

TREASURY DEPARTMENT  
UNITED STATES INTERNAL REVENUE

STATISTICS OF INCOME  
FROM  
RETURNS OF NET INCOME FOR 1924  
INCLUDING STATISTICS FROM CAPITAL STOCK  
TAX RETURNS, ESTATE TAX RETURNS,  
AND GIFT TAX RETURNS



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



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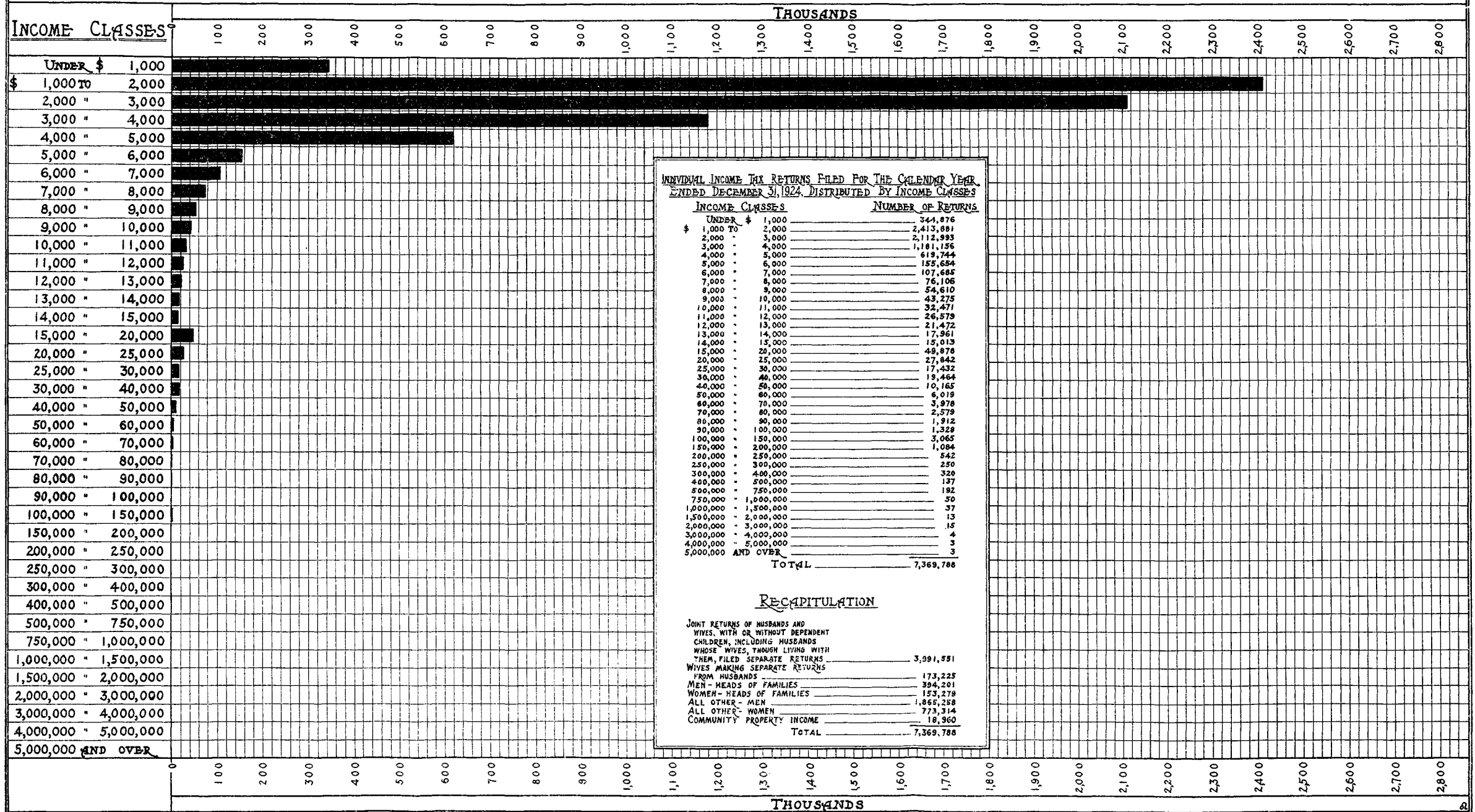
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CHART SHOWING BY INCOME CLASSES  
**THE NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED**  
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1924



# STATISTICS OF INCOME, CALENDAR YEAR 1924

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TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
*Washington, D. C., October 7, 1926.*

SIR: I have the honor to transmit herewith statistics compiled from the income tax returns of individuals, corporations, and partnerships for 1924, from the capital stock tax returns filed for the fiscal year ended June 30, 1925, and from the estate tax and the gift tax returns filed from January 1 to December 31, 1925, inclusive. The year for which the income tax returns are filed is in practically all cases the calendar year ending December 31, 1924. However, a relatively small number of corporation returns and a negligible number of individual returns are filed for fiscal years ending within the period July 1, 1924, to June 30, 1925. These returns are tabulated with the calendar year returns. The capital stock tax returns were filed in 1924 and the data tabulated are based on assets and liabilities as of a date not later than June 30, 1924, or earlier than December 31, 1923.

The statistics contained in this report, except those compiled from capital stock tax returns, are based on the taxpayers' returns as received, unaudited except for a preliminary examination to insure the proper execution of the return.

Throughout this report the term "net income" is used to mean the excess of gross income, as defined in the revenue act effective for the year for which the returns were filed, over the deductions claimed by the taxpayer under the provisions of the respective acts. Similarly, the term "deficit" is used to mean the excess of such deductions over gross income.

The income tax returns for 1924 were filed under the provisions of the revenue act of 1924.

## INDIVIDUAL AND CORPORATION INCOME TAX RETURNS

The number of returns of individuals filed was 7,369,788, the aggregate net income \$25,656,153,454, and the net tax \$704,265,390. As compared with 1923, the returns for 1924 show a decrease of 328,533 in number, or 4.46 per cent, but an increase in total net income amounting to \$816,016,090, or 3.18 per cent, and an increase of \$40,613,885, or 5.76 per cent in the net tax.

The number of corporations filing income tax returns was 417,421, of which 236,389 reported net income amounting to \$7,586,652,292 and income tax of \$881,549,546.

For the calendar year 1923 the number of corporation returns was 398,933, of which 233,339 reported net income totaling \$8,321,529,134 and tax aggregating \$937,106,798.

The aggregate net income and tax in individual and corporation returns for each of the years 1917-1924, 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
1924...	33,242,805,746	81,139,248	1,585,814,936		1,585,814,936	—14,943,367

#### INDIVIDUAL INCOME TAX RETURNS

The following table shows the distribution of the returns of individuals by States and Territories, as well as the per capita income and tax according to the population of the United States on July 1, 1924, as estimated by the Bureau of the Census. The proportion of the population filing returns was 6.56 per cent. The per capita net income reported was \$228.33 and the per capita income tax was \$6.27. For the preceding year, based on the estimate of population as of July 1, 1923, 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 tax was \$5.98.

The average net income per return for 1924 was \$3,481.26, the average amount of tax \$95.56, and the average tax rate 2.74 per cent.

Individual returns, by States and Territories, showing population and per cent of population filing returns; number of returns, net income, and tax, and percentages of totals; also average net income and average tax per return, and per capita net income and per capita tax

[Income returned for the calendar year ended Dec. 31, 1924]

State or Territory	Population as of July 1, 1924 (Bureau of the Census estimate)	Per cent of population filing returns	Returns		Net income <sup>1</sup>		Tax		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 1923 <sup>2</sup>		
			Number	Per cent of total	Amount	Per cent of total	Amount	Per cent of total					Number of returns	Net income	Tax
Alabama.....	2,445,551	1.95	47,591	0.65	\$159,918,982	0.62	\$2,771,221	0.39	\$3,360.28	\$65.39	\$58.23	\$1.13	-6.78	0.54	-2.46
Arizona.....	394,331	5.40	21,301	.29	58,273,049	.22	511,987	.07	2,735.70	147.78	24.04	1.30	-6.98	-2.11	-15.11
Arkansas.....	1,834,596	1.93	35,484	.48	110,255,418	.42	1,458,499	.21	3,107.19	60.10	41.10	.79	-.85	4.43	-28.87
California.....	3,913,236	13.06	511,218	6.94	1,741,063,671	6.79	37,880,658	5.38	3,405.72	444.92	74.10	9.68	-1.14	2.54	-5.20
Colorado.....	1,004,803	7.30	73,350	1.00	205,087,973	.79	3,162,736	.45	2,796.02	204.11	43.12	3.15	1.36	2.25	-3.22
Connecticut.....	1,503,869	9.54	143,406	1.95	478,174,249	1.86	12,593,904	1.78	3,334.40	317.96	87.82	8.37	-4.28	.92	12.45
Delaware.....	232,590	8.12	18,892	.27	64,179,747	.25	2,432,617	.35	3,397.19	275.94	128.76	10.46	-1.61	12.23	73.50
Dist. of Columbia.....	486,936	15.98	77,836	1.06	253,312,253	.98	5,765,861	.82	3,254.43	520.22	74.08	11.84	2.69	-11.00	-28.67
Florida.....	1,068,520	6.02	64,306	.87	250,963,654	.97	7,229,272	1.03	3,902.65	234.85	112.42	6.77	29.67	60.36	95.70
Georgia.....	3,028,728	2.07	62,651	.85	210,908,421	.82	3,398,860	.48	3,366.40	69.64	54.25	1.12	-12.18	-5.38	-9.75
Hawaii.....	<sup>3</sup> 278,984	4.44	12,387	.17	46,395,290	.18	1,481,883	.21	3,745.48	166.30	119.63	5.31	-.27	8.32	12.33
Idaho.....	481,125	4.45	21,436	.29	52,301,491	.20	261,008	.04	2,439.89	108.71	12.18	.54	-14.30	-10.43	-38.76
Illinois.....	6,877,737	9.49	652,501	8.85	2,413,605,350	9.41	66,583,239	9.45	3,699.01	350.93	102.04	9.68	-3.55	6.19	5.89
Indiana.....	3,036,775	5.16	156,845	2.13	461,717,343	1.79	6,655,560	.95	2,943.78	152.04	42.43	2.19	-12.30	-9.56	-15.57
Iowa.....	2,487,106	4.44	110,404	1.50	298,734,381	1.16	3,123,808	.44	2,705.83	120.11	28.29	1.26	-18.74	-17.76	-24.30
Kansas.....	1,805,555	4.66	84,080	1.14	203,034,515	.76	1,918,019	.27	2,414.78	112.45	22.81	-1.06	-2.56	-5.72	-9.48
Kentucky.....	2,475,370	2.91	72,119	.98	238,094,411	.93	3,805,669	.54	3,301.41	96.19	52.77	1.53	-8.82	11.04	2.19
Louisiana.....	1,864,385	3.63	67,658	.92	221,133,422	.86	3,528,511	.50	3,268.40	118.61	52.15	1.89	.32	3.43	-20.50
Maine.....	779,900	5.42	42,254	.57	135,221,259	.53	2,568,353	.37	3,200.20	173.38	60.78	3.29	-12.76	-5.42	-7.80
Maryland.....	1,521,190	8.30	126,226	1.71	467,225,699	1.82	12,073,312	1.71	3,701.50	307.14	95.65	7.94	-1.21	16.44	4.62
Massachusetts.....	4,077,599	9.27	378,049	5.13	1,320,156,959	5.15	40,857,137	5.80	3,492.03	323.76	108.07	10.02	-8.93	-6.57	-3.93
Michigan.....	4,066,223	7.96	323,733	4.39	1,045,850,046	4.07	30,983,705	4.40	3,230.59	257.20	95.71	7.61	-7.53	.38	10.45
Minnesota.....	2,531,473	5.07	128,237	1.74	375,588,940	1.46	6,720,567	.95	2,928.87	148.37	52.41	2.65	-4.56	.86	-5.12
Mississippi.....	1,790,618	1.52	27,213	.37	82,652,945	.32	1,155,729	.17	3,037.26	46.16	42.46	.65	-2.29	-1.01	31.43
Missouri.....	3,455,376	5.41	186,784	2.53	632,532,962	2.47	12,373,492	1.76	3,386.33	183.06	66.24	3.58	-2.86	4.50	-5.44
Montana.....	629,003	7.00	44,011	.60	107,241,911	.42	731,111	.10	2,436.71	170.50	16.61	1.16	2.81	8.63	1.35
Nebraska.....	1,344,652	4.95	66,512	.90	189,371,665	.74	1,848,121	.26	2,847.13	140.83	27.78	1.37	-5.72	-2.96	-27.07
Nevada.....	77,407	13.78	10,664	.14	27,534,276	.17	184,334	.03	2,581.98	355.71	17.29	2.38	1.88	7.09	-23.61
New Hampshire.....	448,882	7.02	31,532	.43	94,132,914	.37	1,377,393	.20	2,985.31	209.70	43.68	3.07	-14.49	-10.22	-16.17
New Jersey.....	3,442,695	8.71	299,904	4.07	1,177,421,081	4.59	31,941,148	4.53	3,925.99	342.00	106.50	9.28	2.18	12.06	4.54
New Mexico.....	375,669	3.08	11,595	.16	31,951,117	.12	223,842	.03	2,755.59	85.05	19.31	.60	-4.95	-2.19	-33.65

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

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

<sup>3</sup> 1923 estimate.

Individual returns, by States and Territories, showing population and per cent of population filing returns; number of returns, net income, and tax, and percentages of totals; also average net income and average tax per return, and per capita net income and per capita tax—  
Continued

State or Territory	Population as of July 1, 1924 (Bureau of the Census estimate)	Per cent of population filing returns	Returns		Net income <sup>1</sup>		Tax		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 1923 <sup>2</sup>		
			Number	Per cent of total	Amount	Per cent of total	Amount	Per cent of total					Number of returns	Net income	Tax
New York.....	10,974,642	11.08	1,215,640	16.49	\$5,144,766,182	20.05	\$236,774,567	33.62	\$4,232.15	\$468.79	\$194.77	\$21.57	— .49	12.69	23.12
North Carolina.....	2,722,669	2.35	63,864	.87	200,888,953	.78	3,777,873	.54	3,145.57	73.78	59.15	1.39	—6.35	—2.78	—20.75
North Dakota.....	679,232	2.82	19,160	.26	48,689,794	.19	268,090	.04	2,541.22	71.68	13.99	.39	6.13	13.30	—2.97
Ohio.....	6,219,330	6.72	418,048	5.67	1,403,748,590	5.47	32,061,822	4.55	3,357.85	225.71	76.69	5.15	—9.71	—3.71	—3.03
Oklahoma.....	2,200,307	2.88	63,357	.86	211,271,658	.82	3,794,477	.54	3,334.62	96.02	59.89	1.72	—9.73	—4.53	—2.95
Oregon.....	834,665	7.99	66,669	.90	189,884,373	.74	2,025,068	.29	2,848.16	227.50	30.37	2.43	—3.55	.02	—29.97
Pennsylvania.....	9,208,986	7.75	713,427	9.68	2,548,132,809	9.93	77,873,521	11.06	3,571.68	276.70	109.15	8.46	—3.65	2.80	6.29
Rhode Island.....	633,036	7.71	48,792	.66	191,556,190	.75	6,722,491	.95	3,925.97	302.60	137.78	10.62	—27.14	—10.80	.97
South Carolina.....	1,761,746	1.59	28,090	.38	79,613,886	.31	727,462	.10	2,834.24	45.19	25.89	.41	— .48	—8.52	—53.23
South Dakota.....	660,956	4.01	26,506	.36	66,124,303	.26	306,097	.04	2,494.69	100.04	11.55	.46	20.88	31.80	—12.63
Tennessee.....	2,408,846	2.78	66,981	.91	224,184,198	.87	3,419,535	.49	3,346.98	93.07	51.05	1.42	—3.04	— .82	—20.18
Texas.....	5,018,602	3.84	192,735	2.61	638,109,285	2.49	10,235,806	1.45	3,310.81	127.15	53.11	2.04	—3.96	4.01	—4.14
Utah.....	484,645	5.92	28,685	.39	82,088,477	.32	599,194	.09	2,861.72	169.38	20.89	1.24	—5.15	2.68	—17.46
Vermont.....	352,428	5.85	20,618	.28	63,630,620	.25	978,252	.14	3,086.17	180.55	47.45	2.78	—5.21	—1.80	—26.60
Virginia.....	2,423,942	2.95	71,597	.97	231,055,514	.90	3,313,896	.47	3,227.17	95.32	46.29	1.37	—7.56	—4.75	—9.69
Washington <sup>3</sup> .....	1,456,106	9.48	138,181	1.87	393,961,927	1.54	3,231,233	.46	2,851.06	270.56	22.38	2.22	1.56	11.92	—17.69
West Virginia.....	1,576,143	4.76	75,037	1.02	226,999,720	.88	2,796,510	.40	3,025.17	144.02	37.27	1.77	—15.94	—12.81	—27.85
Wisconsin.....	2,770,291	6.47	179,275	2.43	496,659,728	1.94	7,344,053	1.04	2,770.38	179.28	40.97	2.65	—7.61	—9.21	—18.57
Wyoming.....	216,853	10.58	22,947	.31	60,751,853	.33	414,087	.06	2,647.49	280.15	18.05	1.91	—1.29	5.88	—20.49
Total.....	112,364,309	6.56	7,369,788	100.00	25,656,153,454	100.00	704,265,390	100.00	3,481.26	228.33	95.56	6.27	—4.27	3.28	6.12

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

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

<sup>3</sup> Includes Alaska.

SIMPLE AND CUMULATIVE DISTRIBUTION, BY INCOME CLASSES  
(INDIVIDUAL RETURNS)

The distribution of the returns of individuals 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. In Basic Table 3 a similar distribution of the number of returns, net income, and tax is shown by more detailed income classes.

*Simple and cumulative distribution of individual returns by income classes showing number of returns, net income and tax, and percentages, calendar year 1924*

Income classes	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number in each class	Per cent of total	Number	Per cent of total	Number	Per cent of total
Under \$1,000.....	344, 876	4. 68	7, 369, 788	100. 00	344, 876	4. 68
\$1,000 to \$2,000.....	2, 413, 881	32. 75	7, 024, 912	95. 32	2, 758, 757	37. 43
\$2,000 to \$3,000.....	2, 112, 993	28. 67	4, 611, 031	62. 57	4, 871, 750	66. 10
\$3,000 to \$5,000.....	1, 800, 900	24. 44	2, 498, 038	33. 90	6, 672, 650	90. 54
\$5,000 to \$10,000.....	437, 330	5. 94	697, 138	9. 46	7, 109, 980	96. 48
\$10,000 to \$25,000.....	191, 216	2. 59	259, 808	3. 52	7, 301, 196	99. 07
\$25,000 to \$50,000.....	47, 061	. 639	68, 592	. 930	7, 348, 257	99. 709
\$50,000 to \$100,000.....	15, 816	. 214	21, 531	. 291	7, 364, 073	99. 923
\$100,000 to \$150,000.....	3, 065	. 042	5, 715	. 077	7, 367, 138	99. 965
\$150,000 to \$300,000.....	1, 876	. 025	2, 650	. 035	7, 369, 014	99. 990
\$300,000 to \$500,000.....	457	. 006	774	. 010	7, 369, 471	99. 996
\$500,000 to \$1,000,000.....	242	. 003	317	. 004	7, 369, 713	99. 999
\$1,000,000 and over.....	75	. 001	75	. 001	7, 369, 788	100. 00
Total.....	7, 369, 788	100. 00				

Income classes	Net income <sup>1</sup>					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under \$1,000.....	\$235, 451, 546	0. 92	\$25, 656, 153, 454	100. 00	\$235, 451, 546	0. 92
\$1,000 to \$2,000.....	3, 564, 474, 084	13. 89	25, 420, 701, 908	99. 08	3, 799, 925, 630	14. 81
\$2,000 to \$3,000.....	5, 277, 147, 446	20. 57	21, 856, 227, 824	85. 19	9, 077, 073, 076	35. 38
\$3,000 to \$5,000.....	6, 827, 924, 126	26. 61	16, 579, 080, 378	64. 62	15, 904, 997, 202	61. 99
\$5,000 to \$10,000.....	2, 991, 187, 905	11. 66	9, 751, 156, 252	38. 01	18, 896, 185, 107	73. 65
\$10,000 to \$25,000.....	2, 855, 396, 811	11. 13	6, 759, 968, 347	26. 35	21, 751, 581, 918	84. 78
\$25,000 to \$50,000.....	1, 599, 848, 363	6. 24	3, 904, 571, 536	15. 22	23, 351, 430, 281	91. 02
\$50,000 to \$100,000.....	1, 066, 783, 643	4. 16	2, 304, 723, 173	8. 98	24, 418, 213, 924	95. 18
\$100,000 to \$150,000.....	377, 644, 950	1. 47	1, 237, 939, 530	4. 82	24, 795, 858, 874	96. 65
\$150,000 to \$300,000.....	374, 609, 374	1. 46	860, 294, 580	3. 35	25, 170, 468, 248	98. 11
\$300,000 to \$500,000.....	171, 248, 552	. 66	485, 685, 206	1. 89	25, 341, 710, 800	98. 77
\$500,000 to \$1,000,000.....	158, 462, 179	. 62	314, 436, 654	1. 23	25, 500, 178, 979	99. 39
\$1,000,000 and over.....	155, 974, 475	. 61	155, 974, 475	. 61	25, 656, 153, 454	100. 00
Total.....	25, 656, 153, 454	100. 00				

<sup>1</sup> Capital net gain from sale of assets held for more than two years is included in net income, but capital net loss from sale of assets held for more than two years and prior year loss are not deducted.

*Simple and cumulative distribution of individual returns by income classes showing number of returns, net income and tax, and percentages, calendar year 1924—*  
Continued

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under \$1,000 .....	\$145, 629	0. 02	\$704, 265, 390	100. 00	\$145, 629	0. 02
\$1,000 to \$2,000 .....	10, 432, 394	1. 48	704, 119, 761	99. 98	10, 578, 023	1. 50
\$2,000 to \$3,000 .....	10, 207, 284	1. 45	693, 687, 367	98. 50	20, 785, 307	2. 95
\$3,000 to \$5,000 .....	26, 865, 387	3. 81	683, 480, 083	97. 05	47, 650, 694	6. 76
\$5,000 to \$10,000 .....	28, 827, 944	4. 09	656, 614, 696	93. 24	76, 478, 638	10. 85
\$10,000 to \$25,000 .....	78, 068, 669	11. 09	627, 786, 752	89. 15	154, 547, 307	21. 94
\$25,000 to \$50,000 .....	109, 359, 811	15. 53	549, 718, 083	78. 06	263, 907, 118	37. 47
\$50,000 to \$100,000 .....	136, 636, 004	19. 40	440, 358, 272	62. 53	400, 543, 122	56. 87
\$100,000 to \$150,000 .....	75, 677, 735	10. 75	303, 722, 268	43. 13	476, 220, 857	67. 62
\$150,000 to \$300,000 .....	92, 480, 898	13. 13	228, 044, 533	32. 38	568, 701, 755	80. 75
\$300,000 to \$500,000 .....	45, 771, 131	6. 50	135, 563, 635	19. 25	614, 472, 886	87. 25
\$500,000 to 1,000,000 .....	42, 585, 301	6. 05	89, 792, 504	12. 75	657, 058, 187	93. 30
\$1,000,000 and over .....	47, 207, 203	6. 70	47, 207, 203	6. 70	704, 265, 390	100. 00
Total .....	704, 265, 390	100. 00				

#### CLASSIFICATION BY SEX AND FAMILY RELATIONSHIP (INDIVIDUAL RETURNS)

The following table shows the number of individual returns and the net income distributed according to sex and family relationship. In Basic Tables 4 and 5 similar distributions of the number of returns, net income, and tax are shown by income classes and by States.

*Distribution of individual returns by sex and family relationship, calendar year 1924*

Family relationship	Returns		Net income	
	Number	Per cent	Amount	Per cent
Joint returns of husbands and wives, with or without dependent children, and of husbands whose wives, though living with them, filed separate returns .....	3, 991, 551	54. 16	\$16, 695, 378, 477	65. 08
Wives making separate returns from husbands .....	173, 225	2. 35	955, 000, 745	3. 72
Heads of families, men .....	394, 201	5. 35	1, 227, 022, 356	4. 78
Heads of families, women .....	153, 279	2. 08	445, 184, 828	1. 74
All other, men .....	1, 865, 258	25. 31	4, 223, 496, 529	16. 46
All other, women .....	773, 314	10. 49	1, 883, 756, 919	7. 34
Community property income .....	18, 960	. 26	226, 313, 600	. 88
Total .....	7, 369, 788	100. 00	25, 656, 153, 454	100. 00

#### INCOME EXEMPT FROM NORMAL TAX (INDIVIDUAL RETURNS)

The net income specifically exempt from normal tax through personal exemptions, dividends, interest on Government obligations not wholly exempt from tax, capital net gain from sale of assets held for more than two years, the prior year loss, and the net income subject to normal tax are shown in the following table. The same data distributed by States and by income classes are shown in Basic Tables 1 and 2.



*Net income exempt from and amount subject to normal tax, individual returns, calendar year 1924*

Distribution	Amount	Per cent
Exemptions from normal tax:		
Personal exemption and credit for dependents.....	\$16, 328, 991, 347	-----
Dividends.....	3, 250, 913, 954	-----
Interest on Government obligations not wholly exempt from tax.....	29, 645, 332	-----
Capital net gain from sale of assets held for more than two years.....	389, 148, 434	-----
Total.....	19, 998, 699, 067	-----
Less exemptions in excess of net income.....	2, 375, 063, 193	-----
Net income exempt from normal tax.....	17, 623, 635, 874	68. 69
Prior year losses.....	29, 869, 182	. 12
Net income subject to normal tax.....	8, 002, 648, 398	31. 19
Total net income.....	25, 656, 153, 454	100. 00

#### CAPITAL NET LOSS FROM SALE OF ASSETS HELD FOR MORE THAN TWO YEARS (INDIVIDUAL RETURNS)

Under the revenue act of 1924 losses sustained from the sale of capital assets held for more than two years are not deductible in arriving at net income, unless the tax produced by deducting such loss is greater than by taking a tax credit of  $12\frac{1}{2}$  per cent of the amount of such loss. The revenue acts of 1918 and 1921 contained no such limitation. In order, therefore, to make the "net income" and "general deductions" in the "Statistics of Income" for 1924 comparable with prior years, it is necessary to deduct from net income the amount of capital net loss which was not deducted on the returns in arriving at net income, and to increase general deductions by a like amount. This adjustment has not been made in the "net income" and "general deduction" figures shown in this volume.

Total capital net loss.....	\$73, 340, 690
Amount not deducted on returns in arriving at net income.....	72, 285, 888
Tax credit of $12\frac{1}{2}$ per cent.....	9, 035, 736

#### PRIOR YEAR LOSS (INDIVIDUAL RETURNS)

Prior-year loss deductions from net income in the returns for 1924 show a decrease from the amounts reported in the returns for 1922 and 1923.

The prior-year losses reported in the returns filed for the years 1922, 1923, and 1924 are given below:

Year	Amount
1922.....	\$45, 220, 859
1923.....	34, 266, 149
1924.....	29, 869, 182

#### CREDIT OF 25 PER CENT OF TAX ON EARNED NET INCOME (INDIVIDUAL RETURNS)

The 25 per cent tax credit provision of the revenue act of 1924 applies to the tax on the first \$5,000 of net income whether earned or otherwise, and, if specifically earned, to the tax on an amount not exceeding \$10,000.

The tax reduction as a result of this credit was ..... \$30, 637, 463

## SOURCE OF INCOME (INDIVIDUAL RETURNS)

Immediately following is shown the distribution of the total income according to its origin, that is, whether from personal industry or property, also general deductions, and contributions.

*Total income in individual returns distributed by main sources, calendar year 1924*

Source of income	Amount	Per cent
<b>Personal industry:</b>		
Salaries, wages, commissions, bonuses, directors' fees, etc.	\$13,617,662,626	46.04
Business, trade, commerce, partnerships, farming, and profits from incidental sales of real estate, bonds, and other property	8,079,210,923	27.31
Total	21,696,873,549	73.35
<b>Property:</b>		
Rents and royalties	2,009,716,478	6.80
Interest on bonds, notes, etc., including fiduciary income	2,621,492,594	8.86
Dividends	3,250,913,954	10.99
Total	7,882,123,026	26.65
Total income	29,578,996,575	100.00
<b>General deductions:</b>		
Contributions, charitable, etc.	3,389,674,954	11.46
	533,168,167	1.80
Total	3,922,843,121	13.26
Net income	25,656,153,454	86.74

The distribution, by net income classes, of the total income from personal industry and from property, general deductions, and net income is shown in the following table. This table also shows, for each income class, the percentage of total income reported from each source, and the ratio of general deductions and net income to total income.

*Total income in individual returns distributed by net income classes, showing main sources, general deductions, and net income, calendar year 1924*

Income classes	Total income	Income from personal industry		Income from property	
		Amount	Per cent of total income in class	Amount	Per cent of total income in class
Under \$1,000	\$450,223,101	\$292,799,154	65.03	\$157,423,947	34.97
\$1,000 to \$2,000	4,037,740,127	3,400,977,704	84.23	636,762,423	15.77
\$2,000 to \$3,000	5,923,757,858	4,940,108,041	83.39	983,649,817	16.61
\$3,000 to \$5,000	7,754,514,671	6,009,467,222	77.48	1,747,047,449	22.52
\$5,000 to \$10,000	3,500,579,702	2,681,207,586	76.59	819,372,116	23.41
\$10,000 to \$25,000	3,356,760,555	2,147,360,083	63.97	1,209,400,472	36.03
\$25,000 to \$50,000	1,848,294,489	1,003,313,059	54.28	844,981,430	45.72
\$50,000 to \$100,000	1,245,097,171	588,498,548	47.27	656,598,623	52.73
\$100,000 to \$150,000	439,293,800	196,071,873	44.63	243,221,927	55.37
\$150,000 to \$300,000	442,138,340	199,044,007	45.02	243,094,333	54.98
\$300,000 to \$500,000	203,996,574	88,663,502	43.46	115,333,072	56.54
\$500,000 to \$1,000,000	184,262,919	80,135,745	43.49	104,127,174	56.51
\$1,000,000 and over	190,337,268	69,227,025	36.37	121,110,243	63.63
Total	29,578,996,575	21,696,873,549	73.35	7,882,123,026	26.65

*Total income in individual returns distributed by net income classes, showing main sources, general deductions, and net income, calendar year 1924—Continued*

Income classes	General deductions		Net income	
	Amount	Per cent of total income in class	Amount	Per cent of total income in class
Under \$1,000 .....	\$214, 771, 555	47. 70	\$235, 451, 546	52. 30
\$1,000 to \$2,000 .....	473, 266, 043	11. 72	3, 564, 474, 084	88. 28
\$2,000 to \$3,000 .....	646, 610, 412	10. 92	5, 277, 147, 446	89. 08
\$3,000 to \$5,000 .....	928, 590, 545	11. 97	6, 827, 924, 126	88. 03
\$5,000 to \$10,000 .....	509, 391, 797	14. 55	2, 991, 187, 905	85. 45
\$10,000 to \$25,000 .....	501, 363, 744	14. 94	2, 855, 396, 811	85. 06
\$25,000 to \$50,000 .....	248, 446, 126	13. 44	1, 599, 848, 363	86. 56
\$50,000 to \$100,000 .....	178, 313, 528	14. 32	1, 066, 783, 643	85. 68
\$100,000 to \$150,000 .....	61, 648, 850	14. 03	377, 644, 950	85. 97
\$150,000 to \$300,000 .....	67, 528, 966	15. 27	374, 609, 374	84. 73
\$300,000 to \$500,000 .....	32, 748, 022	16. 05	171, 248, 552	83. 95
\$500,000 to \$1,000,000 .....	25, 800, 740	11. 00	158, 462, 179	86. 00
\$1,000,000 and over .....	34, 362, 793	18. 05	155, 974, 475	81. 95
Total .....	3, 922, 843, 121	13. 26	25, 656, 153, 454	86. 74

The following table shows, by net income classes, the distribution of the total income among the sources making up the two classes "income from personal industry" and "income from property," and also general deductions. Similar data distributed by States and by smaller income classes are shown in Basic Tables 6 and 7. The percentage of distribution of total income by these sources is shown in the second table following.

*Total income in individual returns distributed by net income classes, showing sources of income in detail, calendar year 1924*

Income classes	Wages and salaries	Business	Partnership	Profits from sale 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 .....	\$168, 967, 000	\$96, 082, 549	\$17, 812, 014	\$9, 937, 591	-----
\$1,000 to \$2,000 .....	2, 780, 773, 241	499, 246, 899	85, 278, 185	35, 679, 379	-----
\$2,000 to \$3,000 .....	3, 586, 437, 354	1, 075, 191, 371	193, 424, 939	85, 054, 377	-----
\$3,000 to \$5,000 .....	3, 590, 569, 340	1, 794, 240, 516	400, 788, 998	223, 868, 368	-----
\$5,000 to \$10,000 .....	1, 521, 771, 286	629, 608, 578	324, 253, 191	205, 574, 531	-----
\$10,000 to \$25,000 .....	1, 116, 300, 629	404, 709, 347	343, 097, 029	283, 253, 078	-----
\$25,000 to \$50,000 .....	466, 063, 003	155, 308, 812	189, 426, 806	156, 918, 589	\$35, 595, 849
\$50,000 to \$100,000 .....	235, 659, 387	68, 511, 274	130, 101, 038	71, 552, 693	82, 674, 156
\$100,000 to \$150,000 .....	67, 391, 354	13, 871, 732	46, 272, 132	19, 887, 280	48, 649, 375
\$150,000 to \$300,000 .....	49, 663, 538	13, 006, 161	45, 343, 586	19, 771, 099	71, 259, 623
\$300,000 to \$500,000 .....	17, 550, 352	2, 470, 074	15, 769, 402	6, 772, 376	46, 101, 298
\$500,000 to \$1,000,000 .....	12, 482, 658	1, 986, 078	8, 114, 975	3, 344, 551	54, 207, 483
\$1,000,000 and over .....	4, 033, 484	1, 249, 700	10, 331, 445	2, 951, 746	50, 660, 650
Total .....	13, 617, 662, 626	4, 755, 483, 091	1, 810, 013, 740	1, 124, 565, 658	389, 148, 434

*Total income in individual returns distributed by net income classes, showing sources of income in detail, calendar year 1924—Continued*

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, 436, 833	\$52, 625, 137	-----	\$26, 714, 266	\$4, 647, 711	\$450, 223, 101
\$1,000 to \$2,000 .....	264, 369, 127	280, 299, 850	-----	82, 135, 860	29, 957, 586	4, 037, 740, 127
\$2,000 to \$3,000 .....	440, 583, 951	377, 396, 177	-----	143, 342, 096	22, 327, 593	5, 923, 757, 858
\$3,000 to \$5,000 .....	660, 899, 306	659, 058, 168	-----	380, 850, 927	46, 239, 048	7, 756, 514, 671
\$5,000 to \$10,000 .....	231, 352, 117	258, 514, 248	-----	292, 105, 391	37, 400, 360	8, 500, 579, 702
\$10,000 to \$25,000 .....	184, 187, 376	296, 590, 315	\$9, 387, 265	657, 660, 391	41, 575, 125	3, 356, 760, 555
\$25,000 to \$50,000 .....	70, 495, 649	168, 201, 078	8, 153, 446	555, 070, 718	43, 060, 539	1, 848, 294, 489
\$50,000 to \$100,000 .....	44, 210, 399	106, 453, 428	5, 875, 019	468, 736, 439	31, 323, 338	1, 245, 097, 171
\$100,000 to \$150,000 .....	13, 717, 091	35, 312, 804	1, 686, 968	181, 732, 547	10, 772, 517	439, 293, 800
\$150,000 to \$300,000 .....	13, 933, 138	33, 519, 713	2, 273, 177	183, 342, 417	10, 025, 888	442, 138, 340
\$300,000 to \$500,000 .....	5, 161, 942	12, 837, 014	689, 996	92, 041, 856	4, 602, 264	203, 996, 574
\$500,000 to \$1,000,000 .....	2, 766, 073	10, 306, 442	898, 065	84, 442, 306	5, 714, 288	184, 262, 919
\$1,000,000 and over .....	4, 603, 476	10, 588, 987	681, 396	102, 738, 740	2, 497, 644	190, 337, 268
Total .....	2, 009, 716, 478	2, 281, 703, 361	29, 645, 332	3, 250, 913, 954	310, 143, 901	29, 578, 996, 575

*Percentage distribution of total income in individual returns, by net income classes showing sources of income in detail, calendar year 1924*

Income classes	Wages and salaries	Business	Partnerships	Profits from sale of real estate, stocks, and bonds <sup>1</sup>	Capital net gain from sale of assets held for more than two years
	<i>Per cent</i>	<i>Per cent</i>	<i>Per cent</i>	<i>Per cent</i>	<i>Per cent</i>
Under \$1,000 .....	37. 53	21. 34	3. 96	2. 21	-----
\$1,000 to \$2,000 .....	68. 87	12. 36	2. 11	. 88	-----
\$2,000 to \$3,000 .....	60. 54	18. 15	3. 27	1. 44	-----
\$3,000 to \$5,000 .....	46. 29	23. 13	5. 17	2. 89	-----
\$5,000 to \$10,000 .....	43. 47	17. 99	9. 26	5. 87	-----
\$10,000 to \$25,000 .....	33. 25	12. 06	10. 22	8. 44	-----
\$25,000 to \$50,000 .....	25. 22	8. 40	10. 25	8. 49	1. 93
\$50,000 to \$100,000 .....	18. 93	5. 50	10. 45	5. 75	6. 64
\$100,000 to \$150,000 .....	15. 34	3. 16	10. 53	4. 53	11. 07
\$150,000 to \$300,000 .....	11. 23	2. 94	10. 26	4. 47	16. 12
\$300,000 to \$500,000 .....	8. 60	1. 21	7. 73	3. 32	22. 60
\$500,000 to \$1,000,000 .....	6. 77	1. 08	4. 40	1. 82	29. 42
\$1,000,000 and over .....	2. 12	. 66	5. 43	1. 55	26. 62
Total .....	46. 04	16. 08	6. 12	3. 80	1. 32

Income classes	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends	Fiduciary	Total income
	<i>Per cent</i>	<i>Per cent</i>	<i>Per cent</i>	<i>Per cent</i>	<i>Per cent</i>	<i>Per cent</i>
Under \$1,000 .....	16. 31	11. 69	-----	5. 93	1. 03	100. 00
\$1,000 to \$2,000 .....	6. 55	6. 45	-----	2. 03	. 74	100. 00
\$2,000 to \$3,000 .....	7. 44	6. 37	-----	2. 42	. 38	100. 00
\$3,000 to \$5,000 .....	8. 52	8. 50	-----	4. 91	. 60	100. 00
\$5,000 to \$10,000 .....	6. 61	7. 38	-----	8. 34	1. 07	100. 00
\$10,000 to \$25,000 .....	5. 49	8. 84	0. 28	19. 59	1. 83	100. 00
\$25,000 to \$50,000 .....	3. 81	9. 10	. 44	30. 03	2. 33	100. 00
\$50,000 to \$100,000 .....	3. 55	8. 55	. 47	37. 65	2. 52	100. 00
\$100,000 to \$150,000 .....	3. 12	8. 04	. 38	41. 37	2. 45	100. 00
\$150,000 to \$300,000 .....	3. 15	7. 58	. 51	41. 47	2. 27	100. 00
\$300,000 to \$500,000 .....	2. 53	6. 29	. 34	45. 12	2. 26	100. 00
\$500,000 to \$1,000,000 .....	1. 50	5. 59	. 49	45. 83	3. 10	100. 00
\$1,000,000 and over .....	2. 42	5. 56	. 36	53. 98	1. 31	100. 00
Total .....	6. 79	7. 71	. 10	10. 99	1. 05	100. 00

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

## INCOME FROM BUSINESS (INDIVIDUAL 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 return.

*Individual income from business—Number of returns and net profit by industrial groups, calendar year 1924*

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Agriculture and related industries.....	164,669	10.00	\$371,706,380	7.82
Mining and quarrying.....	3,525	.21	15,339,900	.32
Manufacturing:				
Food products, beverages, and tobacco.....	31,103	1.89	91,726,141	1.93
Textiles and textile products.....	20,200	1.23	60,974,501	1.28
Leather and leather products.....	7,081	.43	15,380,812	.32
Rubber and rubber goods.....	607	.04	1,205,624	.03
Lumber and wood products.....	5,154	.31	19,321,790	.41
Paper, pulp, and products.....	382	.02	1,674,066	.04
Printing and publishing.....	15,589	.95	50,337,419	1.06
Chemicals and allied substances.....	2,087	.13	7,927,587	.17
Stone, clay, and glass products.....	4,328	.26	17,051,774	.36
Metal and metal products.....	18,119	1.10	50,359,202	1.05
All other manufacturing industries.....	20,909	1.27	64,138,587	1.34
Total manufacturing.....	125,559	7.63	380,097,503	7.99
Construction.....	96,991	5.89	315,630,126	6.64
Transportation and other public utilities.....	44,096	2.68	111,845,893	2.35
Trade.....	614,459	37.33	1,003,555,356	33.72
Public service—Professional, amusements, hotels, etc.....	471,396	28.64	1,547,171,210	32.53
Finance—Banking, insurance, etc.....	53,588	3.26	202,035,035	4.25
Special cases, business not sufficiently defined to be classified with any other division.....	71,688	4.36	208,101,658	4.38
Grand total.....	1,645,971	100.00	4,755,483,091	100.00

## INTEREST AND TAXES PAID BY INDIVIDUALS

The aggregate interest and taxes, other than income taxes, as reported both in general deductions and under business expenses, in the income tax returns of individuals for 1923 and 1924, are as follows:

	1924	1923
Interest.....	\$1,124,825,193	\$1,029,763,101
Taxes (other than income taxes).....	1,079,507,806	1,004,296,560

## WHOLLY AND PARTIALLY TAX-EXEMPT OBLIGATIONS

The following tabulation shows the aggregate wholly and partially tax-exempt securities owned and interest received therefrom, by nature of obligation, reported by individuals having net income of \$5,000 and over.

The amount owned and interest received are shown by income class distribution of the returns of net income in Table 19.

*Tax-exempt securities, showing amount owned and interest received by nature of obligation, calendar year 1924*

Nature of obligation	Amount	Interest received
Wholly tax exempt:		
Obligations of States and Territories or political subdivisions thereof or the District of Columbia.....	\$2, 552, 645, 502	\$118, 648, 180
Securities issued under the Federal farm loan act.....	439, 556, 582	20, 170, 229
Liberty 3½ per cent bonds and obligations of the possessions of the United States.....	737, 093, 890	26, 791, 311
Total.....	3, 729, 295, 974	165, 609, 720
Partially tax exempt:		
Liberty 4 and 4½ per cent bonds, Treasury 4½ per cent bonds, Treasury certificates, Treasury notes, and Treasury war savings certificates.....	1, 626, 251, 401	73, 012, 955
Grand total.....	5, 355, 547, 375	238, 622, 675

### RETURNS BY COUNTIES AND CITIES

The number of returns of individuals filed for the calendar year 1924 by counties, and by cities having a population of 1,000 and over, is shown in Basic Tables 17 and 18, respectively. This tabulation does not represent an exact count of returns for each county or city except for the income class distribution by counties of the returns reporting \$5,000 and over, but is a very close approximation of the number of returns filed. The following method is used. 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 calculated by measurement on the basis of a certain number of cards to the inch.

### 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 number of returns of net income filed by partnerships from 1917 to 1924, 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	1924.....	321, 158

### 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 Basic Table 8, similar data are shown distributed by States and Territories.

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.

In making comparisons of the "net income" or "deficit" of the "Finance" group of corporations with the "net income" or "deficit" of other industrial groups, allowance should be made for the two special deductions from gross income permitted life insurance companies. These special deductions, which total approximately \$325,000,000, represent (1) the excess of 4 per cent of the mean of reserve funds over the tax-exempt interest received by the company, and (2) 2 per cent of the reserve held for deferred dividends. (See pars. (2) and (4) of subdivision (a) of sec. 245 of the revenue act of 1924.)

In the income statement for the "Finance, banking, insurance, etc.," group shown in Table 9, and in the corresponding percentages shown in Table 10, these special deductions for life insurance companies are included in "Miscellaneous expense" under "Disbursements," although the deductions are not expense items.

*Corporation returns distributed by major industrial groups and by corporations reporting net income and no net income, showing number of returns and per cent of total, gross income, deductions, net income (or deficit), prior year loss, and income tax, calendar year 1924*<sup>1</sup>

Industrial groups	Total number of corporations	Corporations reporting net income			
		Number	Per cent of total reporting	Gross income	Deductions
Agriculture and related industries.....	9,758	4,530	46.42	\$566,071,853	\$501,842,043
Mining and quarrying.....	18,453	4,893	26.52	2,589,850,450	2,349,708,520
Manufacturing:					
Food products, beverages, and tobacco.....	14,442	9,080	62.87	10,745,132,363	10,208,279,942
Textiles and textile products.....	12,229	6,836	55.90	4,842,252,450	4,525,324,671
Leather and leather products.....	2,428	1,341	55.23	1,046,930,937	976,611,929
Rubber and rubber goods.....	638	325	50.94	937,869,765	880,969,705
Lumber and wood products.....	7,663	4,750	61.99	2,207,209,625	2,028,340,229
Paper, pulp, and products.....	1,886	1,204	63.84	1,163,208,615	1,070,534,322
Printing and publishing.....	9,618	6,278	65.27	1,878,830,893	1,702,858,833
Chemicals and allied substances.....	6,601	3,640	55.14	5,157,013,861	4,690,829,797
Stone, clay, and glass products.....	4,356	2,735	62.79	1,216,633,248	1,054,229,942
Metal and metal products.....	20,170	11,227	55.66	13,947,990,822	12,607,393,569
All other manufacturing industries.....	6,772	3,926	57.97	2,176,943,775	1,978,968,527
Total manufacturing.....	86,803	51,342	59.15	45,320,016,354	41,724,341,466
Construction.....	13,176	8,701	66.04	1,784,698,994	1,651,994,776
Transportation and other public utilities <sup>2</sup> .....	22,431	14,565	64.93	9,099,039,812	7,867,027,611
Trade.....	105,323	68,112	64.67	28,625,232,657	27,526,647,079
Public service—professional, amusements, hotels, etc.....	26,320	15,495	58.87	2,049,142,401	1,846,977,366
Finance—banking, insurance, related business, etc.....	104,761	67,089	64.04	6,766,187,881	<sup>3</sup> 5,771,063,950
Combinations—predominant industry not ascertainable.....	3,957	1,662	42.00	358,756,223	332,741,522
Inactive concerns.....	26,439				
Grand total.....	417,421	236,389	56.63	97,158,996,625	89,572,344,333

<sup>1</sup> Fiscal year returns are included. See p. 1.

<sup>2</sup> Gross income and general deductions incomplete. See p. 13.

<sup>3</sup> Includes special nonexpense deductions of life insurance companies. See p. 13.

