, 725
\$13,000 to \$14,000	99	1, 338, 004		189, 571	481, 726	1, 297		32, 750	9, 324		42, 074
\$14,000 to \$15,000	66	957, 034		133, 038	333, 386	744		23, 572	7, 818		31, 390
\$15,000 to \$20,000	222	3, 841, 943	38, 938	483, 704	1, 312, 602	13, 942		103, 896	48, 628		152, 524
\$20,000 to \$25,000	115	2, 565, 451	21, 158	213, 745	1, 122, 843	5, 453		65, 376	54, 221		119, 597
\$25,000 to \$30,000	80	2, 203, 863	59, 172	143, 483	1, 017, 382	2, 907		60, 573	66, 132		126, 705
\$30,000 to \$40,000	68	2, 322, 854		127, 000	1, 076, 123	6, 566	\$162, 935	56, 627	93, 590	\$15, 345	165, 562
\$40,000 to \$50,000	42	1, 863, 845		85, 000	847, 645	2, 837	8, 407	49, 940	118, 109	788	168, 837
\$50,000 to \$60,000	22	1, 331, 156		43, 600	709, 890	11, 387	25, 085	22, 290	94, 165	3, 380	119, 835
\$60,000 to \$70,000	16	1, 036, 649		23, 000	504, 312	1, 724	80, 588	23, 742	95, 247	7, 554	126, 543
\$70,000 to \$80,000	4	306, 563		7, 800	278, 690	240		944	38, 236		39, 180
\$80,000 to \$90,000	2	176, 546		3, 400	129, 897			2, 377	25, 852		28, 229
\$90,000 to \$100,000	7	660, 133		11, 000	521, 781	1, 916	28, 643	8, 271	95, 486	2, 235	95, 992
\$100,000 to \$150,000	6	698, 895		8, 200	411, 791	824	107, 310	11, 655	107, 877	11, 715	131, 247
\$150,000 to \$200,000	6	1, 059, 548		10, 200	644, 945	6, 845	273, 498	12, 964	185, 625	26, 378	224, 967

\$200,000 to \$250,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	2	564, 820		3, 000	27, 708	1, 754	496, 621	1, 985	3, 782	46, 559	52, 326
\$300,000 to \$400,000.....											
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....	2	(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.....		1, 494, 144		6, 200	821, 173	2, 255	657, 932	2, 074	268, 974	61, 680	332, 728
Classes grouped <sup>2</sup> .....											
Total.....	48, 435	142, 964, 209	193, 507	107, 906, 634	20, 765, 732	212, 331	1, 841, 019	1, 258, 532	1, 351, 530	175, 634	2, 785, 696

MARYLAND

Under \$1,000 <sup>1</sup> .....	3, 935	\$2, 709, 241		\$6, 950, 587	\$227, 856						
Under \$1,000.....	284	122, 864			18, 971			\$3, 158			\$3, 158
\$1,000 to \$2,000 <sup>1</sup> .....	11, 429	17, 595, 532		29, 277, 513	819, 898						
\$1,000 to \$2,000.....	46, 599	59, 746, 756		47, 021, 439	552, 801			369, 173			369, 173
\$2,000 to \$3,000 <sup>1</sup> .....	23, 113	55, 241, 478		70, 046, 417	1, 414, 369	\$10, 509					
\$2,000 to \$3,000.....	6, 534	16, 406, 812		10, 251, 216	510, 590	6, 160		169, 562			169, 562
\$3,000 to \$4,000 <sup>1</sup> .....	4, 982	16, 562, 892		18, 577, 719	1, 042, 019	837					
\$3,000 to \$4,000.....	9, 071	31, 649, 964		21, 147, 432	1, 133, 969	16, 204		288, 083			288, 083
\$4,000 to \$5,000 <sup>1</sup> .....	1, 173	5, 227, 595		4, 743, 871	1, 577, 284	1, 549					
\$4,000 to \$5,000.....	7, 620	34, 509, 368		19, 781, 298	1, 377, 483	84, 856		418, 508			418, 508
\$5,000 to \$6,000 <sup>1</sup> .....	251	1, 411, 479		573, 619	950, 449						
\$5,000 to \$6,000.....	3, 204	17, 600, 834	\$8, 651	7, 523, 612	1, 027, 047	12, 608		275, 743			275, 743
\$6,000 to \$7,000.....	2, 187	14, 171, 435	6, 262	5, 004, 408	1, 226, 531	14, 612		256, 740	\$7, 930		264, 670
\$7,000 to \$8,000.....	1, 310	9, 772, 949	7, 595	3, 036, 515	1, 067, 589	19, 810		203, 780	14, 297		218, 077
\$8,000 to \$9,000.....	979	8, 281, 489	2, 589	2, 206, 624	1, 127, 097	55, 315		189, 631	18, 060		207, 691
\$9,000 to \$10,000.....	703	6, 663, 561	2, 549	1, 563, 353	1, 018, 892	30, 880		167, 696	18, 360		186, 056
\$10,000 to \$11,000.....	527	5, 524, 609	6, 300	1, 188, 250	934, 031	16, 010		148, 846	19, 541		168, 387
\$11,000 to \$12,000.....	416	4, 786, 986		932, 500	999, 005	24, 700		130, 461	21, 803		152, 264
\$12,000 to \$13,000.....	334	4, 164, 540	2, 539	744, 400	717, 029	9, 831		123, 931	23, 459		147, 390
\$13,000 to \$14,000.....	289	3, 895, 443		625, 278	815, 349	5, 975		116, 255	26, 951		143, 206
\$14,000 to \$15,000.....	265	3, 837, 954		551, 900	817, 045	8, 517		120, 385	31, 699		152, 084
\$15,000 to \$20,000.....	958	16, 461, 167	30, 892	1, 984, 384	4, 267, 822	37, 151		529, 049	202, 861		731, 910
\$20,000 to \$25,000.....	516	11, 482, 237	13, 529	1, 114, 800	3, 297, 085	62, 186		382, 718	241, 333		624, 051
\$25,000 to \$30,000.....	311	8, 533, 562		627, 807	2, 738, 083	27, 167		286, 637	270, 771		557, 408
\$30,000 to \$40,000.....	352	12, 259, 455	50, 909	719, 125	4, 151, 987	28, 839	\$87, 897	416, 802	552, 856	\$8, 799	978, 457
\$40,000 to \$50,000.....	150	6, 701, 250	36, 071	323, 000	2, 190, 221	78, 491	166, 566	222, 612	409, 924	16, 328	648, 864
\$50,000 to \$60,000.....	99	5, 345, 427	47, 251	201, 500	2, 213, 983	10, 211	291, 732	151, 375	399, 271	23, 682	574, 328
\$60,000 to \$70,000.....	51	3, 314, 348	827	110, 000	1, 284, 574	10, 274	265, 393	95, 979	301, 783	29, 170	426, 932

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> 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				
\$70,000 to \$80,000.....	37	\$2,754,270		\$72,400	\$1,182,057	\$6,368	\$353,657	\$67,521	\$273,304	\$36,703	\$377,528
\$80,000 to \$90,000.....	17	1,435,166		33,200	319,797	40,630	206,427	46,928	158,618	19,353	224,899
\$90,000 to \$100,000.....	20	1,899,865		35,200	728,315	14,453	212,057	54,216	246,254	21,333	321,803
\$100,000 to \$150,000.....	21	2,454,090		30,600	1,554,532	23,342	250,286	47,420	407,093	25,056	479,569
\$150,000 to \$200,000.....	12	2,000,441		20,000	495,583	14,924	234,296	67,963	387,265	29,742	484,970
\$200,000 to \$250,000.....	4	902,091		6,000	331,165	10,158	118,268	25,949	207,698	11,088	244,735
\$250,000 to \$300,000.....	10	2,749,286		11,800	2,374,046	19,725	492,809	7,149	643,639	47,579	698,367
\$300,000 to \$400,000.....	5	(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	(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 <sup>2</sup> .....		3,083,148		7,000	2,348,807	7,814	153,669	42,063	946,095	14,406	1,002,564
Total.....	127,770	401,259,584	\$215,964	257,044,767	48,853,361	710,106	2,833,057	5,426,333	5,830,865	283,239	11,540,437

## MASSACHUSETTS

Under \$1,000 <sup>1</sup> .....	24,313	\$18,014,575		\$36,854,153	\$3,784,175	\$100,858					
Under \$1,000.....	4,865	2,793,044		39,712	671,331	50,534		\$63,738			\$63,738
\$1,000 to \$2,000 <sup>1</sup> .....	58,311	86,605,232		138,536,443	5,635,710	326,792					
\$1,000 to \$2,000.....	73,356	110,588,431		71,074,172	1,749,632	56,934		1,142,453			1,142,453
\$2,000 to \$3,000 <sup>1</sup> .....	80,534	193,893,031		242,180,148	6,689,877	5,033					
\$2,000 to \$3,000.....	35,931	89,155,632		45,167,651	4,412,573	6,867		1,189,523			1,189,523
\$3,000 to \$4,000 <sup>1</sup> .....	13,961	46,022,842		47,450,811	6,866,805	186,142					

\$3,000 to \$4,000.....	44, 492	155, 623, 128	98, 159, 214	6, 643, 976	138, 239	1, 525, 432			1, 525, 432		
\$4,000 to \$5,000 <sup>1</sup> .....	2, 090	9, 209, 621	5, 270, 835	6, 674, 586							
\$4,000 to \$5,000.....	41, 107	185, 842, 676	\$71, 184	104, 081, 169	10, 692, 057	32, 846			2, 153, 036		
\$5,000 to \$6,000 <sup>1</sup> .....	602	3, 291, 175	19, 007	1, 051, 180	3, 126, 865	46, 792					
\$5,000 to \$6,000.....	7, 116	39, 039, 220	2, 652	16, 234, 934	3, 718, 115	31, 965			583, 090		
\$6,000 to \$7,000.....	5, 271	34, 110, 011	6, 887	11, 585, 533	6, 053, 020	68, 218			543, 593		
\$7,000 to \$8,000.....	3, 789	28, 272, 066	27, 061	8, 147, 176	6, 152, 364	58, 959			\$19, 227		
\$8,000 to \$9,000.....	2, 760	23, 479, 783	2, 303	5, 883, 977	5, 659, 896	37, 851			522, 821		
\$9,000 to \$10,000.....	2, 268	21, 500, 383	12, 166	4, 825, 871	5, 196, 099	38, 719			479, 855		
\$10,000 to \$11,000.....	1, 651	17, 337, 697	10, 346	3, 432, 863	4, 453, 579	73, 597			53, 141		
\$11,000 to \$12,000.....	1, 340	15, 392, 517	26, 439	2, 755, 401	4, 527, 457	44, 607			61, 415		
\$12,000 to \$13,000.....	1, 063	13, 270, 108	12, 068	2, 175, 334	3, 890, 422	40, 336			491, 109		
\$13,000 to \$14,000.....	985	13, 270, 929	25, 586	1, 993, 240	4, 152, 743	80, 403			417, 732		
\$14,000 to \$15,000.....	820	11, 890, 086	14, 993	1, 621, 531	3, 889, 211	31, 078			61, 495		
\$15,000 to \$20,000.....	2, 879	49, 640, 393	39, 217	5, 773, 433	16, 969, 086	160, 786			69, 598		
\$20,000 to \$25,000.....	1, 604	35, 926, 487	54, 918	3, 202, 131	13, 949, 814	142, 492			341, 185		
\$25,000 to \$30,000.....	984	26, 789, 661	14, 752	1, 944, 819	10, 679, 937	98, 990			76, 312		
\$30,000 to \$40,000.....	1, 187	40, 838, 538	139, 982	2, 287, 843	19, 442, 700	190, 070			347, 818		
\$40,000 to \$50,000.....	623	27, 773, 738	109, 461	1, 190, 342	13, 984, 439	104, 216			91, 414		
\$50,000 to \$60,000.....	339	18, 487, 222	14, 942	634, 949	9, 626, 544	41, 496			316, 453		
\$60,000 to \$70,000.....	252	16, 364, 002	3, 126	455, 162	6, 863, 896	53, 633			820, 602		
\$70,000 to \$80,000.....	145	10, 861, 262		274, 500	6, 887, 593	23, 777			1, 370, 447		
\$80,000 to \$90,000.....	93	7, 881, 989	82, 798	163, 650	4, 155, 215	19, 028			1, 015, 697		
\$90,000 to \$100,000.....	65	6, 167, 219		133, 600	3, 191, 224	69, 579			777, 329		
\$100,000 to \$150,000.....	173	20, 736, 699	101, 071	325, 900	12, 393, 437	80, 113			1, 103, 841		
\$150,000 to \$200,000.....	68	11, 626, 710	252, 799	124, 700	6, 880, 169	26, 132			1, 797, 049		
\$200,000 to \$250,000.....	26	5, 755, 887		44, 600	3, 226, 658	5, 716			1, 750, 881		
\$250,000 to \$300,000.....	8	2, 182, 298		11, 200	623, 275	3, 113			717, 937		
\$300,000 to \$400,000.....	13	4, 582, 332		24, 200	2, 476, 980	10, 703			1, 750, 881		
\$400,000 to \$500,000.....	8	3, 532, 140		16, 600	2, 375, 680	4, 218			476, 261		
\$500,000 to \$750,000.....	7	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )			1, 435, 978		
\$750,000 to \$1,000,000.....									690, 767		
\$1,000,000 to \$1,500,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )			352, 002		
\$1,500,000 to \$2,000,000.....									521, 399		
\$2,000,000 to \$3,000,000.....									206, 815		
\$3,000,000 to \$4,000,000.....									1, 218, 788		
\$4,000,000 to \$5,000,000.....									167, 780		
\$5,000,000 and over.....									143, 810		
Classes grouped <sup>2</sup> .....		5, 277, 230	72, 183	14, 800	1, 218, 823	10, 363	1, 146, 746	171, 710	1, 371, 439	107, 508	1, 650, 657
Total.....	415, 100	1, 413, 015, 994	1, 115, 941	865, 143, 777	242, 585, 963	2, 501, 195	12, 090, 178	17, 985, 617	23, 365, 966	1, 176, 410	42, 527, 993

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

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

## MICHIGAN

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 <sup>1</sup>	15,960	\$11,384,194		\$23,973,183	\$529,569	\$32,007					
Under \$1,000	547	365,327		54,919	24,942	2,824		\$9,318			\$9,318
\$1,000 to \$2,000 <sup>1</sup>	38,254	60,668,603	\$107,874	103,080,853	1,892,858	45,015					
\$1,000 to \$2,000	86,205	118,840,283		87,159,344	1,368,262	1,386		918,897			918,897
\$2,000 to \$3,000 <sup>1</sup>	82,627	199,335,161	38,639	251,609,479	4,087,558	9,414					
\$2,000 to \$3,000	32,613	84,824,041		65,010,641	1,730,925	22,848		549,962			549,962
\$3,000 to \$4,000 <sup>1</sup>	17,288	57,721,871	89,859	61,793,039	4,370,870	135,131					
\$3,000 to \$4,000	35,780	123,409,343		95,331,739	3,335,902	21,543		781,123			781,123
\$4,000 to \$5,000 <sup>1</sup>	2,953	12,834,881	201,199	10,954,962	4,627,069	139,852					
\$4,000 to \$5,000	16,982	75,538,293		49,348,023	3,700,817	4,006		675,876			675,876
\$5,000 to \$6,000 <sup>1</sup>	6	31,615	4,784	12,800	36,079	2					
\$5,000 to \$6,000	4,425	24,357,982	4,935	10,689,356	1,182,143	11,571		383,085			383,085
\$6,000 to \$7,000	3,264	21,131,453	11,813	7,773,908	2,134,932	7,854		362,880	\$11,776		374,656
\$7,000 to \$8,000	2,344	17,511,968	20,858	5,587,533	2,127,244	28,142		350,474	26,134		376,608
\$8,000 to \$9,000	1,610	13,631,998	18,899	3,634,351	2,189,847	13,975		308,908	30,073		338,981
\$9,000 to \$10,000	1,298	12,295,896	47,162	3,032,983	2,078,254	19,600		302,410	33,705		336,115
\$10,000 to \$11,000	893	9,346,840	2,760	2,036,916	1,666,710	21,477		247,355	33,147		280,502
\$11,000 to \$12,000	809	9,290,417	24,131	1,870,500	1,824,622	19,739		257,069	41,774		298,843
\$12,000 to \$13,000	625	7,806,300		1,379,868	1,480,296	12,656		237,068	44,439		281,507
\$13,000 to \$14,000	546	7,361,054	22,232	1,267,400	1,526,642	7,548		215,984	51,043		267,027
\$14,000 to \$15,000	481	6,962,028	8,553	1,089,547	1,641,764	21,650		205,621	56,985		262,606
\$15,000 to \$20,000	1,456	25,022,665	52,894	3,194,036	7,238,719	56,588		750,029	310,121		1,060,150
\$20,000 to \$25,000	829	18,465,006	66,089	1,803,018	6,033,918	26,244		573,140	388,304		961,444
\$25,000 to \$30,000	518	14,171,389	36,812	1,135,119	4,528,505	63,661		465,901	438,120		904,021
\$30,000 to \$40,000	560	19,305,186	19,553	1,176,173	7,173,494	44,181	\$337,426	580,259	843,146	\$34,445	1,457,850
\$40,000 to \$50,000	303	13,498,472	26,247	648,384	5,408,206	97,255	430,032	393,616	829,374	41,773	1,264,763
\$50,000 to \$60,000	177	9,672,314		368,600	4,175,867	8,632	842,689	265,915	703,550	87,691	1,057,156
\$60,000 to \$70,000	108	6,995,488	74,581	220,500	3,056,902	6,984	825,247	166,960	593,848	83,326	844,134
\$70,000 to \$80,000	64	4,768,315		133,200	2,785,226	11,850	394,676	109,149	503,724	38,708	651,581
\$80,000 to \$90,000	66	5,596,222		132,300	3,174,743	11,636	748,329	110,339	627,496	72,641	810,476
\$90,000 to \$100,000	31	2,914,524		56,100	1,398,115	3,357	464,137	59,410	363,176	46,706	469,292
\$100,000 to \$150,000	83	10,204,238		135,600	6,233,434	23,444	1,470,633	159,704	1,660,503	144,965	1,965,172
\$150,000 to \$200,000	22	3,823,715		41,100	2,283,829	6,008	544,069	60,208	789,034	52,225	901,467

\$200,000 to \$250,000.....	16	3, 659, 263		35, 000	2, 614, 666	14, 859	276, 921	60, 407	932, 086	27, 598	1, 020, 091
\$250,000 to \$300,000.....	9	2, 531, 117		11, 000	1, 646, 320	4, 620	750, 943	15, 240	483, 838	70, 405	569, 483
\$300,000 to \$400,000.....	7	2, 405, 548		15, 000	1, 392, 023	25, 836	277, 519	46, 207	675, 576	26, 019	747, 802
\$400,000 to \$500,000.....	4	1, 722, 416		6, 000	606, 128	848	708, 152	37, 874	295, 030	66, 389	399, 293
\$500,000 to \$750,000.....	3	2, 029, 608		10, 400	667, 246	29	813, 347	32, 459	390, 758	76, 251	499, 468
\$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.....	1	(2)		(2)	(2)	(2)	(2)		(2)	(2)	(2)
\$2,000,000 to \$3,000,000.....	1	(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.....											
\$5,000,000 and over.....	2	(2)			(2)	(2)			(2)		(2)
Classes grouped <sup>2</sup> .....		20, 498, 052		3, 000	18, 652, 681	145, 783	4, 325, 303	43, 666	5, 970, 364	318, 238	6, 332, 268
Total.....	350, 072	1, 041, 933, 086	879, 874	795, 815, 874	122, 627, 327	1, 129, 255	13, 209, 423	9, 736, 513	17, 127, 124	1, 187, 380	28, 051, 017

MINNESOTA

Under \$1,000 <sup>1</sup> .....	3, 924	\$2, 765, 972		\$5, 633, 331	\$1, 323, 048	\$61					
Under \$1,000.....	854	461, 974		64, 775	81, 225	1, 368		\$9, 465			\$9, 465
\$1,000 to \$2,000 <sup>1</sup> .....	28, 372	41, 573, 329		66, 773, 336	1, 267, 732	5, 200					
\$1,000 to \$2,000.....	36, 608	49, 792, 343		36, 182, 612	588, 654	1, 422		393, 535			393, 535
\$2,000 to \$3,000 <sup>1</sup> .....	17, 273	42, 329, 625		50, 958, 736	1, 196, 512	20, 283					
\$2,000 to \$3,000.....	12, 854	32, 914, 823		23, 713, 668	669, 300	59, 753		253, 802			253, 802
\$3,000 to \$4,000 <sup>1</sup> .....	5, 109	17, 172, 102	\$107, 986	17, 392, 026	2, 601, 423	11, 860					
\$3,000 to \$4,000.....	12, 535	43, 443, 967	33, 591	32, 877, 606	1, 409, 176	148, 192		274, 308			274, 308
\$4,000 to \$5,000 <sup>1</sup> .....	1, 793	7, 848, 197	49, 658	5, 271, 070	3, 776, 732	24, 926					
\$4,000 to \$5,000.....	6, 746	30, 229, 408		19, 893, 612	1, 652, 496	114, 374		256, 074			256, 074
\$5,000 to \$6,000 <sup>1</sup> .....	68	373, 463		169, 777	381, 858						
\$5,000 to \$6,000.....	1, 900	10, 427, 107		4, 572, 269	655, 088	8, 955		158, 108			158, 108
\$6,000 to \$7,000.....	1, 330	8, 590, 752	645	3, 195, 300	1, 020, 299	11, 044		140, 038	\$4, 617		144, 655
\$7,000 to \$8,000.....	929	6, 945, 923	8, 021	2, 191, 206	963, 510	12, 106		133, 123			143, 404
\$8,000 to \$9,000.....	658	5, 574, 549	9, 311	1, 573, 615	996, 334	10, 650		116, 768	12, 146		128, 914
\$9,000 to \$10,000.....	460	4, 347, 200	3, 752	1, 013, 815	939, 435	1, 693		101, 024	11, 860		112, 884
\$10,000 to \$11,000.....	415	4, 347, 558	12, 972	910, 500	957, 338	11, 223		107, 008	15, 321		122, 329
\$11,000 to \$12,000.....	306	3, 518, 881	942	707, 200	779, 392	702		91, 864	16, 002		107, 866
\$12,000 to \$13,000.....	272	3, 401, 815		633, 470	724, 580	10, 104		93, 059	19, 383		112, 442
\$13,000 to \$14,000.....	210	2, 842, 055		499, 500	760, 639	7, 679		75, 761	19, 842		95, 603
\$14,000 to \$15,000.....	178	2, 576, 389		392, 800	689, 377	2, 149		73, 743	21, 220		94, 963
\$15,000 to \$20,000.....	550	9, 419, 799	32, 864	1, 223, 000	3, 207, 185	18, 469		257, 799	14, 812		372, 611
\$20,000 to \$25,000.....	314	6, 926, 319		669, 100	2, 912, 559	48, 025		187, 543	143, 899		331, 442
\$25,000 to \$30,000.....	195	5, 297, 930		406, 900	2, 342, 202	8, 446		151, 130	162, 760		313, 890
\$30,000 to \$40,000.....	201	6, 861, 397		390, 000	3, 707, 111	14, 138	\$81, 038	160, 545	299, 360	\$8, 704	468, 609
\$40,000 to \$50,000.....	104	4, 582, 088		212, 941	2, 349, 975	24, 816	103, 383	116, 684	278, 997	10, 283	405, 964
\$50,000 to \$60,000.....	66	3, 605, 927	17, 230	128, 400	1, 756, 744	13, 721	198, 270	87, 805	264, 020	19, 449	371, 274
\$60,000 to \$70,000.....	28	1, 825, 497		59, 800	1, 003, 074	255	34, 677	44, 534	181, 431	3, 251	229, 216

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

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

## MINNESOTA—Continued

Income class	Number of 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.....	27	\$2,026,205		\$50,800	\$1,524,240	\$13,806	\$95,258	\$30,500	\$228,700	\$8,932	\$268,132
\$80,000 to \$90,000.....	17	1,439,282		17,600	1,114,855	1,659	164,335	9,907	172,089	15,407	197,403
\$90,000 to \$100,000.....	14	1,325,440		27,200	733,946	15,535	103,507	26,294	176,519	9,588	212,401
\$100,000 to \$150,000.....	37	4,317,249		65,800	3,226,435	5,347	446,905	54,212	718,884	45,395	818,491
\$150,000 to \$200,000.....	7	1,217,302		14,800	884,329	42	394,873	6,409	202,873	37,679	246,961
\$200,000 to \$250,000.....	3	676,092		5,200	529,731		141,839	2,986	136,351	13,297	152,634
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....	2	(?)		(?)	(?)		(?)	(?)	(?)	(?)	(?)
\$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 <sup>2</sup> .....		1,378,823		3,800	650,724		627,968	6,353	220,922	58,872	286,147
Total.....	134,360	372,376,782	\$276,972	277,895,565	49,377,258	628,003	2,392,053	3,420,381	3,432,289	230,857	7,083,527

## MISSISSIPPI

Under \$1,000 <sup>1</sup> .....	1,771	\$1,189,525		\$3,116,000	\$74,144	\$492					
Under \$1,000.....	23	13,127						\$396			\$396
\$1,000 to \$2,000 <sup>1</sup> .....	4,059	6,321,175	\$3,731	10,930,190	102,877	4,149					
\$1,000 to \$2,000.....	5,063	7,347,157		5,107,979	47,032	6,997		66,669			66,669
\$2,000 to \$3,000 <sup>1</sup> .....	6,684	16,253,294	17,425	20,657,440	325,622	6,167					
\$2,000 to \$3,000.....	2,209	5,512,863		3,496,341	92,213	66		57,892			57,892
\$3,000 to \$4,000 <sup>1</sup> .....	1,574	5,244,286		5,857,301	382,719						



\$3,000 to \$4,000.....	2,411	8,400,183		5,904,813	193,611	984		70,297			70,297
\$4,000 to \$5,000 <sup>1</sup> .....	279	1,177,414	44,682	1,034,492	319,784						
\$4,000 to \$5,000.....	1,745	7,847,625		4,788,201	327,673	8,389		82,241			82,241
\$5,000 to \$6,000 <sup>1</sup> .....	4	22,983		13,200	13,651						
\$5,000 to \$6,000.....	434	2,389,847	2,617	1,101,400	130,061	1,631		34,846			34,846
\$6,000 to \$7,000.....	373	2,423,250	4,050	913,720	232,357	6,643		\$1,381			43,732
\$7,000 to \$8,000.....	262	1,951,985	2,549	667,900	230,997	2,430		37,782	2,847		40,629
\$8,000 to \$9,000.....	152	1,295,767	4,706	364,000	195,887	3,775		28,087	2,834		30,921
\$9,000 to \$10,000.....	120	1,133,234	771	308,300	160,378	2,044		26,807	3,098		29,905
\$10,000 to \$11,000.....	89	930,228	9,524	225,400	145,554	427		28,251	3,571		31,822
\$11,000 to \$12,000.....	86	982,655	6,139	201,000	194,596	1,582		26,738	4,448		31,186
\$12,000 to \$13,000.....	65	811,034	983	145,267	169,563	2,802		22,360	4,566		26,926
\$13,000 to \$14,000.....	51	685,526	5,426	121,900	127,167	4,119		19,988	4,601		24,589
\$14,000 to \$15,000.....	48	695,659	23,098	108,300	106,788			22,518	5,482		28,000
\$15,000 to \$20,000.....	134	2,289,410	33,929	323,700	617,385	2,248		68,765	27,235		96,000
\$20,000 to \$25,000.....	79	1,768,913	6,115	206,900	387,824	1,539		60,983	37,378		98,361
\$25,000 to \$30,000.....	38	1,037,455	54,678	89,800	315,877	1,067		31,516	29,355		60,871
\$30,000 to \$40,000.....	37	1,281,752	29,399	87,600	288,349	1,884	\$14,540	46,692	55,166	\$1,363	103,221
\$40,000 to \$50,000.....	33	1,478,546	35,125	72,400	495,733	1,607	56,984	47,401	86,938	6,235	140,634
\$50,000 to \$60,000.....	3	169,773		13,600	27,593			7,355	14,783		22,138
\$60,000 to \$70,000.....	9	561,749		22,000	49,204	4,096	59,340	26,125	45,327	7,052	78,504
\$70,000 to \$80,000.....	2	143,062		4,200	46,702			4,644	15,950		20,594
\$80,000 to \$90,000.....	4	338,165		7,800	165,408	2,743		9,493	47,210		56,703
\$90,000 to \$100,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$100,000 to \$150,000.....	6	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....											
\$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.....	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 \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....		1,796,367		19,300	437,639	4,465	523,606	49,543	309,731	49,088	408,362
Total.....	27,851	83,494,009	284,947	65,910,444	6,404,388	72,646	654,470	919,800	701,901	63,738	1,685,439

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

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 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 <sup>1</sup> .....	8,306	\$5,772,818		\$14,744,856	\$388,718	\$3,368					
Under \$1,000.....	132	43,437			6,895			\$1,103			\$1,103
\$1,000 to \$2,000 <sup>1</sup> .....	26,404	41,242,298	\$19,854	67,997,493	826,235	16,569					
\$1,000 to \$2,000.....	39,733	56,047,348		40,049,532	537,774	43,664		466,323			466,323
\$2,000 to \$3,000 <sup>1</sup> .....	44,563	106,969,072	42,415	134,615,395	2,058,562	36,486					
\$2,000 to \$3,000.....	18,530	48,237,689		36,073,626	903,552	8,902		340,332			340,332
\$3,000 to \$4,000 <sup>1</sup> .....	6,611	21,979,553	44,150	22,821,284	2,487,278	100,263					
\$3,000 to \$4,000.....	19,093	65,587,300		48,709,679	1,936,471	46,993		447,263			447,263
\$4,000 to \$5,000 <sup>1</sup> .....	2,004	8,965,512	151,028	6,502,993	3,965,961	132,733					
\$4,000 to \$5,000.....	10,659	47,572,140		28,403,426	2,431,049	41,387		503,838			503,838
\$5,000 to \$6,000 <sup>1</sup> .....	15	83,095	4,461	38,700	81,795						
\$5,000 to \$6,000.....	3,624	19,911,205	7,819	8,453,284	1,375,671	25,345		306,351			306,351
\$6,000 to \$7,000.....	2,618	16,948,449	9,346	5,914,983	2,140,114	35,258			\$9,489		300,019
\$7,000 to \$8,000.....	1,803	13,492,193	9,039	4,083,477	2,230,654	37,058		257,018			277,169
\$8,000 to \$9,000.....	1,327	11,257,599	4,401	2,926,433	2,091,230	40,868		246,343			271,707
\$9,000 to \$10,000.....	1,088	10,327,409	5,384	2,382,966	2,109,418	29,605		245,321			274,007
\$10,000 to \$11,000.....	721	7,554,358	1,240	1,564,400	1,793,637	27,401		182,840			209,644
\$11,000 to \$12,000.....	674	7,750,720	14,566	1,480,350	1,947,120	42,420		193,538			228,556
\$12,000 to \$13,000.....	458	5,718,021	12,376	997,540	1,470,439	26,012		147,595			179,965
\$13,000 to \$14,000.....	429	5,770,803	26,139	916,000	1,570,867	20,571		155,858			195,670
\$14,000 to \$15,000.....	333	4,821,395	14,118	731,430	1,429,943	17,206		129,344			169,022
\$15,000 to \$20,000.....	1,132	19,479,264	79,468	2,303,053	6,310,092	66,821		543,249			782,500
\$20,000 to \$25,000.....	652	14,548,999	95,385	1,361,910	5,334,394	139,516		412,733			719,044
\$25,000 to \$30,000.....	395	10,786,819	39,277	837,800	4,272,090	71,705		311,196			641,932
\$30,000 to \$40,000.....	399	13,738,832		781,600	6,514,121	127,342	\$107,759	361,400		\$10,066	984,511
\$40,000 to \$50,000.....	223	9,875,329	41,469	429,100	5,620,605	53,400	156,763	212,564		16,002	839,706
\$50,000 to \$60,000.....	117	6,419,543		216,000	3,727,781	59,107	148,451	133,782		13,898	665,931
\$60,000 to \$70,000.....	67	4,332,016		137,400	2,018,440	208,157	243,840	99,706		23,609	526,079
\$70,000 to \$80,000.....	43	3,210,750		91,290	1,957,694	54,274	187,531	59,216		19,450	427,778
\$80,000 to \$90,000.....	28	2,359,190		58,400	1,399,852	10,556	136,753	43,734		13,605	356,695
\$90,000 to \$100,000.....	32	3,019,343		47,000	2,162,758	105,286	385,550	29,544		38,154	469,039
\$100,000 to \$150,000.....	49	5,851,740		83,100	3,317,988	18,602	1,054,768	95,856		102,951	1,118,514

\$150,000 to \$200,000.....	11	1, 908, 116		17, 172	1, 273, 615	20, 562	534, 211	9, 125	319, 289	51, 771	380, 185
\$200,000 to \$250,000.....	3	657, 602		7, 200	871, 255	29	50, 656	13, 446	162, 409	4, 749	180, 604
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....	2	692, 390		3, 000	710, 082		23, 179		207, 394	2, 173	209, 567
\$400,000 to \$500,000.....	1	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....	2	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000.....	1	(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 \$2,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....		2, 343, 173		5, 000	690, 328		876, 131	52, 826	475, 624	83, 864	612, 314
Total.....	192, 282	605, 275, 520	621, 935	433, 876, 872	79, 964, 478	1, 667, 466	3, 905, 592	6, 291, 974	6, 412, 952	380, 292	13, 085, 218

MONTANA

Under \$1,000 <sup>1</sup> .....	3, 272	\$2, 208, 047		\$5, 966, 730	\$115, 091						
Under \$1,000.....	84	49, 381		38, 135				\$799			\$799
\$1,000 to \$2,000 <sup>1</sup> .....	6, 728	10, 765, 465	\$37, 577	19, 336, 830	130, 454						
\$1,000 to \$2,000.....	10, 257	14, 470, 159		10, 359, 337	104, 314	\$11, 937		121, 290			121, 290
\$2,000 to \$3,000 <sup>1</sup> .....	10, 652	25, 712, 129		33, 143, 580	336, 073	16, 310					
\$2,000 to \$3,000.....	3, 499	8, 937, 003		6, 568, 342	64, 159			69, 977			69, 977
\$3,000 to \$4,000 <sup>1</sup> .....	2, 116	7, 061, 761	84, 218	7, 689, 222	422, 284	148					
\$3,000 to \$4,000.....	3, 138	10, 755, 034		8, 285, 290	175, 050	1, 017		69, 788			69, 788
\$4,000 to \$5,000 <sup>1</sup> .....	356	1, 547, 446	77, 956	1, 449, 378	194, 613						
\$4,000 to \$5,000.....	1, 523	6, 802, 758		4, 220, 543	331, 020	10, 012		65, 837			65, 837
\$5,000 to \$6,000 <sup>1</sup> .....	25	136, 157	13, 567	71, 600	78, 247						
\$5,000 to \$6,000.....	361	1, 973, 234	406	887, 850	109, 376	312		29, 571			29, 571
\$6,000 to \$7,000.....	221	1, 430, 655	15, 680	524, 600	148, 730	1, 012		\$790			25, 073
\$7,000 to \$8,000.....	140	1, 049, 655		331, 544	185, 285	5, 653		19, 319	1, 570		20, 889
\$8,000 to \$9,000.....	100	851, 446	19, 657	239, 000	241, 407	5, 569		17, 667	1, 789		19, 456
\$9,000 to \$10,000.....	62	588, 046	891	127, 400	126, 925	578		14, 364	1, 616		15, 980
\$10,000 to \$11,000.....	49	511, 991	18, 253	120, 600	67, 443			13, 314	1, 711		15, 025
\$11,000 to \$12,000.....	32	367, 497	10, 153	70, 850	96, 235	233		8, 640	1, 626		10, 266
\$12,000 to \$13,000.....	22	273, 681	3, 888	47, 600	61, 157	1, 274		7, 866	1, 535		9, 401
\$13,000 to \$14,000.....	31	417, 075	13, 571	73, 100	93, 149			11, 407	2, 808		14, 215
\$14,000 to \$15,000.....	22	318, 112	14, 362	54, 300	98, 747	407		8, 732	2, 515		11, 247
\$15,000 to \$20,000.....	63	1, 081, 779	15, 636	146, 700	448, 667	914		29, 118	13, 224		42, 342
\$20,000 to \$25,000.....	19	413, 356	21, 153	41, 200	106, 611	1, 453		13, 551	7, 950		21, 501
\$25,000 to \$30,000.....	17	456, 882		38, 400	190, 512	685		12, 208	13, 774		25, 982
\$30,000 to \$40,000.....	6	205, 604		13, 090	138, 076	3, 031		5, 014	9, 271		14, 285
\$40,000 to \$50,000.....	7	331, 285		15, 000	175, 926	692		7, 805	23, 033		30, 838
\$50,000 to \$60,000.....	3	164, 004		5, 000	97, 389			3, 337	13, 701		17, 038

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

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

## MONTANA—Continued

Income class	Number of 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				
\$60,000 to \$70,000.....	1	(2)		(2)	(2)	(2)		(2)	(2)		(2)
\$70,000 to \$80,000.....	1	(2)		(2)	(2)	(2)		(2)	(2)		(2)
\$80,000 to \$90,000.....	1	(2)		(2)	(2)	(2)		(2)	(2)		(2)
\$90,000 to \$100,000.....											
\$100,000 to \$150,000.....											
\$150,000 to \$200,000.....	1	(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 <sup>2</sup> .....		\$376, 305		\$9, 200	\$232, 383	\$2, 266		\$7, 519	\$63, 087		\$70, 606
Total.....	42, 800	99, 255, 947	\$346, 968	99, 874, 331	4, 569, 323	63, 503		561, 406	160, 000		721, 406

## NEBRASKA

Under \$1,000 <sup>1</sup> .....	3, 956	\$2, 690, 589		\$7, 042, 910	\$96, 442	\$374					
Under \$1,000.....	295	160, 291		5, 892	7, 866			\$4, 396			\$4, 396
\$1,000 to \$2,000 <sup>1</sup> .....	10, 104	15, 720, 181		27, 740, 394	397, 493	1, 372					
\$1,000 to \$2,000.....	13, 485	18, 458, 213		13, 476, 629	75, 547	311		146, 972			146, 972
\$2,000 to \$3,000 <sup>1</sup> .....	18, 479	44, 379, 997		56, 608, 312	701, 591	8, 144					
\$2,000 to \$3,000.....	4, 810	12, 332, 333		8, 158, 806	223, 770			118, 365			118, 365
\$3,000 to \$4,000 <sup>1</sup> .....	2, 495	8, 263, 258		9, 182, 646	283, 997						

\$3,000 to \$4,000	6, 238	21, 789, 218		15, 455, 889	229, 141	3, 668		183, 651			183, 651
\$4,000 to \$5,000 <sup>1</sup>	339	1, 484, 638		1, 195, 722	388, 779						
\$4,000 to \$5,000	6, 325	28, 724, 567		17, 125, 230	692, 183			326, 708			326, 708
\$5,000 to \$6,000 <sup>1</sup>	66	359, 253	\$21, 732	176, 718	304, 405	1, 224					
\$5,000 to \$6,000	1, 063	5, 842, 818	532	2, 593, 700	283, 200	7, 406		89, 988			89, 988
\$6,000 to \$7,000	735	4, 755, 249	3, 327	1, 752, 060	506, 323	7, 510		80, 820	\$2, 645		83, 465
\$7,000 to \$8,000	474	3, 548, 812	4, 347	1, 086, 200	406, 404	4, 701		74, 035	5, 231		79, 266
\$8,000 to \$9,000	307	2, 602, 867	5, 573	726, 122	359, 887	5, 212		59, 073	5, 714		64, 787
\$9,000 to \$10,000	262	2, 489, 974	2, 076	618, 900	300, 834	6, 997		65, 444	6, 872		72, 316
\$10,000 to \$11,000	162	1, 700, 729	68, 229	381, 200	283, 156	19		46, 595	6, 021		52, 616
\$11,000 to \$12,000	144	1, 650, 534		329, 000	322, 380	101		46, 378	7, 474		53, 852
\$12,000 to \$13,000	123	1, 534, 912	5, 758	273, 600	335, 606	1, 419		43, 733	8, 641		52, 374
\$13,000 to \$14,000	95	1, 278, 838	6, 375	206, 600	307, 167	716		36, 886	8, 710		45, 596
\$14,000 to \$15,000	79	1, 141, 275		176, 700	225, 667	1, 607		34, 752	9, 354		44, 106
\$15,000 to \$20,000	222	3, 770, 806	41, 811	476, 700	994, 453	1, 729		113, 790	44, 807		158, 597
\$20,000 to \$25,000	101	2, 255, 109	23, 293	236, 400	638, 342	1, 280		71, 434	46, 553		117, 987
\$25,000 to \$30,000	67	1, 832, 091		139, 600	714, 524	1, 005		56, 630	56, 415		113, 045
\$30,000 to \$40,000	52	1, 783, 299	38, 612	107, 200	635, 683	12, 737	\$26, 090	51, 100	76, 134	\$2, 446	129, 680
\$40,000 to \$50,000	32	1, 407, 349	34, 633	61, 400	695, 250	1, 310	16, 789	33, 247	84, 997	1, 574	119, 818
\$50,000 to \$60,000	11	610, 663	37, 171	17, 600	360, 070	4, 158	42, 436	15, 870	42, 652	5, 325	63, 847
\$60,000 to \$70,000	8	526, 590	61, 240	16, 000	135, 505	285	168, 649	9, 138	26, 104	16, 782	52, 024
\$70,000 to \$80,000	4	298, 955		6, 200	88, 626		122, 539	4, 804	17, 895	12, 379	35, 078
\$80,000 to \$90,000	3	256, 014		4, 400	82, 776		150, 689	781	11, 971	14, 127	26, 879
\$90,000 to \$100,000	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$100,000 to \$150,000	6	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$150,000 to \$200,000											
\$200,000 to \$250,000	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$250,000 to \$300,000											
\$300,000 to \$400,000	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$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 <sup>2</sup>		1, 503, 140	38, 890	20, 100	592, 355		523, 707	24, 366	225, 759	48, 719	298, 844
Total	70, 545	195, 152, 562	393, 599	165, 398, 830	11, 672, 422	74, 072	1, 050, 899	1, 738, 956	693, 949	101, 352	2, 534, 257

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> 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		261,095		7,200	154,772	1,716	\$35,827	3,215	21,372	\$4,425	29,012
Classes grouped <sup>2</sup>											
Total	10,467	25,711,611	7,565	21,865,348	1,060,547	33,002	35,827	204,921	31,945	4,425	241,291