*Corporation returns distributed by major industrial groups and by corporations reporting net income and no net income, showing number of returns and per cent of total, gross income, deductions, net income (or deficit), prior year loss, and income tax, calendar year 1924*—Continued

Industrial groups	Corporations reporting net income				
	Net income	Prior year loss deductions from net income for net taxable income	Income tax		
			Amount	Per cent of net income	Per cent of total tax
Agriculture and related industries.....	\$64, 229, 810	\$5, 008, 556	\$6, 732, 877	10. 48	0. 76
Mining and quarrying.....	240, 141, 930	9, 031, 839	28, 389, 340	11. 82	3. 22
Manufacturing:					
Food products, beverages, and tobacco.....	536, 852, 421	19, 161, 351	63, 376, 159	11. 81	7. 19
Textiles and textile products.....	316, 927, 779	7, 202, 487	37, 650, 962	11. 88	4. 27
Leather and leather products.....	70, 319, 008	2, 979, 208	8, 036, 845	11. 43	. 91
Rubber and rubber goods.....	56, 900, 060	11, 322, 163	5, 661, 977	9. 95	. 64
Lumber and wood products.....	178, 869, 396	4, 264, 040	21, 090, 098	11. 72	2. 39
Paper, pulp, and products.....	92, 674, 293	5, 863, 210	10, 674, 546	11. 51	1. 21
Printing and publishing.....	175, 972, 060	2, 459, 342	20, 802, 013	11. 82	2. 36
Chemicals and allied substances.....	466, 184, 064	9, 281, 521	56, 649, 624	12. 15	6. 43
Stone, clay, and glass products.....	162, 403, 306	2, 859, 793	19, 151, 889	11. 79	2. 17
Metal and metal products.....	1, 340, 597, 253	26, 193, 939	162, 978, 504	12. 16	18. 49
All other manufacturing industries.....	197, 975, 248	4, 764, 720	23, 580, 176	11. 91	2. 68
Total manufacturing.....	3, 595, 674, 888	96, 351, 774	429, 652, 793	11. 95	48. 74
Construction.....	132, 704, 218	10, 033, 814	13, 911, 675	10. 48	1. 58
Transportation and other public utilities <sup>2</sup> .....	1, 232, 012, 201	28, 170, 309	148, 278, 140	12. 04	16. 82
Trade.....	1, 098, 585, 578	29, 734, 212	120, 648, 795	10. 98	13. 69
Public service—professional, amusements, hotels, etc.....	202, 165, 035	6, 440, 287	22, 130, 913	10. 95	2. 51
Finance—banking, insurance, related business, etc.....	995, 123, 931	29, 489, 684	109, 444, 007	11. 00	12. 41
Combinations—predominant industry not ascertainable.....	26, 014, 701	5, 466, 691	2, 361, 006	9. 08	. 27
Inactive concerns.....					
Grand total.....	7, 586, 652, 292	219, 727, 166	881, 549, 546	11. 62	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, 228	53. 58	\$243, 661, 362	\$306, 159, 169	\$62, 497, 807
Mining and quarrying.....	13, 560	73. 48	2, 258, 698, 417	2, 565, 789, 548	307, 091, 131
Manufacturing:					
Food products, beverages, and tobacco.....	5, 362	37. 13	1, 101, 836, 666	1, 197, 551, 920	95, 715, 254
Textiles and textile products.....	5, 393	44. 10	2, 346, 629, 078	2, 534, 733, 146	188, 104, 068
Leather and leather products.....	1, 087	44. 77	460, 523, 428	492, 399, 385	31, 875, 957
Rubber and rubber goods.....	313	49. 06	184, 380, 314	199, 725, 191	15, 344, 877
Lumber and wood products.....	2, 913	38. 01	627, 593, 275	685, 347, 148	57, 753, 873
Paper, pulp, and products.....	682	36. 16	200, 908, 008	219, 269, 495	18, 361, 487
Printing and publishing.....	3, 340	34. 73	287, 667, 032	316, 121, 850	28, 454, 818
Chemicals and allied substances.....	2, 961	44. 86	733, 143, 717	809, 452, 876	76, 309, 159
Stone, clay, and glass products.....	1, 621	37. 21	166, 464, 366	184, 407, 911	17, 943, 545
Metal and metal products.....	8, 943	44. 34	1, 991, 001, 583	2, 235, 780, 588	244, 779, 005
All other manufacturing industries.....	2, 846	42. 03	491, 001, 731	548, 562, 635	57, 560, 904
Total manufacturing.....	35, 461	40. 85	8, 591, 149, 198	9, 423, 352, 145	832, 202, 947
Construction.....	4, 475	33. 96	425, 624, 680	467, 635, 218	42, 010, 538
Transportation and other public utilities <sup>2</sup> .....	7, 866	35. 07	1, 076, 769, 026	1, 214, 522, 390	137, 753, 364
Trade.....	37, 211	35. 33	6, 490, 246, 892	6, 786, 763, 719	296, 516, 827
Public service—professional, amusements, hotels, etc.....	10, 825	41. 13	582, 704, 474	649, 354, 516	66, 650, 042
Finance—banking, insurance, related business, etc.....	37, 672	35. 96	2, 305, 943, 359	2, 766, 539, 888	460, 596, 529
Combinations—predominant industry not ascertainable.....	2, 295	58. 00	95, 373, 013	113, 906, 489	18, 533, 476
Inactive concerns.....	26, 439	100. 00	326, 841	400, 173	73, 332
Grand total.....	181, 032	43. 37	22, 070, 497, 262	24, 294, 423, 255	2, 223, 925, 993

<sup>1</sup> Fiscal year returns are included. See p. 1.

<sup>2</sup> Gross income and general deductions incomplete. See p. 13.

\* Includes special nonexpense deductions of life insurance companies. See p. 13.



## DIVIDEND DISTRIBUTION

The amount of cash and stock dividends paid to shareholders on the capital stock of corporations in 1924, as reported in the corporation income tax returns for that year, is shown in the following table. In Basic Table 8, cash and stock dividends are shown by States and corporations reporting net income and no net income.

*Cash and stock dividends paid by corporations reporting net income and no net income, by major industrial groups, calendar year 1924.<sup>1</sup>*

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	\$27,864,441	\$1,784,297	\$24,769,442	\$1,309,497	\$3,094,999	\$474,800
Mining and quarrying	255,300,881	11,641,286	197,352,308	9,248,780	57,948,573	2,392,506
Manufacturing:						
Food products, beverages, and tobacco	273,156,386	25,184,650	263,809,946	23,026,117	9,346,440	2,158,533
Textiles and textile products	182,950,416	27,918,247	142,713,790	21,978,697	40,236,626	5,939,550
Leather and leather products	30,307,686	4,879,524	27,327,485	3,422,361	2,980,201	1,457,163
Rubber and rubber goods	16,009,289	1,227,494	15,279,996	1,137,040	729,293	90,454
Lumber and wood products	105,173,349	22,303,178	95,955,079	21,736,319	9,218,270	566,859
Paper, pulp, and products	39,196,545	3,810,113	37,822,969	2,853,209	1,373,576	956,904
Printing and publishing	80,981,379	18,996,374	79,623,135	17,835,866	1,358,244	1,160,508
Chemicals and allied substances	342,244,221	14,282,238	335,972,073	14,179,389	6,272,148	102,849
Stone, clay, and glass products	66,638,864	19,749,720	63,009,376	19,329,599	3,629,488	420,121
Metal and metal products	658,784,177	109,705,184	634,871,940	105,717,838	23,912,237	3,987,346
All other manufacturing industries	87,535,992	12,082,736	82,738,913	11,832,364	4,797,079	250,372
Total manufacturing	1,882,978,304	260,139,458	1,779,124,702	243,048,799	103,853,602	17,090,659
Construction	37,984,831	6,147,537	34,289,210	5,882,986	3,695,621	264,551
Transportation and other public utilities	925,007,570	64,311,341	887,452,955	61,812,118	37,554,615	2,499,223
Trade	418,764,992	94,534,930	393,631,998	84,611,134	25,132,994	9,923,796
Public service—professional, amusements, hotels, etc	85,125,470	10,618,725	80,385,240	9,152,201	4,740,230	1,466,524
Finance—banking, insurance, and related business, etc	694,177,074	58,466,156	589,522,438	49,094,455	104,654,636	9,371,701
Combinations—predominant industry not ascertainable	11,540,994	2,882,079	8,461,363	2,660,125	3,079,631	221,954
Inactive concerns	78,301	-----	1,098	-----	77,203	-----
Total	4,338,822,858	510,525,809	3,994,990,754	466,820,095	343,832,104	43,705,714

<sup>1</sup> Fiscal year returns are included. See p. 1.

## RECEIPTS AND DISBURSEMENTS (CORPORATION RETURNS)

The income statement showing analysis of corporation receipts and disbursements; also net profit (or deficit), deductions, net income, tax, and net profit after tax, is distributed by major industrial groups in Basic Table 9. Part 1 shows the data for all corporations, part 2 for corporations reporting net income, and part 3 for corporations reporting no net income. Basic Table 10 shows a similar distribution of all corporation returns expressed as percentages of total receipts.

## 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, showing number of returns and net income, calendar year 1924<sup>1</sup>*

Income classes	Number	Net income
Under \$2,000 .....	105, 135	\$92, 757, 850
\$2,000 to \$5,000 .....	49, 050	154, 696, 040
\$5,000 to \$10,000 .....	26, 090	192, 682, 420
\$10,000 to \$50,000 .....	39, 411	858, 279, 429
\$50,000 to \$100,000 .....	7, 857	546, 492, 107
\$100,000 to \$250,000 .....	5, 200	800, 400, 960
\$250,000 to \$500,000 .....	1, 793	620, 791, 551
\$500,000 to \$1,000,000 .....	952	662, 504, 898
\$1,000,000 to \$5,000,000 .....	739	1, 447, 837, 353
\$5,000,000 and over .....	162	2, 210, 209, 684
Reporting net income .....	236, 389	7, 586, 652, 292
Reporting no net income .....	181, 032	<sup>2</sup> 2, 223, 925, 993
Total .....	417, 421	5, 362, 726, 299

<sup>1</sup> Fiscal year returns are included. See page 1.

<sup>2</sup> Deficit.

## CORPORATION RETURNS—NET INCOME AND DEFICIT FOR THE YEARS 1920–1924, INCLUSIVE

There is shown in the following table for the years 1920 to 1924, inclusive, the fluctuation in returns reporting net income and those reporting deficit; also the aggregate net income and aggregate deficit, as well as the net income in excess of the deficit, in totals and by industrial divisions.

*Corporation returns, calendar years 1920–1924,<sup>1</sup> distributed by major industrial groups, showing for each year, by corporations reporting net income and those reporting no net income, the number and net income (or deficit), and for all corporations, the income in excess of deficit*

Year	Aggregate				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920	203, 233	\$7, 902, 654, 813	142, 362	\$2, 029, 423, 744	\$5, 873, 231, 069
1921	171, 239	4, 336, 047, 813	185, 158	3, 878, 219, 134	457, 828, 679
1922	212, 535	6, 963, 811, 143	170, 348	2, 193, 776, 356	4, 770, 034, 787
1923	233, 339	8, 321, 529, 134	165, 594	2, 013, 554, 987	6, 307, 974, 147
1924	236, 389	7, 586, 652, 292	181, 032	2, 223, 925, 993	5, 362, 726, 299

<sup>1</sup> Fiscal year returns are included. See page 1.

*Corporation returns, calendar years 1920-1924<sup>1</sup> distributed by major industrial groups, showing for each year, by corporations reporting net income and those reporting no net income, the number and net income (or deficit), and for all corporations, the income in excess of deficit—Continued*

Year	Agriculture and related industries				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920.....	3, 874	\$71, 480, 276	5, 312	\$66, 139, 680	\$5, 340, 596
1921.....	3, 146	40, 718, 192	5, 578	88, 562, 898	-47, 844, 706
1922.....	4, 000	62, 900, 621	5, 092	56, 091, 157	6, 809, 464
1923.....	3, 914	92, 201, 206	5, 446	49, 930, 333	42, 270, 873
1924.....	4, 530	64, 223, 810	5, 228	62, 497, 807	1, 732, 003

Year	Mining and quarrying				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920.....	6, 933	\$702, 073, 788	10, 601	\$176, 505, 076	\$525, 568, 712
1921.....	4, 365	185, 133, 923	13, 295	414, 488, 951	-229, 355, 028
1922.....	6, 130	286, 437, 388	10, 963	280, 456, 101	5, 981, 287
1923.....	5, 175	283, 565, 648	13, 334	334, 253, 838	-50, 688, 190
1924.....	4, 893	240, 141, 930	13, 560	307, 091, 131	-66, 949, 201

Year	Manufacturing				
	Total manufacturing				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920.....	49, 425	\$4, 116, 424, 329	28, 746	\$834, 146, 460	\$3, 282, 277, 869
1921.....	37, 030	1, 777, 785, 608	42, 718	1, 898, 831, 377	-121, 045, 769
1922.....	48, 697	3, 454, 419, 673	33, 788	813, 413, 029	2, 641, 006, 644
1923.....	53, 795	4, 271, 899, 449	31, 404	701, 011, 681	3, 570, 887, 768
1924.....	51, 342	3, 595, 674, 888	35, 461	832, 202, 947	2, 763, 471, 941

Year	Manufacturing				
	Food products, beverages, and tobacco				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920.....	7, 551	\$404, 847, 051	6, 167	\$183, 895, 444	\$220, 951, 607
1921.....	7, 207	319, 176, 273	6, 570	309, 161, 987	10, 014, 286
1922.....	8, 359	447, 671, 380	5, 728	150, 306, 300	297, 365, 080
1923.....	8, 666	508, 924, 386	5, 487	124, 175, 970	382, 748, 416
1924.....	9, 080	536, 852, 421	5, 362	95, 715, 254	441, 137, 167

<sup>1</sup> Fiscal year returns are included. See p. 1.

*Corporation returns, calendar years 1920-1924,<sup>1</sup> distributed by major industrial groups, showing for each year, by corporations reporting net income and those reporting no net income, the number and net income (or deficit), and for all corporations, the income in excess of deficit—Continued*

Year	Manufacturing				
	Textiles and textile products				Income in excess of deficit
	Corporations reporting net income		Corporations reporting no net income		
	Number	Net income	Number	Deficit	
1920 .....	5,545	\$458,612,900	4,576	\$166,646,390	\$291,966,510
1921 .....	5,312	327,356,083	5,560	189,439,330	137,916,753
1922 .....	6,973	535,106,819	4,452	78,311,129	456,795,690
1923 .....	7,678	563,412,301	4,093	71,844,563	491,567,738
1924 .....	6,836	316,927,779	5,393	188,104,068	128,823,711

Year	Manufacturing				
	Leather and leather products				Income in excess of deficit
	Corporations reporting net income		Corporations reporting no net income		
	Number	Net income	Number	Deficit	
1920 .....	1,230	\$61,028,189	932	\$103,921,943	—\$42,893,754
1921 .....	981	57,064,636	1,203	105,909,355	—48,844,719
1922 .....	1,330	88,640,717	954	24,811,082	63,829,635
1923 .....	1,321	72,388,337	982	36,126,492	36,261,845
1924 .....	1,341	70,319,008	1,087	31,875,957	38,443,051

Year	Manufacturing				
	Rubber and rubber goods				Income in excess of deficit
	Corporations reporting net income		Corporations reporting no net income		
	Number	Net income	Number	Deficit	
1920 .....	279	\$26,677,976	392	\$31,575,079	—\$4,897,103
1921 .....	196	5,101,673	445	101,561,735	—96,460,062
1922 .....	284	41,929,682	309	24,562,953	17,366,729
1923 .....	273	45,924,366	334	21,562,982	24,361,384
1924 .....	325	56,900,060	313	15,344,877	41,555,183

Year	Manufacturing				
	Lumber and wood products				Income in excess of deficit
	Corporations reporting net income		Corporations reporting no net income		
	Number	Net income	Number	Deficit	
1920 .....	5,300	\$231,269,579	1,965	\$27,169,095	\$294,100,484
1921 .....	2,984	70,511,051	3,749	120,219,887	—49,708,836
1922 .....	4,545	207,995,927	2,366	48,281,974	159,713,953
1923 .....	5,250	299,049,957	2,132	32,586,660	266,463,297
1924 .....	4,750	178,869,396	2,913	57,753,873	121,115,523

<sup>1</sup> Fiscal year returns are included. See p. 1.

*Corporation returns, calendar years 1920-1924,<sup>1</sup> distributed by major industrial groups, showing for each year, by corporations reporting net income and those reporting no net income, the number and net income (or deficit), and for all corporations, the income in excess of deficit—Continued*

Year	Manufacturing				
	Paper, pulp and products				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920 .....	1,349	\$241,616,315	344	\$4,034,761	\$237,581,554
1921 .....	730	44,881,837	946	49,178,592	-4,296,755
1922 .....	1,086	84,024,626	683	22,408,513	61,616,113
1923 .....	1,240	109,909,197	575	14,931,923	94,977,274
1924 .....	1,204	92,674,293	682	18,361,487	74,312,806

Year	Manufacturing				
	Printing and publishing				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920 .....	6,393	\$163,159,986	1,695	\$13,709,458	\$149,450,528
1921 .....	5,386	124,156,590	3,046	26,679,985	97,476,605
1922 .....	5,771	184,715,665	2,939	23,020,486	161,695,179
1923 .....	6,183	165,947,105	3,040	23,627,284	142,319,821
1924 .....	6,278	175,972,060	3,340	28,454,818	147,517,242

Year	Manufacturing				
	Chemicals and allied substances				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1921 .....	3,047	\$441,369,660	2,779	\$96,439,756	\$344,929,904
1922 .....	2,502	158,217,289	3,422	132,881,065	25,336,224
1923 .....	3,512	461,221,420	2,605	66,158,378	395,063,042
1924 .....	3,472	419,583,646	2,845	94,157,796	325,425,850
1925 .....	3,640	466,184,064	2,961	76,309,159	389,874,905

Year	Manufacturing				
	Stone, clay, and glass products				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920 .....	2,661	\$151,173,127	1,001	\$8,287,187	\$142,885,940
1921 .....	1,998	89,756,499	1,683	26,259,793	43,496,706
1922 .....	2,459	125,692,094	1,431	16,586,111	109,105,983
1923 .....	2,880	187,843,942	1,321	14,374,375	173,469,567
1924 .....	2,735	162,403,306	1,621	17,943,545	144,459,761

<sup>1</sup> Fiscal year returns are included. See p. 1.

*Corporation returns, calendar years 1920-1924,<sup>1</sup> distributed by major industrial groups, showing for each year, by corporations reporting net income and those reporting no net income, the number and net income (or deficit), and for all corporations, the income in excess of deficit—Continued*

Year	Manufacturing				
	Metal and metal products				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920 .....	10, 135	\$1, 411, 647, 483	4, 996	\$136, 757, 073	\$1, 274, 890, 410
1921 .....	5, 468	437, 366, 860	10, 068	666, 001, 897	- 228, 635, 037
1922 .....	8, 397	906, 956, 106	7, 477	272, 040, 309	634, 915, 797
1923 .....	10, 168	1, 427, 495, 889	6, 072	178, 080, 576	1, 249, 415, 313
1924 .....	11, 227	1, 340, 597, 253	8, 943	244, 779, 005	1, 095, 818, 248

Year	Manufacturing				
	All other manufacturing industries				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920 .....	5, 935	\$435, 022, 063	3, 899	\$61, 710, 274	\$373, 311, 789
1921 .....	4, 266	164, 196, 817	6, 026	171, 537, 751	- 7, 340, 934
1922 .....	5, 981	370, 465, 237	4, 844	86, 925, 794	283, 539, 443
1923 .....	6, 664	473, 420, 323	4, 523	89, 543, 060	383, 877, 263
1924 .....	3, 926	197, 973, 248	2, 846	57, 560, 904	140, 414, 344

Year	Construction				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920 .....	7, 010	\$113, 552, 012	2, 950	\$28, 209, 391	\$85, 342, 621
1921 .....	6, 041	67, 335, 368	4, 320	51, 507, 351	15, 828, 017
1922 .....	6, 997	91, 724, 158	4, 373	52, 528, 638	39, 195, 520
1923 .....	8, 151	112, 063, 914	4, 400	42, 808, 544	69, 195, 370
1924 .....	8, 701	132, 704, 218	4, 475	42, 010, 538	90, 693, 680

Year	Transportation and other public utilities				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920 .....	12, 922	\$829, 130, 927	7, 677	\$150, 505, 207	\$678, 625, 720
1921 .....	11, 831	821, 871, 454	7, 274	323, 368, 793	498, 502, 661
1922 .....	13, 690	979, 263, 568	6, 821	196, 480, 421	782, 783, 147
1923 .....	14, 269	1, 257, 409, 896	6, 844	125, 649, 787	1, 131, 760, 109
1924 .....	14, 565	1, 232, 012, 201	7, 866	137, 753, 364	1, 094, 258, 837

<sup>1</sup> Fiscal year returns are included. See p. 1.

*Corporation returns, calendar years 1920-1924,<sup>1</sup> distributed by major industrial groups, showing for each year, by corporations reporting net income and those reporting no net income, the number and net income (or deficit), and for all corporations, the income in excess of deficit—Continued*

Year	Trade				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920	52, 278	\$911, 173, 330	26, 607	\$339, 482, 009	\$571, 691, 321
1921	42, 809	571, 945, 297	45, 370	626, 828, 343	— 54, 883, 046
1922	59, 791	1, 014, 012, 731	35, 892	318, 693, 358	695, 319, 373
1923	68, 186	1, 197, 926, 069	32, 460	264, 797, 443	933, 128, 626
1924	68, 112	1, 098, 585, 578	37, 211	296, 516, 827	802, 068, 751

Year	Public service—Professional, amusements, hotels, etc.				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920	11, 914	\$145, 490, 862	5, 576	\$29, 199, 368	\$116, 291, 494
1921	10, 694	104, 872, 554	8, 409	45, 939, 035	58, 933, 519
1922	13, 494	148, 366, 522	9, 651	59, 614, 683	88, 751, 839
1923	15, 482	188, 368, 460	9, 032	59, 141, 170	129, 227, 290
1924	15, 495	202, 165, 035	10, 825	66, 650, 042	135, 514, 993

Year	Finance—Banking, insurance, and related business				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920	55, 484	\$933, 304, 119	23, 418	\$293, 936, 196	\$639, 367, 923
1921	54, 122	739, 296, 805	28, 736	363, 165, 913	376, 130, 892
1922	58, 646	887, 834, 693	32, 459	397, 660, 887	490, 173, 806
1923	62, 654	868, 083, 415	34, 118	410, 813, 152	457, 270, 263
1924	67, 089	995, 123, 931	37, 672	460, 596, 529	534, 527, 402

Year	Combinations—Predominant industry not ascertainable				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920	1, 436	\$66, 902, 914	1, 672	\$34, 527, 084	\$32, 375, 830
1921	1, 201	27, 088, 612	1, 678	65, 509, 712	— 38, 421, 100
1922	1, 078	38, 850, 617	1, 038	18, 566, 276	20, 284, 341
1923	1, 713	50, 071, 077	1, 706	24, 345, 929	25, 725, 148
1924	1, 662	26, 014, 701	2, 295	18, 533, 476	7, 481, 225

Year	Inactive concerns				
	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit
	Number	Net income	Number	Deficit	
1920	31	\$117, 026	25, 436	\$4, 202, 182	— \$4, 085, 156
1921			27, 780	16, 761	— 16, 761
1922	12	1, 172	30, 271	271, 806	— 270, 634
1923			26, 250	803, 110	— 803, 110
1924			26, 439	73, 332	— 73, 332

<sup>1</sup> Fiscal year returns are included. See p. 1.

## COMBINED INDIVIDUAL AND CORPORATION INCOME AND TAX, BY STATES

The following table exhibits by States and Territories the combined individual and corporation incomes and income taxes for the calendar year 1924. 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.



Individual and corporation net income and tax, distributed by States and Territories, showing percentages for each State, calendar year 1924<sup>1</sup>

States and Territories	Net income				Tax			
	Individual <sup>2</sup>	Corporation	Individual and corporation	Per cent for State	Individual	Corporation	Individual and corporation	Per cent for State
Alabama.....	\$159,918,982	\$35,538,812	\$195,457,794	0.59	\$2,771,221	\$3,905,099	\$6,676,320	0.42
Alaska.....		540,894	540,894	.01		52,532	52,532	.01
Arizona.....	58,273,049	7,412,641	65,685,690	.20	511,987	776,072	1,288,059	.08
Arkansas.....	110,255,418	18,080,163	128,335,581	.38	1,458,499	1,864,449	3,322,948	.21
California.....	1,741,063,671	376,724,853	2,117,788,524	6.37	37,880,658	44,161,442	82,042,100	5.17
Colorado.....	205,087,973	60,846,149	265,934,122	.80	3,162,736	7,024,097	10,186,833	.64
Connecticut.....	478,174,249	103,180,674	581,354,923	1.75	12,593,904	11,848,127	24,442,031	1.54
Delaware.....	64,179,747	39,540,910	103,720,657	.31	2,432,617	4,703,290	7,135,907	.45
District of Columbia.....	253,312,253	47,457,560	300,769,813	.90	5,765,861	5,745,401	11,511,262	.73
Florida.....	250,963,654	62,343,490	313,307,144	.94	7,229,272	7,006,389	14,235,661	.90
Georgia.....	210,908,421	50,161,660	261,070,081	.79	3,398,860	5,536,205	8,935,065	.57
Hawaii.....	46,395,290	31,529,816	77,925,106	.23	1,481,883	3,625,419	5,107,302	.32
Idaho.....	52,301,491	6,845,563	59,147,054	.18	261,008	680,401	941,409	.06
Illinois.....	2,413,605,350	706,054,194	3,119,659,544	9.38	66,583,239	82,467,674	149,050,913	9.39
Indiana.....	461,717,343	114,989,588	576,706,931	1.74	6,653,560	12,930,267	19,585,827	1.24
Iowa.....	298,734,381	49,731,875	348,466,256	1.05	3,123,808	5,284,901	8,408,709	.53
Kansas.....	203,034,515	84,610,712	287,645,227	.86	1,918,019	9,832,973	11,750,992	.74
Kentucky.....	238,094,411	64,974,995	303,069,406	.91	3,805,669	7,347,437	11,153,106	.70
Louisiana.....	221,133,422	54,436,362	275,569,784	.83	3,528,511	5,934,261	9,462,772	.60
Maine.....	135,221,259	31,347,813	166,569,072	.50	2,568,353	3,533,832	6,102,185	.39
Maryland.....	467,225,699	83,492,835	550,718,534	1.66	12,073,312	9,846,911	21,920,223	1.38
Massachusetts.....	1,320,156,959	352,209,591	1,672,366,550	5.05	40,857,137	40,796,074	81,653,211	5.15
Michigan.....	1,045,850,046	497,940,013	1,543,790,059	4.64	30,983,705	59,869,257	90,852,962	5.72
Minnesota.....	375,588,940	111,844,643	487,433,583	1.47	6,720,567	12,698,035	19,418,602	1.22
Mississippi.....	82,652,945	13,197,415	95,850,360	.29	1,155,729	1,335,653	2,491,382	.16
Missouri.....	632,532,962	225,899,300	858,432,262	2.58	12,373,492	26,039,340	38,412,832	2.42
Montana.....	107,241,911	8,948,562	116,190,473	.35	173,111	841,019	1,014,130	.10
Nebraska.....	189,371,665	26,913,914	216,285,579	.65	1,848,121	2,762,866	4,610,987	.29
Nevada.....	27,534,276	1,661,752	29,196,028	.09	184,334	147,158	331,492	.02
New Hampshire.....	94,132,914	8,535,896	102,668,810	.31	1,377,393	929,840	2,307,233	.15
New Jersey.....	1,177,421,081	260,526,000	1,437,947,081	4.32	31,941,148	30,688,913	62,630,061	3.95
New Mexico.....	31,951,117	2,873,952	34,825,069	.11	223,842	270,885	494,727	.03
New York.....	5,144,766,182	2,096,541,720	7,241,307,902	21.78	236,774,567	246,109,308	482,883,875	30.45
North Carolina.....	200,888,953	83,731,523	284,620,476	.86	3,777,873	9,726,312	13,504,185	.85
North Dakota.....	48,689,794	5,699,606	54,389,400	.16	268,090	443,397	711,487	.04
Ohio.....	1,403,748,590	442,810,151	1,846,558,741	5.55	32,061,822	51,129,974	83,191,796	5.25
Oklahoma.....	211,271,658	39,221,970	250,493,628	.75	3,794,477	3,969,267	7,763,744	.49

<sup>1</sup> Fiscal year returns are included. See p. 1.

<sup>2</sup> Capital net gain from sale of assets held for more than two years is included in net income of individuals but capital net loss from sale of assets held for more than two years and prior year loss are not deducted.

Individual and corporation net income and tax, distributed by States and Territories, showing percentages for each State, calendar year 1924<sup>1</sup>—  
Continued

States and Territories	Net income				Tax			
	Individual <sup>2</sup>	Corporation	Individual and corporation	Per cent for State	Individual	Corporation	Individual and corporation	Per cent for State
Oregon.....	\$189,884,373	\$29,088,365	\$218,972,738	0.66	\$2,025,068	\$3,106,610	\$5,131,678	0.32
Pennsylvania.....	2,548,132,809	730,528,286	3,278,661,095	9.86	77,873,521	87,512,252	165,385,773	10.43
Rhode Island.....	191,556,190	44,861,723	236,417,913	.71	6,722,491	5,236,749	11,959,240	.76
South Carolina.....	79,613,886	14,250,797	93,864,683	.28	727,462	1,372,469	2,099,931	.13
South Dakota.....	66,124,203	4,792,550	70,916,853	.21	306,097	355,445	661,542	.04
Tennessee.....	224,184,198	52,089,336	276,273,534	.83	3,419,535	5,789,104	9,208,639	.58
Texas.....	638,109,285	150,501,590	788,610,875	2.37	10,235,806	16,819,180	27,054,986	1.71
Utah.....	32,088,477	19,351,555	51,440,032	.31	599,194	2,098,811	2,698,005	.17
Vermont.....	63,630,620	9,133,396	72,764,016	.22	978,252	1,011,271	1,989,523	.13
Virginia.....	231,055,514	82,085,981	313,141,495	.94	3,313,896	9,392,478	12,706,374	.80
Washington.....	393,961,927	54,809,158	448,771,085	1.35	3,231,233	5,850,662	9,081,895	.57
West Virginia.....	228,999,720	50,065,172	277,064,892	.83	2,796,310	5,635,527	8,431,837	.53
Wisconsin.....	496,659,728	132,284,875	628,944,603	1.89	7,344,053	15,113,200	22,457,253	1.42
Wyoming.....	60,751,853	4,411,941	65,163,794	.20	414,087	391,311	805,398	.05
Total.....	25,656,153,454	7,586,652,292	33,242,805,746	100.00	704,265,390	881,549,546	1,585,814,936	100.00

<sup>1</sup> Fiscal year returns are included. See p. 1.

<sup>2</sup> Capital net gain from sale of assets held for more than two years is included in net income of individuals but capital net loss from sale of assets held for more than two years and prior year loss are not deducted.

# **RETURNS OF AMERICANS SHOWING FOREIGN INCOME AND RETURNS OF ALIENS**

The returns of American citizens and corporations receiving income from foreign sources, and, conversely, the returns of aliens (resident and nonresident) and alien corporations for income received in the United States are given below. There are shown the number of returns, the income so received, the foreign taxes paid by Americans and American corporations, and the Federal income tax paid by aliens and alien corporations. The data relating to individuals represent only the information contained in returns reporting net income of \$5,000 and over. For corporations the gross income, domestic dividends, total deductions, and net income (or deficit) are shown separately for corporations reporting net income and those reporting no net income.

*Returns of Americans showing foreign income, and returns of aliens, calendar year 1924<sup>1</sup>*

## **PART 1.—INDIVIDUALS REPORTING NET INCOME OF \$5,000 AND OVER—NUMBER OF RETURNS, NET INCOME, AND TAX**

Source of income	Number of returns	Net income	Federal income tax
Income from sources within the United States of:			
Nonresident aliens.....	1, 280	\$39, 702, 045	\$5, 044, 767
Resident aliens.....	2, 373	23, 596, 069	878, 804
Total.....	3, 653	63, 298, 114	5, 923, 571
	Number of returns	Foreign income	Tax paid foreign countries
Income of American citizens from sources in foreign countries .....	25, 243	\$46, 364, 366	\$2, 476, 804

## **PART 2.—CORPORATIONS DISTRIBUTED BY THOSE REPORTING NET INCOME AND NO NET INCOME—NUMBER OF RETURNS, GROSS INCOME, DEDUCTIONS, NET INCOME (OR DEFICIT), AND TAX**

Source of income and status of corporation	Total number of re- turns	Reporting net income						
		Number of re- turns	Gross income	Domestic dividends	Total de- ductions	Net in- come	Federal income tax	Tax paid foreign countries
Income from sources within the United States of:								
Foreign corporations holding investments in the United States.....	416	342	\$7, 104, 181	\$4, 873, 593	\$5, 685, 828	\$1, 418, 353	\$173, 525	-----
Foreign corporations operating in the United States.....	362	180	107, 873, 643	2, 589, 877	76, 828, 166	31, 045, 477	1, 173, 883	-----
Total.....	778	522	114, 977, 824	7, 463, 470	82, 513, 994	32, 463, 830	1, 347, 408	-----
Income from sources in foreign countries of:								
Domestic corporations operating abroad (having foreign address).....	65	43	34, 554, 019	275, 210	23, 428, 687	11, 125, 332	1, 349, 423	\$315, 425
Domestic corporations holding investments abroad.....	345	-----	-----	-----	-----	28, 819, 551	-----	7, 759, 791

<sup>1</sup> Fiscal year returns are included. See p. 1.

<sup>2</sup> Amount of foreign income reported.

*Returns of Americans showing foreign income, and returns of aliens, calendar year 1924—Continued*

**PART 2.—CORPORATIONS DISTRIBUTED BY THOSE REPORTING NET INCOME AND NO NET INCOME—NUMBER OF RETURNS, GROSS INCOME, DEDUCTIONS, NET INCOME (OR DEFICIT), AND TAX—Continued**

Source of income and status of corporation	Total number of re- turns	Reporting no net income				
		Num- ber of re- turns	Gross income	Domestic dividends	Total de- ductions	Deficit
Income from sources within the United States of:						
Foreign corporations holding invest- ments in the United States .....	416	74	\$3,711,986	\$1,587,615	\$5,528,662	\$1,816,676
Foreign corporations operating in the United States .....	362	182	159,493,760	804,341	181,766,416	22,272,656
Total .....	778	256	163,205,746	2,391,956	187,295,078	24,089,332
Income from sources in foreign countries of:						
Domestic corporations operating abroad (having foreign address) .....	65	22	3,973,287	36,558	5,218,415	1,245,128
Domestic corporations holding invest- ments abroad .....	345					

**SUMMARY OF INCOME AND TAX BY YEARS**

There is shown below by income classes the number of returns filed for each of the years from 1916 to 1924, inclusive; also the increase or decrease for each year. These tables show for 1924 the largest number of individuals for any year reporting net income between \$5,000 and \$50,000; also the largest number for any year reporting between \$50,000 and \$100,000; the largest number for any year subsequent to 1917 reporting between \$100,000 and \$300,000 and likewise the largest number for any year subsequent to 1917 reporting \$300,000 and over.

*Individual returns, calendar years 1916-1924, distribution by size of net income, showing number of returns and increase (or decrease) over previous year*

**NET INCOME UNDER \$5,000**

Year	Number of returns	Increase or decrease <sup>1</sup>
1916.....	157,149	
1917.....	3,040,228	2,883,079
1918.....	3,946,152	905,924
1919.....	4,675,101	728,949
1920.....	6,578,382	1,903,281
1921.....	6,136,570	—441,812
1922.....	6,193,270	56,700
1923.....	7,072,424	879,154
1924.....	6,672,650	—399,774

**NET INCOME \$5,000 TO \$50,000**

1916.....	255,167	
1917.....	413,559	158,392
1918.....	464,467	50,908
1919.....	638,813	174,346
1920.....	665,820	27,007
1921.....	514,537	—151,283
1922.....	578,180	63,643
1923.....	609,263	31,083
1924.....	675,607	66,344

<sup>1</sup> Minus sign (—) indicates decrease.

*Individual returns, calendar years 1916-1924, distribution by size of net income, showing number of returns and increase (or decrease) over previous year—Con.*

## NET INCOME \$50,000 TO \$100,000

Year	Number of returns	Increase or decrease <sup>1</sup>
1916.....	10,452	.....
1917.....	12,439	1,987
1918.....	9,996	-2,443
1919.....	13,320	3,324
1920.....	12,093	-1,227
1921.....	8,717	-3,376
1922.....	12,000	3,283
1923.....	12,452	452
1924.....	15,816	3,364

## NET INCOME \$100,000 TO \$300,000

1916.....	5,337	.....
1917.....	5,649	312
1918.....	3,872	-1,777
1919.....	4,847	975
1920.....	3,254	-1,593
1921.....	2,106	-1,148
1922.....	3,494	1,388
1923.....	3,640	146
1924.....	4,941	1,301

## NET INCOME \$300,000 AND OVER

1916.....	1,296	.....
1917.....	1,015	-281
1918.....	627	-388
1919.....	679	52
1920.....	395	-284
1921.....	246	-149
1922.....	537	291
1923.....	542	5
1924.....	774	232

<sup>1</sup> Minus sign (-) indicates decreases.

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 individual returns, calendar years 1914-1924, by income classes*

Income classes	1914	1915	1916	1917	1918
Under \$1,000.....				1,640,758	1,516,938
\$1,000 to \$2,000.....				838,707	1,496,878
\$2,000 to \$3,000.....				374,958	610,095
\$3,000 to \$4,000.....	82,754	69,045	85,122	185,805	322,241
\$4,000 to \$5,000.....	66,525	58,949	72,627	270,666	319,356
\$5,000 to \$10,000.....	127,448	120,402	150,553	65,806	69,992
\$10,000 to \$15,000.....	34,141	34,102	45,309	29,896	30,227
\$15,000 to \$20,000.....	15,790	16,475	22,618	16,806	16,350
\$20,000 to \$25,000.....	8,672	9,707	12,953	10,571	10,206
\$25,000 to \$30,000.....	5,483	6,196	8,055	12,733	11,887
\$30,000 to \$40,000.....	6,008	7,005	10,068	7,087	6,449
\$40,000 to \$50,000.....	3,185	4,100	5,611	12,439	9,996
\$50,000 to \$100,000.....	5,161	6,847	10,452	3,302	2,358
\$100,000 to \$150,000.....	1,189	1,793	2,900	1,302	866
\$150,000 to \$200,000.....	406	724	1,284	703	401
\$200,000 to \$250,000.....	233	386	726	342	247
\$250,000 to \$300,000.....	130	216	427	380	260
\$300,000 to \$400,000.....	147	254	469	179	122
\$400,000 to \$500,000.....	69	122	245	315	178
\$500,000 to \$1,000,000.....	114	209	373	141	67
\$1,000,000 and over.....	60	120	206		
Total.....	357,515	336,652	429,491	3,472,890	4,425,114
Married women making separate returns from husbands.....			17,635		
Total number of returns filed.....	357,515	336,652	437,026	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.

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

*Number of individual returns, calendar years 1914-1924, by income classes—Con.*

Income classes	1919	1920	1921	1922	1923	1924
Under \$1,000.....			401,849	402,076	368,502	344,876
\$1,000 to \$2,000.....	1,924,872	2,671,950	2,440,544	2,471,181	2,515,324	2,413,881
\$2,000 to \$3,000.....	1,569,741	2,569,316	2,222,031	2,129,898	2,470,970	2,112,993
\$3,000 to \$4,000.....	742,334	894,559	702,991	785,267	1,125,462	1,181,156
\$4,000 to \$5,000.....	438,154	442,557	369,155	404,848	592,166	619,744
\$5,000 to \$10,000.....	438,851	455,442	353,247	391,373	397,630	437,330
\$10,000 to \$15,000.....	97,852	163,570	80,014	90,278	102,506	113,496
\$15,000 to \$20,000.....	42,028	44,531	34,230	39,605	44,948	49,878
\$20,000 to \$25,000.....	22,605	23,729	18,100	21,446	24,347	27,842
\$25,000 to \$30,000.....	13,769	14,471	10,848	13,225	14,919	17,432
\$30,000 to \$40,000.....	15,410	15,808	12,047	14,283	16,441	19,464
\$40,000 to \$50,000.....	8,298	8,269	6,051	7,970	8,472	10,165
\$50,000 to \$100,000.....	13,320	12,093	8,717	12,000	12,452	15,816
\$100,000 to \$150,000.....	2,983	2,191	1,367	2,171	2,339	3,065
\$150,000 to \$200,000.....	1,092	590	450	763	750	1,084
\$200,000 to \$250,000.....	522	307	205	350	348	542
\$250,000 to \$300,000.....	250	166	84	210	203	250
\$300,000 to \$400,000.....	285	169	98	205	216	320
\$400,000 to \$500,000.....	140	70	64	104	111	137
\$500,000 to \$1,000,000.....	189	123	63	161	141	242
\$1,000,000 and over.....	65	33	21	67	74	75
Total.....	5,332,760	7,259,944	6,662,176	6,787,481	7,698,321	7,369,788
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	7,369,788

*Individual returns, calendar years 1913-1924, showing number of returns and net income*

Year	Number of returns					Net income	
	Total	Taxable	Nontaxable	Per cent of total		Amount	Increase or decrease from previous year
				Taxable	Non-taxable		
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	362,970	74,066	83	17	6,300,000,000	1,700,000,000
1917.....	<sup>3</sup> 3,472,890	2,707,234	765,656	78	22	13,700,000,000	7,400,000,000
1918.....	<sup>3</sup> 4,425,114	3,392,863	1,032,251	77	23	16,000,000,000	2,300,000,000
1919.....	<sup>3</sup> 5,332,760	4,231,181	1,101,579	79	21	19,900,000,000	3,900,000,000
1920.....	<sup>3</sup> 7,259,944	5,518,310	1,741,634	76	24	23,700,000,000	3,800,000,000
1921.....	<sup>3</sup> 6,662,176	3,589,985	3,072,191	54	46	19,600,000,000	<sup>4</sup> -4,100,000,000
1922.....	6,787,481	3,681,249	3,106,232	54	46	21,400,000,000	1,800,000,000
1923.....	7,698,321	4,270,121	3,428,200	55	45	24,900,000,000	3,500,000,000
1924.....	7,369,788	4,489,698	2,880,090	61	39	25,700,000,000	800,000,000

<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 returns, calendar years 1909-1924, showing total number, number and per cent reporting net income and reporting no net income, and net income*

Year	Number of returns					Net income	
	Total	Reporting net income	Reporting no net income	Per cent of total		Amount	Increase or decrease from previous year
				Report- ing net income	Report- ing no net income		
1909.....	262,490	<sup>1</sup> 52,498	209,992	20	80	\$3,590,000,000	
1910.....	270,202	<sup>1</sup> 54,040	216,162	20	80	3,761,000,000	<sup>3</sup> \$171,000,000
1911.....	288,352	<sup>1</sup> 55,129	233,223	19	81	3,503,000,000	<sup>3</sup> -258,000,000
1912.....	305,336	<sup>1</sup> 61,116	244,220	20	80	4,151,000,000	648,000,000
1913.....	316,909	183,866	128,043	60	40	4,714,000,000	563,000,000
1914.....	<sup>2</sup> 299,445	174,205	125,240	58	42	3,940,000,000	<sup>3</sup> -774,000,000
1915.....	<sup>2</sup> 366,443	190,911	175,532	52	48	5,310,000,000	1,370,000,000
1916.....	341,253	206,984	134,269	61	39	8,766,000,000	3,456,000,000
1917.....	351,426	232,079	119,347	66	34	10,730,000,000	1,964,000,000
1918.....	317,579	202,061	115,518	64	36	8,362,000,000	<sup>3</sup> -2,368,000,000
1919.....	320,198	209,634	110,564	65	35	9,412,000,000	1,050,000,000
1920.....	345,595	203,233	142,362	59	41	7,903,000,000	<sup>3</sup> -1,509,000,000
1921.....	356,397	171,239	185,158	48	52	4,336,000,000	<sup>3</sup> -3,567,000,000
1922.....	382,883	212,535	170,348	56	44	6,964,000,000	2,628,000,000
1923.....	398,933	233,339	165,594	58	42	8,322,000,000	1,358,000,000
1924.....	417,421	236,389	181,032	57	43	7,587,000,000	<sup>3</sup> -735,000,000

<sup>1</sup> Returns showing net income in excess of \$5,000 exemption.

<sup>2</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.)

<sup>3</sup> A minus sign (-) indicates decrease.

*Income and profits taxes in individual and corporation returns, calendar years 1913-1924*

Year	Individual				Total tax
	Normal tax	Surtax	War-excess-profits tax	Tax on capital net gain 12½ per cent	
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	801,523,303			1,269,630,104
1920.....	478,249,919	596,803,767			1,075,053,686
1921.....	308,056,422	411,327,684			719,387,106
1922.....	355,409,840	474,681,111		\$31,066,357	861,057,308
1923.....	<sup>2</sup> 285,605,298	348,839,583		29,186,624	663,631,505
1924.....	<sup>3</sup> 227,157,265	437,540,797		48,603,064	<sup>4</sup> 704,265,390

Year	Partnership	Corporation			Grand total
	War-excess-profits tax	Income tax	War-profits and excess-profits tax	Total tax	
1913 <sup>1</sup> .....		<sup>5</sup> \$43,127,740		<sup>5</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	3,444,871,682
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>6</sup> 8,466,114	783,776,268	1,644,833,576
1923.....		937,106,798		937,106,798	1,600,758,393
1924.....		881,549,546		881,549,546	1,585,814,936

<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> Net after deducting 25 per cent reduction provided for in the revenue act of 1924.

<sup>3</sup> Net after deducting 25 per cent of tax on earned net income provided for in the revenue act of 1924.

<sup>4</sup> Net after deducting 25 per cent of tax on earned net income plus 12½ per cent on capital net loss provided for in the revenue act of 1924.

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

<sup>6</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.

*Individual returns, net income reported for calendar years 1916-1924, 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.....		2,094,977,328	3,626,824,833	3,807,286,365
\$3,000 to \$5,000.....	\$624,639,015	2,115,864,601	3,535,219,007	4,513,264,030
\$5,000 to \$10,000.....	1,037,247,977	1,827,508,088	2,145,690,016	2,954,137,253
\$10,000 to \$25,000.....	1,235,015,786	1,687,165,619	1,736,548,050	2,412,275,757
\$25,000 to \$50,000.....	822,661,658	1,042,320,083	978,042,710	1,277,364,635
\$50,000 to \$100,000.....	722,795,474	846,894,335	679,720,737	896,497,209
\$100,000 to \$150,000.....	357,355,318	400,492,040	284,106,740	358,392,923
\$150,000 to \$300,000.....	505,859,406	474,651,960	305,024,817	371,148,536
\$300,000 to \$500,000.....	271,938,017	209,904,969	144,545,428	159,070,948
\$500,000 to \$1,000,000.....	256,771,325	214,631,270	119,075,548	128,290,396
\$1,000,000 and over.....	464,263,644	306,835,914	137,486,892	152,650,245
Total.....	6,298,577,620	13,652,383,207	15,924,639,355	19,859,491,448

Income classes	Net income				
	1920	1921	1922	1923	1924
Under \$1,000.....		\$213,849,934	\$247,564,383	\$252,513,019	\$235,451,546
\$1,000 to \$2,000.....	\$4,050,066,618	3,620,761,768	3,630,570,922	3,683,428,617	3,564,474,084
\$2,000 to \$3,000.....	6,184,543,368	5,325,931,265	5,153,497,468	6,069,132,445	5,277,147,446
\$3,000 to \$5,000.....	5,039,607,239	4,054,891,244	4,500,557,809	6,461,142,951	6,827,924,126
\$5,000 to \$10,000.....	3,068,330,963	2,378,759,237	2,641,904,702	2,717,991,529	2,991,187,905
\$10,000 to \$25,000.....	2,547,904,786	1,958,156,206	2,255,871,780	2,558,361,589	2,855,396,811
\$25,000 to \$50,000.....	1,307,785,113	979,629,305	1,208,273,032	1,350,680,468	1,592,848,363
\$50,000 to \$100,000.....	810,386,333	582,230,218	805,223,854	833,898,237	1,066,783,643
\$100,000 to \$150,000.....	265,511,505	163,520,999	260,293,553	280,656,213	377,644,950
\$150,000 to \$300,000.....	215,138,673	145,948,047	266,814,381	260,584,012	374,609,374
\$300,000 to \$500,000.....	89,313,552	61,842,550	116,672,075	124,569,194	171,248,552
\$500,000 to \$1,000,000.....	79,962,894	42,780,426	107,670,678	95,107,209	158,462,179
\$1,000,000 and over.....	77,078,139	49,411,329	141,386,993	152,071,881	155,974,475
Total.....	23,735,629,183	19,577,212,528	21,336,212,530	24,840,137,364	25,656,153,454

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

*Individual returns, tax yield for calendar years 1916-1924, 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	95,080,064	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.....	51,487,355	109,424,999	88,885,249	99,026,996
Total.....	173,386,694	691,492,954	1,127,721,835	1,269,630,104



*Individual returns, tax yield for calendar years 1916-1924, by income classes—Con.*

Income classes	Tax yield				
	1920	1921	1922	1923	1924
Under \$1,000.....		\$173, 678	\$246, 636	\$316, 602	\$145, 629
\$1,000 to \$2,000.....	\$36, 859, 732	29, 160, 654	27, 081, 089	18, 190, 038	10, 432, 394
\$2,000 to \$3,000.....	45, 507, 821	20, 712, 373	20, 729, 737	16, 570, 881	10, 207, 284
\$3,000 to \$5,000.....	83, 496, 116	42, 743, 604	47, 533, 306	45, 969, 794	26, 865, 387
\$5,000 to \$10,000.....	97, 886, 033	68, 871, 422	70, 387, 912	55, 480, 078	28, 827, 944
\$10,000 to \$25,000.....	172, 259, 321	126, 886, 410	123, 575, 960	103, 865, 711	78, 068, 669
\$25,000 to \$50,000.....	154, 265, 276	112, 909, 840	125, 697, 249	103, 600, 750	109, 359, 811
\$50,000 to \$100,000.....	163, 717, 719	115, 711, 635	144, 092, 555	108, 878, 597	136, 636, 004
\$100,000 to \$150,000.....	86, 587, 694	52, 330, 056	71, 337, 246	55, 719, 390	75, 677, 735
\$150,000 to \$300,000.....	92, 604, 423	61, 495, 988	98, 810, 408	62, 104, 203	92, 480, 398
\$300,000 to \$500,000.....	47, 043, 461	31, 859, 630	43, 488, 227	31, 668, 552	45, 771, 131
\$500,000 to \$1,000,000.....	45, 641, 005	25, 112, 090	38, 550, 344	25, 498, 434	42, 585, 301
\$1,000,000 and over.....	49, 185, 085	31, 419, 726	49, 517, 639	35, 788, 475	47, 267, 203
Total.....	1, 075, 053, 686	719, 387, 106	861, 057, 308	663, 651, 505	704, 265, 390

*Individual returns, average tax and average rate of tax per individual, calendar years 1916-1924, by income classes*

Income classes	1916		1917		1918	
	Average tax per individual	Average rate of tax (per cent)	Average tax per individual	Average rate of tax (per cent)	Average tax per individual	Average rate of tax (per cent)
Under \$1,000.....						
\$1,000 to \$2,000.....			\$9. 90	0. 66	\$17. 46	1. 19
\$2,000 to \$3,000.....			10. 85	. 44	23. 66	. 98
\$3,000 to \$5,000.....	\$4. 94	0. 12	32. 60	. 86	88. 95	2. 35
\$5,000 to \$10,000.....	41. 85	. 61	162. 80	2. 41	291. 39	4. 34
\$10,000 to \$25,000.....	143. 88	. 94	717. 27	4. 78	1, 222. 01	8. 20
\$25,000 to \$50,000.....	488. 86	1. 41	2, 520. 25	7. 34	4, 563. 12	13. 32
\$50,000 to \$100,000.....	1, 559. 37	2. 25	6, 835. 56	10. 04	14, 748. 76	21. 69
\$100,000 to \$150,000.....	4, 283. 96	3. 48	16, 888. 62	13. 92	40, 576. 79	33. 68
\$150,000 to \$300,000.....	9, 851. 16	4. 75	36, 948. 51	18. 27	89, 871. 89	44. 64
\$300,000 to \$500,000.....	25, 142. 03	6. 60	89, 852. 59	23. 93	207, 237. 82	54. 77
\$500,000 to \$1,000,000.....	55, 590. 19	8. 14	188, 410. 12	27. 63	392, 326. 67	58. 65
\$1,000,000 and over.....	249, 938. 62	11. 09	776, 063. 82	35. 65	1,326,645. 51	64. 65
General average.....	396. 60	2. 75	199. 11	5. 06	254. 85	7. 08

Income classes	1919		1920		1921	
	Average tax per individual	Average rate of tax (per cent)	Average tax per individual	Average rate of tax (per cent)	Average tax per individual	Average rate of tax (per cent)
Under \$1,000.....						
\$1,000 to \$2,000.....	\$12. 83	0. 87	\$13. 80	0. 91	\$0. 43	0. 08
\$2,000 to \$3,000.....	18. 00	. 74	17. 71	. 74	11. 95	. 81
\$3,000 to \$5,000.....	64. 31	1. 68	62. 44	1. 66	9. 32	. 39
\$5,000 to \$10,000.....	208. 59	3. 10	214. 92	3. 19	39. 87	1. 05
\$10,000 to \$25,000.....	1, 014. 45	6. 83	1, 002. 50	6. 76	194. 97	2. 90
\$25,000 to \$50,000.....	4, 134. 44	12. 13	4, 001. 90	11. 80	958. 76	6. 48
\$50,000 to \$100,000.....	13, 990. 81	20. 79	13, 538. 22	20. 20	3, 900. 71	11. 53
\$100,000 to \$150,000.....	39, 793. 03	33. 12	39, 519. 71	32. 61	13, 274. 25	19. 87
\$150,000 to \$300,000.....	87, 497. 50	43. 94	87, 116. 11	43. 04	38, 280. 95	32. 00
\$300,000 to \$500,000.....	202, 425. 96	54. 08	196, 834. 56	52. 67	83, 215. 14	42. 14
\$500,000 to \$1,000,000.....	403, 323. 45	59. 42	371, 065. 08	57. 08	196, 664. 38	51. 94
\$1,000,000 and over.....	1,523,492.25	64. 87	1,490,457.12	63. 81	398, 604. 30	58. 70
General average.....	238. 08	6. 39	148. 08	4. 53	1,495,177.43	63. 59

*Individual returns, average tax and average rate of tax per individual, calendar years 1916-1924, by income classes—Continued*

Income classes	1922		1923		1924	
	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.....	\$0.61	0.10	\$0.86	0.13	\$0.42	0.06
\$1,000 to \$2,000.....	10.96	.75	7.23	.49	4.32	.29
\$2,000 to \$3,000.....	9.73	.40	6.71	.27	4.83	.19
\$3,000 to \$5,000.....	39.94	1.06	26.76	.71	14.92	.39
\$5,000 to \$10,000.....	179.85	2.66	139.53	2.94	65.92	.96
\$10,000 to \$25,000.....	816.60	5.48	604.57	4.06	408.27	2.73
\$25,000 to \$50,000.....	3,542.96	10.40	2,600.94	7.67	2,323.79	6.84
\$50,000 to \$100,000.....	12,007.71	17.89	8,743.86	13.06	8,639.10	12.81
\$100,000 to \$150,000.....	32,859.16	27.42	23,821.89	19.85	24,690.94	20.04
\$150,000 to \$300,000.....	74,686.63	37.03	47,735.75	23.83	49,296.85	24.69
\$300,000 to \$500,000.....	140,738.60	37.27	96,845.72	25.42	100,155.65	26.73
\$500,000 to \$1,000,000.....	239,499.03	35.81	180,839.96	26.81	175,972.32	26.87
\$1,000,000 and over.....	739,069.24	35.02	483,628.04	23.53	629,429.37	30.27
General average.....	126.86	4.04	86.21	2.67	95.56	2.74

*Individual returns, total income distributed by main sources for calendar years 1916-1924*

Source of income	Income		
	1916	1917	1918
Personal industry:			
Salaries, wages, commissions, bonuses, directors' fees, etc.....	\$1,478,346,372	\$3,648,437,902	\$8,267,391,550
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
Total.....	4,488,751,296	7,607,107,930	12,897,846,872
Property:			
Rents and royalties.....	643,802,657	684,343,399	975,679,666
Interest on bonds, notes, etc., including fiduciary income.....	1,080,879,405	936,715,456	1,403,485,691
Dividends.....	2,136,468,625	2,848,842,499	2,468,749,244
Total.....	3,861,150,687	4,469,901,354	4,847,914,601
Total income.....	8,349,901,983	12,077,009,284	17,745,761,473
General deductions.....	2,051,324,363	885,763,077	1,821,122,118
Net income.....	<sup>1</sup> 6,298,577,620	<sup>2</sup> 11,191,246,207	<sup>3</sup> 15,924,639,355

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

<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.

*Individual returns, total income distributed by main sources for calendar years 1916–1924—Continued*

Source of income	Income		
	1922	1923	1924
<b>Personal industry:</b>			
Salaries, wages, commissions, bonuses, directors' fees, etc.	\$13,693,992,791	\$14,230,208,826	\$13,617,662,626
Business, trade, commerce, partnerships, farming, and profits from incidental sales of real estate, bonds, and other property	5,258,250,071	7,587,171,983	8,079,210,923
Total.....	18,952,242,862	21,817,380,809	21,696,873,549
<b>Property:</b>			
Rents and royalties	1,224,928,998	1,816,280,109	2,009,716,478
Interest on bonds, notes, etc., including fiduciary income	2,030,517,413	2,558,763,403	2,621,492,594
Dividends	2,664,219,081	3,126,503,482	3,250,913,954
Total.....	5,919,665,492	7,501,546,994	7,882,123,026
Total income.....	24,871,908,354	29,318,927,803	29,578,996,575
General deductions.....	3,535,695,820	4,478,790,439	3,922,843,121
Net income.....	<sup>1</sup> 21,336,212,534	<sup>1</sup> 24,840,137,364	<sup>1</sup> 25,656,153,454

<sup>1</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."

The growth in the number of income tax returns of individuals, by States, from 1916–1924, inclusive, showing the net income, and the tax, as well as the fluctuation in the average net income and average tax per return, is exhibited in the accompanying Basic Table 16.

#### FARM INCOME AND EXPENSES

There is presented herein an analysis of the data reported on 69,601 schedules of farm income and expenses, Form 1040F, for the year 1923, filed by individuals in support of the profit or loss from farm operations shown in their income tax returns. Of these schedules 49,584, showing a net profit from farming of \$90,403,873, represent approximately one-fourth of the 185,446 individuals who reported a net profit of \$356,692,518 from agriculture and related industries for that year (See Statistics of Income for 1923, p. 9). There are 20,017 schedules showing net loss with a total deficit of \$45,631,797. These schedules do not form a part of the above mentioned 185,446 returns, which returns were restricted to those showing net profit from agriculture and related industries.

The farm income and expenses reported in the schedules are distributed in Table 1 according to those showing a net profit and those showing a net loss and in Table 2 according to those reporting rent paid and those reporting no rent paid for farms. The gross profits from farms shown in the 69,601 schedules amount to \$383,404,701. The net profits on schedules showing profits are \$90,403,873, and the net losses on schedules showing deficits are \$45,631,797, with an excess of net profits over net losses for all the schedules amounting to \$44,772,076. There are 12,784 schedules showing deductions on account of rent paid for farms. The gross profits in these schedules amount to \$103,487,907, with net profits of \$20,848,251, net losses of \$7,931,383, and an excess of net profits over net losses amounting to \$12,916,868. The individuals who did not pay rent for farms number 56,817, with aggregate gross profits from farming of \$279,916,794, net profits of \$69,555,622 and net losses of \$37,700,414, leaving an excess of net profits over net losses amounting to \$31,855,208.

The distribution of farm income and expenses by States and Territories, segregated according to those reporting rent paid and those reporting no rent paid for farms, also according to those showing net profits and those showing net losses, is given in Tables 3-7, inclusive.

TABLE 1.—*Farm schedules of individuals filed for the calendar year 1923, classified according to those reporting net profit and those reporting net loss—number, gross profit, net profit, net loss, net profit less net loss, State and local taxes, rent paid for farms, and all other expenses*

Distribution	Number	Gross profit <sup>1</sup>	Net profit	Net loss	Net profit less net loss <sup>2</sup>	Expenses		
						State and Rent paid local taxes for farms		All other
Individuals reporting net profit:								
1. Paying rent for farms.....	9,993	\$81,217,635	\$20,848,251	-----	\$20,848,251	\$3,269,180	\$7,747,499	\$49,352,696
2. Not paying rent for farms.....	39,591	209,053,573	69,555,622	-----	69,555,622	14,998,584	-----	124,499,367
Total 1 and 2.....	49,584	290,271,208	90,403,873	-----	90,403,873	18,267,773	7,747,499	173,852,063
Individuals reporting net loss:								
3. Paying rent for farms.....	2,791	22,270,272	-----	\$7,931,383	—7,931,383	1,658,649	2,380,833	26,162,173
4. Not paying rent for farms.....	17,226	70,863,221	-----	37,700,414	—37,700,414	8,031,421	-----	100,532,214
Total 3 and 4.....	20,017	93,133,493	-----	45,631,797	—45,631,797	9,690,070	2,380,833	126,694,387
Grand total.....	69,601	\$383,404,701	\$90,403,873	\$45,631,797	\$44,772,076	\$27,957,843	\$10,128,332	\$300,546,450

<sup>1</sup> Includes receipts from sale of livestock and livestock products raised, crops and crop products grown, and profit from sale of purchased livestock, crops, etc., but not purchase price.

<sup>2</sup> A minus sign (—) indicates excess of net loss.

TABLE 2.—Farm schedules of individuals filed for the calendar year 1923, classified according to those paying rent and those not paying rent for farms—number, gross profit, net profit, net loss, net profit less net loss, State and local taxes, rent paid for farms, and all other expenses

Distribution	Number	Gross profit <sup>1</sup>	Net profit	Net loss	Net profit less net loss <sup>2</sup>	Expenses		
						State and local taxes	Rent paid for farms	All other
Individuals paying rent for farms:								
1. Reporting net profit.....	9,993	\$81,217,635	\$20,848,251	-----	\$20,848,251	\$3,269,189	\$7,747,499	\$49,352,696
2. Reporting net loss.....	2,791	22,270,272	-----	\$7,931,383	-7,931,383	1,658,649	2,380,533	26,162,173
Total 1 and 2.....	12,784	103,487,907	20,848,251	7,931,383	12,916,868	4,927,838	10,128,332	75,514,869
Individuals not paying rent for farms:								
3. Reporting net profit.....	39,591	209,053,573	69,555,622	-----	69,555,622	14,998,584	-----	124,499,367
4. Reporting net loss.....	17,226	70,863,221	-----	37,700,414	-37,700,414	8,031,421	-----	100,532,214
Total 3 and 4.....	56,817	279,916,794	69,555,622	37,700,414	31,855,208	23,030,005	-----	225,031,581
Grand total.....	69,601	383,404,701	90,403,873	45,631,797	44,772,076	27,957,843	10,128,332	300,546,450

<sup>1</sup> Includes receipts from sale of livestock and livestock products raised, crops and crop products grown, and profit from sale of purchased livestock, crops, etc., but not purchase price.

<sup>2</sup> A minus sign (-) indicates excess of net loss.

TABLE 3.—Farm schedules filed by individuals for the calendar year 1923, distributed by States and Territories—number, gross profit, net profit, net loss, net profit less net loss, State and local taxes, rent paid for farms, and all other expenses

State and Territories	Number	Gross profit <sup>2</sup>	Net profit	Net loss	Net profit less net loss <sup>3</sup>	Expenses		
						State and local taxes	Rent paid for farms	All other
Alabama.....	157	\$802,151	\$148,424	\$178,918	-\$30,494	\$31,711	\$9,543	\$791,391
Alaska <sup>1</sup> .....								
Arizona.....	362	2,804,648	639,146	175,232	463,914	164,614	123,791	2,052,329
Arkansas.....	90	1,396,071	124,683	341,905	-217,222	43,400	34,681	1,535,212
California.....	11,042	79,200,345	13,701,637	12,577,212	1,124,425	5,345,086	2,501,759	70,229,075
Colorado.....	1,788	9,411,516	2,021,238	938,327	1,082,911	841,572	164,303	7,322,730
Connecticut.....	553	4,285,429	737,310	405,643	331,667	123,997	54,286	3,775,479
Delaware.....	213	792,979	163,668	127,625	36,043	44,931	5,315	706,690
District of Columbia.....	125	280,616	23,937	159,094	-135,157	31,125	2,976	381,672
Florida.....	172	1,557,082	442,674	133,759	308,915	40,591	5,623	1,201,853
Georgia.....	169	1,073,310	167,264	286,834	-119,570	32,460	10,167	1,150,253
Hawaii.....	6	122,345	7,544	64,555	-57,011	23,323	11,669	144,364
Idaho.....	677	3,372,594	725,795	373,691	352,104	263,440	78,867	2,678,183
Illinois.....	4,304	22,560,556	6,475,085	3,336,441	3,138,644	2,038,211	621,749	16,762,052
Indiana.....	2,346	8,880,141	2,007,006	1,003,949	1,003,057	1,230,178	103,572	6,543,334
Iowa.....	12,881	69,771,420	20,578,887	3,089,553	17,489,354	5,447,417	2,758,459	44,076,190
Kansas.....	6,067	24,073,409	6,906,527	1,963,170	4,943,357	2,222,789	606,552	16,300,702
Kentucky.....	770	4,142,443	981,843	449,650	532,193	372,527	145,874	3,661,951
Louisiana.....	492	5,107,257	905,476	405,848	499,628	236,391	96,324	4,274,814
Maine.....	133	707,288	80,750	190,715	-109,965	29,907	25,166	762,180
Maryland.....	466	1,964,277	402,235	437,529	-35,294	143,432	12,661	1,843,478
Massachusetts.....	457	5,374,002	429,397	825,950	-396,553	144,115	22,516	5,603,324
Michigan.....	611	2,664,696	355,397	763,554	-408,157	167,516	11,410	2,293,927
Minnesota.....	1,282	4,826,486	1,429,534	684,104	745,430	422,840	88,261	3,569,955
Mississippi.....	148	1,276,677	117,497	262,776	-145,279	117,242	76,638	1,223,076
Missouri.....	237	1,131,303	223,176	474,761	-251,585	73,906	24,075	1,284,906
Montana.....	820	5,007,278	888,139	514,897	373,242	258,022	129,323	4,246,691
Nebraska.....	5,048	27,474,606	8,975,719	1,046,975	7,928,744	1,717,827	690,676	17,137,359
Nevada.....	252	2,712,618	426,904	132,019	294,885	150,657	73,381	2,193,695
New Hampshire.....	91	495,952	74,101	144,859	-70,758	15,668	1,492	649,550
New Jersey.....	551	4,140,933	751,999	474,086	277,913	175,558	23,330	3,663,592
New Mexico.....	201	1,617,044	379,976	174,042	205,934	70,198	34,430	1,306,482

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

<sup>2</sup> Includes receipts from sale of livestock and livestock products raised, crops and crop products grown, and profit from sale of purchased livestock, crops, etc., but not purchase price.

<sup>3</sup> A minus sign (-) indicates excess of net loss.

TABLE 3.—Farm schedules filed by individuals for the calendar year 1923, distributed by States and Territories—number, gross profit, net profit, net loss, net profit less net loss, State and local taxes, rent paid for farms, and all other expenses—Con.

States and Territories	Number	Gross profit <sup>1</sup>	Net profit	Net loss	Net profit less net loss <sup>2</sup>	Expenses		
						State and local taxes	Rent paid for farms	All other
New York	2,686	\$13,875,826	\$2,217,743	\$3,412,257	—\$1,194,514	\$686,919	\$173,048	\$14,210,373
North Carolina	65	842,817	230,395	70,633	159,762	25,092	9,885	648,078
North Dakota	1,130	3,776,487	708,919	844,607	—135,688	592,586	23,926	3,295,663
Ohio	1,588	6,098,891	1,446,284	1,190,594	255,690	622,924	123,744	5,096,533
Oklahoma	436	1,872,416	394,049	402,157	—8,108	141,703	61,658	1,677,163
Oregon	1,165	8,226,670	1,521,774	762,303	759,471	509,826	243,578	6,713,795
Pennsylvania	1,524	6,460,865	1,191,471	2,245,481	—1,054,010	379,194	34,234	7,101,447
Rhode Island	40	323,633	16,373	153,182	—136,809	10,338	1,916	448,188
South Carolina	137	1,747,038	510,498	45,103	465,395	32,089	45,239	1,204,315
South Dakota	2,008	8,768,626	2,527,036	598,340	1,928,696	817,847	178,327	5,843,756
Tennessee	378	1,470,158	259,980	345,781	—85,801	130,652	29,582	1,395,725
Texas	682	6,718,113	2,303,074	543,817	1,759,257	239,981	285,663	4,433,212
Utah	106	451,378	171,111	45,385	125,726	27,260	27,671	270,721
Vermont	230	1,011,618	205,056	75,048	130,008	43,751	10,256	827,603
Virginia	433	2,327,255	364,174	443,365	—79,191	110,414	42,346	2,463,686
Washington	1,542	9,923,867	1,617,927	1,609,805	8,122	769,157	156,700	8,989,888
West Virginia	106	449,669	66,340	67,237	—897	31,947	3,917	414,702
Wisconsin	2,718	9,541,915	3,182,755	502,503	2,680,252	725,083	104,873	6,031,707
Wyoming	116	880,434	175,946	136,546	39,400	40,430	22,900	777,704
Total	69,601	383,404,701	90,403,873	45,631,797	44,772,076	27,957,843	10,128,332	300,546,450

<sup>1</sup> Includes receipts from sale of livestock and livestock products raised, crops and crop products grown, and profit from sale of purchased livestock, crops, etc., but not purchase price.

<sup>2</sup> A minus sign (—) indicates excess of net loss.

TABLE 4.—Farm schedules filed by individuals reporting net profit from farms for the calendar year 1923, distributed by States and Territories—number, gross profit, net profit, State and local taxes, rent paid for farms, and all other expenses

States and Territories	Number	Gross profit <sup>2</sup>	Net profit	Expenses		
				State and local taxes	Rent paid for farms	All other
Alabama	90	\$591,043	\$148,424	\$20,535	\$6,848	\$415,236
Alaska <sup>1</sup>						
Arizona	209	2,356,164	639,146	113,401	105,727	1,497,890
Arkansas	45	879,440	124,083	20,124	16,761	717,872
California	6,297	54,917,790	13,701,637	2,821,353	1,737,354	36,657,446
Colorado	1,287	7,178,648	2,021,238	547,034	116,713	4,493,663
Connecticut	367	3,338,793	737,310	82,584	44,265	2,474,634
Delaware	143	588,311	163,668	27,757	5,155	391,731
District of Columbia	32	66,648	23,937	7,415		34,821
Florida	110	1,406,746	442,674	33,188	4,918	925,966
Georgia	67	691,898	167,264	16,007	4,155	504,472
Hawaii	3	63,717	7,544	12,374	4,288	39,511
Idaho	462	2,544,015	725,795	159,027	55,403	1,602,890
Illinois	3,279	17,526,231	6,475,085	1,470,377	523,589	9,057,120
Indiana	1,531	6,084,252	2,007,006	759,918	69,324	3,248,004
Iowa	10,972	58,720,676	20,578,887	4,215,471	2,386,930	31,539,388
Kansas	4,746	18,751,425	6,906,527	1,570,386	415,839	9,858,673
Kentucky	542	3,317,716	981,843	232,800	103,300	1,969,773
Louisiana	326	3,686,725	905,476	138,921	76,142	2,566,186
Maine	65	416,003	80,750	11,306	5,827	318,120
Maryland	290	1,300,145	402,235	82,008	8,152	807,750
Massachusetts	244	3,832,169	429,397	68,371	15,360	3,194,041
Michigan	305	1,090,345	355,397	68,805	4,775	661,368
Minnesota	902	3,876,248	1,429,534	279,850	77,316	2,089,548
Mississippi	65	616,871	117,407	40,359	31,688	427,327
Missouri	107	711,914	223,176	30,277	8,106	450,355
Montana	510	3,429,949	888,139	147,922	89,294	2,304,594
Nebraska	4,420	23,623,040	8,975,719	1,409,493	564,433	12,673,395
Nevada	181	2,202,714	426,904	106,369	63,663	1,605,778
New Hampshire	54	334,076	74,101	9,032	1,436	249,507
New Jersey	334	3,057,809	751,999	109,397	21,401	2,175,012
New Mexico	141	1,259,426	379,976	44,621	20,066	814,763
New York	1,559	8,817,839	2,217,743	348,412	122,241	6,129,443
North Carolina	46	719,930	230,395	21,766	3,683	464,086
North Dakota	539	2,148,154	708,919	223,355	15,099	1,194,781
Ohio	1,079	4,473,939	1,446,284	408,175	87,747	2,531,733
Oklahoma	249	998,590	394,049	75,478	15,197	613,866
Oregon	767	6,327,962	1,521,774	320,337	166,147	4,319,704
Pennsylvania	850	3,660,433	1,191,471	175,636	14,549	2,278,777
Rhode Island	9	135,973	16,373	2,504		117,096

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

<sup>2</sup> Includes receipts from sale of livestock and livestock products raised, crops and crop products grown, and profit from sale of purchased livestock, crops, etc., but not purchase price.

TABLE 4.—Farm schedules filed by individuals reporting net profit from farms for the calendar year 1923, distributed by States and Territories—number, gross profit, net profit, State and local taxes, rent paid for farms, and all other expenses—Con.

States and Territories	Number	Gross profit <sup>1</sup>	Net profit	Expenses		
				State and local taxes	Rent paid for farms	All other
South Carolina.....	113	\$1,629,128	\$510,498	\$28,970	\$41,989	\$1,047,671
South Dakota.....	1,545	7,081,627	2,527,036	547,116	139,014	3,868,461
Tennessee.....	199	891,332	259,980	72,270	11,677	517,405
Texas.....	567	5,877,459	2,303,074	193,230	251,150	3,130,005
Utah.....	87	334,706	171,111	19,669	26,796	177,130
Vermont.....	164	810,117	205,056	32,386	8,464	564,211
Virginia.....	225	1,701,347	364,174	53,427	32,028	1,251,718
Washington.....	957	6,816,268	1,617,927	423,258	117,377	4,657,706
West Virginia.....	54	325,634	66,340	11,594	3,207	244,493
Wisconsin.....	2,345	8,454,920	3,182,755	594,627	88,810	4,568,728
Wyoming.....	71	564,903	175,946	22,121	13,621	353,215
Total.....	49,584	290,271,208	90,403,873	18,267,773	7,747,499	173,852,063

<sup>1</sup> Includes receipts from sale of livestock and livestock products raised, crops and crop products grown, and profit from sale of purchased livestock, crops, etc., but not purchase price.

TABLE 5.—Farm schedules filed by individuals reporting net loss from farms, for the calendar year 1923, distributed by States and Territories—number, gross profit, net loss, State and local taxes, rent paid for farms, and all other expenses

States and Territories	Number	Gross profit <sup>1</sup>	Net loss	Expenses		
				State and local taxes	Rent paid for farms	All other
Alabama.....	67	\$211,108	\$178,918	\$11,176	\$2,695	\$376,155
Alaska <sup>1</sup> .....						
Arizona.....	93	448,484	175,232	51,213	18,064	554,439
Arkansas.....	45	516,631	341,905	23,276	17,920	817,340
California.....	4,745	24,282,555	12,577,212	2,523,733	764,405	33,571,629
Colorado.....	501	2,232,868	938,327	294,538	47,590	2,829,067
Connecticut.....	186	946,636	405,643	41,413	10,021	1,300,845
Delaware.....	70	204,668	127,625	17,174	160	314,959
District of Columbia.....	93	213,968	159,094	23,710	2,501	346,851
Florida.....	62	150,336	133,759	7,403	705	275,987
Georgia.....	102	381,412	286,834	16,453	6,012	645,781
Hawaii.....	3	58,628	64,555	10,949	7,381	104,853
Idaho.....	215	828,579	373,691	103,513	23,464	1,075,293
Illinois.....	1,025	5,034,425	3,336,441	567,774	98,160	7,704,932
Indiana.....	815	2,795,889	1,003,949	470,260	34,248	3,295,330
Iowa.....	1,909	11,050,744	3,089,533	1,231,946	371,523	12,536,802
Kansas.....	1,321	5,321,975	1,963,170	652,403	190,713	6,442,029
Kentucky.....	228	824,729	449,650	109,727	42,574	1,122,078
Louisiana.....	166	1,420,532	405,848	97,470	20,182	1,708,728
Maine.....	68	291,285	190,715	18,601	19,339	444,060
Maryland.....	206	664,132	437,529	61,424	4,509	1,035,728
Massachusetts.....	213	1,541,833	825,950	75,744	7,156	2,284,883
Michigan.....	306	974,351	763,554	98,711	6,635	1,632,559
Minnesota.....	380	950,238	684,104	142,990	10,945	1,480,407
Mississippi.....	80	659,806	262,776	76,883	44,950	800,749
Missouri.....	130	419,389	474,761	43,628	15,969	834,553
Montana.....	310	1,577,329	514,897	110,100	40,029	1,942,097
Nebraska.....	628	3,851,566	1,046,975	308,334	126,243	4,463,964
Nevada.....	71	509,904	132,019	44,288	9,718	587,917
New Hampshire.....	37	161,876	144,859	6,636	56	300,043
New Jersey.....	217	1,082,584	474,086	66,161	1,929	1,488,580
New Mexico.....	60	357,618	174,042	25,577	14,364	491,719
New York.....	1,127	5,057,987	3,412,257	338,507	50,807	8,080,930
North Carolina.....	19	122,887	70,633	3,326	6,202	183,992
North Dakota.....	591	1,628,333	844,607	363,231	8,827	2,160,882
Ohio.....	509	1,624,952	1,190,594	214,749	35,997	2,564,800
Oklahoma.....	187	873,826	402,157	66,225	46,461	1,163,297
Oregon.....	398	1,898,708	762,303	189,489	77,431	2,394,091
Pennsylvania.....	674	2,800,432	2,245,481	203,558	19,685	4,822,670
Rhode Island.....	31	187,660	153,182	7,834	1,916	331,092
South Carolina.....	24	117,910	45,103	3,119	3,250	156,644
South Dakota.....	463	1,686,999	598,340	270,731	39,313	1,975,295
Tennessee.....	179	578,826	345,781	58,382	17,905	848,323
Texas.....	115	840,654	543,817	46,751	34,513	1,363,207
Utah.....	19	56,672	45,385	7,591	875	93,591

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

<sup>2</sup> Includes receipts from sale of livestock and livestock products raised, crops and crop products grown, and profit from sale of purchased livestock, crops, etc., but not purchase price.

TABLE 5.—*Farm schedules filed by individuals reporting net loss from farms, for the calendar year 1923, distributed by States and Territories—number, gross profit, net loss, State and local taxes, rent paid for farms, and all other expenses—Contd.*

States and Territories	Number	Gross profit <sup>1</sup>	Net loss	Expenses		
				State and local taxes	Rent paid for farms	All other
Vermont.....	66	\$201,501	\$75,048	\$11,365	\$1,792	\$263,392
Virginia.....	208	835,908	443,365	56,987	10,318	1,211,968
Washington.....	585	3,107,599	1,609,805	345,899	39,323	4,332,182
West Virginia.....	52	124,035	67,237	20,353	710	170,209
Wisconsin.....	373	1,106,995	502,503	130,456	16,063	1,462,979
Wyoming.....	45	315,531	136,546	18,309	9,279	424,489
Total.....	20,017	93,133,493	45,631,797	9,690,070	2,380,833	126,694,387

<sup>1</sup> Includes receipts from sale of livestock and livestock products raised, crops and crop products grown, and profit from sale of purchased livestock, crops, etc., but not purchase price.

TABLE 6.—*Farm schedules filed by individuals paying rent for farms, for the calendar year 1923, distributed by States and Territories—number, gross profit, net profit, net loss, net profit less net loss, State and local taxes, rent paid for farms, and all other expenses*

States and Territories	Number	Gross profit <sup>2</sup>	Net profit	Net loss	Net profit less net loss <sup>3</sup>	Expenses		
						State and local taxes	Rent paid for farms	All other
Alabama.....	19	\$137,650	\$20,187	\$13,101	\$7,086	\$3,444	\$9,543	\$117,587
Alaska <sup>1</sup> .....								
Arizona.....	94	1,234,590	256,074	60,794	195,280	44,284	123,791	871,235
Arkansas.....	19	279,255	19,120	41,092	-21,972	11,007	34,681	255,939
California.....	1,694	21,290,408	3,223,401	1,776,101	1,455,297	958,999	2,501,839	16,376,273
Colorado.....	304	2,264,381	467,957	246,900	161,037	156,817	164,303	1,782,224
Connecticut.....	124	1,536,008	286,129	78,370	207,759	28,185	54,286	1,265,778
Delaware.....	11	83,223	16,679	4,233	12,446	2,179	5,315	63,293
District of Columbia.....	8	17,845	304	9,994	-9,690	2,308	2,976	22,251
Florida.....	10	219,137	77,006	4,094	73,122	5,512	5,653	134,580
Georgia.....	18	192,246	28,190	45,901	-17,711	4,296	10,167	195,594
Hawaii.....	2	97,302	654	51,566	-50,942	22,624	11,669	113,951
Idaho.....	118	834,103	156,883	59,966	86,917	51,887	78,807	676,432
Illinois.....	821	5,768,045	1,405,794	523,598	882,201	279,557	621,749	3,984,538
Indiana.....	193	1,162,141	216,635	110,411	106,224	109,067	103,572	843,278
Iowa.....	3,323	22,137,191	5,428,380	673,315	4,755,065	1,011,704	2,758,459	13,611,963
Kansas.....	1,175	6,760,903	1,449,105	545,864	903,241	436,326	606,552	4,814,784
Kentucky.....	14	1,310,709	252,530	164,375	88,155	90,512	145,874	986,168
Louisiana.....	91	1,410,049	317,017	34,442	282,575	37,978	96,374	993,172
Maine.....	23	174,747	57,977	9,752	18,225	4,917	25,126	126,433
Maryland.....	26	218,262	37,440	20,517	16,923	4,595	12,661	184,083
Massachusetts.....	85	1,240,179	110,820	136,733	-26,403	31,508	22,516	1,212,553
Michigan.....	49	285,286	32,133	270,194	-233,071	12,514	11,410	500,538
Minnesota.....	215	1,313,332	294,131	51,117	243,014	59,812	88,261	922,245
Mississippi.....	42	489,630	48,727	116,121	-67,404	33,347	76,638	447,109
Missouri.....	34	330,046	46,725	131,447	-84,722	11,223	23,995	379,590
Montana.....	212	2,193,929	310,073	203,601	103,474	93,544	129,323	1,866,590
Nebraska.....	1,271	8,231,326	2,205,855	346,506	1,859,329	392,864	690,676	5,338,457
Nevada.....	73	1,220,209	157,830	57,800	100,030	60,260	73,381	1,086,638
New Hampshire.....	13	67,558	16,508	1,187	15,321	1,862	1,492	48,583
New Jersey.....	52	494,096	93,519	40,042	53,477	13,384	23,330	403,905
New Mexico.....	47	516,542	85,900	74,859	11,061	21,382	34,430	448,669
New York.....	393	3,579,901	565,631	523,443	42,188	107,959	173,048	3,256,708
North Carolina.....	11	280,996	63,163	34,097	29,066	5,287	9,855	236,758
North Dakota.....	101	563,303	114,701	83,313	31,388	51,691	29,926	456,298
Ohio.....	181	1,242,120	249,917	72,782	177,135	72,072	128,744	869,169
Oklahoma.....	87	699,225	60,826	146,182	-85,356	41,431	61,658	681,492
Oregon.....	238	2,271,376	342,637	217,358	125,279	110,815	243,578	1,791,704
Pennsylvania.....	100	622,756	78,545	221,890	-143,545	22,991	34,234	709,076
Rhode Island.....	6	25,287	7,445	22,776	-2,776	300	1,916	45,847
South Carolina.....	32	680,018	149,005	3,212	146,236	6,704	45,239	481,782
South Dakota.....	496	2,810,312	772,351	162,911	609,440	200,856	178,327	1,821,689
Tennessee.....	36	212,633	33,350	37,288	-3,938	9,000	29,582	177,989
Texas.....	135	2,276,569	531,014	71,599	459,415	68,982	285,663	1,462,509
Utah.....	28	119,847	46,720	3,555	43,165	1,725	27,671	47,286
Vermont.....	42	215,654	42,062	9,555	32,447	8,746	10,256	164,085
Virginia.....	68	618,213	85,594	39,652	45,852	13,253	42,346	521,764
Washington.....	211	1,870,546	495,267	221,333	75,934	112,324	156,700	1,527,490
West Virginia.....	13	123,617	20,333	7,644	12,689	6,220	3,917	100,691
Wisconsin.....	259	1,097,873	281,640	73,377	208,263	70,102	104,873	714,635
Wyoming.....	41	429,363	80,062	65,418	14,587	19,482	22,900	372,934
Total.....	12,784	103,487,907	20,848,251	7,931,383	12,916,868	4,927,838	10,128,332	75,514,866

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

<sup>2</sup> Includes receipts from sale of livestock and livestock products raised, crops and crop products grown, and profit from sale of purchased livestock, crops, etc., but not purchase price.

<sup>3</sup> A minus sign (-) indicates excess of net loss.



TABLE 7.—*Farm schedules filed by individuals not paying rent for farms for the calendar year 1923, distributed by States and Territories—number, gross profit, net profit, net loss, net profit less net loss, State and local taxes, and all other expenses*

States and Territories	Number	Gross profit <sup>1</sup>	Net profit	Net loss	Net profit less net loss <sup>2</sup>	Expenses	
						State and local taxes	All other
Alabama.....	138	\$664,491	\$128,237	\$165,817	—\$37,580	\$28,267	\$673,804
Alaska <sup>1</sup> .....							
Arizona.....	268	1,570,658	383,072	114,438	268,634	120,330	1,181,694
Arkansas.....	71	1,116,816	105,563	300,813	—195,250	32,393	1,279,673
California.....	9,348	57,909,937	10,472,236	10,801,108	—328,872	4,386,087	53,852,802
Colorado.....	1,484	7,147,135	1,613,281	691,457	921,874	684,755	5,540,506
Connecticut.....	429	2,729,421	451,181	327,273	123,908	95,812	2,509,701
Delaware.....	202	709,746	146,989	123,392	23,597	42,752	643,397
District of Columbia.....	117	262,771	23,633	149,100	—125,467	28,817	359,421
Florida.....	162	1,337,945	365,468	129,675	235,793	35,079	1,067,073
Georgia.....	151	880,964	139,074	240,933	—101,859	28,164	984,659
Hawaii.....	4	25,043	6,920	12,989	—6,069	699	50,413
Idaho.....	559	2,478,491	568,912	303,725	265,187	211,553	2,001,751
Illinois.....	3,433	16,792,611	5,069,291	2,812,848	2,256,443	1,758,654	12,777,514
Indiana.....	2,153	7,718,000	1,790,371	893,538	896,833	1,121,111	5,700,056
Iowa.....	9,558	47,634,229	15,150,507	2,416,218	12,734,289	4,435,713	30,464,227
Kansas.....	4,892	17,312,497	5,457,422	1,417,306	4,040,116	1,786,463	11,485,918
Kentucky.....	627	2,831,736	729,313	285,275	444,038	282,015	2,105,682
Louisiana.....	401	3,697,208	588,459	371,406	217,053	198,413	3,281,742
Maine.....	110	532,541	52,773	180,903	—128,190	21,050	633,741
Maryland.....	440	1,746,015	364,795	417,012	—52,217	138,837	1,659,395
Massachusetts.....	372	4,133,823	319,077	689,227	—370,150	112,607	4,391,360
Michigan.....	562	1,778,310	323,274	493,350	—170,086	155,062	1,793,394
Minnesota.....	1,067	3,513,154	1,135,403	632,987	502,415	363,028	2,647,716
Mississippi.....	106	786,987	68,770	146,645	—77,875	85,895	780,967
Missouri.....	203	801,257	176,451	343,314	—166,863	62,652	905,358
Montana.....	608	2,811,349	578,066	311,296	266,770	164,478	2,380,101
Nebraska.....	3,777	19,193,280	6,769,884	700,469	6,069,415	1,324,993	11,798,962
Nevada.....	179	1,392,409	269,674	74,219	194,855	90,347	1,167,157
New Hampshire.....	78	428,391	57,593	143,672	—86,079	13,806	506,687
New Jersey.....	499	3,646,297	653,480	331,044	224,436	162,174	3,259,687
New Mexico.....	154	1,100,502	294,056	99,183	194,873	48,816	856,813
New York.....	2,293	10,295,925	1,652,112	2,888,814	—1,236,702	578,960	10,953,667
North Carolina.....	54	561,821	167,232	26,536	130,696	19,805	411,320
North Dakota.....	1,029	3,213,184	594,218	761,294	—167,076	540,895	2,839,365
Ohio.....	1,407	4,856,771	1,196,367	1,117,812	78,555	550,852	4,227,364
Oklahoma.....	349	1,173,191	333,223	255,975	77,248	100,272	995,671
Oregon.....	927	5,955,264	1,179,137	544,955	634,192	399,011	4,922,091
Pennsylvania.....	1,424	5,838,109	1,113,126	2,023,591	—910,465	356,263	6,392,371
Rhode Island.....	34	298,346	16,373	130,406	—114,033	10,038	402,341
South Carolina.....	105	1,067,020	360,993	41,891	319,102	25,385	722,533
South Dakota.....	1,512	5,958,314	1,754,685	435,429	1,319,256	616,951	4,022,067
Tennessee.....	342	1,257,525	226,630	308,493	—81,863	121,652	1,217,736
Texas.....	547	4,411,544	1,772,060	472,218	1,299,842	170,999	2,970,703
Utah.....	78	331,531	124,391	41,830	82,561	25,535	223,435
Vermont.....	188	796,084	163,054	65,493	97,561	35,065	663,518
Virginia.....	365	1,914,040	278,670	403,713	—125,043	97,161	1,941,922
Washington.....	1,331	8,053,413	1,322,660	1,388,472	—65,842	656,853	7,462,392
West Virginia.....	93	326,152	46,007	59,593	—13,586	25,727	314,011
Wisconsin.....	2,462	8,444,042	2,901,115	429,126	2,471,989	654,981	5,317,072
Wyoming.....	75	451,071	95,944	71,131	24,813	20,948	405,310
Total.....	56,817	279,916,794	69,555,622	37,700,414	31,855,208	23,030,005	225,031,581

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

<sup>2</sup> Includes receipts from sale of livestock and livestock products raised, crops and crop products grown and profit from sale of purchased livestock, crops, etc., but not purchase price.

<sup>3</sup> A minus sign (—) indicates excess of net loss.

**CAPITAL STOCK TAX RETURNS**

Data compiled from the capital stock tax returns for the fiscal year ended June 30, 1925, filed as of July 1, 1924, are presented in the attached tables. The same general industrial grouping is used as for the statistics compiled from corporation income tax returns.

The compilation represents the data reported by 407,436 corporations. This number is not exactly comparable with the number reporting for income tax for the reason that consolidated returns are permitted for closely affiliated corporations for income tax purposes, whereas separate and distinct capital stock tax returns are required for each corporation regardless of stock ownership or corporate affiliations.

The returns are segregated into two distinct groups; first, those which contain statements of assets and liabilities; and second, those which do not show these data. Furthermore those which show assets and liabilities are segregated by taxable and nontaxable returns. Under these captions the returns are further distributed by States and Territories and by industrial groups.

The data tabulated from returns showing assets and liabilities are the number of returns falling under various classifications; current assets, embracing cash, accounts receivable, notes receivable, and inventory; also fixed liabilities showing accounts payable, notes payable; also long term liabilities distributed by bonded debt and mortgages. Under capitalization are shown preferred and common stock, surplus and deficit; also the fair value and tax. The data shown are from the returns after adjustment and audit by the department.

The information tabulated from the returns which do not contain statements of assets and liabilities is limited to the number of returns, preferred and common stock, surplus, fair value, and tax.

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

A summary of the data shown in greater detail in the accompanying tables, is given below. In the items of cash and notes receivable, under current assets, and accounts payable, under current liabilities, attention is called to the following conditions. Cash comprises cash in vault and on deposit and includes amounts due from other banks as reported in the statements filed by banking concerns. Notes receivable does not include loans and discounts reported in the returns filed by banking concerns, and accounts payable does not include deposits reported in statements of banking concerns.

The balance sheets submitted in the capital stock tax returns showing the items herein tabulated are required to be as of June 30, 1924, wherever possible, but in no case earlier than December 31, 1923.

*Capital stock tax returns—Summary of assets, liabilities, capitalization, fair value of capital stock, and tax*

	Corporations filing statements of assets and liabilities			Corporations not filing statement of assets and liabilities
	Taxable	Nontaxable	Total	Total
Number of returns.....	269,402	76,986	346,388	61,048
Current assets:				
Cash <sup>1</sup> .....	\$13,819,751,621	\$335,167,533	\$14,154,919,154	
Accounts receivable.....	16,227,818,212	1,044,670,643	17,272,488,855	
Notes receivable <sup>1</sup> .....	5,605,234,369	425,921,628	6,031,155,997	
Inventory.....	18,542,525,468	863,466,819	19,405,992,287	
Total current assets.....	54,195,329,670	2,669,226,623	56,864,556,293	
Fixed assets (real estate, building, and machinery).....	71,613,127,605	8,145,661,730	79,758,789,335	
Current liabilities:				
Accounts payable <sup>1</sup> .....	11,500,558,051	2,309,341,803	13,809,899,854	
Notes payable.....	9,594,655,172	1,702,838,972	11,297,494,144	
Total current liabilities.....	21,095,213,223	4,012,180,775	25,107,393,998	
Long term liabilities:				
Bonded debt.....	22,434,545,681	2,736,084,599	25,170,630,280	
Mortgages.....	4,411,684,937	803,887,712	5,215,572,649	
Total long term liabilities.....	26,846,230,618	3,539,972,311	30,386,202,929	
Capitalization:				
Corporations reporting par value				
Common Stock—				
Preferred stock.....	11,013,393,854	877,835,634	11,891,229,488	\$468,677,456
Common stock.....	49,635,026,587	6,009,959,270	55,644,985,857	4,590,450,615
All other corporations— <sup>2</sup>				
Preferred stock.....	3,329,520,614	330,196,437	3,659,717,051	76,686,137
Surplus.....	35,585,451,579	1,640,755,344	37,226,206,923	998,869,981
Deficit.....	1,989,123,801	2,636,768,843	4,625,892,644	
Fair value of capital stock.....	78,248,415,300	2,168,500,082	80,416,915,382	898,537,020
Tax.....	76,901,405		76,901,405	594,556

<sup>1</sup> See p. 41.

<sup>2</sup> Includes corporations reporting no par value common stock and those not specifying as to par value of common stock. In the returns of these corporations the value of common stock is not available.

TABLE 1.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by States and Territories, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock and tax*

[Returns filed for the year ended June 30, 1925]<sup>1</sup>

States and Territories	Number of returns				Assets				
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Current assets				Fixed property investments (real estate, buildings, equipment)
					Cash <sup>2</sup>	Accounts receivable	Notes receivable <sup>2</sup>	Inventory	
Alabama.....	2,962	2,880	41	41	\$73,709,295	\$73,394,639	\$98,400,693	\$97,042,447	\$543,345,360
Alaska.....	112	106	1	5	2,316,500	1,055,752	83,269	2,864,045	4,866,958
Arizona.....	1,054	1,017	10	27	24,955,456	19,179,575	33,520,556	35,464,475	328,131,346
Arkansas.....	2,293	2,235	18	40	36,677,586	44,761,580	76,220,937	63,228,071	199,935,547
California.....	16,076	15,390	205	481	672,008,670	938,647,201	509,195,168	940,570,881	5,722,799,110
Colorado.....	4,737	4,492	148	97	111,979,484	114,058,163	87,469,641	172,957,836	944,408,482
Connecticut.....	5,139	4,954	94	91	173,239,779	201,097,257	52,189,566	390,654,550	1,124,848,427
Delaware.....	926	753	155	18	62,018,923	89,689,129	21,368,759	116,811,697	312,166,225
District of Columbia.....	994	888	74	32	67,840,403	47,504,043	20,325,198	61,677,861	973,574,278
Florida.....	4,289	4,183	43	63	92,118,179	96,331,526	90,260,122	73,790,159	389,583,287
Georgia.....	4,804	4,733	28	43	98,900,469	164,700,944	298,627,004	167,584,300	808,950,655
Hawaii.....	519	512	.....	7	26,487,938	46,217,853	23,866,395	32,930,286	197,319,070
Idaho.....	1,537	1,489	3	45	18,641,678	25,924,393	38,216,121	48,010,222	189,617,650
Illinois.....	22,929	21,194	1,079	656	1,201,114,591	1,645,988,239	873,387,624	1,762,671,952	7,722,854,228
Indiana.....	8,582	8,220	146	216	208,879,053	271,830,731	109,711,099	342,540,398	1,119,190,122
Iowa.....	7,106	7,027	27	142	200,537,949	430,177,068	68,117,494	158,668,175	591,885,450
Kansas.....	4,360	4,213	49	98	177,653,789	96,856,357	31,580,441	171,924,889	1,095,847,234
Kentucky.....	4,284	4,129	50	105	129,339,492	132,653,516	178,597,953	151,489,787	857,974,761
Louisiana.....	4,611	4,476	35	100	145,790,551	174,767,631	95,444,541	190,867,571	726,124,513
Maine.....	2,643	2,546	52	45	94,294,782	67,662,514	55,255,069	118,821,650	495,257,138
Maryland.....	3,487	3,063	232	192	164,136,056	141,011,573	37,833,507	151,156,186	964,662,079
Massachusetts.....	14,908	13,320	1,293	295	655,890,886	914,708,769	144,747,168	1,236,928,966	3,315,125,366
Michigan.....	10,610	10,183	269	158	422,375,339	458,063,905	155,540,695	637,250,802	2,445,001,787
Minnesota.....	9,219	8,929	78	212	358,791,664	395,302,953	125,765,733	404,309,811	2,708,847,786
Mississippi.....	1,715	1,673	15	27	45,486,165	39,559,525	27,579,272	39,079,082	143,637,828
Missouri.....	12,978	12,520	221	237	407,461,048	550,855,979	369,812,224	661,373,237	2,751,222,792
Montana.....	2,617	2,539	6	72	43,755,210	30,958,856	18,790,399	44,663,004	271,847,212
Nebraska.....	4,174	4,083	13	78	120,354,894	69,566,083	35,013,769	90,893,740	308,896,897
Nevada.....	559	548	2	9	10,046,521	5,751,029	2,041,881	12,262,637	147,768,835
New Hampshire.....	991	908	60	23	16,820,667	30,885,354	4,082,192	42,959,443	94,872,269
New Jersey.....	9,764	9,074	526	164	333,498,534	652,290,842	59,755,916	588,840,982	1,535,123,371

<sup>1</sup> Data taken from balance sheets as of a date not earlier than Dec. 31, 1923, nor later than June 30, 1924.