# NEW HAMPSHIRE

Under \$1,000 <sup>1</sup>	1,599	\$1,154,589		\$2,263,765	\$113,620	\$44					
Under \$1,000	200	82,224			25,195			\$1,729			\$1,729
\$1,000 to \$2,000 <sup>1</sup>	4,904	7,717,657	\$10,112	12,715,389	726,932	411					
\$1,000 to \$2,000	8,325	11,759,478		8,371,414	165,110	2,332		97,135			97,135
\$2,000 to \$3,000 <sup>1</sup>	8,837	21,151,052		27,056,059	689,560	6,328					
\$2,000 to \$3,000	3,364	8,743,242		6,348,273	293,060	426		62,873			62,873
\$3,000 to \$4,000 <sup>1</sup>	1,450	4,823,580		5,096,294	673,059	402					
\$3,000 to \$4,000	3,781	13,136,796		9,437,659	654,799	2,984		95,920			95,920
\$4,000 to \$5,000 <sup>1</sup>	324	1,424,291		1,097,069	529,634	8,075					
\$4,000 to \$5,000	1,773	7,941,626		4,768,440	678,349	9,535		75,168			75,168
\$5,000 to \$6,000 <sup>1</sup>	55	300,294	11,263	111,600	220,181	261					
\$5,000 to \$6,000	511	2,810,707		1,129,260	331,107	2,648		40,543			40,543
\$6,000 to \$7,000	407	2,630,262	7,712	884,495	606,905	8,341		37,398	\$1,460		38,858
\$7,000 to \$8,000	258	1,931,835	15,158	567,240	499,835	2,332		31,316	2,873		34,189
\$8,000 to \$9,000	193	1,636,736		418,570	387,291	5,146		31,913	3,648		35,561
\$9,000 to \$10,000	136	1,291,024	2,355	296,900	380,269	2,533		26,340	3,596		29,936
\$10,000 to \$11,000	106	1,114,508		215,113	361,970	2,294		23,624	4,000		27,624
\$11,000 to \$12,000	87	1,005,118		175,321	309,840	2,249		24,317	4,602		28,919
\$12,000 to \$13,000	78	976,600		163,789	289,612	844		24,051	5,595		29,646
\$13,000 to \$14,000	61	824,251		125,200	302,440	1,729		19,275	5,731		25,006
\$14,000 to \$15,000	43	625,160	6,125	94,208	234,807	15,634		14,238	5,122		19,360
\$15,000 to \$20,000	145	2,499,259	31,657	290,200	1,104,735	18,631		55,028	30,599		85,627
\$20,000 to \$25,000	83	1,869,567	22,296	167,025	979,770	11,940		45,961	40,129		86,090
\$25,000 to \$30,000	44	1,191,534		88,200	641,977	2,767		27,522	36,313		63,835
\$30,000 to \$40,000	37	1,272,275		70,100	609,915	7,999	\$53,168	30,952	54,905	\$5,637	91,494
\$40,000 to \$50,000	31	1,366,531	3,230	56,000	702,664	2,630	84,747	31,289	79,493	7,944	118,726
\$50,000 to \$60,000	12	672,683		31,000	300,081	1,879	23,236	17,857	54,105	2,178	74,140
\$60,000 to \$70,000	4	256,355		4,000	212,886			3,805	26,026		29,831

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> 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 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.....	7	\$527, 616		\$14, 000	\$341, 952			\$13, 007	\$64, 519		\$77, 526
\$80,000 to \$90,000.....	10	848, 014		14, 400	483, 806	\$2, 408	\$24, 626	16, 498	112, 686	\$2, 309	131, 493
\$90,000 to \$100,000.....	4	377, 724		10, 200	217, 366	340	9, 426	5, 892	41, 037	9, 355	56, 284
\$100,000 to \$150,000.....	6	(?)		(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$150,000 to \$200,000.....	1	(?)		(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$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 <sup>2</sup> .....		889, 534		13, 450	469, 024	6, 150	97, 005	16, 636	159, 053	9, 948	185, 637
Total.....	36, 876	104, 852, 122	\$109, 908	82, 094, 633	14, 537, 751	129, 292	292, 208	870, 287	735, 492	37, 371	1, 643, 150

## NEW JERSEY

Under \$1,000 <sup>1</sup> .....	9, 884	\$7, 025, 246		\$15, 906, 080	\$394, 818	\$57					
Under \$1,000.....	1, 924	1, 025, 862		18, 500	344, 359	5, 809		\$20, 257			\$20, 257
\$1,000 to \$2,000 <sup>1</sup> .....	29, 619	45, 605, 935	\$154, 675	75, 214, 570	3, 143, 936	82, 905					
\$1,000 to \$2,000.....	56, 078	76, 789, 615		55, 446, 971	1, 113, 679	13, 302		607, 182			607, 182
\$2,000 to \$3,000 <sup>1</sup> .....	56, 391	137, 400, 991	183, 297	168, 475, 547	4, 394, 891	108, 708					
\$2,000 to \$3,000.....	29, 739	77, 024, 676		55, 544, 386	2, 224, 838	19, 688		592, 708			592, 708
\$3,000 to \$4,000 <sup>1</sup> .....	12, 217	40, 679, 978	95, 864	42, 373, 968	4, 214, 072	56, 363					



\$3,000 to \$4,000.....	36,501	126,498,443	94,202,791	2,998,188	53,632	885,459	885,459
\$4,000 to \$5,000 <sup>1</sup> .....	2,135	9,423,066	7,566,288	3,142,122			
\$4,000 to \$5,000.....	27,273	122,331,467	74,437,452	4,734,513	28,235	1,303,249	1,303,249
\$5,000 to \$6,000 <sup>1</sup> .....	176	965,524	9,688	332,200	1,107		
\$5,000 to \$6,000.....	7,232	39,672,220	17,235,520	2,366,231	37,377	614,102	614,102
\$6,000 to \$7,000.....	5,200	33,621,585	20,363	3,365,740	47,518	\$19,048	584,097
\$7,000 to \$8,000.....	3,523	26,380,519	6,259	3,031,403	39,539	538,043	39,076
\$8,000 to \$9,000.....	2,556	21,679,733	28,269	5,870,910	29,940	497,788	47,638
\$9,000 to \$10,000.....	1,968	18,632,030	21,608	2,666,695	31,322	477,047	51,464
\$10,000 to \$11,000.....	1,508	15,799,469		3,367,708	23,904	429,317	56,765
\$11,000 to \$12,000.....	1,204	13,827,236	39,794	2,657,661	27,190	388,816	62,352
\$12,000 to \$13,000.....	950	11,850,841	6,656	2,113,771	2,555,217	340,688	67,043
\$13,000 to \$14,000.....	866	11,679,228	42,361	1,923,886	2,330,459	357,500	80,268
\$14,000 to \$15,000.....	684	9,910,027	2,351	1,466,733	2,149,484	309,266	81,778
\$15,000 to \$20,000.....	2,179	37,531,875	14,425	4,799,363	8,504,253	1,235,615	469,243
\$20,000 to \$25,000.....	1,144	25,502,800	99,300	2,419,901	7,373,671	836,408	538,343
\$25,000 to \$30,000.....	703	19,214,707	29,343	1,489,393	5,760,687	653,872	594,921
\$30,000 to \$40,000.....	760	25,992,921	1,872	1,562,497	9,589,547	807,533	1,133,132
\$40,000 to \$50,000.....	346	15,413,854	8,134	662,691	6,508,175	444,454	949,433
\$50,000 to \$60,000.....	216	11,837,243	95,137	441,300	5,180,563	316,183	895,076
\$60,000 to \$70,000.....	134	8,673,792		244,140	4,280,630	294,612	844,066
\$70,000 to \$80,000.....	82	6,122,261		144,600	2,993,602	21,953	149,326
\$80,000 to \$90,000.....	73	6,164,092		142,200	2,209,399	20,155	603,884
\$90,000 to \$100,000.....	42	3,994,284		81,200	2,168,652	12,502	268,206
\$100,000 to \$150,000.....	111	13,044,863	37,752	196,600	6,674,308	92,769	1,217,639
\$150,000 to \$200,000.....	30	5,079,493		52,400	2,565,520	35,470	475,156
\$200,000 to \$250,000.....	16	3,528,842		26,000	2,015,562	175	444,638
\$250,000 to \$300,000.....	16	4,305,711		30,400	2,513,754	37,746	564,550
\$300,000 to \$400,000.....	4	1,402,946		8,400	673,890		209,984
\$400,000 to \$500,000.....	2	894,444		4,800	634,086	1,438	3,107
\$500,000 to \$750,000.....	3	1,805,600		2,000	977,365	10,729	789,857
\$750,000 to \$1,000,000.....	3	2,363,438			2,593,777	4,569	643,376
\$1,000,000 to \$1,500,000.....	3	3,529,826		3,000	975,497	15,529	2,420,504
\$1,500,000 to \$2,000,000.....	2		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$2,000,000 to \$3,000,000.....			( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$3,000,000 to \$4,000,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped <sup>2</sup> .....		6,514,494	3,000	2,107,175	1,055	4,931,914	589,240
Total.....	293,503	1,050,741,177	910,008	661,307,713	130,915,337	1,393,232	14,857,688
							13,523,114
							15,611,804
							1,417,724
							30,552,642

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> 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.....		206,540		6,400	150,306			2,731	22,874		25,605
Classes grouped <sup>2</sup> .....											
Total.....	12,202	32,667,610	36,842	29,028,946	1,995,373	14,370	77,548	250,789	78,263	8,302	337,354

NEW YORK

Under \$1,000 <sup>1</sup> .....	50,848	\$35,593,200	\$242,914	\$75,761,467	\$4,844,711	\$76,208					
Under \$1,000.....	4,804	2,782,313		68,472	710,914	17,774		\$62,346			\$62,346
\$1,000 to \$2,000 <sup>1</sup> .....	124,911	194,246,276	71,874	319,349,393	9,750,740	84,318					
\$1,000 to \$2,000.....	261,128	367,859,869	12,278	261,025,168	4,645,941	108,936		3,082,552			3,082,552
\$2,000 to \$3,000 <sup>1</sup> .....	256,816	620,743,440	300,928	773,861,210	14,120,479	313,715					
\$2,000 to \$3,000.....	123,057	315,667,884		210,024,084	10,627,753	157,169		2,865,733			2,865,733
\$3,000 to \$4,000 <sup>1</sup> .....	53,724	179,041,503	366,108	189,728,711	15,823,406	353,235					
\$3,000 to \$4,000.....	128,390	443,671,436		319,108,832	13,223,657	173,642		3,378,189			3,378,189
\$4,000 to \$5,000 <sup>1</sup> .....	10,385	45,407,767	544,942	37,006,194	20,665,249	199,296					
\$4,000 to \$5,000.....	82,880	371,124,284		221,012,999	17,075,322	319,638		3,984,221			3,984,221
\$5,000 to \$6,000 <sup>1</sup> .....	327	1,797,943	17,298	622,875	1,955,262	11,483					
\$5,000 to \$6,000.....	23,419	128,952,594	30,141	53,087,934	7,242,154	164,280		2,108,839			2,108,839
\$6,000 to \$7,000.....	18,119	117,338,945	71,451	40,680,762	11,814,689	189,786		2,131,524	\$65,920		2,197,444
\$7,000 to \$8,000.....	13,037	97,468,319	65,975	28,915,916	11,549,325	230,147		2,063,373	146,548		2,209,921
\$8,000 to \$9,000.....	9,756	82,714,013	73,636	21,328,982	11,447,770	216,644		1,988,232	182,542		2,170,774
\$9,000 to \$10,000.....	7,773	73,764,182	75,552	16,803,742	11,697,953	217,813		1,932,986	203,855		2,136,841
\$10,000 to \$11,000.....	5,966	62,567,006	84,766	12,675,616	11,034,044	149,118		1,724,033	222,908		1,946,941
\$11,000 to \$12,000.....	4,985	56,815,035	72,984	10,437,216	10,718,440	116,620		1,658,920	257,671		1,916,591
\$12,000 to \$13,000.....	4,091	51,112,969	76,020	8,498,282	10,341,131	192,812		1,526,242	290,610		1,816,852
\$13,000 to \$14,000.....	3,458	46,688,375	21,188	7,279,456	10,365,453	161,668		1,432,406	323,444		1,755,850
\$14,000 to \$15,000.....	2,913	42,215,480	48,159	6,098,647	9,091,610	187,978		1,338,396	348,708		1,687,104
\$15,000 to \$20,000.....	10,270	176,981,831	342,925	21,230,334	43,227,700	755,072		5,760,098	2,211,410		7,971,508
\$20,000 to \$25,000.....	5,675	126,545,325	129,931	11,475,776	35,990,688	682,055		4,249,639	2,670,330		6,919,969
\$25,000 to \$30,000.....	3,593	98,230,769	148,328	7,067,699	30,457,343	684,647		3,357,629	3,025,794		6,383,423
\$30,000 to \$40,000.....	4,099	141,220,723	201,595	8,079,844	50,765,134	871,937	\$1,530,480	4,644,236	6,249,264	\$159,359	11,052,859
\$40,000 to \$50,000.....	2,269	101,333,141	204,839	4,390,254	38,588,270	770,110	2,232,081	3,221,801	6,280,557	234,873	9,737,231
\$50,000 to \$60,000.....	1,326	72,371,610	54,881	2,388,973	29,655,111	467,457	3,552,829	2,178,920	5,557,289	353,165	8,089,374
\$60,000 to \$70,000.....	889	57,455,973	47,230	1,652,073	24,827,618	509,989	3,009,055	1,643,594	5,360,365	292,200	7,296,159

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

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

## NEW YORK—Continued

Income class	Number of 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.....	583	\$43, 552, 614	\$84, 871	\$1, 090, 662	\$20, 907, 097	\$172, 424	\$2, 348, 322	\$1, 146, 644	\$4, 778, 598	\$215, 119	\$6, 140, 361
\$80,000 to \$90,000.....	450	37, 998, 053	24, 602	824, 200	16, 755, 445	307, 840	2, 561, 389	1, 099, 388	4, 693, 917	244, 897	6, 038, 202
\$90,000 to \$100,000.....	318	30, 134, 100	104, 152	558, 107	13, 766, 806	206, 627	2, 594, 566	784, 002	4, 133, 450	242, 704	5, 160, 156
\$100,000 to \$150,000.....	766	92, 178, 496	998, 560	1, 340, 444	48, 888, 148	413, 751	8, 600, 147	2, 333, 763	15, 796, 592	833, 841	18, 964, 196
\$150,000 to \$200,000.....	266	45, 183, 818	554, 582	437, 840	26, 647, 746	316, 011	4, 856, 487	970, 580	9, 489, 000	457, 038	10, 916, 618
\$200,000 to \$250,000.....	124	27, 531, 070	247, 973	192, 350	15, 039, 109	195, 330	4, 506, 204	587, 829	6, 041, 115	424, 240	7, 063, 184
\$250,000 to \$300,000.....	75	20, 422, 569	—	121, 200	10, 528, 419	86, 649	4, 939, 090	383, 888	4, 309, 399	441, 030	5, 134, 317
\$300,000 to \$400,000.....	83	29, 525, 084	609, 193	122, 900	17, 582, 338	184, 114	4, 535, 671	501, 991	7, 081, 870	428, 057	8, 011, 918
\$400,000 to \$500,000.....	48	21, 309, 069	—	71, 000	14, 898, 838	342, 162	5, 950, 656	249, 606	4, 787, 268	536, 331	5, 573, 205
\$500,000 to \$750,000.....	40	24, 076, 652	714, 655	57, 965	15, 525, 205	325, 218	4, 115, 164	336, 550	6, 579, 396	387, 203	7, 303, 149
\$750,000 to \$1,000,000.....	9	7, 891, 479	—	10, 800	5, 322, 078	96, 269	2, 145, 145	128, 627	1, 992, 252	201, 107	2, 321, 986
\$1,000,000 to \$1,500,000.....	18	21, 558, 496	—	23, 800	12, 480, 670	94, 067	9, 733, 379	131, 823	4, 145, 103	912, 503	5, 189, 429
\$1,500,000 to \$2,000,000.....	5	8, 207, 792	—	7, 000	2, 941, 145	46, 018	5, 248, 214	23, 555	1, 002, 065	484, 506	1, 510, 126
\$2,000,000 to \$3,000,000.....	6	14, 310, 088	—	5, 000	5, 889, 215	129, 755	8, 450, 966	45, 966	2, 067, 731	792, 279	2, 905, 976
\$3,000,000 to \$4,000,000.....	3	(2)	—	(2)	(2)	(2)	(2)	—	(2)	(2)	(2)
\$4,000,000 to \$5,000,000.....	1	(2)	—	(2)	(2)	(2)	(2)	—	(2)	(2)	(2)
\$5,000,000 and over.....	1	(2)	—	(2)	(2)	(2)	(2)	—	(2)	(2)	(2)
Classes grouped <sup>2</sup> .....	—	29, 723, 313	—	6, 000	27, 214, 014	76, 102	6, 148, 707	—	8, 731, 579	576, 442	9, 308, 021
Total.....	1, 221, 654	4, 565, 314, 898	6, 644, 531	2, 674, 530, 179	726, 644, 140	11, 395, 884	87, 058, 552	65, 068, 121	119, 026, 550	8, 216, 894	192, 311, 565

## NORTH CAROLINA

Under \$1,000 <sup>1</sup> .....	3, 439	\$2, 805, 161	—	\$6, 056, 755	\$337, 094	\$7, 849	—	—	—	—	—
Under \$1,000.....	68	28, 665	—	4, 776	7, 577	—	—	\$577	—	—	\$577
\$1,000 to \$2,000 <sup>1</sup> .....	10, 318	15, 906, 868	\$34, 731	28, 093, 595	1, 214, 263	—	—	—	—	—	—
\$1,000 to \$2,000.....	11, 717	16, 314, 593	—	11, 928, 370	80, 348	12, 221	—	129, 026	—	—	129, 026
\$2,000 to \$3,000 <sup>1</sup> .....	21, 142	50, 713, 069	—	68, 942, 140	1, 802, 489	1, 287	—	—	—	—	—
\$2,000 to \$3,000.....	3, 577	9, 075, 876	—	6, 020, 530	201, 118	—	—	85, 917	—	—	85, 917
\$3,000 to \$4,000 <sup>1</sup> .....	4, 389	14, 687, 373	—	16, 489, 650	1, 378, 716	359	—	—	—	—	—

\$3,000 to \$4,000.....	4, 447	15, 456, 672		11, 131, 980	552, 679	6, 075		117, 021		117, 021
\$4,000 to \$5,000 <sup>1</sup> .....	1, 308	5, 832, 037	92, 966	4, 855, 414	1, 905, 880					
\$4,000 to \$5,000.....	3, 151	14, 186, 411		8, 976, 009	505, 321	6, 954		141, 625		141, 625
\$5,000 to \$6,000 <sup>1</sup> .....	87	476, 133	5, 742	237, 390	323, 313	17, 484				
\$5,000 to \$6,000.....	922	5, 079, 866		2, 379, 036	421, 697	4, 031		69, 047		69, 047
\$6,000 to \$7,000.....	752	4, 861, 944	1, 072	1, 904, 750	724, 388	9, 648		\$2, 670		75, 606
\$7,000 to \$8,000.....	513	3, 836, 267	2, 110	1, 281, 616	674, 799	10, 754		66, 238	5, 642	71, 880
\$8,000 to \$9,000.....	380	3, 229, 796	14, 254	944, 100	748, 059	3, 747		62, 084	7, 073	69, 157
\$9,000 to \$10,000.....	274	2, 598, 958	364	677, 594	535, 376	3, 098		57, 182	7, 110	64, 292
\$10,000 to \$11,000.....	206	2, 156, 944	15, 578	507, 260	544, 369	4, 733		50, 937	7, 541	58, 478
\$11,000 to \$12,000.....	159	1, 829, 293	17, 189	412, 500	386, 515	2, 732		45, 173	8, 162	53, 335
\$12,000 to \$13,000.....	162	2, 019, 859	11, 381	378, 300	619, 590	9, 221		51, 091	11, 375	62, 466
\$13,000 to \$14,000.....	154	2, 072, 857	27, 062	358, 063	628, 559	1, 857		50, 822	14, 363	65, 185
\$14,000 to \$15,000.....	127	1, 838, 387	21, 721	309, 500	486, 237	4, 136		49, 861	14, 805	64, 666
\$15,000 to \$20,000.....	341	5, 925, 850	37, 547	808, 500	2, 077, 518	9, 795		152, 329	74, 158	226, 487
\$20,000 to \$25,000.....	167	3, 707, 051	2, 271	412, 350	1, 384, 287	15, 193		100, 702	77, 395	178, 097
\$25,000 to \$30,000.....	112	3, 061, 070	49, 865	247, 300	1, 314, 076	9, 245		79, 384	92, 787	172, 171
\$30,000 to \$40,000.....	115	3, 976, 565		268, 113	1, 240, 245	67, 835	\$37, 346	128, 035		308, 425
\$40,000 to \$50,000.....	51	2, 284, 434	41, 820	112, 600	931, 011	4, 604	73, 778	67, 243	138, 662	212, 822
\$50,000 to \$60,000.....	34	1, 814, 041		64, 650	1, 132, 867	4, 161	44, 199	33, 885	141, 160	179, 189
\$60,000 to \$70,000.....	16	1, 040, 441		26, 937	489, 992	7, 115	41, 435	24, 735	98, 498	127, 117
\$70,000 to \$80,000.....	12	878, 446		30, 600	557, 153		11, 312	16, 571	100, 252	117, 883
\$80,000 to \$90,000.....	10	850, 934		12, 200	639, 490		2, 692	14, 713	119, 576	134, 541
\$90,000 to \$100,000.....	5	479, 508		311, 613	1, 372, 209	10, 094	1, 156	8, 460	70, 711	85, 279
\$100,000 to \$150,000.....	18	2, 111, 562	50, 347	39, 250	432, 913		71, 522	46, 289	394, 396	440, 685
\$150,000 to \$200,000.....	3	518, 513		4, 000	1, 215, 262	4, 290	60, 896	1, 419	105, 513	113, 637
\$200,000 to \$250,000.....	6	1, 332, 706		( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	12, 676	346, 441	364, 826
\$250,000 to \$300,000.....	1	( <sup>2</sup> )		6, 600	1, 079, 632	4, 327	370, 572	26, 900	401, 805	463, 447
\$300,000 to \$400,000.....	5	1, 673, 503		( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$400,000 to \$500,000.....	3	( <sup>2</sup> )								
\$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 <sup>2</sup> .....		1, 976, 965		7, 200	1, 622, 072		508, 178		466, 732	514, 373
Total.....	68, 191	206, 638, 618	426, 020	173, 951, 028	30, 083, 717	244, 295	1, 223, 086	1, 762, 878	2, 890, 090	4, 767, 257

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

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

## NORTH DAKOTA

Income class	Number of 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 <sup>1</sup>	1,068	\$663,756		\$2,201,400	\$39,690	\$60					
Under \$1,000	15	7,406			1,829			\$166			\$166
\$1,000 to \$2,000 <sup>1</sup>	2,670	4,298,016		7,633,896	127,056	1,398					
\$1,000 to \$2,000	4,115	5,617,100		4,130,265	25,205	663		44,607			44,607
\$2,000 to \$3,000 <sup>1</sup>	5,220	12,539,316		16,823,520	162,318	168					
\$2,000 to \$3,000	1,339	3,411,922		2,383,641	52,688	822		29,848			29,848
\$3,000 to \$4,000 <sup>1</sup>	864	2,884,272		3,334,800	190,248						
\$3,000 to \$4,000	1,191	4,122,780		3,067,849	51,526	6,660		30,120			30,120
\$4,000 to \$5,000 <sup>1</sup>	138	613,122		458,460	240,150						
\$4,000 to \$5,000	871	3,971,657		2,446,424	146,174	5,316		41,629			41,629
\$5,000 to \$6,000 <sup>1</sup>	9	48,900		31,400	31,341						
\$5,000 to \$6,000	178	982,357		455,800	53,467	143		14,361			14,361
\$6,000 to \$7,000	114	738,719		306,600	76,415	201		10,960	\$418		11,378
\$7,000 to \$8,000	62	463,189		164,300	62,265	438		8,726		674	9,400
\$8,000 to \$9,000	46	389,067	\$3,432	114,700	51,048	224		8,390		826	9,216
\$9,000 to \$10,000	25	235,721		53,800	44,297			6,247		645	6,892
\$10,000 to \$11,000	22	230,248		52,300	56,754			4,980		801	5,781
\$11,000 to \$12,000	21	240,243		50,700	39,843	120		7,033	1,073		8,106
\$12,000 to \$13,000	14	175,779	5,348	26,000	58,284	236		4,159		946	5,105
\$13,000 to \$14,000	14	186,828		35,900	53,900	365		4,630	1,264		5,894
\$14,000 to \$15,000	10	146,292		21,000	26,643			4,894	1,238		6,132
\$15,000 to \$20,000	31	542,521	6,795	68,200	239,855	1,509		10,695	6,778		17,473
\$20,000 to \$25,000	7	154,091		16,800	31,712			5,503	3,186		8,689
\$25,000 to \$30,000	7	189,597		20,400	21,805			8,004	5,794		13,798
\$30,000 to \$40,000	1	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )			( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )
\$40,000 to \$50,000	2	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )			( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )
\$50,000 to \$60,000											
\$60,000 to \$70,000											
\$70,000 to \$80,000											
\$80,000 to \$90,000											
\$90,000 to \$100,000											
\$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		121, 097		4, 200	103, 808			882	6, 811	7, 693
Classes grouped <sup>2</sup>										
Total	18, 054	42, 973, 996	15, 575	43, 902, 355	1, 988, 321	18, 323		245, 834	30, 454	276, 288

# OHIO

Under \$1,000 <sup>1</sup>	16, 036	\$11, 273, 624		\$27, 658, 295	\$1, 057, 142	\$41, 586				
Under \$1,000	652	355, 160		38, 841	54, 278			\$9, 377		\$9, 377
\$1,000 to \$2,000 <sup>1</sup>	51, 843	79, 530, 718	\$33, 484	132, 960, 583	3, 548, 933	138, 914				
\$1,000 to \$2,000	91, 769	138, 326, 705		91, 880, 902	928, 558	26, 683		1, 389, 474		1, 389, 474
\$2,000 to \$3,000 <sup>1</sup>	124, 701	298, 981, 855		381, 700, 701	5, 737, 762	152, 213				
\$2,000 to \$3,000	44, 933	114, 383, 912		74, 397, 594	2, 121, 810	24, 435		1, 134, 496		1, 134, 496
\$3,000 to \$4,000 <sup>1</sup>	19, 356	64, 446, 510	83, 033	69, 477, 537	6, 872, 877	189, 762				
\$3,000 to \$4,000	44, 629	154, 507, 465		110, 291, 498	3, 800, 511	102, 928		1, 207, 353		1, 207, 353
\$4,000 to \$5,000 <sup>1</sup>	4, 563	19, 970, 686	309, 372	16, 124, 778	7, 156, 295	222, 275				
\$4,000 to \$5,000	30, 156	134, 939, 051		81, 062, 369	5, 691, 362	115, 861		1, 443, 676		1, 443, 676
\$5,000 to \$6,000 <sup>1</sup>	507	2, 787, 211	52, 012	939, 960	2, 452, 042	49, 332				
\$5,000 to \$6,000	7, 277	39, 991, 706	2, 691	17, 362, 634	2, 886, 809	51, 528		601, 115		601, 115
\$6,000 to \$7,000	5, 432	35, 115, 299	41, 841	12, 469, 214	5, 432, 345	84, 604		563, 982	\$19, 143	583, 125
\$7,000 to \$8,000	3, 976	29, 696, 332	57, 764	9, 066, 670	5, 468, 405	89, 477		549, 637	43, 837	593, 474
\$8,000 to \$9,000	2, 767	23, 458, 382	18, 006	6, 289, 672	5, 176, 702	57, 576		479, 477	51, 612	531, 089
\$9,000 to \$10,000	2, 149	20, 391, 218	50, 222	4, 850, 296	4, 535, 708	73, 510		460, 774	56, 927	517, 701
\$10,000 to \$11,000	1, 544	16, 170, 767	37, 179	3, 455, 105	4, 359, 865	32, 450		378, 577	57, 214	435, 791
\$11,000 to \$12,000	1, 374	15, 798, 441	18, 357	2, 948, 021	4, 800, 645	29, 121		382, 449	71, 728	454, 177
\$12,000 to \$13,000	1, 016	12, 691, 992	26, 011	2, 186, 368	3, 808, 671	66, 875		312, 814	72, 617	385, 431
\$13,000 to \$14,000	903	12, 186, 029	20, 597	1, 982, 064	3, 589, 693	35, 562		318, 539	83, 925	402, 464
\$14,000 to \$15,000	798	11, 562, 913	58, 266	1, 725, 000	3, 690, 534	54, 922		307, 303	95, 198	402, 501
\$15,000 to \$20,000	2, 379	40, 854, 448	124, 993	5, 082, 392	14, 924, 044	216, 432		1, 081, 541	503, 373	1, 584, 914
\$20,000 to \$25,000	1, 318	29, 336, 284	166, 511	2, 736, 000	12, 231, 912	198, 170		774, 056	616, 885	1, 390, 941
\$25,000 to \$30,000	792	21, 631, 180	49, 360	1, 590, 415	9, 772, 931	136, 143		594, 707	665, 294	1, 260, 001
\$30,000 to \$40,000	863	29, 673, 736	179, 912	1, 770, 151	13, 516, 178	155, 756	\$514, 524	783, 598	1, 291, 645	2, 121, 688
\$40,000 to \$50,000	487	21, 701, 734	83, 293	956, 137	11, 178, 974	64, 916		524, 748	1, 319, 978	1, 914, 002
\$50,000 to \$60,000	293	15, 956, 269	81, 549	565, 441	8, 479, 655	54, 174		615, 254	1, 225, 499	1, 674, 790
\$60,000 to \$70,000	144	9, 346, 257	293, 100	293, 100	6, 185, 462	41, 173		259, 517	908, 963	1, 138, 898

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

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

## OHIO—Continued

Income class	Number of 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.....	90	\$6,722,192		\$154,200	\$4,326,859	\$24,373	\$638,271	\$119,873	\$702,903	\$63,971	\$866,747
\$80,000 to \$90,000.....	61	5,117,084	\$83,361	108,900	3,213,659	13,257	306,142	98,236	628,916	29,762	756,914
\$90,000 to \$100,000.....	39	3,706,095		63,400	2,265,226	11,697	283,723	67,763	533,789	27,338	628,890
\$100,000 to \$150,000.....	83	9,896,530		146,000	6,359,666	86,118	1,463,394	181,637	1,610,093	141,495	1,933,225
\$150,000 to \$200,000.....	45	7,769,150		75,600	6,029,392	40,675	1,303,373	97,701	1,526,476	125,486	1,749,663
\$200,000 to \$250,000.....	7	1,521,620		13,000	1,244,867	3,762	62,761	16,335	394,885	5,884	417,104
\$250,000 to \$300,000.....	10	2,797,078		17,000	2,014,889	19,607	108,932	45,660	790,571	10,212	846,443
\$300,000 to \$400,000.....	9	2,965,268		14,200	2,255,422	3	50,267	46,634	897,105	4,712	948,451
\$400,000 to \$500,000.....	4	1,797,483		5,800	1,052,616	1,884	473,518	18,153	420,626	44,781	483,560
\$500,000 to \$750,000.....	5	2,895,550		3,000	2,850,085	12,968	223,847	17,628	892,990	20,985	931,603
\$750,000 to \$1,000,000.....	5	4,634,209		7,200	3,659,311	5,682	460,370	59,944	1,456,291	43,159	1,559,394
\$1,000,000 to \$1,500,000.....	2	2,808,514		4,400	2,040		1,291,764	90,378	531,924	121,103	743,405
\$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.....	463,017	1,457,696,567	1,577,814	1,062,474,438	194,734,135	2,726,404	8,778,720	14,750,938	17,470,407	840,532	33,061,877

## OKLAHOMA

Under \$1,000 <sup>1</sup> .....	3,799	\$2,473,551	\$1,500	\$8,071,752	\$38,804						
Under \$1,000.....	46	32,473				\$4,248		\$715			\$715
\$1,000 to \$2,000 <sup>1</sup> .....	9,760	15,100,662		26,671,821	277,005	1,052					
\$1,000 to \$2,000.....	9,790	15,021,187		9,804,098	67,712			154,180			154,180
\$2,000 to \$3,000 <sup>1</sup> .....	17,863	43,213,166	102,309	54,993,988	509,714						
\$2,000 to \$3,000.....	6,649	16,951,353		11,728,319	140,694	7,479		150,028			150,028
\$3,000 to \$4,000 <sup>1</sup> .....	3,390	11,225,058		12,399,020	447,826	8,961					
\$3,000 to \$4,000.....	7,285	25,293,381		18,987,157	203,324	5,395		183,252			183,252



\$4,000 to \$5,000 <sup>1</sup>	506	2,185,898		1,922,952	601,720	3,522					
\$4,000 to \$5,000	4,411	19,586,274		12,454,301	418,916	24,760		199,622			199,622
\$5,000 to \$6,000 <sup>1</sup>	29	156,533	8,049	76,300	131,705	6,262					
\$5,000 to \$6,000	1,672	9,157,055		4,172,117	309,600	1,186		143,207			143,207
\$6,000 to \$7,000	1,135	7,355,015	4,944	2,741,794	5,044,796	10,350		130,687	\$4,183		134,870
\$7,000 to \$8,000	809	6,052,402	52,097	2,000,820	600,386	10,318		122,119	8,924		131,043
\$8,000 to \$9,000	572	4,839,943	29,936	1,386,108	706,246	3,564		110,125	10,821		120,946
\$9,000 to \$10,000	433	4,104,170	24,322	1,052,360	510,590	761		107,700	11,318		119,018
\$10,000 to \$11,000	315	3,322,209	16,456	717,704	548,400	19,253		90,771	11,807		102,578
\$11,000 to \$12,000	284	3,270,288	2,262	653,510	517,401	82,284		98,013	14,782		112,795
\$12,000 to \$13,000	238	2,967,910	22,090	511,825	639,701	1,571		87,303	16,603		103,906
\$13,000 to \$14,000	233	3,141,851	42,625	559,194	497,410	33,419		97,296	21,115		118,411
\$14,000 to \$15,000	114	1,654,307	3,819	269,800	327,889	2,094		54,382	13,560		67,942
\$15,000 to \$20,000	375	6,442,026	79,087	839,200	1,207,568	88,587		227,169	77,757		304,926
\$20,000 to \$25,000	196	4,378,235	115,188	416,500	917,564	29,585		160,757	89,345		250,102
\$25,000 to \$30,000	104	2,837,760	23,074	223,463	920,069	11,300		103,659	85,341		189,000
\$30,000 to \$40,000	92	3,153,327	80,841	213,400	878,067	1,037	\$33,170	111,763	134,410	\$3,110	249,283
\$40,000 to \$50,000	27	1,183,398	8,093	64,171	153,581	1,138	138,542	46,944	64,175	12,988	124,107
\$50,000 to \$60,000	18	973,161		37,705	364,400	975	110,360	28,543	64,943	38,354	131,840
\$60,000 to \$70,000	12	784,878	68,192	29,200	136,358		233,037	18,435	46,946	23,186	88,567
\$70,000 to \$80,000	4	311,040		10,400	104,041		45,498	8,586	30,650	5,632	44,868
\$80,000 to \$90,000	4	344,783		7,600	265,846	742	106,585	5,006	25,776	11,313	42,095
\$90,000 to \$100,000	5	473,345		11,000	299,691		268,252	837	45,005	26,513	72,355
\$100,000 to \$150,000	10	1,113,675		25,200	341,631	2,457	212,298	32,103	152,980	20,554	205,637
\$150,000 to \$200,000	4	637,888		3,800	112,343	4,355	534,880	22	7,167	50,648	57,837
\$200,000 to \$250,000	2	447,031		3,200	268,356		204,782		66,531	19,832	86,363
\$250,000 to \$300,000	1	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$300,000 to \$400,000	1	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$400,000 to \$500,000	1	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$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 <sup>2</sup>		1,107,944		7,600	584,679	6,407	533,384	3,270	167,159	50,004	220,433
Total.....	70,189	221,293,177	684,884	173,067,379	19,094,033	373,062	2,420,788	2,476,494	1,171,298	262,134	3,909,926

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayer.

STATISTICS OF INCOME

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 <sup>1</sup>	4,315	\$2,940,950		\$6,906,203	\$95,649	\$12,436					
Under \$1,000	91	41,417		12,416	13,417			\$545			\$545
\$1,000 to \$2,000 <sup>1</sup>	9,593	15,316,204		26,039,034	184,225	24,348					
\$1,000 to \$2,000	14,437	21,676,886		14,508,020	89,651	7,088		213,763			213,763
\$2,000 to \$3,000 <sup>1</sup>	16,158	38,660,220		48,152,205	488,210	37,123					
\$2,000 to \$3,000	7,730	19,453,619		12,721,510	213,580	6,266		197,706			197,706
\$3,000 to \$4,000 <sup>1</sup>	2,047	6,718,306		7,365,276	297,606	778					
\$3,000 to \$4,000	7,104	24,404,254		17,660,784	299,756	8,575		201,299			201,299
\$4,000 to \$5,000 <sup>1</sup>	339	1,508,926		1,206,396	564,096	95,784					
\$4,000 to \$5,000	3,247	14,433,120		8,803,668	318,002	24,246		158,744			158,744
\$5,000 to \$6,000 <sup>1</sup>	9	47,991	\$13,199	20,000	35,623						
\$5,000 to \$6,000	1,069	5,881,779	2,866	2,584,592	199,019	1,632		94,225			\$94,225
\$6,000 to \$7,000	710	4,591,967	12,682	1,666,322	384,385	15,120		81,738	\$2,505		84,243
\$7,000 to \$8,000	470	3,513,623	60,275	1,125,100	366,769	7,107		71,621	5,159		76,780
\$8,000 to \$9,000	334	2,820,998	1,044	798,079	331,883	2,694		69,009	6,107		75,116
\$9,000 to \$10,000	267	2,526,866	10,990	626,600	308,925	3,502		66,970	6,897		73,867
\$10,000 to \$11,000	197	2,063,855	19,592	445,414	308,889	1,672		57,531	7,224		64,755
\$11,000 to \$12,000	155	1,772,470	14,119	355,500	280,058	3,532		51,454	7,931		59,385
\$12,000 to \$13,000	100	1,249,856	12,062	214,300	207,627	3,060		38,340	7,053		45,393
\$13,000 to \$14,000	80	1,089,411	12,366	192,800	236,005	4,216		33,574	7,332		40,906
\$14,000 to \$15,000	71	1,027,395	1,849	165,500	183,941	18		31,966	8,408		40,374
\$15,000 to \$20,000	236	4,066,651	52,945	519,900	843,945	10,143		133,469	49,742		183,211
\$20,000 to \$25,000	130	2,877,197	18,718	280,900	807,812	12,098		92,450	59,569		152,019
\$25,000 to \$30,000	66	1,818,968	83,558	144,200	540,139	17,444		57,603	54,512		112,115
\$30,000 to \$40,000	72	2,543,990	31,970	151,237	887,624	5,975	\$45,961	78,643	114,837	\$4,642	198,122
\$40,000 to \$50,000	43	1,963,237		97,300	691,455	65,076	162,145	54,178	116,477	15,301	185,956
\$50,000 to \$60,000	13	712,437		21,200	573,071	2,148	11,843	8,857	57,566	1,110	67,533
\$60,000 to \$70,000	12	775,051		23,000	169,976	17,790		32,444			111,581
\$70,000 to \$80,000	4	304,392		7,800	202,309		11,235	4,889	34,853	1,053	40,795
\$80,000 to \$90,000	5	420,014		6,400	237,022	3,524	53,144	6,800	47,887	4,982	59,669
\$90,000 to \$100,000	6	562,712		12,000	192,697		83,242	16,541	65,917	7,783	90,241
\$100,000 to \$150,000	7	838,003		13,400	411,209	1,817	189,643	13,381	118,643	18,403	150,427

\$150,000 to \$200,000.....	2	341,644	30,511	2,000	59,014	2,939	212,530	2,382	7,327	19,925	29,634
\$200,000 to \$250,000.....	4	889,604		4,800	32,213		832,250	758	688	81,954	83,400
\$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 <sup>2</sup> .....											
Total.....	69,123	189,854,013	378,746	152,853,886	11,055,802	398,151	1,601,993	1,870,880	865,771	155,153	2,891,804

## PENNSYLVANIA

Under \$1,000 <sup>1</sup> .....	23,727	\$17,566,479		\$36,989,211	\$2,157,550	\$297,822					
Under \$1,000.....	2,124	1,116,603		40,192	340,766	6,317		\$21,759			\$21,759
\$1,000 to \$2,000 <sup>1</sup> .....	82,467	127,441,943		216,098,503	4,145,509	230,246					
\$1,000 to \$2,000.....	153,364	217,826,667		153,577,493	2,714,016	64,352		860,409			860,409
\$2,000 to \$3,000 <sup>1</sup> .....	189,553	459,192,274		600,839,490	7,773,379	22,578					
\$2,000 to \$3,000.....	65,395	166,691,388		113,158,494	5,574,221	51,529		1,449,576			1,449,576
\$3,000 to \$4,000 <sup>1</sup> .....	41,011	136,762,688		152,944,440	9,764,143	393,267					
\$3,000 to \$4,000.....	69,817	240,429,793		174,793,035	9,989,785	283,629		1,750,656			1,750,056
\$4,000 to \$5,000 <sup>1</sup> .....	6,186	27,408,052		23,018,202	7,927,917	5,103					
\$4,000 to \$5,000.....	45,595	203,621,909		121,670,753	13,859,054	760,390		2,011,937			2,011,937
\$5,000 to \$6,000 <sup>1</sup> .....											
\$5,000 to \$6,000.....	12,772	70,241,669	\$10,954	30,079,941	4,818,646	124,679		1,084,569			1,084,569
\$6,000 to \$7,000.....	9,419	60,966,691	67,908	21,755,526	7,034,061	110,044			\$33,885		1,074,724
\$7,000 to \$8,000.....	6,687	49,934,748	81,801	15,231,730	6,977,290	97,863		992,484	74,904		1,067,388
\$8,000 to \$9,000.....	4,845	41,117,288	92,712	10,859,057	6,731,154	124,664		914,156	90,383		1,004,539
\$9,000 to \$10,000.....	3,803	36,064,029	64,553	8,506,743	6,667,506	89,738		871,075	99,558		970,933
\$10,000 to \$11,000.....	2,920	30,665,346	104,660	6,453,031	6,654,036	98,655		790,442	110,205		900,647
\$11,000 to \$12,000.....	2,327	26,728,833	69,728	5,134,917	5,829,099	73,952		722,322	121,708		844,030
\$12,000 to \$13,000.....	1,992	24,872,295	70,571	4,353,787	5,710,312	66,384		698,557	140,945		839,502
\$13,000 to \$14,000.....	1,618	21,806,002	82,857	3,492,685	5,045,476	62,271		628,777	150,677		779,454
\$14,000 to \$15,000.....	1,479	21,417,190	74,517	3,197,389	5,454,426	81,558		624,774	176,934		801,708
\$15,000 to \$20,000.....	4,517	77,828,537	394,072	9,529,390	21,385,481	357,594		2,394,536	962,370		3,356,906
\$20,000 to \$25,000.....	2,458	54,758,008	287,620	5,136,786	16,957,940	160,598		1,749,525	1,152,862		2,902,387
\$25,000 to \$30,000.....	1,642	44,908,291	267,754	3,411,105	15,389,223	200,568		1,447,761	1,375,737		2,823,498
\$30,000 to \$40,000.....	1,800	61,958,937	338,793	3,638,457	23,416,901	202,934	\$1,204,339	1,901,253	2,687,326	\$121,440	4,710,019
\$40,000 to \$50,000.....	891	39,834,053	229,221	1,800,020	17,385,503	325,508	1,455,587	1,135,292	2,412,490	147,410	3,695,192
\$50,000 to \$60,000.....	614	33,508,059	82,847	1,191,594	15,177,896	147,956	1,842,550	913,807	2,562,943	198,101	3,674,851

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

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

## PENNSYLVANIA—Continued

Income class	Number of returns	Net income	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				
\$60,000 to \$70,000.....	407	\$26,288,562	\$115,224	\$795,400	\$10,951,531	\$75,511	\$2,303,015	\$690,773	\$2,340,484	\$223,336	\$3,254,593
\$70,000 to \$80,000.....	224	16,741,616	101,684	418,260	7,504,316	101,867	1,540,297	426,704	1,747,376	151,868	2,325,948
\$80,000 to \$90,000.....	164	13,878,300	170,697	310,450	6,354,054	48,305	1,314,699	343,962	1,647,660	126,488	2,118,110
\$90,000 to \$100,000.....	131	12,399,496	-----	252,306	6,350,247	74,629	1,229,259	302,514	1,695,338	114,685	2,112,537
\$100,000 to \$150,000.....	277	33,483,117	37,142	521,171	17,877,103	197,296	4,343,652	693,092	5,551,684	413,412	6,658,188
\$150,000 to \$200,000.....	92	15,616,552	-----	170,700	6,632,526	136,244	2,567,164	378,916	3,086,444	245,628	3,710,988
\$200,000 to \$250,000.....	60	13,417,486	-----	100,200	5,743,012	63,274	3,573,695	263,160	2,530,779	337,333	3,131,272
\$250,000 to \$300,000.....	18	4,792,947	-----	32,400	3,854,609	30,710	895,850	62,027	1,084,316	83,986	1,230,329
\$300,000 to \$400,000.....	38	13,149,838	-----	48,000	8,174,967	86,494	3,583,975	170,086	2,833,248	337,909	3,341,243
\$400,000 to \$500,000.....	13	5,696,568	-----	18,400	3,723,425	42,440	1,055,896	75,527	1,480,227	98,990	1,654,744
\$500,000 to \$750,000.....	15	9,042,460	-----	24,600	4,707,051	35,919	2,896,032	106,221	2,018,153	271,504	2,395,878
\$750,000 to \$1,000,000.....	6	5,126,512	-----	9,600	6,311,758	28,976	1,184,257	13,921	1,347,843	111,023	1,472,787
\$1,000,000 to \$1,500,000.....	7	8,484,012	-----	10,800	3,226,133	12,864	5,227,700	14,009	1,075,419	490,097	1,579,525
\$1,500,000 to \$2,000,000.....	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 <sup>2</sup> .....	-----	5,966,233	-----	7,800	6,452,488	-----	1,851,178	4,902	1,477,954	173,548	1,656,404
Total.....	740,478	2,478,751,471	2,745,315	1,729,622,058	332,744,510	5,374,728	38,069,145	27,549,720	42,070,152	3,646,758	73,266,630

## RHODE ISLAND

Under \$1,000 <sup>1</sup> .....	\$1,932	\$1,368,867	-----	\$2,960,747	\$210,256	\$308	-----	-----	-----	-----	-----
Under \$1,000.....	144	69,305	-----	-----	7,695	-----	-----	\$1,838	-----	-----	\$1,838
\$1,000 to \$2,000 <sup>1</sup> .....	7,931	12,239,099	-----	19,936,379	849,781	364	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	18,727	25,633,750	-----	18,575,214	461,983	-----	-----	200,658	-----	-----	200,658
\$2,000 to \$3,000 <sup>1</sup> .....	13,024	31,445,324	-----	39,126,714	1,374,895	5,624	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	6,414	16,207,983	-----	10,756,641	864,139	1,543	-----	135,437	-----	-----	135,437

\$3,000 to \$4,000 <sup>1</sup>	2,308	7,732,636		7,974,300	1,131,133	15,291					
\$3,000 to \$4,000	6,105	21,208,300		14,076,143	1,754,133			164,369			164,369
\$4,000 to \$5,000 <sup>1</sup>	686	2,990,810	\$58,870	2,103,764	1,315,974						
\$4,000 to \$5,000	4,920	22,456,166		12,755,958	1,510,547	5,985		246,919			246,919
\$5,000 to \$6,000 <sup>1</sup>	70	381,924		153,496	355,136	605					
\$5,000 to \$6,000	889	4,913,309		2,048,500	464,452	4,878		72,790			72,790
\$6,000 to \$7,000	623	4,048,255		1,375,700	630,904	7,834		67,711	\$2,360		70,071
\$7,000 to \$8,000	469	3,510,232	4,981	1,027,066	679,995	4,499		65,315	5,217		70,532
\$8,000 to \$9,000	364	3,082,241		789,950	700,342	527		64,925	6,766		71,691
\$9,000 to \$10,000	332	3,158,778		695,138	685,108	4,439		74,439	8,703		83,142
\$10,000 to \$11,000	222	2,319,240		435,565	623,922	5,116		54,861	8,383		63,244
\$11,000 to \$12,000	171	1,971,625		350,366	581,436	2,347		49,972	9,031		59,003
\$12,000 to \$13,000	159	1,983,107		332,100	540,111	11,351		52,702	11,248		63,950
\$13,000 to \$14,000	133	1,806,604		261,000	473,423	2,800		51,744	12,622		64,366
\$14,000 to \$15,000	122	1,780,813		264,572	559,989	4,337		46,157	14,459		60,616
\$15,000 to \$20,000	400	6,900,291	9,611	754,675	2,235,956	38,974		174,003	85,993		259,996
\$20,000 to \$25,000	251	5,565,761	10,292	503,987	2,270,760	25,060		144,600	116,534		261,134
\$25,000 to \$30,000	132	3,598,719		277,200	1,379,264	4,748		107,560	110,067		217,627
\$30,000 to \$40,000	159	5,460,417		291,503	2,560,299	30,024	\$92,868	139,397	239,560	\$8,707	387,664
\$40,000 to \$50,000	97	4,325,772		174,788	2,403,063	16,296	65,064	97,174	277,356	6,099	380,629
\$50,000 to \$60,000	41	2,242,818		63,987	1,272,709	4,388	277,764	37,788	160,507	25,880	224,175
\$60,000 to \$70,000	35	2,276,100		74,600	959,368	9,913	49,181	62,400	214,168	14,761	291,319
\$70,000 to \$80,000	22	1,632,229		38,500	1,087,533	7,112	56,358	29,194	187,848	4,611	221,653
\$80,000 to \$90,000	20	1,696,083		32,600	1,179,085	2,361	10,638	26,756	222,749	5,283	254,788
\$90,000 to \$100,000	15	1,416,139		30,000	860,803	10,241	28,577	220,622	997	250,196	
\$100,000 to \$150,000	26	3,171,108		48,000	2,310,877	23,834	101,411	59,026	612,914	9,508	681,448
\$150,000 to \$200,000	11	1,839,444		14,200	1,228,311	6,938	27,127	32,859	405,444	2,544	440,847
\$200,000 to \$250,000	4	871,042		7,800	442,757		196,340	13,985	177,283	18,407	209,675
\$250,000 to \$300,000	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000	3	1,036,091		5,800	849,802	364	60,901	9,733	300,355	5,710	315,798
\$400,000 to \$500,000											
\$500,000 to \$750,000	2	(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 <sup>2</sup>		2,429,280		3,000	2,314,339	24,165	17,558	13,874	816,901	1,739	832,514
Total	66,965	214,749,602	83,754	138,319,973	39,131,180	282,266	1,084,723	2,326,763	4,227,080	104,246	6,658,089

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

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

## SOUTH CAROLINA

Income class	Number of 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 <sup>1</sup>	1,686	\$1,149,282		\$2,906,538	\$118,547						
Under \$1,000	83	47,132		3,709	3,614			\$1,176			\$1,176
\$1,000 to \$2,000 <sup>1</sup>	3,719	5,738,404	\$17,115	10,130,528	206,078						
\$1,000 to \$2,000	5,483	7,701,810		5,494,562	70,651	\$214		64,754			64,754
\$2,000 to \$3,000 <sup>1</sup>	7,101	17,282,558	14,555	22,844,285	239,607	654					
\$2,000 to \$3,000	1,921	4,881,445		3,230,378	148,079			44,946			44,946
\$3,000 to \$4,000 <sup>1</sup>	1,908	6,384,148	22,705	7,107,855	326,689						
\$3,000 to \$4,000	1,974	6,818,079		5,134,884	150,773	2,007		46,033			46,033
\$4,000 to \$5,000 <sup>1</sup>	537	2,346,709	110,314	2,112,702	494,655	45,094					
\$4,000 to \$5,000	1,547	6,933,096		4,331,993	270,728	8,279		67,933			67,933
\$5,000 to \$6,000 <sup>1</sup>	1	5,333	5,333	3,200	896						
\$5,000 to \$6,000	537	2,945,997	1,323	1,332,900	213,766	953		45,005			45,005
\$6,000 to \$7,000	431	2,785,535	4,032	1,057,900	426,232	1,663		42,393	\$1,506		43,899
\$7,000 to \$8,000	273	2,043,775	5,575	678,755	318,879	7,163		36,962	3,014		39,976
\$8,000 to \$9,000	197	1,674,541	5,889	485,100	308,736	2,574		33,986	3,644		37,630
\$9,000 to \$10,000	116	1,099,179	11,253	268,267	231,803			25,166	2,965		28,131
\$10,000 to \$11,000	116	1,212,061	3,049	268,100	267,293	854		29,985	4,212		34,197
\$11,000 to \$12,000	65	746,146	11,598	163,606	151,072			19,134	3,302		22,436
\$12,000 to \$13,000	67	836,068	1,144	187,400	264,200			19,492	4,688		24,180
\$13,000 to \$14,000	53	714,761	10,438	131,700	179,134	25		18,330	4,847		23,177
\$14,000 to \$15,000	48	693,129		108,200	259,331	499		17,406	5,671		23,077
\$15,000 to \$20,000	140	2,406,437	22,853	317,050	799,730	657		69,396	29,121		98,507
\$20,000 to \$25,000	81	1,805,188	15,081	177,700	645,052	5,531		50,023	37,725		87,748
\$25,000 to \$30,000	43	1,166,027	3,922	83,417	499,881	13		35,381	34,701		70,082
\$30,000 to \$40,000	45	1,488,513	7,659	94,100	472,153	1,488	\$6,907	49,219	61,595	\$647	111,461
\$40,000 to \$50,000	23	1,036,976		52,600	465,446	956	152,675	21,278	55,298	15,298	91,874
\$50,000 to \$60,000	8	441,488		20,000	95,909	702	50,433	15,584	31,809	5,648	53,041
\$60,000 to \$70,000	3	194,822		5,800	66,918		6,475	6,475	19,840	64	26,379
\$70,000 to \$80,000	5	381,026		14,200	130,390		106,724	7,582	31,498	11,746	50,826
\$80,000 to \$90,000	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$90,000 to \$100,000	3	280,459		3,200	31,550		152,180	5,354	15,682	15,794	36,830
\$100,000 to \$150,000	5	588,169		8,800	130,724		300,305	6,918	37,115	30,954	74,987
\$150,000 to \$200,000											

\$200,000 to \$250,000.....	1	(?)		(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....											
\$400,000 <sup>1</sup> to \$500,000.....	1	(?)		(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$500,000 to \$750,000.....	1	(?)		(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
\$750,000 to \$1,000,000.....	2	1,716,822		2,400	110,295		1,621,725	533	8,108	153,757	162,398
\$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 <sup>2</sup> .....		1,486,240		11,600	201,487	1,063	1,240,912	2,952	24,969	116,711	144,632
<b>Total.....</b>	28,225	87,031,355	273,898	68,738,423	8,301,298	80,389	3,632,538	783,386	421,310	350,619	1,555,315

SOUTH DAKOTA

Under \$1,000 <sup>1</sup> .....	1,997	\$1,410,520		\$3,466,451	\$45,064	\$666					
Under \$1,000.....	22	9,490		2,235				\$218			\$218
\$1,000 to \$2,000 <sup>1</sup> .....	3,760	5,921,443		10,750,176	89,121						
\$1,000 to \$2,000.....	5,157	6,891,502		5,226,262	13,045	2,348		50,499			50,499
\$2,000 to \$3,000 <sup>1</sup> .....	5,335	12,834,583		16,564,187	178,680						
\$2,000 to \$3,000.....	1,520	3,938,937		2,973,525	53,884	1,676		27,699			27,699
\$3,000 to \$4,000 <sup>1</sup> .....	915	3,087,045	\$25,369	3,432,821	165,529	1,809					
\$3,000 to \$4,000.....	1,594	5,476,231		4,312,995	67,612	318		32,930			32,930
\$4,000 to \$5,000 <sup>1</sup> .....	197	872,109	68,971	870,690	101,016						
\$4,000 to \$5,000.....	645	2,863,710		1,882,695	101,986	1,460		26,096			26,096
\$5,000 to \$6,000 <sup>1</sup> .....	14	76,828		38,900	50,024						
\$5,000 to \$6,000.....	251	1,369,474	966	615,100	81,404	102		20,457			20,457
\$6,000 to \$7,000.....	155	1,004,124		390,800	98,136	313		16,773	\$559		17,332
\$7,000 to \$8,000.....	84	626,868		197,500	70,279	9,451		12,226	970		13,196
\$8,000 to \$9,000.....	67	567,189	2,762	143,400	82,552	1,219		14,042	1,222		15,264
\$9,000 to \$10,000.....	44	413,890	4,734	96,800	63,103	1,122		10,250	1,101		11,351
\$10,000 to \$11,000.....	25	260,832		59,300	73,202	204		6,352	918		7,270
\$11,000 to \$12,000.....	36	415,366		80,800	118,723	4,519		9,571	1,911		11,482
\$12,000 to \$13,000.....	15	187,775		32,837	28,484	4,415		5,877	1,087		6,964
\$13,000 to \$14,000.....	19	256,349		48,400	81,250	429		5,895	1,777		7,672
\$14,000 to \$15,000.....	14	203,710		33,200	33,720	48		6,929	1,701		8,630
\$15,000 to \$20,000.....	33	559,461	11,548	69,700	113,742	3,967		17,942	6,508		24,450
\$20,000 to \$25,000.....	12	270,849	20,421	27,200	44,470	2,278		9,488	5,544		15,032
\$25,000 to \$30,000.....	6	163,740		12,800	80,205	446		3,559	5,069		8,628
\$30,000 to \$40,000.....	3	208,738		12,800	90,366	21		4,142	9,573		13,715
\$40,000 to \$50,000.....	3	(?)		(?)	(?)	(?)		(?)	(?)		(?)
\$50,000 to \$60,000.....											
\$60,000 to \$70,000.....	1	(?)		(?)	(?)	(?)		(?)	(?)		(?)

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

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

SOUTH DAKOTA—Continued

Income class	Number of 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.....	1	(?)	-----	(?)	(?)	(?)	-----	(?)	(?)	-----	(?)
\$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 <sup>2</sup> .....		\$280, 098	-----	\$9, 600	\$176, 668	\$17	-----	\$5, 429	\$25, 998	-----	\$31, 427
Total.....	21, 928	50, 170, 861	\$134, 771	51, 351, 174	2, 102, 265	36, 828	-----	286, 374	63, 938	-----	350, 312

## TENNESSEE

Under \$1,000 <sup>1</sup> .....	2, 975	\$2, 124, 446	-----	\$5, 201, 615	\$253, 566	\$28, 634	-----	-----	-----	-----	-----
Under \$1,000.....	327	203, 268	-----	22, 173	31, 462	1, 074	-----	\$4, 656	-----	-----	\$4, 656
\$1,000 to \$2,000 <sup>1</sup> .....	10, 238	16, 373, 991	-----	29, 002, 900	511, 366	40, 442	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	9, 242	13, 121, 477	-----	9, 007, 119	133, 009	1, 781	-----	119, 499	-----	-----	119, 499
\$2,000 to \$3,000 <sup>1</sup> .....	17, 757	42, 765, 609	\$48, 654	54, 955, 313	920, 730	59, 860	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	5, 227	13, 536, 000	20, 399	8, 994, 856	225, 429	1, 925	-----	129, 859	-----	-----	129, 859
\$3,000 to \$4,000 <sup>1</sup> .....	3, 231	10, 818, 728	-----	11, 387, 324	1, 264, 487	33, 817	-----	-----	-----	-----	-----



\$3,000 to \$4,000.....	7,092	24,777,009		17,507,288	511,265	7,044		204,835		204,835
\$4,000 to \$5,000 <sup>1</sup> .....	656	2,915,239	88,534	2,398,158	833,433					
\$4,000 to \$5,000.....	6,260	28,232,679		17,164,338	987,799	60,745		304,043		304,043
\$5,000 to \$6,000 <sup>1</sup> .....	82	449,899		207,800	325,901	7,487				
\$5,000 to \$6,000.....	1,311	7,197,987	1,166	3,144,175	441,407	2,828		109,376		109,376
\$6,000 to \$7,000.....	1,018	6,597,935	2,628	2,439,675	831,276	13,384		110,149	\$3,693	113,842
\$7,000 to \$8,000.....	689	5,140,626	1,710	1,567,797	837,047	8,391		98,646	7,528	106,174
\$8,000 to \$9,000.....	500	4,241,380	3,357	1,133,790	712,174	7,073		93,147	9,285	102,432
\$9,000 to \$10,000.....	395	3,756,353	8,462	917,000	637,804	6,920		91,466	10,339	101,805
\$10,000 to \$11,000.....	258	2,708,861	4,719	582,000	578,450	7,421		67,923	9,626	77,549
\$11,000 to \$12,000.....	228	2,621,420	8,222	532,400	573,228	2,697		68,856	11,828	80,684
\$12,000 to \$13,000.....	181	2,258,257	3,451	398,284	508,399	2,131		62,717	12,725	75,442
\$13,000 to \$14,000.....	154	2,079,805	14,095	366,300	458,132	8,575		60,824	14,247	75,071
\$14,000 to \$15,000.....	127	1,839,298	35,234	279,700	539,992	8,836		49,773	14,699	64,472
\$15,000 to \$20,000.....	423	7,341,711	58,662	943,625	2,185,018	17,308		211,319	90,452	301,771
\$20,000 to \$25,000.....	244	5,406,465	20,537	534,579	1,627,220	18,229		165,935	112,472	278,407
\$25,000 to \$30,000.....	148	4,049,927	80,845	335,800	1,344,827	6,630		121,542	122,442	243,984
\$30,000 to \$40,000.....	154	5,294,334	40,371	333,550	1,782,064	5,921	\$65,343	171,092	232,615	\$6,559
\$40,000 to \$50,000.....	84	3,722,427		177,600	1,618,974	2,683	56,323	103,621	231,958	5,243
\$50,000 to \$60,000.....	39	2,103,529		79,114	853,438	836	120,072	59,366	165,022	13,007
\$60,000 to \$70,000.....	12	752,738		21,200	366,637	767	45,316	19,534	68,572	4,742
\$70,000 to \$80,000.....	4	295,015		7,800	184,260	4,265	83,936	2,177	19,080	7,870
\$80,000 to \$90,000.....	5	424,641		8,800	267,638	3,703	3,675	10,718	58,499	69,561
\$90,000 to \$100,000.....	5	465,216		10,600	228,542			14,784	72,271	87,055
\$100,000 to \$150,000.....	7	846,272		18,050	302,208	5,082	22,152	28,353	159,155	2,077
\$150,000 to \$200,000.....	5	942,665		7,400	492,873		268,536	11,576	168,679	25,175
\$200,000 to \$250,000.....	3	628,741		4,600	217,445	2,720	221,580	10,584	96,458	20,773
\$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.....	69,081	226,033,948	441,046	169,692,723	23,587,300	371,209	886,933	2,506,370	1,691,645	85,790
										4,283,805

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

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 <sup>1</sup>	10, 036	\$6, 774, 116	\$28, 020	\$19, 545, 354	\$178, 525	\$4, 024					
Under \$1,000	24	16, 281			14, 646			\$54			\$54
\$1,000 to \$2,000 <sup>1</sup>	24, 741	38, 279, 111	104, 502	67, 277, 898	999, 860	20, 673					
\$1,000 to \$2,000	32, 009	46, 709, 709		32, 629, 168	288, 582	4, 797		416, 646			416, 646
\$2,000 to \$3,000 <sup>1</sup>	45, 950	111, 467, 885	186, 573	142, 659, 150	1, 304, 696	6, 110					
\$2,000 to \$3,000	19, 609	50, 411, 500		35, 346, 405	614, 490	2, 820		436, 134			436, 134
\$3,000 to \$4,000 <sup>1</sup>	9, 514	31, 710, 248	207, 215	35, 418, 487	1, 404, 553	5, 192					
\$3,000 to \$4,000	26, 313	91, 085, 765		62, 686, 267	2, 535, 807	20, 517		777, 545			777, 545
\$4,000 to \$5,000 <sup>1</sup>	1, 815	7, 944, 107	155, 599	7, 206, 100	1, 301, 204						
\$4,000 to \$5,000	15, 551	69, 581, 862		41, 583, 983	2, 279, 313	29, 586		763, 513			763, 513
\$5,000 to \$6,000 <sup>1</sup>	40	218, 244	61, 694	81, 923	159, 825						
\$5,000 to \$6,000	4, 856	26, 642, 756	17, 201	9, 687, 384	1, 512, 438	29, 592		478, 881			478, 881
\$6,000 to \$7,000	2, 660	17, 112, 526	94, 663	4, 845, 621	1, 861, 750	16, 970		358, 354	\$8, 911		367, 265
\$7,000 to \$8,000	1, 647	12, 291, 571	73, 659	2, 690, 277	1, 625, 367	24, 784		305, 452	18, 105		323, 557
\$8,000 to \$9,000	970	8, 225, 586	88, 286	1, 507, 382	1, 313, 087	21, 023		221, 342	17, 979		239, 321
\$9,000 to \$10,000	801	7, 590, 012	135, 871	1, 223, 567	1, 214, 629	21, 345		218, 490	20, 480		238, 970
\$10,000 to \$11,000	630	6, 600, 470	102, 788	910, 300	1, 145, 467	15, 571		200, 060	22, 621		222, 681
\$11,000 to \$12,000	475	5, 448, 656	124, 018	656, 960	970, 652	3, 313		176, 059	24, 711		200, 770
\$12,000 to \$13,000	380	4, 746, 581	92, 415	525, 700	1, 112, 515	13, 742		142, 622	26, 085		168, 707
\$13,000 to \$14,000	318	4, 296, 838	101, 299	463, 600	1, 013, 335	5, 061		135, 901	28, 982		164, 883
\$14,000 to \$15,000	234	3, 398, 932	34, 576	322, 900	704, 248	7, 912		116, 571	28, 040		144, 611
\$15,000 to \$20,000	846	14, 487, 432	269, 832	1, 156, 050	3, 622, 736	62, 354		495, 116	172, 544		667, 660
\$20,000 to \$25,000	423	9, 342, 510	257, 135	587, 250	3, 422, 060	23, 935		319, 028	184, 744		503, 772
\$25,000 to \$30,000	231	6, 301, 332	110, 298	317, 967	2, 241, 057	37, 038		222, 133	191, 825		413, 958
\$30,000 to \$40,000	261	8, 886, 543	287, 204	354, 500	2, 636, 019	34, 604	\$293, 379	502, 927	358, 808	\$31, 332	693, 067
\$40,000 to \$50,000	127	5, 635, 642	163, 299	173, 100	1, 917, 705	26, 909	215, 336	199, 953	338, 136	23, 284	561, 373
\$50,000 to \$60,000	88	4, 778, 872	139, 383	111, 200	2, 243, 385	14, 716	420, 645	130, 271	331, 185	41, 736	503, 192
\$60,000 to \$70,000	39	2, 485, 607		47, 400	735, 183	6, 310	160, 741	85, 766	223, 490	16, 104	325, 360
\$70,000 to \$80,000	28	2, 107, 246	75, 003	40, 400	759, 717	14, 512	156, 150	61, 679	215, 824	16, 183	293, 686
\$80,000 to \$90,000	21	1, 800, 008		24, 400	1, 058, 796	6, 468	318, 348	29, 506	189, 470	28, 355	247, 331
\$90,000 to \$100,000	8	744, 735		11, 000	250, 255	5, 092	326, 709	8, 587	37, 995	30, 765	77, 347
\$100,000 to \$150,000	24	2, 887, 382		28, 800	1, 165, 712	34, 100	513, 319	74, 733	460, 285	49, 347	584, 365
\$150,000 to \$200,000	3	563, 189		3, 000	493, 534	17, 446		4, 878	146, 131		151, 009

\$200,000 to \$250,000.....	3	693,402		8,200	250,229	3,338	15,944	25,951	188,706	1,494	216,151
\$250,000 to \$300,000.....	7	(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 <sup>2</sup> .....		2,228,244		11,400	957,405	3,760	773,272	32,897	390,821	72,495	496,213
Total.....	200,683	613,494,900	2,910,533	470,143,033	45,308,782	543,614	3,193,843	6,741,049	3,625,878	311,095	10,678,022

UTAH

Under \$1,000 <sup>1</sup> .....	1,859	\$1,341,588		\$3,321,210	\$95,300	\$18					
Under \$1,000.....	47	23,926		2,841	2,841			\$630			\$630
\$1,000 to \$2,000 <sup>1</sup> .....	4,694	7,391,163		13,568,014	237,581						
\$1,000 to \$2,000.....	5,956	8,176,089		6,103,629	129,677			60,424			60,424
\$2,000 to \$3,000 <sup>1</sup> .....	7,930	19,040,565		25,667,545	567,279	3,576					
\$2,000 to \$3,000.....	1,940	4,991,696		3,844,720	87,738	560					
\$3,000 to \$4,000 <sup>1</sup> .....	1,985	6,697,678	\$23,727	7,519,434	469,198	2,298		32,483			32,483
\$3,000 to \$4,000.....	2,335	8,120,193		6,469,669	158,075	793					
\$4,000 to \$5,000 <sup>1</sup> .....	483	2,185,587		1,851,714	726,967	9,815		45,068			45,068
\$4,000 to \$5,000.....	1,530	6,768,636		4,724,493	332,219	2,176					
\$5,000 to \$6,000 <sup>1</sup> .....	38	205,617		96,200	165,427	56		51,798			51,798
\$5,000 to \$6,000.....	365	2,007,522		993,690	147,905	235					
\$6,000 to \$7,000.....	255	1,642,758		644,275	292,113	2,401					
\$7,000 to \$8,000.....	163	1,214,361	3,778	413,600	250,694	608		\$855			23,750
\$8,000 to \$9,000.....	122	1,026,280	1,751	310,700	231,640	239					
\$9,000 to \$10,000.....	101	956,343		253,100	209,186	1,432					
\$10,000 to \$11,000.....	61	640,390		151,200	143,889	41		15,888	2,281		18,169
\$11,000 to \$12,000.....	58	668,399		136,792	162,724	1,513		16,086	3,059		19,145
\$12,000 to \$13,000.....	48	598,054	7,345	114,800	191,195			13,635	3,300		16,935
\$13,000 to \$14,000.....	37	497,127		85,600	204,617			10,624	3,412		14,036
\$14,000 to \$15,000.....	21	305,207		49,400	58,705	107		9,614	2,541		12,155
\$15,000 to \$20,000.....	88	1,471,734		213,950	602,682	632		32,728	17,147		49,875
\$20,000 to \$25,000.....	58	1,291,533		116,200	946,855	5,201		28,436	26,964		55,400
\$25,000 to \$30,000.....	23	629,218		50,200	311,987			15,783	19,599		35,382
\$30,000 to \$40,000.....	26	868,505		52,200	450,740	686	\$1,175	21,605	37,381	\$1,839	60,825
\$40,000 to \$50,000.....	8	358,304		22,400	111,735	1,299	4,233	12,158	22,687	396	35,241
\$50,000 to \$60,000.....	3	160,981		6,600	136,228		2,889	1,314	12,642	348	14,304
\$60,000 to \$70,000.....	2	125,227		5,400	59,792		25,228	1,903	7,787	2,365	12,055

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

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 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	\$220, 180		\$5, 800	\$16, 900		\$73, 465	\$7, 270	\$17, 412	\$6, 887	\$31, 569
\$80,000 to \$90,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$90,000 to \$100,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$100,000 to \$150,000.....	1	(2)		(2)	(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 <sup>2</sup> .....		318, 445		8, 000	45, 760	\$3, 723	123, 429	7, 891	25, 722	12, 112	45, 725
Total.....	30, 242	79, 943, 306	\$37, 563	76, 800, 535	7, 247, 649	38, 341	230, 419	492, 599	209, 362	23, 947	725, 908

## VERMONT

Under \$1,000 <sup>1</sup> .....	654	\$468, 664		\$956, 040	\$47, 727	\$92					
Under \$1,000.....	76	32, 474		292	9, 552			\$682			\$682
\$1,000 to \$2,000 <sup>1</sup> .....	2, 708	4, 153, 117		6, 941, 629	352, 810	4, 507					
\$1,000 to \$2,000.....	5, 342	7, 143, 098		5, 430, 439	87, 903	707		49, 408			49, 408
\$2,000 to \$3,000 <sup>1</sup> .....	5, 417	13, 003, 223		16, 473, 618	449, 373	7, 282					
\$2,000 to \$3,000.....	1, 783	4, 636, 102		3, 567, 199	108, 250	2, 876		29, 081			29, 081
\$3,000 to \$4,000 <sup>1</sup> .....	1, 043	3, 497, 085		3, 603, 061	479, 594	2, 412					

\$3,000 to \$4,000.....	1,995	6,860,028	5,348,303	254,652	1,858	37,654	37,654
\$4,000 to \$5,000 1.....	224	915,251	600,273	435,737	5,487		
\$4,000 to \$5,000.....	929	4,189,179	2,654,686	323,553	3,789	36,316	36,316
\$5,000 to \$6,000 1.....	24	130,348	50,800	115,314	536		
\$5,000 to \$6,000.....	341	1,928,096	819,819	186,781	396	28,171	28,171
\$6,000 to \$7,000.....	290	1,878,729	642,175	362,063	9,196	\$1,113	29,631
\$7,000 to \$8,000.....	201	1,503,342	455,290	330,856	1,412	2,300	27,821
\$8,000 to \$9,000.....	143	1,210,334	321,388	246,090	6,190	25,318	27,972
\$9,000 to \$10,000.....	102	965,498	222,531	217,637	462	2,625	24,644
\$10,000 to \$11,000.....	71	743,806	161,100	177,170	1,842	18,007	20,647
\$11,000 to \$12,000.....	44	505,758	92,800	170,049	499	2,296	13,462
\$12,000 to \$13,000.....	49	611,675	100,400	202,547	346	15,671	19,048
\$13,000 to \$14,000.....	25	339,451	58,900	119,228	10	7,655	10,022
\$14,000 to \$15,000.....	35	507,136	70,400	129,496	4,068	14,370	18,557
\$15,000 to \$20,000.....	107	1,872,021	208,035	746,833	4,116	47,449	71,110
\$20,000 to \$25,000.....	53	1,195,164	103,800	395,538	2,162	35,863	61,265
\$25,000 to \$30,000.....	25	686,940	47,700	503,615	1,217	12,522	34,019
\$30,000 to \$40,000.....	25	851,325	39,700	314,256	5,920	\$21,585	62,559
\$40,000 to \$50,000.....	18	791,063	27,400	490,337	1,207	11,375	65,634
\$50,000 to \$60,000.....	14	769,321	28,600	521,421	757	1,033	80,234
\$60,000 to \$70,000.....	4	252,218	6,000	169,492	3,791	3,975	29,001
\$70,000 to \$80,000.....	3	226,991	3,000	214,205	117	1,127	29,052
\$80,000 to \$90,000.....	2	177,320	1,000	182,567		359	26,460
\$90,000 to \$100,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$100,000 to \$150,000.....	3	382,292	3,000	398,081	21	2,741	79,431
\$150,000 to \$200,000.....	2	318,357	3,400	298,521	(2)	14,799	73,753
\$200,000 to \$250,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....	1	(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.....		2,054,603	7,000	687,673	40,157	1,175,981	347,188
Classes grouped 2.....						12,407	110,249
Total.....	21,752	64,800,009	49,049,778	9,728,921	113,432	520,319	1,332,822

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

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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 <sup>1</sup>	3,311	\$2,309,859		\$5,700,590	\$390,592	\$8,626					
Under \$1,000	228	160,425		3,650	28,431			\$4,001			\$4,001
\$1,000 to \$2,000 <sup>1</sup>	8,797	15,397,698		26,025,685	908,968	35,317					
\$1,000 to \$2,000	13,810	19,492,975		13,805,645	230,218			164,846			164,846
\$2,000 to \$3,000 <sup>1</sup>	19,195	46,591,476		59,404,215	1,521,119	55,564					
\$2,000 to \$3,000	5,905	14,952,123		9,462,428	667,304			146,685			146,685
\$3,000 to \$4,000 <sup>1</sup>	4,482	15,110,778	\$145,413	15,917,541	1,881,549	90,127					
\$3,000 to \$4,000	7,371	25,654,581		17,151,198	813,191	71,192		227,939			227,939
\$4,000 to \$5,000 <sup>1</sup>	1,487	6,575,041		5,036,928	2,699,120	42,905					
\$4,000 to \$5,000	6,996	31,669,503		18,775,699	1,122,157	29,439		353,024			353,024
\$5,000 to \$6,000 <sup>1</sup>	39	212,807	2,325	92,300	152,637	1,370					
\$5,000 to \$6,000	1,380	7,575,311	530	3,410,356	553,835	13,128		112,885			112,885
\$6,000 to \$7,000	1,047	6,778,013	6,548	2,556,900	859,369	25,718		108,491	\$3,759		112,250
\$7,000 to \$8,000	650	4,851,576	4,034	1,563,780	775,571	9,876		89,006	7,112		96,118
\$8,000 to \$9,000	466	3,949,129	2,066	1,107,492	830,302	42,593		77,421	8,625		86,046
\$9,000 to \$10,000	357	3,381,627	15,006	848,662	825,862	19,672		10,020	70,764		80,784
\$10,000 to \$11,000	294	3,080,900	6,444	644,726	711,016	24,229		73,865	10,954		84,819
\$11,000 to \$12,000	224	2,571,559	5,040	533,800	668,711	5,322		61,209	11,638		72,847
\$12,000 to \$13,000	195	2,436,764	10,917	445,500	776,818	13,296		55,281	13,808		69,149
\$13,000 to \$14,000	140	1,882,204		317,200	774,636	15,618		44,375	13,153		57,528
\$14,000 to \$15,000	125	1,805,649	14,683	280,600	522,734	5,377		48,664	14,556		63,220
\$15,000 to \$20,000	418	7,164,191	2,400	931,500	2,781,485	14,816		181,202	87,933		269,135
\$20,000 to \$25,000	202	4,477,411	41,099	436,319	1,962,225	19,297		114,263	92,328		206,591
\$25,000 to \$30,000	90	2,470,245		196,759	1,071,106	10,739		64,009	76,658		140,727
\$30,000 to \$40,000	121	4,074,434		282,400	1,968,827	25,551	\$78,625	100,796	172,470	\$6,877	280,143
\$40,000 to \$50,000	44	1,928,170	44,198	91,000	1,059,684	24,665	35,596	42,101	114,360	3,494	159,955
\$50,000 to \$60,000	31	1,711,846		71,200	753,140	4,079	69,257	45,695	135,370	7,003	188,068
\$60,000 to \$70,000	10	658,638		18,000	316,225	1,462	133,168	10,921	50,549	12,484	73,954
\$70,000 to \$80,000	9	689,817		17,000	323,922	6,141	142,343	11,345	61,729	13,948	87,022
\$80,000 to \$90,000	11	925,026		25,800	554,453	8	125,708	14,540	104,043	14,939	133,522
\$90,000 to \$100,000	5	474,487	30,505	8,600	246,565	410	84,331	6,046	45,405	7,905	59,356
\$100,000 to \$150,000	7	880,956		12,200	321,345	27	101,778	27,503	156,664	11,031	195,198
\$150,000 to \$200,000	4	691,666		6,000	381,480		190,029	9,250	116,416	17,816	143,482

\$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.....	77, 451	242, 586, 945	331, 208	185, 181, 673	29, 454, 597	616, 564	960, 835	2, 266, 187	1, 307, 610	95, 497	3, 669, 294

WASHINGTON

Under \$1,000 <sup>1</sup> .....	6, 900	\$4, 656, 615	\$26, 870	\$13, 751, 073	\$237, 888	\$126					
Under \$1,000.....	144	71, 262		36, 210		941		\$1, 141			\$1, 141
\$1,000 to \$2,000 <sup>1</sup> .....	15, 531	23, 597, 941		42, 071, 054	427, 140	24, 507					
\$1,000 to \$2,000.....	33, 466	46, 220, 021		33, 996, 848	158, 639	5, 623		362, 910			362, 910
\$2,000 to \$3,000 <sup>1</sup> .....	29, 832	71, 593, 735		92, 234, 142	266, 836						
\$2,000 to \$3,000.....	14, 728	38, 039, 123		28, 459, 000	445, 296	6, 793		276, 253			276, 253
\$3,000 to \$4,000 <sup>1</sup> .....	4, 537	15, 027, 360	95, 634	16, 625, 700	406, 035	3, 686					
\$3,000 to \$4,000.....	16, 656	57, 690, 089		42, 670, 647	1, 309, 991	194		413, 542			413, 542
\$4,000 to \$5,000 <sup>1</sup> .....	789	3, 380, 927		2, 916, 880	913, 398						
\$4,000 to \$5,000.....	7, 896	35, 107, 752		20, 103, 160	1, 787, 866	18, 253		394, 244			394, 244
\$5,000 to \$6,000 <sup>1</sup> .....	58	316, 738	33, 922	111, 279	294, 173	672					
\$5,000 to \$6,000.....	1, 883	10, 316, 977	11, 244	3, 737, 232	634, 379	11, 456		184, 191			184, 191
\$6,000 to \$7,000.....	999	6, 437, 316	18, 623	1, 898, 644	819, 161	13, 757		128, 282	\$3, 698		131, 980
\$7,000 to \$8,000.....	579	4, 315, 639	7, 723	1, 022, 650	673, 229	15, 677		100, 899	6, 232		107, 131
\$8,000 to \$9,000.....	337	2, 862, 758	27, 071	537, 247	633, 564	6, 101		70, 772	6, 125		76, 897
\$9,000 to \$10,000.....	264	2, 512, 868	17, 299	410, 502	533, 293	5, 651		65, 935	6, 941		72, 876
\$10,000 to \$11,000.....	216	2, 264, 714	15, 267	321, 000	745, 422	2, 313		55, 039	8, 211		63, 250
\$11,000 to \$12,000.....	156	1, 796, 628	9, 822	235, 032	535, 863	3, 092		48, 817	8, 695		57, 512
\$12,000 to \$13,000.....	134	1, 668, 470		193, 000	485, 550	441		46, 593	9, 338		55, 931
\$13,000 to \$14,000.....	103	1, 387, 018	6, 317	145, 300	551, 503	2, 382		35, 390	9, 320		44, 710
\$14,000 to \$15,000.....	102	1, 480, 089	14, 229	147, 800	445, 320	3, 137		42, 923	12, 115		55, 038
\$15,000 to \$20,000.....	297	5, 149, 172	100, 531	427, 847	1, 978, 632	25, 040		132, 049	62, 559		194, 608
\$20,000 to \$25,000.....	160	3, 549, 794	83, 305	215, 425	1, 423, 826	10, 329		97, 919	73, 198		171, 117
\$25,000 to \$30,000.....	80	2, 205, 525	50, 875	116, 124	1, 022, 655	12, 957		53, 209	68, 759		122, 028
\$30,000 to \$40,000.....	107	3, 653, 692	31, 544	150, 600	2, 114, 804	10, 059	\$32, 493	73, 357	159, 935	\$3, 090	236, 382
\$40,000 to \$50,000.....	44	1, 966, 231		57, 125	1, 265, 944	6, 318	48, 998	29, 770	122, 939	4, 594	157, 303
\$50,000 to \$60,000.....	22	1, 196, 574		34, 800	785, 287	16, 114	4, 642	20, 083	98, 429	435	118, 947
\$60,000 to \$70,000.....	13	854, 381		19, 400	705, 816	353	9, 721	5, 536	86, 745	911	93, 192
\$70,000 to \$80,000.....	8	581, 899		11, 400	441, 878	30, 614	12, 863	6, 420	65, 210	1, 205	72, 835

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

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.....	1	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$90,000 to \$100,000.....	5	\$477, 101		\$5, 000	\$257, 509	\$4, 991		\$12, 224	\$76, 310		\$88, 534
\$100,000 to \$150,000.....	5	563, 166		6, 400	538, 432	2, 708	\$33, 766	800	96, 942	\$3, 166	100, 908
\$150,000 to \$200,000.....	3	509, 721		2, 000	378, 668	8, 149		11, 491	126, 482		137, 973
\$250,000 to \$300,000.....	2	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$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 <sup>2</sup> .....		533, 763		3, 400	496, 765	3, 355	25, 094	1, 818	130, 198	2, 352	134, 368
<b>Total</b> .....	136, 057	351, 985, 059	\$550, 276	302, 673, 921	23, 714, 762	255, 789	167, 577	2, 671, 667	1, 238, 381	15, 753	3, 925, 801

## WEST VIRGINIA

Under \$1,000 <sup>1</sup> .....	3, 855	\$2, 635, 280		\$7, 663, 572	\$354, 262	\$2, 155					
Under \$1,000.....	220	94, 589		10, 020	31, 683			\$1, 668			\$1, 668
\$1,000 to \$2,000 <sup>1</sup> .....	9, 548	14, 837, 892	\$42, 139	26, 177, 256	803, 326	18, 552					
\$1,000 to \$2,000.....	18, 895	26, 125, 415		19, 169, 555	223, 461	904		202, 902			202, 902
\$2,000 to \$3,000 <sup>1</sup> .....	23, 315	56, 610, 255		73, 530, 828	1, 928, 753	64, 956					
\$2,000 to \$3,000.....	7, 226	18, 591, 759		13, 456, 175	383, 386	1, 044		141, 998			141, 998
\$3,000 to \$4,000 <sup>1</sup> .....	5, 624	18, 849, 008		20, 784, 406	2, 029, 882	97, 819					
\$3,000 to \$4,000.....	8, 875	30, 846, 914		23, 881, 028	1, 041, 180	4, 438		192, 615			192, 615
\$4,000 to \$5,000 <sup>1</sup> .....	1, 565	6, 831, 919		5, 406, 554	2, 256, 480	345, 758					



\$4,000 to \$5,000.....	4,899	21,719,593		14,159,104	1,352,915	16,423		187,068		187,068
\$5,000 to \$6,000 <sup>1</sup> .....	107	588,344	15,994	236,099	534,971	17,808				
\$5,000 to \$6,000.....	1,218	6,679,468		3,129,036	508,514	11,673		92,127		92,127
\$6,000 to \$7,000.....	862	5,574,674	4,147	2,151,850	995,691	18,038		\$3,093		\$4,389
\$7,000 to \$8,000.....	591	4,409,560	7,580	1,454,004	914,877	14,794		76,041	6,460	82,501
\$8,000 to \$9,000.....	412	3,492,322	2,502	982,900	846,165	28,221		65,430	7,648	73,078
\$9,000 to \$10,000.....	320	3,033,756	13,454	736,500	706,652	4,258		66,142	8,232	74,374
\$10,000 to \$11,000.....	213	2,235,562	10,649	497,092	660,120	5,523		46,180	7,900	54,080
\$11,000 to \$12,000.....	188	2,167,719	12,344	449,600	607,449	15,683		47,911	9,764	57,675
\$12,000 to \$13,000.....	163	2,030,124	9,954	376,312	758,584	12,829		48,788	11,471	60,259
\$13,000 to \$14,000.....	133	1,795,964	13,550	308,500	733,303	4,334		37,975	12,323	50,298
\$14,000 to \$15,000.....	127	1,844,328	1,436	280,600	726,080	8,884		45,250	15,369	60,619
\$15,000 to \$20,000.....	342	5,918,703	14,540	777,205	2,729,042	10,130		131,367	74,235	205,602
\$20,000 to \$25,000.....	191	4,231,856		430,043	1,572,875	42,113		116,670	88,287	204,957
\$25,000 to \$30,000.....	110	3,033,839		260,048	1,396,796	8,528		76,464	92,760	169,224
\$30,000 to \$40,000.....	105	3,636,612	39,301	230,200	2,148,615	49,594	\$40,212	89,475	161,992	\$6,059
\$40,000 to \$50,000.....	54	2,400,260		100,800	1,400,167	41,078	154,367	40,405	140,176	19,355
\$50,000 to \$60,000.....	32	1,739,341		59,400	1,102,754	15,822	111,255	27,849	131,540	11,948
\$60,000 to \$70,000.....	21	1,367,237		39,800	757,079	24,236	56,407	31,559	130,962	5,288
\$70,000 to \$80,000.....	12	898,730		21,000	853,752	17,740	54,012	7,420	97,972	5,063
\$80,000 to \$90,000.....	14	1,198,405		25,200	908,806	11,096	78,090	16,743	155,732	8,524
\$90,000 to \$100,000.....	3	276,613		6,800	195,769			6,106	42,561	
\$100,000 to \$150,000.....	15	1,821,942	11,621	19,000	1,427,519	27,061	241,242	12,624	304,781	22,644
\$150,000 to \$200,000.....	1	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$200,000 to \$250,000.....	1	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$250,000 to \$300,000.....	2	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$300,000 to \$400,000.....	2	711,957		5,600	760,413		327,000	1,038	107,207	30,452
\$400,000 to \$500,000.....										
\$500,000 to \$750,000.....	2	1,170,643		2,900	87,559		1,048,699	1,770	14,223	99,993
\$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 <sup>2</sup> .....		942,619		2,800	346,325	2,487	551,986	2,489	93,652	52,828
Total.....	89,263	260,343,202	199,211	216,825,787	34,085,205	943,979	2,663,270	1,895,370	1,718,340	262,154
										3,875,864

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.