<sup>2</sup> See p. 41.

TABLE 1.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by States and Territories, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock and tax—Continued*

States and Territories	Number of returns				Assets				
	Total	Showing par value common stock	Showing no par value common stock	Not speci- fied	Current assets				Fixed property investments (real estate, buildings, equipment)
					Cash <sup>1</sup>	Accounts receivable	Notes receiv- able <sup>1</sup>	Inventory	
New Mexico.....	724	712	3	9	\$6,964,521	\$10,524,469	\$19,865,831	\$19,206,513	\$81,789,611
New York.....	62,180	56,852	4,462	866	4,197,496,810	4,354,277,144	1,077,890,743	4,148,747,834	16,914,239,817
North Carolina.....	5,043	4,926	30	87	126,861,219	149,245,978	59,969,635	299,608,629	833,330,666
North Dakota.....	2,635	2,570	4	61	23,974,792	13,732,692	17,982,754	21,460,539	70,551,724
Ohio.....	19,894	18,190	1,424	280	588,819,903	1,051,875,360	276,035,937	1,580,152,707	4,489,932,276
Oklahoma.....	4,506	4,342	79	85	138,161,748	118,158,989	44,112,605	272,409,913	970,930,417
Oregon.....	4,308	4,212	30	66	75,565,341	96,198,324	74,831,679	95,613,303	576,504,920
Pennsylvania.....	20,200	18,985	863	352	1,499,379,892	2,033,786,976	224,049,279	1,869,498,320	8,817,712,049
Rhode Island.....	2,112	1,852	223	27	73,572,932	113,761,017	17,602,146	194,543,320	425,722,131
South Carolina.....	3,703	3,635	7	61	64,714,981	52,266,542	22,210,893	100,697,167	271,306,662
South Dakota.....	2,465	2,419	5	41	42,959,791	14,312,405	11,660,401	22,566,660	75,124,607
Tennessee.....	4,250	4,097	50	103	115,035,058	138,786,546	49,699,837	158,249,093	667,259,185
Texas.....	9,350	9,101	58	191	354,509,900	274,986,593	165,966,378	506,661,678	2,133,090,420
Utah.....	2,301	2,232	22	47	40,385,649	45,280,345	26,777,994	69,507,976	427,239,496
Vermont.....	944	907	11	26	19,282,078	23,723,471	6,005,128	33,714,639	114,133,284
Virginia.....	5,361	5,190	79	92	140,890,782	170,870,605	51,031,294	176,132,113	654,051,396
Washington.....	8,398	8,128	56	214	125,412,996	178,887,990	65,854,961	218,256,975	966,709,013
West Virginia.....	4,760	4,577	96	87	95,013,564	146,092,453	69,875,016	162,754,790	964,021,329
Wisconsin.....	10,982	10,405	350	227	213,026,358	298,142,727	86,665,053	420,424,585	1,219,026,018
Wyoming.....	1,203	1,179	5	19	20,790,208	16,096,150	10,262,327	26,396,368	150,428,251
Total.....	346,388	326,798	12,830	6,760	14,154,919,154	17,272,488,855	6,031,155,997	19,405,992,287	79,758,789,335

<sup>1</sup> See p. 41.

TABLE 1.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by States and Territories, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock and tax—Continued*

States and Territories	Liabilities				Surplus		Deficit
	Current		Long term		Corporations reporting par value common stock	All other corporations	
	Accounts payable <sup>1</sup>	Notes payable	Bonded debt	Mortgages			
Alabama.....	\$62,346,050	\$76,096,646	\$82,850,792	\$7,302,252	\$189,286,488	\$52,413,299	\$44,550,717
Alaska.....	954,483	1,104,285	247,500	100,400	1,971,002	1,688	226,650
Arizona.....	22,344,385	30,531,233	22,929,415	8,440,247	40,203,557	22,567,689	96,740,837
Arkansas.....	42,619,297	55,450,258	42,695,350	5,863,188	75,697,246	17,647,663	12,482,105
California.....	821,242,504	637,991,545	1,556,401,061	239,744,604	1,591,297,233	140,896,941	295,736,447
Colorado.....	104,713,971	96,284,612	192,187,607	18,006,422	298,684,872	60,918,253	82,724,619
Connecticut.....	130,311,997	142,128,137	429,647,582	52,849,189	488,870,096	68,867,076	56,086,183
Delaware.....	93,514,969	48,067,437	114,931,634	15,543,342	191,971,709	230,317,363	21,819,246
District of Columbia.....	28,525,979	30,601,419	440,840,195	35,229,128	210,123,544	14,621,089	11,994,451
Florida.....	98,490,079	105,807,872	90,963,940	42,661,383	136,696,681	12,528,617	39,413,315
Georgia.....	118,229,618	170,431,007	213,056,538	21,380,139	267,606,889	28,068,301	42,116,146
Hawaii.....	43,372,622	10,540,617	21,272,923	1,434,696	91,030,579	6,374	5,454,403
Idaho.....	28,786,212	36,169,567	27,305,445	10,557,016	76,593,003	133,008	39,681,877
Illinois.....	1,269,063,885	923,318,494	2,161,576,188	276,103,455	2,541,539,562	591,798,909	298,652,927
Indiana.....	191,872,369	199,715,759	242,949,456	38,629,578	374,254,102	149,540,543	60,143,007
Iowa.....	85,657,951	125,651,809	110,563,619	29,520,264	211,431,753	8,112,826	39,430,900
Kansas.....	230,826,193	59,720,858	325,117,726	15,376,189	427,662,353	15,738,875	21,666,754
Kentucky.....	114,370,292	92,354,176	417,466,187	15,149,294	214,456,397	32,883,492	28,894,320
Louisiana.....	117,894,751	164,031,778	120,516,558	30,928,185	298,139,279	30,334,026	53,772,081
Maine.....	74,164,268	73,611,116	182,685,323	9,256,181	191,019,752	38,574,692	83,763,671
Maryland.....	84,990,662	127,825,753	992,882,101	59,184,321	298,185,218	74,594,552	33,253,438
Massachusetts.....	618,129,412	718,678,443	516,471,681	289,387,709	1,213,719,006	410,560,654	236,125,058
Michigan.....	376,425,785	268,132,988	503,153,580	128,928,461	877,134,457	165,750,424	109,911,598
Minnesota.....	367,954,015	315,668,668	924,973,214	61,389,619	1,063,935,800	163,428,583	79,329,305
Mississippi.....	26,587,279	53,474,616	22,975,659	4,514,262	79,447,146	4,865,916	10,385,253
Missouri.....	396,225,742	378,001,994	213,395,938	106,607,591	880,517,292	293,978,053	122,849,493
Montana.....	23,772,188	37,335,314	52,815,167	9,520,110	66,072,426	744,935	22,790,955
Nebraska.....	44,446,519	77,387,258	64,497,620	21,109,209	100,822,658	3,279,212	22,751,019
Nevada.....	6,138,599	9,439,747	3,181,878	2,966,954	17,866,662	2,732,402	10,963,439
New Hampshire.....	12,572,280	31,917,636	11,489,260	5,690,236	44,751,818	38,898,205	4,090,473
New Jersey.....	338,099,917	274,666,808	279,822,304	198,375,289	783,935,118	282,887,442	91,579,146
New Mexico.....	8,766,348	21,505,188	11,868,652	3,915,109	19,674,021	200,889	12,467,096
New York.....	3,800,045,844	2,483,874,267	8,315,952,158	2,516,423,370	6,260,046,038	3,589,788,235	1,095,993,648
North Carolina.....	93,773,553	168,041,323	232,155,251	18,926,783	295,287,578	18,187,673	24,531,082

<sup>1</sup> See p. 41.

TABLE 1.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by States and Territories, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock and tax—Continued*

States and Territories	Liabilities				Surplus		Deficit
	Current		Long term		Corporations reporting par value common stock	All other corporations	
	Accounts payable <sup>1</sup>	Notes payable	Bonded debt	Mortgages			
North Dakota.....	\$13,863,457	\$24,191,619	\$2,551,974	\$5,342,242	\$24,033,747	\$464,135	\$11,743,518
Ohio.....	807,814,803	661,855,946	943,753,936	198,831,795	1,600,665,583	762,101,374	214,017,752
Oklahoma.....	150,775,022	128,475,752	669,778,222	17,321,081	290,857,787	132,921,669	113,388,158
Oregon.....	75,175,750	130,579,567	186,108,111	19,179,319	146,213,897	23,662,663	78,731,206
Pennsylvania.....	1,886,188,256	\$53,210,720	2,231,347,532	383,605,101	3,751,472,853	677,099,303	497,596,168
Rhode Island.....	57,094,550	69,036,944	34,084,622	17,801,770	205,154,182	31,509,777	23,531,784
South Carolina.....	42,096,116	82,212,871	21,072,069	11,113,666	113,299,412	1,345,565	14,466,130
South Dakota.....	9,172,538	17,405,739	9,600,685	5,379,122	23,324,574	674,441	5,042,622
Tennessee.....	74,329,581	131,312,287	185,982,890	12,910,642	205,668,410	34,958,223	32,190,269
Texas.....	253,143,196	370,847,642	501,473,189	56,586,059	623,807,359	25,076,168	126,539,275
Utah.....	40,904,970	60,178,399	102,569,596	16,973,869	131,898,099	14,334,176	26,494,221
Vermont.....	12,285,662	25,095,514	14,967,400	18,078,686	42,396,782	5,647,909	7,732,960
Virginia.....	119,857,588	144,600,681	739,398,950	38,583,541	393,800,185	39,587,316	39,431,020
Washington.....	139,337,118	162,694,761	151,021,272	38,654,786	469,717,099	37,280,402	74,989,066
West Virginia.....	116,985,681	141,358,153	172,562,823	17,964,555	232,746,568	100,940,240	49,886,795
Wisconsin.....	175,381,209	223,912,217	258,380,393	48,044,933	455,847,391	103,756,077	74,006,941
Wyoming.....	18,264,339	24,966,164	4,137,114	8,187,247	40,245,187	6,273,196	23,793,190
Total.....	13,809,899,854	11,297,494,144	23,170,630,280	5,215,572,649	28,671,076,450	8,555,130,473	4,625,892,644

<sup>1</sup> See p. 41.

TABLE 1.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by States and Territories, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock and tax—Continued*

States and Territories	Capitalization				Fair value of capital stock				Taxable fair value of capital stock	Tax
	Corporations reporting par value common stock			All other corporations, (preferred) <sup>1</sup>	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate		
	Preferred	Common	Total par value (preferred and common)							
Alabama.....	\$30,597,891	\$251,843,206	\$282,441,097	\$15,125,884	\$405,299,569	\$29,602,818	\$1,210,865	\$436,173,252	\$422,273,484	\$422,273
Alaska.....	117,963	9,084,248	9,202,211	300,500	6,873,062	210,887	100,003	7,183,952	6,675,585	6,676
Arizona.....	8,473,086	356,424,341	364,897,427	354,048	127,345,496	43,603,650	173,194	171,122,340	138,624,163	138,624
Arkansas.....	9,781,623	163,956,073	173,737,696	4,037,745	190,762,080	8,738,974	853,932	200,354,586	187,609,132	187,609
California.....	625,491,781	4,184,642,052	4,810,133,833	77,738,428	4,908,945,147	150,397,719	92,028,778	5,151,371,644	4,634,602,819	4,634,663
Colorado.....	92,606,680	934,606,611	1,027,273,291	15,144,517	774,193,856	58,915,804	3,253,738	836,363,398	813,750,339	813,750
Connecticut.....	129,993,627	904,504,454	1,034,498,081	26,783,155	1,171,428,974	59,794,509	2,320,995	1,233,544,478	1,205,618,047	1,205,618
Delaware.....	139,582,183	385,831,031	525,413,214	78,128,823	586,016,022	241,584,707	1,955,156	829,555,885	759,600,507	759,601
District of Columbia.....	97,000,986	357,186,427	454,187,413	18,070,341	406,752,626	26,489,696	1,487,975	434,730,297	428,604,038	428,694
Florida.....	25,529,032	357,413,251	382,942,283	8,298,308	431,288,195	8,554,488	3,915,819	443,758,502	418,653,669	418,654
Georgia.....	72,558,909	608,812,521	681,371,430	12,812,031	682,207,251	34,509,632	2,320,491	719,037,374	647,361,312	647,361
Hawaii.....	7,312,443	206,549,944	213,862,387	229,060	306,204,396		209,423	306,114,419	295,484,567	295,485
Idaho.....	10,908,712	207,000,501	217,909,213	243,950	142,423,962	7,139	163,506	142,594,607	134,105,598	134,106
Illinois.....	1,179,431,251	4,628,775,192	5,808,206,443	353,024,789	5,536,366,885	619,768,084	67,182,114	6,223,317,083	5,921,409,968	5,921,410
Indiana.....	224,807,081	806,131,762	1,030,938,843	43,940,264	1,032,949,277	150,891,325	6,574,868	1,190,415,470	1,135,361,709	1,135,362
Iowa.....	94,116,405	516,299,800	610,416,205	10,825,381	659,919,779	6,528,546	5,372,461	671,820,786	632,348,533	632,349
Kansas.....	161,143,170	661,226,698	822,369,868	7,491,541	966,658,968	11,436,134	6,441,167	984,536,269	960,599,756	960,600
Kentucky.....	82,524,803	544,301,878	626,826,681	9,940,207	712,918,010	32,861,798	2,863,455	748,643,263	708,096,168	708,096
Louisiana.....	49,836,481	664,130,713	713,967,194	24,244,139	813,413,504	30,667,200	3,184,405	847,265,109	790,791,852	790,792
Maine.....	68,690,634	372,591,430	441,282,064	31,232,121	362,662,179	56,385,982	1,875,717	420,923,878	403,529,071	403,529
Maryland.....	186,557,395	648,687,129	835,244,524	52,489,225	727,802,482	93,118,761	5,477,001	826,398,244	785,099,729	785,100
Massachusetts.....	721,733,291	2,984,977,029	3,706,710,320	245,750,499	3,785,905,445	483,576,640	29,723,264	4,298,205,349	4,196,899,028	4,196,899
Michigan.....	357,181,529	1,847,229,440	2,204,410,969	123,531,473	1,761,376,917	186,029,232	21,861,438	1,969,267,587	1,897,442,324	1,897,442
Minnesota.....	225,985,279	1,445,044,042	1,671,029,321	274,533,283	1,975,406,814	40,075,947	234,177,082	2,249,713,843	2,077,051,797	2,077,052
Mississippi.....	6,355,710	106,723,996	113,079,616	1,060,100	164,592,301	4,272,539	1,142,826	170,007,666	160,545,243	160,545
Missouri.....	459,103,075	1,663,286,754	2,122,389,829	91,605,667	2,383,407,239	272,019,548	13,669,393	2,669,096,180	2,597,891,633	2,597,892
Montana.....	16,509,246	298,804,906	315,314,152	3,097,176	212,051,941	445,899	3,050,650	215,548,490	203,438,807	203,439
Nebraska.....	52,067,313	326,365,488	378,432,801	1,494,240	401,753,415	1,061,543	2,132,228	404,947,185	358,193,628	358,194
Nevada.....	3,312,198	187,305,716	190,617,914	3,875,600	38,897,200	2,190,224	494,324	41,581,748	38,809,836	38,810
New Hampshire.....	18,022,341	71,888,429	89,910,770	7,112,249	114,034,726	75,124,685	806,499	189,965,910	185,131,062	185,131
New Jersey.....	287,518,900	1,476,794,657	1,764,312,957	123,426,530	2,089,353,798	373,598,216	6,200,004	2,469,152,018	2,408,345,193	2,408,345

<sup>1</sup> See note 2, p. 42



TABLE 1.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by States and Territories, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock and tax—Continued*

States and Territories	Capitalization				Fair value of capital stock				Taxable fair value of capital stock	Tax
	Corporations reporting par value common stock			All other corporations, (preferred) <sup>1</sup>	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate		
	Preferred	Common	Total par value (preferred and common)							
New Mexico .....	\$3,422,571	\$84,805,692	\$88,228,263	\$45,000	\$55,563,972	\$146,350	\$100,476	\$55,810,798	\$52,313,589	\$52,314
New York .....	3,399,862,018	10,626,270,900	14,026,132,918	1,168,145,718	16,912,063,896	3,691,578,871	92,240,355	20,695,883,122	20,053,781,613	20,053,782
North Carolina .....	91,442,718	625,194,378	716,637,096	13,491,237	919,640,300	16,301,371	2,107,464	938,049,135	904,116,458	904,116
North Dakota .....	6,000,869	78,034,170	84,034,979	805,226	78,926,611	8,288	677,256	79,612,155	67,437,859	67,438
Ohio .....	894,759,322	2,902,234,531	3,796,993,853	331,210,381	3,337,279,061	863,724,562	27,057,259	4,228,060,882	4,108,413,975	4,108,414
Oklahoma .....	79,823,165	892,906,529	882,729,694	22,719,708	617,879,304	128,659,068	4,911,488	781,449,860	757,211,732	757,212
Oregon .....	63,032,781	422,558,907	485,591,688	7,179,705	443,624,864	18,430,769	2,823,378	464,879,011	436,704,362	436,704
Pennsylvania .....	1,036,278,889	5,349,779,800	6,386,058,689	260,147,828	6,504,091,014	571,955,626	36,485,383	7,202,532,023	6,835,241,362	6,835,241
Rhode Island .....	54,835,609	385,192,459	440,027,468	20,048,449	591,725,982	45,179,543	1,854,313	638,759,838	628,036,593	628,036
South Carolina .....	49,083,068	207,724,831	247,807,899	4,669,870	301,827,306	2,265,853	3,179,892	307,273,051	289,114,584	289,114
South Dakota .....	4,203,611	84,487,051	88,690,662	475,747	80,765,772	335,206	244,645	81,345,623	69,293,795	69,294
Tennessee .....	94,154,658	431,838,301	525,992,959	11,976,224	515,704,549	20,736,165	2,574,611	539,015,325	518,471,932	518,472
Texas .....	96,248,130	1,631,278,159	1,727,526,289	15,941,666	1,886,296,550	14,580,697	14,541,588	1,915,418,835	1,820,938,309	1,820,938
Utah .....	41,213,748	333,039,063	374,252,811	6,067,926	293,163,863	14,568,947	495,059	308,227,869	296,927,291	296,927
Vermont .....	15,483,355	89,755,101	96,238,456	2,746,400	116,123,833	2,215,720	1,859,172	120,198,775	115,310,660	115,310
Virginia .....	183,441,868	760,749,763	950,191,631	15,888,755	966,802,016	34,187,523	5,927,393	1,006,916,932	979,447,195	979,447
Washington .....	57,162,789	912,443,152	969,605,941	20,488,923	941,287,065	41,113,173	4,594,777	986,995,015	938,726,297	938,726
West Virginia .....	97,103,963	677,864,021	774,968,014	17,565,391	820,943,008	115,763,850	5,337,058	942,643,616	913,983,317	913,983
Wisconsin .....	178,291,097	890,949,958	1,069,241,055	82,424,634	1,316,840,777	169,232,765	10,190,795	1,496,264,337	1,443,913,807	1,443,914
Wyoming .....	3,474,871	178,460,062	181,934,933	1,737,539	123,626,274	410,311	131,082	124,167,667	118,582,542	118,582
Total .....	11,891,229,488	55,644,985,857	67,536,215,345	3,659,717,051	70,823,442,183	8,853,916,984	739,556,215	80,416,915,382	76,901,405,300	76,901,405

<sup>1</sup> See note 2, p. 42.

TABLE 2.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock and tax*

[Returns filed for the year ended June 30, 1925] <sup>1</sup>

Industrial groups	Number of returns				Assets				
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Current assets				Fixed property investments (real estate, buildings, equipment)
					Cash <sup>2</sup>	Accounts receivable	Notes receivable <sup>2</sup>	Inventory	
Agriculture:									
Farming—									
Cotton.....	904	888	2	14	\$2,274,289	\$1,920,905	\$4,776,586	\$3,715,588	\$31,900,438
Grain.....	59	54	3	2	1,266,312	3,608,680	436,509	1,179,891	10,894,002
Fruit.....	1,870	1,794	39	37	28,740,055	63,386,911	10,986,299	31,721,079	233,088,196
Stock.....	1,400	1,332	28	40	4,205,499	16,246,898	13,061,844	92,795,684	215,045,424
All other farming.....	2,781	2,680	60	41	12,174,115	48,288,462	22,838,568	67,905,274	463,651,293
Related industries.....	1,306	1,256	34	16	14,637,445	55,210,910	30,115,055	56,700,457	469,329,266
Total.....	8,320	8,004	106	150	63,297,715	188,062,766	82,214,861	254,017,973	1,423,903,619
Mining and quarrying:									
Coal.....	3,773	3,625	105	43	115,644,283	263,722,391	55,956,521	488,904,165	2,360,256,568
Metal mining.....	1,236	1,191	37	8	76,478,161	168,910,901	14,749,413	171,691,928	1,554,626,832
Oil and gas.....	3,693	3,460	186	47	109,517,239	251,757,489	47,582,386	241,777,877	2,724,608,449
Nonmetal mining.....	96	89	6	1	4,240,549	12,189,001	1,043,412	15,088,887	81,722,446
Quarrying.....	1,540	1,439	73	28	13,720,627	37,317,182	5,959,887	17,424,008	325,319,451
All other mining and quarrying.....	4,929	4,737	115	77	82,914,797	201,478,424	55,579,612	164,776,919	1,835,063,688
Total.....	15,267	14,541	522	204	402,515,656	935,375,388	180,871,231	1,099,663,814	8,881,597,434
Manufacturing:									
Food products.....	13,441	12,765	470	206	342,924,117	750,811,423	121,259,457	1,354,865,098	3,020,534,020
Textile products.....	11,135	10,513	488	134	314,220,229	1,018,060,852	80,138,648	989,265,502	3,036,792,758
Leather products.....	2,285	2,127	124	34	66,923,729	327,180,077	25,745,531	450,529,121	328,031,314
Rubber goods.....	683	590	85	8	46,116,459	211,031,174	22,177,435	234,172,648	460,253,112
Lumber products.....	6,809	6,585	142	52	105,651,818	434,332,510	101,984,899	670,469,326	1,353,294,653
Paper products.....	1,811	1,673	109	29	50,901,879	157,232,019	25,130,445	277,600,295	1,005,248,987
Printing.....	8,731	8,286	287	158	85,018,539	303,817,123	46,932,887	176,609,731	1,456,294,991
Chemicals.....	6,705	6,192	436	77	242,909,078	916,228,827	151,971,661	1,155,052,299	3,462,661,823
Stone, clay, and glass.....	3,913	3,703	166	44	56,903,518	170,130,591	27,833,397	199,725,027	803,072,608

<sup>1</sup> Data taken from balance sheets as of a date not earlier than Dec. 31, 1923, nor later than June 30, 1924.

<sup>2</sup> See p. 41.

TABLE 2.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock and tax—Continued*

Industrial groups	Number of returns				Assets				
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Current assets				Fixed property investments (real estate, buildings, equipment)
					Cash <sup>1</sup>	Accounts receivable	Notes receiv- able <sup>1</sup>	Inventory	
Manufacturing—Continued.									
Metal manufacture.....	20,580	18,861	1,462	257	\$893,633,143	\$2,652,587,359	\$470,360,013	\$4,839,963,334	\$6,336,975,555
All other manufacturing.....	5,547	5,184	288	75	112,046,513	312,813,901	78,203,584	526,826,158	834,899,992
Portland cement.....	108	93	14	1	25,660,245	23,460,134	5,388,723	45,699,159	312,207,562
Total.....	81,748	76,572	4,071	1,105	2,342,909,267	7,277,685,990	1,157,126,680	10,920,777,698	22,410,257,375
Construction.....	11,186	10,652	355	179	98,181,920	501,518,664	71,673,684	201,692,900	710,949,522
Transportation and other public utilities:									
Steam railroads.....	1,108	1,091	6	11	620,073,428	434,809,366	39,345,108	450,351,614	15,436,703,931
Electric railroads.....	595	581	8	6	54,223,681	40,814,157	7,563,555	50,548,820	2,724,319,307
All other railroads and combinations.....	253	244	8	1	22,295,768	39,733,208	2,682,911	39,393,059	846,321,626
Water transportation, transoceanic, coastal, lake, river, etc.....	1,832	1,675	131	26	75,345,272	125,911,743	20,817,344	60,167,255	556,542,030
Local transportation, cab, livery, etc.....	3,532	3,355	115	62	8,288,985	18,238,000	6,051,718	23,373,081	90,403,183
Electric light and power companies.....	2,209	2,113	70	26	100,798,736	171,718,400	54,799,288	79,089,369	3,076,080,828
Gas companies.....	740	711	23	6	28,296,822	67,120,322	4,369,370	43,426,035	1,000,586,330
Telephone, telegraph, and radio com- panies.....	3,713	3,661	13	39	77,062,681	117,352,189	17,516,976	60,602,274	918,493,113
Water works.....	1,622	1,601	6	15	9,803,957	20,346,453	3,865,183	11,484,205	552,714,168
Storage companies.....	4,726	4,550	83	93	27,028,530	63,995,723	32,898,111	28,596,604	520,809,379
All other public utilities.....	1,977	1,858	78	41	184,843,741	251,730,555	66,502,220	171,337,908	4,303,541,552
Lessor companies, steam or electric rail- roads.....	130	127	2	1	16,259,164	15,681,434	27,086,343	4,456,603	526,268,686
Lessors of public utilities.....	85	80	4	1	3,140,142	14,969,991	1,803,157	3,282,337	45,883,599
Total.....	22,522	21,647	547	328	1,227,460,907	1,382,421,541	291,301,284	1,026,109,164	30,598,667,732
Trade:									
Wholesale.....	19,175	18,281	644	250	326,537,537	1,766,719,916	271,704,941	1,907,598,633	664,300,084
Retail.....	40,259	38,798	795	666	226,435,936	989,703,197	249,371,585	1,599,400,901	946,369,109
Department stores.....	1,355	1,310	38	7	62,223,495	230,925,085	14,389,692	404,108,537	350,102,265
Commission trade.....	3,668	3,396	201	71	77,344,127	399,812,751	75,902,063	79,469,973	50,655,230

All other trade.....	21,041	19,972	688	381	158,751,771	890,346,663	139,251,299	921,987,995	606,571,554
Wholesale and retail trade.....	6,118	5,907	149	62	111,840,529	390,249,744	60,750,615	471,627,364	405,255,681
<b>Total.....</b>	<b>91,616</b>	<b>87,664</b>	<b>2,515</b>	<b>1,437</b>	<b>963,133,395</b>	<b>4,667,757,356</b>	<b>811,370,195</b>	<b>5,384,193,403</b>	<b>3,053,253,921</b>
Service:									
Motion-picture production.....	246	186	48	12	5,400,176	23,753,708	2,066,062	44,541,689	20,338,039
Domestic.....	6,608	6,290	232	86	48,215,398	58,144,567	315,598,203	34,228,832	1,004,742,994
Amusement.....	4,809	4,472	230	107	30,316,161	44,064,177	8,288,582	11,702,789	470,092,341
Management economies.....	2,962	2,635	237	90	21,808,804	67,571,798	13,285,642	8,236,682	78,373,860
Educational.....	966	881	46	39	3,107,898	9,790,087	3,819,621	3,342,410	49,561,768
Curative.....	1,088	1,035	24	29	2,710,054	5,521,317	1,159,426	3,393,139	53,547,759
Legal.....	946	918	8	20	1,746,847	2,738,766	2,555,857	3,857,123	8,417,614
Engineering.....	1,169	990	165	14	7,456,087	14,316,647	2,989,723	8,738,362	28,518,184
All other service.....	2,529	2,300	74	155	10,574,304	30,000,009	6,432,267	13,589,078	122,880,049
<b>Total.....</b>	<b>21,323</b>	<b>19,707</b>	<b>1,064</b>	<b>552</b>	<b>131,335,729</b>	<b>256,501,076</b>	<b>356,195,383</b>	<b>131,630,104</b>	<b>1,786,672,608</b>
Finance:									
National banks.....	7,802	7,727	2	73	4,075,769,580	46,937,271	548,415,663	7,226,770	621,236,419
State banks.....	15,395	15,237	19	139	1,514,267,229	54,582,897	560,969,113	9,161,363	374,152,877
Private banks.....	110	97	12	1	25,746,947	637,778	7,577,008	46,159	5,783,567
Trust or banking and trust companies.....	3,986	3,946	5	35	2,461,319,054	19,515,618	282,161,590	4,086,002	477,805,025
Stocks and bonds, loan, realty holding, etc.....	57,075	52,884	2,969	1,222	586,596,897	1,510,740,064	1,241,673,645	265,092,545	8,621,919,721
Life insurance companies.....	108	98	10	10	11,088,910	967,452	8,266,448	32,078,068	32,078,068
Accident, fire, and marine companies.....	148	109	3	36	22,473,763	18,698,648	6,794,843	35,410	11,363,991
All other insurance companies.....	131	91	2	38	13,767,189	10,991,908	766,563	132,391	10,785,438
All other financial combinations not included above.....	3,345	2,863	370	112	143,961,227	285,657,320	333,452,918	21,697,209	226,785,202
<b>Total.....</b>	<b>88,100</b>	<b>83,052</b>	<b>3,382</b>	<b>1,666</b>	<b>8,854,990,796</b>	<b>1,948,728,966</b>	<b>2,990,077,791</b>	<b>307,477,849</b>	<b>10,381,910,908</b>
Combinations, predominant industry not ascertainable.....	3,114	2,888	153	73	35,347,964	92,453,623	46,441,424	55,146,616	420,491,617
Inactive concerns.....	940	826	42	72	1,069,930	8,446,296	1,426,431	806,503	20,730,275
Exempt corporations (not for profit).....	2,252	1,245	13	994	34,655,875	13,537,189	42,457,033	24,476,263	70,354,324
<b>Grand total.....</b>	<b>346,388</b>	<b>326,798</b>	<b>12,830</b>	<b>6,760</b>	<b>14,154,919,154</b>	<b>17,272,488,855</b>	<b>6,031,155,997</b>	<b>19,405,992,287</b>	<b>79,758,789,335</b>

<sup>1</sup> See p. 41.

TABLE 2.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock and tax—Continued*

Industrial groups	Liabilities				Surplus		Deficit
	Current		Long term		Corporations reporting par value common stock	All other corporations	
	Accounts payable <sup>1</sup>	Notes payable	Bonded debt	Mortgages			
Agriculture:							
Farming—							
Cotton.....	\$5, 770, 761	\$6, 543, 474	\$2, 011, 690	\$2, 106, 437	\$6, 508, 290	\$611, 894	\$4, 550, 820
Grain.....	1, 342, 564	1, 722, 209	2, 800, 000	563, 838	5, 386, 339	121, 590	1, 287, 448
Fruit.....	37, 205, 751	40, 636, 450	16, 138, 267	15, 876, 783	84, 302, 291	6, 751, 490	18, 726, 286
Stock.....	25, 636, 963	65, 646, 515	30, 724, 465	24, 514, 021	73, 503, 080	2, 214, 189	38, 945, 467
All other farming.....	92, 493, 563	90, 878, 484	42, 917, 384	54, 434, 600	104, 278, 530	34, 334, 405	71, 383, 867
Related industries.....	77, 918, 841	77, 776, 873	42, 033, 329	7, 428, 018	193, 811, 506	51, 403, 921	47, 014, 014
Total.....	240, 368, 443	283, 204, 005	136, 625, 135	104, 923, 697	467, 790, 036	95, 437, 489	181, 907, 902
Mining and quarrying:							
Coal.....	282, 034, 897	165, 312, 512	670, 286, 637	24, 133, 811	746, 060, 718	89, 283, 422	100, 274, 022
Metal mining.....	234, 881, 844	140, 028, 393	244, 178, 683	5, 645, 417	498, 555, 981	161, 854, 050	150, 634, 484
Oil and gas.....	229, 088, 762	173, 073, 823	131, 750, 771	37, 534, 602	873, 847, 056	463, 338, 101	280, 018, 676
Nonmetal mining.....	10, 813, 185	3, 933, 653	11, 031, 489	579, 195	61, 380, 482	5, 375, 134	2, 364, 902
Quarrying.....	30, 332, 187	30, 149, 878	21, 998, 569	7, 181, 501	74, 810, 093	12, 563, 939	16, 861, 929
All other mining and quarrying.....	374, 012, 357	115, 342, 552	599, 559, 270	105, 060, 501	678, 957, 397	488, 319, 957	227, 353, 295
Total.....	1, 161, 163, 232	627, 840, 811	1, 678, 805, 419	180, 735, 027	2, 933, 611, 727	1, 220, 734, 603	777, 507, 308
Manufacturing:							
Food products.....	561, 822, 817	630, 449, 531	517, 787, 617	170, 932, 164	1, 165, 241, 481	382, 813, 622	222, 849, 169
Textile products.....	517, 912, 595	786, 280, 976	136, 556, 424	54, 343, 999	1, 293, 682, 148	369, 045, 358	105, 545, 072
Leather products.....	123, 101, 651	204, 231, 287	47, 066, 778	8, 036, 623	190, 859, 365	105, 183, 606	69, 608, 215
Rubber goods.....	96, 440, 972	144, 410, 290	199, 347, 447	4, 262, 463	120, 108, 305	157, 049, 819	25, 667, 331
Lumber products.....	273, 831, 387	354, 780, 191	101, 218, 488	47, 033, 734	1, 089, 235, 196	61, 600, 362	81, 988, 062
Paper products.....	89, 369, 189	108, 457, 837	152, 633, 776	16, 608, 888	312, 897, 619	165, 710, 490	23, 257, 234
Printing.....	151, 180, 550	134, 605, 811	33, 981, 645	36, 678, 087	447, 431, 708	73, 107, 892	55, 510, 937
Chemicals.....	600, 496, 706	371, 537, 657	340, 168, 030	79, 710, 796	1, 364, 247, 025	449, 952, 400	187, 602, 154
Stone, clay, and glass.....	78, 905, 530	91, 832, 685	59, 426, 365	16, 163, 637	299, 334, 737	99, 213, 267	33, 724, 992
Metal manufacture.....	1, 510, 847, 715	1, 059, 728, 071	1, 443, 955, 014	153, 839, 297	3, 620, 372, 206	1, 436, 585, 407	458, 982, 395
All other manufacturing.....	178, 021, 795	187, 182, 168	83, 713, 505	24, 012, 358	550, 843, 925	127, 024, 631	56, 947, 165
Portland cement.....	27, 488, 335	11, 723, 852	24, 876, 179	1, 837, 375	64, 129, 806	18, 585, 044	6, 751, 319
Total.....	4, 209, 419, 242	4, 085, 220, 356	3, 140, 731, 268	613, 454, 421	10, 518, 383, 521	3, 445, 871, 898	1, 328, 434, 045

Construction.....	338,974,989	224,541,022	65,741,971	105,06,834	304,348,737	71,250,359	94,537,290
Transportation and other public utilities:							
Steam railroads.....	871,351,393	240,557,300	9,894,383,174	526,881,319	3,099,156,568	244,692,991	299,894,042
Electric railroads.....	97,126,551	135,264,704	1,375,496,275	123,689,108	103,597,434	26,655,470	136,197,768
All other railroads and combinations.....	58,053,898	26,882,454	546,823,295	6,322,904	106,423,660	8,452,345	87,159,585
Water transportation, transoceanic, coastal, lake, river, etc.....	170,460,997	82,749,445	209,458,162	33,020,479	231,117,339	89,194,370	89,439,112
Local transportation, cab, livery, etc.....	18,701,275	28,433,998	4,320,002	16,782,718	29,473,454	7,800,168	9,028,877
Electric light and power companies.....	171,835,757	105,507,560	1,348,606,638	51,162,112	188,498,666	412,945,334	20,831,918
Gas companies.....	55,378,273	53,898,799	321,434,754	2,473,282	174,177,245	64,645,053	18,319,790
Telephone, telegraph, and radio companies.....	113,563,476	33,918,041	883,624,568	6,049,977	313,256,290	18,855,594	19,909,463
Water works.....	20,785,607	23,010,855	219,941,996	4,013,574	72,755,495	1,143,915	11,818,433
Storage companies.....	47,395,732	69,507,162	72,627,610	41,051,292	119,658,069	12,575,931	18,565,305
All other public utilities.....	294,225,788	175,765,046	2,350,742,411	72,139,570	580,803,514	204,259,151	106,128,167
Lessor companies, steam or electric railroads.....	34,036,328	5,720,581	280,846,091	6,167,254	54,529,193	4,669,485	13,940,495
Lessors of public utilities.....	11,288,835	2,107,699	108,380,155	731,818	2,425,497	34,633,904	2,266,480
Total.....	1,964,203,910	982,823,644	17,616,685,134	890,485,407	5,075,872,424	1,130,523,711	827,549,435
Trade:							
Wholesale.....	1,030,674,004	927,783,092	183,207,692	58,987,118	923,078,853	163,694,216	189,121,801
Retail.....	627,376,592	638,025,047	39,394,059	115,146,379	926,886,383	239,890,811	126,585,813
Department stores.....	124,693,805	72,630,680	44,657,890	59,643,978	246,941,120	79,502,651	7,739,072
Commission trade.....	275,368,060	139,481,489	9,659,847	4,410,763	118,374,450	20,662,030	28,091,484
All other trade.....	699,301,224	404,580,862	33,840,292	47,110,755	517,889,447	127,953,239	169,684,488
Wholesale and retail trade.....	211,714,695	192,311,425	37,341,318	46,070,441	362,861,738	20,214,110	31,616,377
Total.....	2,969,130,380	2,374,812,595	348,101,098	331,369,434	3,102,031,991	657,917,057	552,839,035
Service:							
Motion-picture production.....	26,035,292	18,960,110	262,575	2,120,825	14,765,426	39,847,178	11,065,756
Domestic.....	91,407,317	112,537,552	159,651,459	161,044,447	149,721,227	59,815,494	45,860,718
Amusement.....	67,546,179	68,250,848	35,147,141	89,593,445	95,606,739	29,352,699	40,395,309
Management economics.....	43,630,539	19,952,897	2,388,965	1,663,028	46,366,511	18,113,051	13,864,423
Educational.....	5,370,254	9,117,267	2,617,033	6,993,555	16,717,338	4,410,557	8,168,281
Curative.....	4,454,094	5,975,733	2,492,995	6,385,566	12,387,135	1,798,004	2,101,085
Legal.....	1,470,583	2,664,199	378,500	719,821	7,994,468	620,315	9,937,735
Engineering.....	15,607,738	10,750,818	770,663	1,480,075	18,731,748	25,344,805	19,832,581
All other service.....	16,762,133	15,873,096	9,885,891	10,854,439	41,417,719	10,967,683	9,710,437
Total.....	272,284,129	264,082,020	213,595,222	280,855,201	403,708,311	190,269,786	151,936,325
Finance:							
National banks.....	247,925,700	81,666,241	1,883,948	5,283,964	1,439,601,661	3,675,797	1,181,902
State banks.....	214,786,643	102,826,587	46,194,437	5,545,189	531,441,006	3,791,438	1,669,472
Private banks.....	1,492,508	1,808,297	45,967	408,613	8,660,873	662,676	40,185
Trust or banking and trust companies.....	103,890,495	56,970,188	22,582,852	12,046,874	1,039,087,388	3,615,931	5,746,248
Stocks and bonds, loan, realty holding, etc.....	1,762,576,567	1,754,754,542	1,788,294,644	2,623,343,518	2,017,867,256	1,508,959,066	597,603,682
Life insurance companies.....		172,321			17,060,861	1,845,173	
Accident, fire, and marine companies.....	3,450,834	337,344		150,000	89,889,524	2,505,841	380,255

<sup>1</sup> See p. 41.

TABLE 2.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock and tax—Continued*

States and Territories	Liabilities				Surplus		Deficit
	Current		Long term		Corporations reporting par value common stock	All other corporations	
	Accounts payable <sup>1</sup>	Notes payable	Bonded debt	Mortgages			
Finance—Continued.							
All other insurance companies .....	\$2,892,780	\$1,139,324	\$795,274	\$430,156	\$27,396,585	\$320,681	\$65,983
All other financial combinations not included above.....	240,319,946	363,600,327	28,984,512	28,615,619	487,802,882	123,674,477	35,409,532
Total.....	2,577,335,471	2,363,275,171	1,888,781,634	2,675,823,933	5,688,808,036	1,649,081,080	642,097,259
Combinations, predominant industry not ascertainable.....	60,145,576	59,277,206	64,291,985	25,367,871	151,802,644	39,496,839	46,174,412
Inactive concerns.....	8,553,625	4,915,434	5,845,260	768,158	5,423,428	927,076	21,149,485
Exempt corporations (not for profit).....	8,320,857	27,501,880	11,423,154	6,422,666	19,295,595	53,611,575	1,760,148
Grand total.....	13,809,899,854	11,297,494,144	25,170,630,280	5,215,572,649	28,671,076,450	8,555,130,473	4,625,892,644

<sup>1</sup> See page 41.

TABLE 2.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock and tax—Continued*

Industrial groups	Capitalization				Fair value of capital stock				Taxable fair value of capital stock	Tax
	Corporations reporting par value common stock			All other corporations (preferred) <sup>1</sup>	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate		
	Preferred	Common	Total par value (preferred and common)							
Agriculture:										
Farming—										
Cotton.....	\$432,575	\$23,985,220	\$24,417,795	\$109,200	\$22,411,903	\$28,723	\$477,032	\$22,917,658	\$18,787,628	\$18,788
Grain.....	39,600	7,081,179	7,120,179	29,850	9,303,851	72,317	1,000	9,377,168	9,173,816	9,174
Fruit.....	11,827,766	276,920,544	288,748,310	14,554,302	277,060,357	14,837,580	604,568	292,502,505	284,272,571	284,272
Stock.....	4,328,629	192,994,197	197,322,826	1,694,766	176,103,619	3,146,803	1,389,183	180,639,605	174,297,646	174,298
All other farming.....	17,226,105	372,856,389	390,082,494	16,459,902	319,861,769	33,779,913	1,921,719	355,563,401	342,503,917	342,504
Related industries.....	42,981,361	317,260,762	360,242,123	13,311,653	456,084,695	40,984,502	670,346	497,739,543	466,273,214	466,273
Total.....	76,835,436	1,191,068,291	1,267,933,727	46,159,673	1,260,826,194	92,849,838	5,063,848	1,358,739,880	1,295,368,792	1,295,309
Mining and quarrying:										
Coal.....	141,381,926	1,179,171,300	1,320,556,126	29,948,445	1,746,234,725	117,750,533	8,524,373	1,872,509,631	1,837,611,471	1,837,611
Metal mining.....	45,599,066	1,104,509,999	1,150,109,065	5,451,028	1,210,181,146	134,696,035	3,230,813	1,348,107,994	1,327,478,527	1,327,478
Oil and gas.....	161,974,043	2,408,127,429	2,570,101,472	34,349,308	2,066,637,970	385,049,914	2,556,494	2,394,244,378	2,376,565,113	2,376,565
Nonmetal mining.....	3,121,296	51,751,771	54,873,067	1,132,808	82,499,541	4,360,743	42,025	86,812,309	86,430,753	86,431
Quarrying.....	20,929,902	223,881,573	244,811,475	7,503,997	189,893,631	13,247,732	2,567,281	205,048,644	198,384,738	198,385
All other mining and quarrying.....	91,932,707	1,870,660,928	1,962,593,635	65,293,762	1,536,486,915	340,023,339	1,189,618	1,877,699,872	1,605,160,838	1,605,161
Total.....	464,941,940	6,838,102,900	7,303,044,840	143,679,340	6,771,843,928	995,128,296	18,050,604	7,785,022,828	7,431,631,440	7,431,631
Manufacturing:										
Food products.....	838,923,859	2,634,178,607	3,473,102,466	234,128,336	3,847,958,893	523,145,286	11,286,045	4,382,390,224	4,203,727,536	4,203,727
Textile products.....	544,771,576	2,518,599,469	3,063,371,045	204,264,048	3,048,432,326	520,503,253	19,573,999	4,168,509,578	4,131,536,680	4,131,537
Leather products.....	198,351,258	469,736,088	668,087,346	72,882,613	661,891,685	161,804,483	5,877,982	820,484,155	818,765,651	818,765
Rubber goods.....	266,544,290	277,628,425	544,170,715	90,324,993	440,920,308	133,042,981	578,712	574,542,001	571,131,194	571,131
Lumber products.....	150,202,341	1,179,117,483	1,329,319,824	31,250,717	2,054,467,901	68,646,039	14,107,855	2,137,221,795	2,098,625,261	2,098,625
Paper products.....	166,765,313	534,569,697	701,335,010	43,775,111	823,795,467	177,211,843	3,733,012	1,004,740,322	966,607,584	966,607
Printing.....	120,347,500	544,493,678	664,841,178	33,293,907	1,361,154,471	104,032,686	3,093,655	1,468,190,812	1,429,105,692	1,429,106
Chemical.....	682,628,210	2,552,987,271	3,235,615,481	172,217,579	3,910,734,629	448,370,296	4,659,903	4,363,704,831	4,284,515,744	4,284,516
Stone, clay, and glass.....	130,794,105	561,153,025	691,947,130	37,363,087	821,584,118	104,301,782	2,367,871	928,253,771	908,196,325	908,196
Metal manufacturing.....	1,809,277,800	4,428,241,014	6,237,518,814	613,169,442	3,574,063,859	1,604,366,840	15,634,910	5,194,065,609	5,070,880,767	5,070,881
All other manufacturing.....	213,558,341	817,056,021	1,030,614,362	42,155,423	1,186,881,528	130,259,482	4,198,972	1,321,339,982	1,294,827,693	1,294,828
Portland cement.....	32,599,482	156,443,951	189,043,433	6,450,450	283,110,538	20,659,648	649,222	304,410,408	303,456,115	303,436
Total.....	5,154,764,075	16,665,202,759	21,819,966,834	1,611,376,308	22,614,905,723	3,996,344,624	85,672,141	26,696,922,488	26,081,275,645	26,081,75

<sup>1</sup> See note 2, page 42.