<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

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

## WISCONSIN

Income class	Number of returns	Net income	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 <sup>1</sup>	15, 278	\$10, 218, 298		\$29, 435, 112	\$187, 663	\$55, 484					
Under \$1,000	408	237, 899			44, 433			\$5, 781			\$5, 781
\$1,000 to \$2,000 <sup>1</sup>	32, 143	49, 595, 285		90, 822, 342	1, 390, 632	17, 011					
\$1,000 to \$2,000	37, 989	58, 495, 588		37, 659, 721	313, 155			614, 091			614, 091
\$2,000 to \$3,000 <sup>1</sup>	38, 028	91, 715, 954		118, 623, 133	1, 815, 161	26, 209					
\$2,000 to \$3,000	16, 336	39, 727, 060		20, 433, 578	805, 798			558, 780			558, 780
\$3,000 to \$4,000 <sup>1</sup>	5, 934	19, 620, 771		22, 287, 115	825, 766	2, 967					
\$3,000 to \$4,000	17, 892	63, 037, 261		42, 369, 328	1, 146, 166			586, 554			586, 554
\$4,000 to \$5,000 <sup>1</sup>	892	4, 060, 301		3, 350, 562	1, 271, 929						
\$4,000 to \$5,000	17, 828	80, 248, 424		47, 780, 012	2, 625, 902	379		892, 147			892, 147
\$5,000 to \$6,000 <sup>1</sup>	114	623, 902		285, 612	413, 832	5, 237					
\$5,000 to \$6,000	2, 712	14, 877, 464	\$1, 932	6, 419, 787	1, 011, 771	5, 736		228, 710			228, 710
\$6,000 to \$7,000	1, 925	12, 446, 491	3, 135	4, 500, 115	1, 532, 232	22, 652		205, 575	\$6, 849		212, 424
\$7,000 to \$8,000	1, 115	10, 582, 022	2, 540	3, 236, 788	1, 615, 624	14, 882		203, 532	15, 639		219, 171
\$8,000 to \$9,000	939	7, 959, 130	3, 584	2, 186, 820	1, 343, 917	29, 582		170, 036	17, 391		187, 427
\$9,000 to \$10,000	672	6, 360, 551	2, 749	1, 535, 517	1, 171, 269	7, 933		149, 633	17, 495		167, 128
\$10,000 to \$11,000	524	5, 485, 788	12, 938	1, 202, 198	1, 235, 103	4, 002		130, 435	19, 549		149, 984
\$11,000 to \$12,000	409	4, 689, 669	4, 301	916, 661	1, 185, 912	7, 231		120, 132	21, 308		141, 440
\$12,000 to \$13,000	317	3, 964, 064		703, 900	1, 145, 860	3, 523		102, 421	22, 563		124, 984
\$13,000 to \$14,000	261	3, 512, 902		598, 092	1, 024, 349	3, 339		91, 106	24, 210		115, 316
\$14,000 to \$15,000	257	3, 720, 641	9, 032	586, 829	973, 773	4, 226		101, 675	30, 508		132, 183
\$15,000 to \$20,000	690	11, 805, 201	7, 652	1, 504, 650	3, 852, 478	28, 183		318, 080	147, 232		465, 312
\$20,000 to \$25,000	345	7, 667, 652	4, 167	736, 308	2, 662, 084	18, 208		220, 946	160, 362		381, 308
\$25,000 to \$30,000	210	5, 701, 327		434, 508	2, 348, 701	30, 497		158, 391	174, 989		333, 380
\$30,000 to \$40,000	220	7, 646, 607		460, 282	3, 760, 502	10, 389	\$106, 028	191, 518	344, 240	\$9, 862	545, 620
\$40,000 to \$50,000	105	4, 622, 668	499	202, 400	2, 357, 605	10, 418	84, 783	112, 705	286, 131	7, 948	406, 784
\$50,000 to \$60,000	63	3, 442, 094	6, 861	124, 600	2, 008, 719	28, 708	293, 474	64, 892	250, 851	29, 386	345, 129
\$60,000 to \$70,000	49	3, 168, 148		99, 666	1, 880, 663	3, 824	230, 148	47, 048	287, 240	22, 037	356, 325
\$70,000 to \$80,000	27	2, 026, 640		58, 600	1, 185, 553	473	140, 760	35, 395	222, 002	12, 547	269, 944
\$80,000 to \$90,000	22	1, 864, 926		61, 600	1, 546, 379	5, 959	202, 557	11, 862	230, 611	19, 521	261, 994
\$90,000 to \$100,000	12	1, 131, 463		25, 400	664, 051	4, 263	178, 767	19, 011	138, 084	16, 759	173, 854
\$100,000 to \$150,000	20	2, 312, 896		34, 600	1, 160, 070	14, 724	471, 479	48, 213	340, 337	47, 941	436, 491
\$150,000 to \$200,000	7	1, 151, 949		12, 400	540, 290	680	437, 321	13, 699	147, 420	41, 828	202, 947

\$200,000 to \$250,000.....	3	654,820		5,800	288,265	457	304,995	2,958	72,908	28,594	104,460
\$250,000 to \$300,000.....	2	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....											
\$400,000 to \$500,000.....	1	(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.....	1	(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.....		2,664,072		3,000	603,728		2,004,549	3,095	208,478	187,835	399,408
Classes grouped <sup>2</sup> .....											
Total.....	194,050	547,039,928	59,390	438,697,036	47,939,335	367,176	4,454,861	5,408,421	3,186,397	424,258	9,019,076

## WYOMING

Under \$1,000 <sup>1</sup> .....	1,691	\$1,113,267		\$3,052,164	\$77,923						
Under \$1,000.....	57	23,846						\$715			\$715
\$1,000 to \$2,000 <sup>1</sup> .....	3,429	5,514,667	\$10,240	9,847,506	54,092	\$13					
\$1,000 to \$2,000.....	4,962	7,134,328		5,052,631	29,296			62,632			62,632
\$2,000 to \$3,000 <sup>1</sup> .....	5,362	12,972,798	25,866	16,594,512	249,541	311					
\$2,000 to \$3,000.....	2,265	5,729,902		3,885,300	48,326			54,610			54,610
\$3,000 to \$4,000 <sup>1</sup> .....	1,036	3,414,136		3,784,836	188,816	324					
\$3,000 to \$4,000.....	2,247	7,770,544		6,013,728	69,658	2,136		52,295			52,295
\$4,000 to \$5,000 <sup>1</sup> .....	184	797,162		740,940	209,746						
\$4,000 to \$5,000.....	1,321	5,883,189		3,768,498	156,665	1,161		58,519			58,519
\$5,000 to \$6,000 <sup>1</sup> .....	32	174,893	26,705	83,316	127,868						
\$5,000 to \$6,000.....	160	877,425		384,650	38,643			13,979			13,979
\$6,000 to \$7,000.....	123	800,702		298,400	76,381	5,472		13,790	\$525		14,315
\$7,000 to \$8,000.....	82	613,134	4,109	202,400	56,957	290		12,188	923		13,111
\$8,000 to \$9,000.....	51	435,052	830	131,100	61,903	128		8,994	960		9,963
\$9,000 to \$10,000.....	39	369,865	9,439	91,800	65,546	1,181		9,375	1,021		10,396
\$10,000 to \$11,000.....	34	357,951	6	81,500	79,966	513		8,777	1,244		10,021
\$11,000 to \$12,000.....	25	283,706		58,400	52,059	18		8,023	1,260		9,283
\$12,000 to \$13,000.....	18	222,873		40,600	38,008			6,706	1,242		7,948
\$13,000 to \$14,000.....	16	215,780	1,791	37,800	63,842	74		5,203	1,460		6,663
\$14,000 to \$15,000.....	16	232,744	3,210	35,800	39,954			7,344	1,873		9,217
\$15,000 to \$20,000.....	45	769,080		104,400	217,298	1,112		23,083	9,414		32,497
\$20,000 to \$25,000.....	18	398,863	1,289	35,800	158,531	1,600		11,335	8,268		19,603
\$25,000 to \$30,000.....	14	388,635		35,000	68,536	27		15,521	12,372		27,893
\$30,000 to \$40,000.....	11	374,346		26,000	168,569	3,280		9,400	16,578		25,978
\$40,000 to \$50,000.....	5	219,165		12,600	135,595			4,759	13,835		18,594
\$50,000 to \$60,000.....	1	(2)		(2)	(2)			(2)	(2)		(2)
\$60,000 to \$70,000.....											

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> 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				
\$70,000 to \$80,000.....	1	(?)		(?)	(?)			(?)	(?)		(?)
\$80,000 to \$90,000.....											
\$90,000 to \$100,000.....											
\$100,000 to \$150,000.....											
\$150,000 to \$200,000.....	1	(?)		(?)	(?)			(?)	(?)		(?)
\$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 <sup>2</sup> .....		\$288, 001		\$7, 400	\$41, 150			\$11, 008	\$51, 529		\$62, 537
Total.....	23, 246	57, 376, 054	\$83, 485	54, 407, 081	2, 574, 869	\$17, 640		398, 256	122, 513		520, 769

<sup>2</sup> 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	Total	Average
1916 <sup>1</sup>	437,036	\$6,298,577,620	\$14,412.00	\$173,386,694	\$397.00
1917	3,472,890	13,652,383,207	3,931.00	691,492,954	199.00
1918	4,425,114	15,924,639,355	3,599.00	1,127,721,835	255.00
1919	5,332,760	19,859,491,448	3,724.00	1,269,630,104	238.00
1920	7,259,944	23,735,629,183	3,269.00	1,075,053,686	148.00
1921	6,662,176	19,577,212,528	2,939.00	719,387,106	108.00
1922	6,787,481	21,336,212,530	3,143.00	861,057,308	127.00
1923	7,698,321	24,840,137,364	3,226.70	663,651,505	86.21

ALABAMA					
1916 <sup>1</sup>	2,097	\$18,469,010	\$8,807.00	\$175,989	\$84.00
1917	21,844	73,508,562	3,365.00	2,023,984	93.00
1918	38,988	121,250,953	3,110.00	4,431,563	114.00
1919	40,789	133,470,965	3,272.00	4,668,465	114.00
1920	52,984	156,604,933	2,956.00	4,482,805	85.00
1921	43,009	117,108,806	2,723.00	2,713,826	63.00
1922	43,612	126,908,473	2,910.00	2,892,298	66.00
1923	51,049	159,064,390	3,115.91	2,840,975	55.65

ALASKA					
1916 <sup>1</sup>	243	\$1,878,419	\$7,730.00	\$17,022	\$70.00
1917	4,570	10,549,506	2,308.00	132,769	29.00
1918	7,606	15,434,987	2,029.00	316,859	42.00
1919	9,427	18,862,034	2,001.00	357,783	38.00
1920	9,899	19,400,775	1,960.00	248,605	25.00
1921 <sup>2</sup>					
1922 <sup>2</sup>					
1923 <sup>2</sup>					

ARIZONA					
1916 <sup>1</sup>	964	\$11,777,241	\$11,848.00	\$191,519	\$193.00
1917	12,264	39,635,508	3,232.00	1,019,262	83.00
1918	13,701	41,579,450	3,035.00	1,724,116	126.00
1919	20,495	61,434,347	2,997.00	1,816,899	89.00
1920	24,812	67,280,486	2,712.00	1,325,905	53.00
1921	18,477	48,310,197	2,615.00	516,637	28.00
1922	20,079	48,459,738	2,413.00	687,026	34.00
1923	22,899	59,526,474	2,599.52	603,100	26.34

ARKANSAS					
1916 <sup>1</sup>	2,255	\$17,683,678	\$7,842.00	\$157,513	\$70.00
1917	17,839	68,296,287	3,828.00	1,848,177	104.00
1918	20,612	76,354,037	3,704.00	3,269,477	159.00
1919	33,556	123,704,361	3,687.00	4,237,673	126.00
1920	38,113	118,060,710	3,098.00	3,268,450	86.00
1921	33,830	92,616,903	2,738.00	1,866,164	55.00
1922	32,072	95,625,678	2,982.00	2,314,409	72.00
1923	35,788	109,793,634	3,067.89	2,050,416	57.29

CALIFORNIA					
1916 <sup>1</sup>	21,208	\$228,324,945	\$10,766.00	\$3,595,636	\$170.00
1917	182,232	632,608,546	3,471.00	20,355,424	112.00
1918	206,471	701,850,380	3,399.00	36,070,926	175.00
1919	266,720	981,170,941	3,679.00	48,983,856	184.00
1920	396,973	1,329,006,594	3,348.00	50,447,505	127.00
1921	386,082	1,168,021,448	3,025.00	36,438,432	94.00
1922	420,923	1,357,524,521	3,225.00	43,778,932	104.00
1923	517,109	1,697,902,803	3,283.45	39,958,780	77.27

<sup>1</sup> 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.

<sup>2</sup> Included in the State of Washington.

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

## COLORADO

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	4,435	\$53,854,130	\$12,143.00	\$1,055,758	\$238.00
1917	40,627	137,853,875	3,393.00	5,184,948	128.00
1918	54,160	159,487,951	2,945.00	5,844,925	108.00
1919	57,526	191,001,999	3,320.00	7,196,593	125.00
1920	74,198	219,277,184	2,955.00	6,766,900	91.00
1921	69,676	174,490,980	2,504.00	3,862,862	55.00
1922	67,463	184,572,407	2,736.00	4,869,555	72.00
1923	72,366	200,572,724	2,771.64	3,267,732	45.16

## CONNECTICUT

1916 <sup>1</sup>	9,713	\$133,858,341	\$13,781.00	\$2,824,846	\$291.00
1917	64,472	249,186,724	3,865.00	10,595,737	164.00
1918	86,489	295,617,840	3,418.00	17,690,343	205.00
1919	110,409	347,929,674	3,151.00	16,833,829	152.00
1920	148,195	451,737,702	3,048.00	15,774,598	106.00
1921	123,269	343,017,180	2,783.00	10,633,045	86.00
1922	128,431	401,720,143	3,128.00	13,130,562	102.00
1923	149,820	473,804,719	3,162.49	11,199,184	74.75

## DELAWARE

1916 <sup>1</sup>	1,346	\$57,798,410	\$42,941.00	\$3,695,605	\$2,746.00
1917	8,032	56,459,176	7,029.00	9,350,461	1,164.00
1918	10,239	48,358,831	4,723.00	7,158,522	699.00
1919	16,059	62,901,249	3,917.00	7,495,453	467.00
1920	18,937	55,633,321	2,938.00	2,122,025	112.00
1921	15,889	43,676,893	2,749.00	1,284,365	81.00
1922	17,141	53,981,068	3,149.00	1,833,712	107.00
1923	19,202	57,186,685	2,978.16	1,402,093	73.02

## DISTRICT OF COLUMBIA

1916 <sup>1</sup>	6,808	\$67,334,621	\$9,891.00	\$1,068,644	\$157.00
1917	33,737	113,499,332	3,364.00	4,499,820	133.00
1918	50,776	154,963,835	3,052.00	8,832,200	174.00
1919	58,616	234,959,904	2,651.00	8,869,833	100.00
1920	109,730	299,802,574	2,732.00	9,468,632	86.00
1921	89,966	248,345,804	2,760.00	7,704,564	86.00
1922	77,923	231,328,739	2,969.00	8,336,587	107.00
1923	75,796	284,622,234	3,755.11	8,083,050	106.64

## FLORIDA

1916 <sup>1</sup>	1,779	\$17,401,202	\$9,781.00	\$322,636	\$181.00
1917	15,336	54,378,496	3,546.00	1,584,917	103.00
1918	19,102	63,681,401	3,334.00	2,367,463	124.00
1919	31,107	107,362,976	3,451.00	4,363,089	140.00
1920	42,210	141,105,124	3,343.00	5,242,705	124.00
1921	42,249	119,557,316	2,830.00	2,929,409	69.00
1922	41,531	132,047,020	3,179.00	4,059,859	98.00
1923	49,591	156,500,260	3,155.82	3,693,955	74.49

## GEORGIA

1916 <sup>1</sup>	3,444	\$32,992,965	\$9,580.00	\$378,062	\$110.00
1917	38,252	137,775,612	3,601.00	3,250,342	85.00
1918	39,073	148,366,439	3,797.00	7,077,184	181.00
1919	58,930	219,471,959	3,724.00	9,134,092	155.00
1920	73,325	228,619,716	3,118.00	7,697,693	105.00
1921	67,719	180,311,466	2,663.00	3,892,645	57.00
1922	69,988	199,432,531	2,850.00	4,557,769	65.00
1923	71,341	222,888,344	3,124.27	3,766,159	52.79

<sup>1</sup> The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for 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	Total	Average
1916 <sup>1</sup>	1, 144	\$20, 362, 022	\$17, 799. 00	\$366, 802	\$321. 00
1917	3, 131	21, 888, 755	6, 991. 00	1, 174, 831	375. 00
1918	4, 242	20, 054, 940	4, 728. 00	1, 857, 352	438. 00
1919	8, 136	33, 164, 366	4, 076. 00	2, 145, 194	264. 00
1920	13, 715	55, 472, 896	4, 052. 00	4, 075, 539	297. 00
1921	11, 481	37, 840, 014	3, 296. 00	1, 451, 776	126. 00
1922	11, 597	37, 122, 696	3, 201. 00	1, 387, 398	120. 00
1923	12, 421	42, 829, 250	3, 448. 13	1, 319, 276	106. 21

## IDAHO

1916 <sup>1</sup>	756	\$7, 927, 064	\$10, 486. 00	\$140, 496	\$186. 00
1917	16, 414	46, 465, 514	2, 831. 00	839, 046	51. 00
1918	19, 249	55, 954, 296	2, 907. 00	1, 493, 518	78. 00
1919	21, 448	65, 472, 540	3, 053. 00	1, 475, 023	69. 00
1920	25, 755	67, 391, 639	2, 617. 00	1, 086, 614	42. 00
1921	22, 076	49, 737, 718	2, 165. 00	493, 658	21. 00
1922	23, 369	51, 166, 793	2, 190. 00	478, 706	20. 00
1923	25, 012	58, 393, 333	2, 334. 61	426, 196	17. 04

## ILLINOIS

1916 <sup>1</sup>	37, 525	\$484, 290, 833	\$12, 906. 00	\$10, 947, 250	\$292. 00
1917	319, 497	1, 119, 960, 600	3, 505. 00	49, 103, 261	154. 00
1918	366, 918	1, 256, 309, 485	3, 424. 00	84, 560, 642	230. 00
1919	422, 229	1, 662, 796, 441	3, 938. 00	99, 398, 236	235. 00
1920	542, 467	1, 836, 956, 942	3, 386. 00	85, 409, 203	157. 00
1921	611, 558	1, 833, 920, 436	2, 999. 00	68, 574, 351	112. 00
1922	614, 449	1, 927, 637, 451	3, 137. 00	77, 196, 407	126. 00
1923	676, 489	2, 272, 960, 122	3, 359. 94	62, 880, 129	92. 95

## INDIANA

1916 <sup>1</sup>	7, 004	\$74, 637, 683	\$10, 656. 00	\$1, 165, 961	\$166. 00
1917	85, 021	261, 265, 426	3, 073. 00	5, 978, 782	70. 00
1918	104, 681	325, 549, 440	3, 113. 00	11, 456, 898	110. 00
1919	130, 383	417, 323, 251	3, 201. 00	13, 541, 245	104. 00
1920	189, 587	556, 061, 991	2, 933. 00	15, 780, 124	83. 00
1921	150, 300	406, 242, 138	2, 703. 00	8, 973, 653	60. 00
1922	153, 469	426, 365, 818	2, 778. 00	9, 578, 511	62. 00
1923	178, 831	510, 507, 072	2, 854. 69	7, 882, 768	44. 08

## IOWA

1916 <sup>1</sup>	8, 497	\$65, 604, 874	\$7, 721. 00	\$518, 845	\$61. 00
1917	114, 970	337, 283, 861	2, 934. 00	5, 445, 816	47. 00
1918	118, 933	450, 267, 585	3, 786. 00	15, 928, 158	134. 00
1919	133, 796	527, 163, 054	3, 940. 00	15, 807, 707	118. 00
1920	183, 398	631, 560, 789	3, 444. 00	18, 776, 990	102. 00
1921	111, 483	313, 762, 935	2, 814. 60	5, 837, 960	52. 00
1922	131, 870	359, 562, 822	2, 727. 00	5, 466, 397	41. 00
1923	135, 864	363, 242, 331	2, 673. 57	4, 126, 470	30. 37

## KANSAS

1916 <sup>1</sup>	4, 290	\$39, 638, 465	\$9, 240. 00	\$555, 943	\$130. 00
1917	63, 065	202, 159, 002	3, 206. 00	5, 428, 495	86. 00
1918	64, 794	218, 524, 054	3, 373. 00	7, 880, 244	122. 00
1919	76, 451	264, 971, 649	3, 466. 00	9, 138, 315	120. 00
1920	99, 255	306, 413, 429	3, 087. 00	8, 351, 393	84. 00
1921	88, 785	217, 237, 297	2, 447. 00	3, 392, 429	38. 00
1922	86, 915	211, 061, 984	2, 428. 00	3, 246, 097	37. 00
1923	86, 291	215, 346, 538	2, 495. 59	2, 118, 957	24. 56

<sup>1</sup> 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	Total	Average
1916 <sup>1</sup>	3,887	\$38,506,976	\$9,907.00	\$384,497	\$99.00
1917	34,692	124,826,244	3,598.00	2,943,196	85.00
1918	47,098	166,350,127	3,532.00	7,918,960	168.00
1919	59,332	215,977,422	3,640.00	7,595,384	128.00
1920	78,258	243,879,230	3,116.00	7,292,098	93.00
1921	69,496	192,273,937	2,767.00	4,297,470	62.00
1922	69,666	200,048,892	2,872.00	4,676,804	67.00
1923	79,091	214,415,879	2,711.00	3,723,960	47.08
LOUISIANA					
1916 <sup>1</sup>	4,517	\$51,274,633	\$11,351.00	\$778,693	\$172.00
1917	32,317	134,349,189	4,157.00	4,936,825	153.00
1918	33,432	137,261,983	4,106.00	9,353,518	280.00
1919	52,871	201,753,808	3,815.00	12,888,655	244.00
1920	69,340	237,109,145	3,420.00	9,626,591	139.00
1921	67,960	197,897,146	2,912.00	5,304,522	78.00
1922	66,972	203,664,606	3,041.00	5,353,574	80.00
1923	67,440	213,802,450	3,170.26	4,438,454	65.81
MAINE					
1916 <sup>1</sup>	2,823	\$30,435,945	\$10,781.00	\$371,367	\$132.00
1917	17,112	66,950,710	3,913.00	2,467,852	144.00
1918	25,104	84,033,212	3,347.00	4,263,003	170.00
1919	34,578	112,562,525	3,255.00	4,468,876	129.00
1920	47,717	143,455,545	3,006.00	4,892,419	103.00
1921	44,397	124,628,679	2,807.00	3,974,861	90.00
1922	43,041	129,857,441	3,017.00	3,896,892	91.00
1923	48,435	142,964,209	2,951.67	2,785,696	57.51
MARYLAND					
1916 <sup>1</sup>	9,674	\$121,009,054	\$12,509.00	\$2,405,523	\$249.00
1917	56,954	244,291,849	4,289.00	12,325,524	216.00
1918	80,085	287,423,572	3,589.00	20,252,137	253.00
1919	86,373	330,111,972	3,822.00	21,931,984	254.00
1920	108,000	390,781,018	3,618.00	20,257,233	188.00
1921	112,963	368,691,062	3,264.00	14,537,303	129.00
1922	110,896	386,830,235	3,488.00	15,363,765	139.00
1923	127,770	401,259,584	3,140.48	11,540,437	90.32
MASSACHUSETTS					
1916 <sup>1</sup>	32,291	\$474,292,762	\$14,688.00	\$10,892,685	\$337.00
1917	156,111	717,512,002	4,596.00	44,478,907	285.00
1918	209,786	888,460,461	4,140.00	81,307,340	388.00
1919	268,307	1,090,898,058	4,065.00	86,566,938	323.00
1920	401,770	1,368,406,648	3,406.00	69,368,994	173.00
1921	388,442	1,153,008,156	2,968.00	46,534,644	120.00
1922	397,241	1,237,893,477	3,116.00	57,781,194	145.00
1923	415,100	1,413,015,994	3,404.04	42,527,993	102.45
MICHIGAN					
1916 <sup>1</sup>	11,448	\$162,533,104	\$14,198.00	\$3,340,682	\$292.00
1917	111,562	387,824,910	3,476.00	15,159,388	136.00
1918	135,349	415,313,164	3,068.00	22,336,385	165.00
1919	181,662	665,475,193	3,663.00	55,958,378	308.00
1920	305,075	895,679,238	2,936.00	40,493,261	133.00
1921	250,147	657,779,854	2,630.00	24,197,840	97.00
1922	267,953	796,411,046	2,972.00	34,965,003	130.00
1923	350,072	1,041,933,086	2,976.34	28,051,017	80.13

<sup>1</sup> 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	Total	Average
1916 <sup>1</sup>	7,556	\$93,201,384	\$12,335.00	\$1,553,282	\$206.00
1917	80,009	275,510,103	3,443.00	8,356,172	104.00
1918	84,515	291,074,629	3,444.00	15,262,760	181.00
1919	123,914	383,920,683	3,098.00	15,696,465	127.00
1920	154,118	453,212,241	2,941.00	15,169,869	98.00
1921	124,501	340,833,699	2,738.00	8,697,117	70.00
1922	122,885	348,740,625	2,838.00	9,419,301	77.00
1923	134,360	372,376,782	2,771.49	7,083,527	52.72

## MISSISSIPPI

1916 <sup>1</sup>	1,440	\$14,831,796	\$10,300.00	\$195,054	\$135.00
1917	15,382	61,763,713	4,015.00	2,252,612	146.00
1918	19,949	70,323,185	3,525.00	3,542,840	178.00
1919	23,804	101,262,053	4,254.00	5,634,901	237.00
1920	28,022	83,954,352	2,996.00	2,495,207	89.00
1921	25,614	60,104,438	2,347.00	1,069,136	42.00
1922	26,897	76,981,743	2,862.00	1,803,632	67.00
1923	27,851	83,494,009	2,997.88	1,685,439	60.52

## MISSOURI

1916 <sup>1</sup>	12,956	\$147,069,303	\$11,351.00	\$2,373,327	\$183.00
1917	91,608	362,026,687	3,952.00	10,880,241	119.00
1918	110,890	409,013,021	3,688.00	20,716,692	187.00
1919	125,248	470,443,311	3,756.00	22,146,510	177.00
1920	162,199	548,130,178	3,379.00	21,877,701	136.00
1921	172,519	499,911,004	2,898.00	14,660,351	85.00
1922	173,728	526,387,658	3,030.00	15,972,706	92.00
1923	192,282	605,275,520	3,147.85	13,085,218	68.05

## MONTANA

1916 <sup>1</sup>	1,801	\$19,467,019	\$10,809.00	\$304,448	\$169.00
1917	28,646	81,207,992	2,835.00	1,548,582	54.00
1918	34,464	90,091,830	2,614.00	3,012,902	87.00
1919	42,593	108,380,657	2,545.00	2,413,463	57.00
1920	45,557	109,348,194	2,400.00	2,033,190	45.00
1921	36,907	81,527,662	2,209.00	1,051,863	29.00
1922	38,044	83,903,851	2,205.00	1,029,195	27.00
1923	42,809	99,255,947	2,318.58	721,406	16.85

## NEBRASKA

1916 <sup>1</sup>	4,286	\$36,559,607	\$8,530.00	\$347,778	\$81.00
1917	82,472	251,988,895	3,055.00	5,285,238	64.00
1918	96,049	306,053,565	3,186.00	9,373,582	98.00
1919	87,344	287,457,592	3,291.00	8,639,003	99.00
1920	97,729	306,362,706	3,135.00	8,363,305	86.00
1921	71,853	179,905,513	2,504.00	3,328,145	46.00
1922	67,503	177,969,193	2,636.00	3,165,433	47.00
1923	70,545	195,152,562	2,766.35	2,534,257	35.92

## NEVADA

1916 <sup>1</sup>	364	\$2,799,775	\$7,692.00	\$18,505	\$51.00
1917	6,623	16,423,316	2,490.00	241,944	37.00
1918	7,097	17,826,669	2,512.00	412,342	58.00
1919	8,740	20,887,132	2,390.00	435,002	50.00
1920	10,381	25,337,934	2,441.00	390,077	38.00
1921	9,719	22,455,508	2,310.00	329,296	34.00
1922	9,723	22,397,460	2,304.00	258,732	27.00
1923	10,467	25,711,611	2,456.45	241,291	23.05

<sup>1</sup> 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	Total	Average
1916 <sup>1</sup>	1,735	\$19,557,542	\$11,272.00	\$258,173	\$149.00
1917	10,809	42,843,296	3,964.00	1,517,183	140.00
1918	17,317	56,889,284	3,285.00	2,827,724	163.00
1919	25,601	78,565,318	3,069.00	2,811,830	110.00
1920	35,983	100,431,539	2,791.00	2,720,793	76.00
1921	32,410	82,352,496	2,541.00	1,759,290	54.00
1922	31,787	85,577,058	2,692.00	2,133,631	67.00
1923	36,876	104,852,122	2,843.37	1,643,150	44.56

NEW JERSEY					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	19,701	\$254,068,880	\$12,896.00	\$5,545,231	\$281.00
1917	134,960	521,042,424	3,861.00	25,710,042	191.00
1918	185,706	653,112,589	3,517.00	43,109,648	232.00
1919	231,757	828,428,672	3,575.00	47,321,422	204.00
1920	296,989	977,853,627	3,293.00	43,275,477	145.00
1921	269,096	856,856,058	3,184.00	33,258,294	124.00
1922	301,834	1,032,262,375	3,420.00	40,982,616	136.00
1923	293,503	1,050,741,177	3,580.00	30,552,642	104.10

NEW MEXICO					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	813	\$7,486,732	\$9,209.00	\$83,935	\$103.00
1917	11,616	31,644,721	2,724.00	713,829	61.00
1918	13,084	36,591,416	2,797.00	989,825	76.00
1919	10,757	31,587,990	2,937.00	774,470	72.00
1920	13,656	36,923,120	2,704.00	612,573	45.00
1921	11,780	27,838,165	2,363.00	351,629	30.00
1922	11,553	28,982,814	2,509.00	383,750	33.00
1923	12,202	32,667,610	2,677.23	337,354	27.65

NEW YORK					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	93,155	\$1,922,864,651	\$20,641.00	\$77,970,521	\$837.00
1917	489,089	2,774,035,148	5,672.00	251,785,795	515.00
1918	559,753	2,719,713,784	4,859.00	354,263,417	633.00
1919	683,085	3,436,343,179	5,031.00	399,792,351	585.00
1920	1,047,634	4,030,623,696	3,847.00	286,607,280	274.00
1921	1,066,637	3,617,757,104	3,392.00	210,768,379	198.00
1922	1,102,748	4,110,588,989	3,727.00	273,960,079	248.00
1923	1,221,654	4,565,314,898	3,737.00	192,311,565	157.42

NORTH CAROLINA					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	2,207	\$24,825,826	\$11,249.00	\$560,970	\$254.00
1917	22,977	84,220,131	3,665.00	2,747,673	120.00
1918	21,738	89,748,811	4,129.00	5,575,001	256.00
1919	37,185	161,613,467	4,346.00	10,010,348	269.00
1920	47,342	163,799,837	3,460.00	9,620,675	203.00
1921	44,161	127,992,951	2,898.00	3,760,499	85.00
1922	58,009	171,929,259	2,964.00	4,908,611	85.00
1923	68,191	206,638,618	3,030.29	4,767,257	69.91

NORTH DAKOTA					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	1,176	\$9,219,055	\$7,839.00	\$66,344	\$56.00
1917	20,941	61,233,723	2,924.00	936,862	45.00
1918	29,120	89,586,415	3,076.00	2,219,954	76.00
1919	27,375	80,190,946	2,929.00	1,360,509	50.00
1920	24,209	66,188,434	2,734.00	1,105,801	46.00
1921	18,440	43,032,753	2,334.00	485,783	26.00
1922	18,750	43,767,089	2,334.00	453,219	24.00
1923	18,054	42,973,996	2,380.30	276,288	15.30

<sup>1</sup> 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	Total	Average
1916 <sup>1</sup>	21,774	\$318,822,511	\$14,642.00	\$7,722,306	\$355.00
1917	190,273	740,406,422	3,891.00	31,928,937	168.00
1918	306,918	993,314,432	3,236.00	55,170,252	180.00
1919	308,309	1,075,115,926	3,437.00	56,505,315	183.00
1920	447,998	1,407,388,003	3,142.00	56,285,168	126.00
1921	367,096	1,060,027,926	2,888.00	33,574,094	91.00
1922	364,988	1,138,934,714	3,120.00	39,310,406	108.00
1923	463,017	1,457,696,567	3,148.26	33,061,877	71.41

## OKLAHOMA

1916 <sup>1</sup>	2,539	\$66,811,462	\$26,314.00	\$4,347,797	\$1,712.00
1917	48,758	170,751,358	3,502.00	5,682,493	117.00
1918	46,818	163,678,297	3,496.00	7,649,280	163.00
1919	61,500	242,184,301	3,938.00	12,207,129	198.00
1920	81,785	295,790,791	3,617.00	13,548,211	166.00
1921	69,381	191,816,067	2,765.00	4,206,507	61.00
1922	72,063	217,555,604	3,019.00	6,414,336	89.00
1923	70,189	221,293,177	3,152.82	3,909,926	55.71

## OREGON

1916 <sup>1</sup>	2,800	\$24,968,572	\$8,917.00	\$337,051	\$120.00
1917	25,071	84,746,023	3,380.00	3,298,630	132.00
1918	34,592	111,601,050	3,226.00	6,049,987	175.00
1919	49,663	166,240,606	3,347.00	8,232,437	166.00
1920	67,640	193,652,281	2,863.00	6,649,011	98.00
1921	62,804	159,574,639	2,541.00	4,951,580	79.00
1922	61,879	161,226,232	2,606.00	4,239,789	69.00
1923	69,123	189,854,013	2,746.61	2,891,804	41.84

## PENNSYLVANIA

1916 <sup>1</sup>	40,289	\$643,243,991	\$15,966.00	\$17,612,739	\$437.00
1917	328,171	1,360,802,293	4,147.00	79,454,848	242.00
1918	518,729	1,770,848,133	3,414.00	137,781,370	266.00
1919	539,172	1,838,002,395	3,409.00	128,195,161	238.00
1920	672,746	2,212,178,029	3,288.00	118,750,989	177.00
1921	621,103	1,937,291,858	3,119.00	84,660,220	136.00
1922	587,770	2,005,570,020	3,412.00	93,573,559	159.00
1923	740,478	2,478,751,471	3,347.50	73,266,630	98.95

## RHODE ISLAND

1916 <sup>1</sup>	3,745	\$65,257,163	\$17,425.00	\$1,915,104	\$511.00
1917	23,927	112,129,569	4,686.00	8,805,953	368.00
1918	32,921	129,630,322	3,938.00	13,512,766	410.00
1919	39,936	146,109,811	3,659.00	11,234,132	281.00
1920	53,128	180,303,990	3,394.00	11,685,163	220.00
1921	48,057	157,568,411	3,279.00	9,236,328	192.00
1922	50,076	171,409,669	3,423.00	9,351,580	187.00
1923	66,965	214,749,602	3,206.89	6,658,089	99.43

## SOUTH CAROLINA

1916 <sup>1</sup>	1,204	\$9,882,947	\$8,208.00	\$77,198	\$64.00
1917	22,321	70,917,349	3,177.00	1,815,909	81.00
1918	20,239	73,855,345	3,649.00	2,732,593	135.00
1919	37,296	142,688,832	3,826.00	5,192,020	139.00
1920	33,044	109,246,657	3,306.00	3,236,875	98.00
1921	25,160	68,255,825	2,713.00	1,246,523	50.00
1922	26,830	72,755,770	2,712.00	1,268,305	47.00
1923	28,225	87,031,355	3,083.48	1,555,315	55.10

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

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

## SOUTH DAKOTA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	971	\$7,474,252	\$7,697.00	\$48,563	\$50.00
1917	39,654	109,794,860	2,769.00	1,171,328	30.00
1918	45,505	151,725,486	3,334.00	4,139,239	91.00
1919	38,614	133,174,792	3,449.00	3,124,066	81.00
1920	34,670	103,578,036	2,988.00	2,228,187	64.00
1921	21,681	47,087,498	2,172.00	524,653	24.00
1922	21,465	48,949,551	2,280.00	548,688	26.00
1923	21,928	50,170,861	2,287.98	350,312	15.98

## TENNESSEE

1916 <sup>1</sup>	4,414	\$39,867,675	\$9,032.00	\$413,078	\$94.00
1917	31,451	111,964,540	3,560.00	2,794,197	89.00
1918	38,232	139,173,691	3,640.00	6,795,268	178.00
1919	50,789	193,909,353	3,818.00	9,082,054	179.00
1920	65,054	212,600,105	3,268.00	7,565,009	116.00
1921	60,949	170,969,895	2,805.00	3,984,051	65.00
1922	63,555	190,723,937	3,001.00	4,902,612	77.00
1923	69,081	226,033,948	3,272.01	4,283,805	62.01

## TEXAS

1916 <sup>1</sup>	10,514	\$113,278,037	\$10,774.00	\$2,643,697	\$251.00
1917	95,416	350,297,337	3,671.00	13,447,453	141.00
1918	114,500	392,975,557	3,432.00	21,575,479	188.00
1919	176,547	643,172,301	3,643.00	32,302,280	183.00
1920	224,617	720,720,162	3,209.00	25,400,849	113.00
1921	200,188	536,897,427	2,682.00	12,667,894	63.00
1922	186,865	545,901,576	2,921.00	14,119,655	76.00
1923	200,683	613,494,900	3,057.03	10,678,022	53.21

## UTAH

1916 <sup>1</sup>	1,259	\$14,281,206	\$11,343.00	\$167,688	\$133.00
1917	14,636	45,044,946	3,078.00	1,364,652	93.00
1918	18,517	52,454,404	2,833.00	1,347,780	73.00
1919	21,164	61,913,436	2,925.00	1,270,543	60.00
1920	30,510	82,278,389	2,697.00	1,506,781	49.00
1921	26,128	62,713,461	2,400.00	842,904	32.00
1922	27,325	67,744,653	2,479.00	955,929	35.00
1923	30,242	79,943,306	2,643.45	725,908	24.00

## VERMONT

1916 <sup>1</sup>	1,100	\$14,628,955	\$13,299.00	\$365,004	\$332.00
1917	7,258	29,540,804	4,070.00	1,459,253	201.00
1918	9,965	34,063,265	3,418.00	1,821,823	183.00
1919	13,569	46,204,506	3,405.00	2,074,804	153.00
1920	19,205	59,303,302	3,088.00	2,259,129	118.00
1921	17,746	47,561,557	2,680.00	1,155,767	65.00
1922	17,901	51,653,367	2,886.00	1,573,555	88.00
1923	21,752	64,800,009	2,979.04	1,332,822	61.27

## VIRGINIA

1916 <sup>1</sup>	4,190	\$42,216,464	\$10,076.00	\$593,304	\$142.00
1917	37,951	130,682,859	3,443.00	3,929,273	104.00
1918	51,207	173,104,495	3,380.00	7,674,725	150.00
1919	75,966	247,658,373	3,260.00	9,020,237	119.00
1920	92,576	273,235,229	2,951.00	7,404,201	80.00
1921	76,257	208,331,701	2,732.00	4,161,116	55.00
1922	71,523	207,277,342	2,898.00	4,919,485	69.00
1923	77,451	242,586,945	3,132.13	3,669,294	47.38

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

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

## WASHINGTON

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup> .....	5,360	\$49,697,247	\$9,272.00	\$776,470	\$145.00
1917.....	56,322	169,727,615	3,014.00	4,377,754	78.00
1918.....	95,422	266,096,746	2,789.00	9,743,163	102.00
1919.....	114,322	325,920,733	2,851.00	11,615,795	102.00
1920.....	148,067	375,979,893	2,359.00	9,094,764	61.00
1921 <sup>2</sup> .....	115,593	261,400,721	2,261.00	4,878,295	42.00
1922 <sup>2</sup> .....	123,216	300,523,342	2,439.00	5,148,477	42.00
1923 <sup>2</sup> .....	136,057	351,985,059	2,587.04	3,925,801	28.85

## WEST VIRGINIA

1916 <sup>1</sup> .....	2,575	\$30,170,809	\$11,717.00	\$416,386	\$162.00
1917.....	28,281	106,061,550	3,750.00	3,303,285	117.00
1918.....	48,876	156,557,747	3,203.00	5,709,296	117.00
1919.....	45,168	147,949,092	3,276.00	5,519,197	118.00
1920.....	96,326	287,729,460	2,987.00	8,517,268	88.00
1921.....	75,277	207,157,054	2,752.00	4,579,113	61.00
1922.....	69,501	196,777,359	2,831.00	4,594,653	66.00
1923.....	89,263	260,343,202	2,916.59	3,875,864	43.42

## WISCONSIN

1916 <sup>1</sup> .....	8,261	\$87,614,595	\$10,606.00	\$1,253,257	\$152.00
1917.....	70,554	228,190,253	3,234.00	5,716,256	81.00
1918.....	94,704	290,199,685	3,064.00	11,382,127	120.00
1919.....	105,793	337,851,344	3,194.00	10,901,097	103.00
1920.....	150,452	436,436,810	2,901.00	13,232,531	88.00
1921.....	148,457	379,754,222	2,558.00	8,971,044	60.00
1922.....	160,519	401,670,058	2,502.00	9,126,855	57.00
1923.....	194,050	547,039,928	2,819.07	9,019,076	46.48

## WYOMING

1916 <sup>1</sup> .....	673	\$6,523,787	\$9,694.00	\$67,510	\$100.00
1917.....	7,663	28,855,603	3,766.00	838,196	109.00
1918.....	7,821	26,413,937	3,377.00	1,272,692	163.00
1919.....	18,349	52,463,959	2,859.00	1,444,063	79.00
1920.....	24,594	63,244,529	2,572.00	1,161,320	47.00
1921.....	22,413	51,051,629	2,278.00	783,257	35.00
1922.....	21,943	48,826,743	2,225.00	687,062	31.00
1923.....	23,246	57,376,054	2,468.21	520,769	22.40

<sup>1</sup> 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.

<sup>2</sup> Includes Alaska.

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1923

## ALABAMA

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
Autauga.....	125	114	7	4	Jackson.....	123	116	6	1
Baldwin.....	187	171	8	8	Jefferson.....	24,397	22,590	1,168	639
Barbour.....	226	210	12	4	Lamar.....	46	44	2	12
Bibb.....	235	214	16	5	Lauderdale.....	634	584	38	5
Blount.....	45	41	3	1	Lawrence.....	67	56	6	9
Bullock.....	95	86	4	5	Lee.....	396	357	30	3
Butler.....	236	214	16	6	Limestone.....	132	121	8	1
Calhoun.....	1,060	965	61	34	Lowndes.....	83	77	5	4
Chambers.....	208	191	12	5	Macon.....	134	117	13	23
Cherokee.....	37	32	3	2	Madison.....	681	588	70	10
Cilton.....	113	100	10	3	Marengo.....	295	257	28	1
Choctaw.....	54	50	3	1	Marion.....	70	66	3	2
Clarke.....	110	96	12	2	Marshall.....	154	140	12	153
Clay.....	29	27	1	1	Mobile.....	5,450	4,992	305	6
Cleburne.....	38	37	1	2	Monroe.....	113	99	8	162
Coffee.....	86	77	7	9	Montgomery.....	4,248	3,842	244	6
Colbert.....	679	644	26	9	Morgan.....	748	697	45	5
Conecuh.....	129	120	5	4	Perry.....	170	148	17	3
Coosa.....	30	29	1	14	Pickens.....	109	91	15	17
Covington.....	352	320	18	14	Pike.....	295	259	19	3
Crenshaw.....	52	48	4	1	Randolph.....	80	75	2	4
Cullman.....	165	150	11	4	Russell.....	91	81	6	3
Dale.....	96	85	10	1	St. Clair.....	191	183	7	3
Dallas.....	1,644	1,508	93	43	Shelby.....	249	235	11	3
De Kalb.....	95	86	7	2	Sumter.....	173	162	8	3
Elmore.....	185	167	14	4	Talladega.....	516	467	31	18
Escambia.....	307	273	19	15	Tallapoosa.....	186	165	15	6
Etowah.....	980	915	54	11	Tuscaloosa.....	1,154	1,041	72	41
Fayette.....	93	81	8	4	Walker.....	1,191	1,110	64	17
Franklin.....	72	65	5	2	Washington.....	44	43	1	6
Geneva.....	117	101	10	6	Wilcox.....	139	122	11	1
Greene.....	69	61	4	4	Winston.....	98	95	2	6
Hale.....	127	110	14	3	Miscellaneous.....	31	2	23	6
Henry.....	58	51	5	2					
Houston.....	427	380	40	7	Total.....	51,049	46,841	2,818	1,390

## ARIZONA

Apache.....	113	105	5	3	Pima.....	3,297	3,144	122	31
Cochise.....	3,430	3,270	121	39	Pinal.....	516	493	17	6
Coconino.....	758	702	37	19	Santa Cruz.....	511	489	20	2
Gila.....	2,703	2,605	84	14	Yavapai.....	3,204	3,088	95	21
Graham.....	126	123	3	1	Yuma.....	674	639	29	6
Greenlee.....	322	313	8	1	Miscellaneous.....	55	16	30	9
Maricopa.....	5,630	5,285	285	60					
Mohave.....	558	536	16	6	Total.....	22,899	21,790	888	221
Navajo.....	1,002	982	16	4					

## ARKANSAS

Arkansas.....	669	646	15	8	Franklin.....	136	128	8	1
Ashley.....	261	247	9	5	Fulton.....	32	31	1	34
Baxter.....	69	66	2	1	Garland.....	1,068	967	67	2
Benton.....	460	449	8	3	Grant.....	39	37	2	2
Boone.....	131	128	1	2	Greene.....	376	353	21	13
Bradley.....	170	150	13	7	Hempstead.....	385	359	13	3
Calhoun.....	72	63	7	2	Hot Spring.....	208	199	6	1
Carroll.....	115	108	2	5	Howard.....	145	138	6	4
Chicot.....	291	275	11	5	Independence.....	251	234	13	8
Clark.....	426	411	9	6	Izard.....	23	23	15	60
Clay.....	265	247	17	1	Jackson.....	364	341	96	10
Cleburne.....	48	43	4	1	Jefferson.....	2,350	2,194	167	14
Cleveland.....	48	43	4	1	Johnson.....	177	167	9	2
Columbia.....	291	267	12	12	Lafayette.....	292	179	6	3
Conway.....	166	139	11	16	Lawrence.....	315	307	12	1
Craighead.....	1,024	985	29	10	Lee.....	294	240	12	3
Crawford.....	437	424	11	2	Lincoln.....	67	67	6	1
Crittenden.....	315	304	10	1	Little River.....	161	155	5	6
Cross.....	320	308	11	1	Logan.....	163	157	5	1
Dallas.....	205	183	16	6	Lonoke.....	299	284	9	6
Desha.....	490	473	13	4	Madison.....	15	15	1	1
Drew.....	266	249	12	5	Marion.....	21	20	1	31
Faulkner.....	246	231	9	6	Miller.....	899	816	52	

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## ARKANSAS—Continued

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
Mississippi.....	947	878	46	23	Saline.....	186	176	7	3
Monroe.....	288	273	11	4	Scott.....	33	32	1	---
Montgomery.....	46	42	4	---	Searcy.....	34	33	---	1
Nevada.....	322	304	14	4	Sebastian.....	2,468	2,263	134	71
Newton.....	5	4	---	1	Sevier.....	261	248	11	2
Ouachita.....	808	689	57	62	Sharp.....	28	27	1	---
Perry.....	18	16	1	1	Stone.....	7	7	---	---
Phillips.....	1,397	1,312	59	26	Union.....	3,209	2,959	155	95
Pike.....	56	55	1	---	Van Buren.....	7	6	---	1
Poinsett.....	398	391	5	2	Washington.....	523	493	21	9
Polk.....	124	118	3	3	White.....	357	343	13	1
Pope.....	274	261	11	2	Woodruff.....	229	208	17	4
Prairie.....	159	147	8	4	Yell.....	132	126	6	---
Pulaski.....	8,273	7,618	402	253	Miscellaneous.....	34	5	20	9
Randolph.....	71	66	3	2					
St. Francis.....	349	329	17	3	Total.....	35,788	33,288	1,622	878

## CALIFORNIA

Alameda.....	46,900	42,911	2,681	1,308	Plumas.....	632	613	16	3
Alpine.....	3	3	---	---	Riverside.....	3,595	3,282	223	90
Amador.....	378	360	13	5	Sacramento.....	13,358	12,552	563	243
Butte.....	2,359	2,221	107	31	San Benito.....	644	597	36	11
Calaveras.....	319	298	14	7	San Bernardino.....	5,885	5,413	332	140
Colusa.....	824	764	41	19	San Diego.....	12,560	11,558	669	333
Contra Costa.....	7,515	7,326	149	40	San Francisco.....	93,834	84,163	5,658	4,013
Del Norte.....	244	234	8	2	San Joaquin.....	10,005	9,398	443	164
Eldorado.....	332	299	28	5	San Luis Obispo.....	1,907	1,806	78	23
Fresno.....	15,252	14,573	479	200	San Mateo.....	4,597	4,078	329	190
Glenn.....	805	753	39	13	Santa Barbara.....	5,399	4,837	344	218
Humboldt.....	3,826	3,607	156	63	Santa Clara.....	11,184	10,185	703	296
Imperial.....	2,383	2,244	103	36	Santa Cruz.....	2,423	2,264	122	37
Inyo.....	477	454	16	7	Shasta.....	1,063	1,013	37	13
Kern.....	8,950	8,615	243	87	Sierra.....	139	132	5	2
Kings.....	1,694	1,576	83	35	Siskiyou.....	2,315	2,255	50	10
Lake.....	140	122	15	3	Solano.....	5,571	5,415	127	29
Lassen.....	812	769	34	9	Sonoma.....	3,893	3,614	200	79
Los Angeles.....	200,997	179,633	12,930	8,434	Stanislaus.....	3,098	2,924	132	42
Madera.....	633	600	24	9	Sutter.....	651	617	29	5
Marin.....	3,816	3,530	198	88	Tehama.....	647	605	34	8
Mariposa.....	209	200	7	2	Trinity.....	108	101	5	2
Merced.....	909	847	49	13	Tulare.....	4,678	4,427	195	56
Mercedocino.....	1,815	1,718	77	20	Tuolumne.....	735	711	19	5
Modoc.....	177	165	12	---	Ventura.....	3,446	3,113	232	101
Mono.....	26	26	---	---	Yolo.....	1,365	1,289	60	16
Monterey.....	2,294	2,096	138	60	Yuba.....	1,405	1,341	54	10
Napa.....	1,319	1,227	74	18	Miscellaneous.....	360	39	201	120
Nevada.....	927	894	26	7					
Orange.....	12,596	11,720	632	244	Total.....	517,109	470,735	29,336	17,038
Placer.....	2,681	2,608	59	14					

## COLORADO

Adams.....	428	411	16	1	Elbert.....	87	82	5	---
Alamosa.....	352	342	10	---	El Paso.....	4,537	4,131	261	145
Arapahoe.....	616	591	19	6	Fremont.....	1,051	1,005	38	8
Archuleta.....	50	46	2	2	Garfield.....	332	321	10	1
Baca.....	37	35	2	---	Gilpin.....	51	50	1	---
Bent.....	278	265	12	1	Grand.....	155	154	1	---
Boulder.....	2,348	2,251	80	17	Gunnison.....	578	568	8	2
Chaffee.....	695	681	10	4	Hinsdale.....	6	6	---	---
Cheyenne.....	69	68	1	---	Huerfano.....	1,509	1,468	33	8
Clear Creek.....	78	76	1	1	Jackson.....	12	11	1	---
Conejos.....	96	92	4	---	Jefferson.....	867	841	19	7
Costilla.....	41	40	1	---	Kiowa.....	74	74	---	---
Crowley.....	135	132	1	2	Kit Carson.....	189	185	4	---
Custer.....	74	71	3	---	Lake.....	525	506	17	2
Delta.....	306	297	8	1	La Plata.....	606	589	16	1
Denver.....	35,680	32,996	1,767	917	Larimer.....	1,301	1,213	61	27
Dolores.....	25	25	---	---	Las Animas.....	3,990	3,918	57	15
Douglas.....	131	128	1	2	Lincoln.....	223	223	---	---
Eagle.....	192	189	3	---	Logan.....	596	581	13	2

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1923—Continued

## COLORADO—Continued

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
Mesa.....	1,718	1,671	40	7	Rio Grande.....	311	300	10	1
Mineral.....	14	14	-----	-----	Routt.....	339	336	2	1
Moffat.....	68	67	-----	1	Saguache.....	116	113	1	2
Montezuma.....	154	152	2	-----	San Juan.....	196	194	2	-----
Montrose.....	369	352	14	3	San Miguel.....	392	382	5	5
Morgan.....	562	535	18	9	Sedgwick.....	95	94	1	-----
Otero.....	1,353	1,313	33	7	Summit.....	159	155	4	-----
Ouray.....	135	133	2	-----	Teller.....	365	351	12	2
Park.....	98	97	1	-----	Washington.....	137	134	2	1
Phillips.....	108	107	1	-----	Weld.....	2,199	2,141	46	12
Pitkin.....	80	75	3	2	Yuma.....	240	238	2	-----
Prowers.....	450	432	15	3	Miscellaneous.....	50	11	26	13
Pueblo.....	4,233	4,031	126	69					
Rio Blanco.....	112	110	2	-----	Total.....	72,366	68,200	2,856	1,310

## CONNECTICUT

Fairfield.....	33,242	30,269	1,704	1,269	Tolland.....	1,077	946	71	60
Hartford.....	46,144	42,771	1,947	1,426	Windham.....	4,233	4,030	129	74
Litchfield.....	6,005	5,524	289	192	Miscellaneous.....	149	13	85	51
Middlesex.....	3,826	3,459	202	135					
New Haven.....	45,233	42,041	1,971	1,221	Total.....	149,820	138,422	6,756	4,642
New London.....	9,911	9,339	358	214					

## DELAWARE

Kent.....	1,404	1,332	56	16	Miscellaneous.....	39	20	12	7
New Castle.....	15,829	14,728	616	485					
Sussex.....	1,930	1,834	79	17	Total.....	19,202	17,914	763	525

## DISTRICT OF COLUMBIA

Washington, D. C. ....	75,796	57,558	14,409	3,829
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## FLORIDA

Alachua.....	800	765	20	15	Levy.....	140	133	6	1
Baker.....	38	34	2	2	Liberty.....	23	20	3	-----
Bay.....	172	166	4	2	Madison.....	71	69	1	1
Bradford.....	83	81	2	-----	Manatee.....	504	471	20	13
Brevard.....	582	527	31	24	Marion.....	618	567	30	21
Broward.....	255	220	19	16	Monroe.....	765	748	14	3
Calhoun.....	55	54	1	-----	Nassau.....	185	176	7	2
Charlotte.....	86	82	3	1	Okaloosa.....	46	40	5	1
Citrus.....	115	106	4	5	Okeechobee.....	100	97	2	1
Clay.....	92	85	5	2	Orange.....	1,706	1,511	114	81
Columbia.....	192	184	3	5	Osceola.....	1,176	1,069	4	3
Dade.....	6,995	6,419	297	279	Palm Beach.....	2,180	1,985	90	105
De Soto.....	300	285	8	7	Pasco.....	132	126	3	3
Dixie.....	14	12	1	1	Pinellas.....	2,988	2,608	225	155
Duval.....	10,552	9,940	376	236	Polk.....	2,371	2,193	104	74
Escambia.....	1,870	1,773	55	42	Putnam.....	600	564	22	14
Flagler.....	28	25	3	-----	St. Johns.....	998	928	44	26
Franklin.....	109	99	5	5	St. Lucie.....	650	621	19	10
Gadsden.....	278	239	24	15	Santa Rosa.....	108	99	5	4
Glades.....	25	24	1	1	Sarasota.....	175	162	9	4
Hamilton.....	58	57	1	1	Seminole.....	696	668	19	9
Hardee.....	198	195	1	2	Sumter.....	65	63	2	-----
Hernando.....	70	68	2	-----	Suwanee.....	207	203	1	3
Highlands.....	168	160	6	2	Taylor.....	216	210	3	3
Hillsborough.....	7,044	6,596	231	217	Union.....	20	20	-----	-----
Holmes.....	34	31	1	2	Volusia.....	1,730	1,522	123	85
Jackson.....	162	150	8	4	Wakulla.....	5	4	-----	1
Jefferson.....	58	51	5	2	Walton.....	132	115	11	6
Lafayette.....	28	28	-----	-----	Washington.....	73	65	4	4
Lake.....	710	658	29	23	Miscellaneous.....	71	33	22	16
Lee.....	383	343	23	17					
Leon.....	286	263	14	9	Total.....	49,591	45,910	2,095	1,586



TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## GEORGIA

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
Appling.....	38	36	1	1	Irwin.....	22	21	1	1
Atkinson.....	21	20	1	—	Jackson.....	125	113	7	5
Bacon.....	7	7	—	—	Jasper.....	88	84	2	2
Baker.....	4	4	—	—	Jeff Davis.....	26	25	1	—
Baldwin.....	137	127	6	4	Jefferson.....	93	88	3	2
Banks.....	6	5	1	—	Jenkins.....	96	93	1	2
Barrow.....	84	83	1	—	Johnson.....	24	22	2	—
Bartow.....	268	246	13	9	Jones.....	19	14	1	4
Ben Hill.....	260	252	5	3	Lamar.....	101	95	5	1
Berrien.....	24	13	9	2	Lanier.....	13	12	1	—
Bibb.....	4,784	4,472	192	120	Laurens.....	214	205	6	3
Bleckley.....	52	46	5	1	Lee.....	19	19	—	—
Brantley.....	37	35	1	1	Liberty.....	30	28	2	—
Brooks.....	144	128	8	8	Lincoln.....	19	15	1	3
Bryan.....	20	18	2	—	Long.....	13	13	—	—
Bulloch.....	161	153	5	3	Lowndes.....	514	477	27	10
Burke.....	207	198	5	4	Lumpkin.....	5	4	1	—
Butts.....	68	64	4	—	McDuffie.....	41	35	3	3
Calhoun.....	37	35	1	1	McIntosh.....	32	31	1	—
Camden.....	36	32	2	2	Macon.....	139	130	6	3
Campbell.....	86	81	5	—	Madison.....	49	49	—	—
Candler.....	20	20	—	—	Marion.....	29	26	2	1
Carroll.....	176	166	6	4	Meriwether.....	155	149	6	—
Catoosa.....	28	26	2	—	Miller.....	9	7	—	2
Charlton.....	39	36	2	1	Milton.....	5	4	1	—
Chatham.....	7,929	7,356	368	205	Mitchell.....	126	125	1	—
Chattahoochee.....	477	458	19	—	Monroe.....	89	79	8	2
Chattooga.....	51	47	3	1	Montgomery.....	21	20	1	—
Cherokee.....	133	119	5	9	Morgan.....	144	141	2	1
Clarke.....	1,003	918	62	23	Murray.....	11	10	1	—
Clay.....	23	20	2	1	Muskogee.....	2,952	2,730	145	77
Clayton.....	87	85	2	—	Newton.....	187	176	9	2
Clinch.....	33	30	1	2	Oconee.....	14	14	—	—
Cobb.....	737	705	21	11	Oglethorpe.....	34	33	1	—
Coffee.....	120	111	7	2	Paulding.....	21	21	—	—
Colquitt.....	200	184	11	5	Pickens.....	50	45	3	2
Columbia.....	32	28	2	2	Pierce.....	63	55	5	3
Cook.....	14	13	1	—	Pike.....	81	78	3	—
Coweta.....	365	307	30	28	Polk.....	316	295	18	3
Crawford.....	6	5	—	1	Pulaski.....	59	56	3	—
Crisp.....	130	120	7	3	Putnam.....	63	58	5	—
Dade.....	14	13	1	—	Quitman.....	2	2	—	—
Dawson.....	2	2	—	—	Rabun.....	62	57	3	2
Decatur.....	217	191	19	7	Randolph.....	114	110	1	3
De Kalb.....	1,517	1,373	95	49	Richmond.....	4,693	4,414	199	80
Dodge.....	69	66	—	3	Rockdale.....	46	45	1	—
Dooly.....	39	34	3	2	Schley.....	21	21	—	—
Dougherty.....	779	720	37	22	Screven.....	63	64	2	2
Douglas.....	27	24	2	1	Seminole.....	47	43	4	—
Early.....	58	53	3	2	Spalding.....	410	380	16	14
Echois.....	13	13	—	—	Stephens.....	126	124	2	—
Effingham.....	75	73	2	—	Stewart.....	55	53	1	1
Elbert.....	215	205	8	2	Sumter.....	501	485	12	4
Emanuel.....	79	76	2	1	Talbot.....	56	54	1	1
Evans.....	37	37	—	—	Taliaferro.....	34	33	1	—
Fannin.....	51	51	—	—	Tattnall.....	46	45	1	—
Fayette.....	10	10	—	—	Taylor.....	40	36	3	1
Floyd.....	911	841	48	22	Telfair.....	67	61	6	—
Forsyth.....	14	13	1	—	Terrell.....	112	109	3	—
Franklin.....	67	62	4	1	Thomas.....	427	382	31	14
Fulton.....	30,280	27,767	1,559	954	Tift.....	147	143	3	1
Gilmer.....	8	8	—	—	Toombs.....	109	104	4	1
Glasscock.....	4	4	—	—	Towns.....	3	3	—	—
Glynn.....	722	685	20	17	Treutlen.....	11	10	1	—
Gordon.....	43	38	5	—	Troup.....	682	614	46	22
Grady.....	57	46	7	4	Turner.....	56	56	—	—
Greene.....	99	88	7	4	Twiggs.....	9	3	3	3
Gwinnett.....	187	173	8	6	Union.....	2	2	—	—
Habersham.....	120	117	2	1	Upson.....	279	264	7	8
Hall.....	334	312	18	4	Walker.....	234	221	8	5
Hancock.....	48	44	4	—	Walton.....	174	165	8	1
Haralson.....	70	66	4	—	Ware.....	918	881	33	4
Harris.....	56	49	4	3	Warren.....	91	84	4	3
Hart.....	73	71	2	—	Washington.....	171	159	10	2
Heard.....	3	3	—	—	Wayne.....	112	109	3	—
Henry.....	79	74	5	—	Webster.....	2	2	—	—
Houston.....	169	157	8	4	Wheeler.....	8	7	1	—

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## GEORGIA—Continued

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
White.....	12	11	1	-----	Worth.....	69	67	1	1
Whitfield.....	257	221	20	16	Miscellaneous.....	77	14	48	15
Wilcox.....	38	35	3	-----	Total.....	71,341	65,959	3,477	1,905
Wilkes.....	151	146	3	2					
Wilkinson.....	61	57	3	1					

## HAWAII

Hawaii.....	1,596	1,482	70	44	Maui.....	1,480	1,410	56	14
Honolulu.....	8,397	7,478	608	311	Miscellaneous.....	65	5	38	22
Kalawao.....	1	-----	-----	1	Total.....	12,421	11,196	815	410
Kauai.....	882	821	43	18					

## IDAHO

Ada.....	3,027	2,892	113	22	Idaho.....	470	465	5	-----
Adams.....	56	52	4	-----	Jefferson.....	224	223	1	-----
Bannock.....	2,938	2,872	58	8	Jerome.....	250	246	2	2
Bear Lake.....	325	318	7	-----	Kootenai.....	1,515	1,474	33	8
Benewah.....	560	541	17	2	Latah.....	1,000	978	19	3
Bingham.....	438	431	6	1	Lemhi.....	350	347	2	1
Blaine.....	210	204	6	-----	Lewis.....	260	256	3	1
Boise.....	150	150	-----	-----	Lincoln.....	175	172	-----	3
Bonner.....	875	836	32	7	Madison.....	215	212	3	-----
Booneville.....	650	624	22	4	Minidoka.....	360	359	-----	1
Boundary.....	250	239	11	-----	Nez Perce.....	1,150	1,110	32	8
Butte.....	30	28	2	-----	Oneida.....	175	173	2	-----
Camas.....	50	48	2	-----	Owyhee.....	180	176	4	-----
Canyon.....	1,190	1,173	16	1	Payette.....	325	322	3	-----
Caribou.....	320	317	3	-----	Power.....	158	158	-----	-----
Cassia.....	430	418	12	-----	Shoshone.....	2,468	2,369	80	19
Clark.....	110	109	1	-----	Teton.....	175	171	4	-----
Clearwater.....	260	256	4	-----	Twin Falls.....	1,246	1,207	28	11
Custer.....	100	99	-----	1	Valley.....	215	213	2	-----
Elmore.....	450	443	7	-----	Washington.....	440	439	1	-----
Franklin.....	141	141	-----	-----	Miscellaneous.....	12	4	6	2
Fremont.....	451	441	10	-----	Total.....	25,012	24,329	577	106
Gem.....	278	271	6	1					
Gooding.....	360	352	8	-----					

## ILLINOIS

Adams.....	3,151	2,872	202	77	Gallatin.....	84	78	5	1
Alexander.....	1,140	1,049	62	29	Greene.....	708	682	21	5
Bond.....	352	336	11	5	Grundy.....	687	641	36	10
Boone.....	525	498	19	8	Hamilton.....	75	70	5	-----
Brown.....	131	121	9	1	Hancock.....	673	639	26	8
Bureau.....	1,605	1,557	35	13	Hardin.....	56	49	6	1
Calhoun.....	94	92	2	-----	Henderson.....	173	165	5	3
Carroll.....	979	960	17	2	Henry.....	2,612	2,504	71	37
Cass.....	1,188	1,132	48	8	Iroquois.....	995	937	46	12
Champaign.....	3,672	3,401	195	76	Jackson.....	1,541	1,473	54	14
Christian.....	2,096	2,012	64	20	Jasper.....	110	103	6	1
Clark.....	319	285	26	8	Jefferson.....	595	545	39	11
Clay.....	259	243	5	11	Jersey.....	280	269	9	2
Clinton.....	437	407	19	11	Jo Daviess.....	673	647	20	6
Coles.....	1,750	1,648	71	31	Johnson.....	101	99	2	-----
Cook.....	475,572	431,832	25,909	17,831	Kane.....	11,782	11,092	454	236
Crawford.....	562	519	36	7	Kankakee.....	2,674	2,544	91	39
Cumberland.....	115	110	4	1	Kendall.....	309	290	14	5
De Kalb.....	1,824	1,703	83	38	Knox.....	3,601	3,427	116	58
Dewitt.....	1,247	1,203	35	9	Lake.....	7,584	6,763	405	416
Douglas.....	769	744	17	8	La Salle.....	5,598	5,242	248	108
Dupage.....	7,916	7,299	364	253	Lawrence.....	639	576	39	24
Edgar.....	745	679	48	18	Lee.....	1,383	1,326	38	19
Edwards.....	80	75	5	-----	Livingston.....	1,687	1,593	80	14
Effingham.....	341	322	16	3	Logan.....	1,160	1,063	68	29
Fayette.....	244	227	13	4	McDonough.....	849	790	44	15
Ford.....	637	604	28	5	McHenry.....	2,290	2,211	60	19
Franklin.....	3,529	3,456	55	18	McLea.....	4,591	4,268	219	104
Fulton.....	1,545	1,467	60	18	Macon.....	4,940	4,552	270	118

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## ILLINOIS—Continued

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
Macoupin.....	4, 191	4, 119	59	13	Saline.....	2, 118	2, 041	63	14
Madison.....	8, 003	7, 627	270	106	Sangamon.....	9, 123	8, 470	447	206
Marion.....	1, 888	1, 813	57	18	Schuyler.....	217	204	12	1
Marshall.....	514	475	26	13	Scott.....	254	239	7	8
Mason.....	542	500	24	18	Shelby.....	409	395	11	3
Massac.....	208	198	6	4	Stark.....	343	331	11	1
Menard.....	297	278	16	3	Stephenson.....	1, 766	1, 628	95	43
Mercer.....	544	524	16	4	Tazewell.....	2, 014	1, 913	75	26
Monroe.....	307	293	14	-----	Union.....	263	237	25	1
Montgomery.....	1, 732	1, 654	55	23	Vermillion.....	6, 103	5, 779	226	98
Morgan.....	1, 257	1, 132	100	25	Wabash.....	418	405	12	1
Moultrie.....	286	267	17	2	Warren.....	979	917	47	15
Ogle.....	1, 141	1, 085	41	15	Washington.....	256	237	16	3
Perry.....	10, 342	9, 594	481	267	Wayne.....	138	132	6	-----
Peoria.....	944	887	45	12	White.....	201	190	10	1
Piatt.....	497	450	31	16	Whiteside.....	1, 781	1, 671	75	35
Pike.....	413	384	19	10	Will.....	8, 113	7, 741	252	120
Pope.....	31	27	2	2	Williamson.....	3, 498	3, 383	83	32
Pulaski.....	466	458	7	1	Winnebago.....	8, 172	7, 644	348	180
Putnam.....	214	213	1	-----	Woodford.....	840	798	39	3
Randolph.....	1, 018	973	25	20	Miscellaneous.....	4, 953	4, 596	208	149
Richland.....	198	181	10	7					
Rock Island.....	7, 309	6, 972	227	110	Total.....	676, 489	620, 965	33, 940	21, 584
Saint Clair.....	10, 914	10, 419	368	127					

## INDIANA

Adams.....	493	470	16	7	Marion.....	41, 679	38, 578	1, 991	1, 110
Allen.....	13, 876	13, 099	505	272	Marshall.....	822	779	35	7
Bartholomew.....	617	566	29	22	Martin.....	74	66	7	1
Benton.....	287	280	7	-----	Miami.....	1, 295	1, 238	40	17
Blackford.....	519	485	25	9	Monroe.....	1, 235	1, 132	67	36
Boone.....	306	284	15	7	Montgomery.....	809	734	58	17
Brown.....	17	-----	-----	-----	Morgan.....	320	290	20	10
Carroll.....	178	174	4	-----	Newton.....	264	250	11	3
Cass.....	2, 110	2, 022	75	13	Ohio.....	637	578	44	15
Clark.....	1, 053	1, 004	42	7	Owen.....	35	33	-----	2
Clay.....	945	912	22	11	Orange.....	292	258	24	10
Clinton.....	1, 106	1, 053	39	14	Owen.....	165	160	4	-----
Crawford.....	89	86	3	-----	Parke.....	276	260	12	4
Davies.....	833	800	24	9	Perry.....	185	164	15	6
Dearborn.....	568	533	24	11	Pike.....	467	460	7	-----
Decatur.....	416	402	12	2	Porter.....	1, 188	1, 141	34	13
De Kalb.....	1, 091	1, 057	26	8	Posey.....	267	246	13	8
Delaware.....	3, 082	2, 775	162	95	Pulaski.....	124	120	3	1
Dubois.....	349	322	22	5	Putnam.....	316	295	19	2
Elkhart.....	4, 770	4, 504	187	79	Randolph.....	546	521	20	5
Fayette.....	954	899	36	19	Ripley.....	320	298	12	10
Floyd.....	1, 745	1, 637	65	43	Rush.....	446	408	30	8
Fountain.....	447	424	17	6	St. Joseph.....	15, 779	14, 955	519	305
Franklin.....	176	161	12	3	Scott.....	75	72	3	-----
Fulton.....	174	157	12	5	Shelby.....	781	702	39	40
Gibson.....	962	926	28	8	Spencer.....	170	166	4	-----
Grant.....	1, 680	1, 558	85	46	Starke.....	238	231	5	2
Greene.....	1, 299	1, 256	39	4	Steuben.....	258	243	13	2
Hamilton.....	511	490	16	5	Sullivan.....	1, 512	1, 459	39	14
Hancock.....	387	374	13	-----	Switzerland.....	33	31	2	-----
Harrison.....	116	109	7	-----	Tippecanoe.....	2, 661	2, 488	119	54
Hendricks.....	309	293	13	3	Tipton.....	424	407	13	1
Henry.....	1, 000	937	43	20	Union.....	154	143	9	2
Howard.....	2, 192	2, 049	103	44	Vanderburg.....	6, 899	6, 282	384	225
Huntington.....	1, 502	1, 437	40	25	Vandermon.....	1, 622	1, 578	84	10
Jackson.....	571	545	19	7	Vigo.....	7, 284	6, 773	326	185
Jasper.....	215	200	12	3	Wabash.....	848	784	48	16
Jay.....	456	424	23	9	Warren.....	124	115	8	7
Jefferson.....	310	273	29	8	Warrick.....	360	337	16	7
Jennings.....	197	182	13	2	Washington.....	152	144	6	-----
Johnson.....	552	511	28	13	Wayne.....	2, 973	2, 747	140	86
Knox.....	1, 765	1, 633	96	36	Wells.....	472	433	32	7
Kosciusko.....	606	567	30	9	White.....	312	301	10	1
Lagrange.....	213	206	7	-----	Whitley.....	352	332	17	3
Lake.....	23, 699	23, 027	559	133	Miscellaneous.....	120	55	43	22
Laporte.....	4, 178	3, 897	202	79					
Lawrence.....	1, 667	1, 558	82	27	Total.....	178, 831	168, 107	7, 263	3, 461
Madison.....	2, 923	2, 745	120	58					

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1923—Continued

## IOWA

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
Adair.....	287	274	12	1	Johnson.....	1,330	1,220	82	28
Adams.....	204	190	10	4	Jones.....	442	411	24	7
Allamakee.....	357	381	5	1	Keokuk.....	548	527	19	2
Appanoose.....	888	844	36	8	Kossuth.....	745	719	25	1
Audubon.....	334	319	12	3	Lee.....	2,457	2,299	106	52
Benton.....	891	860	27	4	Linn.....	7,254	6,827	289	138
Blackhawk.....	4,396	4,139	185	72	Louisa.....	310	303	5	2
Boone.....	1,795	1,714	72	9	Lucas.....	594	572	16	6
Bremer.....	600	571	26	3	Lyon.....	562	549	12	1
Buchanan.....	548	517	25	6	Madison.....	325	304	19	2
Buena Vista.....	738	713	21	4	Mahaska.....	952	895	36	21
Butler.....	418	406	10	2	Marion.....	780	740	33	7
Calhoun.....	674	644	26	4	Marshall.....	1,792	1,685	79	28
Carroll.....	1,139	1,091	36	12	Mills.....	640	611	28	1
Cass.....	869	837	28	4	Mitchell.....	370	343	13	14
Cedar.....	555	535	20	4	Monona.....	486	469	16	1
Cerro Gordo.....	2,490	2,371	91	28	Monroe.....	1,027	991	29	7
Cherokee.....	942	904	30	8	Montgomery.....	936	893	33	10
Chickasaw.....	303	294	7	2	Muscatine.....	1,509	1,401	74	34
Clarke.....	190	177	11	2	O'Brien.....	838	800	29	9
Clay.....	630	608	20	2	Osceola.....	320	307	13	-----
Clayton.....	765	744	15	6	Page.....	1,065	1,004	51	10
Clinton.....	3,722	3,525	138	59	Palo Alto.....	322	317	5	-----
Crawford.....	995	977	14	4	Plymouth.....	1,212	1,153	55	4
Dallas.....	1,231	1,194	32	5	Pocahontas.....	589	575	11	3
Davis.....	193	183	8	2	Polk.....	20,764	19,484	873	407
Decatur.....	221	216	4	1	Pottawattamie.....	5,456	5,220	168	68
Delaware.....	488	471	16	1	Poweshiek.....	743	716	23	4
Des Moines.....	2,767	2,543	145	79	Ringgold.....	172	161	11	-----
Dickinson.....	260	255	4	1	Sac.....	848	802	45	1
Dubuque.....	6,708	6,390	200	118	Scott.....	8,271	7,700	385	186
Emmet.....	570	560	6	4	Shelby.....	650	625	21	4
Fayette.....	1,418	1,388	27	3	Sioux.....	666	632	29	5
Floyd.....	603	576	23	4	Story.....	1,223	1,152	65	6
Franklin.....	357	334	18	5	Tama.....	828	799	25	4
Fremont.....	516	485	22	9	Taylor.....	568	556	9	3
Greene.....	478	459	13	6	Union.....	1,038	1,004	29	5
Grundy.....	404	388	14	2	Van Buren.....	217	216	1	-----
Guthrie.....	477	467	9	1	Wapello.....	2,431	2,276	103	52
Hamilton.....	791	756	22	13	Warren.....	565	549	14	2
Hancock.....	333	326	7	-----	Washington.....	818	782	31	5
Hardin.....	928	887	38	3	Wayne.....	281	278	3	-----
Harrison.....	857	829	27	1	Webster.....	2,819	2,670	110	39
Henry.....	620	594	23	3	Winnebago.....	291	284	6	1
Howard.....	232	213	10	9	Winneshiek.....	580	553	23	4
Humboldt.....	403	395	6	2	Woodbury.....	8,710	8,248	326	136
Ida.....	798	775	21	2	Worth.....	344	342	2	-----
Iowa.....	370	354	15	1	Wright.....	1,026	989	35	2
Jackson.....	584	571	10	3	Miscellaneous.....	82	3	52	27
Jasper.....	1,180	1,130	39	11					
Jefferson.....	521	491	27	3	Total.....	135,864	128,821	5,154	1,889

## KANSAS

Allen.....	786	758	18	10	Doniphan.....	367	357	7	3
Anderson.....	256	247	5	4	Douglas.....	1,143	1,072	53	18
Atchison.....	1,238	1,171	45	22	Edwards.....	414	411	2	1
Barber.....	307	296	9	2	Elk.....	278	262	14	2
Barton.....	972	939	27	6	Ellis.....	537	525	11	1
Bourbon.....	943	898	35	10	Ellsworth.....	438	429	8	1
Brown.....	675	658	15	2	Finney.....	279	273	6	-----
Butler.....	2,379	2,284	77	18	Ford.....	834	825	8	1
Chase.....	251	241	8	2	Franklin.....	609	572	26	11
Chautauqua.....	346	342	2	2	Geary.....	668	650	13	5
Cherokee.....	1,124	1,058	34	32	Gove.....	146	146	-----	-----
Cheyenne.....	203	197	6	-----	Graham.....	111	106	2	3
Clark.....	122	120	2	-----	Grant.....	9	9	-----	-----
Clay.....	502	487	12	3	Gray.....	74	74	-----	-----
Cloud.....	703	665	24	14	Greeley.....	29	29	-----	-----
Coffey.....	265	249	11	5	Greenwood.....	785	717	50	18
Comanche.....	131	130	1	-----	Hamilton.....	91	88	3	-----
Cowley.....	2,150	2,005	108	37	Harper.....	388	378	7	3
Crawford.....	3,390	3,247	82	31	Harvey.....	1,319	1,276	28	15
Decatur.....	276	268	5	3	Haskell.....	24	24	-----	-----
Dickinson.....	1,469	1,426	36	7	Hodgeman.....	54	54	-----	-----

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## KANSAS—Continued

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
Jackson.....	280	272	7	1	Pratt.....	648	635	8	5
Jefferson.....	336	331	3	2	Rawlins.....	257	252	2	3
Jewell.....	288	276	10	2	Reno.....	2,088	1,998	69	21
Johnson.....	525	497	10	18	Republic.....	461	451	8	2
Kearney.....	50	48	2	—	Rice.....	552	543	7	2
Kingman.....	267	259	6	2	Riley.....	964	928	23	13
Kiowa.....	144	142	2	—	Rooks.....	215	214	1	—
Labette.....	1,729	1,683	42	4	Rush.....	333	329	3	1
Lane.....	52	52	—	—	Russell.....	305	298	6	1
Leavenworth.....	1,392	1,285	81	26	Saline.....	2,088	1,997	66	25
Lincoln.....	282	275	7	—	Scott.....	71	71	—	—
Linn.....	227	222	5	—	Sedgwick.....	10,043	9,508	346	189
Logan.....	116	115	1	—	Seward.....	235	231	3	1
Lyon.....	1,376	1,319	41	16	Shawnee.....	8,262	7,925	231	106
McPherson.....	959	939	18	2	Sheridan.....	131	128	3	—
Marion.....	892	877	9	6	Sherman.....	316	313	2	1
Marshall.....	919	893	24	2	Smith.....	286	278	8	—
Meade.....	148	148	—	—	Stafford.....	420	409	8	3
Miami.....	636	623	9	4	Stanton.....	26	26	—	—
Mitchell.....	446	438	6	2	Stevens.....	30	30	—	—
Montgomery.....	2,963	2,815	91	57	Summer.....	1,055	1,016	25	14
Morris.....	330	327	2	1	Thomas.....	314	303	10	1
Morton.....	75	74	—	1	Trego.....	90	90	—	—
Nemaha.....	390	386	4	—	Wabauunsee.....	269	266	3	—
Neosho.....	1,065	1,019	30	16	Wallace.....	118	118	—	—
Ness.....	222	222	—	—	Washington.....	360	351	7	2
Norton.....	304	295	6	3	Wichita.....	39	30	6	3
Osage.....	305	302	3	—	Wilson.....	732	700	21	11
Osborne.....	398	393	2	3	Woodson.....	170	165	5	—
Ottawa.....	295	290	4	1	Wyandotte.....	9,717	9,466	167	84
Pawnee.....	346	339	5	2	Miscellaneous.....	78	16	36	26
Phillips.....	346	339	6	1					
Pottawatomie.....	460	450	10	—	Total.....	86,291	82,993	2,320	978