TABLE 2.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock and tax—Continued*

Industrial groups	Capitalization				Fair value of capital stock				Taxable fair value of capital stock	Tax
	Corporations reporting par value common stock			All other corporations (preferred) <sup>1</sup>	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate		
	Preferred	Common	Total par value (preferred and common)							
Construction.....	\$67, 738, 650	\$678, 926, 204	\$746, 664, 854	\$23, 858, 883	\$706, 802, 888	\$66, 751, 509	\$5, 543, 849	\$779, 098, 246	\$728, 499, 854	\$728, 500
Transportation and other public utilities:										
Steam railroads.....	1, 291, 032, 120	4, 658, 883, 558	5, 949, 915, 678	292, 051, 150	5, 571, 547, 899	62, 607, 698	226, 696, 857	5, 860, 852, 454	5, 466, 639, 648	5, 466, 640
Electric railroads.....	190, 520, 870	949, 420, 999	1, 139, 941, 869	12, 845, 280	469, 747, 085	23, 452, 307	2, 637, 568	495, 836, 960	461, 293, 378	461, 293
All other railroads and combinations.....	107, 538, 839	511, 116, 894	618, 655, 733	3, 601, 000	424, 716, 590	9, 674, 223	-----	434, 390, 813	431, 544, 391	431, 544
Water transportation, transoceanic, coastal, lake, river, etc.....	99, 878, 025	474, 755, 143	574, 633, 168	23, 123, 280	485, 272, 015	82, 065, 768	3, 725, 472	571, 063, 255	556, 067, 366	556, 067
Local transportation, cab. livery, etc.....	9, 149, 890	74, 418, 787	83, 568, 677	2, 658, 893	100, 809, 913	8, 824, 062	951, 157	110, 585, 132	93, 831, 361	93, 831
Electric light and power companies.....	264, 292, 899	1, 049, 310, 314	1, 313, 603, 213	167, 078, 756	1, 141, 253, 201	446, 885, 827	683, 642	1, 588, 822, 670	1, 572, 130, 582	1, 572, 131
Gas companies.....	104, 577, 850	670, 711, 404	775, 289, 254	2, 958, 461	853, 112, 654	83, 173, 295	88, 784	916, 374, 733	906, 271, 432	906, 272
Telephone, telegraph, and radio companies.....	352, 652, 227	1, 954, 943, 119	2, 307, 595, 346	21, 696, 215	1, 954, 429, 780	29, 019, 393	267, 722	1, 983, 716, 895	1, 965, 016, 393	1, 965, 016
Water works.....	31, 492, 143	277, 170, 112	308, 662, 255	814, 520	237, 838, 815	760, 192	156, 078	238, 755, 085	230, 124, 978	230, 125
Storage companies.....	37, 959, 600	317, 817, 443	355, 777, 043	9, 698, 959	402, 415, 670	15, 216, 604	1, 270, 359	418, 902, 633	398, 660, 808	398, 661
All other public utilities.....	676, 516, 264	1, 978, 658, 145	2, 654, 574, 409	123, 732, 587	2, 146, 034, 042	219, 887, 506	853, 108	2, 366, 774, 656	2, 312, 460, 273	2, 312, 460
Lessor companies, steam or electric railroads.....	34, 831, 350	197, 992, 669	232, 824, 019	-----	165, 699, 856	-----	4, 260, 000	169, 959, 856	32, 395, 542	32, 396
Lessors of public utilities.....	1, 805, 035	28, 071, 057	29, 876, 092	37, 438, 664	20, 426, 209	31, 011, 787	252, 259	51, 690, 255	51, 256, 799	51, 257
Total.....	3, 202, 247, 112	13, 142, 669, 644	16, 344, 916, 756	697, 697, 765	13, 953, 303, 729	1, 012, 578, 662	241, 843, 006	15, 207, 725, 397	14, 477, 692, 951	14, 477, 693
Trade:										
Wholesale.....	355, 708, 500	2, 042, 372, 024	2, 398, 080, 524	129, 189, 547	2, 944, 575, 722	229, 922, 395	13, 992, 678	3, 188, 490, 795	3, 096, 844, 377	3, 096, 844
Retail.....	208, 662, 911	1, 675, 261, 549	1, 883, 924, 460	79, 540, 488	2, 598, 395, 904	245, 427, 094	15, 508, 436	2, 859, 331, 434	2, 669, 359, 567	2, 669, 360
Department stores.....	104, 717, 780	410, 781, 668	515, 499, 448	52, 643, 750	716, 306, 489	136, 479, 620	1, 227, 280	854, 013, 389	847, 166, 594	847, 167
Commission trade.....	65, 585, 079	267, 878, 327	333, 463, 406	16, 298, 557	421, 593, 595	32, 655, 468	2, 041, 327	456, 290, 390	440, 459, 245	440, 459

All other trade.....	138,613,423	1,145,405,662	1,284,019,085	60,108,020	1,514,687,717	131,490,337	10,309,657	1,656,457,711	1,562,426,042	1,562,426
Wholesale and retail trade.....	100,881,494	523,041,536	623,923,030	17,273,332	876,151,194	35,422,738	3,708,945	915,282,377	886,044,038	886,044
Total.....	974,169,187	6,064,740,766	7,038,909,953	355,053,714	9,071,710,621	811,367,152	46,788,323	9,929,866,096	9,502,299,853	9,502,300
Service:										
Motion-picture production.....	8,224,378	42,519,845	50,744,223	15,002,055	24,871,734	37,114,130	132,546	62,118,410	58,374,039	58,374
Domestic.....	90,293,051	397,506,426	487,793,477	48,281,023	525,364,863	79,537,211	3,297,062	608,199,136	557,756,396	557,756
Amusement.....	28,441,717	390,087,615	418,529,332	19,476,683	306,971,597	31,146,459	2,878,791	340,996,847	318,556,117	318,556
Management economics.....	12,124,964	92,033,733	104,158,697	7,624,104	115,128,406	22,032,357	707,584	137,868,347	127,196,143	127,196
Educational.....	15,569,614	41,438,535	57,065,149	1,458,169	37,497,049	2,493,782	207,215	40,198,046	36,284,907	36,285
Curative.....	2,086,288	36,923,179	39,069,467	1,401,438	41,516,423	672,087	508,639	42,697,149	37,933,998	37,934
Legal.....	498,474	25,785,023	26,283,497	275,100	29,195,400	363,401	91,677	29,651,478	24,988,746	24,989
Engineering.....	8,128,278	96,364,781	104,493,059	5,872,255	34,919,943	15,163,767	200,717	50,284,426	46,169,970	46,170
All other service.....	12,412,180	102,740,848	115,153,028	3,314,025	113,869,314	9,030,518	9,255,090	132,154,922	121,355,711	121,356
Total.....	177,778,944	1,225,390,985	1,403,169,929	102,704,852	1,229,335,729	197,553,712	17,279,321	1,444,168,762	1,328,616,027	1,328,616
Finance:										
National banks.....	4,304,200	1,285,869,398	1,290,173,598	3,552,760	2,769,455,934	48,184	7,309,487	2,776,813,605	2,736,691,795	2,736,692
State banks.....	15,800,814	748,853,530	764,654,344	8,955,886	1,260,190,252	5,790,702	6,775,837	1,272,756,791	1,195,432,615	1,195,433
Private banks.....	1,070,400	10,846,215	11,916,615	230,350	22,293,199	759,760	161,882	23,214,841	22,697,006	22,697
Trust or banking and trust companies.....	4,788,935	954,991,962	959,780,897	1,615,888	2,195,464,968	104,171	9,343,297	2,204,912,436	2,183,275,279	2,183,275
Stocks and bonds, loan, realty holding, etc.....	1,516,726,491	5,606,580,327	7,123,306,818	572,402,446	7,308,130,771	1,458,282,714	173,593,951	8,940,007,436	8,125,895,560	8,125,896
Life insurance companies.....	50,000	20,297,996	20,347,996	12,500	13,045,431		128,964	13,174,395		
Accident, fire, and marine companies.....	350,000	57,295,755	57,645,755	251,000	59,907,722		497,028	60,404,750		
All other insurance companies.....	777,800	36,049,664	36,827,464	147,454	28,119,884	1,711	53,074	28,174,669		
All other financial combinations not included above.....	93,156,682	556,486,627	649,643,309	64,846,875	1,067,001,499	191,028,019	100,544,821	1,358,574,339	1,340,998,292	1,340,998
Total.....	1,637,025,322	9,277,271,474	10,914,296,796	652,015,159	14,723,609,660	1,656,015,261	208,408,341	16,678,033,262	15,604,990,547	15,604,991
Combinations, predominant industry not ascertainable.....	115,258,986	313,070,265	428,329,250	12,022,014	446,830,488	22,829,063	8,458,313	478,117,864	450,857,798	450,858
Inactive concerns.....	5,990,563	42,029,976	48,020,539	3,951,724	3,303,674	29,976	101,788	3,435,438	232,393	232
Exempt corporations (not for profit).....	14,479,273	206,482,593	220,961,866	11,197,619	40,969,549	2,468,891	12,346,681	55,785,121		
Grand total.....	11,891,229,488	55,644,985,857	67,536,215,345	3,659,717,051	70,823,442,183	8,853,916,984	739,556,215	80,416,915,382	76,901,405,300	76,901,405

<sup>1</sup> See note 2, p. 42.

TABLE 3.—*Capital stock tax returns of taxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value, and taxable fair value of capital stock and tax*

[Returns filed for the year ended June 30, 1925] <sup>1</sup>

Industrial groups	Number of returns				Assets				
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Current assets				Fixed property investments (real estate, buildings, equipment)
					Cash <sup>2</sup>	Accounts receivable	Notes receiv- able <sup>2</sup>	Inventory	
Agriculture:									
Farming—									
Cotton.....	695	684	2	9	\$2,200,563	\$1,711,629	\$4,455,288	\$3,503,458	\$29,387,375
Grain.....	38	36	2		1,259,352	2,914,578	372,632	1,141,889	9,050,629
Fruit.....	1,446	1,405	25	16	28,353,962	61,942,553	10,414,057	30,372,015	214,874,471
Stock.....	1,031	999	20	12	3,829,760	13,970,078	9,915,677	76,757,735	163,706,672
All other farming.....	2,048	1,968	48	32	11,448,621	45,158,916	19,879,551	58,632,130	383,496,989
Related industries.....	981	954	17	10	13,758,816	50,390,413	26,526,938	49,297,135	390,202,791
Total.....	6,239	6,046	114	79	60,860,074	176,088,167	71,564,143	219,704,362	1,190,718,927
Mining and quarrying:									
Coal.....	3,028	2,920	82	26	112,487,709	252,337,677	53,419,217	484,368,418	2,172,685,869
Metal mining.....	861	837	21	3	75,658,626	167,625,233	13,158,797	159,416,136	1,469,942,481
Oil and gas.....	2,653	2,478	149	26	107,269,194	240,400,351	40,302,948	228,042,580	2,559,506,490
Nonmetal mining.....	72	66	5	1	4,209,699	12,050,752	1,038,307	14,387,332	72,116,554
Quarrying.....	1,250	1,172	58	20	13,487,696	35,935,119	5,617,743	16,178,887	293,166,581
All other mining and quarrying.....	2,548	2,478	51	19	64,378,260	158,905,806	30,638,094	142,067,118	1,253,562,321
Total.....	10,412	9,951	366	95	377,491,184	867,254,938	143,575,106	1,044,460,471	7,740,980,296
Manufacturing:									
Food products.....	10,643	10,125	398	120	336,366,203	691,013,565	114,094,308	1,314,933,110	2,867,259,658
Textile products.....	9,404	8,877	421	106	309,225,288	1,003,953,148	78,217,465	956,240,052	2,986,184,836
Leather products.....	1,926	1,795	108	23	65,593,765	319,087,027	25,458,767	427,236,716	307,421,348
Rubber goods.....	544	473	67	4	45,477,019	208,695,379	21,517,578	228,854,041	434,157,266
Lumber products.....	5,907	5,719	125	63	103,030,902	420,126,466	99,288,376	647,312,985	1,291,297,051
Paper products.....	1,624	1,502	97	25	49,878,471	154,374,456	24,744,037	271,371,302	970,629,307
Printing.....	6,854	6,565	199	90	82,867,460	283,139,907	45,144,002	168,606,545	1,429,974,366
Chemicals.....	4,796	4,438	314	44	237,064,125	886,543,827	144,295,588	1,125,266,235	3,313,187,699
Stone, clay, and glass.....	3,424	3,245	147	32	56,225,330	166,991,999	27,325,924	193,758,721	773,646,465
Metal manufacture.....	16,793	15,461	1,163	169	878,323,790	2,533,456,266	455,367,106	4,668,673,115	5,864,810,884

All other manufacturing	4,309	4,055	216	38	109,385,231	303,617,512	72,179,343	514,661,037	809,137,559
Portland cement	95	82	12	1	25,605,942	23,259,339	5,348,643	44,647,983	303,385,682
Total	66,319	62,337	3,267	715	2,299,343,526	6,994,258,891	1,112,981,137	10,561,561,842	21,351,092,121
Construction	8,132	7,778	254	100	92,118,446	456,315,816	64,949,860	185,971,973	582,673,490
Transportation and other public utilities:									
Steam railroads	709	699	5	5	597,162,060	340,995,262	38,625,431	424,597,789	13,664,571,667
Electric railroads	336	327	6	3	47,289,383	29,127,180	3,451,195	41,169,031	2,217,199,085
All other railroads and combinations	161	156	5		21,195,485	35,794,631	2,602,589	37,162,296	685,326,884
Water transportation, transoceanic, coastal, lake, river, etc.	1,303	1,191	100	12	70,167,957	103,136,794	26,152,036	46,072,891	438,149,022
Local transportation, cab, livery, etc.	2,151	2,061	58	32	7,345,703	14,717,441	5,550,144	19,945,067	81,172,003
Electric light and power companies	1,667	1,600	60	7	99,711,223	166,468,154	54,660,475	75,532,408	2,936,153,782
Gas companies	557	539	15	3	27,424,346	64,358,761	3,678,893	41,877,853	937,658,014
Telephone, telegraph, and radio companies	2,278	2,256	9	13	76,386,172	116,470,486	17,428,040	58,444,456	899,434,672
Water works	1,175	1,163	5	7	9,142,558	19,363,735	3,707,431	10,463,283	504,785,644
Storage companies	3,346	3,253	57	36	25,691,340	58,268,281	31,899,742	26,530,120	497,437,044
All other public utilities	1,374	1,300	60	14	182,322,537	241,337,127	58,878,836	165,758,265	4,050,554,274
Lessor companies, steam or electric railroads	40	39		1	15,267,069	3,407,247	48,836	3,499,937	73,962,628
Lessors of public utilities	52	47	4	1	2,850,702	13,928,596	1,632,561	2,324,643	33,250,057
Total	15,149	14,631	384	134	1,181,956,535	1,207,373,675	247,816,209	953,378,089	27,019,654,776
Trade:									
Wholesale	16,346	15,668	499	179	316,783,696	1,688,370,602	258,052,189	1,845,738,155	638,242,443
Retail	33,592	32,539	603	450	219,120,025	955,760,743	236,841,194	1,527,594,665	905,307,347
Department stores	1,301	1,257	37	7	61,549,699	222,227,612	13,935,839	400,293,572	377,741,601
Commission trade	2,361	2,208	119	34	72,401,191	377,072,852	70,617,830	72,696,103	40,754,609
All other trade	15,886	15,229	441	216	148,163,696	824,853,761	125,161,612	839,397,495	560,002,751
Wholesale and retail trade	5,479	5,298	134	47	110,839,272	377,367,339	58,715,174	463,686,011	398,584,718
Total	74,965	72,199	1,833	933	928,857,579	4,451,652,909	763,323,838	5,149,406,001	2,920,633,469
Service:									
Motion picture production	141	113	20	8	4,780,058	22,232,700	1,780,200	37,892,786	16,049,716
Domestic	5,266	5,047	164	55	46,024,733	54,522,295	315,144,796	32,232,400	927,075,891
Amusement	3,201	3,012	141	48	28,060,009	38,902,798	7,498,836	9,849,279	430,694,257
Management economics	1,567	1,414	127	26	19,470,306	56,689,094	11,710,463	6,386,824	25,132,664
Educational	587	551	31	5	2,773,089	7,915,121	3,601,075	2,751,515	41,239,292
Curative	796	768	15	13	2,509,675	4,906,007	959,562	2,915,398	49,629,781
Legal	632	623	4	5	1,594,870	2,358,059	2,400,885	3,228,835	7,569,902
Engineering	563	489	68	6	6,943,789	11,344,662	2,490,066	6,318,567	16,260,206
All other service	1,619	1,530	34	55	9,069,765	27,389,030	4,976,349	12,180,274	113,335,232
Total	14,372	13,547	604	221	121,226,294	226,259,766	350,562,232	113,755,878	1,626,986,941

<sup>1</sup> Data taken from balance sheets as of a date not earlier than Dec. 31, 1923, nor later than June 30, 1924.<sup>2</sup> See p. 41.

TABLE 3.—*Capital stock tax returns of taxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value, and taxable fair value of capital stock and tax—Continued*

Industrial groups	Number of returns				Assets				
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Current assets				Fixed property investments (real estate, buildings, equipment)
					Cash <sup>1</sup>	Accounts receivable	Notes receiv- able <sup>1</sup>	Inventory	
Finance:									
National banks.....	7,740	7,675	1	64	\$4,072,195,190	\$45,949,697	\$545,950,524	\$7,226,770	\$616,823,764
State banks.....	15,168	15,022	17	129	1,511,467,598	54,141,006	558,854,996	9,144,308	370,876,200
Private banks.....	100	88	11	1	25,597,144	588,868	7,526,915	23,443	5,704,269
Trust or banking and trust companies.....	3,896	3,871	1	24	2,455,561,742	19,351,788	279,577,989	3,954,757	474,287,613
Stocks and bonds, loan, realty, holding, etc.....	42,238	39,420	2,112	706	518,661,673	1,374,958,069	1,096,049,916	223,494,732	7,113,728,985
Life insurance companies.....									
Accident, fire and marine companies.....									
All other insurance companies.....									
All other financial combinations not included above.....	2,767	2,365	309	93	141,590,368	272,848,224	320,259,546	18,413,562	215,211,743
Total.....	71,909	68,441	2,451	1,017	8,725,073,715	1,767,837,652	2,808,219,886	262,257,572	8,796,632,574
Combinations, predominant industry not ascertainable.....	1,897	1,788	77	32	32,815,396	80,720,755	42,147,460	51,938,920	383,630,424
Inactive concerns.....	8	7		1	8,872	55,643	94,478	90,300	124,587
Grand total.....	269,402	256,725	9,350	3,327	13,819,751,621	16,227,818,212	5,605,234,369	18,542,525,468	71,613,127,605

<sup>1</sup> See page 41.

TABLE 3.—*Capital stock tax returns of taxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value, and taxable fair value of capital stock and tax—Continued*

Industrial groups	Liabilities				Surplus		Deficit
	Current		Long term		Corporations reporting par value common stock	All other corporations	
	Accounts payable <sup>1</sup>	Notes payable	Bonded debt	Mortgages			
Agriculture:							
Farming—							
Cotton.....	\$5,071,783	\$4,530,250	\$2,008,190	\$1,869,185	\$6,202,109	\$606,554	\$3,107,658
Grain.....	1,017,927	1,284,059	2,724,000	503,362	5,382,118	121,590	678,817
Fruit.....	31,356,418	33,363,045	13,480,751	13,449,420	83,415,723	6,661,430	11,056,358
Stock.....	17,636,475	43,175,001	19,921,867	15,881,196	72,561,065	2,075,405	15,388,557
All other farming.....	62,669,846	65,367,473	32,405,042	37,584,915	102,363,970	32,021,176	34,296,540
Related industries.....	59,133,690	59,751,687	32,055,728	5,544,466	185,888,969	48,398,147	26,091,670
Total.....	176,886,139	207,471,515	102,595,578	74,832,544	455,813,954	89,824,302	90,619,600
Mining and quarrying:							
Coal.....	206,972,253	134,800,820	637,895,940	14,933,312	722,785,245	87,686,243	53,653,496
Metal mining.....	206,849,149	111,124,369	228,256,933	1,458,331	492,871,968	144,201,917	88,041,857
Oil and gas.....	155,672,248	154,744,346	111,450,275	34,448,688	861,824,961	453,492,009	181,820,090
Nonmetal mining.....	10,283,916	3,040,948	9,340,489	413,725	58,048,485	5,171,034	852,451
Quarrying.....	25,766,010	23,193,186	18,153,096	5,809,836	69,327,684	16,874,563	9,969,507
All other mining and quarrying.....	214,476,321	56,126,589	536,702,988	96,636,207	507,117,979	475,939,759	65,164,838
Total.....	820,019,797	477,630,278	1,541,869,721	153,700,069	2,711,976,322	1,177,366,065	399,502,239
Manufacturing:							
Food products.....	\$481,215,425	\$567,612,900	\$480,127,912	\$151,821,031	\$1,150,872,715	\$361,602,681	\$102,990,330
Textile products.....	479,663,289	752,699,861	132,560,731	50,361,136	1,290,562,243	364,513,710	65,810,126
Leather products.....	110,448,683	180,567,651	37,935,143	7,047,333	189,800,869	104,960,730	47,680,331
Rubber goods.....	92,617,769	138,871,726	182,689,847	3,255,482	119,809,614	151,975,449	14,066,382
Lumber products.....	234,250,398	319,401,666	94,792,382	44,069,311	1,079,907,584	60,091,117	43,449,945
Paper products.....	84,363,217	102,872,686	142,222,400	16,037,331	309,844,152	164,801,841	12,903,996
Printing.....	116,429,104	109,860,563	27,368,022	33,739,362	444,788,508	68,555,460	21,352,943
Chemicals.....	532,834,898	320,935,607	310,076,285	63,875,409	1,347,019,265	417,914,146	106,020,027
Stone, clay, and glass.....	69,410,218	81,651,180	55,418,625	14,226,320	295,780,705	96,051,005	17,391,312
Metal manufacture.....	1,349,397,771	912,043,984	1,293,594,661	127,766,498	3,524,895,182	1,406,205,148	183,574,311
All other manufacturing.....	157,859,912	165,045,482	81,050,530	20,772,838	544,812,479	126,040,550	27,904,579
Portland cement.....	27,034,986	7,611,259	21,118,179	1,752,375	64,026,097	18,584,438	695,854
Total.....	3,735,525,070	3,659,174,565	2,858,954,717	534,664,426	10,302,119,413	3,341,296,275	643,780,139
Construction.....	287,045,908	178,936,086	56,453,139	83,271,282	297,302,265	67,647,947	42,640,615

<sup>1</sup> See p. 41.

TABLE 3.—*Capital stock tax returns of taxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value, and taxable fair value of capital stock and tax—Continued*

Industrial groups	Liabilities				Surplus		Deficit
	Current		Long term		Corporations reporting par value common stock	All other corporations	
	Accounts payable <sup>1</sup>	Notes payable	Bonded debt	Mortgages			
Transportation and other public utilities:							
Steam railroads.....	\$671,215,597	\$171,184,202	\$9,048,314,984	\$496,840,399	\$3,007,834,428	\$244,690,321	\$41,307,663
Electric railroads.....	40,984,020	67,592,633	1,106,487,994	87,948,735	100,438,729	24,655,470	19,968,664
All other railroads and combinations.....	48,668,343	6,130,802	406,497,028	5,268,058	104,273,832	7,188,803	48,476,309
Water transportation, transoceanic, coastal, lake, river, etc.....	129,551,080	53,049,674	140,757,860	27,828,526	222,484,831	76,518,998	26,511,340
Local transportation, cab, livery, etc.....	13,731,716	22,734,444	3,756,424	13,966,186	27,955,591	7,575,512	4,016,746
Electric light and power companies.....	134,316,980	92,885,881	1,297,393,890	50,517,069	187,119,996	412,117,990	11,180,571
Gas companies.....	48,603,642	43,442,872	284,920,493	2,339,082	170,144,641	62,961,909	12,747,326
Telephone, telegraph, and radio companies.....	110,997,993	31,466,794	877,610,740	5,614,329	311,865,620	16,340,007	16,937,659
Water works.....	16,444,800	19,816,934	200,925,454	2,982,611	70,120,695	1,140,509	4,920,982
Storage companies.....	38,904,963	57,534,528	69,493,732	38,163,840	115,211,402	12,283,657	9,808,530
All other public utilities.....	261,675,385	145,648,126	2,222,384,187	34,039,731	565,563,732	199,484,163	15,802,014
Lessor companies, steam or electric railroads.....	13,087,417	736,202	23,501,500	6,055,259	8,075,545	4,260,000	2,052,112
Lessors of public utilities.....	7,551,933	1,712,855	103,406,300	177,447	1,323,956	34,633,904	562,164
Total.....	1,535,733,869	713,935,947	15,785,450,586	771,741,272	4,892,412,998	1,103,851,243	214,292,080
Trade:							
Wholesale.....	884,903,209	877,993,674	172,112,259	55,258,168	918,178,545	148,179,655	77,971,649
Retail.....	548,479,883	568,658,294	36,903,278	108,096,856	919,882,270	234,308,599	52,122,636
Department stores.....	120,878,081	69,657,759	44,657,890	59,470,733	246,578,610	79,105,730	4,926,889
Commission trade.....	251,359,246	119,080,390	7,446,807	3,921,635	115,692,010	20,042,861	8,085,195
All other trade.....	567,317,498	349,332,525	26,765,368	43,222,735	506,684,447	117,585,896	82,412,942
Wholesale and retail trade.....	192,745,633	183,659,906	35,781,454	45,333,124	361,669,921	26,118,778	22,165,093
Total.....	2,565,683,550	2,168,382,548	323,667,056	315,303,271	3,068,685,803	625,341,519	247,684,404
Service:							
Motion-picture production.....	15,359,348	12,498,862	252,475	1,460,825	13,384,096	39,443,382	3,007,508
Domestic.....	76,085,502	92,228,034	135,994,977	137,431,904	148,507,782	57,635,715	21,319,223
Amusement.....	44,186,999	56,781,755	30,395,438	78,704,009	91,726,206	26,658,601	17,113,434
Management economics.....	31,690,165	14,011,820	2,334,395	1,309,190	43,955,957	16,280,843	5,066,812
Educational.....	3,750,199	6,791,182	2,334,718	5,309,178	16,224,588	2,995,233	4,771,137
Curative.....	3,496,188	5,205,535	2,021,932	5,768,213	11,849,062	420,879	1,147,215

Legal.....	1,153,482	2,241,003	378,500	665,750	7,334,936	571,586	771,067
Engineering.....	9,243,272	4,842,046	48,263	1,281,743	12,685,417	16,080,666	3,934,787
All other service.....	12,754,893	12,229,788	8,199,542	9,352,854	39,594,662	10,521,909	5,823,387
Total.....	197,720,048	206,830,025	181,960,240	241,283,666	385,262,706	176,608,814	62,954,570
Finance:							
National banks.....	247,479,684	81,243,183	1,624,498	5,283,964	1,437,941,713	3,473,139	966,111
State banks.....	214,424,451	99,992,867	16,113,437	5,490,314	530,003,603	3,499,602	1,042,528
Private banks.....	1,245,181	1,801,624	45,967	408,575	8,651,217	684,415	7,714
Trust or banking and trust companies.....	102,294,249	55,158,689	22,582,852	11,996,374	1,066,807,685	1,321,817	2,898,184
Stocks and bonds, loan, realty, holding, etc.....	1,349,880,734	1,366,967,029	1,432,035,684	2,162,637,635	1,744,884,426	1,255,678,606	254,701,993
Life insurance companies.....							
Accident, fire and marine companies.....							
All other insurance companies.....							
All other financial combinations not included above.....	220,944,273	331,228,064	27,168,706	28,046,612	484,582,926	115,694,295	16,448,057
Total.....	2,136,263,592	1,936,391,456	1,529,571,144	2,213,863,474	5,271,871,564	1,380,351,874	276,064,587
Combinations, predominant industry not ascertainable.....	45,642,184	46,464,557	54,083,500	23,007,903	145,834,919	37,817,253	11,583,984
Inactive concerns.....	32,894	38,195		17,000	61,152	5,191	1,583
Grand total.....	11,500,558,051	9,594,655,172	22,434,545,681	4,411,684,937	27,591,341,096	7,994,110,483	1,989,123,801

\* See p. 41.



TABLE 3.—*Capital stock tax returns of taxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value, and taxable fair value of capital stock and tax—Continued*

Industrial groups	Capitalization				Fair value of capital stock					Taxable fair value of capital stock	Tax
	Corporations reporting par value common stock			All other corporations (preferred) <sup>1</sup>	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate			
	Preferred	Common	Total par value (preferred and common)								
Agriculture:											
Farming—											
Cotton.....	\$430, 225	\$21, 583, 658	\$22, 013, 883	\$98, 000	\$21, 769, 212	\$23, 723	\$464, 693	\$22, 262, 628	\$18, 787, 628	\$18, 788	
Grain.....	39, 000	6, 427, 204	6, 466, 204	10, 000	9, 291, 499	72, 317		9, 363, 816	9, 173, 816	9, 174	
Fruit.....	9, 687, 721	262, 680, 234	272, 367, 955	14, 115, 508	276, 105, 881	14, 516, 861	579, 829	201, 502, 571	284, 272, 571	284, 272	
Stock.....	2, 038, 178	145, 489, 510	147, 527, 688	1, 629, 066	174, 957, 448	3, 141, 719	1, 353, 479	179, 452, 646	174, 297, 646	174, 298	
All other farming.....	14, 413, 934	329, 355, 540	343, 769, 474	15, 712, 677	317, 072, 159	33, 765, 470	1, 906, 288	352, 743, 917	342, 503, 917	342, 504	
Related industries.....	39, 615, 850	263, 553, 963	303, 169, 813	6, 308, 108	433, 041, 709	37, 467, 713	668, 792	471, 178, 214	466, 273, 214	466, 273	
Total.....	66, 224, 908	1, 029, 090, 109	1, 095, 315, 017	37, 874, 259	1, 232, 237, 908	89, 232, 803	4, 973, 081	1, 326, 503, 792	1, 295, 308, 792	1, 295, 309	
Mining and quarrying:											
Coal.....	137, 654, 382	1, 101, 046, 151	1, 238, 700, 533	28, 895, 995	1, 726, 512, 448	117, 743, 517	8, 495, 506	1, 852, 751, 471	1, 837, 611, 471	1, 837, 611	
Metal mining.....	41, 664, 666	941, 138, 121	982, 802, 787	3, 562, 728	1, 195, 569, 237	132, 990, 516	3, 223, 774	1, 331, 783, 527	1, 327, 478, 527	1, 327, 478	
Oil and gas.....	150, 312, 510	2, 173, 912, 453	2, 330, 221, 963	27, 458, 646	2, 003, 038, 270	381, 342, 060	2, 449, 783	2, 389, 830, 113	2, 376, 565, 113	2, 376, 565	
Nonmetal mining.....	3, 104, 296	46, 198, 870	49, 303, 166	1, 132, 800	82, 387, 985	4, 360, 743	42, 025	86, 790, 753	86, 430, 753	86, 431	
Quarrying.....	17, 671, 809	200, 400, 227	218, 072, 036	7, 164, 277	188, 921, 116	13, 241, 034	2, 472, 588	204, 634, 738	198, 384, 738	198, 385	
All other mining and quarrying.....	64, 426, 656	1, 003, 580, 981	1, 068, 007, 637	49, 867, 576	1, 276, 851, 038	339, 925, 467	1, 124, 333	1, 617, 900, 838	1, 605, 160, 838	1, 605, 161	
Total.....	414, 834, 319	5, 472, 276, 803	5, 887, 111, 122	118, 082, 022	6, 473, 280, 094	992, 603, 337	17, 808, 009	7, 483, 691, 446	7, 431, 631, 440	7, 431, 631	
Manufacturing:											
Food products.....	766, 340, 725	2, 433, 345, 982	3, 199, 686, 707	258, 808, 361	3, 724, 366, 699	521, 458, 869	11, 116, 968	4, 256, 942, 536	4, 203, 727, 536	4, 203, 727	
Textile products.....	531, 716, 834	2, 476, 032, 054	3, 007, 748, 888	197, 749, 045	3, 639, 255, 557	520, 349, 544	13, 951, 579	4, 178, 556, 680	4, 131, 536, 680	4, 131, 537	
Leather products.....	195, 443, 358	447, 014, 129	642, 457, 487	72, 063, 700	660, 689, 628	161, 783, 576	5, 861, 847	828, 335, 051	818, 705, 051	818, 705	
Rubber goods.....	258, 553, 543	266, 388, 493	524, 942, 036	89, 113, 833	440, 261, 029	133, 013, 712	576, 453	573, 851, 194	571, 131, 194	571, 131	
Lumber products.....	142, 089, 233	1, 133, 037, 350	1, 275, 126, 583	27, 541, 669	2, 045, 470, 276	68, 605, 274	14, 084, 711	2, 128, 160, 261	2, 098, 625, 261	2, 098, 625	
Paper products.....	143, 923, 790	508, 924, 867	652, 848, 657	43, 664, 356	793, 801, 640	177, 198, 271	3, 727, 673	974, 727, 584	966, 607, 584	966, 607	
Printing.....	114, 484, 880	496, 389, 795	610, 874, 675	29, 585, 728	1, 356, 621, 020	103, 921, 849	2, 832, 823	1, 463, 375, 692	1, 429, 105, 692	1, 429, 106	
Chemicals.....	650, 194, 100	2, 398, 217, 469	3, 048, 411, 569	155, 188, 774	3, 855, 804, 941	443, 082, 919	4, 607, 884	4, 308, 495, 744	4, 284, 515, 744	4, 284, 516	
Stone, clay, and glass.....	125, 708, 696	537, 233, 475	662, 942, 171	34, 809, 138	819, 950, 122	103, 022, 298	2, 343, 905	925, 316, 325	908, 196, 325	908, 196	

Metal manufacture.....	1,723,161,007	4,096,164,794	5,819,325,801	541,582,430	3,541,974,093	1,597,379,148	15,472,526	5,154,825,767	5,070,860,767	5,070,861
All other manufacturing.....	205,381,421	773,632,502	979,013,923	38,257,063	1,182,808,145	130,125,945	3,438,606	1,316,372,696	1,294,827,696	1,294,828
Portland cement.....	29,304,482	151,110,851	180,415,333	6,406,650	282,602,315	20,659,578	649,222	303,911,115	303,456,115	303,436
Total.....	4,886,302,069	15,717,491,761	20,903,793,830	1,494,770,747	22,343,605,465	3,985,600,983	83,664,197	26,412,870,645	26,081,275,645	26,081,275
Construction.....	60,751,882	609,040,225	669,792,107	21,278,480	697,213,996	66,580,617	5,365,241	769,159,854	728,499,854	728,500
Transportation and other public utilities:										
Steam railroads.....	1,197,192,063	4,008,602,389	5,205,794,452	292,051,150	5,180,888,161	62,607,698	226,688,789	5,470,184,648	5,466,639,648	5,466,640
Electric railroads.....	175,179,867	745,639,654	920,819,341	5,008,880	436,884,503	23,452,307	2,636,568	462,973,378	461,293,378	461,293
All other railroads and combinations.....	106,766,439	447,142,577	553,909,016	3,600,000	422,679,570	9,669,821		432,349,391	431,544,391	431,544
Water transportation, transoceanic, coastal, lake, river, etc.....	95,734,237	398,162,680	493,896,917	20,857,700	479,461,450	79,410,592	3,710,324	562,582,366	556,067,366	556,067
Local transportation, cab, livery, etc.....	8,822,203	61,514,587	70,336,790	2,296,550	95,151,620	8,550,371	884,370	104,586,361	93,831,361	93,831
Electric light and power companies.....	259,825,359	1,020,718,114	1,280,543,473	166,294,376	1,133,619,423	446,185,176	660,983	1,580,465,582	1,572,130,582	1,572,131
Gas companies.....	101,269,350	650,776,133	752,045,483	2,246,511	825,803,440	83,167,695	85,297	909,056,432	906,271,432	906,272
Telephone, telegraph, and radio companies.....	350,145,167	1,935,156,732	2,285,301,899	20,420,050	1,950,796,142	25,381,839	228,412	1,976,406,393	1,965,016,393	1,965,016
Water works.....	29,515,643	250,896,956	280,412,599	805,820	235,097,927	755,264	146,787	235,999,978	230,124,978	230,125
Storage companies.....	36,908,093	287,281,387	324,189,480	9,404,165	399,001,432	15,182,963	1,206,413	415,390,808	398,660,808	398,661
All other public utilities.....	647,955,694	1,837,415,055	2,485,370,149	116,528,987	2,106,314,971	212,175,504	839,798	2,319,330,273	2,312,460,273	2,312,460
Lessor companies, steam or electric railroads.....	9,431,350	65,865,316	75,296,666		28,335,542		4,260,000	32,505,542	32,395,542	32,396
Lessors of public utilities.....	1,771,335	23,675,282	25,446,617	37,438,664	20,252,753	31,011,787	252,259	51,516,799	51,256,799	51,257
Total.....	3,020,516,020	11,732,846,862	14,753,362,882	676,952,853	13,314,286,934	997,551,017	241,600,000	14,553,437,951	14,477,692,951	14,477,693
Trade:										
Wholesale.....	343,000,041	1,969,216,926	2,312,216,967	125,324,983	2,935,002,982	229,721,319	13,850,076	3,178,574,377	3,096,844,377	3,096,844
Retail.....	202,162,627	1,600,406,676	1,802,569,303	73,651,015	2,578,118,696	244,410,866	14,790,005	2,837,319,567	2,669,359,567	2,669,360
Department stores.....	101,692,459	407,056,961	508,749,420	52,643,750	715,964,684	136,479,620	1,227,280	853,671,584	847,166,584	847,167
Commission trade.....	64,682,315	237,033,440	301,715,755	15,943,206	417,863,422	32,419,345	1,981,478	452,264,245	440,459,245	440,459
All other trade.....	126,878,432	1,039,020,478	1,165,907,910	55,266,683	1,501,236,104	130,628,708	9,991,230	1,641,856,042	1,562,426,042	1,562,426
Wholesale and retail trade.....	100,404,504	511,907,007	612,311,511	17,158,376	874,415,598	35,393,196	3,630,244	913,439,038	886,044,038	886,044
Total.....	938,820,378	5,764,650,488	6,703,470,866	339,988,013	9,022,601,486	809,053,054	45,470,313	9,877,124,853	9,502,299,853	9,502,300
Service:										
Motion-picture production.....	7,480,733	34,386,858	41,867,591	13,619,115	21,879,374	37,073,955	125,710	59,079,039	58,374,039	58,374
Domestic.....	88,779,801	375,026,740	463,806,541	45,741,267	501,525,549	79,318,977	3,241,870	584,086,396	557,756,396	557,756
Amusement.....	27,178,959	363,516,028	390,694,987	16,891,647	300,988,872	30,913,229	2,659,016	334,561,117	318,556,117	318,556
Management economics.....	10,447,385	72,977,350	83,424,735	5,985,152	112,537,417	21,857,836	635,890	135,031,143	127,196,143	127,196
Educational.....	14,722,560	35,903,770	50,626,330	1,172,900	36,608,387	2,470,960	140,560	39,219,007	36,284,007	36,285
Curative.....	1,945,188	33,882,541	35,827,729	1,058,450	40,765,756	663,051	485,191	41,913,908	37,933,908	37,934
Legal.....	459,630	22,264,771	22,724,401	206,400	27,742,554	351,884	54,308	28,148,746	24,988,746	24,989
Engineering.....	5,674,195	41,631,126	47,305,321	3,482,320	33,805,040	15,002,815	177,115	48,984,970	46,169,970	46,170
All other service.....	11,312,881	92,941,561	104,254,442	2,908,890	111,344,838	8,962,621	9,143,252	129,450,711	121,355,711	121,356
Total.....	168,001,332	1,072,530,745	1,240,532,077	91,066,141	1,187,197,787	196,615,328	16,662,912	1,400,476,027	1,328,616,027	1,328,616

1 See note 2, p. 42.

TABLE 3.—*Capital stock tax returns of taxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value, and taxable fair value of capital stock and tax—Continued*

Industrial groups	Capitalization				Fair value of capital stock				Taxable fair value of capital stock	Tax
	Corporations reporting par value common stock			All other corporations (preferred) <sup>1</sup>	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate		
	Preferred	Common	Total par value (preferred and common)							
Finance:										
National banks.....	\$4, 279, 200	\$1, 281, 079, 971	\$1, 285, 359, 171	\$3, 455, 760	\$2, 768, 106, 834	48, 184	\$7, 236, 777	\$2, 775, 391, 795	\$2, 736, 691, 795	\$2, 736, 692
State banks.....	15, 777, 113	741, 949, 034	757, 726, 147	8, 939, 159	1, 258, 730, 590	5, 790, 702	6, 751, 323	1, 271, 272, 615	1, 195, 432, 615	1, 195, 433
Private banks.....	1, 070, 400	10, 462, 400	11, 532, 800	226, 550	22, 279, 164	755, 960	161, 882	23, 197, 006	22, 697, 006	22, 697
Trust or banking and trust companies.....	4, 787, 435	947, 619, 378	952, 406, 813	1, 411, 769	2, 193, 669, 128	100, 242	8, 985, 909	2, 202, 755, 279	2, 183, 275, 279	2, 183, 275
Stocks and bonds, loan, realty, holding, etc.....	1, 238, 817, 974	4, 472, 402, 476	5, 711, 220, 450	464, 247, 614	6, 800, 386, 172	1, 367, 710, 517	168, 988, 871	8, 337, 085, 560	8, 125, 895, 560	8, 125, 896
Life insurance companies.....										
Accident, fire and marine companies.....										
All other insurance companies.....										
All other financial combinations not included above.....	84, 526, 302	524, 589, 390	609, 115, 692	63, 637, 288	1, 063, 876, 737	190, 452, 161	100, 504, 394	1, 354, 833, 292	1, 340, 998, 292	1, 340, 998
Total.....	1, 349, 258, 424	7, 978, 102, 649	9, 327, 361, 073	541, 918, 140	14, 107, 048, 625	1, 564, 857, 766	292, 629, 156	15, 964, 535, 547	15, 604, 990, 547	15, 604, 991
Combinations, predominant industry not ascertainable.....	108, 684, 522	258, 757, 745	367, 442, 267	7, 539, 959	429, 297, 381	22, 748, 594	8, 296, 823	460, 342, 798	450, 857, 798	450, 858
Inactive concerns.....		239, 200	239, 200	50, 000	227, 393		45, 000	272, 393	232, 393	232
Grand total.....	11, 013, 393, 854	49, 635, 026, 587	60, 648, 420, 441	3, 329, 520, 614	68, 806, 997, 069	8, 724, 903, 499	716, 514, 732	78, 248, 415, 300	76, 901, 405, 300	76, 901, 405

<sup>1</sup> See note 2, p. 42.

TABLE 4.—*Capital stock tax returns of nontaxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, and fair value of capital stock*[Returns filed for the year ended June 30, 1925] <sup>1</sup>

Industrial groups	Number of returns				Assets					Liabilities			
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Current assets				Fixed property investments (real estate, buildings, equipment)	Current		Long term	
					Cash <sup>2</sup>	Accounts receivable	Notes <sup>2</sup> receivable	Inventory		Accounts <sup>2</sup> payable	Notes payable	Bonded debt	Mortgages
Agriculture:													
Farming—													
Cotton.....	209	204		5	\$64,726	\$209,276	\$321,298	\$212,130	\$2,513,063	\$698,978	\$2,013,224	\$3,500	\$237,252
Grain.....	21	18	1	2	6,960	94,102	63,877	38,002	1,843,373	324,637	438,150	76,000	60,476
Fruit.....	424	389	14	21	386,093	1,444,358	572,242	1,349,064	18,208,725	5,849,333	7,273,405	2,657,516	2,427,363
Stock.....	369	333	8	28	375,739	2,276,820	3,146,167	16,037,949	51,338,752	8,000,488	22,471,514	10,802,598	8,632,825
All other farming.....	733	712	12	9	725,494	3,129,546	2,959,017	9,273,144	80,154,304	29,823,717	25,511,011	10,512,342	16,849,685
Related industries.....	325	302	17	6	678,629	4,820,497	3,588,117	7,403,322	79,126,475	18,785,151	18,025,186	9,977,601	1,883,552
Total.....	2,081	1,958	52	71	2,437,641	11,874,599	10,650,718	34,313,611	233,184,692	63,482,304	75,732,490	34,029,557	30,091,153
Mining and quarrying:													
Coal.....	745	705	23	17	3,156,574	11,384,714	2,537,304	4,535,747	187,570,699	75,062,644	30,511,692	32,390,697	9,200,499
Metal mining.....	375	354	16	5	819,535	1,285,668	1,590,616	12,275,792	144,684,351	28,032,695	28,904,004	15,911,750	4,187,086
Oil and gas.....	1,040	982	37	21	2,248,045	11,357,138	7,279,438	13,735,297	165,101,959	73,416,514	18,329,477	20,300,496	3,085,914
Nonmetal mining.....	24	23	1		30,850	138,249	5,105	701,555	9,605,892	529,369	892,705	1,691,000	165,470
Quarrying.....	290	267	15	8	232,931	1,382,063	342,144	1,245,151	32,152,870	4,566,177	6,956,692	3,845,473	1,371,665
All other mining and quarrying.....	2,381	2,259	64	58	18,536,537	42,572,618	25,541,518	22,709,801	601,501,367	159,536,036	65,215,963	62,856,282	9,024,294
Total.....	4,855	4,590	156	109	25,024,472	68,120,450	37,296,125	55,203,343	1,140,617,138	341,143,435	150,810,533	136,995,698	27,034,928
Manufacturing:													
Food products.....	2,798	2,640	72	86	6,557,914	59,797,858	7,165,149	39,931,988	153,274,362	80,607,392	62,836,631	37,659,705	19,111,133
Textile products.....	1,731	1,636	67	28	4,994,941	14,107,704	1,921,183	33,025,450	50,607,922	38,249,306	33,581,115	3,995,693	3,982,863
Leather products.....	359	332	16	11	1,029,964	8,093,050	286,764	23,292,405	20,609,966	12,653,568	23,663,636	9,131,635	989,290
Rubber goods.....	139	117	18	4	639,440	2,335,795	659,857	5,318,657	26,095,846	3,823,203	5,538,564	16,657,600	1,006,981
Lumber products.....	902	866	17	19	2,620,916	14,206,044	2,696,523	23,156,341	61,987,602	39,580,989	35,378,525	6,426,106	3,024,422
Paper products.....	187	171	12	4	1,023,408	2,857,563	386,408	6,228,993	34,619,680	5,005,972	5,585,151	10,411,376	566,557
Printing.....	1,877	1,721	88	68	2,151,079	20,677,216	1,788,885	8,003,186	26,320,625	34,751,446	24,745,248	6,613,623	2,938,725
Chemicals.....	1,909	1,754	122	33	5,844,953	29,685,000	7,676,073	29,786,064	149,474,124	67,661,808	50,602,050	30,091,745	15,835,387

<sup>1</sup> Data taken from balance sheets as of a date not earlier than Dec. 31, 1923, nor later than June 30, 1924.<sup>2</sup> See p. 41.