## KENTUCKY

Adair.....	20	19	1	—	Garrard.....	106	99	6	1
Allen.....	89	87	1	1	Grant.....	110	106	4	—
Anderson.....	94	89	4	1	Graves.....	399	351	33	15
Ballard.....	45	44	—	1	Grayson.....	87	76	10	1
Barren.....	186	168	17	1	Green.....	11	8	3	—
Bath.....	71	65	5	1	Gretnup.....	595	585	8	2
Bell.....	980	900	57	23	Hancock.....	39	38	1	—
Boone.....	96	93	3	—	Hardin.....	215	205	8	2
Bourbon.....	800	747	40	13	Harlan.....	1,680	1,602	60	18
Boyd.....	2,079	1,848	164	67	Harrison.....	276	257	16	3
Boyle.....	639	592	32	15	Hart.....	43	39	4	—
Bracken.....	104	91	11	2	Henderson.....	589	524	47	18
Breathitt.....	127	122	3	2	Henry.....	123	119	3	1
Breckinridge.....	133	130	1	2	Hickman.....	24	23	1	—
Bullitt.....	182	179	1	2	Hopkins.....	1,026	951	52	23
Butler.....	17	16	1	—	Jackson.....	10	8	2	—
Caldwell.....	301	288	10	3	Jefferson.....	27,325	24,419	1,810	1,096
Calloway.....	104	100	3	1	Jessamine.....	200	192	6	2
Campbell.....	6,440	6,113	247	80	Johnson.....	280	257	18	5
Carlisle.....	26	25	1	—	Kenton.....	9,148	8,772	264	112
Carroll.....	172	164	6	2	Knott.....	42	39	2	1
Carter.....	111	101	8	2	Knox.....	171	153	13	5
Casey.....	8	5	3	—	Larue.....	45	41	4	—
Christian.....	763	702	43	18	Laurel.....	73	69	4	—
Clark.....	766	674	68	24	Lawrence.....	150	133	13	4
Clay.....	18	15	3	—	Lee.....	103	99	3	1
Clinton.....	6	6	—	—	Leslie.....	3	2	1	—
Crittenden.....	70	61	6	3	Letcher.....	658	637	18	3
Cumberland.....	15	14	1	—	Lewis.....	71	69	2	—
Davess.....	1,024	908	78	38	Lincoln.....	128	124	4	—
Edmonson.....	26	24	1	1	Livingston.....	14	13	1	—
Elliott.....	3	3	—	—	Logan.....	302	282	15	5
Estill.....	670	659	9	2	Lyon.....	66	63	1	2
Fayette.....	4,517	4,033	321	163	McCracken.....	2,027	1,859	115	53
Fleming.....	58	52	6	—	McCreary.....	119	112	4	3
Floyd.....	333	314	13	6	McLean.....	53	50	2	1
Franklin.....	604	533	43	28	Madison.....	389	353	24	12
Fulton.....	467	441	22	4	Magoffin.....	61	54	3	4
Gallatin.....	38	35	1	2	Marion.....	154	139	9	6

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1923—Continued

## KENTUCKY—Continued

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
Marshall.....	56	56	-----	-----	Robertson.....	4	4	-----	-----
Martin.....	99	97	2	-----	Rowan.....	60	53	4	3
Mason.....	416	358	43	15	Russell.....	7	7	-----	-----
Meade.....	22	22	-----	-----	Scott.....	251	229	19	3
Menifee.....	3	2	-----	1	Shelby.....	279	250	25	4
Mercer.....	228	212	13	3	Simpson.....	94	90	4	-----
Metcalfe.....	2	2	-----	-----	Spencer.....	25	24	1	-----
Monroe.....	19	18	1	-----	Taylor.....	67	57	8	2
Montgomery.....	263	210	35	18	Todd.....	113	109	4	-----
Morgan.....	29	27	2	-----	Trigg.....	40	38	-----	2
Muhlenberg.....	1,114	1,046	39	29	Trimble.....	11	8	3	-----
Nelson.....	201	178	13	10	Union.....	417	400	12	5
Nicholas.....	108	100	7	1	Warren.....	826	761	51	14
Ohio.....	243	232	10	1	Washington.....	91	86	4	1
Oldham.....	182	167	8	7	Wayne.....	57	51	6	-----
Owen.....	29	28	1	-----	Webster.....	343	322	12	9
Owsley.....	6	6	-----	-----	Whitley.....	904	867	25	12
Pendleton.....	99	93	6	-----	Wolfe.....	38	37	1	-----
Perry.....	1,190	1,141	44	5	Woodford.....	254	223	17	14
Pike.....	1,160	1,119	32	9	Miscellaneous.....	75	18	39	18
Powell.....	30	29	1	-----					
Pulaski.....	433	417	14	2	Total.....	79,091	72,661	4,334	2,096
Rockcastle.....	86	85	-----	1					

## LOUISIANA

Acadia.....	677	653	20	4	Orleans.....	32,955	29,871	2,027	1,057
Allen.....	437	416	13	8	Ouachita.....	1,896	1,747	109	40
Ascension.....	188	180	8	-----	Plaquemines.....	128	121	5	2
Assumption.....	210	194	10	6	Pointe Coupee.....	192	181	4	7
Avozelles.....	224	212	8	4	Rapides.....	2,092	1,944	100	48
Beauregard.....	541	521	14	6	Red River.....	195	178	11	6
Bienville.....	231	220	4	7	Richland.....	209	198	8	3
Bossier.....	285	266	11	8	Sabine.....	155	144	9	2
Caddo.....	8,688	7,860	564	264	St. Bernard.....	112	104	7	1
Calcasieu.....	1,749	1,619	78	52	St. Charles.....	272	267	4	1
Caldwell.....	86	81	3	2	St. Helena.....	10	10	-----	-----
Cameron.....	36	36	-----	-----	St. James.....	232	211	15	6
Catahoula.....	40	39	1	-----	St. John the Baptist.....	165	155	4	6
Claiborne.....	970	913	41	16	St. Landry.....	511	482	23	6
Concordia.....	192	182	8	2	St. Martin.....	101	98	3	-----
De Soto.....	538	514	17	7	St. Mary.....	669	614	35	20
East Baton Rouge.....	2,938	2,764	117	57	St. Tammany.....	360	339	16	5
East Carroll.....	187	168	17	2	Tangipahoa.....	670	639	19	12
East Feliciana.....	88	84	4	-----	Tensas.....	118	103	9	6
Evangeline.....	128	126	2	-----	Terre Bonne.....	299	265	23	11
Franklin.....	205	182	15	8	Union.....	149	130	14	5
Grant.....	146	142	4	-----	Vermilion.....	231	214	14	3
Iberia.....	606	571	25	10	Vernon.....	473	455	17	1
Iberville.....	456	422	27	7	Washington.....	489	468	19	2
Jackson.....	105	102	3	-----	Webster.....	531	489	24	18
Jefferson.....	581	557	19	5	West Baton Rouge.....	290	191	6	3
Jefferson Davis.....	296	289	4	3	West Carroll.....	48	47	1	-----
Lafayette.....	758	724	20	14	West Feliciana.....	63	62	1	-----
Lafourne.....	357	334	18	5	Winn.....	223	219	4	-----
La Salle.....	185	170	7	8	Miscellaneous.....	407	344	50	13
Lincoln.....	302	268	20	14	Total.....	67,440	61,891	3,720	1,829
Livingston.....	57	55	2	-----					
Madison.....	180	161	8	11					
Morehouse.....	272	253	10	9					
Natchitoches.....	346	323	17	6					

## MAINE

Androscoggin.....	5,601	5,231	239	131	Piscataquis.....	1,146	1,090	36	20
Aroostook.....	1,591	1,488	71	32	Sagadahoc.....	925	856	41	28
Cumberland.....	13,250	12,066	783	401	Somerset.....	1,756	1,678	52	26
Franklin.....	640	591	33	16	Waldo.....	518	470	37	11
Hancock.....	998	886	78	34	Washington.....	1,184	1,121	44	19
Kennebec.....	5,438	5,113	224	101	York.....	5,734	5,410	232	92
Knox.....	1,424	1,304	91	29	Miscellaneous.....	60	19	22	19
Lincoln.....	444	416	19	9	Total.....	48,435	44,886	2,366	1,183
Oxford.....	1,850	1,729	82	39					
Penobscot.....	5,876	5,418	282	176					

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## MARYLAND

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
Allegany.....	4, 676	4, 366	219	91	Montgomery.....	2, 900	2, 572	216	112
Anne Arundel.....	2, 040	1, 826	183	31	Prince Georges.....	2, 687	2, 598	64	25
Baltimore.....	4, 346	3, 647	428	271	Queen Annes.....	171	158	10	3
Calvert.....	50	42	6	2	St. Marys.....	106	100	3	3
Caroline.....	318	287	19	12	Somerset.....	270	243	22	5
Carroll.....	840	777	37	26	Talbot.....	410	350	41	19
Cecil.....	984	941	30	13	Washington.....	2, 964	2, 686	178	100
Charles.....	238	220	12	6	Wicomico.....	571	504	45	22
Dorchester.....	421	385	28	8	Worcester.....	367	332	32	3
Frederick.....	1, 756	1, 616	103	37	City of Baltimore.....	69, 634	61, 917	4, 850	2, 867
Garrett.....	292	266	21	5	Miscellaneous.....	29, 934	27, 262	1, 981	691
Harford.....	1, 012	921	63	28	Total.....	127, 770	114, 740	8, 634	4, 396
Howard.....	477	435	30	12					
Kent.....	306	289	13	4					

## MASSACHUSETTS

Barnstable.....	1, 049	816	143	90	Nantucket.....	172	152	13	7
Berkshire.....	8, 425	7, 725	451	249	Norfolk.....	31, 553	26, 377	2, 918	2, 258
Bristol.....	26, 178	24, 248	1, 174	756	Plymouth.....	17, 002	15, 807	786	409
Dukes.....	136	110	21	5	Suffolk.....	109, 755	101, 353	4, 768	3, 634
Essex.....	49, 131	45, 743	2, 046	1, 342	Worcester.....	44, 369	41, 623	1, 624	1, 122
Franklin.....	3, 549	3, 326	160	63	Miscellaneous.....	1, 510	1, 115	233	162
Hampden.....	30, 478	28, 290	1, 846	842	Total.....	415, 100	378, 960	21, 806	14, 334
Hampshire.....	2, 986	2, 666	266	114					
Middlesex.....	88, 807	79, 669	5, 857	3, 281					

## MICHIGAN

Alcona.....	47	44	3	—	Lapeer.....	350	327	15	8
Alger.....	325	313	8	4	Leelanau.....	50	48	2	—
Allegan.....	1, 050	990	49	11	Lenawee.....	1, 433	1, 297	84	52
Alpena.....	691	628	43	20	Livingston.....	351	324	18	9
Antrim.....	225	223	2	—	Luce.....	205	196	6	3
Arenac.....	83	82	—	1	Mackinac.....	225	221	2	2
Baraga.....	250	241	6	3	Macomb.....	1, 992	1, 815	133	44
Barry.....	550	518	21	11	Manistee.....	650	619	18	13
Bay.....	3, 021	2, 804	147	70	Marquette.....	3, 400	3, 237	94	49
Benzie.....	240	236	3	1	Mason.....	575	554	12	9
Berrien.....	5, 185	4, 937	158	90	Mecosta.....	400	372	18	10
Branch.....	486	438	33	15	Menominee.....	850	780	38	32
Calhoun.....	4, 533	4, 141	259	133	Midland.....	355	321	21	13
Cass.....	750	709	33	8	Missaukee.....	40	39	1	—
Charlevoix.....	405	381	18	6	Monroe.....	1, 565	1, 444	82	39
Cheboygan.....	300	285	9	6	Montcalm.....	600	568	15	17
Chippewa.....	1, 050	999	36	15	Montmorency.....	2	—	—	2
Clare.....	103	102	1	—	Muskegon.....	6, 100	5, 844	169	87
Clinton.....	428	394	27	7	Newaygo.....	275	256	13	6
Crawford.....	149	138	5	6	Oakland.....	6, 807	6, 222	382	203
Delta.....	1, 900	1, 820	51	29	Oceana.....	300	287	12	1
Dickinson.....	1, 700	1, 641	43	16	Ogemaw.....	66	60	5	1
Eaton.....	1, 110	1, 063	29	18	Ontonagon.....	225	217	5	3
Emmet.....	3, 550	3, 507	24	19	Osceola.....	250	235	12	3
Genesee.....	10, 151	9, 527	415	209	Oscoda.....	—	—	2	—
Gladwin.....	107	103	4	—	Otsego.....	97	91	5	1
Gogebic.....	2, 360	2, 285	65	10	Ottawa.....	2, 400	2, 244	97	59
Grand Traverse.....	700	668	24	8	Presque Isle.....	243	224	13	6
Grafton.....	590	573	14	3	Roscommon.....	19	17	2	—
Hillsdale.....	583	544	29	10	Saginaw.....	6, 236	5, 772	295	171
Houghton.....	2, 560	2, 359	91	50	St. Clair.....	3, 396	3, 177	140	79
Huron.....	495	450	28	17	St. Joseph.....	1, 709	1, 603	62	35
Ingham.....	7, 147	6, 663	330	154	Sanilac.....	273	257	10	6
Ionia.....	1, 530	1, 472	41	17	Schoolcraft.....	350	334	13	3
Iosco.....	225	219	5	3	Shiawassee.....	1, 425	1, 326	68	31
Iron.....	1, 050	1, 024	19	7	Tuscola.....	530	501	23	6
Isabella.....	364	342	16	6	Van Buren.....	1, 125	1, 077	42	6
Jackson.....	6, 103	5, 758	246	119	Washtenaw.....	3, 296	2, 940	227	129
Kalamazoo.....	8, 450	7, 972	303	175	Wayne.....	206, 544	195, 065	7, 013	4, 466
Kalkaska.....	25	25	—	—	Wexford.....	850	795	31	24
Kent.....	23, 865	22, 233	977	655	Miscellaneous.....	3, 019	2, 836	129	54
Keweenaw.....	100	93	6	1	Total.....	350, 072	329, 509	12, 947	7, 616
Lake.....	25	23	1	1					

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## MINNESOTA

Counties	Num- ber of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Num- ber of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Aitkin.....	89	83	6	-----	Meeker.....	201	191	6	4
Anoka.....	191	185	5	1	Millie Lacs.....	136	128	7	1
Becker.....	275	266	6	3	Morrison.....	425	412	7	6
Beltrami.....	467	446	19	2	Mower.....	1,072	1,026	33	13
Benton.....	93	87	6	-----	Murray.....	84	77	6	1
Big Stone.....	175	166	9	-----	Nicollet.....	134	127	6	1
Blue Earth.....	1,410	1,327	56	27	Nobles.....	377	366	9	2
Brown.....	555	529	20	6	Norman.....	129	127	2	-----
Carlton.....	630	581	21	28	Olmsted.....	1,813	1,664	94	55
Carver.....	268	257	8	3	Otter Tail.....	710	669	25	16
Cass.....	153	149	4	-----	Pennington.....	255	250	5	-----
Chippewa.....	326	316	8	2	Pine.....	161	156	4	1
Chisago.....	164	156	7	1	Pipestone.....	508	503	5	-----
Clay.....	782	769	11	2	Polk.....	1,005	981	23	1
Clearwater.....	59	59	-----	-----	Pope.....	150	145	4	1
Cook.....	11	11	-----	-----	Ramsay.....	30,943	28,915	1,267	761
Cottonwood.....	149	143	6	-----	Red Lake.....	52	52	-----	-----
Crow Wing.....	974	933	31	10	Redwood.....	229	217	9	3
Dakota.....	990	969	14	7	Renville.....	262	245	14	3
Dodge.....	136	130	6	-----	Rice.....	991	942	35	14
Douglas.....	284	262	9	13	Rock.....	308	297	7	4
Faribault.....	679	667	10	2	Roseau.....	69	68	1	-----
Fillmore.....	320	304	12	4	St. Louis.....	18,117	17,134	644	339
Freeborn.....	992	947	34	11	Scott.....	227	223	4	-----
Goodhue.....	996	936	38	22	Sherburne.....	53	49	2	2
Grant.....	121	118	3	-----	Sibley.....	120	111	6	3
Hennepin.....	50,828	47,120	2,300	1,408	Stearns.....	1,641	1,559	66	16
Houston.....	162	155	6	1	Steele.....	1,545	516	21	8
Hubbard.....	61	57	4	-----	Stevens.....	118	113	4	1
Isanti.....	82	78	4	-----	Swift.....	320	316	4	-----
Itasca.....	966	944	18	4	Todd.....	391	385	6	-----
Jackson.....	207	200	7	-----	Traverse.....	92	91	1	-----
Kanabec.....	41	40	1	-----	Wabasha.....	445	425	13	7
Kandiyohi.....	626	614	10	2	Wadena.....	151	139	7	5
Kittson.....	92	90	1	1	Waseca.....	440	422	14	4
Koochiching.....	452	446	5	1	Washington.....	676	622	35	19
Lac qui Parle.....	108	101	5	2	Watsonwan.....	404	398	6	-----
Lake.....	740	732	5	3	Wilkin.....	595	590	5	-----
Le Sueur.....	299	287	9	3	Winona.....	1,818	1,664	96	58
Lincoln.....	92	87	5	-----	Wright.....	488	477	10	1
Lyon.....	434	410	24	-----	Yellow Medicine.....	214	203	11	-----
McLeod.....	264	249	11	4	Miscellaneous.....	80	27	34	19
Mahnomen.....	47	45	2	-----					
Marshall.....	152	147	2	3					
Martin.....	469	448	19	2	Total.....	134,360	126,068	5,345	2,947

## MISSISSIPPI

Adams.....	573	506	43	24	Jackson.....	319	299	16	4
Alcorn.....	305	264	33	8	Jasper.....	55	51	2	2
Amite.....	118	114	4	-----	Jefferson.....	98	90	4	4
Attala.....	142	131	5	6	Jefferson Davis.....	24	23	1	-----
Benton.....	11	11	-----	-----	Jones.....	1,035	954	45	36
Bolivar.....	1,119	1,078	26	15	Kemper.....	63	60	1	2
Calhoun.....	23	23	-----	-----	Lafayette.....	101	98	3	-----
Carroll.....	56	52	4	-----	Lamar.....	180	167	10	3
Chickasaw.....	201	188	12	1	Lauderdale.....	2,394	2,232	114	48
Choctaw.....	39	37	2	-----	Lawrence.....	42	41	1	-----
Claiborne.....	112	104	4	4	Leake.....	25	24	1	-----
Clarke.....	174	161	10	3	Lee.....	328	300	20	8
Clay.....	195	184	8	3	Leflore.....	1,066	978	54	34
Coahoma.....	1,123	1,067	35	21	Lincoln.....	351	328	13	10
Copiah.....	252	235	9	8	Lowndes.....	575	527	31	17
Covington.....	89	87	2	-----	Madison.....	339	316	17	6
De Soto.....	116	104	8	4	Marion.....	178	162	13	3
Forrest.....	1,162	1,068	60	34	Marshall.....	165	153	7	5
Franklin.....	81	80	1	-----	Monroe.....	322	295	14	13
George.....	20	18	1	1	Montgomery.....	251	241	8	2
Greene.....	74	67	2	5	Neshoba.....	75	63	8	4
Grenada.....	260	247	12	1	Newton.....	127	116	7	4
Hancock.....	209	186	12	11	Oktubee.....	193	172	13	8
Harrison.....	1,232	1,103	51	18	Panola.....	127	116	10	1
Hinds.....	2,778	2,517	188	73	Pearl River.....	271	247	15	9
Holmes.....	198	177	13	8	Perry.....	252	219	17	16
Humphreys.....	198	185	7	6	Fike.....	63	54	5	4
Issaquena.....	33	32	1	-----	Pontotoc.....	975	935	20	20
Itawamba.....	2	2	-----	-----		54	53	1	-----



TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1923—Continued

## MISSISSIPPI—Continued

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
Prentiss.....	93	88	1	4	Union.....	165	155	5	5
Quitman.....	130	120	6	4	Walthall.....	56	48	8	-----
Rankin.....	70	65	4	1	Warren.....	1,919	1,778	98	43
Scott.....	126	118	4	4	Washington.....	1,572	1,488	51	33
Sharkey.....	142	131	7	4	Wayne.....	75	70	3	2
Simpson.....	132	124	5	3	Webster.....	42	39	2	1
Smith.....	26	19	5	2	Winkinson.....	68	65	2	1
Stone.....	51	47	2	2	Winston.....	93	81	10	2
Sunflower.....	539	499	28	12	Yalobusha.....	330	320	6	4
Tallahatchie.....	337	312	15	10	Yazoo.....	465	414	32	19
Tate.....	97	89	8	-----	Miscellaneous.....	31	21	5	5
Tippah.....	75	67	7	1	Total.....	27,851	25,818	1,345	688
Tishomingo.....	52	52	-----	-----					
Tunica.....	222	206	7	9					

## MISSOURI

Adair.....	648	604	37	7	McDonald.....	50	46	4	-----
Andrew.....	135	128	3	4	Macon.....	441	426	13	2
Atchison.....	290	265	21	4	Madison.....	52	51	1	-----
Audrain.....	584	553	24	7	Maries.....	18	16	2	-----
Barry.....	340	331	5	4	Marion.....	1,695	1,598	68	29
Barton.....	265	255	7	3	Mercer.....	100	96	2	2
Bates.....	280	268	9	3	Miller.....	170	167	2	1
Benton.....	65	64	1	-----	Mississippi.....	182	175	6	1
Bollinger.....	32	31	1	-----	Moniteau.....	150	143	5	2
Boone.....	782	705	57	20	Monroe.....	147	140	3	4
Buchanan.....	7,235	6,705	342	188	Montgomery.....	182	176	6	-----
Butler.....	484	464	15	5	Morgan.....	60	60	-----	-----
Caldwell.....	225	215	9	1	New Madrid.....	180	167	12	1
Callaway.....	258	243	13	2	Newton.....	265	250	13	2
Camden.....	10	10	-----	-----	Nodaway.....	490	460	25	5
Cape Girardeau.....	1,039	987	41	11	Oregon.....	115	114	1	-----
Carroll.....	340	316	22	2	Osage.....	54	51	2	1
Carter.....	11	10	1	-----	Ozark.....	1	1	-----	-----
Cass.....	320	300	18	2	Pemiscot.....	303	275	25	3
Cedar.....	40	38	2	-----	Perry.....	74	72	2	-----
Chariton.....	250	239	10	1	Pettis.....	1,275	1,222	33	20
Christian.....	40	39	1	-----	Phelps.....	202	195	6	1
Clark.....	102	100	2	-----	Pike.....	416	388	19	9
Clay.....	600	565	23	12	Platte.....	175	163	11	1
Clinton.....	375	342	24	9	Polk.....	75	71	2	2
Cole.....	940	891	41	8	Pulaski.....	58	56	2	-----
Cooper.....	340	317	20	3	Putnam.....	115	110	3	2
Crawford.....	54	50	4	-----	Ralls.....	106	105	1	-----
Dade.....	60	57	2	1	Randolph.....	1,385	1,352	25	8
Dallas.....	20	20	-----	-----	Ray.....	415	394	17	4
Daviess.....	150	148	2	-----	Reynolds.....	57	56	1	-----
De Kalb.....	150	146	3	1	Ripley.....	42	40	2	-----
Dent.....	61	57	3	1	St. Charles.....	841	816	22	3
Douglas.....	10	7	3	-----	St. Clair.....	75	72	2	1
Dunklin.....	302	267	26	9	St. Genevieve.....	143	132	5	6
Franklin.....	600	582	16	2	St. Francois.....	848	802	32	14
Gasconade.....	117	111	5	1	St. Louis.....	10,274	9,272	659	343
Gentry.....	345	337	6	2	Saline.....	900	858	29	13
Greene.....	3,990	3,791	147	52	Schuyler.....	78	76	2	-----
Grundy.....	565	557	7	1	Scotland.....	79	79	-----	-----
Harrison.....	145	140	3	2	Scott.....	704	684	16	4
Henry.....	480	460	19	1	Shannon.....	9	7	-----	-----
Hickory.....	4	4	-----	-----	Shelby.....	99	97	2	-----
Holt.....	225	207	16	2	Stoddard.....	179	173	5	1
Howard.....	171	165	5	1	Stone.....	60	60	-----	-----
Howell.....	121	112	8	1	Sullivan.....	190	188	2	-----
Iron.....	48	44	4	-----	Taney.....	30	30	-----	-----
Jackson.....	38,100	34,168	2,516	1,416	Texas.....	30	28	2	-----
Jasper.....	2,850	2,626	153	71	Vernon.....	450	425	20	5
Jefferson.....	929	906	19	4	Warren.....	74	73	1	-----
Johnson.....	320	290	21	-----	Washington.....	50	47	3	-----
Knox.....	82	76	5	1	Wayne.....	89	86	2	1
Laclede.....	100	96	3	1	Webster.....	60	58	1	1
Lafayette.....	860	826	32	2	Worth.....	60	53	7	-----
Lawrence.....	225	217	7	1	Wright.....	60	56	3	1
Lewis.....	148	146	2	-----	City of St. Louis.....	98,920	90,150	5,419	3,351
Lincoln.....	190	182	7	1	Miscellaneous.....	204	51	103	50
Linn.....	859	848	9	2	Total.....	192,282	176,035	10,475	5,772
Livingston.....	415	359	22	4					

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1923—Continued

## MONTANA

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
Beaverhead.....	582	569	11	2	Meagher.....	155	151	3	1
Big Horn.....	200	198	1	1	Mineral.....	183	182	1	1
Blaine.....	203	198	5	—	Missoula.....	2,101	2,009	73	19
Broadwater.....	103	101	2	—	Musselshell.....	833	829	3	1
Carbon.....	1,401	1,388	10	3	Park.....	1,196	1,166	26	4
Carter.....	45	43	2	—	Phillips.....	201	197	4	—
Cascade.....	4,501	4,357	110	34	Pondera.....	206	203	3	—
Chouteau.....	229	225	3	1	Powder River.....	54	52	1	1
Custer.....	1,137	1,104	25	8	Powell.....	627	619	5	3
Daniels.....	129	124	4	1	Prairie.....	63	63	—	—
Dawson.....	601	590	9	2	Ravalli.....	305	298	6	1
Deerlodge.....	2,606	2,546	48	12	Richland.....	193	192	1	—
Fallon.....	82	79	3	—	Roosevelt.....	393	389	4	—
Fergus.....	1,384	1,357	23	4	Rosebud.....	473	468	3	2
Flathead.....	1,369	1,321	40	8	Sanders.....	174	171	3	—
Gallatin.....	968	927	35	6	Sheridan.....	210	208	2	—
Garfield.....	48	48	—	—	Silver Bow.....	9,772	9,490	206	76
Glacier.....	198	196	2	—	Stillwater.....	172	172	—	—
Golden Valley.....	56	55	1	—	Sweet Grass.....	124	118	5	1
Granite.....	233	231	1	1	Teton.....	137	132	4	1
Hill.....	1,114	1,104	7	3	Toole.....	281	267	14	—
Jefferson.....	187	183	4	—	Treasure.....	34	33	1	—
Judith Basin.....	218	216	2	—	Valley.....	250	241	9	—
Lake.....	204	204	—	—	Wheatland.....	353	350	3	—
Lewis and Clark.....	2,636	2,516	76	44	Wibaux.....	46	46	—	—
Liberty.....	35	35	—	—	Yellowstone.....	2,993	2,892	77	24
Lincoln.....	578	570	6	2	Miscellaneous.....	40	15	18	7
McCone.....	23	22	1	—					
Madison.....	170	165	4	1	Total.....	42,809	41,625	909	275

## NEBRASKA

Adams.....	1,101	1,035	51	15	Hayes.....	15	15	—	—
Antelope.....	225	218	7	—	Hitchcock.....	95	90	3	2
Arthur.....	9	9	—	—	Holt.....	215	205	6	4
Banner.....	2	2	—	—	Hooker.....	25	24	1	—
Blaine.....	17	17	—	—	Howard.....	181	179	2	—
Boone.....	335	315	16	4	Jefferson.....	779	748	25	6
Box Butte.....	634	609	19	6	Johnson.....	215	208	6	1
Boyd.....	93	93	—	—	Kearney.....	181	170	10	1
Brown.....	126	124	2	—	Keith.....	100	98	2	—
Buffalo.....	944	894	40	10	Keyapaha.....	21	21	—	—
Burt.....	565	533	30	3	Kimball.....	40	38	2	—
Butler.....	603	580	20	3	Knox.....	394	377	14	3
Cass.....	744	723	20	1	Lancaster.....	8,127	7,498	430	199
Cedar.....	530	517	12	1	Lincoln.....	1,086	1,039	36	11
Chase.....	112	108	4	—	Logan.....	34	33	1	—
Cherry.....	190	182	8	—	Loup.....	7	7	—	—
Cheyenne.....	323	321	2	—	McPherson.....	13	12	1	—
Clay.....	290	283	5	2	Madison.....	1,357	1,309	42	6
Colfax.....	457	439	17	1	Merriek.....	321	306	14	1
Cuming.....	589	552	31	6	Morrill.....	234	230	4	—
Custer.....	416	398	17	1	Nance.....	186	176	8	2
Dakota.....	239	233	5	1	Nemaha.....	350	333	15	2
Dawes.....	590	580	9	1	Nuckolls.....	408	388	19	1
Dawson.....	395	378	15	2	Otoe.....	760	720	32	8
Deuel.....	39	37	2	—	Pawnee.....	155	148	7	—
Dixon.....	464	449	15	—	Perkins.....	75	75	—	—
Dodge.....	1,697	1,640	43	14	Phelps.....	321	303	15	3
Douglas.....	29,304	27,337	1,312	655	Pierce.....	262	257	5	—
Dundy.....	97	92	4	1	Platte.....	884	835	38	11
Fillmore.....	232	216	10	6	Polk.....	245	236	7	2
Franklin.....	229	228	1	—	Redwillow.....	683	665	16	2
Frontier.....	136	135	1	—	Richardson.....	711	666	37	8
Furnas.....	375	360	14	1	Rock.....	35	33	1	1
Gage.....	1,155	1,072	63	20	Saline.....	682	659	19	4
Garden.....	72	71	1	—	Sarpy.....	204	197	7	—
Garfield.....	49	46	3	—	Saunders.....	757	724	25	8
Gosper.....	41	39	1	1	Scotts Bluff.....	842	810	23	9
Grant.....	83	79	3	1	Seward.....	508	485	19	4
Greeley.....	134	125	8	1	Sheridan.....	216	207	9	—
Hall.....	1,787	1,694	66	27	Sherman.....	132	129	3	—
Hamilton.....	379	362	12	5	Sioux.....	53	51	2	—
Harlan.....	190	186	3	1	Stanton.....	192	187	5	—

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## NEBRASKA—Continued

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
Thayer.....	352	347	4	1	Webster.....	207	200	7	-----
Thomas.....	34	34	-----	-----	Wheeler.....	12	12	-----	-----
Thurston.....	245	237	8	-----	York.....	472	442	24	6
Valley.....	255	244	11	-----	Miscellaneous.....	31	3	17	11
Washington.....	416	397	17	2	Total.....	70, 545	66, 526	2, 907	1, 112
Wayne.....	428	408	16	4					

## NEVADA

Churchill.....	279	267	10	2	Mineral.....	116	112	4	-----
Clark.....	572	552	16	4	Nye.....	918	891	25	2
Douglas.....	245	241	4	-----	Ormsby.....	179	174	5	-----
Elko.....	1, 033	993	36	4	Pershing.....	283	282	1	-----
Esmeralda.....	200	192	8	-----	Storey.....	335	329	5	1
Eureka.....	168	158	7	3	Washoe.....	3, 640	3, 496	116	28
Humboldt.....	414	411	3	-----	White Pine.....	1, 202	1, 162	33	7
Lander.....	247	243	2	2	Miscellaneous.....	12	1	9	2
Lincoln.....	147	145	2	-----	Total.....	10, 467	10, 120	292	55
Lyon.....	477	471	6	-----					

## NEW HAMPSHIRE

Belknap.....	1, 516	1, 411	70	35	Rockingham.....	4, 187	3, 936	163	88
Carroll.....	481	430	29	22	Strafford.....	2, 639	2, 466	120	53
Cheshire.....	2, 181	1, 987	125	69	Sullivan.....	1, 994	1, 884	81	29
Coos.....	2, 514	2, 396	94	24	Miscellaneous.....	57	2	42	13
Grafton.....	2, 574	2, 365	143	66	Total.....	36, 876	34, 557	1, 560	759
Hillsborough.....	14, 690	13, 951	509	239					
Merrimack.....	4, 043	3, 729	193	121					

## NEW JERSEY

Atlantic.....	8, 582	7, 356	756	470	Monmouth.....	7, 511	6, 384	700	427
Bergen.....	21, 699	18, 645	2, 073	981	Morris.....	7, 123	6, 009	641	473
Burlington.....	5, 230	4, 671	343	216	Ocean.....	1, 439	1, 279	99	61
Camden.....	19, 209	18, 011	797	401	Passaic.....	19, 248	17, 052	1, 446	750
Cape May.....	1, 256	1, 081	124	51	Salem.....	1, 353	1, 234	95	24
Cumberland.....	2, 632	2, 360	205	67	Somerset.....	1, 979	1, 600	205	174
Essex.....	75, 358	64, 726	6, 826	3, 806	Sussex.....	1, 170	1, 078	64	28
Gloucester.....	3, 721	3, 460	186	75	Union.....	26, 116	23, 271	1, 833	1, 007
Hudson.....	60, 975	57, 363	2, 534	1, 681	Warren.....	3, 272	3, 118	101	53
Hunterdon.....	1, 552	1, 433	81	35	Miscellaneous.....	455	53	227	175
Mercer.....	11, 730	10, 461	797	472	Total.....	293, 503	261, 761	20, 660	11, 082
Middlesex.....	11, 893	11, 116	522	255					

## NEW MEXICO

Bernalillo.....	2, 920	2, 767	117	36	Otero.....	154	150	4	-----
Catron.....	39	39	-----	-----	Quay.....	423	419	4	-----
Chaves.....	456	428	27	1	Rio Arriba.....	154	133	14	7
Cofax.....	1, 861	1, 803	53	5	Roosevelt.....	71	69	1	1
Curry.....	582	574	4	4	Sandoval.....	70	68	1	1
De Baca.....	33	31	2	-----	San Juan.....	90	84	6	-----
Dona Ana.....	337	307	30	-----	San Miguel.....	634	607	18	9
Eddy.....	324	302	20	2	Santa Fe.....	610	572	32	6
Grant.....	1, 059	1, 011	37	11	Sierra.....	55	49	1	5
Guadalupe.....	86	82	3	1	Socorro.....	218	206	10	2
Harding.....	31	31	-----	-----	Taos.....	74	69	3	2
Hidalgo.....	106	97	9	-----	Torrance.....	69	68	1	-----
Lea.....	18	16	1	1	Union.....	124	123	-----	1
Lincoln.....	170	168	2	-----	Valencia.....	216	210	5	1
Luna.....	240	233	7	-----	Miscellaneous.....	17	9	6	2
McKinley.....	886	866	20	-----	Total.....	12, 202	11, 663	441	98
Mora.....	75	72	3	-----					

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## NEW YORK

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
Albany.....	22,970	21,428	988	554	Onondaga.....	31,164	29,018	1,475	671
Allegany.....	1,284	1,179	71	34	Ontario.....	3,470	3,238	158	74
Bronx.....	52,500	49,289	2,549	662	Orange.....	12,460	11,605	515	340
Broome.....	16,134	15,312	556	266	Oreans.....	1,350	1,235	70	45
Cattaraugus.....	5,032	4,777	165	90	Oswego.....	3,573	3,336	161	76
Cayuga.....	3,703	3,358	223	122	Otsego.....	2,629	2,446	112	71
Chautauqua.....	9,538	8,984	346	208	Putnam.....	1,005	889	65	51
Chemung.....	5,967	5,605	220	142	Queens.....	39,389	33,884	3,869	1,636
Chenango.....	1,625	1,498	83	44	Rensselaer.....	10,130	9,348	485	297
Clinton.....	2,175	2,032	97	46	Richmond.....	5,882	5,169	506	207
Columbia.....	3,760	3,554	129	77	Rockland.....	4,245	3,812	281	152
Cortland.....	1,894	1,740	97	57	St. Lawrence.....	3,019	2,786	156	77
Delaware.....	1,539	1,442	68	29	Saratoga.....	4,125	3,848	186	91
Dutchess.....	8,280	7,587	408	285	Schenectady.....	13,185	12,363	581	241
Erie.....	73,985	69,404	2,539	2,042	Schoharie.....	8,115	756	44	15
Essex.....	2,500	2,318	100	82	Schuyler.....	398	371	17	10
Franklin.....	2,050	1,841	152	57	Seneca.....	813	741	50	22
Fulton.....	3,210	2,820	263	137	Steuben.....	4,970	4,734	149	87
Genesee.....	2,400	2,262	83	55	Suffolk.....	5,795	4,525	715	555
Greene.....	1,625	1,534	71	20	Sullivan.....	1,580	1,465	77	38
Hamilton.....	155	128	18	9	Tioga.....	1,005	942	48	15
Herkimer.....	3,991	3,721	177	93	Tompkins.....	2,812	2,548	104	70
Jefferson.....	5,556	5,101	303	152	Ulster.....	4,605	4,230	248	127
Kings.....	184,785	168,044	11,453	5,288	Warren.....	2,490	2,255	138	97
Lewis.....	1,480	1,387	33	20	Washington.....	2,570	2,439	101	30
Livingston.....	1,888	1,786	54	48	Wayne.....	2,152	1,972	134	46
Madison.....	2,481	2,280	143	58	Westchester.....	45,760	37,240	5,101	3,419
Monroe.....	46,259	43,017	1,858	1,404	Wyoming.....	1,231	1,173	40	18
Montgomery.....	6,490	6,162	196	132	Yates.....	593	557	27	9
Nassau.....	13,625	10,363	1,947	1,315	Miscellaneous.....	11,724	7,774	2,180	1,770
New York.....	483,189	427,953	27,923	27,673					
Niagara.....	11,195	10,532	412	251					
Oneida.....	14,290	12,966	853	471					
					Total.....	1,221,664	1,096,943	72,431	52,280

## NORTH CAROLINA

Alamance.....	1,045	979	44	22	Greene.....	50	50	---	---
Alexander.....	70	65	4	1	Guilford.....	5,780	5,332	274	174
Allegany.....	10	9	---	---	Halifax.....	1,010	942	47	21
Anson.....	290	271	14	5	Harnett.....	290	277	9	4
Ashe.....	70	69	1	---	Haywood.....	395	384	11	---
Avery.....	60	56	4	---	Henderson.....	445	410	29	6
Beaufort.....	655	662	21	2	Hertford.....	145	141	3	1
Bertie.....	165	156	9	---	Hoke.....	110	101	7	2
Bladen.....	95	91	3	1	Hyde.....	25	25	---	---
Brunswick.....	95	95	---	---	Iredell.....	770	694	50	26
Buncombe.....	4,725	4,339	232	154	Jackson.....	95	91	3	1
Burke.....	200	171	15	14	Johnston.....	530	511	10	9
Cabarrus.....	715	647	40	28	Jones.....	50	50	---	---
Caldwell.....	250	224	13	13	Lee.....	395	377	13	5
Camden.....	25	25	---	---	Lenoir.....	915	877	29	9
Carteret.....	350	344	5	1	Lincoln.....	115	86	21	8
Caswell.....	35	33	2	---	McDowell.....	325	296	21	8
Catawba.....	705	654	31	20	Macon.....	50	49	1	---
Chatham.....	130	125	2	3	Madison.....	90	87	3	---
Cherokee.....	105	96	9	---	Martin.....	255	247	7	1
Chowan.....	335	318	13	4	Mecklenburg.....	6,782	6,183	362	237
Clay.....	5	4	---	---	Mitchell.....	85	81	2	2
Cleveland.....	445	391	37	17	Montgomery.....	190	185	3	2
Columbus.....	395	385	8	2	Moore.....	470	433	21	16
Craven.....	995	963	21	11	Nash.....	230	180	28	22
Cumberland.....	1,145	1,065	61	19	New Hanover.....	3,820	3,647	106	67
Currituck.....	35	34	1	---	Northampton.....	180	166	12	2
Dare.....	35	34	1	---	Onslow.....	80	78	2	---
Davidson.....	720	659	30	31	Orange.....	320	301	11	8
Davie.....	95	90	4	1	Pamlico.....	85	84	---	---
Duplin.....	310	301	7	2	Pasquotank.....	735	688	30	17
Durham.....	2,640	2,492	89	50	Pender.....	75	74	1	---
Edgecomb.....	2,490	2,395	68	27	Perquimans.....	140	135	3	2
Forsyth.....	4,235	3,821	204	210	Person.....	240	226	11	3
Franklin.....	195	187	4	4	Pitt.....	1,010	971	31	8
Gaston.....	1,530	1,368	101	61	Polk.....	120	113	3	4
Gates.....	35	34	1	---	Randolph.....	335	317	14	4
Graham.....	10	10	---	---	Richmond.....	1,095	1,044	26	25
Granville.....	375	356	15	4	Robeson.....	770	709	43	18

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## NORTH CAROLINA—Continued

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
Rockingham.....	1,010	952	45	13	Wake.....	4,205	3,932	178	95
Rowan.....	1,770	1,709	45	16	Warren.....	335	313	17	5
Rutherford.....	360	331	11	18	Washington.....	155	154	1	—
Sampson.....	240	233	6	1	Watauga.....	60	59	1	—
Scotland.....	275	229	29	17	Wayne.....	1,055	982	42	31
Stanley.....	410	381	25	4	Wilkes.....	205	196	5	4
Stokes.....	105	102	3	—	Wilson.....	1,370	1,281	62	27
Surry.....	505	460	26	19	Yadkin.....	35	34	1	—
Swain.....	155	152	2	1	Yancey.....	60	58	2	—
Transylvania.....	130	125	4	1	Miscellaneous...	54	13	33	8
Tyrrell.....	35	35	—	—					
Union.....	490	479	10	1	Total.....	68,191	63,556	2,928	1,707
Vance.....	720	686	18	16					

## NORTH DAKOTA

Adams.....	75	75	—	—	Mercer.....	85	84	1	—
Barnes.....	530	518	11	1	Morton.....	705	688	14	3
Benson.....	160	159	1	—	Mountain.....	130	125	5	—
Billings.....	20	20	—	—	Nelson.....	150	150	—	—
Bottineau.....	140	138	1	1	Oliver.....	10	10	—	—
Bowman.....	70	66	4	—	Pembina.....	205	201	4	—
Burke.....	165	158	5	2	Pierce.....	105	102	2	1
Hurleigh.....	870	830	31	9	Ramsey.....	590	547	10	3
Cass.....	3,850	3,685	122	43	Ransom.....	310	305	4	1
Cavalier.....	165	164	1	—	Renville.....	40	40	—	—
Dickey.....	195	187	6	2	Richland.....	495	484	8	3
Divide.....	115	114	1	—	Rolette.....	90	90	—	—
Dunn.....	65	65	—	—	Sargent.....	90	89	—	1
Eddy.....	215	210	3	2	Sheridan.....	45	45	—	—
Emmons.....	95	94	1	—	Sioux.....	25	25	—	—
Foster.....	120	119	1	—	Slope.....	155	155	—	—
Golden Valley.....	60	57	3	—	Stark.....	430	411	12	7
Grand Forks.....	2,033	1,962	55	16	Steele.....	85	85	—	—
Grant.....	65	63	2	—	Stutsman.....	1,045	1,008	25	12
Griggs.....	85	83	2	—	Towner.....	135	128	4	3
Hettinger.....	90	89	1	—	Trail.....	175	169	6	—
Kidder.....	95	94	—	1	Walsh.....	330	317	1	2
La Moure.....	195	193	2	—	Ward.....	1,595	1,539	47	9
Logan.....	60	58	2	—	Wells.....	270	264	5	1
McHenry.....	200	198	2	—	Williams.....	490	480	9	1
McIntosh.....	135	133	1	1	Miscellaneous...	21	4	13	4
McKenzie.....	80	80	—	—					
McLean.....	340	334	6	—	Total.....	18,054	17,491	434	129

## OHIO

Adams.....	164	153	8	3	Fulton.....	474	454	15	5
Allen.....	5,158	4,842	216	100	Gallia.....	217	193	21	3
Ashland.....	845	765	51	29	Geauga.....	227	201	16	10
Ashtabula.....	5,506	5,335	132	39	Greene.....	1,250	1,179	54	17
Athens.....	1,637	1,521	90	26	Guernsey.....	2,260	2,154	87	19
Anglaize.....	837	784	44	9	Hamilton.....	62,119	55,239	4,102	2,778
Belmont.....	4,372	4,179	132	61	Hancock.....	1,539	1,421	77	41
Brown.....	205	189	10	6	Hardin.....	735	684	39	12
Butler.....	7,374	6,877	359	138	Harrison.....	941	904	27	10
Carroll.....	375	359	14	2	Henry.....	679	666	11	2
Champaign.....	696	656	29	11	Highland.....	556	497	37	22
Clark.....	5,191	4,843	220	128	Hocking.....	773	742	27	4
Clermont.....	622	568	46	8	Holmes.....	659	647	5	7
Clinton.....	583	540	34	9	Huron.....	2,363	2,295	53	15
Columbiana.....	6,914	6,593	218	103	Jackson.....	709	673	29	7
Coshocton.....	831	762	40	20	Jefferson.....	7,753	7,416	226	111
Crawford.....	2,450	2,373	54	23	Knox.....	955	892	43	20
Cuyahoga.....	82,281	72,335	6,147	3,799	Lake.....	4,231	4,028	111	92
Darke.....	852	787	41	24	Lawrence.....	1,207	1,118	67	22
Defiance.....	566	532	26	8	Licking.....	3,467	3,297	127	43
Delaware.....	668	621	32	15	Logan.....	1,039	1,009	22	8
Eric.....	3,393	3,212	119	62	Lorain.....	13,813	13,497	223	93
Fairfield.....	1,719	1,595	95	29	Lucas.....	31,487	29,430	1,300	757
Fayette.....	680	631	30	19	Madison.....	418	398	19	1
Franklin.....	25,122	22,559	1,649	914	Mahoning.....	39,974	38,935	675	364

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1923—Continued

## OHIO—Continued

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
Marion.....	2,338	2,178	113	47	Sandusky.....	1,572	1,452	90	30
Medina.....	1,299	1,224	55	20	Scioto.....	4,279	4,005	198	76
Meigs.....	748	721	17	10	Seneca.....	2,086	1,972	76	38
Mercer.....	485	465	15	5	Shelby.....	629	586	37	6
Miami.....	2,159	1,997	104	58	Stark.....	18,149	17,003	780	366
Monroe.....	350	336	13	1	Summit.....	31,858	30,732	771	355
Montgomery.....	21,779	20,277	955	547	Trumbull.....	5,831	5,493	251	87
Morgan.....	245	237	5	3	Tuscarawas.....	3,638	3,470	128	40
Morrow.....	161	152	4	5	Union.....	263	245	14	4
Muskingum.....	4,216	3,962	179	75	Van Wert.....	886	836	37	13
Noble.....	130	122	7	1	Vinton.....	121	112	5	4
Ottawa.....	1,338	1,302	25	11	Warren.....	710	658	37	15
Paulding.....	345	340	3	2	Washington.....	1,756	1,606	108	42
Perry.....	1,380	1,317	55	8	Wayne.....	2,798	2,672	94	32
Pickaway.....	493	456	32	5	Williams.....	682	654	24	4
Pike.....	106	102	3	1	Wood.....	1,576	1,494	60	22
Portage.....	2,849	2,740	73	36	Wyandot.....	543	520	20	3
Preble.....	435	426	7	2	Miscellaneous.....	315	106	129	80
Putnam.....	366	343	11	12					
Richland.....	3,589	3,225	245	119	Total.....	463,017	428,638	22,108	12,277
Ross.....	1,628	1,520	79	29					

## OKLAHOMA

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
Adair.....	125	124	1	-----	Lincoln.....	328	302	22	4
Alfalfa.....	222	214	8	-----	Logan.....	722	682	26	14
Atoka.....	77	77	-----	-----	Love.....	71	70	-----	1
Beaver.....	67	67	-----	-----	McClain.....	174	170	4	-----
Beckham.....	473	419	37	17	McCurtain.....	222	213	9	-----
Blaine.....	222	217	5	-----	McIntosh.....	202	198	2	2
Bryan.....	357	345	11	1	Major.....	125	125	-----	-----
Caddo.....	453	409	37	7	Marshall.....	86	85	1	-----
Canadian.....	1,156	1,116	34	8	Mayes.....	87	83	3	1
Carter.....	2,520	2,240	220	60	Murray.....	136	128	6	2
Cherokee.....	135	134	1	-----	Muskogee.....	3,469	3,207	177	85
Choctaw.....	366	364	1	1	Noble.....	645	602	32	11
Cimarron.....	10	9	1	-----	Nowata.....	337	322	9	6
Cleveland.....	385	375	8	2	Oklfuskee.....	381	341	24	16
Coal.....	125	123	1	1	Oklahoma.....	10,879	9,798	815	268
Comanche.....	674	636	28	10	Oklmulgee.....	2,888	2,622	189	77
Cotton.....	217	204	10	3	Osage.....	3,322	2,349	655	318
Craig.....	250	233	11	6	Ottawa.....	860	781	48	31
Creek.....	3,566	3,324	156	86	Pawnee.....	722	649	51	22
Custer.....	384	377	6	1	Payne.....	1,270	1,182	57	31
Delaware.....	29	29	-----	-----	Pittsburg.....	1,329	1,269	45	13
Dewey.....	67	61	3	3	Pontotoc.....	481	464	13	4
Ellis.....	115	111	3	1	Pottawatomie.....	1,146	1,114	28	4
Garfield.....	1,974	1,863	81	30	Pushmataha.....	106	95	7	4
Garvin.....	490	460	22	8	Roger Mills.....	29	25	3	1
Grady.....	982	910	51	21	Rogers.....	318	305	11	2
Grant.....	298	286	9	3	Seminole.....	250	216	22	12
Greer.....	193	176	17	-----	Sequoyah.....	115	115	-----	-----
Harmon.....	96	94	1	1	Stephens.....	828	770	41	17
Harper.....	39	39	-----	-----	Texas.....	154	151	2	1
Haskell.....	87	85	2	-----	Tillmann.....	395	375	19	1
Hughes.....	384	349	24	11	Tulsa.....	13,490	11,897	1,046	547
Jackson.....	424	395	22	7	Wagoner.....	174	165	7	2
Jefferson.....	183	176	6	1	Washington.....	2,310	2,104	156	50
Johnston.....	79	77	2	-----	Washita.....	205	199	6	-----
Kay.....	2,901	2,510	230	161	Woods.....	365	347	14	4
Kingsfisher.....	173	171	2	-----	Woodward.....	280	276	4	-----
Kiowa.....	323	314	6	3	Miscellaneous.....	99	41	32	26
Latimer.....	115	113	2	-----					
Le Flore.....	453	439	5	7	Total.....	70,189	63,499	4,650	2,040

TABLE 15—Personal returns—Distribution by income classes by counties, calendar year 1923—Continued

## OREGON

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
Baker.....	1,105	1,054	37	14	Lincoln.....	322	311	7	4
Benton.....	618	589	27	2	Linn.....	763	734	24	5
Clackamas.....	1,988	1,862	56	20	Malheur.....	258	249	5	4
Clatsop.....	1,740	1,670	57	13	Marion.....	2,201	2,058	98	45
Columbia.....	996	950	36	10	Morrow.....	205	193	11	1
Coos.....	2,049	1,959	62	28	Multnomah.....	41,390	38,727	1,789	874
Crook.....	128	125	2	1	Polk.....	467	454	13	-----
Curry.....	134	130	4	-----	Sherman.....	224	218	6	-----
Deschutes.....	1,063	1,046	35	12	Tillamook.....	615	582	27	6
Douglas.....	1,139	1,095	34	10	Umatilla.....	1,851	1,761	71	19
Gilliam.....	223	215	7	1	Union.....	1,233	1,180	45	8
Grant.....	175	170	5	-----	Wallowa.....	280	272	8	-----
Harney.....	143	137	5	1	Wasco.....	760	715	30	15
Hood River.....	413	390	19	4	Washington.....	1,014	959	47	8
Jackson.....	1,227	1,150	50	18	Wheeler.....	50	49	1	-----
Jefferson.....	73	73	-----	-----	Yamhill.....	604	587	15	2
Josephine.....	326	305	13	8	Miscellaneous.....	48	8	32	8
Klamath.....	1,217	1,141	55	21					
Lake.....	179	166	13	-----					
Lane.....	1,922	1,777	104	41	Total.....	69,123	65,061	2,859	1,263

## PENNSYLVANIA

Adams.....	678	613	54	11	Lancaster.....	10,720	9,710	639	371
Allegheny.....	171,063	158,464	7,897	4,702	Lawrence.....	7,240	6,867	265	108
Armstrong.....	4,800	4,615	148	37	Lebanon.....	3,149	2,899	162	88
Beaver.....	10,950	10,486	345	119	Lehigh.....	10,219	9,270	617	332
Bedford.....	662	607	33	22	Luzerne.....	28,804	27,558	696	550
Berks.....	16,029	14,728	759	542	Lycoming.....	7,266	6,735	344	187
Blair.....	12,620	12,125	330	165	McKean.....	4,800	4,361	264	175
Bradford.....	2,228	2,065	114	49	Mercer.....	7,050	6,714	239	97
Bucks.....	3,577	3,266	198	113	Mifflin.....	1,344	1,248	65	31
Butler.....	4,200	3,879	298	113	Monroe.....	849	757	69	23
Cambria.....	13,000	12,333	470	197	Montgomery.....	21,059	17,361	1,912	1,786
Cameron.....	270	257	8	5	Montour.....	327	293	27	7
Carbon.....	5,679	5,545	99	35	Northampton.....	12,164	11,230	608	326
Center.....	2,371	2,247	93	31	Northumberland.....	8,977	8,577	287	113
Chester.....	6,439	5,800	293	246	Perry.....	394	377	15	2
Clarion.....	2,100	1,964	101	35	Philadelphia.....	164,840	144,963	11,317	8,560
Clearfield.....	4,300	4,008	194	98	Pike.....	187	171	12	4
Clinton.....	2,139	2,023	74	42	Potter.....	594	573	18	3
Columbia.....	1,796	1,677	93	26	Schuylkill.....	13,051	12,428	443	180
Crawford.....	5,060	4,735	176	89	Snyder.....	177	162	12	3
Cumberland.....	2,713	2,506	145	62	Somerset.....	3,550	3,400	106	44
Dauphin.....	12,078	11,210	551	317	Sullivan.....	352	318	24	10
Delaware.....	16,817	14,437	1,460	920	Susquehanna.....	2,098	2,050	38	10
Elk.....	2,635	2,503	73	59	Tioga.....	1,071	1,024	35	12
Erie.....	10,350	9,411	576	363	Union.....	442	408	28	6
Fayette.....	13,725	12,999	518	208	Venango.....	5,200	4,741	294	165
Forest.....	200	187	10	3	Warren.....	2,260	1,993	161	106
Franklin.....	1,956	1,727	156	73	Washington.....	18,975	18,310	450	215
Fulton.....	25	19	4	2	Wayne.....	745	662	64	19
Greene.....	2,090	1,998	75	17	Westmoreland.....	24,025	22,938	758	329
Huntingdon.....	1,068	967	72	29	Wyoming.....	309	281	17	11
Indiana.....	4,650	4,447	155	48	York.....	7,957	7,241	456	260
Jefferson.....	3,970	3,795	130	45	Miscellaneous.....	1,094	430	428	236
Juniata.....	246	226	17	3					
Lackawanna.....	26,765	25,320	927	518	Total.....	740,478	679,239	37,526	23,713

## RHODE ISLAND

Bristol.....	2,118	1,989	71	58	Washington.....	3,108	2,911	109	88
Kent.....	4,492	4,334	90	68	Miscellaneous.....	689	590	34	65
Newport.....	4,356	4,032	157	167					
Providence.....	52,202	48,335	2,286	1,581	Total.....	66,965	62,191	2,747	2,027

TABLE 15—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## SOUTH CAROLINA

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
Abbeville.....	418	406	10	2	Horry.....	180	165	8	7
Aiken.....	349	319	19	11	Jasper.....	44	40	3	1
Ailendale.....	69	66	3	---	Kershaw.....	320	292	22	6
Anderson.....	1,075	983	68	24	Lancaster.....	154	137	11	6
Bamberg.....	235	229	3	3	Laurens.....	480	448	25	7
Barnwell.....	135	121	9	5	Lee.....	100	89	8	3
Beaufort.....	275	257	12	6	Lexington.....	280	271	8	1
Berkley.....	78	75	3	---	McCormick.....	57	48	6	3
Calhoun.....	80	72	8	---	Marion.....	310	280	20	10
Charleston.....	5,354	5,024	229	101	Marlboro.....	440	384	46	10
Cherokee.....	287	257	17	13	Newberry.....	394	355	35	4
Chester.....	440	403	19	18	Oconee.....	215	198	12	5
Chesterfield.....	230	204	14	12	Orangeburg.....	536	473	45	18
Clarendon.....	150	138	6	6	Pickens.....	220	198	13	9
Colleton.....	124	118	4	2	Richland.....	3,810	3,594	151	65
Darlington.....	590	540	34	16	Saluda.....	43	39	3	1
Dillon.....	252	218	33	1	Spartanburg.....	1,960	1,734	138	88
Dorchester.....	240	219	14	7	Sumter.....	760	681	63	16
Edgefield.....	125	111	13	1	Union.....	360	341	10	9
Fairfield.....	173	151	11	11	Williamsburg.....	200	186	11	3
Florence.....	1,385	1,333	44	8	York.....	1,040	975	45	20
Georgetown.....	474	459	11	4	Miscellaneous.....	48	6	35	7
Greenville.....	3,060	2,694	221	145					
Greenwood.....	560	519	26	15					
Hampton.....	116	109	6	1					
					Total.....	28,225	25,959	1,555	711

## SOUTH DAKOTA

Aurora.....	175	171	4	---	Jones.....	64	63	1	---
Beadle.....	1,072	1,040	24	8	Kingsbury.....	227	223	4	---
Bennett.....	1	1	---	---	Lake.....	360	346	12	2
Bon Homme.....	202	194	8	---	Lawrence.....	1,237	1,204	28	5
Brookings.....	349	330	13	6	Lincoln.....	402	391	11	---
Brown.....	2,832	2,733	80	19	Lyman.....	66	63	3	---
Brule.....	244	231	9	4	McCook.....	154	153	1	---
Buffalo.....	6	6	---	---	McPherson.....	91	90	1	---
Butte.....	196	190	4	2	Marshall.....	125	123	1	1
Campbell.....	55	53	2	---	Meade.....	111	107	4	---
Charles Mix.....	574	566	7	1	Mellette.....	27	27	---	---
Clark.....	182	178	4	---	Miner.....	106	106	---	---
Clay.....	288	273	11	4	Minnehaha.....	4,129	3,918	146	65
Codington.....	990	954	23	13	Moody.....	180	175	5	---
Corson.....	112	110	2	---	Pennington.....	581	554	17	10
Custer.....	77	75	2	---	Perkins.....	91	91	---	---
Davison.....	926	881	39	6	Potter.....	83	79	4	---
Day.....	252	247	5	---	Roberts.....	175	170	5	---
Deuel.....	98	98	---	---	Sanborn.....	126	126	---	---
Dewey.....	103	103	---	---	Shannon.....	15	14	1	---
Douglas.....	186	177	8	1	Spink.....	447	439	7	1
Edmunds.....	112	110	2	---	Stanley.....	55	54	1	---
Fall River.....	311	307	4	---	Sully.....	93	92	1	---
Faulk.....	121	118	3	---	Todd.....	25	25	---	---
Grant.....	232	227	2	3	Tripp.....	225	214	9	2
Gregory.....	206	197	8	1	Turner.....	352	341	10	1
Haakon.....	77	76	1	---	Union.....	290	280	8	2
Hamlin.....	125	123	2	---	Walworth.....	435	428	6	1
Hand.....	128	119	8	1	Washabaugh.....	2	2	---	---
Hanson.....	116	114	2	---	Washington.....	3	3	---	---
Harding.....	28	27	1	---	Yankton.....	499	475	20	4
Hughes.....	319	296	18	5	Ziebach.....	20	19	---	1
Hutchinson.....	240	237	3	---	Miscellaneous.....	7	---	7	---
Hyde.....	76	74	1	1					
Jackson.....	33	33	---	---					
Jerauld.....	81	78	2	1					
					Total.....	21,928	21,142	615	171



TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## TENNESSEE

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
Anderson.....	156	152	3	1	Lawrence.....	134	127	5	2
Bedford.....	159	142	14	3	Lewis.....	16	16		
Benton.....	40	40			Lincoln.....	204	191	13	
Bledsoe.....	31	30	1		Loudon.....	206	197	7	2
Blount.....	296	279	14	3	McMinn.....	653	625	25	3
Bradley.....	274	237	20	17	McNairy.....	38	35	1	2
Campbell.....	378	334	35	9	Macon.....	20	17	2	1
Cannon.....	11	11			Madison.....	1,866	1,783	57	26
Carroll.....	218	210	6	2	Marion.....	306	292	11	3
Carter.....	99	95	4		Marshall.....	128	122	5	1
Cheatham.....	34	34			Mauzy.....	678	626	40	12
Chester.....	46	46			Meigs.....	3	3		
Claiborne.....	256	248	8		Monroe.....	160	148	10	2
Clay.....	7	3	4		Montgomery.....	575	493	55	27
Cocke.....	119	100	14	5	Moore.....	7	7		
Coffee.....	203	185	15	3	Morgan.....	162	159	3	
Crockett.....	80	73	3	4	Obion.....	267	253	7	7
Cumberland.....	60	54	5	1	Overton.....	73	65	6	2
Davidson.....	11,387	10,097	851	439	Perry.....	19	18	1	
Decatur.....	16	13	3		Pickett.....	4	4		
De Kalb.....	32	31	1		Polk.....	296	285	8	3
Dickson.....	173	161	11	1	Putnam.....	184	170	8	6
Dyer.....	381	346	29	6	Rhea.....	201	195	6	
Fayette.....	140	135	5		Roane.....	672	645	14	13
Fentress.....	70	62	2	6	Robertson.....	308	273	24	11
Franklin.....	316	295	21		Rutherford.....	370	324	29	17
Gibson.....	366	350	16		Scott.....	133	125	7	1
Giles.....	170	161	8	1	Sequatchie.....	10	7	3	
Grainger.....	25	23		2	Sevier.....	36	36		
Greene.....	228	198	24	6	Shelby.....	18,216	16,288	1,153	745
Grundy.....	104	95	7	2	Smith.....	54	50	3	1
Hamblen.....	287	270	12	5	Stewart.....	21	20	1	
Hamilton.....	10,829	10,018	515	296	Sullivan.....	1,494	1,415	58	21
Hancock.....	4	4			Sumner.....	230	218	9	3
Hardeman.....	117	114	3		Tipton.....	216	204	9	3
Hardin.....	41	41			Trousdale.....	23	21	1	1
Hawkins.....	172	159	10	3	Unicoi.....	474	465	7	2
Haywood.....	277	260	16	1	Union.....	3		2	1
Henderson.....	74	71	3		Van Buren.....	1	1		
Henry.....	467	440	20	7	Warren.....	124	108	11	5
Hickman.....	67	61	6		Washington.....	1,400	1,303	71	26
Houston.....	7	6	1		Wayne.....	35	33	1	1
Humphreys.....	70	66	2	2	Weakley.....	229	222	7	
Jackson.....	19	11	8		White.....	236	232	4	
Jefferson.....	81	78	3		Williamson.....	270	255	9	6
Johnson.....	27	26	1		Wilson.....	197	186	9	2
Knox.....	9,006	8,258	479	269	Miscellaneous.....	400	338	40	22
Lake.....	68	53	13	2					
Lauderdale.....	241	229	7	5					
					Total.....	69,081	63,005	3,995	2,081

## TEXAS

Anderson.....	904	864	35	5	Brewster.....	128	112	14	2
Andrews.....	78	78			Briscoe.....	6		4	2
Angelina.....	518	480	30	8	Brooks.....	62	53	9	
Aransas.....	28	26		2	Brown.....	560	523	27	10
Archer.....	214	194	17	3	Burleson.....	286	261	22	3
Armstrong.....	68	67	1		Burnet.....	121	113	6	2
Atascosa.....	142	136	5	1	Caldwell.....	776	646	113	17
Austin.....	336	324	12		Callahan.....	55	52	3	
Bailey.....	11	8	3		Callahan.....	266	257	9	
Bandera.....	8			5	Cameron.....	909	815	69	25
Bastrop.....	556	518	26	12	Camp.....	104	98	2	4
Baylor.....	112	105	5	2	Carson.....	132	128	4	
Bee.....	201	190	11		Cass.....	124	109	14	1
Bell.....	1,387	1,280	84	23	Castro.....	5	4	1	
Bexar.....	15,099	13,912	856	331	Chambers.....	83	69	7	7
Blanco.....	40	37	3		Cherokee.....	465	442	20	3
Borden.....	21	17	3	1	Childress.....	534	530	4	
Bosque.....	235	226	7	2	Clay.....	264	248	7	9
Bowie.....	1,160	1,097	43	20	Coke.....	86	83	3	
Brazoria.....	731	705	23	3	Coleman.....	315	293	18	4
Brazos.....	373	300	51	22	Collin.....	1,095	1,019	58	18

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## TEXAS—Continued

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
Collingsworth	178	169	8	1	Jasper	190	177	9	4
Colorado	383	351	21	11	Jeff Davis	44	42	2	—
Comal	356	316	34	6	Jefferson	8,651	8,138	380	133
Comanche	215	202	7	6	Jim Hogg	38	30	6	2
Concho	68	61	6	1	Jim Wells	141	128	9	4
Cooke	490	453	28	9	Johnson	1,295	1,258	24	13
Corvell	231	213	15	3	Jones	546	506	38	2
Cottle	68	47	20	1	Karnes	309	286	21	2
Crane	47	47	—	—	Kaufman	854	747	79	28
Crockett	63	54	9	—	Kendall	123	114	5	4
Crosby	156	153	3	—	Kenedy	130	130	—	—
Culberson	15	14	1	—	Kent	22	21	1	—
Dallam	296	294	2	—	Kerr	254	235	9	10
Dallas	31,476	29,034	1,664	778	Kimble	67	64	3	—
Dawson	206	182	19	5	King	1	1	—	—
Deaf Smith	126	122	4	—	Kinney	82	70	10	2
Delta	275	261	12	2	Kleberg	345	325	19	1
Denton	595	556	32	7	Knox	204	199	4	1
De Witt	487	435	40	12	Lamar	1,280	1,187	74	19
Dickens	96	86	10	—	Lamb	26	24	1	1
Dimmit	68	63	3	2	Lampasas	125	111	10	4
Donley	268	259	9	—	La Salle	83	77	6	—
Duval	152	134	14	4	Lavaca	835	782	45	8
Eastland	1,820	1,756	46	18	Lee	139	131	5	3
Ector	19	19	—	—	Leon	80	71	7	—
Edwards	10	5	5	—	Liberty	468	434	33	1
Ellis	291	143	114	34	Limestone	1,159	1,051	78	30
El Paso	8,797	8,331	346	120	Lipscomb	44	43	1	—
Erath	365	353	7	5	Live Oak	43	39	4	—
Falls	651	547	79	25	Llano	93	89	3	1
Fannin	560	518	36	6	Loving (not re- ported)	—	—	—	—
Fayette	476	412	51	13	Lubbock	548	497	45	8
Fisher	214	196	16	2	Lynn	84	74	10	—
Floyd	169	161	7	1	McCulloch	176	154	21	1
Foard	88	85	3	—	McLennan	4,344	3,861	331	152
Fort Bend	463	432	30	1	McMullen	3	3	—	—
Franklin	43	42	1	—	Madison	33	26	7	—
Freestone	323	296	22	5	Marion	73	66	4	3
Frio	80	65	14	1	Martin	40	38	2	—
Gaines	23	23	—	—	Mason	46	43	3	—
Galveston	6,388	5,933	293	162	Matagorda	421	402	12	7
Garza	88	84	4	—	Maverick	250	232	10	8
Gillespie	190	185	5	—	Medina	174	164	9	1
Glasscock	10	9	1	—	Menard	54	44	6	4
Goliad	90	81	5	4	Midland	136	128	6	2
Gonzales	395	343	42	10	Milan	603	525	60	18
Gray	134	127	7	—	Mills	78	75	3	—
Grayson	2,815	2,701	82	32	Mitchell	306	283	18	5
Gregg	461	447	8	6	Montague	248	234	14	—
Grimes	310	273	25	7	Montgomery	219	205	10	4
Guadalupe	474	410	50	14	Moore	16	14	2	—
Hale	310	297	13	—	Morris	52	45	5	2
Hall	253	236	17	—	Motley	42	38	4	—
Hamilton	146	139	6	1	Nacogdoches	344	314	24	6
Hansford	12	12	—	—	Navarro	1,820	1,469	238	113
Hardeman	368	351	14	3	Newton	118	114	2	2
Hardin	487	457	18	12	Nolan	418	397	18	3
Harris	26,622	24,592	1,376	654	Nueces	1,137	934	177	25
Harrison	1,120	1,054	50	16	Ochiltree	48	44	3	1
Hartley	21	19	2	—	Oldham	6	6	—	—
Haskell	208	193	13	2	Orange	714	654	36	24
Hays	351	305	38	8	Palo Pinto	595	569	22	4
Hemphill	178	177	—	1	Panola	96	92	2	2
Henderson	182	171	8	3	Parker	355	335	18	2
Hidalgo	710	656	48	6	Parmer	21	20	1	—
Hill	901	817	75	9	Pecos	100	96	4	—
Hockley	5	3	2	—	Polk	262	236	22	4
Hood	35	31	4	—	Potter	2,338	2,244	66	28
Hopkins	290	271	18	1	Presidio	173	160	10	3
Houston	196	157	22	17	Rains	26	26	—	—
Howard	438	412	21	5	Randall	96	91	3	2
Hudspeth	36	33	3	—	Reagan	28	26	2	—
Hunt	1,515	1,428	75	12	Real	18	17	1	—
Hutchinson	6	6	—	—	Red River	294	282	5	7
Irion	20	18	1	1	Reeves	117	116	—	1
Jack	105	103	2	—	Refugio	76	70	5	1
Jackson	71	65	4	2					

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## TEXAS—Continued

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
Roberts.....	82	82	—	—	Trinity.....	192	180	11	1
Robertson.....	347	310	24	13	Tyler.....	144	139	5	—
Rockwall.....	215	196	18	1	Upshur.....	102	96	6	—
Runnels.....	465	421	41	3	Upton.....	2	—	2	—
Rusk.....	152	139	8	5	Uvalde.....	274	255	15	4
Sabine.....	98	92	6	—	Valverde.....	427	391	34	2
San Augustine.....	124	118	4	2	Van Zandt.....	210	193	15	2
San Jacinto.....	28	26	2	—	Victoria.....	441	390	32	19
San Patricio.....	461	367	77	17	Walker.....	145	125	17	3
San Saba.....	77	68	7	2	Waller.....	89	86	3	—
Schleicher.....	38	35	2	1	Ward.....	39	33	6	—
Seury.....	159	144	14	1	Washington.....	701	658	36	7
Shackelford.....	222	209	9	4	Webb.....	1,024	946	59	19
Shelby.....	206	193	10	3	Wharton.....	416	381	28	7
Sherman.....	15	10	4	1	Wheeler.....	74	60	9	5
Smith.....	1,224	1,178	42	4	Wichita.....	6,986	6,549	254	183
Somervell.....	12	8	2	2	Wilbarger.....	445	410	24	11
Starr.....	57	51	4	2	Willacy.....	18	14	2	2
Stephens.....	1,155	1,099	47	9	Williamson.....	1,253	1,126	106	21
Sterling.....	41	39	2	—	Wilson.....	178	165	11	2
Stonewall.....	36	30	6	—	Winkle.....	16	16	—	—
Sutton.....	74	58	11	5	Wise.....	224	213	10	1
Swisher.....	85	83	2	—	Wood.....	208	201	7	—
Tarrant.....	15,115	14,228	603	284	Yoakum.....	35	34	—	1
Taylor.....	1,340	1,233	59	48	Young.....	735	685	39	11
Terrell.....	120	115	5	—	Zapata.....	11	11	—	—
Terry.....	41	36	5	—	Zavalla.....	34	33	—	1
Throckmorton.....	42	38	4	—	Miscellaneous.....	205	85	99	21
Titus.....	135	130	4	1					
Tom Green.....	738	684	44	10	Total.....	200,683	185,562	10,974	4,147
Travis.....	3,088	2,781	232	75					

## UTAH

Beaver.....	120	120	—	—	Rich.....	21	21	—	—
Box Elder.....	415	410	4	1	Salt Lake.....	17,600	16,601	670	329
Cache.....	594	561	30	3	San Juan.....	17	17	—	—
Carbon.....	2,850	2,820	26	4	Sanpete.....	269	246	19	4
Daggett.....	5	5	—	—	Sevier.....	153	149	4	—
Davis.....	334	338	11	5	Summit.....	499	486	9	4
Duchesne.....	51	51	—	—	Tooele.....	510	501	8	1
Emery.....	49	47	1	1	Uintah.....	144	132	12	—
Garfield.....	14	14	—	—	Utah.....	1,251	1,206	38	7
Grand.....	101	97	3	1	Wasatch.....	94	89	5	—
Iron.....	89	84	5	—	Washington.....	48	48	—	—
Juab.....	554	515	27	12	Wayne.....	14	11	2	1
Kane.....	27	26	1	—	Weber.....	4,121	3,920	141	60
Millard.....	162	157	4	1	Miscellaneous.....	27	4	19	4
Morgan.....	67	64	2	1					
Piute.....	22	19	3	—	Total.....	30,242	28,759	1,044	439

## VERMONT

Addison.....	465	436	23	6	Orleans.....	1,030	959	46	25
Bennington.....	1,660	1,511	90	59	Rutland.....	3,465	3,193	196	76
Caledonia.....	1,325	1,236	60	29	Washington.....	2,950	2,724	171	55
Chittenden.....	3,649	3,384	180	85	Windham.....	2,200	2,053	106	41
Essex.....	365	358	7	—	Windsor.....	2,230	2,108	115	57
Franklin.....	1,515	1,433	53	29	Miscellaneous.....	33	20	6	7
Grand Isle.....	110	105	4	1					
Lamoille.....	285	252	26	7	Total.....	21,752	20,166	1,101	485
Orange.....	420	394	18	8					

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## VIRGINIA

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
Accomac.....	462	436	23	3	Lee.....	179	174	5	-----
Albemarle.....	1,145	1,009	95	41	Loudoun.....	260	239	15	6
Allegbany.....	1,258	1,190	45	23	Louisa.....	75	74	1	-----
Amelia.....	47	44	2	1	Lunenburg.....	319	314	4	1
Amherst.....	206	199	7	-----	Madison.....	22	16	6	-----
Appomattox.....	75	70	3	2	Mathews.....	93	91	2	-----
Arlington.....	3,755	3,625	94	36	Mecklenburg.....	335	307	24	4
Augusta.....	981	877	69	35	Middlesex.....	57	53	4	-----
Bath.....	169	157	11	1	Montgomery.....	468	446	19	3
Bedford.....	241	224	13	4	Nansemond.....	668	600	41	27
Bland.....	15	14	1	-----	Nelson.....	148	144	3	1
Botetourt.....	150	139	9	2	New Kent.....	29	26	3	-----
Brunswick.....	207	192	10	5	Norfolk.....	15,225	14,292	670	263
Buchanan.....	37	33	4	-----	Northampton.....	591	568	17	6
Buckingham.....	38	33	4	1	Northumberland.....	75	62	10	3
Campbell.....	3,393	2,987	241	165	Nottoway.....	488	469	15	4
Caroline.....	95	88	5	2	Orange.....	205	191	9	5
Carroll.....	30	29	1	-----	Page.....	277	271	5	1
Charles City.....	13	11	1	-----	Patrick.....	56	53	3	-----
Charlotte.....	112	106	4	2	Pittsylvania.....	2,661	2,430	127	104
Chesterfield.....	225	209	12	4	Powhatan.....	20	17	2	1
Clarke.....	74	62	7	5	Prince Edward.....	204	180	16	8
Craig.....	16	16	-----	-----	Prince George.....	265	243	14	8
Culpeper.....	190	177	8	5	Princeess Anne.....	152	144	4	4
Cumberland.....	19	19	-----	-----	Prince William.....	305	289	15	1
Dickenson.....	300	296	3	1	Pulaski.....	297	277	17	3
Dinwiddie.....	1,848	1,712	90	46	Rappahannock.....	22	20	2	-----
Elizabeth City.....	1,064	1,008	41	15	Richmond.....	36	33	2	-----
Essex.....	28	25	3	-----	Roanoke.....	6,506	6,044	291	171
Fairfax.....	505	478	21	6	Rockbridge.....	419	389	26	4
Fauquier.....	329	291	22	16	Rockingham.....	564	509	40	15
Floyd.....	11	10	1	1	Russell.....	620	595	18	7
Fluvanna.....	39	37	1	1	Scott.....	70	63	6	1
Franklin.....	100	92	7	1	Shenandoah.....	227	214	11	2
Frederick.....	497	438	41	18	Smyth.....	298	260	26	12
Giles.....	145	143	2	-----	Southampton.....	246	212	28	6
Gloucester.....	50	44	3	2	Spotsylvania.....	382	335	35	12
Goochland.....	41	38	1	2	Stafford.....	21	21	-----	-----
Grayson.....	87	82	2	3	Surry.....	69	61	7	1
Greene.....	10	7	2	1	Sussex.....	92	77	7	8
Greensville.....	190	174	11	5	Tazewell.....	968	892	49	27
Halifax.....	403	369	27	7	Warren.....	103	100	3	-----
Hanover.....	291	277	11	3	Warwick.....	2,258	2,164	74	20
Henrico.....	18,057	16,363	1,061	633	Washington.....	822	764	36	22
Henry.....	310	276	19	15	Westmoreland.....	40	37	2	1
Highland.....	5	4	1	-----	Wise.....	2,089	2,006	67	16
Isle of Wight.....	76	70	5	1	Wythe.....	218	201	12	5
James City.....	97	91	4	2	York.....	37	35	2	-----
King and Queen.....	19	19	-----	-----	Miscellaneous.....	177	71	80	26
King George.....	29	28	1	-----					
King William.....	145	136	8	1	Total.....	77,451	71,582	3,939	1,930
Lancaster.....	64	55	8	1					

## WASHINGTON

Arlams.....	300	294	5	1	Lincoln.....	675	662	13	-----
Asotin.....	160	159	1	-----	Mason.....	450	441	6	3
Benton.....	300	292	7	1	Okanogan.....	450	437	8	5
Caelan.....	2,350	2,288	58	4	Pacific.....	1,150	1,096	46	8
Clallam.....	875	851	23	1	Peard Oreille.....	385	378	7	-----
Clarke.....	1,600	1,553	34	13	Pierce.....	14,850	14,252	429	169
Columbia.....	350	340	9	1	San Juan.....	80	78	2	-----
Cowlitz.....	940	882	51	7	Skagit.....	1,790	1,734	48	8
Douglas.....	215	215	-----	-----	Skamania.....	100	94	2	4
Ferry.....	80	79	1	-----	Snohomish.....	4,075	3,829	159	87
Franklin.....	675	668	6	1	Spokane.....	24,100	23,484	455	161
Garfield.....	350	337	12	1	Stevens.....	525	516	9	-----
Grant.....	225	223	2	-----	Thurston.....	1,965	1,893	52	20
Grays Harbor.....	5,775	5,492	190	93	Wahkiakum.....	220	217	1	2
Island.....	80	78	1	1	Walla Walla.....	2,175	2,097	60	18
Jefferson.....	340	328	12	-----	Whateom.....	2,850	2,691	106	53
King.....	49,440	46,887	1,839	714	Whitman.....	1,540	1,511	25	4
Kitsap.....	2,175	2,138	34	3	Yakima.....	3,575	3,436	106	33
Kittitas.....	1,400	1,368	31	1	Miscellaneous <sup>1</sup> .....	4,772	4,571	167	34
Klickitat.....	300	295	5	-----					
Lewis.....	2,400	2,295	98	7	Total.....	136,057	130,479	4,120	1,458

<sup>1</sup> Including Alaska.

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## WEST VIRGINIA

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
Barbour.....	815	794	17	4	Mingo.....	1,892	1,812	58	22
Berkley.....	1,065	1,026	26	13	Monongalia.....	3,225	3,035	135	55
Boone.....	487	474	10	3	Monroe.....	110	103	6	1
Braxton.....	394	390	4	—	Morgan.....	470	462	6	2
Brooke.....	1,704	1,648	45	11	Nicholas.....	375	363	10	2
Cabell.....	6,755	6,071	404	220	Ohio.....	11,486	10,582	543	361
Calhoun.....	75	74	1	—	Pendleton.....	200	159	1	—
Clay.....	174	171	2	1	Pleasants.....	240	228	9	3
Doddridge.....	190	184	5	1	Pocahontas.....	95	79	9	7
Fayette.....	3,379	3,223	91	65	Preston.....	1,160	1,144	12	4
Gilmer.....	150	147	3	—	Putnam.....	325	312	10	3
Grant.....	78	77	1	—	Raleigh.....	2,145	2,025	52	38
Greenbrier.....	490	439	40	11	Randolph.....	1,518	1,467	36	15
Hampshire.....	77	73	2	2	Ritchie.....	500	489	9	2
Hancock.....	2,050	2,000	32	18	Roane.....	210	200	8	2
Hardy.....	48	45	2	1	Summers.....	715	698	12	5
Harrison.....	5,197	4,962	166	69	Taylor.....	1,505	1,475	25	5
Jackson.....	145	138	7	—	Tucker.....	650	634	14	2
Jefferson.....	311	284	18	9	Tyler.....	415	360	33	22
Kanawha.....	10,175	9,292	570	313	Upshur.....	420	396	19	5
Lewis.....	935	888	42	5	Wayne.....	455	442	11	2
Lincoln.....	175	166	8	1	Webster.....	95	92	3	—
Logan.....	2,884	2,774	74	36	Wetzel.....	535	505	24	6
McDowell.....	4,725	4,536	130	59	Wirt.....	40	40	—	—
Marion.....	5,645	5,413	157	75	Wood.....	3,435	3,195	160	80
Marshall.....	2,275	2,183	74	18	Wyoming.....	750	726	18	6
Mason.....	330	313	8	9	Miscellaneous.....	63	18	26	19
Mercer.....	4,300	3,990	197	113					
Mineral.....	1,206	1,165	35	5	Total.....	89,263	84,022	3,510	1,731

## WISCONSIN

Adams.....	288	286	2	—	Marinette.....	1,207	1,139	51	17
Ashland.....	1,187	1,151	29	7	Marquette.....	151	147	2	2
Barron.....	724	688	30	6	Milwaukee.....	84,963	79,579	3,602	1,782
Bayfield.....	332	325	4	3	Monroe.....	848	815	28	5
Brown.....	4,023	3,764	189	70	Oconto.....	494	476	15	3
Buffalo.....	330	323	7	—	Oncida.....	726	662	40	24
Burnett.....	89	83	4	2	Outagamie.....	3,685	3,446	170	69
Calumet.....	379	662	15	2	Ozaukee.....	816	780	21	15
Chippewa.....	1,227	1,167	42	18	Pepin.....	180	176	4	—
Clark.....	648	625	20	3	Pierce.....	436	423	12	1
Columbia.....	1,513	1,443	50	20	Polk.....	452	437	14	1
Crawford.....	327	315	7	5	Portage.....	1,252	1,195	45	12
Dane.....	9,060	8,513	389	158	Price.....	512	487	18	7
Dodge.....	2,103	2,063	72	28	Racine.....	8,970	8,560	299	111
Door.....	314	306	7	1	Richland.....	421	413	7	1
Douglas.....	3,722	3,562	113	47	Rock.....	5,628	5,296	227	105
Dunn.....	3,571	3,539	22	10	Rusk.....	372	359	10	3
Eau Claire.....	2,418	2,294	80	44	St. Croix.....	759	731	19	9
Florence.....	82	78	4	—	Sauk.....	1,602	1,538	51	13
Fond du Lac.....	4,009	3,783	170	56	Sawyer.....	116	108	7	1
Forest.....	264	191	11	2	Shawano.....	547	525	19	3
Grant.....	1,254	1,209	41	4	Sheboygan.....	5,420	5,090	223	107
Green.....	1,294	1,257	28	9	Taylor.....	189	174	10	5
Green Lake.....	371	341	22	8	Trempealeau.....	660	650	9	1
Iowa.....	782	756	17	9	Vernon.....	588	567	17	4
Iron.....	407	399	5	3	Vilas.....	208	192	12	4
Jackson.....	278	276	2	—	Walworth.....	1,792	1,695	75	22
Jefferson.....	2,159	2,047	86	26	Washburn.....	324	320	4	—
Jeanau.....	468	463	5	—	Washington.....	1,263	1,215	34	14
Kenosha.....	6,571	6,278	161	102	Waukesha.....	2,384	2,240	96	48
Keweenaw.....	277	260	13	4	Waupaca.....	1,323	1,290	26	7
La Crosse.....	3,584	3,307	184	93	Wausara.....	148	139	6	3
Lafayette.....	599	589	14	5	Winnebago.....	4,702	4,246	291	165
Langlade.....	869	833	28	8	Wood.....	1,575	1,457	79	39
Lincoln.....	742	688	38	16	Miscellaneous.....	128	63	45	20
Manitowoc.....	3,019	2,827	115	77					
Marathon.....	2,685	2,476	133	76	Total.....	194,050	182,728	7,777	3,545

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## WYOMING

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
Albany.....	1,798	1,769	20	9	Park.....	377	359	14	4
Big Horn.....	1,204	1,196	8	—	Platte.....	373	371	1	1
Campbell.....	172	169	3	—	Sheridan.....	1,743	1,703	24	16
Carbon.....	1,967	1,969	40	18	Sublette.....	105	105	—	—
Converse.....	730	713	12	5	Sweetwater.....	2,920	2,872	35	13
Crook.....	106	105	1	—	Teton.....	7	7	—	—
Fremont.....	713	691	18	4	Uinta.....	543	531	7	5
Goshen.....	210	207	3	—	Washakie.....	231	224	3	4
Hot Springs.....	762	743	16	3	Weston.....	199	198	1	—
Johnson.....	189	183	2	4	Yellowstone National Park.....	2	—	—	—
Laramie.....	2,836	2,744	64	28	Miscellaneous.....	17	—	13	4
Lincoln.....	1,191	1,092	6	3					
Natrona.....	4,786	4,510	193	83					
Niobrara.....	155	153	1	1	Total.....	23,246	22,554	487	205

TABLE 16.—*Personal returns by cities, calendar year 1923*

## ALABAMA

Alabama City.....	98	Fairfield.....	875	Phoenix City.....	109
Albany.....	420	Florence.....	620	Selma.....	1,540
Anniston.....	910	Gadsden.....	700	Sheffield.....	400
Bessemer.....	1,875	Huntsville.....	624	Talladega.....	225
Birmingham.....	20,835	Mobile.....	5,054	Troy.....	250
Dothan.....	407	Montgomery.....	4,200	Tuscaloosa.....	910

## ALASKA

Anchorage.....	485	Juneau.....	475	Nome.....	Not reported.
Cordova.....	325	Ketchikan.....	415	Seward.....	Not reported.
Fairbanks.....	230	Kennicott.....	Not reported.		