TABLE 4.—*Capital stock tax returns of nontaxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, and fair value of capital stock—Con.*

Industrial groups	Number of returns				Assets					Liabilities			
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Current assets				Fixed property investments (real estate, buildings, equipment)	Current		Long term	
					Cash <sup>1</sup>	Accounts receivable	Notes <sup>1</sup> receivable	Inventory		Accounts <sup>1</sup> payable	Notes payable	Bonded debt	Mortgages
Manufacturing—Contd.													
Stone, clay and glass.....	489	458	19	12	\$678, 188	\$3, 138, 592	\$507, 473	\$5, 966, 306	\$29, 426, 143	\$9, 495, 312	\$10, 181, 505	\$4, 007, 740	\$1, 937, 317
Metal manufacture.....	3, 787	3, 400	299	88	15, 309, 353	119, 131, 093	14, 992, 907	171, 290, 219	472, 164, 671	161, 449, 944	147, 684, 087	150, 360, 353	25, 072, 799
All other manufacturing.....	1, 238	1, 129	72	37	2, 661, 282	9, 196, 389	6, 024, 241	12, 165, 121	25, 762, 433	20, 161, 833	22, 136, 686	2, 662, 975	3, 239, 520
Portland cement.....	13	11	2	-----	54, 303	200, 795	40, 080	1, 051, 176	8, 821, 880	453, 349	4, 112, 593	3, 758, 000	85, 000
Total.....	15, 429	14, 235	804	390	43, 565, 741	283, 427, 099	44, 145, 543	359, 215, 856	1, 059, 165, 254	473, 894, 172	426, 045, 791	281, 776, 551	78, 789, 995
Construction.....	3, 054	2, 874	101	79	6, 063, 474	45, 202, 848	6, 723, 824	15, 720, 927	128, 276, 032	51, 929, 081	45, 604, 936	9, 288, 832	22, 095, 552
Transportation and other public utilities:													
Steam railroads.....	399	392	1	6	22, 911, 368	93, 814, 104	719, 677	25, 753, 825	1, 772, 132, 264	200, 135, 796	69, 373, 098	846, 068, 190	30, 040, 920
Electric railroads.....	259	254	2	3	6, 934, 298	11, 686, 997	4, 112, 360	9, 379, 789	567, 120, 222	56, 142, 531	67, 672, 071	269, 008, 281	35, 740, 373
All other railroads and combinations.....	92	88	3	1	1, 100, 283	3, 938, 577	80, 322	2, 230, 763	160, 994, 742	9, 385, 555	20, 251, 652	140, 326, 267	1, 054, 846
Water transportation, transoceanic, coastal, lake, river, etc.....	529	484	31	14	5, 177, 315	22, 774, 949	665, 308	14, 094, 364	118, 393, 008	40, 909, 917	23, 690, 771	68, 700, 302	5, 191, 953
Local transportation, cab, livery, etc.....	1, 381	1, 294	57	30	943, 282	3, 520, 559	501, 574	3, 428, 014	9, 231, 180	4, 969, 559	5, 099, 554	563, 578	2, 816, 532
Electric light and power companies.....	542	513	10	19	1, 087, 513	5, 250, 246	138, 813	3, 556, 961	139, 927, 046	37, 518, 777	12, 621, 679	51, 212, 748	645, 043
Gas companies.....	183	172	8	3	872, 476	2, 701, 561	690, 477	1, 548, 182	62, 928, 316	6, 774, 631	10, 455, 927	36, 514, 261	134, 200
Telephone, telegraph, and radio companies.....	1, 435	1, 405	4	26	676, 509	881, 703	88, 936	2, 157, 818	19, 058, 441	2, 565, 483	2, 451, 247	6, 013, 828	435, 648
Water works.....	447	438	1	8	661, 399	982, 718	157, 752	1, 020, 922	47, 928, 524	4, 340, 807	3, 193, 221	19, 016, 542	1, 630, 963
Storage companies.....	1, 380	1, 297	26	57	1, 357, 190	5, 727, 442	1, 498, 369	2, 066, 484	23, 372, 335	8, 490, 769	11, 972, 634	3, 133, 878	2, 887, 452
All other public utilities.....	603	558	18	27	2, 521, 204	10, 393, 428	7, 623, 384	5, 579, 643	252, 987, 278	32, 550, 403	30, 116, 920	128, 358, 224	38, 699, 839
Lessor companies, steam or electric railroads.....	90	88	2	-----	992, 095	12, 274, 187	27, 037, 507	956, 616	452, 306, 058	20, 948, 911	4, 984, 379	257, 344, 591	111, 995
Lessor of public utilities.....	33	33	-----	-----	289, 440	1, 041, 395	170, 596	957, 694	12, 633, 542	3, 736, 902	394, 844	4, 973, 858	554, 371
Total.....	7, 373	7, 016	163	194	45, 504, 372	175, 047, 866	43, 485, 075	72, 731, 075	3, 579, 012, 956	428, 470, 041	268, 887, 697	1,831,234,548	118, 744, 135



TABLE 4.—*Capital stock tax returns of nontaxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, and fair value of capital stock—Continued*

Industrial groups	Surplus		Deficit	Capitalization				Fair value of capital stock			
	Corporations reporting par value common stock	All other corporations		Corporations reporting par value common stock			All other corporations (preferred) <sup>1</sup>	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate
				Preferred	Common	Total par value (preferred and common)					
Agriculture:											
Farming—											
Cotton.....	\$306,181	\$5,340	\$1,443,162	\$2,350	\$2,401,562	\$2,403,912	\$10,300	\$642,691		\$12,339	\$655,030
Grain.....	4,221		608,631		653,975	653,975	19,850	12,352		1,000	13,352
Fruit.....	886,568	150,060	7,669,928	2,140,045	14,240,310	16,380,355	438,794	954,476	\$20,719	24,739	999,934
Stock.....	942,015	138,784	23,556,910	2,290,451	47,504,687	49,795,138	65,700	1,146,171	5,084	35,704	1,186,959
All other farming.....	1,914,560	2,313,229	37,087,327	2,812,171	43,500,849	46,313,020	747,225	2,789,610	14,443	15,431	2,819,484
Related industries.....	7,922,537	3,005,774	20,922,344	3,365,511	53,706,799	57,072,310	7,003,545	23,042,986	3,516,789	1,554	26,561,329
Total.....	11,976,082	5,613,187	91,288,302	10,610,528	162,008,182	172,618,710	8,285,414	28,588,286	3,557,035	90,767	32,236,088
Mining and quarrying:											
Coal.....	23,275,473	1,597,179	46,620,526	3,730,544	78,125,049	81,855,593	1,052,450	19,722,277	7,016	28,867	19,758,160
Metal mining.....	5,684,013	17,652,133	62,592,627	3,934,400	163,371,878	167,306,278	1,888,300	14,611,909	1,705,519	7,039	16,324,467
Oil and gas.....	12,022,095	9,845,492	98,198,586	11,661,533	228,214,976	239,876,509	6,890,662	3,599,700	707,854	106,711	4,414,265
Nonmetal mining.....	3,331,997	204,100	1,512,451	17,000	5,552,901	5,569,901		21,556			21,556
Quarrying.....	5,482,409	1,689,436	6,892,422	3,258,093	23,481,346	26,739,439	339,720	972,515	6,698	34,693	1,013,906
All other mining and quarrying.....	171,839,418	12,380,198	162,188,457	27,506,051	867,079,947	894,585,998	15,426,186	259,635,877	97,872	65,285	259,799,034
Total.....	221,635,405	43,368,538	378,005,069	50,107,621	1,365,826,097	1,415,933,718	25,597,318	298,563,834	2,524,959	242,595	301,331,388
Manufacturing:											
Food products.....	14,368,766	21,210,941	119,858,839	72,583,134	200,832,625	273,415,759	5,319,975	123,592,194	1,686,417	169,077	125,447,688
Textile products.....	3,119,905	4,531,648	39,734,946	13,054,742	42,567,415	55,622,157	6,515,003	9,176,769	153,709	622,420	9,952,898
Leather products.....	1,058,496	222,876	21,927,884	2,907,900	13,721,959	16,629,859	818,915	1,112,057	20,912	16,135	1,149,104
Rubber goods.....	298,691	5,074,370	11,660,949	7,990,747	11,237,932	19,228,679	1,211,160	639,279	29,269	2,259	690,807
Lumber products.....	9,327,612	1,509,245	38,538,117	8,113,108	46,080,133	54,193,241	3,809,048	8,997,625	40,765	23,144	9,061,534
Paper products.....	3,053,467	908,649	10,353,238	22,841,523	25,644,830	48,486,353	110,755	20,993,827	13,572	5,339	30,012,738
Printing.....	2,643,200	4,552,432	34,157,991	5,862,620	48,103,883	53,966,503	3,708,179	4,533,451	110,837	170,832	4,815,120
Chemicals.....	17,227,760	32,038,254	81,582,127	32,434,110	154,769,802	187,203,912	17,028,805	54,929,688	287,377	52,022	55,269,087
Stone, clay, and glass.....	3,554,032	3,162,262	16,333,680	5,085,409	23,919,550	29,004,959	2,554,549	1,633,996	1,279,434	23,966	2,937,446

Metal manufacture.....	95,477,024	30,380,259	275,408,084	86,116,793	332,076,256	418,193,043	71,587,012	32,089,766	6,987,692	162,384	39,239,842
All other manufacturing.....	6,031,446	984,081	29,042,586	8,176,920	43,073,519	51,600,439	3,898,260	4,073,383	133,537	760,366	4,967,286
Portland cement.....	103,769	606	6,055,465	3,295,000	5,333,100	8,628,100	43,800	508,223	70	-----	508,293
Total.....	156,264,108	104,575,623	684,653,906	268,462,006	947,710,998	1,216,173,064	116,405,611	271,300,258	10,743,641	2,607,944	284,051,843
Construction.....	7,046,472	3,611,412	51,896,675	6,986,768	60,885,979	76,872,747	2,580,503	9,588,892	170,892	178,608	9,938,392
Transportation and other public utilities:											
Steam railroads.....	91,322,140	2,670	258,586,379	93,840,057	650,781,169	744,121,226	-----	390,659,738	-----	8,068	390,667,806
Electric railroads.....	3,158,705	2,000,000	116,229,104	15,341,183	203,781,345	219,122,528	7,836,490	32,862,582	-----	1,000	32,863,582
All other railroads and combinations.....	2,149,828	1,263,542	38,688,276	772,400	63,974,317	64,746,717	1,660	2,037,020	4,402	-----	2,041,422
Water transportation, transoceanic, coastal, lake, river, etc.....	8,632,508	12,675,372	62,977,772	4,143,788	76,592,463	80,736,251	2,265,880	5,810,565	2,655,176	15,148	8,480,889
Local transportation, cab, livery, etc.....	1,517,863	224,656	5,012,131	327,687	12,004,200	13,231,887	362,443	5,658,293	273,691	66,787	5,998,771
Electric light and power companies.....	1,378,670	827,344	9,651,347	4,467,540	28,592,200	33,059,740	784,380	7,633,778	700,651	22,659	8,357,088
Gas companies.....	4,032,604	1,683,141	5,572,464	3,308,500	19,935,271	23,243,771	711,950	7,309,214	5,600	3,487	7,318,301
Telephone, telegraph, and radio companies.....	1,390,670	2,515,587	2,971,804	2,507,060	19,786,387	22,293,447	1,276,165	3,633,638	3,637,554	39,310	7,310,502
Water works.....	2,634,800	3,406	6,897,451	1,976,500	26,273,156	28,249,656	8,700	2,740,888	4,928	9,291	2,755,107
Storage companies.....	4,446,667	292,274	8,756,775	1,051,507	30,526,056	31,587,563	294,794	3,414,238	33,641	63,946	3,511,825
All other public utilities.....	15,239,782	4,774,988	84,326,153	28,561,170	140,643,090	169,204,260	7,203,400	39,719,071	7,712,002	13,310	47,444,383
Lessor companies, steam or electric railroads.....	46,453,648	409,485	11,888,333	25,400,000	132,127,353	157,527,353	-----	137,364,314	-----	-----	137,364,314
Lessor of public utilities.....	1,101,541	-----	1,704,316	33,700	4,395,775	4,429,475	-----	173,456	-----	-----	173,456
Total.....	183,459,426	26,672,468	613,257,355	181,731,092	1,409,822,782	1,591,553,874	20,744,412	639,016,795	15,027,645	243,006	654,287,446
Trade:											
Wholesale.....	10,900,308	15,514,561	111,150,152	12,708,459	73,155,098	85,863,557	3,864,664	9,572,740	201,076	142,602	9,916,418
Retail.....	7,004,113	5,532,212	74,463,177	6,500,284	74,854,873	81,355,157	5,889,473	20,277,208	1,016,228	718,431	22,011,867
Department stores.....	362,510	396,921	2,812,183	3,025,321	3,724,707	6,750,028	-----	341,805	-----	-----	341,805
Commission trade.....	2,682,440	619,169	26,006,289	902,764	30,844,887	31,747,651	355,751	3,730,173	236,123	59,849	4,026,145
All other trade.....	11,205,000	10,367,343	87,271,546	11,734,991	106,376,184	118,111,175	4,841,737	13,451,613	831,629	318,427	14,601,669
Wholesale and retail trade.....	1,191,817	95,332	9,451,284	476,990	11,134,529	11,611,519	114,476	1,735,596	29,042	78,701	1,843,339
Total.....	33,346,188	32,575,538	305,154,631	35,348,809	300,090,278	335,439,087	15,065,791	49,109,135	2,314,098	1,318,010	52,741,243
Service:											
Motion picture production.....	1,381,330	403,796	8,058,248	743,645	8,132,987	8,876,632	1,382,540	2,992,360	40,175	6,836	3,039,371
Domestic.....	1,213,445	2,179,779	24,541,495	1,513,250	22,473,686	23,986,936	2,539,756	23,839,314	218,234	55,192	24,112,740
Amusement.....	3,880,473	2,694,098	23,281,875	1,262,758	26,571,587	27,834,345	2,585,046	5,982,725	233,230	219,775	6,435,730
Management economies.....	2,410,554	1,832,208	8,797,611	1,677,579	19,056,383	20,733,962	1,638,452	2,590,989	174,521	71,694	2,837,204
Educational.....	492,750	1,415,324	3,397,144	847,054	5,531,765	6,378,919	285,459	888,662	22,822	66,655	978,139
Curative.....	538,133	1,377,125	953,870	141,100	3,040,638	3,181,738	342,438	750,667	9,036	23,448	783,151
Legal.....	659,532	48,729	166,668	38,844	3,520,252	3,559,096	68,700	1,453,846	11,517	37,369	1,502,732
Engineering.....	6,046,331	9,264,139	15,897,794	2,454,083	54,733,655	57,187,738	2,389,035	1,114,903	160,952	23,602	1,299,457
All other service.....	1,823,057	445,774	3,887,050	1,099,299	9,799,287	10,898,586	405,135	2,524,476	67,897	111,838	2,704,211
Total.....	18,445,605	19,660,972	88,981,755	9,777,612	152,860,240	162,637,852	11,638,711	42,137,942	938,384	616,409	43,692,735

1 See note 2, p. 42.



TABLE 4.—*Capital stock returns of nontaxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, and fair value of capital stock—Continued*

Industrial groups	Surplus		Deficit	Capitalization				Fair value of capital stock			
	Corporations reporting par value common stock	All other corporations		Corporations reporting par value common stock			All other corporations (preferred) <sup>1</sup>	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate
				Preferred	Common	Total par value (preferred and common)					
Finance:											
National banks.....	\$1,659,948	\$202,658	\$215,791	\$25,000	\$4,789,427	\$4,814,427	\$97,090	\$1,349,100	-----	\$72,710	\$1,421,810
State banks.....	1,437,403	291,836	628,944	23,701	6,904,496	6,928,197	16,727	1,459,662	-----	24,514	1,484,176
Private banks.....	9,656	8,261	32,471	-----	383,815	383,815	3,800	14,035	\$3,800	-----	17,835
Trust or banking and trust companies.....	2,279,703	2,294,114	2,848,064	1,500	7,372,584	7,374,084	204,119	1,795,840	3,929	357,388	2,157,157
Stocks and bonds, loan, realty holding, etc.....	273,982,830	253,280,460	342,901,689	277,908,517	1,134,177,851	1,412,086,368	108,154,832	507,744,599	90,572,197	4,605,080	602,921,876
Life insurance companies.....	17,060,861	1,845,173	-----	50,000	20,297,996	20,347,996	12,500	13,045,431	-----	128,964	13,174,395
Accident, fire and marine companies.....	89,889,524	2,505,841	380,255	350,000	57,295,755	57,645,755	251,000	50,907,722	-----	497,028	60,404,750
All other insurance companies.....	27,396,585	320,681	65,983	777,800	36,049,664	36,827,464	147,454	28,119,884	1,711	53,074	28,174,669
All other financial combinations not included above.....	3,219,962	7,980,182	18,961,475	8,630,380	31,897,237	40,527,617	1,209,587	3,124,762	575,858	40,427	3,741,047
Total.....	416,936,472	268,729,206	366,032,672	287,766,898	1,299,168,825	1,586,935,723	110,097,019	616,561,035	91,157,495	5,779,185	713,497,715
Combinations, predominant industry not ascertainable.....	5,967,725	1,679,586	34,590,428	6,574,464	54,312,520	60,886,984	4,482,955	17,533,107	80,469	161,490	17,775,066
Inactive concerns.....	5,362,276	921,885	21,147,902	5,990,563	41,790,776	47,781,339	3,901,724	3,076,281	29,976	56,788	3,163,045
Exempt corporations (not for profit).....	19,295,595	53,611,575	1,760,148	14,479,273	206,482,593	220,961,866	11,197,619	40,969,549	2,468,891	12,346,681	55,785,121
Grand total.....	1,079,735,354	561,019,990	2,636,768,843	877,835,634	6,009,959,270	6,887,794,904	330,196,437	2,016,445,114	129,013,485	23,041,483	2,168,500,082

<sup>1</sup> See note 2, p. 42.

TABLE 5.—*Capital stock tax returns of all corporations submitting no statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, capitalization, surplus, fair value and taxable fair value of capital stock and tax*

[Returns filed for the year ended June 30, 1925] <sup>1</sup>

Industrial groups	Number of returns				Capitalization			
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Corporations reporting par value common stock			All other corporations (preferred) <sup>2</sup>
					Preferred	Common	Total par value (preferred and common)	
<b>Agriculture:</b>								
Farming—								
Cotton.....	133	120		13	\$5,839	\$1,562,120	\$1,567,959	\$20,000
Grain.....	6	6				389,300	389,300	
Fruit.....	185	164	1	20	449,200	4,577,526	5,026,726	23,400
Stock.....	173	141	2	30	59,190	5,876,276	5,935,466	16,000
All other farming.....	471	393	3	75	457,147	15,317,008	15,774,155	24,200
Related industries.....	226	181	4	41	894,808	24,452,154	25,346,962	695,100
Total.....	1,194	1,005	10	179	1,866,184	52,174,384	54,040,568	783,700
<b>Mining and quarrying:</b>								
Coal.....	246	199	3	44	200,710	15,497,561	15,698,271	89,900
Metal mining.....	181	165		16	207,002	62,351,338	62,558,340	
Oil and gas.....	447	345	12	90	591,425	39,429,478	40,020,903	716,589
Nonmetallic mining.....	12	9	1	2	174,000	2,889,171	3,063,171	
Quarrying.....	111	97		14	168,174	5,709,845	5,878,019	60,900
All other mining and quarrying.....	5,007	2,951	54	2,002	15,188,279	1,181,990,814	1,197,179,093	6,543,430
Total.....	6,004	3,766	79	2,168	16,529,590	1,507,868,207	1,524,397,797	7,410,819
<b>Manufacturing:</b>								
Food products.....	882	697	13	172	5,309,043	181,671,657	186,980,700	219,792
Textile products.....	252	168	4	80	157,399	6,481,812	6,639,211	464,500
Leather products.....	64	43	1	20	156,900	2,128,116	2,285,016	12,500
Rubber goods.....	42	28	1	13	565,200	2,072,515	2,637,715	24,500
Lumber products.....	315	231	4	80	414,000	13,213,637	13,628,237	5,000
Paper products.....	46	32	1	13	305,660	1,568,654	1,874,314	
Printing.....	456	392	10	54	277,664	4,821,448	5,099,112	206,745
Chemicals.....	421	303	18	100	457,748	8,750,503	9,208,251	229,570
Stone, clay, and glass.....	176	126	9	41	1,048,990	4,624,264	5,673,254	688,375
Metal manufacturing.....	719	507	38	174	7,186,459	28,017,149	35,203,608	6,319,730
All other manufacturing.....	260	201	12	47	341,636	8,832,401	9,174,037	484,723
Portland cement.....	2	1		1		50,000	50,000	
Total.....	3,635	2,729	111	795	16,221,299	262,232,156	278,453,455	8,655,435
<b>Construction.....</b>	725	591	20	114	293,755	13,792,721	14,086,476	2,340,300
<b>Transportation and other public utilities:</b>								
Steam railroads.....	269	222	1	46	120,738,377	405,123,724	525,862,101	
Electric railroads.....	212	106	1	105	20,440,900	102,667,210	123,108,110	6,900
All other railroads and combinations.....	55	44		11	1,583,200	14,692,922	16,276,122	
Water transportation, transoceanic, coastal, lake, river, etc.....	181	124	18	39	8,196	23,858,322	23,866,518	52,500
Local transportation, cab, livery, etc.....	308	258	8	42	39,850	2,637,543	2,677,393	25,760
Electric light and power companies.....	292	234	4	54	10,388,715	41,443,108	51,831,823	416,000
Gas companies.....	56	38	2	16	3,731,190	12,909,168	16,640,358	25,889
Telephone, telegraph, and radio companies.....	978	868	1	109	86,911	44,708,996	44,795,907	78,320
Water works.....	234	176	1	57	92,802	7,651,645	7,744,447	5,000
Storage companies.....	411	305	7	99	37,051	5,122,577	5,159,628	199,000
All other public utilities.....	468	384	5	79	30,335,276	106,212,878	136,548,154	1,788,325

<sup>1</sup> Data taken from balance sheets as of a date not earlier than Dec. 31, 1923, nor later than June 30, 1924.

<sup>2</sup> See note 2, p. 42.

TABLE 5.—*Capital stock tax returns of all corporations submitting no statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, capitalization, surplus, fair value and taxable fair value of capital stock, and tax—Continued*

Industrial groups	Number of returns				Capitalization			
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Corporations reporting par value common stock			All other corporations (preferred) <sup>1</sup>
					Preferred	Common	Total par value (preferred and common)	
Transportation and other public utilities—Continued.								
Lessor companies, steam or electric railroads.	234	184	1	49	\$7,980,800	\$204,552,567	\$212,533,367	-----
Lessors of public utilities.	87	58	3	26	9,735,825	25,970,041	35,705,866	\$2,550,000
Total.....	3,785	3,001	52	732	205,199,093	997,550,701	1,202,749,794	5,147,694
Trade:								
Wholesale.....	561	429	18	114	737,686	13,219,649	13,957,335	533,670
Retail.....	1,742	1,427	27	288	1,216,451	21,204,310	22,420,761	670,250
Department stores.	25	17	-----	8	163,800	902,650	1,066,450	-----
Commission trade.	291	192	41	58	38,149	3,276,462	3,314,611	202,080
All other trade.	1,085	824	10	251	3,464,848	13,095,947	16,560,795	490,355
Wholesale and retail trade.....	144	113	2	29	66,887	2,527,194	2,594,081	116,450
Total.....	3,848	3,002	98	748	5,687,821	54,226,212	59,914,033	2,012,805
Service:								
Motion picture production.....	38	26	3	9	132,500	546,259	678,759	60,076
Domestic.....	389	326	12	51	1,272,090	7,032,038	8,304,128	1,024,830
Amusement.....	724	553	28	143	180,755	8,130,113	8,310,868	236,100
Management economics.....	347	258	8	81	201,159	2,388,484	2,589,643	15,400
Educational.....	156	91	1	64	132,329	856,427	988,756	4,900
Curative.....	166	124	-----	42	68,400	2,074,738	2,143,138	44,525
Legal.....	259	224	2	33	36,000	2,660,026	2,696,026	5,000
Engineering.....	258	153	30	75	723,091	19,838,838	20,561,929	1,164,450
All other service.....	696	319	7	370	48,500	3,619,514	3,668,014	300,000
Total.....	3,033	2,074	91	868	2,794,824	47,146,437	49,941,261	2,855,281
Finance:								
National banks.....	250	163	-----	87	-----	11,702,200	11,702,200	175,000
State banks.....	787	576	3	208	8,522	15,765,529	15,774,051	300,000
Private banks.....	8	3	-----	5	-----	40,500	40,500	-----
Trust or banking and trust companies.....	150	89	2	59	363,675	8,736,230	9,099,905	110,000
Stocks and bonds, loan, realty holding, etc.....	8,805	6,545	295	1,965	115,692,685	705,158,421	820,851,106	26,625,449
Life insurance companies.....	130	74	-----	56	54,204	22,450,340	22,504,544	-----
Accident, fire, and marine companies.	161	72	-----	89	3,402,229	70,887,413	74,289,642	-----
All other insurance companies.....	104	45	-----	59	1,491,000	35,056,350	36,547,350	-----
All other financial combinations not included above.....	223	149	6	68	729,198	15,207,077	15,936,275	62,900
Total.....	10,618	7,716	306	2,596	121,741,513	885,004,060	1,006,745,573	27,273,349
Combinations, predominant industry not ascertainable.....	841	454	17	370	1,024,897	26,774,432	27,799,329	7,563,500
Inactive concerns.....	19,938	4,990	287	14,061	89,515,127	735,012,333	824,527,460	10,775,550
Exempt corporations (not for profit).....	7,427	1,552	20	5,855	7,803,353	208,668,972	216,472,325	1,867,704
Grand total.....	61,048	30,890	1,082	29,086	468,677,456	4,590,450,615	5,059,128,071	76,686,137

<sup>1</sup> See note 2, p. 42

TABLE 5.—*Capital stock tax returns of all corporations submitting no statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, capitalization, surplus, fair value and taxable fair value of capital stock, and tax—Continued*

Industrial groups	Surplus	Fair value of capital stock				Taxable fair value capital stock	Tax
		Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate		
<b>Agriculture:</b>							
<b>Farming—</b>							
Cotton	\$118,090	\$1,440,983		\$85,771	\$1,526,754	\$940,954	\$941
Grain	245,000	3,000			3,000		
Fruit	259,318	2,405,400		156,003	2,561,403	1,911,014	1,911
Stock	603,722	3,680,738	\$13,000	118,085	3,811,823	3,274,403	3,274
All other farming	1,295,225	9,250,869	122,791	330,772	9,704,432	8,247,306	8,247
Related industries	1,971,330	7,527,736	2,812,687	1,589,801	11,930,224	11,316,632	11,347
<b>Total</b>	<b>4,492,685</b>	<b>24,308,726</b>	<b>2,948,478</b>	<b>2,280,432</b>	<b>29,537,636</b>	<b>25,720,308</b>	<b>25,720</b>
<b>Mining and quarrying:</b>							
Coal	1,502,133	5,752,617		371,166	6,123,783	5,354,191	5,354
Metal mining	708,760	3,989,789		412,637	4,402,426	3,924,893	3,925
Oil and gas	948,451	8,066,314	7,483,167	5,973,243	21,522,724	19,813,740	19,814
Nonmetal mining	1,400	64,696			64,696	51,106	51
Quarrying	704,944	1,991,898		167,057	2,158,955	1,763,330	1,763
All other mining and quarrying	54,243,248	27,588,610	248,230	3,754,192	31,591,032	22,059,542	22,059
<b>Total</b>	<b>58,108,936</b>	<b>47,453,924</b>	<b>7,731,397</b>	<b>10,678,295</b>	<b>65,863,616</b>	<b>52,966,802</b>	<b>52,966</b>
<b>Manufacturing:</b>							
Food products	7,470,214	163,842,160	223,717	9,955,158	174,021,035	171,229,988	171,230
Textile products	1,670,390	4,339,782	290,000	54,571	4,684,353	4,137,566	4,138
Leather products	239,170	142,414	10,000	91,500	243,914	158,457	158
Rubber goods	2,215,104	1,337,522		7,500	1,345,022	201,925	202
Lumber products	1,785,918	11,468,507	107,322	411,629	11,987,458	11,113,005	11,113
Paper products	524,059	238,037	12,698	92,500	343,235	293,156	293
Printing	671,367	4,676,340	60,855	99,634	4,836,829	3,444,444	3,444
Chemicals	1,209,141	2,312,325	180,821	394,779	2,887,925	2,027,460	2,027
Stone, clay, and glass	1,176,290	2,171,158	441,651	243,067	2,855,876	2,419,638	2,420
Metal manufacturing	9,683,330	5,185,772	7,054,733	651,902	12,892,407	4,809,841	4,810
All other manufacturing	1,594,040	2,316,278	32,406	320,689	2,669,873	2,015,689	2,016
Portland cement							
<b>Total</b>	<b>28,239,023</b>	<b>198,030,295</b>	<b>8,414,703</b>	<b>12,322,929</b>	<b>218,767,927</b>	<b>201,821,169</b>	<b>201,821</b>
<b>Construction</b>	<b>2,637,501</b>	<b>5,503,233</b>	<b>34,109</b>	<b>204,236</b>	<b>5,741,638</b>	<b>3,785,489</b>	<b>3,785</b>
<b>Transportation and other public utilities:</b>							
Steam railroads	77,238,456	1,155,802			1,155,802	1,104,801	1,105
Electric railroads	5,184,603	3,306,547			3,306,547	135,484	165
All other railroads and combinations	1,323,082	89,513			89,513	40,113	40
Water transportation, transoceanic, coastal, lake, river, etc.	4,045,324	834,563	742,362	109,542	1,686,467	671,050	671
Local transportation, cab, livery, etc.	469,800	1,723,131	31,547	145,988	1,900,666	1,019,323	1,019
Electric light and power companies	1,742,389	13,727,955	1,000	109,870	13,838,825	1,126,892	1,127
Gas companies	323,600	9,047,062		28,943	9,076,005	1,681,609	1,682
Telephone, telegraph, and radio companies	269,644	4,708,893	630	34,820,913	39,539,436	37,477,680	37,478
Water works	457,556	2,285,983	23,163	125,347	2,434,493	972,827	973
Storage companies	493,705	2,166,842	6,031	245,413	2,418,286	1,481,995	1,482
All other public utilities	8,616,345	11,364,349	6,000	148,714	11,519,063	3,490,530	3,490
Lessor companies, steam or electric railroads	26,681,847	18,666,415			18,666,415	7,665	8
Lessors of public utilities	2,960,287	109,694			109,694	47,900	48
<b>Total</b>	<b>129,806,638</b>	<b>69,186,749</b>	<b>810,733</b>	<b>35,743,730</b>	<b>105,741,212</b>	<b>49,287,869</b>	<b>49,288</b>

TABLE 5.—*Capital stock tax returns of all corporations submitting no statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, capitalization, surplus, fair value and taxable fair value of capital stock, and tax—Continued*

Industrial groups	Surplus	Fair value of capital stock				Taxable fair value capital stock	Tax
		Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate		
<b>Trade:</b>							
Wholesale.....	\$5,991,983	\$7,262,782	\$115,113	\$565,261	\$7,943,156	\$6,349,617	\$6,350
Retail.....	11,250,533	19,696,200	391,274	2,022,168	22,109,642	14,594,834	14,595
Department stores.....	106,247	1,421,900		20,000	1,441,900	1,358,591	1,359
Commission trade.....	192,054	2,704,237	69,811	1,480,153	4,254,201	3,720,639	3,721
All other trade.....	7,407,674	9,568,331	248,262	930,501	10,747,994	7,671,502	7,671
Wholesale and retail trade.....	520,079	2,195,852	30,000	252,324	2,478,176	1,950,645	1,951
<b>Total.....</b>	<b>25,468,570</b>	<b>42,849,392</b>	<b>854,460</b>	<b>5,270,407</b>	<b>48,974,169</b>	<b>35,645,828</b>	<b>35,647</b>
<b>Service:</b>							
Motion picture production.....	158,060	193,424	55,550	153,000	401,974	335,946	336
Domestic.....	834,794	6,535,574	272,270	2,944,908	9,752,842	8,290,542	8,291
Amusement.....	1,229,832	5,342,768	230,616	246,673	5,820,057	3,991,490	3,991
Management economies.....	121,720	1,291,846	34,760	38,618	1,365,224	851,609	852
Educational.....	24,848	656,562	568	48,492	705,622	354,125	354
Curative.....	69,242	1,467,659		49,050	1,516,709	1,046,657	1,047
Legal.....	179,015	2,066,629	23,291	85,143	2,175,063	1,278,013	1,278
Engineering.....	1,587,674	959,444	137,632	70,625	1,167,701	356,676	357
All other service.....	1,498,709	2,035,484	656,997	546,802	3,259,283	2,248,574	2,249
<b>Total.....</b>	<b>5,703,894</b>	<b>20,569,390</b>	<b>1,411,684</b>	<b>4,183,401</b>	<b>26,164,475</b>	<b>18,753,632</b>	<b>18,755</b>
<b>Finance:</b>							
National banks.....	7,134,930	16,859,093		775,053	17,634,146	16,654,045	16,654
State banks.....	5,564,461	15,519,285	100,000	383,864	16,003,149	14,282,896	14,282
Private banks.....							
Trust or banking and trust companies.....	4,825,768	10,865,533	50,000	56,800	10,972,333	10,519,276	10,519
Stocks and bonds, loan, realty holding, etc.....	225,445,831	234,716,457	16,511,970	18,306,091	269,534,518	131,434,078	131,434
Life insurance companies.....	12,163,903	1,711,439		7,517	1,718,956	344,317	344
Accident, fire, and marine companies.....	96,694,096	26,382,662		292,810	26,675,472	263,040	263
All other insurance companies.....	43,087,722	105,574		12,551	118,125	49,564	50
All other financial combinations not included above.....	23,570,220	29,529,014	68,458	188,094	29,785,566	28,973,691	28,974
<b>Total.....</b>	<b>424,476,931</b>	<b>335,689,057</b>	<b>16,730,428</b>	<b>20,022,780</b>	<b>372,442,265</b>	<b>202,520,907</b>	<b>202,520</b>
Combinations, predominant industry not ascertainable.....	3,824,610	4,856,256	121,775	595,047	5,573,078	3,956,994	3,957
Inactive concerns.....	242,560,235	4,109,575	85,974	628,018	4,823,567	56,800	57
Exempt corporations (not for profit).....	73,550,958	8,939,940	16,694	5,950,803	14,907,437	40,550	40
<b>Grand total.....</b>	<b>998,869,981</b>	<b>761,496,447</b>	<b>39,160,495</b>	<b>97,880,078</b>	<b>898,537,020</b>	<b>594,556,348</b>	<b>594,556</b>

### ESTATE TAX RETURNS

The adjoined tables are compiled from estate tax returns filed during the calendar year ended December 31, 1925, 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, excepting that under the provisions of the revenue act of 1926, the estate tax rates imposed by the revenue act of 1924 are changed downward and all returns of decedents who died after June 2, 1924, are adjusted to correspond to the reduced rates. 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 1 is based upon returns of resident decedents distributed by size of net taxable estate, showing form of property and nature of deductions, net taxable estate, total tax, tax credit, and net tax. This table gives a detailed analysis showing, by amounts and percentages, the distribution of the gross estate into the several forms of property owned by the decedents at the time of death, and also the distribution of the deductions according to the several classifications entered in the returns under the provisions of the law.

Table 2 shows returns of estates of resident decedents distributed by size of net estate, giving the number of returns, gross and net estate, deductions, total and net tax, tax credit, and the average rate and average amount of tax in the several classes.

Table 3 shows the returns of nonresident decedents distributed by the size of the net estate, the situs of which is in the United States, giving the number of returns, gross and net estate in the United States, tax, average tax, and average tax rate.

Table 4 is a vocational distribution by sex and size of net estate of the returns of resident decedents.

Table 5 is a distribution of the returns of resident decedents by size of net estate, age, and sex, and marital status.

Table 6 distributes the returns of resident decedents by States and Territories. It shows the total number of returns and aggregate gross estate, as well as the distribution by estates subject to tax and those not subject to tax of the number of returns, gross and net estate, deductions, total and net tax, and tax credit.

TABLE 1.—*Nature of property and deductions in estates of resident decedents, by amount and percentages, also net estate, total and net tax and tax credit; distributed by size of net estate*

[Returns filed from Jan. 1, 1925, to Dec. 31, 1925]

	Total		Size of net estate subject to tax									
			No net taxable estate				Under \$50,000		\$50,000 to \$100,000		\$100,000 to \$150,000	
			Gross estate under \$50,000		Gross estate over \$50,000							
	Number of returns.....	14,013		851		2,520		5,688		1,867		852
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:												
Real estate.....	\$651,227,664	22.01	\$15,504,720	41.50	\$81,192,658	35.14	\$168,048,548	32.09	\$79,545,302	27.29	\$49,788,806	25.51
Investments in bonds and stocks—												
Federal Government bonds—												
Wholly tax exempt.....	39,045,187	1.31	37,174	.10	424,003	.18	1,732,801	.33	1,768,857	.61	1,044,251	.54
Partially tax exempt.....	98,028,993	3.31	941,249	2.51	3,755,131	1.63	19,336,016	3.69	10,084,224	3.46	6,899,602	3.54
State and municipal bonds, wholly tax exempt.....	91,438,605	3.09	165,100	.45	1,727,546	.75	6,011,551	1.15	4,487,720	1.54	3,283,373	1.68
All other bonds.....	232,174,177	7.86	1,152,440	3.09	7,457,727	3.22	29,350,250	5.61	20,516,067	7.04	15,254,066	7.81
Total bonds.....	460,686,962	15.57	2,295,963	6.15	13,364,407	5.78	56,430,618	10.78	36,856,868	12.65	26,481,292	13.57
Capital stock in corporation.....	973,886,183	32.92	3,798,105	10.16	35,987,453	15.58	103,234,342	19.71	77,112,307	26.45	57,773,007	29.59
Total bonds and stocks.....	1,434,573,145	48.49	6,094,068	16.31	49,351,860	21.36	159,664,960	30.49	113,969,175	39.10	84,254,299	43.16
Mortgages, notes, and cash.....	359,126,022	12.14	6,738,498	18.03	29,622,644	12.82	95,369,067	18.21	46,763,739	16.04	28,850,017	14.78
Insurance.....	98,930,005	3.34	3,267,185	8.75	18,414,598	7.97	28,165,941	5.38	11,611,828	3.98	7,336,286	3.76
Jointly owned and other miscellaneous property.....	219,443,659	7.41	3,904,611	10.46	18,905,579	8.19	41,185,662	7.86	23,626,136	8.10	13,940,878	7.14
Transfers made within 2 years prior to date of death.....	78,287,588	2.64	1,176,472	3.15	3,010,892	1.30	15,533,008	2.96	8,479,088	2.90	4,896,810	2.61
Power of appointment or general power of deed made in contemplation of death.....	23,986,019	.82	41,068	.11	592,078	.26	4,642,181	.89	1,040,904	.36	504,640	.26
Property from an estate taxed within 5 years, value at date of death of present decedent.....	92,789,642	3.15	629,790	1.69	29,944,647	12.96	11,087,026	2.12	6,493,784	2.23	5,631,258	2.88
Total gross estate.....	2,958,363,744	100.00	37,356,412	100.00	231,034,956	100.00	523,696,393	100.00	291,529,956	100.00	195,202,994	100.00

Nature of deduction:								
Insurance exemption	57, 875, 494	3, 227, 344	8, 283, 974	18, 658, 809	6, 917, 734	4, 295, 562		
Funeral and administrative expenses	128, 660, 831	2, 334, 108	11, 734, 148	21, 805, 511	12, 239, 152	8, 064, 850		
Debts, unpaid mortgages, etc.	316, 256, 292	6, 010, 773	87, 802, 331	54, 067, 088	31, 557, 468	21, 373, 758		
Property from an estate taxed within 5 years; value at date of previous decedent's death	88, 810, 036	500, 553	29, 038, 261	19, 329, 776	5, 905, 140	4, 375, 635		
Charitable, public, and similar bequests	116, 359, 587	260, 687	21, 906, 061	12, 766, 240	9, 304, 555	10, 117, 821		
Specific exemption	700, 650, 000	42, 550, 000	126, 000, 000	284, 400, 000	93, 350, 000	42, 600, 000		
Total deductions	1, 408, 612, 290	54, 883, 465	284, 764, 775	411, 027, 424	159, 274, 049	90, 827, 626		
Net taxable estate	1, 621, 008, 326			112, 668, 969	132, 255, 906	104, 375, 368		
Total tax	96, 930, 151			1, 146, 785	1, 812, 916	1, 668, 729		
Credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Applies only to estates of persons dying after June 2, 1924, and limited to 25 per cent of Federal estate tax)	10, 707, 056			87, 118	173, 333	186, 099		
Net tax	86, 223, 095			1, 059, 667	1, 639, 583	1, 482, 630		



TABLE 1.—*Nature of property and deductions in estates of resident decedents, by amount and percentages, also net estate, total and net tax and tax credit; distributed by size of net estate—Continued*

Number of returns.....	Size of net estate subject to tax											
	\$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		\$1,500,000 to \$2,000,000	
	908		630		340		113		123		45	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:												
Real estate.....	\$65,093,879	23.29	\$56,422,932	18.70	\$41,705,093	15.58	\$19,110,632	15.14	\$25,914,170	13.85	\$13,001,255	13.86
Investments in bonds and stocks—												
Federal Government bonds—												
Wholly tax exempt.....	1,811,435	.65	2,752,345	.91	3,281,378	1.23	2,359,969	1.87	6,945,199	3.71	2,485,136	2.65
Partially tax exempt.....	10,197,820	3.65	12,491,019	4.14	10,064,661	3.75	4,470,306	3.54	5,847,365	3.12	2,332,315	2.49
State and municipal bonds, wholly tax exempt.....	5,870,081	2.10	9,385,752	3.11	9,738,797	3.64	5,749,393	4.56	11,839,431	6.33	5,044,088	5.38
All other bonds.....	25,119,650	8.98	27,264,737	9.03	23,090,970	8.63	14,276,165	11.31	13,315,726	7.12	7,244,237	7.72
Total bonds.....	42,998,986	15.38	51,893,853	17.19	46,175,806	17.25	26,855,833	21.28	37,947,721	20.28	17,105,776	18.24
Capital stock in corporation.....	90,589,705	32.41	108,146,078	35.84	120,386,855	44.97	49,819,225	39.46	76,110,594	40.67	43,841,648	46.74
Total bonds and stocks.....	133,588,691	47.79	160,039,931	53.03	166,562,661	62.22	76,675,058	60.74	114,058,315	60.95	60,947,424	64.98
Mortgages, notes, and cash.....	34,653,368	12.40	35,963,173	11.92	21,889,625	8.18	13,921,901	11.02	16,262,117	8.69	6,431,432	6.86
Insurance.....	8,575,345	3.07	9,999,978	3.31	4,858,936	1.82	1,854,658	1.47	2,504,972	1.34	830,887	.89
Jointly owned and other miscellaneous property.....	20,519,863	7.34	22,901,107	7.59	16,867,070	6.30	9,107,810	7.22	13,665,062	7.30	6,306,763	6.72
Transfers made within two years prior to date of death.....	6,618,733	2.37	9,160,428	3.03	6,138,664	2.29	2,612,270	2.07	9,561,988	5.11	2,057,963	2.20
Power of appointment or general power of deed, made in contemplation of death.....	2,294,045	.82	1,481,140	.49	2,852,192	1.07	906,695	.72			3,942,832	4.20
Property from an estate taxed within five years, value at date of death of present decedent.....	8,145,090	2.92	5,827,407	1.93	6,804,723	2.54	2,039,035	1.62	5,159,937	2.76	272,761	.29
Total gross estate.....	279,489,014	100.00	361,796,096	100.00	267,678,964	100.00	126,228,059	100.00	187,126,501	100.00	93,791,317	100.00

Nature of deductions:									
Insurance exemption	5,294,584	5,506,418	2,574,180	824,758	1,238,548	416,083			
Funeral and administrative expenses	11,257,787	12,645,906	10,312,631	5,786,732	7,634,439	3,385,752			
Debts, unpaid mortgages, etc.	27,734,272	22,614,568	19,451,046	9,722,849	13,936,941	6,020,707			
Property from an estate taxed within five years; value at date of previous decedent's death	7,112,046	5,432,054	6,286,902	1,663,527	3,166,426	272,761			
Charitable, public, and similar bequests	6,665,406	14,064,295	18,239,958	3,862,495	4,937,598	5,319,746			
Specific exemption	45,400,000	31,500,000	17,000,000	5,650,000	6,150,000	2,250,000			
Total deductions	103,467,095	91,763,241	73,864,717	27,510,361	37,063,952	17,665,049			
Net taxable estate	176,021,919	210,032,855	193,814,247	98,717,698	150,662,549	76,126,268			
Total tax	3,418,779	8,785,022	6,962,889	4,539,492	9,023,624	5,538,594			
Credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Ap- plies only to estates of persons dying after June 2, 1924, and limited to 25 per cent of Federal estate tax)	450,276	705,446	1,012,653	623,147	1,040,435	693,532			
Net tax	2,968,503	8,079,576	5,950,236	3,916,345	7,983,189	4,845,062			

TABLE 1.—*Nature of property and deductions in estates of resident decedents, by amount and percentages, also net estate, total and net tax and tax credit; distributed by size of net estate—Continued*

Distribution	Size of net estate subject to tax											
	\$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 \$8,000,000		\$8,000,000 to \$10,000,000		\$10,000,000 and over	
	44		11		5		5		5		6	
Number of returns	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:												
Real estate	\$9,381,735	7.46	\$4,913,480	10.93	\$1,226,873	4.08	\$3,609,972	10.46	\$3,183,394	6.00	\$13,584,215	10.05
Investments in bonds and stocks—												
Federal Government bonds—												
Wholly tax exempt	4,961,677	3.95	1,282,273	2.85	609,924	2.03	2,003,267	5.80	3,164,306	5.97	2,381,192	1.76
Partially tax exempt	3,569,836	2.84	936,601	2.08	54,283	.18	872,708	2.53	3,026,542	5.71	3,149,315	2.33
State and municipal bonds, wholly tax exempt	13,967,129	11.11	3,187,523	7.09	4,057,380	13.50	3,229,860	9.36	2,842,047	5.36	851,834	.63
All other bonds	10,394,778	8.27	5,812,156	12.93	189,476	.63	4,522,065	13.10	3,654,969	6.89	23,558,698	17.43
Total bonds	32,893,420	26.17	11,218,553	24.95	4,911,063	16.34	10,627,900	30.79	12,687,864	23.93	29,941,039	22.15
Capital stock in corporations	65,498,602	52.10	21,012,094	46.72	12,909,475	42.95	16,978,218	49.19	22,971,860	43.33	67,716,615	50.10
Total bonds and stocks	98,392,022	78.27	32,230,647	71.67	17,820,538	59.29	27,606,118	79.98	35,659,724	67.26	97,657,654	72.25
Mortgages, notes, and cash	9,320,154	7.41	3,006,677	6.69	1,690,486	5.62	1,817,703	5.27	435,746	.82	6,389,675	4.73
Insurance	1,015,785	.81	90,032	.20	151,501	.50	52,319	.15	189,754	.36	10,000	.01
Jointly owned and other miscellaneous property	7,175,255	5.71	2,214,819	4.92	653,828	2.18	1,428,013	4.14	5,061,812	9.55	11,979,451	8.86
Transfers made within two years prior to date of death	20,792	.02	531,706	1.18					8,488,774	16.01		
Power of appointment or general power of deed, made in contemplation of death	144,637	.12									5,543,607	4.10
Property from an estate taxed within five years, value at date of death of present decedent	254,035	.20	1,984,952	4.41	8,515,197	28.33						
Total gross estate	125,704,415	100.00	44,972,313	100.00	30,058,423	100.00	34,514,125	100.00	53,019,204	100.00	135,164,602	100.00

Nature of deductions:									
Insurance exemption.....	450,484	7,500	151,501	18,898	9,117				
Funeral and administrative expenses.....	5,189,287	2,321,099	872,173	1,914,862	3,364,096		7,798,298		
Debts, unpaid mortgages, etc.....	5,264,543	2,302,780	921,850	431,155	3,251,619		3,792,544		
Property from an estate taxed within five years; value at date of previous decedent's death.....	250,725	1,696,850	3,779,430						
Charitable, public, and similar bequests.....	4,914,380	250,100	746,831	150,000	2,137,992		712,422		
Specific exemptions.....	2,200,000	550,000	250,000	250,000	250,000		300,000		
Total deductions.....	18,269,419	7,128,329	6,721,785	2,764,915	9,012,824		12,603,264		
Net taxable estate.....	107,434,996	37,843,984	23,336,638	31,749,211	44,006,380		122,561,338		
Total tax.....	9,565,977	4,173,532	2,908,094	4,567,380	7,088,904		25,729,434		
Credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Ap- plies only to estates of persons dying after June 2, 1924, and limited to 25 per cent of Federal estate tax).....	1,517,621	379,924	297,114	522,681	757,138		2,260,539		
Net tax.....	8,048,356	3,793,608	2,610,980	4,044,699	6,331,766		23,468,895		

TABLE 2.—Returns of resident decedents distributed by size of net estate, showing number of returns, gross and net estate, deductions, total and net tax, tax credit, average tax, and average tax rate

[Returns filed from Jan. 1, 1925, to Dec. 31, 1925]

Size of net taxable estate	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Credits <sup>1</sup>	Net tax after deducting credits	Average tax	Average tax rate (per cent)
No net taxable estate:									
Gross estate under \$50,000.....	851	\$37,356,412	\$54,883,465						
Gross estate over \$50,000.....	2,520	231,034,956	284,764,775						
Under \$50,000.....	5,688	523,696,393	411,027,424	\$112,668,969	\$1,146,785	\$87,118	\$1,059,667	\$186	0.94
\$50,000 to \$100,000.....	1,867	291,529,956	159,274,049	132,255,906	1,812,916	173,333	1,639,583	878	1.24
\$100,000 to \$150,000.....	852	195,202,994	90,827,626	104,375,368	1,668,729	186,009	1,482,630	1,740	1.42
\$150,000 to \$250,000.....	908	279,489,014	103,467,095	176,021,919	3,418,779	450,276	2,968,503	3,269	1.69
\$250,000 to \$450,000.....	630	301,796,096	91,763,241	210,032,855	8,785,092	705,446	8,079,576	12,824	3.85
\$450,000 to \$750,000.....	340	267,678,094	73,864,717	193,814,247	6,962,880	1,012,653	5,950,236	17,501	3.07
\$750,000 to \$1,000,000.....	113	126,228,059	27,510,361	98,717,698	4,539,492	623,147	3,916,345	34,658	3.97
\$1,000,000 to \$1,500,000.....	123	187,126,501	37,063,952	150,062,549	9,023,624	1,040,435	7,983,189	69,404	5.32
\$1,500,000 to \$2,000,000.....	45	93,791,317	17,665,049	76,126,268	5,538,594	603,532	4,935,062	107,668	6.36
\$2,000,000 to \$3,000,000.....	44	125,704,415	18,269,419	107,434,996	9,565,977	1,517,621	8,048,356	182,931	7.49
\$3,000,000 to \$4,000,000.....	11	44,972,313	7,128,329	37,843,984	4,173,532	379,924	3,793,608	344,873	10.02
\$4,000,000 to \$5,000,000.....	5	30,058,423	6,721,785	23,336,638	2,908,094	297,114	2,610,980	522,186	11.19
\$5,000,000 to \$8,000,000.....	5	34,514,125	2,764,915	31,749,211	4,567,380	522,681	4,044,699	808,940	12.74
\$8,000,000 to \$10,000,000.....	5	53,019,204	9,012,824	44,006,380	7,088,904	757,138	6,331,766	1,266,353	14.39
\$10,000,000 and over.....	6	135,164,602	12,603,264	122,561,338	25,729,434	2,260,539	23,468,895	3,911,482	19.15
Total.....	14,013	2,958,363,744	1,408,612,290	1,621,008,326	96,930,151	10,707,056	86,223,095	6,153	5.32

<sup>1</sup> Credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Applies only to estates of persons dying after June 2, 1924, and limited to 25 per cent of Federal estate tax.)

TABLE 3.—Returns of nonresident decedents distributed by size of net estate in the United States, showing number of returns, gross and net estate in the United States, deductions, tax, average tax, and average tax rate

[Returns filed from Jan. 1, 1925, to Dec. 31, 1925]

Size of net taxable estate, the situs of which is in the United States	Number of returns	Gross estate	Deductions	Net taxable estate	Tax	Average tax	Average tax rate (per cent)
No net taxable estate:							
Gross estate under \$50,000.....	13	\$105,730	\$107,063				
Gross estate over \$50,000.....	5	1,281,721	1,568,273				
Under \$50,000.....	1,879	11,103,220	615,782	\$10,487,438	\$116,500	\$62	1.11
\$50,000 to \$100,000.....	41	3,136,827	137,407	2,999,420	42,197	1,029	1.40
\$100,000 to \$150,000.....	21	2,626,397	93,168	2,533,229	42,636	2,030	1.68
\$150,000 to \$250,000.....	20	4,855,524	922,047	3,933,477	81,234	4,062	2.07
\$250,000 to \$450,000.....	15	5,139,376	364,768	4,774,608	119,458	7,964	2.50
\$450,000 to \$750,000.....	2	1,527,840	491,885	1,035,955	58,677	29,338	5.66
\$750,000 to \$1,000,000.....	3	2,657,304	59,982	2,597,322	163,233	54,411	6.28
\$1,000,000 to \$1,500,000.....	7	10,291,270	791,763	9,499,507	475,254	67,893	5.00
\$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 \$8,000,000.....							
\$8,000,000 to \$10,000,000.....							
\$10,000,000 and over.....							
Total.....	2,006	42,725,209	5,152,138	37,860,956	1,099,189	548	2.90

TABLE 4.—*Vocational distribution by sex and size of net estate, resident decedents*

[Returns filed from Jan. 1, 1925, to Dec. 31, 1925]

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STATISTICS OF INCOME

Vocation	Grand total		Size of net taxable estate																								
			No net taxable estate—Gross under \$50,000			No net taxable estate—Gross over \$50,000			Under \$50,000			\$50,000 to \$100,000			\$100,000 to \$150,000			\$150,000 to \$250,000			\$250,000 to \$450,000			\$450,000 to \$750,000			
	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	
Professional:																											
Accountants, statisticians, actuaries, appraisers, etc.	20	1	1	1		5	5		8	8		2	1	1	1	1		3	3						1	1	
Actors, artists, musicians, etc.	13	4	3	2	1	6	5	1	2	1	1	5	4	1	1	1											
Authors, editors, scientists, teachers, school officials.	52	11	2	2		15	13	2	28	22	6	6	5	1	3	3		5	3	2					2	2	
Clergymen.	42	2	3	3		17	15	2	19	19		3	3		1	1		1	1								
Engineers: Civil, mining, consulting, structural, etc.—Architects.	75		2	2		14	14		35	35		10	10		3	3		3	3		5	5					
Inventors.	3		1	1					1	1								1	1								
Lawyers.	342		14	14		59	59		131	131		47	47		30	30		31	31		18	18		9	9		
Medical professions: Physicians, surgeons, oculists, dentists, metaphysical healers, nurses, etc.	283	7	24	24		50	50		138	131	7	33	33		16	16		12	12		7	7		7	7		
Public service: Government and State officials.	91	2	3	3		29	27	2	40	40		11	11		5	5		2	2		1	1		1	1		
Nonprofessional:																											
Agriculturists: Farmers, stock raisers, orchardists — Forestry — Turpentine, etc.	1,146	29	129	128	1	308	301	7	543	527	16	109	105	4	29	29		37	36	1	14	14		2	2		
Bankers.	214	2	7	7		43	43		61	59	2	22	22		14	14		26	26		21	21		12	12		
Real estate brokers, stock and bond brokers, insurance, etc.	460	16	27	27		94	92	2	156	150	6	62	62		41	37	4	44	43	1	31	30	1	11	10	1	
Capitalists and investors.	64	6	2	1	1	4	4		15	13	2	7	6	1	5	3	2	4	4		7	7		6	6		
Contractors and builders.	97		2	2		27	27		37	37		17	17		4	4		5	5		3	3		1	1		
Corporation officials: Presidents, managers, secretaries, cashiers, etc.	1,078	34	43	43		159	155	4	319	307	12	183	179	4	88	87	1	110	107	3	94	90	4	52	49	3	
Housewives.	703		42		42	171		171	309		309	82		82	32		32	26		26	15		15		15		

Labor: Technical—Railroad engineers, machinists, carpenters, etc.	67	1	7	7	16	15	1	30	30	6	6	2	2	4	4	2	2		
Lumbermen	64	1	1	1	16	15	1	21	21	10	10	5	5	3	3	1	1	3	3
Manufacturers	294	2	10	10	48	47	1	75	74	44	44	22	22	33	33	36	36	12	12
Merchants: Storekeepers, jobbers, commission merchants, proprietors of hotels, and small businesses	1,151	38	67	65	2	248	238	10	475	466	15	143	140	3	66	64	2	98	96
Mine owners and operators—Oil	61	1	1	1	13	13		23	23	3	3	7	7	3	3	5	4	1	5
Publishers	40	1	2	1	1	4	4		20	20		4	4	4	4	1	1	1	1
Salesmen, agents, clerks, etc.	132	2	2	2	33	33		68	67	1	13	13	6	6	8	7	1	1	2
Retired	3,532	177	262	252	10	497	459	38	1,722	1,633	89	523	502	21	219	210	9	202	197
Profession or business not stated	870	2,782	194	72	122	644	155	489	1,412	330	1,082	522	116	406	248	53	195	247	62
Total	10,191	3,822	851	671	180	2,520	1,789	731	5,688	4,139	1,549	1,867	1,343	524	852	607	245	908	682



TABLE 4.—Vocational distribution by sex and size of net estate, resident decedents—Continued

Vocation	Size of net taxable estate																										
	\$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 \$8,000,000			\$8,000,000 to \$10,000,000			\$10,000,000 and over		
	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women
Professional:																											
Accountants, statisticians, actuaries, appraisers, etc.																											
Actors, artists, musicians, etc.																											
Authors, editors, scientists, teachers, school officials	1	1		1	1																						
Clergymen																											
Engineers: Civil, mining, consulting, structural, etc.—																											
Architects	1	1		1	1					1	1																
Inventors																											
Lawyers	1	1								1	1											1	1				
Medical professions: Physicians, surgeons, oculists, dentists, metaphysical healers, nurses, etc.	1	1					1	1													1	1					
Public service: Government and State officials				1	1																1	1					
Nonprofessional:																											
Agriculturists: Farmers, stock raisers, orchardists—																											
Forestry—Turpentine, etc.	3	3								1	1																
Bankers	3	3		3	3		1	1		3	3																
Real estate brokers, stock and bond brokers, insurance, etc.	4	4		5	5		1		1																		
Capitalists and investors	4	4		7	7		1	1		1	1		4	4		1	1								2	2	
Contractors and builders																					1	1					
Corporation officials: Presidents, managers, secretaries, cashiers, etc.	19	18	1	19	17	2	11	11		10	10		2	2		1	1		2	2							
Housewives	4		4	4		4	2		2	1		1		1													
Labor: Technical—Railroad engineers, machinists, carpenters, etc.	1	1																									
Lumbermen	2	2					2	2		1	1																
Manufacturers	6	6		8	8					2	2																
Merchants: Storekeepers, jobbers, commission merchants, proprietors of hotels and small businesses	4	4		10	10		2	2		1	1					2	2										
Mine owners and operators—Oil							1	1		1	1																
Publishers	1	1		1	1		1	1		1	1																
Salesmen, agents, clerks, etc.	1	1																									
Retired	26	26		22	22		7	7		9	9		3	3					2	2		1	1				
Profession or business not stated	31	5	26	41	9	32	15	3	12	11	1	10	2	2		1		1	1	1		1		1	4		4
Total	113	82	31	123	85	38	45	30	15	44	33	11	11	11		5	4	1	5	5		5	4	1	6	2	4

TABLE 5.—Age, sex, and marital <sup>1</sup> distribution by size of net estate, resident decedents

[Returns filed from Jan. 1, 1925, to Dec. 31, 1925]

Size of net taxable estate	Grand total						Age											
							Under 25						25 to 30					
	Sin- gle	Mar- ried	Men		Women		Total		Men		Women		Total		Men		Women	
			Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried	Sin- gle	Mar- ried
No net estate:																		
Gross under \$50,000.....	338	513	202	469	136	44	3		2		1			1		1		
Gross over \$50,000.....	1,066	1,454	486	1,303	580	151	10		5		5		4	2	3	1	1	1
Under \$50,000.....	2,576	3,112	1,380	2,759	1,196	353	4	1	4			1	5	5	4	1	1	4
\$50,000 to \$100,000.....	850	1,017	443	800	407	117	2	1			2	1		1				1
\$100,000 to \$150,000.....	383	469	203	404	180	65	1				1		1				1	
\$150,000 to \$250,000.....	400	508	226	456	174	52	3		2		1		1					1
\$250,000 to \$450,000.....	269	361	140	323	129	38		3		2		1						
\$450,000 to \$750,000.....	158	182	74	167	84	15	2		2									
\$750,000 to \$1,000,000.....	56	57	29	53	27	4												
\$1,000,000 to \$1,500,000.....	62	61	35	50	27	11												
\$1,500,000 to \$2,000,000.....	21	24	10	20	11	4												
\$2,000,000 to \$3,000,000.....	21	23	12	21	9	2												
\$3,000,000 to \$4,000,000.....	8	3	8	3							1							
\$4,000,000 to \$5,000,000.....	3	2	2	2			1											
\$5,000,000 to \$8,000,000.....	2	3	2	3														
\$8,000,000 to \$10,000,000.....	4	1	3	1														
\$10,000,000 and over.....	2	4		2	2	2												
Total.....	6,219	7,794	3,255	6,936	2,964	858	26	5	15	2	11	3	10	10	7	3	3	7

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

TABLE 5.—*Age, sex, and marital<sup>1</sup> distribution by size of net estate, resident decedents—Continued*

[Returns filed from Jan. 1, 1925, to Dec. 31, 1925]

Size of net taxable estate	Age																	
	30 to 40						40 to 50						50 to 60					
	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.....		20		18		2	11	48	5	41	6	7	23	85	14	79	9	6
Gross over \$50,000.....	14	71	9	57	5	14	45	165	25	146	20	19	127	373	65	332	62	41
Under \$50,000.....	17	41	12	33	5	8	53	193	34	162	19	31	224	615	126	519	98	96
\$50,000 to \$100,000.....	9	12	8	9	1	3	14	58	11	49	3	9	76	203	51	171	25	32
\$100,000 to \$150,000.....	4	5	3	3	1	2	10	41	7	31	3	10	36	89	18	75	18	14
\$150,000 to \$250,000.....	2	6	2	5		1	8	33	6	27	2	6	24	100	15	83	9	17
\$250,000 to \$450,000.....	2	4	1	4	1		8	28	6	24	2	4	18	67	7	60	11	7
\$450,000 to \$750,000.....	1	2	1	1		1	5	7	4	6	1	1	8	32	4	30	4	2
\$750,000 to \$1,000,000.....	1	1			1	1		1		1			3	11	1	9	2	2
\$1,000,000 to \$1,500,000.....							1	2	1			2	2	16		14	2	1
\$1,500,000 to \$2,000,000.....								1		1				1				1
\$2,000,000 to \$3,000,000.....		1		1			1		1				1	5	1	4		
\$3,000,000 to \$4,000,000.....														1		1		
\$4,000,000 to \$5,000,000.....																		
\$5,000,000 to \$8,000,000.....																		
\$8,000,000 to \$10,000,000.....								1				1						
\$10,000,000 and over.....																		
Total.....	50	163	36	131	14	32	156	578	100	488	56	96	542	1,599	302	1,378	240	221

Size of net taxable estate	Age																	
	60 to 70						70 to 80						80 to 90					
	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.....	68	132	39	119	29	13	89	119	51	113	38	6	77	53	52	50	25	3
Gross over \$50,000.....	265	411	117	370	148	41	273	230	96	210	177	20	183	66	89	63	94	3
Under \$50,000.....	549	953	298	853	251	100	768	797	398	719	370	78	622	283	335	269	287	14
\$50,000 to \$100,000.....	156	322	70	288	86	34	290	241	153	218	137	23	212	94	106	89	106	5
\$100,000 to \$150,000.....	67	139	31	121	36	18	138	129	76	116	62	13	89	29	44	26	45	3
\$150,000 to \$250,000.....	95	159	56	147	39	12	147	131	78	126	69	5	81	45	47	42	34	3
\$250,000 to \$450,000.....	56	108	25	96	31	12	83	87	44	79	39	8	74	39	43	35	31	4
\$450,000 to \$750,000.....	39	60	15	58	24	2	49	52	28	46	21	6	33	17	9	16	24	1
\$750,000 to \$1,000,000.....	8	20	6	19	2	1	21	14	12	14	9		16	6	7	6	9	
\$1,000,000 to \$1,500,000.....	12	18	6	15	6	3	20	12	12	12	8		20	9	13	7	7	2
\$1,500,000 to \$2,000,000.....		3		2			1	6	9	4	8	1	6	6	4	5	2	1
\$2,000,000 to \$3,000,000.....	4	9	1	8	3	1	4	6	2	6	2		7	1	6	1	1	
\$3,000,000 to \$4,000,000.....	3	1	3	1			4	1	4	1			1		1			
\$4,000,000 to \$5,000,000.....	1	1	1	1			1		1									
\$5,000,000 to \$8,000,000.....		1		1				1		1			1	1		1		
\$8,000,000 to \$10,000,000.....							1	1	1	1			3		2		1	
\$10,000,000 and over.....		2		2			2				2							
Total.....	1,323	2,339	668	2,101	655	238	1,896	1,830	960	1,670	936	160	1,425	649	759	610	666	39

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

TABLE 5.—Age, sex, and marital <sup>1</sup> distribution by size of net estate, resident decedents—Continued

Size of net taxable estate	Age											
	90 and over						No age given					
	Total		Men		Women		Total		Men		Women	
	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married
No net estate:												
Gross under \$50,000 .....	21	2	17	2	4		46	53	22	46	24	7
Gross over \$50,000 .....	20	3	8	3	12		125	133	69	121	56	12
Under \$50,000 .....	116	19	60	19	56		218	205	109	184	109	21
\$50,000 to \$100,000 .....	47	8	22	8	25		44	77	22	68	22	9
\$100,000 to \$150,000 .....	10	3	6	3	4		27	34	18	29	9	5
\$150,000 to \$250,000 .....	15	2	8	1	7	1	25	31	12	25	13	6
\$250,000 to \$450,000 .....	16	3	10	3	6		12	22	4	20	8	2
\$450,000 to \$750,000 .....	8	1	3	1	5		13	11	8	9	5	2
\$750,000 to \$1,000,000 .....	2	1		1	2		5	3	3	3	2	
\$1,000,000 to \$1,500,000 .....	5		3		2		2	4		2	2	2
\$1,500,000 to \$2,000,000 .....	8	3	1	3	7		1	1	1	1		
\$2,000,000 to \$3,000,000 .....	2				2		2	1	1	1	1	
\$3,000,000 to \$4,000,000 .....												
\$4,000,000 to \$5,000,000 .....												
\$5,000,000 to \$8,000,000 .....	1		1									
\$8,000,000 to \$10,000,000 .....												
\$10,000,000 and over .....							1					1
Total .....	271	45	139	44	132	1	520	576	269	509	251	67

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

TABLE 6.—*Estates of resident decedents—Distribution by States and Territories,<sup>1</sup> showing number of returns, aggregate gross estate, and, by estates subject to tax and not subject to tax, the number of returns, gross and net estate, deductions, total and net tax, and tax credit*

[Returns filed from Jan. 1, 1925, to Dec. 31, 1925]

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	Total tax	Credits <sup>2</sup>	Net tax	Number	Gross estate	Deductions
Alabama.....	69	\$11,797,768	61	\$10,838,154	\$5,997,696	\$4,840,458	\$79,950	364	\$79,886	8	\$959,614	\$1,270,249
Arizona.....	14	3,954,294	7	3,429,512	757,898	2,671,614	152,274	44,461	107,813	7	524,782	668,468
Arkansas.....	40	6,103,245	32	5,408,709	2,919,782	2,488,927	17,231	3,313	43,918	8	694,536	862,305
California.....	933	174,200,336	671	157,578,171	57,020,822	100,557,349	9,829,938	1,551,197	8,272,741	262	16,622,165	22,487,298
Colorado.....	112	22,168,049	77	19,468,795	9,983,244	9,485,551	500,431	136,455	352,976	35	2,689,254	3,842,101
Connecticut.....	324	86,118,766	255	78,706,519	27,773,875	50,932,644	3,190,836	506,633	2,684,203	69	7,412,247	8,471,315
Delaware.....	39	4,274,608	29	3,601,505	1,713,628	1,887,877	32,519	4,252	28,267	10	673,103	748,437
District of Columbia.....	123	23,836,851	99	20,517,951	9,663,915	10,914,036	272,663	15,506	256,857	24	3,318,900	3,768,837
Florida.....	185	46,680,609	143	43,601,152	18,004,186	25,596,966	1,041,328	29,684	1,011,644	42	3,079,457	3,976,861
Georgia.....	128	30,394,910	91	26,980,407	13,498,222	13,482,175	577,701	79,131	498,570	37	3,414,503	4,244,103
Hawaii.....	14	1,846,803	9	1,533,987	568,860	965,118	20,064	312	19,722	5	312,816	413,653
Idaho.....	20	3,106,377	6	2,227,616	327,141	1,900,475	172,149	---	172,149	14	878,761	1,309,475
Illinois.....	1,212	213,998,181	932	188,859,781	81,125,312	107,734,469	4,535,638	543,762	3,991,876	280	25,138,400	30,178,459
Indiana.....	267	48,840,198	192	43,707,625	18,389,726	25,317,899	1,275,510	209,126	1,075,384	75	5,122,573	6,379,296
Iowa.....	861	79,682,051	494	55,882,269	33,691,382	22,190,887	396,760	35,846	360,914	367	23,799,782	30,978,296
Kansas.....	200	22,780,298	156	20,445,988	10,089,909	10,356,079	231,147	46,567	184,580	44	2,334,510	3,019,949
Kentucky.....	186	25,101,944	156	22,591,564	11,654,007	10,937,557	282,333	70,299	212,034	30	2,510,380	2,919,373
Louisiana.....	120	17,830,621	87	14,529,075	7,489,486	7,039,595	138,711	30,946	107,765	33	3,301,546	4,018,936
Maine.....	126	25,233,071	101	23,418,615	9,364,974	14,053,641	477,136	66,935	410,201	25	1,814,456	2,273,325
Maryland.....	232	48,461,606	190	45,221,171	21,801,832	23,419,339	752,928	27,823	725,105	42	3,240,435	3,997,790
Massachusetts.....	830	191,823,196	644	176,945,560	76,247,806	100,697,751	4,769,125	667,686	4,101,439	186	14,877,636	19,458,637
Michigan.....	327	73,603,577	260	67,780,027	27,221,736	40,558,291	1,703,213	237,528	1,465,685	58	5,823,550	6,898,277
Minnesota.....	253	38,843,184	178	33,228,934	13,869,218	19,359,716	756,600	105,014	651,586	75	5,614,250	6,728,183
Mississippi.....	64	9,452,935	41	7,590,788	4,078,066	3,512,722	64,240	8,357	55,883	23	1,862,147	2,622,998
Missouri.....	320	57,014,580	248	49,928,858	24,239,160	25,688,698	897,234	141,497	755,737	72	7,085,722	9,127,181
Montana.....	27	5,876,529	18	4,952,580	2,005,705	2,946,875	156,291	41,787	114,504	9	1,283,949	1,280,572
Nebraska.....	356	33,989,272	241	27,222,958	16,136,343	11,086,615	159,257	13,427	145,830	115	6,766,314	8,405,812
Nevada.....	2	150,758	2	150,758	26,636	124,122	1,534	---	1,263	---	---	---
New Hampshire.....	98	16,832,461	77	15,325,052	7,113,712	8,211,340	269,023	24,960	244,063	21	1,507,469	1,842,032
New Jersey.....	554	136,582,120	463	129,160,834	47,479,292	81,681,542	3,963,116	337,849	3,625,267	91	7,421,286	9,709,990
New Mexico.....	9	744,834	7	626,140	448,514	177,626	2,306	---	2,306	2	118,694	127,365
New York.....	2,401	731,687,283	1,927	692,497,980	224,775,062	467,722,918	36,604,247	3,170,278	33,433,969	474	39,189,303	50,860,414
North Carolina.....	141	45,520,521	124	44,331,698	20,066,206	24,325,492	2,461,956	69,758	2,392,198	17	1,188,823	1,485,035
North Dakota.....	22	2,939,335	16	2,505,072	1,293,075	1,211,997	20,999	201	20,798	6	434,263	548,687

<sup>1</sup> No returns for Alaska.

<sup>2</sup> Credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Applies only to estates of persons dying after June 2, 1924, and limited to 25 per cent of Federal estate tax.)

TABLE 6.—*Estates of resident decedents—Distribution by States and Territories,<sup>1</sup> showing number of returns, aggregate gross estate, and, by estates subject to tax and not subject to tax, the number of returns, gross and net estate, deductions, total and net tax, and tax credit—Con.*

[Returns filed from Jan. 1, 1925, to Dec. 31, 1925]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax							Estate not subject to tax		
			Num-ber	Gross estate	Deductions	Net taxable estate	Total tax	Credits <sup>2</sup>	Net tax	Num-ber	Gross estate	Deductions
Ohio.....	651	\$120,440,109	499	\$104,917,313	\$42,177,171	\$62,740,142	\$2,003,406	\$356,036	\$1,647,370	152	\$15,522,796	\$18,543,059
Oklahoma.....	67	16,146,036	53	14,700,001	5,437,557	9,262,444	742,036	182,692	559,344	14	1,446,035	1,878,741
Oregon.....	75	11,889,691	55	10,502,137	4,514,251	5,987,886	189,475	17,194	172,281	20	1,387,554	1,824,256
Pennsylvania.....	1,215	320,367,620	987	302,157,084	121,026,036	181,131,048	13,223,124	1,338,485	11,884,639	228	18,210,536	22,460,859
Rhode Island.....	95	32,261,761	78	30,924,614	12,529,524	18,395,090	757,115	98,784	658,331	17	1,337,147	1,673,693
South Carolina.....	77	10,537,588	52	8,898,180	4,102,735	4,795,445	141,286	4,042	137,244	25	1,639,408	2,093,177
South Dakota.....	67	5,886,711	41	3,990,059	2,451,586	1,538,473	32,867	18,653	14,214	26	1,896,652	2,484,273
Tennessee.....	97	19,326,874	76	17,170,774	6,212,658	10,958,116	574,136	140,558	433,578	21	2,156,100	3,046,765
Texas.....	315	50,422,403	235	44,124,329	20,001,014	24,123,315	720,194	75,637	644,557	80	6,298,074	7,674,167
Utah.....	26	5,971,309	19	5,401,626	1,909,815	3,491,811	108,377	3,004	105,373	7	569,683	1,304,142
Vermont.....	45	10,467,211	30	9,323,677	2,726,037	6,597,640	493,583	119,507	374,076	15	1,143,534	1,580,941
Virginia.....	210	34,040,049	149	28,655,800	12,140,326	16,515,474	505,502	28,532	476,970	61	5,384,249	6,710,247
Washington.....	96	13,270,240	57	10,593,414	4,630,184	5,963,230	190,733	10,097	180,636	39	2,676,826	3,478,076
West Virginia.....	91	16,485,382	68	14,599,389	6,249,256	8,350,133	267,513	23,249	244,264	23	1,885,993	2,563,006
Wisconsin.....	262	47,389,311	194	41,724,294	15,623,473	26,100,821	1,118,189	86,029	1,032,160	68	5,665,017	6,868,226
Wyoming.....	15	1,990,278	6	1,493,880	516,046	977,834	23,257	2,332	20,925	9	496,398	600,903
Total.....	14,013	2,958,363,744	10,642	2,689,972,376	1,068,964,050	1,621,008,326	96,930,151	10,707,056	86,223,095	3,371	268,391,368	339,648,240

<sup>1</sup> No returns for Alaska<sup>2</sup> Credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Applies only to estates of persons dying after June 2, 1924, and limited to 25 per cent of Federal estate tax.)

In the statistics compiled from the estate tax returns filed during the years 1922, 1923, and 1924 certain returns are lacking which were not available at the time and in order that the data may be complete for each year, there is presented the following table for resident decedents showing the additional returns for each of these years, the form of property, the nature of deductions, net estate and tax. There is likewise presented a table showing the additional returns filed in these years for nonresident decedents. This table shows the number of returns, gross estate in the United States, deductions, net estate and tax.

TABLE 7.—*Returns of resident decedents filed in calendar years 1922, 1923, and 1924, and not previously tabulated, showing number of returns, composition of estate, gross and net estate, nature of deduction, and tax*

	1922	1923	1924
Number of returns.....	360	950	608
Distribution	Amount	Amount	Amount
Form of property:			
Real estate.....	\$19, 686, 407	\$48, 306, 856	\$34, 400, 749
Bonds and stocks—			
Federal Government bonds—			
Wholly tax exempt.....	1, 249, 259	11, 096, 474	2, 747, 344
Partially tax exempt.....	2, 846, 932	6, 843, 134	7, 063, 503
State and municipal bonds, wholly tax exempt.....	2, 025, 284	39, 212, 188	8, 241, 770
All other bonds.....	4, 097, 064	12, 376, 639	13, 397, 451
Total bonds.....	10, 218, 539	69, 528, 435	31, 450, 068
Capital stock of corporations.....	20, 935, 224	83, 499, 382	70, 330, 841
Total bonds and stocks.....	31, 153, 763	153, 027, 817	101, 780, 909
Mortgages, notes, cash, etc.....	9, 442, 952	23, 341, 117	19, 450, 104
Insurance.....	3, 296, 400	5, 929, 644	6, 911, 333
Jointly owned property and other miscellaneous property.....	6, 511, 877	37, 852, 076	15, 475, 309
Transfers made within two years prior to date of death.....	4, 287, 212	4, 585, 647	5, 790, 150
Power of appointment or general power of deed, made in contemplation of death.....	63, 882	410, 584	867, 449
Property from an estate taxed within five years, value at date of death of present decedent.....	2, 144, 803	6, 308, 460	5, 997, 368
Total gross estate.....	76, 587, 296	279, 762, 201	190, 673, 371
Nature of deductions:			
Insurance exemption.....	1, 248, 240	2, 989, 693	2, 965, 068
Funeral and administrative expenses.....	2, 728, 165	10, 200, 282	8, 482, 744
Debts, unpaid mortgages, etc.....	18, 136, 992	53, 715, 911	22, 126, 347
Property from an estate taxed within five years, value at date of death of present decedent.....	2, 074, 550	5, 904, 475	5, 809, 413
Charitable, public and similar bequests.....	2, 348, 298	1, 922, 402	10, 121, 012
Specific exemption.....	18, 000, 000	47, 500, 000	30, 350, 000
Total deductions.....	44, 536, 245	122, 232, 763	79, 854, 524
Net taxable estate.....	32, 051, 051	157, 529, 438	110, 818, 847
Total tax.....	1, 784, 868	20, 293, 675	5, 551, 108



TABLE 8.—Returns of nonresident decedents filed in calendar years 1922, 1923, and 1924, and not previously tabulated, showing number of returns, gross and net estate in the United States, deductions, and tax

Year	Number of returns	Gross estate in the United States	Deductions	Net estate	Tax
1922.....	10	\$76,288		\$76,288	\$772
1923.....	19	1,622,967	\$537,069	1,085,898	31,418
1924.....	136	8,110,721	1,365,813	6,744,908	181,721

The number of returns filed for the period from September 9, 1916, to December 31, 1925, is as follows:

TABLE 9.—Historical comparison, by resident and nonresident decedents, of number of returns, gross and net estate, and tax, September 9, 1916, to December 31, 1925

	Returns filed			Gross estate		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916-Jan. 15, 1922.....	45,126	42,230	2,896	\$8,893,238,780	\$8,785,641,889	\$107,596,891
Jan. 15, 1922-Dec. 31, 1922.....	13,876	12,563	1,313	3,014,072,723	2,955,959,464	58,113,259
Jan. 1, 1923-Dec. 31, 1923.....	15,119	13,963	1,156	2,804,327,313	2,774,740,672	29,586,641
Jan. 1, 1924-Dec. 31, 1924.....	14,513	13,011	1,502	2,566,521,698	2,540,922,175	25,599,523
Jan. 1, 1925-Dec. 31, 1925.....	16,019	14,013	2,006	3,001,088,953	2,958,363,744	42,725,209

	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, 1922-Dec. 31, 1922.....	1,704,974,496	1,652,532,089	52,142,407	120,562,181	117,623,821	2,938,360
Jan. 1, 1923-Dec. 31, 1923.....	1,532,061,390	1,504,621,046	27,440,344	89,109,477	88,383,941	725,536
Jan. 1, 1924-Dec. 31, 1924.....	1,395,815,832	1,372,420,879	23,394,953	71,939,423	71,451,158	488,265
Jan. 1, 1925-Dec. 31, 1925.....	1,658,869,282	1,621,008,326	37,860,956	87,322,284	86,223,095	1,099,189

GIFT TAX RETURNS

For the calendar year 1924 and each subsequent year, the revenue act of 1924 imposed 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 laws, 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.

The following table is based on the data disclosed by the returns for the calendar year 1925:

TABLE 1.—*Gifts of resident donors distributed by net amount of gifts, showing number of returns, gross and net gifts, and tax. (Gifts reported for the calendar year 1925)*

Net amount of taxable gifts	Number of returns	Gross amount	Net amount	Tax
Under \$50,000.....	323	\$27, 217, 585	\$6, 654, 868	\$67, 057
\$50,000 to \$150,000.....	272	43, 824, 459	23, 739, 905	341, 277
\$150,000 to \$250,000.....	85	27, 504, 026	15, 646, 826	304, 326
\$250,000 to \$450,000.....	52	23, 380, 283	17, 340, 998	466, 382
\$450,000 to \$750,000.....	18	42, 397, 171	10, 276, 653	384, 535
\$750,000 to \$1,000,000.....	6	8, 447, 856	5, 166, 516	242, 321
\$1,000,000 to \$1,500,000.....	5	8, 179, 050	6, 537, 813	459, 890
\$1,500,000 to \$2,000,000.....	2	3, 702, 730	3, 554, 092	269, 491
\$2,000,000 to \$3,000,000.....	1	2, 621, 475	2, 103, 475	175, 986
\$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.....	764	187, 274, 635	91, 021, 146	2, 711, 265
Nontaxable.....	80	15, 789, 070		
Grand total.....	844	203, 063, 705	91, 021, 146	2, 711, 265

The aggregate number of returns filed, the net amount of taxable gifts and the total gift tax reported for 1924 and 1925 were:

TABLE 2.—*Gifts of resident and nonresident donors, calendar years 1924 and 1925, showing number of returns, net gifts, and tax*

	1924	1925
Number of gift tax returns filed (resident and nonresident).....	1, 528	848
Net amount of taxable gifts (resident and nonresident).....	\$170, 181, 677	\$91, 289, 373
Total gift tax (resident and nonresident).....	7, 242, 136	2, 714, 924

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.*

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

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## BASIC TABLES

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TABLE 1.—*Individual returns—Distribution, by States and Territories, showing the number of returns, net income, exemptions from normal tax, net income subject to normal tax, tax before deducting tax credits, tax credits, net tax, and relative percentages*

[Income returned for the calendar year ended Dec. 31, 1924]

States and Territories	Returns		Net income <sup>2</sup>		Prior year loss deduction from net income for net taxable income
	Number	Per cent	Amount	Per cent	
Alabama.....	47,591	0.65	\$159,918,982	0.62	\$179,881
Alaska <sup>1</sup> .....					
Arizona.....	21,301	.29	58,273,049	.23	145,132
Arkansas.....	35,484	.48	110,255,418	.43	328,608
California.....	511,218	6.94	1,741,063,671	6.79	2,721,549
Colorado.....	73,350	.99	205,087,973	.80	198,596
Connecticut.....	143,406	1.95	478,174,249	1.86	239,840
Delaware.....	18,892	.25	64,179,747	.25	422,252
District of Columbia.....	77,836	1.06	253,312,253	.99	67,413
Florida.....	64,306	.87	250,963,654	.98	456,084
Georgia.....	62,651	.85	210,908,421	.82	364,001
Hawaii.....	12,387	.17	46,395,290	.18	31,542
Idaho.....	21,436	.29	52,301,491	.20	102,524
Illinois.....	652,501	8.85	2,413,605,350	9.41	2,915,456
Indiana.....	156,845	2.13	461,717,343	1.80	326,075
Iowa.....	110,404	1.50	298,734,381	1.16	101,409
Kansas.....	84,080	1.14	203,034,515	.79	203,936
Kentucky.....	72,119	.98	238,094,411	.93	133,499
Louisiana.....	67,658	.92	221,133,422	.86	449,251
Maine.....	42,254	.57	135,221,259	.53	634,395
Maryland.....	126,226	1.71	467,225,699	1.82	217,965
Massachusetts.....	378,049	5.13	1,320,156,959	5.15	599,152
Michigan.....	323,733	4.39	1,045,850,046	4.08	997,878
Minnesota.....	128,237	1.74	375,588,940	1.46	704,108
Mississippi.....	27,213	.37	82,652,945	.32	172,133
Missouri.....	186,784	2.53	632,532,962	2.47	372,215
Montana.....	44,011	.60	107,241,911	.42	126,615
Nebraska.....	66,512	.90	189,371,665	.74	190,165
Nevada.....	10,664	.14	27,534,276	.11	161,309
New Hampshire.....	31,532	.43	94,132,914	.37	1,855
New Jersey.....	269,904	4.07	1,177,421,081	4.59	1,029,749
New Mexico.....	11,595	.16	31,951,117	.12	40,654
New York.....	1,215,640	16.50	5,144,766,182	20.05	8,139,018
North Carolina.....	63,864	.87	200,888,953	.78	303,704
North Dakota.....	19,160	.26	48,689,794	.19	1,816
Ohio.....	418,048	5.67	1,403,748,590	5.47	678,920
Oklahoma.....	63,357	.86	211,271,658	.82	477,048
Oregon.....	66,609	.90	189,884,373	.74	473,506
Pennsylvania.....	713,427	9.68	2,548,132,809	9.93	1,391,719
Rhode Island.....	48,792	.66	191,556,190	.75	26,849
South Carolina.....	28,090	.38	79,613,886	.31	80,825
South Dakota.....	26,506	.36	66,124,303	.26	2,476
Tennessee.....	66,981	.91	224,184,198	.87	322,518
Texas.....	192,735	2.62	638,109,285	2.49	1,868,174
Utah.....	28,685	.39	82,088,477	.32	551
Vermont.....	20,618	.28	63,630,620	.25	40
Virginia.....	71,597	.97	231,055,514	.90	209,912
Washington.....	138,181	1.88	393,961,927	1.54	622,581
West Virginia.....	75,037	1.02	226,999,720	.88	185,337
Wisconsin.....	179,275	2.43	496,659,728	1.93	294,409
Wyoming.....	22,947	.31	60,751,853	.24	154,538
Total.....	7,369,788	100.00	25,656,153,454	100.00	29,869,182

<sup>1</sup> Alaska included in the State of Washington.<sup>2</sup> Capital net gain from sale of assets held for more than two years is included in net income, but capital net loss from sale of assets held for more than two years and prior year loss are not deducted.

TABLE 1.—Individual returns—Distribution, by States and Territories, showing the number of returns, net income, exemptions from normal tax, net income subject to normal tax, tax before deducting tax credits, tax credits, net tax, and relative percentages—Continued

States and Territories	Exemptions from normal tax				Exemption from normal tax in excess of net income	Net income subject to normal tax
	Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years		
Alabama.....	\$109,546,901	\$10,747,078	\$139,491	\$1,807,387	\$18,248,282	\$55,746,526
Alaska <sup>1</sup> .....						
Arizona.....	48,824,173	3,411,077	15,907	127,374	8,840,193	14,589,579
Arkansas.....	89,955,803	8,635,397	82,844	769,275	16,965,478	27,448,969
California.....	1,109,464,599	183,563,896	1,157,012	26,187,209	143,624,411	561,593,815
Colorado.....	170,764,283	19,236,286	291,428	1,621,815	35,413,763	48,389,328
Connecticut.....	302,549,678	91,139,811	587,555	7,836,776	49,652,758	125,453,347
Delaware.....	43,868,491	16,059,459	70,320	337,248	9,449,154	12,871,131
District of Columbia.....	161,244,689	23,940,309	188,745	1,578,060	18,392,118	84,685,125
Florida.....	152,260,468	26,991,809	179,324	6,084,257	24,773,953	89,765,665
Georgia.....	144,546,769	19,927,511	69,750	1,609,032	22,642,700	67,034,058
Hawaii.....	30,982,908	10,723,499	180,590	379,519	7,364,261	11,461,493
Idaho.....	48,664,848	2,431,848	9,577	53,548	10,116,761	11,155,917
Illinois.....	1,420,577,551	266,041,873	1,837,705	38,590,723	162,198,279	845,840,321
Indiana.....	349,371,858	45,282,061	600,480	1,382,068	49,751,655	114,506,466
Iowa.....	239,515,986	25,041,006	151,560	1,379,876	42,087,729	74,602,273
Kansas.....	170,862,851	10,292,894	62,062	550,689	28,228,262	49,290,375
Kentucky.....	168,399,919	29,656,709	395,728	2,816,714	26,172,939	62,864,781
Louisiana.....	153,661,067	23,541,935	227,464	1,339,885	26,237,091	68,151,411
Maine.....	95,897,004	18,558,612	108,389	563,307	15,671,042	35,130,894
Maryland.....	273,810,465	54,843,984	1,230,646	5,743,820	27,424,379	158,805,189
Massachusetts.....	816,832,546	230,099,791	1,638,924	20,941,500	134,503,333	384,548,379
Michigan.....	693,854,021	130,690,681	667,034	19,607,132	95,441,770	295,475,070
Minnesota.....	273,728,844	46,232,595	345,166	2,505,133	40,869,715	92,942,869
Mississippi.....	69,110,179	5,674,827	84,209	1,432,727	14,032,630	20,211,500
Missouri.....	422,041,622	83,075,686	789,343	6,911,148	62,771,325	182,114,273
Montana.....	101,320,355	5,654,529	54,375	179,843	20,169,998	20,076,212
Nebraska.....	154,863,932	12,254,399	49,151	625,091	25,589,468	46,978,365
Nevada.....	21,762,485	1,310,134	9,794	123,034	3,185,214	7,352,734
New Hampshire.....	65,746,239	17,183,058	75,410	883,656	11,678,075	21,900,771
New Jersey.....	666,082,266	164,282,527	908,980	17,706,625	81,208,260	408,619,164
New Mexico.....	27,840,111	1,576,753	1,625	40,720	5,147,638	7,598,892
New York.....	2,657,053,496	789,665,537	9,788,750	133,247,110	331,607,875	1,878,480,152
North Carolina.....	161,105,697	27,598,184	137,631	1,734,720	34,766,573	44,775,590
North Dakota.....	46,094,443	1,410,644	2,915	285,665	9,158,014	10,054,325
Ohio.....	911,378,924	207,975,798	1,672,710	18,212,052	131,070,462	394,900,648
Oklahoma.....	157,642,732	12,520,624	192,922	3,132,808	24,940,694	62,246,218
Oregon.....	145,887,317	13,459,686	144,948	248,463	21,375,883	51,006,336
Pennsylvania.....	1,604,669,419	338,900,197	3,346,950	41,718,081	238,229,692	796,336,135
Rhode Island.....	103,489,894	35,933,049	245,267	4,047,652	12,978,426	60,791,905
South Carolina.....	69,170,393	7,887,527	40,647	306,679	14,918,214	17,046,029
South Dakota.....	66,572,382	2,094,567	24,636		13,547,017	10,977,259
Tennessee.....	163,948,474	23,734,567	192,372	1,605,289	30,800,083	65,181,061
Texas.....	445,149,642	49,447,287	599,594	2,198,272	64,606,494	203,452,810
Utah.....	69,666,275	8,041,362	11,100	74,496	14,181,228	18,475,921
Vermont.....	45,352,700	9,189,016	88,845	760,006	7,056,662	15,296,675
Virginia.....	168,013,159	27,851,787	168,120	1,540,220	26,797,523	60,069,839
Washington.....	304,251,198	25,592,022	235,648	1,078,705	42,515,989	104,697,762
West Virginia.....	181,391,137	27,466,210	289,210	2,123,622	31,484,864	47,029,068
Wisconsin.....	376,401,133	51,302,573	239,309	4,934,158	77,375,507	140,863,653
Wyoming.....	53,770,017	2,681,321	13,230	188,016	9,799,359	13,744,090
Total.....	16,328,991,347	3,250,913,954	29,645,332	389,148,434	2,375,063,193	8,002,648,398

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

TABLE 1.—*Individual returns—Distribution, by States and Territories, showing the number of returns, net income, exemptions from normal tax, net income subject to normal tax, tax before deducting tax credits, tax credits, net tax, and relative percentages—Continued*

States and Territories	Tax before deducting tax credits				Tax credits		Net tax	
	Normal tax	Surtax	Tax on capital net gain 12½ per cent	Total tax	25 per cent of tax on earned net income	12½ per cent on capital net loss	Amount	Per cent
Alabama.....	\$1,640,881	\$1,138,229	\$226,197	\$3,005,307	\$212,276	\$21,810	\$2,771,221	0.39
Alaska.....								
Arizona.....	370,541	188,146	15,921	574,608	62,561	60	511,987	.07
Arkansas.....	822,816	641,068	96,151	1,559,935	100,252	784	1,458,499	.21
California.....	17,804,526	19,258,699	3,254,866	40,318,091	2,078,304	359,129	37,880,658	5.38
Colorado.....	1,425,097	1,768,753	202,727	3,396,577	195,061	38,780	3,162,736	.45
Connecticut.....	4,026,236	8,275,581	970,640	13,272,457	496,557	181,996	12,593,904	1.79
Delaware.....	458,839	2,252,704	42,478	2,754,021	53,509	265,895	2,432,617	.35
District of Columbia.....	2,643,154	3,313,537	197,435	6,154,506	334,274	54,371	5,765,861	.82
Florida.....	3,171,616	3,597,204	754,865	7,523,685	273,876	20,537	7,229,272	1.03
Georgia.....	1,913,521	1,581,798	201,128	3,696,445	281,666	15,889	3,398,860	.48
Hawaii.....	363,672	1,141,629	47,439	1,552,740	48,871	21,986	1,481,883	.21
Idaho.....	266,414	46,671	6,694	313,179	51,599	572	261,008	.04
Illinois.....	26,636,467	38,991,989	4,833,138	70,461,594	3,286,818	591,537	66,583,239	9.45
Indiana.....	3,357,085	3,645,654	168,935	7,171,672	472,484	43,628	6,655,560	.95
Iowa.....	1,969,852	1,332,167	172,587	3,474,606	317,230	33,568	3,123,808	.44
Kansas.....	1,372,881	678,265	70,228	2,121,374	197,811	5,544	1,918,019	.27
Kentucky.....	1,861,390	1,866,558	352,094	4,080,142	250,514	23,959	3,805,669	.54
Louisiana.....	2,041,466	1,638,447	167,286	3,847,199	260,600	58,088	3,528,511	.50
Maine.....	1,045,355	1,636,939	71,075	2,747,419	136,587	42,479	2,568,353	.36
Maryland.....	5,014,622	7,016,792	722,159	12,753,573	611,106	69,155	12,073,312	1.71
Massachusetts.....	13,168,221	27,122,201	2,620,907	42,911,329	1,426,975	627,217	40,857,137	5.80
Michigan.....	9,422,299	20,546,238	2,451,684	32,414,221	1,220,966	209,550	30,883,705	4.40
Minnesota.....	2,727,859	4,125,912	311,667	7,165,438	386,440	58,431	6,720,567	.95
Mississippi.....	603,884	460,927	167,301	1,232,212	74,857	1,626	1,155,729	.16
Missouri.....	5,461,587	6,966,108	867,237	13,294,932	760,162	161,278	12,373,492	1.76
Montana.....	512,743	294,136	22,480	829,359	93,310	4,938	731,111	.10
Nebraska.....	1,280,072	713,346	78,136	2,068,554	202,516	17,917	1,848,121	.26
Nevada.....	165,407	44,678	15,379	225,464	34,845	6,285	184,334	.03
New Hampshire.....	630,063	745,044	110,457	1,485,564	87,259	20,912	1,377,393	.20
New Jersey.....	12,737,556	18,889,582	2,215,012	33,842,150	1,594,640	306,362	31,941,148	4.54
New Mexico.....	196,349	66,656	5,090	268,125	31,483	12,800	223,842	.03
New York.....	68,692,101	162,029,811	16,655,442	247,377,354	6,612,222	3,990,565	236,774,567	33.62
North Carolina.....	1,349,447	2,418,922	216,838	3,985,207	179,640	27,694	3,777,873	.54
North Dakota.....	241,028	36,985	34,686	312,699	44,609		268,090	.04
Ohio.....	11,994,382	20,001,661	2,277,812	34,273,855	1,655,091	556,942	32,061,822	4.55
Oklahoma.....	1,987,934	1,660,401	378,841	4,027,176	218,060	14,639	3,794,477	.54
Oregon.....	1,393,482	849,713	31,059	2,274,254	213,953	35,233	2,025,068	.29
Pennsylvania.....	25,729,442	50,647,702	5,221,257	81,598,401	2,929,009	795,871	77,873,521	11.06
Rhode Island.....	1,960,209	4,616,226	502,583	7,079,018	238,391	118,136	6,722,491	.95
South Carolina.....	493,191	274,073	39,063	806,327	67,290	11,575	727,462	.10
South Dakota.....	268,229	86,920		355,149	46,956	2,096	306,097	.04
Tennessee.....	1,963,030	1,533,779	200,662	3,697,471	257,870	20,066	3,419,535	.49
Texas.....	5,986,793	4,781,097	270,377	11,038,267	781,487	20,974	10,235,806	1.45
Utah.....	468,067	206,918	9,311	684,296	82,500	2,602	599,194	.09
Vermont.....	428,263	532,416	94,787	1,055,466	62,556	14,658	978,252	.14
Virginia.....	1,747,924	1,637,364	191,349	3,576,637	252,566	10,175	3,313,896	.47
Washington.....	2,497,176	1,092,981	143,610	3,733,767	478,178	24,356	3,231,233	.46
West Virginia.....	1,324,719	1,433,573	265,452	3,023,744	197,847	29,587	2,796,310	.40
Wisconsin.....	3,824,150	3,618,275	606,443	8,048,868	621,331	83,484	7,344,053	1.04
Wyoming.....	339,312	111,742	23,501	474,555	60,468		414,087	.06
Total.....	257,794,728	437,540,797	48,603,064	743,938,589	30,637,463	9,035,736	704,265,390	100.00

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

TABLE 2.—*Individual returns—Distribution by income classes, showing the number of returns, net income, exemptions from normal tax, net income subject to normal tax, tax before deducting tax credits, tax credits, net tax, average amount of tax per return, and average rate of tax*

[Income returned for the calendar year ended Dec. 31, 1924]

Income classes	Number of returns	Net income <sup>1</sup>	Prior year loss deduction from net income for net taxable income	Exemptions from normal tax	
				Personal exemption	Dividends
Under \$1,000 <sup>1</sup>	319,323	\$222,272,213		\$539,594,321	\$23,190,567
Under \$1,000	25,553	13,179,333		1,628,770	3,523,699
\$1,000 to \$2,000 <sup>1</sup>	844,046	1,291,860,690		2,193,282,434	54,198,155
\$1,000 to \$2,000	1,569,835	2,272,613,394		1,573,314,162	27,937,705
\$2,000 to \$3,000 <sup>1</sup>	1,324,338	3,275,201,331		4,036,663,078	89,695,379
\$2,000 to \$3,000	788,655	2,601,946,115		1,287,467,829	53,646,717
\$3,000 to \$4,000 <sup>1</sup>	332,458	1,107,935,352		1,190,090,127	91,632,884
\$3,000 to \$4,000	848,698	2,946,113,841		2,040,716,918	89,405,632
\$4,000 to \$5,000 <sup>1</sup>	49,440	218,262,931		174,604,918	77,773,922
\$4,000 to \$5,000	570,304	2,555,612,662		1,472,947,121	122,038,489
\$5,000 to \$6,000 <sup>1</sup>	3,811	20,754,035	\$321,090	10,377,689	15,509,654
\$5,000 to \$6,000	151,843	531,609,954	234,901	468,844,848	43,724,924
\$6,000 to \$7,000 <sup>1</sup>	2,420	15,645,649	360,310	5,562,864	13,917,141
\$6,000 to \$7,000	105,265	680,922,810	194,266	282,598,884	47,600,246
\$7,000 to \$8,000 <sup>1</sup>	1,763	13,163,072	399,678	3,823,281	12,236,806
\$7,000 to \$8,000	74,343	555,281,819	225,151	198,609,819	46,620,328
\$8,000 to \$9,000 <sup>1</sup>	1,378	11,702,708	318,813	2,911,224	12,121,210
\$8,000 to \$9,000	53,232	451,389,682	242,775	140,961,021	44,986,498
\$9,000 to \$10,000 <sup>1</sup>	1,113	10,626,904	413,828	2,244,261	11,239,438
\$9,000 to \$10,000	42,162	400,086,272	312,589	111,384,862	44,149,746
\$10,000 to \$11,000	32,471	340,418,102	642,189	83,668,496	57,137,632
\$11,000 to \$12,000	26,579	305,422,639	728,504	68,349,416	55,023,118
\$12,000 to \$13,000	21,472	268,038,430	541,257	54,356,084	53,274,900
\$13,000 to \$14,000	17,961	242,289,046	598,458	45,604,902	50,915,806
\$14,000 to \$15,000	15,013	217,600,929	517,741	37,812,973	47,675,774
\$15,000 to \$20,000	49,878	859,765,763	2,462,137	123,710,904	214,804,193
\$20,000 to \$25,000	27,842	621,811,902	2,316,753	68,183,554	178,828,968
\$25,000 to \$30,000	17,432	476,568,806	2,355,445	42,011,345	148,892,661
\$30,000 to \$40,000	19,464	670,246,533	2,599,785	46,221,914	231,773,139
\$40,000 to \$50,000	10,165	453,033,024	2,024,678	23,677,156	174,404,918
\$50,000 to \$60,000	6,019	328,621,551	1,124,922	13,859,861	138,314,061
\$60,000 to \$70,000	3,978	257,234,335	1,378,701	8,889,604	112,939,279
\$70,000 to \$80,000	2,579	192,836,855	944,765	5,769,468	84,568,187
\$80,000 to \$90,000	1,912	161,906,782	590,838	4,310,330	74,695,652
\$90,000 to \$100,000	1,328	126,184,120	208,823	3,185,903	58,219,260
\$100,000 to \$150,000	3,065	377,644,950	2,756,819	16,564,894	181,732,547
\$150,000 to \$200,000	1,084	186,211,045	1,260,984	2,199,619	91,664,530
\$200,000 to \$250,000	542	120,416,465	617,876	1,072,505	57,489,575
\$250,000 to \$300,000	250	67,981,864	725,706	454,863	34,188,312
\$300,000 to \$400,000	320	109,977,527	1,233,288	653,392	59,019,455
\$400,000 to \$500,000	137	61,271,025		259,833	33,022,401
\$500,000 to \$750,000	192	115,627,429	1,064,085	343,000	61,726,751
\$750,000 to \$1,000,000	50	42,834,750		90,450	22,715,555
\$1,000,000 to \$1,500,000	37	44,166,730	152,087	57,350	16,663,100
\$1,500,000 to \$2,000,000	13	22,219,149		20,950	8,212,014
\$2,000,000 to \$3,000,000	15	34,873,488		20,600	24,307,820
\$3,000,000 to \$4,000,000	4	13,449,732		7,500	10,513,602
\$4,000,000 to \$5,000,000	3	13,310,057		4,150	11,079,826
\$5,000,000 and over	3	27,955,319		1,600	31,962,378
Total.....	7,369,788	25,656,153,454	29,869,182	16,328,991,347	3,250,913,954

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

<sup>2</sup> Capital net gain from sale of assets held for more than two years is included in net income, but capital net loss from sale of assets held for more than two years and prior year loss are not deducted.