## ARIZONA

Bisbee.....	1,032	Miami.....	1,033	Prescott.....	861
Douglas.....	1,074	Nogales.....	471	Tucson.....	2,644
Globe.....	878	Phoenix.....	4,404		

## ARKANSAS

Blytheville.....	480	Jonesboro.....	880	Pine Bluff.....	2,298
Fayetteville.....	362	Little Rock.....	6,984	Texarkana.....	868
Fort Smith.....	2,391	Mariana.....	220	Van Buren.....	335
Helena.....	1,038	North Little Rock.....	694	West Helena.....	123
Hot Springs.....	1,067	Paragould.....	343		

## CALIFORNIA

Alameda.....	4,821	Monrovia.....	925	San Leandro.....	618
Alhambra.....	2,216	Monterey.....	528	San Luis Obispo.....	1,095
Anaheim.....	1,935	Napa.....	940	San Mateo.....	1,366
Bakersfield.....	4,100	Oakland.....	29,226	San Rafael.....	1,044
Berkeley.....	10,185	Ontario.....	759	Santa Ana.....	3,530
Brawley.....	522	Palo Alto.....	1,482	Santa Barbara.....	3,624
Calexico.....	53	Pasadena.....	12,550	Santa Clara.....	568
Chico.....	1,096	Petaluma.....	1,290	Santa Cruz.....	1,069
El Centro.....	791	Pomona.....	1,425	Santa Monica.....	1,500
Eureka.....	1,791	Redlands.....	Not reported.	Santa Rosa.....	1,186
Fresno.....	8,894	Richmond.....	3,142	South Pasadena.....	1,710
Glendale.....	2,230	Riverside.....	2,058	Stockton.....	7,038
Hanford.....	1,044	Sacramento.....	12,064	Vallejo.....	3,558
Long Beach.....	16,900	San Bernardino.....	2,325	Venice.....	910
Los Angeles.....	145,696	San Diego.....	10,720	Visalia.....	1,122
Marysville.....	1,018	San Francisco.....	93,834	Watsonville.....	1,058
Modesto.....	1,392	San Jose.....	6,601	Whittier.....	2,833

TABLE 16—*Personal returns by cities, calendar year 1923*—Continued

COLORADO					
Boulder.....	1,440	Fort Collins.....	800	Longmont.....	440
Canon City.....	530	Grand Junction.....	1,040	Loveland.....	320
Colorado Springs.....	4,142	Greeley.....	1,000	Pueblo.....	4,160
Denver.....	35,680	La Junta.....	880	Sterling.....	520
Englewood.....	310	Leadville.....	500	Trinidad.....	1,440
CONNECTICUT					
Ansonia.....	2,040	Naugatuck.....	1,393	Southington.....	612
Bridgeport.....	12,625	New Britain.....	6,705	Stamford.....	4,706
Bristol.....	3,067	New Haven.....	18,520	Torrington.....	2,105
Danbury.....	2,832	New London.....	3,581	Wallingford.....	1,116
Derby.....	929	Norwalk.....	3,117	Waterbury.....	10,096
Greenwich.....	3,731	Norwich.....	3,767	Willimantic.....	Not reported.
Hartford.....	21,380	Putnam.....	721	Winsted.....	Not reported.
Meriden.....	4,455	Rockville.....	Not reported.		
Middletown.....	2,370	Shelton.....	903		
DELAWARE					
Wilmington.....					9,575
DISTRICT OF COLUMBIA					
Washington.....					75,796
FLORIDA					
Daytona.....	600	Miami.....	6,500	Sanford.....	630
Fernandina.....	160	Orlando.....	1,454	Tallahassee.....	284
Gainesville.....	420	Palatka.....	440	Tampa.....	6,680
Jacksonville.....	9,889	Pensacola.....	1,744	West Palm Beach.....	1,850
Key West.....	750	St. Augustine.....	825	West Tampa.....	Not reported.
Lakeland.....	1,002	St. Petersburg.....	2,504		
GEORGIA					
Albany.....	679	Decatur.....	1,008	Marietta.....	445
Americus.....	462	Dublin.....	201	Moultrie.....	179
Athens.....	983	East Point.....	342	Newman.....	308
Atlanta.....	28,097	Elberton.....	194	Rome.....	804
Augusta.....	4,562	Fitzgerald.....	260	Savannah.....	7,547
Brunswick.....	598	Gainesville.....	289	Thomasville.....	392
Columbus.....	2,838	Griffin.....	396	Valdosta.....	472
Cordele.....	124	Lagrange.....	418	Waycross.....	867
Dalton.....	242	Macon.....	4,648		
HAWAII					
Honolulu.....					7,063
IDAHO					
Boise.....	2,844	Coeur d'Alene.....	1,115	Nampa.....	655
Burley.....	275	Idaho Falls.....	625	Pocatello.....	3,400
Caldwell.....	425	Lewiston.....	1,100	Twin Falls.....	975

TABLE 16—*Personal returns by cities, calendar year 1923*—Continued

## ILLINOIS

Alton.....	2,351	Evanston.....	8,926	Mount Vernon.....	554
Aurora.....	5,335	Forest Park.....	1,843	Murphysboro.....	648
Beardstown.....	877	Freeport.....	1,539	Normal.....	346
Belleville.....	2,974	Galesburg.....	3,065	North Chicago.....	433
Belvidere.....	419	Granite City.....	1,933	Oak Park.....	12,635
Benton.....	836	Harrisburg.....	1,198	Ottawa.....	1,240
Berwyn.....	2,995	Harvey.....	1,130	Pana.....	410
Bloomington.....	3,351	Herrin.....	1,157	Paris.....	523
Blue Island.....	1,914	Highland Park.....	1,392	Pekin.....	1,217
Cairo.....	1,029	Hillsboro.....	534	Peoria.....	9,521
Canton.....	595	Hoopeston.....	380	Peru.....	742
Carbondale.....	587	Jacksonville.....	1,025	Pontiac.....	590
Carlisle.....	566	Johnston City.....	572	Quincy.....	2,842
Centralia.....	1,346	Joliet.....	6,618	Rock Island.....	3,328
Champaign.....	2,107	Kankakee.....	1,982	Rockford.....	7,954
Charleston.....	414	Kewanee.....	1,457	Savanna.....	627
Chicago.....	411,357	La Grange.....	2,134	Spring Valley.....	284
Chicago Heights.....	1,821	La Salle.....	1,192	Springfield.....	7,632
Cicero.....	7,410	Lawrenceville.....	437	Stanton.....	607
Clinton.....	910	Lincoln.....	742	Sterling.....	922
Collinsville.....	850	Litchfield.....	463	Streator.....	1,040
Danville.....	3,941	Macomb.....	412	Taylorville.....	917
De Kalb.....	852	Marion.....	1,018	Urbana.....	805
Decatur.....	4,634	Mattoon.....	1,248	Waukegan.....	2,862
Dixon.....	846	Maywood.....	2,439	West Frankfort.....	909
Duquoin.....	631	Melrose Park.....	532	West Hammond... Not reported.	
East Moline.....	525	Metropolis.....	169	Wilmette.....	2,519
East St. Louis.....	6,285	Moline.....	3,012	Winnetka.....	1,715
Edwardsville.....	759	Monmouth.....	709	Woodstock.....	437
Eldorado.....	488	Mount Carmel.....	319	Zion.....	431
Elgin.....	4,098				

## INDIANA

Anderson.....	1,999	Greensburg.....	346	New Albany.....	1,726
Bedford.....	1,295	Hammond.....	6,216	Newcastle.....	784
Bicknell.....	524	Hartford City.....	437	Peru.....	1,192
Bloomington.....	1,132	Huntington.....	1,365	Portland.....	265
Bluffton.....	393	Indianapolis.....	39,139	Princeton.....	554
Brazil.....	702	Jeffersonville.....	894	Richmond.....	2,590
Clinton.....	965	Kendallville.....	379	Rushville.....	319
Columbus.....	615	Kokomo.....	2,123	Seymour.....	453
Connersville.....	334	La Porte.....	1,633	Shelbyville.....	678
Crawfordsville.....	647	La Fayette.....	2,572	South Bend.....	11,624
East Chicago.....	4,240	Lebanon.....	306	Sullivan.....	812
Elkhart.....	3,707	Linton.....	579	Terre Haute.....	7,021
Elwood.....	617	Logansport.....	2,027	Valparaiso.....	773
Evansville.....	6,868	Madison.....	262	Vincennes.....	1,021
Fort Wayne.....	12,609	Marion.....	1,348	Wabash.....	629
Frankfort.....	990	Michigan City.....	2,365	Warsaw.....	374
Gary.....	9,536	Mishawaka.....	2,802	Washington.....	703
Goshen.....	723	Mount Vernon.....	183	Whiting.....	1,103
Greencastle.....	237	Muncie.....	2,844		

## IOWA

Albia.....	442	Council Bluffs.....	4,474	Mason City.....	2,130
Ames.....	535	Creston.....	918	Muscatine.....	1,131
Atlantic.....	555	Davenport.....	6,747	Newton.....	624
Boone.....	1,299	Des Moines.....	16,718	Oelwein.....	390
Burlington.....	2,509	Dubuque.....	5,144	Oskaloosa.....	752
Cedar Falls.....	411	Fairfield.....	474	Ottumwa.....	2,100
Cedar Rapids.....	5,447	Fort Dodge.....	2,375	Perry.....	591
Centerville.....	573	Fort Madison.....	1,152	Red Oak.....	650
Chariton.....	360	Grinnell.....	450	Shenandoah.....	434
Charles City.....	406	Iowa City.....	1,110	Sioux City.....	7,156
Cherokee.....	540	Keokuk.....	1,169	Waterloo.....	3,488
Clinton.....	3,120	Marshalltown.....	1,312	Webster City.....	440

## KANSAS

Arkansas City.....	1,297	Independence.....	1,179	Parsons.....	1,458
Atchison.....	1,137	Iola.....	444	Pittsburg.....	2,283
Chanute.....	965	Junction City.....	555	Pratt.....	527
Coffeyville.....	1,179	Kansas City.....	7,338	Rosedale.....	194
Dodge City.....	591	Lawrence.....	998	Salina.....	1,875
El Dorado.....	1,278	Leavenworth.....	1,161	Topeka.....	7,120
Emporia.....	1,244	Manhattan.....	752	Wellington.....	601
Fort Scott.....	859	Newton.....	1,135	Wichita.....	8,760
Hutchinson.....	1,849	Ottawa.....	494	Winfield.....	746



TABLE 16.—*Personal returns by cities, calendar year 1923*—Continued

## KENTUCKY

Ashland.....	1,750	Henderson.....	561	Newport.....	3,112
Bellevue.....	938	Hopkinsville.....	675	Owensboro.....	1,000
Bowling Green.....	826	Lexington.....	4,050	Paducah.....	2,025
Covington.....	7,050	Louisville.....	24,000	Paris.....	752
Danville.....	600	Madisonville.....	433	Richmond.....	261
Dayton.....	800	Mayfield.....	375	Winchester.....	750
Fort Thomas.....	937	Maysville.....	375		
Frankfort.....	600	Middlesborough.....	490		

## LOUISIANA

Alexandria.....	1,592	Houma.....	205	Morgan City.....	200
Baton Rouge.....	2,845	Lafayette.....	546	New Iberia.....	361
Bogalusa.....	451	Lake Charles.....	1,056	New Orleans.....	32,955
Crowley.....	427	Minden.....	263	Shreveport.....	7,613
Gretna.....	187	Monroe.....	1,671		

## MAINE

Auburn.....	1,739	Brunswick.....	592	Rumford Falls.....	814
Augusta.....	1,442	Calais.....	240	Saco.....	720
Bangor.....	2,960	Gardiner.....	629	Sanford.....	1,924
Bath.....	702	Lewiston.....	2,960	South Portland.....	1,184
Belfast.....	296	Old Town.....	406	Waterville.....	2,072
Biddleford.....	1,590	Portland.....	9,102	Westbrook.....	777
Brewer.....	481	Rockland.....	702		

## MARYLAND

Annapolis.....	1,280	Cumberland.....	3,349	Hagerstown.....	2,490
Baltimore.....	69,634	Frederick.....	940	Salisbury.....	516
Cambridge.....	322	Frostburg.....	351		

## MASSACHUSETTS

Abington.....	740	Great Barrington.....	265	Palmer.....	419
Adams.....	533	Greenfield.....	2,102	Peabody.....	2,657
Agawam.....	153	Haverhill.....	5,393	Pittsfield.....	4,749
Amesbury.....	919	Hingham.....	739	Plymouth.....	1,166
Amherst.....	401	Holyoke.....	5,755	Quincy.....	4,857
Andover.....	1,204	Hudson.....	774	Reading.....	1,143
Arlington.....	3,060	Ipswich.....	492	Revere.....	2,537
Athol.....	857	Lawrence.....	7,097	Rockland.....	1,142
Attleboro.....	2,437	Leominster.....	1,998	Salem.....	4,917
Belmont.....	1,866	Lexington.....	915	Saugus.....	353
Beverly.....	2,582	Lowell.....	10,044	Somerville.....	12,111
Boston.....	97,858	Ludlow.....	1,040	Southbridge.....	1,177
Braintree.....	1,660	Lynn.....	12,469	South Hadley.....	489
Bridgewater.....	532	Malden.....	4,714	Spencer.....	385
Brookton.....	9,064	Mansfield.....	1,464	Springfield.....	15,792
Brookline.....	10,833	Marblehead.....	124	Stoneham.....	77
Cambridge.....	12,018	Marlborough.....	1,357	Stoughton.....	695
Canton.....	320	Maynard.....	552	Swampscott.....	1,430
Chelmsford.....	247	Medford.....	4,999	Taunton.....	2,282
Chelsea.....	3,301	Melrose.....	3,355	Uxbridge.....	355
Chicopee.....	2,561	Methuen.....	1,454	Wakefield.....	1,226
Clinton.....	990	Middleborough.....	941	Walpole.....	521
Concord.....	914	Milford.....	5,160	Waltham.....	3,656
Danvers.....	1,188	Millbury.....	477	Ware.....	533
Dartmouth.....	291	Milton.....	1,525	Watertown.....	420
Dedham.....	1,451	Montague.....	246	Webster.....	1,422
Dracut.....	151	Natick.....	914	Wellesley.....	1,506
Easthampton.....	685	Needham.....	891	West Springfield.....	1,066
Easton.....	156	New Bedford.....	9,223	Westborough.....	76
Everett.....	3,161	Newburyport.....	1,418	Westfield.....	1,219
Fairhaven.....	609	Newton.....	8,334	Weymouth.....	1,967
Fall River.....	7,266	North Adams.....	1,794	Whitman.....	922
Fitchburg.....	3,493	North Andover.....	817	Winchester.....	1,984
Framingham.....	1,904	North Attleboro.....	1,731	Winthrop.....	3,059
Franklin.....	727	Northampton.....	314	Woburn.....	1,933
Gardner.....	1,263	Northbridge.....	171	Worcester.....	21,360
Gloucester.....	1,630	Norwood.....	576		
Grafton.....	244	Orange.....	344		

TABLE 16.—*Personal returns by cities, calendar year 1923—Continued*

MICHIGAN					
Adrian.....	904	Hancock.....	450	Mount Clemens.....	1,202
Albion.....	414	Hastings.....	400	Munising.....	300
Alma.....	304	Highland Park.....	8,516	Muskegon.....	5,000
Alpena.....	684	Hillsdale.....	404	Muskegon Heights.....	700
Ann Arbor.....	2,183	Holland.....	1,300	Negaunee.....	400
Battle Creek.....	3,719	Ionia.....	950	Niles.....	1,300
Bay City.....	2,854	Iron Mountain.....	1,100	Owosso.....	903
Benton Harbor.....	1,600	Ironwood.....	1,400	Petoskey.....	400
Bessemer.....	350	Ishpeming.....	800	Pontiac.....	2,693
Cadillac.....	890	Jackson.....	5,809	Port Huron.....	2,301
Charlote.....	400	Kalamazoo.....	8,000	River Rouge.....	918
Cheboygan.....	224	Lansing.....	6,827	Royal Oak.....	1,810
Coldwater.....	321	Laurium.....	300	Saginaw.....	5,803
Detroit.....	188,977	Ludington.....	450	St. Joseph.....	900
Dowagiac.....	450	Manistee.....	600	Sault Ste. Marie.....	1,000
Escanaba.....	1,350	Manistique.....	340	Sturgis.....	650
Flint.....	9,619	Marquette.....	1,500	Three Rivers.....	600
Grand Haven.....	700	Menominee.....	700	Traverse City.....	675
Grand Rapids.....	23,000	Midland.....	315	Wyandotte.....	1,393
Hamtramck.....	1,577	Monroe.....	1,314	Ypsilanti.....	775
MINNESOTA					
Albert Lea.....	874	Faribault.....	597	Red Wing.....	732
Austin.....	943	Fergus Falls.....	510	Rochester.....	1,674
Bemidji.....	369	Hibbing.....	1,133	St. Cloud.....	1,097
Brainerd.....	807	Little Falls.....	277	St. Paul.....	30,324
Chisholm.....	399	Mankato.....	1,279	South St. Paul.....	518
Cloquet.....	434	Minneapolis.....	50,621	Stillwater.....	537
Crookston.....	621	Moorhead.....	484	Virginia.....	1,220
Duluth.....	13,402	New Ulm.....	346	Willmar.....	558
Eveleth.....	634	Owatonna.....	473	Winona.....	1,734
MISSISSIPPI					
Biloxi.....	432	Gulfport.....	562	Natchez.....	562
Clarksdale.....	712	Hattiesburg.....	1,050	Pascagoula.....	140
Columbus.....	525	Jackson.....	2,400	Tupelo.....	290
Corinth.....	300	Laurel.....	825	Vicksburg.....	1,670
Greenville.....	900	McComb.....	700	Yazoo City.....	375
Greenwood.....	787	Meridian.....	2,150		
MISSOURI					
Brookfield.....	530	Jefferson City.....	875	St. Charles.....	743
Cape Girardeau.....	900	Joplin.....	1,950	St. Joseph.....	6,675
Carthage.....	415	Kansas City.....	34,650	St. Louis.....	98,920
Chillicothe.....	265	Kirksville.....	488	Sedalia.....	1,200
Clinton.....	300	Maplewood.....	860	Springfield.....	3,265
Columbia.....	680	Marshall.....	415	Trenton.....	510
De Soto.....	190	Mexico.....	450	University City.....	1,073
Fulton.....	195	Moberly.....	1,279	Webb City.....	250
Hannibal.....	1,583	Nevada.....	395	Webster Groves.....	2,309
Independence.....	1,200	Poplar Bluff.....	466		
MONTANA					
Anaconda.....	2,474	Great Falls.....	3,558	Lewistown.....	878
Billings.....	2,371	Havre.....	962	Livingston.....	958
Bozeman.....	612	Helena.....	2,168	Miles City.....	965
Butte.....	8,584	Kalispell.....	525	Missoula.....	1,730
NEBRASKA					
Beatrice.....	661	Hastings.....	1,009	North Platte.....	956
Columbus.....	613	Kearney.....	550	Omaha.....	26,045
Fairbury.....	633	Lincoln.....	6,534	Scottsbluff.....	435
Fremont.....	1,111	Nebraska City.....	491	York.....	362
Grand Island.....	1,650	Norfolk.....	942		

TABLE 16.—*Personal returns by cities, calendar year 1923—Continued*

## NEVADA

Reno.....	2,305
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## NEW HAMPSHIRE

Berlin.....	1,401	Franklin.....	543	Nashua.....	3,645
Claremont.....	1,224	Keene.....	1,195	Portsmouth.....	1,672
Concord.....	2,932	Laconia.....	1,164	Rochester.....	719
Derry.....	482	Lebanon.....	470	Somersworth.....	335
Dover.....	1,169	Manchester.....	8,649		

## NEW JERSEY

Asbury Park.....	1,350	Harrison.....	1,477	Rahway.....	2,414
Atlantic City.....	5,861	Hawthorne.....	387	Red Bank.....	1,150
Bayonne.....	8,071	Hoboken.....	10,602	Ridgefield Park.....	2,300
Belleville.....	1,215	Irvington.....	2,846	Ridgewood.....	531
Bloomfield.....	2,791	Jersey City.....	30,349	Roosevelt.....	Not reported.
Boonton.....	564	Kearny.....	1,021	Roselle.....	2,105
Bound Brook.....	816	Lodi.....	272	Roselle Park.....	Not reported.
Bridgeton.....	925	Long Branch.....	815	Rutherford.....	2,371
Burlington.....	760	Madison.....	542	Salem.....	625
Camden.....	9,511	Millville.....	675	Secaucus.....	234
Cliffside.....	293	Montclair.....	5,267	Somerville.....	171
Clifton.....	1,924	Morristown.....	2,015	South Amboy.....	738
Collingswood.....	1,850	New Brunswick.....	4,122	South Orange.....	Not reported.
Dover.....	1,987	Newark.....	42,737	South River.....	271
East Orange.....	Not reported.	North Plainfield.....	Not reported.	Summit.....	1,443
East Rutherford.....	Not reported.	Nutley.....	1,003	Trenton.....	9,953
Elizabeth.....	11,936	Orange.....	17,420	Union.....	2,220
Englewood.....	1,810	Passaic.....	5,161	Vineland.....	840
Fort Lee.....	296	Paterston.....	10,476	Wallington.....	152
Garfield.....	690	Pennsgrove.....	290	West Hoboken.....	Not reported.
Gloucester.....	1,075	Port Amboy.....	2,145	West New York.....	2,515
Guttenberg.....	336	Phillipsburg.....	1,945	West Orange.....	Not reported.
Hackensack.....	2,156	Plainfield.....	4,670	Westfield.....	1,501
Hasbrouckfield.....	1,350	Pleasantville.....	342	Woodbury.....	950
Hammonton.....	225	Princeton.....	925		

## NEW MEXICO

Albuquerque.....	2,590	Roswell.....	420	Santa Fe.....	490
Raton.....	718				

## NEW YORK

Albany.....	16,600	Jamestown.....	5,050	Oneonta.....	1,550
Amsterdam.....	3,500	Johnson City.....	1,791	Ossining.....	1,850
Auburn.....	3,112	Johnstown.....	900	Oswego.....	1,704
Batavia.....	1,238	Kingston.....	2,360	Peekskill.....	1,850
Beacon.....	1,040	Laekawanda.....	926	Plattsburg.....	1,140
Binghamton.....	10,543	Lancaster.....	816	Port Chester.....	2,700
Buffalo.....	63,510	Little Falls.....	1,639	Port Jervis.....	1,300
Canandaigua.....	810	Lockport.....	2,450	Poughkeepsie.....	4,470
Cohoes.....	1,870	Malone.....	692	Rensselaer.....	1,650
Corning.....	1,810	Mamaroneck.....	900	Rochester.....	40,300
Cortland.....	1,531	Massena.....	290	Rockville Center.....	872
Depew.....	320	Mechanicsville.....	1,000	Rome.....	1,675
Dunkirk.....	2,285	Medina.....	556	Rye.....	390
Elmira.....	5,450	Middletown.....	Not reported.	Salamanca.....	1,095
Endicott.....	2,181	Mount Vernon.....	7,300	Saratoga Lake.....	669
Fredonia.....	507	New Rochelle.....	6,250	Saratoga Springs.....	1,400
Freeport.....	1,929	New York City.....	752,745	Schenectady.....	12,000
Fulton.....	1,125	Bronx Borough.....		Seneca Falls.....	425
Geneva.....	1,594	Brooklyn Borough.....		Selray.....	269
Glen Cove.....	594	Manhattan Borough.....		Syracuse.....	25,150
Glens Falls.....	1,959	Queens Borough.....		Tarrytown.....	940
Gloversville.....	2,000	Richmond Borough.....		Tonawanda.....	1,195
Hastings-upon-Hudson.....	500	Newark.....	618	Troy.....	7,490
Haverstraw.....	509	Newburgh.....	6,490	Utica.....	9,850
Hempstead.....	980	Niagara Falls.....	5,940	Walden.....	375
Herkimer.....	933	North Tarrytown.....	300	Watertown.....	3,552
Hornell.....	1,838	North Tonawanda.....	1,560	Watervliet.....	1,750
Hudson.....	1,400	Norwich.....	923	Waverly.....	460
Hudson Falls.....	600	Ogdensburg.....	1,046	White Plains.....	4,240
Ilion.....	689	Olean.....	2,480	Whitehall.....	600
Ithaca.....	2,337	Oneida.....	1,357	Yonkers.....	7,290

TABLE 16.—*Personal returns by cities, calendar year 1923*—Continued.

NORTH CAROLINA			
Asheville.....	4, 220	Greensboro.....	4, 210
Burlington.....	665	Greenville.....	600
Charlotte.....	6, 482	Henderson.....	660
Concord.....	510	Hickory.....	475
Durham.....	2, 545	High Point.....	1, 175
Elizabeth City.....	730	Kingston.....	830
Fayetteville.....	985	Lexington.....	490
Gastonia.....	995	New Bern.....	925
Goldsboro.....	820	Raleigh.....	4, 130
Reidsville.....	360	Rocky Mount.....	1, 925
Salisbury.....	1, 215	Statesville.....	520
Thomasville.....	230	Washington.....	555
Wilmington.....	3, 803	Wilson.....	1, 180
Winston-Salem.....	4, 076		
NORTH DAKOTA			
Bismarck.....	840	Fargo.....	2, 975
Devils Lake.....	435	Grand Forks.....	1, 340
Jamestown.....	825	Minot.....	1, 200
OHIO			
Akron.....	23, 855	Elyria.....	5, 158
Alliance.....	3, 238	Findlay.....	1, 398
Ashland.....	740	Findlay.....	308
Ashtabula.....	3, 612	Fremont.....	952
Athens.....	595	Galion.....	851
Barberton.....	5, 015	Gallipolis.....	170
Bellaire.....	1, 372	Girard.....	1, 686
Bellefontaine.....	831	Greenville.....	493
Bellevue.....	746	Hamilton.....	4, 125
Bowling Green.....	377	Ironton.....	1, 064
Bucyrus.....	896	Jackson.....	381
Cambridge.....	1, 615	Kenmore.....	888
Canton.....	12, 132	Kent.....	1, 579
Chillicothe.....	1, 445	Kenton.....	474
Cincinnati.....	50, 742	Lakewood.....	6, 879
Circleville.....	361	Lancaster.....	1, 360
Cleveland.....	70, 135	Lima.....	4, 428
Cleveland Heights. Not reported.		Logan.....	593
Columbus.....	23, 271	Lorain.....	7, 307
Conneaut.....	1, 482	Mansfield.....	2, 973
Coshocton.....	744	Marietta.....	1, 411
Cuyahoga Falls.....	617	Marion.....	2, 210
Dayton.....	20, 395	Martins Ferry.....	1, 078
Defiance.....	429	Massillon.....	2, 157
Delaware.....	531	Middletown.....	2, 775
Delphos.....	469	Mount Vernon.....	807
Dennison.....	623	Nelsonville.....	462
Dover.....	840	New Philadelphia.....	596
East Cleveland..... Not reported.		Newark.....	3, 101
East Liverpool.....	3, 110	Niles.....	1, 122
East Palestine.....	755	Norwalk.....	595
East Youngstown. Not reported.			
Norwood.....	4, 200	Painesville.....	2, 829
Piquette.....	1, 057	Portsmouth.....	4, 101
Ravenna.....	805	St. Bernard.....	705
St. Marys.....	283	Salem.....	771
Sandusky.....	2, 702	Shelby.....	454
Sidney.....	542	Springfield.....	5, 025
Steubenville.....	5, 955	Struthers.....	1, 698
Tiffin.....	1, 053	Toledo.....	29, 830
Troy.....	558	Uhrichsville.....	814
Urbana.....	524	Van Wert.....	711
Wapakoneta.....	313	Washington Court House.....	600
Warren.....	1, 899	Wellston.....	255
West Park..... Not reported.		Wellsville.....	566
Wilmington.....	337	West Park.....	Not reported.
Wooster.....	1, 887	Wilmington.....	337
Xenia.....	810	Wooster.....	1, 887
Youngstown.....	33, 700	Xenia.....	810
Zanesville.....	3, 730	Youngstown.....	33, 700
Zanesville.....	3, 730	Zanesville.....	3, 730
OKLAHOMA			
Ada.....	385	Enid.....	1, 636
Ardmore.....	1, 386	Guthrie.....	655
Bartlesville.....	2, 050	Henryetta.....	693
Blackwell.....	626	Hugo.....	308
Chickasha.....	828	Lawton.....	462
Cushing.....	635	McAlester.....	655
Drumright.....	616	Miami.....	395
Durant.....	270	Muskogee.....	3, 246
El Reno.....	982	Norman.....	337
Oklahoma.....	11, 473	Okmulgee.....	1, 781
Pawhuska.....	1, 117	Picher.....	202
Ponca City.....	1, 232	Sapulpa.....	1, 309
Shawnee.....	1, 020	Tulsa.....	13, 138
Vinita.....	231	Vinita.....	231
OREGON			
Astoria.....	1, 245	Eugene.....	1, 241
Baker.....	787	La Grande.....	963
Bend.....	951	Medford.....	754
Corvallis.....	538	Oregon City.....	641
Pendleton.....	1, 073	Portland.....	39, 777
Portland.....	39, 777	Salem.....	1, 415
Salem.....	1, 415	The Dalles.....	675
The Dalles.....	675		

TABLE 16.—*Personal returns by cities, calendar year 1923—Continued*

## PENNSYLVANIA

Allentown.....	7,807	Frackville.....	410	Palmerton.....	432
Altoona.....	8,910	Franklin.....	1,260	Parsons.....	461
Ambridge.....	1,330	Freeland.....	288	Philadelphia.....	164,840
Archbald.....	214	Glassport.....	520	Phoenixville.....	930
Arnold.....	630	Greensburg.....	2,660	Pitcairn.....	1,010
Ashland.....	516	Greenville.....	1,435	Pittsburgh.....	101,556
Ashley.....	662	Hanover.....	783	Pittston.....	3,348
Avalon.....	735	Harrisburg.....	8,488	Plymouth.....	979
Bangor.....	292	Hazleton.....	2,621	Pottstown.....	1,565
Beaver Falls.....	1,920	Homestead.....	2,730	Pottsville.....	2,431
Bellevue.....	2,370	Huntingdon.....	537	Punxsutawney.....	1,070
Berwick.....	619	Indiana.....	805	Rankin.....	455
Bethlehem.....	4,720	Jeannette.....	1,190	Reading.....	11,130
Blakely.....	27	Jersey Shore.....	1,126	Renovo.....	971
Bloomsburg.....	539	Johnsburg.....	435	Ridgway.....	675
Braddock.....	3,975	Johnstown.....	5,635	Rochester.....	945
Bradford.....	1,890	Junata.....	820	St. Clair.....	411
Bristol.....	537	Kane.....	910	St. Marys.....	600
Butler.....	2,580	Kingston.....	1,527	Sayre.....	1,043
Canonsburg.....	1,225	Kittanning.....	980	Schuylkill Haven.....	451
Carbondale.....	3,168	Knoxville.....	Not reported.	Scottsdale.....	1,080
Carlisle.....	825	Lancaster.....	6,357	Seranton.....	17,510
Carnegie.....	2,040	Larimer.....	1,175	Shamokin.....	2,496
Carrick.....	715	Larksville.....	317	Sharon.....	2,415
Chambersburg.....	915	Latrobe.....	1,225	Sharpsburg.....	1,115
Charlertoi.....	1,400	Lebanon.....	2,055	Shenandoah.....	1,046
Chester.....	2,750	Lehighton.....	982	Steelton.....	663
Clairton.....	665	Lewiston.....	943	Stroudsburg.....	285
Clearfield.....	860	Lock Haven.....	817	Summit Hill.....	454
Coaldale.....	505	Luzerne.....	346	Sunbury.....	2,370
Coatesville.....	1,084	McKees Rocks.....	2,510	Swissdale.....	2,265
Columbia.....	947	McKeesport.....	8,125	Swoyersville.....	86
Cornellsville.....	1,505	Mahoney City.....	835	Tamaqua.....	1,407
Conshohocken.....	955	Marcus Hook.....	307	Tarentum.....	1,855
Coraopolis.....	1,510	Meadville.....	1,600	Taylor.....	3,251
Corry.....	560	Middletown.....	417	Throop.....	134
Crafton.....	2,020	Midland.....	280	Titusville.....	800
Danville.....	301	Millvale.....	1,220	Turtle Creek.....	1,760
Darby.....	660	Milton.....	889	Tyrone.....	1,110
Dickson City.....	241	Minersville.....	616	Uniontown.....	3,325
Donora.....	1,295	Monessen.....	1,705	Vandergrift.....	1,260
Dormont.....	1,280	Monongahela.....	1,330	Warren.....	1,470
Dorranceton.....	374	Mount Carmel.....	1,176	Washington.....	3,080
Du Bois.....	1,155	Mount Oliver.....	Not reported.	Waynesboro.....	669
Dunmore.....	1,472	Mount Pleasant.....	840	West Chester.....	1,113
Duquesne.....	1,875	Munhall.....	875	West Hazleton.....	Not reported.
Durys.....	288	Nanticoke.....	1,497	West Pittston.....	Not reported.
East Conemaugh.....	420	Nanty Glo.....	360	Wilkes-Barre.....	10,520
East Pittsburgh.....	820	New Brighton.....	1,225	Wilkesburg.....	6,380
Easton.....	4,962	New Castle.....	4,095	Williamsport.....	4,992
Edwardsville.....	394	New Kensington.....	2,100	Wilmerding.....	1,290
Ellwood City.....	1,300	Norristown.....	3,525	Windber.....	800
Erie.....	7,770	North Braddock.....	Not reported.	Winton.....	26
Etna.....	595	Northampton.....	377	Woodlawn.....	1,540
Farrell.....	730	Oil City.....	2,800	York.....	5,610
Ford City.....	735	Old Forge.....	441		
Forest City.....	128	Olyphant.....	976		

## RHODE ISLAND

Bristol.....	724	Johnston.....	157	Warren.....	460
Burrillville.....	813	Lincoln.....	982	Warwick.....	1,136
Central Falls.....	1,781	Newport.....	2,426	West Warwick.....	1,085
Coventry.....	292	North Providence.....	615	Westerly.....	1,210
Cranston.....	3,327	Pawtucket.....	6,635	Woonsocket.....	4,364
Cumberland.....	529	Providence.....	24,645		
East Providence.....	2,329	South Kingstown.....	399		

## SOUTH CAROLINA

Anderson.....	800	Gaffney.....	220	Rock Hill.....	596
Charleston.....	4,720	Greenville.....	2,843	Spartanburg.....	1,680
Chester.....	320	Greenwood.....	441	Sumter.....	716
Columbia.....	3,680	Newberry.....	279	Union.....	239
Florence.....	1,120	Orangeburg.....	361		

TABLE 16.—*Personal returns by cities, calendar year 1923*—Continued

SOUTH DAKOTA					
Aberdeen.....	2,603	Mitchell.....	884	Watertown.....	950
Huron.....	920	Rapid City.....	521	Yankton.....	399
Lead.....	806	Sioux Falls.....	3,836		
TENNESSEE					
Bristol.....	839	Dyersburg.....	313	Memphis.....	16,789
Chattanooga.....	10,749	Jackson.....	1,791	Morristown.....	275
Clarksburg.....	563	Johnson City.....	1,242	Murfreesboro.....	320
Cleveland.....	254	Kingsport.....	605	Nashville.....	11,137
Columbia.....	480	Knoxville.....	8,471		
TEXAS					
Abilene.....	1,048	Eagle Pass.....	250	Port Arthur.....	3,312
Amarillo.....	2,338	Eastland.....	440	Ranger.....	620
Austin.....	2,875	El Paso.....	6,250	San Angelo.....	685
Beaumont.....	3,750	Ennis.....	495	San Antonio.....	11,719
Belton.....	160	Fort Worth.....	11,975	San Benito.....	219
Bonham.....	220	Gainesville.....	425	Sherman.....	1,140
Brenham.....	576	Galveston.....	5,000	Sulphur Springs.....	224
Brownsville.....	437	Greenville.....	1,140	Taylor.....	595
Brownwood.....	543	Hillsboro.....	375	Temple.....	862
Bryan.....	312	Houston.....	29,281	Terrell.....	490
Burkburnett.....	680	Laredo.....	875	Texarkana.....	1,080
Childress.....	523	Longview.....	420	Tyler.....	1,132
Cisco.....	385	McAllen.....	150	Vernon.....	375
Cleburne.....	1,095	McKinney.....	495	Victoria.....	405
Corpus Christi.....	656	Marshall.....	1,050	Waco.....	3,625
Corsicana.....	1,480	Mineral Wells.....	365	Waxahachie.....	635
Dallas.....	25,135	Navasota.....	218	Weatherford.....	284
Del Rio.....	375	Orange.....	687	Wichita Falls.....	4,285
Denison.....	1,355	Palestine.....	840	Yoakum.....	465
Denton.....	305	Paris.....	1,120		
UTAH					
Brigham City.....	197	Ogden.....	4,020	Salt Lake City.....	14,250
Logan.....	398	Provo.....	647		
VERMONT					
Barre.....	1,475	Burlington.....	2,440	St. Albans.....	1,080
Bennington.....	1,190	Montpelier.....	1,050	St. Johnsbury.....	750
Brattleboro.....	1,250	Rutland.....	1,880	Springfield.....	490
VIRGINIA					
Alexandria.....	2,475	Hampton.....	845	Pulaski.....	255
Bristol.....	563	Harrisonburg.....	404	Richmond.....	17,512
Charlottesville.....	900	Lynchburg.....	3,225	Roanoke.....	6,000
Clifton Forge.....	750	Newport News.....	2,105	South Norfolk.....	Not reported.
Covington.....	395	Norfolk.....	11,325	Staunton.....	635
Danville.....	2,100	Petersburg.....	1,800	Suffolk.....	618
Fredericksburg.....	303	Portsmouth.....	3,300	Winchester.....	498
WASHINGTON					
Aberdeen.....	2,210	Hoquiam.....	1,690	Tacoma.....	11,975
Anacortes.....	335	Olympia.....	1,125	Vancouver.....	900
Bellingham.....	2,200	Port Angeles.....	575	Walla Walla.....	1,750
Bremerton.....	1,275	Puyallup.....	525	Wenatchee.....	1,425
Centralia.....	900	Seattle.....	45,240	Yakima.....	2,525
Everett.....	3,225	Spokane.....	11,100		

TABLE 16.—*Personal returns by cities, calendar year 1928—Continued*

## WEST VIRGINIA

Bluefield.....	2,325	Huntington.....	6,075	Princeton.....	825
Charleston.....	6,225	Keyser.....	635	Weston.....	785
Clarksburg.....	3,425	Martinsburg.....	975	Wheeling.....	9,675
Elkins.....	600	Morgantown.....	2,250	Williamson.....	975
Fairmont.....	3,000	Moundsville.....	870		
Grafton.....	1,260	Parkersburg.....	3,150		

## WISCONSIN

Antigo.....	760	Kenosha.....	6,270	Rhineland.....	603
Appleton.....	2,405	La Crosse.....	3,240	Sheboygan.....	3,990
Ashland.....	957	Madison.....	6,430	South Milwaukee.....	1,060
Baraboo.....	734	Manitowac.....	1,857	Stevens Point.....	1,110
Beaver Dam.....	824	Marinette.....	768	Stoughton.....	619
Reloit.....	2,180	Marshfield.....	623	Superior.....	3,662
Chippewa Falls.....	782	Menasha.....	728	Two Rivers.....	738
Cudahy.....	643	Menomonie.....	351	Watertown.....	946
De Pere.....	241	Merill.....	468	Waukesha.....	1,280
Eau Claire.....	2,060	Milwaukee.....	72,770	Wausau.....	1,888
Fond du Lac.....	2,620	Neenah.....	988	Wauwatosa.....	2,350
Green Bay.....	3,484	Oshkosh.....	2,870	West Allis.....	2,195
Janesville.....	2,218	Portage.....	640	Wisconsin Rapids.....	619
Kaukauna.....	613	Racine.....	7,880		

## WYOMING

Casper.....	4,500	Laramie.....	1,455	Sheridan.....	1,390
Cheyenne.....	2,700	Rock Springs.....	1,425		