TABLE 2.—Individual returns—Distribution by income classes, showing the number of returns, net income, exemptions from normal tax, net income subject to normal tax, tax before deducting tax credits, tax credits, net tax, average amount of tax per return, and average rate of tax—Continued

Income classes	Exemptions from normal tax—Continued		Tax before deducting tax credits			
	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain 12½ per cent	Total
Under \$1,000 <sup>1</sup>						
Under \$1,000			\$194, 169			\$194, 169
\$1,000 to \$2,000 <sup>1</sup>						
\$1,000 to \$2,000			13, 909, 860			13, 909, 860
\$2,000 to \$3,000 <sup>1</sup>						
\$2,000 to \$3,000			13, 609, 710			13, 609, 710
\$3,000 to \$4,000 <sup>1</sup>						
\$3,000 to \$4,000			16, 522, 645			16, 522, 645
\$4,000 to \$5,000 <sup>1</sup>						
\$4,000 to \$5,000			19, 297, 873			19, 297, 873
\$5,000 to \$6,000 <sup>1</sup>						
\$5,000 to \$6,000			7, 796, 496			7, 796, 496
\$6,000 to \$7,000 <sup>1</sup>						
\$6,000 to \$7,000			7, 467, 250			7, 467, 250
\$7,000 to \$8,000 <sup>1</sup>						
\$7,000 to \$8,000			7, 082, 855			7, 082, 855
\$8,000 to \$9,000 <sup>1</sup>						
\$8,000 to \$9,000			6, 652, 589			6, 652, 589
\$9,000 to \$10,000 <sup>1</sup>						
\$9,000 to \$10,000			6, 641, 599			6, 641, 599
\$10,000 to \$11,000	\$906, 738		5, 870, 830	\$164, 355		6, 035, 185
\$11,000 to \$12,000	857, 555		5, 694, 694	399, 889		6, 094, 583
\$12,000 to \$13,000	728, 474		5, 403, 489	539, 148		5, 942, 637
\$13,000 to \$14,000	705, 637		5, 180, 282	632, 702		5, 812, 984
\$14,000 to \$15,000	760, 666		4, 936, 451	753, 947		5, 690, 398
\$15,000 to \$20,000	2, 894, 067		21, 311, 763	6, 106, 137		27, 417, 900
\$20,000 to \$25,000	2, 534, 098		17, 057, 681	9, 630, 626		26, 688, 307
\$25,000 to \$30,000	2, 373, 347	\$2, 557, 382	13, 583, 697	11, 888, 390	\$317, 448	25, 789, 535
\$30,000 to \$40,000	3, 318, 636	13, 352, 416	19, 146, 748	26, 582, 567	1, 680, 824	47, 410, 139
\$40,000 to \$50,000	2, 461, 463	19, 686, 051	12, 227, 191	25, 024, 319	2, 468, 106	39, 719, 616
\$50,000 to \$60,000	1, 750, 094	20, 296, 759	8, 544, 929	23, 703, 759	2, 555, 782	34, 804, 470
\$60,000 to \$70,000	1, 555, 088	19, 630, 636	6, 418, 260	22, 652, 764	2, 436, 163	31, 507, 187
\$70,000 to \$80,000	1, 113, 470	16, 518, 674	4, 705, 826	20, 125, 387	2, 065, 817	26, 897, 030
\$80,000 to \$90,000	824, 097	13, 191, 068	3, 916, 791	19, 777, 614	1, 645, 168	25, 339, 573
\$90,000 to \$100,000	632, 270	13, 037, 019	3, 009, 779	17, 051, 585	1, 606, 740	21, 668, 104
\$100,000 to \$150,000	1, 686, 968	48, 649, 375	9, 114, 928	61, 935, 148	6, 075, 812	77, 143, 888
\$150,000 to \$200,000	1, 267, 433	30, 009, 135	3, 927, 665	37, 330, 391	3, 749, 623	45, 007, 679
\$200,000 to \$250,000	611, 762	24, 465, 215	2, 344, 525	25, 483, 272	3, 061, 375	30, 889, 172
\$250,000 to \$300,000	393, 982	16, 785, 273	1, 103, 115	14, 316, 565	2, 083, 133	17, 502, 863
\$300,000 to \$400,000	444, 579	29, 511, 183	1, 562, 752	23, 959, 951	3, 687, 338	29, 210, 041
\$400,000 to \$500,000	245, 417	16, 590, 115	875, 841	14, 295, 365	2, 073, 744	17, 244, 950
\$500,000 to \$750,000	640, 221	40, 379, 853	1, 201, 003	25, 063, 058	5, 046, 510	31, 310, 571
\$750,000 to \$1,000,000	257, 844	13, 836, 630	414, 755	10, 087, 986	1, 716, 844	12, 219, 585
\$1,000,000 to \$1,500,000	326, 990	16, 657, 129	693, 812	9, 969, 129	2, 082, 147	12, 745, 088
\$1,500,000 to \$2,000,000	6, 173	11, 771, 533	148, 894	3, 836, 921	1, 471, 442	5, 457, 257
\$2,000,000 to \$3,000,000	179, 295	12, 516, 853	198, 333	8, 507, 609	1, 564, 607	10, 270, 549
\$3,000,000 to \$4,000,000	5, 948	6, 108, 779	25, 648	2, 818, 485	763, 597	3, 607, 730
\$4,000,000 to \$5,000,000		3, 490, 056		3, 838, 060	436, 257	4, 274, 317
\$5,000,000 and over	162, 990	116, 300		11, 045, 668	14, 537	11, 060, 205
Total	29, 645, 332	389, 148, 434	257, 794, 728	437, 540, 797	48, 603, 064	743, 938, 589

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



TABLE 2.—Individual returns—Distribution by income classes, showing the number of returns, net income, exemptions from normal tax, net income subject to normal tax, tax before deducting tax credits, tax credits, net tax, average amount of tax per return, and average rate of tax—Continued

Income classes	Tax credits		Net tax		
	25 per cent of tax on earned net income	12½ per cent on capital net loss	Amount	Average amount per return	Rate of tax on net income (per cent)
Under \$1,000 <sup>1</sup>					
Under \$1,000	\$48,540		\$145,629	\$5.70	1.10
\$1,000 to \$2,000 <sup>1</sup>					
\$1,000 to \$2,000	3,477,466		10,432,394	6.65	.46
\$2,000 to \$3,000 <sup>1</sup>					
\$2,000 to \$3,000	3,402,426		10,207,284	12.94	.51
\$3,000 to \$4,000 <sup>1</sup>					
\$3,000 to \$4,000	4,130,664		12,391,987	14.60	.42
\$4,000 to \$5,000 <sup>1</sup>					
\$4,000 to \$5,000	4,824,467		14,473,406	25.38	.57
\$5,000 to \$6,000 <sup>1</sup>					
\$5,000 to \$6,000	1,781,039		6,015,457	39.62	.72
\$6,000 to \$7,000 <sup>1</sup>					
\$6,000 to \$7,000	1,515,830		5,951,420	56.54	.87
\$7,000 to \$8,000 <sup>1</sup>					
\$7,000 to \$8,000	1,312,072		5,770,783	77.62	1.04
\$8,000 to \$9,000 <sup>1</sup>					
\$8,000 to \$9,000	1,130,905		5,521,984	103.73	1.22
\$9,000 to \$10,000 <sup>1</sup>					
\$9,000 to \$10,000	1,073,299		5,568,300	132.07	1.39
\$10,000 to \$11,000	879,628		5,155,557	158.77	1.51
\$11,000 to \$12,000	757,642		5,336,941	200.80	1.75
\$12,000 to \$13,000	618,248		5,324,389	247.97	1.99
\$13,000 to \$14,000	528,325		5,241,659	294.23	2.18
\$14,000 to \$15,000	448,885		5,241,513	349.13	2.41
\$15,000 to \$20,000	1,519,055		25,898,845	519.24	3.01
\$20,000 to \$25,000	861,542		25,826,765	927.61	4.15
\$25,000 to \$30,000	548,858	\$334,908	24,905,769	1,428.73	5.22
\$30,000 to \$40,000	644,896	855,401	45,909,842	2,358.71	6.85
\$40,000 to \$50,000	351,642	823,774	38,544,200	3,791.85	8.51
\$50,000 to \$60,000	212,204	682,943	33,909,323	5,633.71	10.31
\$60,000 to \$70,000	140,742	714,763	30,651,682	7,705.30	11.92
\$70,000 to \$80,000	91,897	560,667	26,244,466	10,176.21	13.61
\$80,000 to \$90,000	68,279	549,324	24,721,970	12,929.90	15.27
\$90,000 to \$100,000	48,684	510,857	21,108,563	15,865.00	16.73
\$100,000 to \$150,000	120,207	1,347,946	75,677,735	24,690.94	20.04
\$150,000 to \$200,000	44,692	571,892	44,391,095	40,951.19	23.84
\$200,000 to \$250,000	18,304	180,313	30,690,555	56,624.64	25.49
\$250,000 to \$300,000	11,837	91,778	17,399,248	69,506.99	25.59
\$300,000 to \$400,000	10,174	557,776	28,642,091	89,606.53	26.04
\$400,000 to \$500,000	3,997	111,913	17,129,040	125,029.48	27.95
\$500,000 to \$750,000	7,926	538,009	30,764,636	160,232.47	28.61
\$750,000 to \$1,000,000	1,330	397,590	11,820,665	236,413.30	27.59
\$1,000,000 to \$1,500,000	1,299	4,949	12,738,840	344,292.97	28.84
\$1,500,000 to \$2,000,000	357	195,859	5,261,011	404,693.15	23.67
\$2,000,000 to \$3,000,000	362	5,044	10,265,143	684,342.87	29.44
\$3,000,000 to \$4,000,000	43		3,607,687	901,921.75	26.82
\$4,000,000 to \$5,000,000			4,274,317	1,424,772.33	32.11
\$5,000,000 and over			11,060,205	3,686,735.00	39.56
Total	30,637,463	9,035,736	704,265,390	95.56	2.74

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

TABLE 3.—Individual returns—Simple and cumulative distribution of the number of returns, net income and tax and relative percentages, by income classes

(Income returned for the calendar year ended Dec. 31, 1924)

Income classes	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number in each class	Per cent of total	Number	Per cent of total	Number	Per cent of total
Under \$1,000.....	344,876	4.68	7,369,788	100.00	344,876	4.68
\$1,000 to \$2,000.....	2,413,881	32.75	7,024,912	95.32	2,758,757	37.43
\$2,000 to \$3,000.....	2,112,993	28.67	4,611,031	62.57	4,871,750	66.10
\$3,000 to \$4,000.....	1,181,156	16.03	2,498,035	33.90	6,052,906	82.13
\$4,000 to \$5,000.....	619,744	8.41	1,316,882	17.87	6,672,650	90.54
\$5,000 to \$6,000.....	155,654	2.11	697,138	9.46	6,828,304	92.65
\$6,000 to \$7,000.....	107,685	1.46	541,484	7.35	6,935,989	94.11
\$7,000 to \$8,000.....	76,106	1.03	433,799	5.89	7,012,095	95.14
\$8,000 to \$9,000.....	54,610	.74	357,693	4.86	7,066,705	95.88
\$9,000 to \$10,000.....	43,275	.59	303,083	4.12	7,109,980	96.47
\$10,000 to \$11,000.....	32,471	.44	259,808	3.53	7,142,451	96.91
\$11,000 to \$12,000.....	26,579	.36	227,337	3.09	7,169,030	97.27
\$12,000 to \$13,000.....	21,472	.29	200,758	2.73	7,190,502	97.56
\$13,000 to \$14,000.....	17,961	.24	179,286	2.44	7,208,463	97.80
\$14,000 to \$15,000.....	15,013	.21	161,325	2.20	7,223,476	98.01
\$15,000 to \$20,000.....	49,878	.68	146,312	1.99	7,273,354	98.69
\$20,000 to \$25,000.....	27,842	.38	96,434	1.31	7,301,196	99.07
\$25,000 to \$30,000.....	17,432	.24	68,592	.93	7,318,628	99.31
\$30,000 to \$40,000.....	19,464	.26	51,160	.69	7,338,092	99.57
\$40,000 to \$50,000.....	10,165	.138	31,696	.430	7,348,257	99.708
\$50,000 to \$60,000.....	6,019	.082	21,531	.292	7,354,276	99.790
\$60,000 to \$70,000.....	3,978	.054	15,512	.210	7,358,254	99.844
\$70,000 to \$80,000.....	2,579	.035	11,534	.156	7,360,833	99.879
\$80,000 to \$90,000.....	1,912	.026	8,955	.121	7,362,745	99.905
\$90,000 to \$100,000.....	1,328	.017	7,043	.095	7,364,073	99.922
\$100,000 to \$150,000.....	3,065	.042	5,715	.078	7,367,138	99.964
\$150,000 to \$200,000.....	1,084	.0147	2,650	.036	7,368,222	99.9757
\$200,000 to \$250,000.....	542	.0074	1,566	.0213	7,368,764	99.9861
\$250,000 to \$300,000.....	250	.0034	774	.0105	7,369,014	99.9895
\$300,000 to \$400,000.....	320	.0043	454	.0062	7,369,334	99.9938
\$400,000 to \$500,000.....	137	.0019	317	.0043	7,369,471	99.9957
\$500,000 to \$750,000.....	192	.0026	125	.0017	7,369,663	99.9983
\$750,000 to \$1,000,000.....	50	.0006	75	.0011	7,369,713	99.9989
\$1,000,000 to \$1,500,000.....	37	.0005	38	.0006	7,369,750	99.9994
\$1,500,000 to \$2,000,000.....	13	.0002	25	.0004	7,369,763	99.9996
\$2,000,000 to \$3,000,000.....	15	.0002	10	.0002	7,369,778	99.9998
\$3,000,000 to \$4,000,000.....	4	.0001	6	.0001	7,369,782	99.9999
\$4,000,000 to \$5,000,000.....	3	.00005	3	.00005	7,369,785	99.99995
\$5,000,000 and over.....	3	.00005	3	.00005	7,369,788	100
Total.....	7,369,788	100				

TABLE 3.—*Individual returns—Simple and cumulative distribution of the number of returns, net income and tax and relative percentages, by income classes—Contd.*

Income classes	Net income <sup>1</sup>					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under \$1,000 .....	\$235, 451, 546	0.92	\$25, 656, 153, 454	100	\$235, 451, 546	0.92
\$1,000 to \$2,000 .....	3, 564, 474, 084	13.89	25, 420, 701, 908	99.08	3, 799, 925, 630	14.81
\$2,000 to \$3,000 .....	5, 277, 147, 446	20.57	21, 856, 227, 824	85.19	9, 077, 073, 076	35.38
\$3,000 to \$4,000 .....	4, 054, 049, 193	15.80	16, 579, 080, 378	64.62	13, 131, 122, 269	51.18
\$4,000 to \$5,000 .....	2, 773, 874, 933	10.81	12, 525, 031, 185	48.82	15, 904, 997, 202	61.99
\$5,000 to \$6,000 .....	852, 363, 989	3.32	9, 751, 156, 252	38.01	16, 757, 361, 191	65.31
\$6,000 to \$7,000 .....	696, 568, 459	2.72	8, 898, 792, 263	34.69	17, 453, 929, 650	68.03
\$7,000 to \$8,000 .....	568, 449, 891	2.22	8, 202, 223, 804	31.97	18, 022, 379, 541	70.25
\$8,000 to \$9,000 .....	463, 092, 390	1.81	7, 633, 773, 913	29.75	18, 485, 471, 931	72.06
\$9,000 to \$10,000 .....	410, 713, 176	1.60	7, 170, 081, 523	27.94	18, 896, 185, 107	73.66
\$10,000 to \$11,000 .....	340, 418, 102	1.33	6, 759, 968, 347	26.34	19, 236, 603, 209	74.99
\$11,000 to \$12,000 .....	305, 422, 639	1.19	6, 419, 550, 245	25.01	19, 542, 025, 848	76.18
\$12,000 to \$13,000 .....	268, 068, 430	1.04	6, 114, 127, 606	23.82	19, 810, 114, 278	77.22
\$13,000 to \$14,000 .....	242, 289, 046	.94	5, 846, 039, 176	22.78	20, 052, 403, 324	78.16
\$14,000 to \$15,000 .....	217, 600, 929	.85	5, 603, 750, 120	21.84	20, 270, 004, 253	79.01
\$15,000 to \$20,000 .....	859, 765, 763	3.35	5, 386, 149, 201	20.99	21, 129, 770, 016	82.36
\$20,000 to \$25,000 .....	621, 811, 902	2.42	4, 526, 383, 438	17.64	21, 751, 581, 918	84.78
\$25,000 to \$30,000 .....	476, 568, 806	1.86	3, 904, 571, 536	15.22	22, 228, 150, 724	86.64
\$30,000 to \$40,000 .....	670, 246, 533	2.61	3, 428, 092, 730	13.36	22, 898, 397, 257	89.25
\$40,000 to \$50,000 .....	453, 033, 024	1.77	2, 757, 756, 197	10.73	23, 351, 430, 281	91.02
\$50,000 to \$60,000 .....	328, 621, 551	1.28	2, 304, 723, 173	8.98	23, 680, 051, 832	92.30
\$60,000 to \$70,000 .....	257, 234, 335	1.00	1, 976, 101, 622	7.70	23, 937, 286, 167	93.30
\$70,000 to \$80,000 .....	192, 836, 855	.75	1, 718, 807, 287	6.70	24, 130, 123, 022	94.05
\$80,000 to \$90,000 .....	161, 906, 732	.63	1, 526, 030, 432	5.95	24, 292, 029, 804	94.68
\$90,000 to \$100,000 .....	126, 184, 120	.49	1, 364, 123, 650	5.32	24, 418, 213, 924	95.17
\$100,000 to \$150,000 .....	377, 644, 950	1.47	1, 237, 939, 530	4.83	24, 795, 858, 874	96.64
\$150,000 to \$200,000 .....	186, 211, 045	.73	860, 294, 580	3.36	24, 982, 069, 919	97.37
\$200,000 to \$250,000 .....	120, 416, 465	.47	674, 083, 535	2.63	25, 102, 486, 384	97.84
\$250,000 to \$300,000 .....	67, 981, 864	.26	553, 667, 070	2.16	25, 170, 468, 248	98.10
\$300,000 to \$400,000 .....	109, 977, 527	.43	485, 685, 206	1.90	25, 280, 445, 775	98.53
\$400,000 to \$500,000 .....	61, 271, 025	.24	375, 707, 679	1.47	25, 341, 716, 800	98.77
\$500,000 to \$750,000 .....	115, 627, 429	.45	314, 436, 654	1.23	25, 457, 344, 229	99.22
\$750,000 to \$1,000,000 .....	42, 834, 750	.17	198, 809, 225	.78	25, 500, 178, 979	99.39
\$1,000,000 to \$1,500,000 .....	44, 166, 730	.17	155, 974, 473	.61	25, 544, 345, 709	99.56
\$1,500,000 to \$2,000,000 .....	22, 219, 149	.09	111, 807, 743	.44	25, 566, 564, 858	99.65
\$2,000,000 to \$3,000,000 .....	34, 873, 428	.14	89, 588, 566	.35	25, 601, 438, 346	99.79
\$3,000,000 to \$4,000,000 .....	13, 449, 732	.05	54, 715, 168	.21	25, 614, 888, 078	99.84
\$4,000,000 to \$5,000,000 .....	13, 310, 057	.05	41, 265, 376	.16	25, 628, 198, 135	99.89
\$5,000,000 and over .....	27, 955, 319	.11	27, 955, 319	.11	25, 656, 153, 454	100
Total .....	25, 656, 153, 454	100				

<sup>1</sup> Capital net gain from sale of assets held for more than two years is included in net income, but capital net loss from sale of assets held for more than two years and prior year loss are not deducted.

TABLE 3.—*Individual returns—Simple and cumulative distribution of the number of returns, net income and tax and relative percentages, by income classes—Contd.*

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under \$1,000.....	\$145,629	0.02	\$704,265,390	100	\$145,629	0.02
\$1,000 to \$2,000.....	10,432,394	1.48	704,119,761	99.98	10,578,023	1.50
\$2,000 to \$3,000.....	10,207,284	1.45	693,687,367	98.50	20,785,307	2.95
\$3,000 to \$4,000.....	12,391,981	1.76	683,480,083	97.05	33,177,288	4.71
\$4,000 to \$5,000.....	14,473,406	2.06	671,088,102	95.29	47,650,694	6.77
\$5,000 to \$6,000.....	6,015,457	.85	656,614,696	93.23	53,666,151	7.62
\$6,000 to \$7,000.....	5,951,420	.84	650,599,239	92.38	59,617,571	8.46
\$7,000 to \$8,000.....	5,770,783	.82	644,647,819	91.54	65,388,354	9.28
\$8,000 to \$9,000.....	5,521,984	.78	638,877,036	90.72	70,910,338	10.06
\$9,000 to \$10,000.....	5,568,300	.79	633,355,052	89.94	76,478,638	10.85
\$10,000 to \$11,000.....	5,155,557	.73	627,786,752	89.15	81,634,195	11.58
\$11,000 to \$12,000.....	5,336,941	.76	622,631,195	88.42	86,971,136	12.34
\$12,000 to \$13,000.....	5,324,389	.76	617,294,254	87.66	92,295,525	13.10
\$13,000 to \$14,000.....	5,284,659	.75	611,969,865	86.90	97,580,184	13.85
\$14,000 to \$15,000.....	5,241,513	.74	606,685,206	86.15	102,821,697	14.59
\$15,000 to \$20,000.....	25,898,845	3.68	601,443,693	85.41	128,720,542	18.27
\$20,000 to \$25,000.....	25,826,765	3.67	575,544,848	81.73	154,547,307	21.94
\$25,000 to \$30,000.....	24,905,769	3.54	549,718,083	78.06	179,453,076	25.48
\$30,000 to \$40,000.....	45,909,842	6.52	524,812,314	74.52	225,362,918	32.00
\$40,000 to \$50,000.....	38,544,200	5.47	478,902,472	68.00	263,907,118	37.47
\$50,000 to \$60,000.....	33,909,323	4.81	440,358,272	62.53	297,816,441	42.28
\$60,000 to \$70,000.....	30,651,682	4.35	406,448,949	57.72	328,468,123	46.63
\$70,000 to \$80,000.....	26,244,466	3.73	375,797,267	53.37	354,712,589	50.36
\$80,000 to \$90,000.....	24,721,970	3.51	349,552,801	49.64	379,434,559	53.87
\$90,000 to \$100,000.....	21,108,563	3.00	324,830,831	46.13	400,543,122	56.87
\$100,000 to \$150,000.....	75,677,735	10.74	303,722,268	43.13	476,220,857	67.61
\$150,000 to \$200,000.....	44,891,095	6.30	228,044,533	32.39	520,611,952	73.91
\$200,000 to \$250,000.....	30,690,555	4.36	183,653,438	26.09	551,302,507	78.27
\$250,000 to \$300,000.....	17,399,248	2.47	152,962,883	21.73	568,701,755	80.74
\$300,000 to \$400,000.....	28,642,001	4.07	135,563,635	19.26	597,343,846	84.81
\$400,000 to \$500,000.....	17,129,040	2.43	106,921,544	15.19	614,472,886	87.24
\$500,000 to \$750,000.....	30,764,636	4.37	89,792,504	12.76	645,237,522	91.61
\$750,000 to \$1,000,000.....	11,820,665	1.68	59,027,868	8.39	657,058,187	93.29
\$1,000,000 to \$1,500,000.....	12,738,840	1.81	47,207,203	6.71	669,797,027	95.10
\$1,500,000 to \$2,000,000.....	5,261,011	.75	34,468,363	4.90	675,058,038	95.85
\$2,000,000 to \$3,000,000.....	10,265,143	1.46	29,207,352	4.15	685,323,181	97.31
\$3,000,000 to \$4,000,000.....	3,607,687	.51	18,942,200	2.69	688,930,868	97.82
\$4,000,000 to \$5,000,000.....	4,274,317	.61	15,334,522	2.18	693,205,185	98.43
\$5,000,000 and over.....	11,060,205	1.57	11,060,205	1.57	704,265,390	100
Total.....	704,265,390	100				

TABLE 4.—*Individual returns—Distribution of number of returns and net income by States and Territories and according to sex and family relationship*

[Income returned for the calendar year ended Dec. 31, 1924]

States and Territories	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns		Men—Heads of families	
	Number of returns	Net income <sup>2</sup>	Number of returns	Net income <sup>2</sup>
Alabama.....	26,606	\$107,138,196	2,229	\$6,482,569
Alaska <sup>1</sup> .....				
Arizona.....	12,118	35,908,196	849	2,083,455
Arkansas.....	24,119	83,409,285	1,746	5,319,106
California.....	271,632	1,120,762,291	30,238	86,797,720
Colorado.....	44,634	144,683,479	3,231	8,554,239
Connecticut.....	69,466	295,062,682	7,785	23,241,981
Delaware.....	10,830	43,572,633	1,396	4,125,135
District of Columbia.....	36,038	150,784,684	4,071	13,821,472
Florida.....	40,364	183,442,734	2,761	9,745,872
Georgia.....	36,347	145,881,035	2,793	8,660,311
Hawaii.....	6,924	30,003,738	694	1,764,844
Idaho.....	12,103	32,912,027	820	1,812,115
Illinois.....	353,020	1,608,504,238	35,158	110,114,741
Indiana.....	87,847	325,921,350	9,027	23,615,810
Iowa.....	58,500	197,653,925	5,576	13,821,863
Kansas.....	39,673	129,725,677	3,244	8,287,801
Kentucky.....	41,877	166,147,575	4,442	12,947,411
Louisiana.....	34,785	106,462,545	4,019	12,235,332
Maine.....	23,672	91,671,517	2,417	6,508,824
Maryland.....	66,978	298,639,301	6,777	21,757,367
Massachusetts.....	188,836	833,892,299	28,258	73,356,349
Michigan.....	170,553	699,058,227	12,711	38,115,480
Minnesota.....	67,131	252,138,379	4,089	13,075,781
Mississippi.....	18,006	62,593,710	1,556	4,375,142
Missouri.....	107,648	428,836,031	10,714	32,461,349
Montana.....	25,999	75,125,788	1,731	3,947,223
Nebraska.....	40,246	137,628,408	3,192	8,393,526
Nevada.....	4,997	15,608,764	443	1,100,000
New Hampshire.....	15,730	60,387,074	1,738	4,317,447
New Jersey.....	171,754	793,448,998	15,617	55,087,109
New Mexico.....	6,967	20,447,784	566	1,361,377
New York.....	642,020	3,243,432,941	64,326	247,002,498
North Carolina.....	41,208	147,222,397	2,836	9,354,946
North Dakota.....	11,581	35,085,340	6,688	1,599,426
Ohio.....	220,634	924,856,723	24,698	71,760,060
Oklahoma.....	43,397	162,113,426	2,457	7,748,939
Oregon.....	36,675	130,504,954	2,923	7,447,809
Pennsylvania.....	373,635	1,633,268,723	44,998	142,044,801
Rhode Island.....	23,372	114,256,598	3,679	10,030,726
South Carolina.....	16,792	56,944,083	1,526	3,842,361
South Dakota.....	17,538	50,406,758	1,651	1,934,356
Tennessee.....	43,168	163,522,019	3,656	10,994,956
Texas.....	111,304	348,691,185	7,675	22,076,826
Utah.....	17,312	58,833,890	1,080	2,647,957
Vermont.....	10,662	41,281,490	1,248	3,366,476
Virginia.....	40,938	160,269,452	4,170	12,109,900
Washington.....	79,947	240,053,352	3,509	10,388,908
West Virginia.....	43,648	160,608,750	4,103	11,036,153
Wisconsin.....	86,449	303,858,767	9,359	23,931,098
Wyoming.....	13,871	42,774,009	731	2,215,120
Total.....	3,991,551	16,695,378,477	394,201	1,227,022,356

<sup>1</sup> Alaska included in the State of Washington.<sup>2</sup> Capital net gain from sale of assets held for more than two years is included in net income, but capital net loss from sale of assets held for more than two years and prior year loss are not deducted.

TABLE 4.—*Individual returns—Distribution of number of returns and net income by States and Territories and according to sex and family relationship—Contd.*

States and Territories	Women—Heads of families		All other—Men		All other—Women	
	Number of returns	Net income <sup>2</sup>	Number of returns	Net income <sup>2</sup>	Number of returns	Net income <sup>2</sup>
Alabama.....	872	\$2,526,637	13,661	\$32,259,561	3,468	\$7,901,714
Alaska <sup>1</sup> .....						
Arizona.....	258	601,544	6,082	11,285,096	1,245	2,338,747
Arkansas.....	565	1,728,567	6,270	13,233,576	2,296	4,592,827
California.....	12,243	38,085,987	138,250	299,098,529	48,259	121,184,453
Colorado.....	1,236	2,990,761	16,256	30,346,559	6,930	13,076,870
Connecticut.....	3,170	9,255,087	41,528	80,755,821	17,668	46,819,221
Delaware.....	474	1,117,405	3,882	7,896,783	1,928	4,951,993
District of Columbia.....	4,214	10,060,929	13,759	32,775,405	17,364	36,099,763
Florida.....	1,443	4,593,608	12,424	31,958,711	5,768	13,697,612
Georgia.....	1,046	2,568,907	16,538	38,513,055	4,905	9,998,349
Hawaii.....	280	1,211,524	2,716	6,670,454	1,463	4,505,609
Idaho.....	213	472,286	6,437	10,529,419	1,011	1,691,165
Illinois.....	13,654	36,993,397	156,746	382,800,775	75,133	179,888,762
Indiana.....	2,674	6,334,998	40,846	71,323,774	14,554	24,875,898
Iowa.....	1,893	4,293,479	31,566	55,805,410	11,462	21,847,845
Kansas.....	984	1,902,015	28,200	43,913,601	11,351	16,885,363
Kentucky.....	1,662	4,215,631	16,628	34,752,669	6,055	13,586,051
Louisiana.....	1,433	4,311,059	14,313	30,666,560	6,945	14,030,212
Maine.....	755	1,896,005	9,279	19,508,038	5,065	11,512,163
Maryland.....	2,325	7,368,880	30,432	76,883,270	16,260	43,544,967
Massachusetts.....	10,414	23,919,560	86,387	196,062,626	51,164	126,721,463
Michigan.....	3,609	15,274,524	103,248	202,944,192	27,834	60,999,063
Minnesota.....	1,630	3,312,371	40,242	73,314,459	12,857	23,176,881
Mississippi.....	411	1,175,707	4,924	9,618,869	1,932	3,403,850
Missouri.....	3,967	10,612,846	44,718	101,564,200	16,877	39,239,785
Montana.....	510	980,879	13,188	22,650,093	2,312	3,690,750
Nebraska.....	1,247	2,952,658	14,699	26,788,721	6,267	10,336,668
Nevada.....	102	273,451	4,317	7,630,332	391	803,053
New Hampshire.....	563	1,384,687	8,807	16,173,567	3,806	8,798,742
New Jersey.....	6,103	21,445,525	60,739	159,746,485	36,032	98,153,169
New Mexico.....	173	458,137	2,626	4,834,010	742	1,190,349
New York.....	31,382	105,259,875	289,993	831,421,395	150,869	446,569,525
North Carolina.....	1,021	2,922,224	12,477	25,501,442	5,284	10,594,298
North Dakota.....	183	383,637	5,451	9,261,982	1,172	1,868,463
Ohio.....	8,196	22,029,313	112,122	239,558,498	44,993	97,147,904
Oklahoma.....	928	2,658,414	12,341	28,440,428	3,499	6,320,739
Oregon.....	1,181	2,853,716	20,210	36,092,264	5,054	9,843,165
Pennsylvania.....	15,804	46,936,558	191,381	455,596,677	70,909	185,546,541
Rhode Island.....	1,119	3,391,645	13,215	35,687,070	6,010	19,836,876
South Carolina.....	526	1,190,611	6,146	11,328,881	2,645	4,603,308
South Dakota.....	148	371,965	6,249	10,329,960	1,765	2,691,785
Tennessee.....	1,247	3,153,030	14,950	32,958,893	2,509	7,466,768
Texas.....	4,387	11,900,991	36,175	80,808,739	16,830	35,204,109
Utah.....	359	863,211	7,846	14,567,883	1,711	3,529,548
Vermont.....	570	1,114,371	5,294	10,116,828	2,475	6,135,638
Virginia.....	1,657	4,182,547	17,127	35,919,434	6,498	13,223,738
Washington.....	1,114	3,256,566	34,182	62,854,460	10,597	19,975,669
West Virginia.....	1,402	3,447,299	20,279	37,454,796	4,203	9,336,730
Wisconsin.....	2,081	4,509,051	63,139	120,276,791	16,034	32,647,457
Wyoming.....	171	440,863	6,973	13,015,188	913	1,571,271
Total.....	153,279	445,184,828	1,865,258	4,223,496,529	773,314	1,883,756,919

<sup>1</sup> Alaska included in the State of Washington.<sup>2</sup> Capital net gain from sale of assets held for more than two years is included in net income, but capital net loss from sale of assets held for more than two years and prior year loss are not deducted.

TABLE 4.—*Individual returns—Distribution of number of returns and net income by States and Territories and according to sex and family relationship—Contd.*

States and Territories	Wives making separate returns from husbands		Community property income		Grand total	
	Number of returns	Net income <sup>2</sup>	Number of returns	Net income <sup>2</sup>	Number of returns	Net income <sup>2</sup>
Alabama.....	755	\$3,610,305			47,591	\$159,918,982
Alaska <sup>1</sup> .....						
Arizona.....	274	728,502	475	\$5,327,511	21,301	58,273,049
Arkansas.....	488	1,972,057			35,484	110,255,418
California.....	9,834	62,185,130	762	12,949,581	511,218	1,741,063,671
Colorado.....	1,063	5,436,065			73,350	205,087,973
Connecticut.....	3,789	23,099,457			143,406	478,174,249
Delaware.....	382	2,515,798			18,892	64,179,747
District of Columbia.....	2,990	9,769,999			77,836	253,312,253
Florida.....	1,546	7,525,117			64,306	250,963,654
Georgia.....	1,022	5,286,764			62,651	210,908,421
Hawaii.....	310	2,239,121			12,387	46,395,290
Idaho.....	517	1,657,087	335	3,227,392	21,436	52,301,491
Illinois.....	18,790	95,303,387			652,501	2,413,605,350
Indiana.....	1,897	9,645,513			156,845	461,717,343
Iowa.....	1,407	5,311,859			110,044	298,734,381
Kansas.....	628	2,320,058			84,080	203,034,515
Kentucky.....	1,455	6,445,074			72,119	238,094,411
Louisiana.....	2,569	9,163,534	3,594	44,264,180	67,658	221,133,422
Maine.....	1,066	4,124,712			42,254	135,221,259
Maryland.....	3,454	16,031,914			126,226	467,225,699
Massachusetts.....	12,990	61,204,462			378,049	1,320,156,959
Michigan.....	5,478	29,458,560			323,733	1,045,850,046
Minnesota.....	2,888	10,571,069			128,237	375,588,940
Mississippi.....	384	1,485,667			27,213	82,652,945
Missouri.....	2,560	19,818,751			186,784	632,532,962
Montana.....	271	847,178			44,011	107,241,911
Nebraska.....	861	3,071,684			66,512	189,371,665
Nevada.....	285	1,026,160	129	1,092,516	10,664	27,534,276
New Hampshire.....	888	3,071,097			31,532	94,132,914
New Jersey.....	9,659	49,539,795			299,904	1,177,421,081
New Mexico.....	292	1,149,368	229	2,510,092	11,595	31,951,117
New York.....	37,050	271,079,948			1,215,640	5,144,766,182
North Carolina.....	1,038	5,293,466			63,864	200,888,953
North Dakota.....	105	490,946			19,160	48,689,794
Ohio.....	7,405	48,396,092			418,048	1,403,748,590
Oklahoma.....	735	3,989,712			63,357	211,271,658
Oregon.....	626	3,142,465			66,669	189,884,373
Pennsylvania.....	14,700	84,739,509			713,427	2,548,132,869
Rhode Island.....	1,397	8,353,275			48,792	191,556,190
South Carolina.....	455	1,704,642			28,090	79,613,886
South Dakota.....	155	389,479			26,506	66,124,303
Tennessee.....	1,451	6,088,532			66,981	224,184,198
Texas.....	6,659	22,527,620	9,705	116,799,815	192,735	638,109,285
Utah.....	377	1,645,988			28,685	82,088,477
Vermont.....	369	1,615,817			20,618	63,630,620
Virginia.....	1,207	5,350,353			71,597	231,055,514
Washington.....	5,101	17,290,459	3,731	40,142,513	138,181	393,961,927
West Virginia.....	1,402	5,114,992			75,037	226,999,720
Wisconsin.....	2,213	11,436,564			179,275	496,659,728
Wyoming.....	288	735,462			22,947	60,751,853
Total.....	173,225	955,000,745	18,960	226,313,600	7,869,788	25,656,153,454

<sup>1</sup> Alaska included in the State of Washington.<sup>2</sup> Capital net gain from sale of assets held for more than two years is included in net income, but capital net loss from sale of assets held for more than two years and prior year loss are not deducted.

**TABLE 5.**—*Individual returns—Distribution of number of returns and net income by income classes and according to sex and family relationship*

[Income returned for the calendar year ended Dec. 31, 1924]

Income classes	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 <sup>1</sup>	Number of returns	Net income <sup>1</sup>
Under \$1,000 <sup>1</sup>	103,449	\$63,209,014	10,146	\$6,616,210
Under \$1,000	1,436	699,885		
\$1,000 to \$2,000 <sup>1</sup>	442,693	709,962,121	162,409	252,473,423
\$1,000 to \$2,000	18,437	29,323,105	237	383,436
\$2,000 to \$3,000 <sup>1</sup>	1,177,523	2,925,967,565	97,491	231,786,547
\$2,000 to \$3,000	312,602	854,883,209	18,780	51,637,885
\$3,000 to \$4,000 <sup>1</sup>	307,262	1,022,970,475	12,160	40,156,813
\$3,000 to \$4,000	634,539	2,206,401,213	36,664	127,008,435
\$4,000 to \$5,000 <sup>1</sup>	40,741	178,635,690	1,354	5,845,121
\$4,000 to \$5,000	443,136	1,987,159,280	24,408	109,197,938
\$5,000 to \$6,000 <sup>1</sup>	2,463	13,380,650	127	689,026
\$5,000 to \$6,000	117,655	644,330,621	6,753	36,961,127
\$6,000 to \$7,000 <sup>1</sup>	1,361	8,777,898	74	477,756
\$6,000 to \$7,000	81,003	523,970,198	4,788	30,954,492
\$7,000 to \$8,000 <sup>1</sup>	952	7,115,208	62	462,047
\$7,000 to \$8,000	56,612	422,790,545	3,312	24,733,982
\$8,000 to \$9,000 <sup>1</sup>	735	6,243,302	50	422,460
\$8,000 to \$9,000	40,083	339,839,149	2,463	20,884,984
\$9,000 to \$10,000 <sup>1</sup>	546	5,183,824	31	292,921
\$9,000 to \$10,000	31,402	298,037,950	1,925	18,246,361
\$10,000 to \$11,000	23,347	244,778,665	1,428	14,970,085
\$11,000 to \$12,000	19,021	218,584,098	1,146	13,157,493
\$12,000 to \$13,000	15,117	188,773,229	948	11,796,507
\$13,000 to \$14,000	12,620	170,250,139	768	10,373,277
\$14,000 to \$15,000	10,419	151,012,454	641	9,285,858
\$15,000 to \$20,000	33,938	584,751,781	2,149	37,053,210
\$20,000 to \$25,000	18,597	415,019,925	1,172	26,329,288
\$25,000 to \$30,000	11,393	311,194,973	701	19,193,090
\$30,000 to \$40,000	12,550	431,872,452	811	27,859,690
\$40,000 to \$50,000	6,499	289,512,737	406	18,074,830
\$50,000 to \$60,000	3,809	207,884,030	231	12,627,089
\$60,000 to \$70,000	2,459	158,992,093	163	10,561,911
\$70,000 to \$80,000	1,618	121,059,020	83	6,219,243
\$80,000 to \$90,000	1,193	101,090,716	74	6,228,905
\$90,000 to \$100,000	897	85,135,399	46	4,330,414
\$100,000 to \$150,000	1,857	232,533,745	121	14,453,949
\$150,000 to \$200,000	643	110,830,738	35	6,001,441
\$200,000 to \$250,000	335	74,124,638	13	2,942,210
\$250,000 to \$300,000	138	37,498,023	14	3,894,051
\$300,000 to \$400,000	185	63,628,283	10	3,472,689
\$400,000 to \$500,000	91	40,601,222	3	1,404,571
\$500,000 to \$750,000	115	68,096,939	1	( <sup>2</sup> )
\$750,000 to \$1,000,000	26	22,101,132	1	( <sup>2</sup> )
\$1,000,000 to \$1,500,000	29	35,246,878	1	( <sup>2</sup> )
\$1,500,000 to \$2,000,000	6	9,956,475		
\$2,000,000 to \$3,000,000	10	22,153,904		
\$3,000,000 to \$4,000,000	4	13,449,732		
\$4,000,000 to \$5,000,000	2	8,408,836	1	( <sup>2</sup> )
\$5,000,000 and over	3	27,955,319		
Classes grouped <sup>2</sup>				7,561,591
Total	3,091,551	16,695,378,477	394,201	1,227,022,356

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.<sup>3</sup> Capital net gain from sale of assets held for more than two years is included in net income, but capital net loss from sale of assets held for more than two years and prior year loss are not deducted.



TABLE 5.—Individual returns—Distribution of number of returns and net income by income classes and according to sex and family relationship—Continued

Income classes	Women—Heads of families		All other—Men		All other—Women	
	Number of returns	Net income <sup>3</sup>	Number of returns	Net income <sup>3</sup>	Number of returns	Net income <sup>3</sup>
Under \$1,000 <sup>1</sup> .....	5,549	\$3,844,045	121,666	\$89,309,526	68,638	\$53,739,021
Under \$1,000.....	90	86,226	1,875	538,487	478	183,590
\$1,000 to \$2,000 <sup>1</sup> .....	83,022	121,370,652	79,838	108,175,318	66,582	86,347,226
\$1,000 to \$2,000.....	71	106,153	1,094,491	1,603,182,871	425,207	592,706,147
\$2,000 to \$3,000 <sup>1</sup> .....	28,010	66,437,330	7,755	18,159,344	9,146	22,429,299
\$2,000 to \$3,000.....	4,144	11,324,884	334,733	797,745,653	95,625	229,764,738
\$3,000 to \$4,000 <sup>1</sup> .....	3,456	11,666,118	2,506	8,737,087	5,278	18,270,005
\$3,000 to \$4,000.....	10,716	37,426,192	106,612	366,637,702	40,168	138,656,677
\$4,000 to \$5,000 <sup>1</sup> .....	1,121	5,009,259	1,580	7,116,933	3,054	14,233,752
\$4,000 to \$5,000.....	6,402	28,558,302	53,551	238,697,330	24,359	109,392,289
\$5,000 to \$6,000 <sup>1</sup> .....	171	937,478	267	1,465,591	413	2,256,512
\$5,000 to \$6,000.....	1,807	9,899,631	12,309	67,455,792	5,212	28,551,902
\$6,000 to \$7,000 <sup>1</sup> .....	142	919,963	186	1,216,289	339	2,196,880
\$6,000 to \$7,000.....	1,295	8,372,767	8,479	54,805,645	3,846	24,913,545
\$7,000 to \$8,000 <sup>1</sup> .....	80	595,946	148	1,104,029	268	2,001,590
\$7,000 to \$8,000.....	1,032	7,719,536	6,045	45,153,878	2,873	21,476,675
\$8,000 to \$9,000 <sup>1</sup> .....	68	576,600	129	1,095,643	211	1,787,351
\$8,000 to \$9,000.....	754	6,391,441	4,282	36,308,849	2,266	19,240,347
\$9,000 to \$10,000 <sup>1</sup> .....	66	632,412	114	1,103,411	152	1,444,652
\$9,000 to \$10,000.....	613	5,809,362	3,593	34,065,049	1,910	18,109,945
\$10,000 to \$11,000.....	587	6,159,923	2,863	30,005,719	1,688	17,686,572
\$11,000 to \$12,000.....	479	5,496,497	2,312	26,584,274	1,509	17,353,378
\$12,000 to \$13,000.....	329	4,103,711	1,910	23,853,867	1,305	16,311,320
\$13,000 to \$14,000.....	329	4,420,880	1,595	21,501,342	1,081	14,578,463
\$14,000 to \$15,000.....	276	4,002,346	1,392	20,181,911	952	13,788,607
\$15,000 to \$20,000.....	927	16,070,157	4,676	80,483,298	3,336	57,603,242
\$20,000 to \$25,000.....	522	11,630,800	2,697	60,298,724	1,970	44,052,413
\$25,000 to \$30,000.....	338	9,268,990	1,821	49,901,381	1,311	35,855,966
\$30,000 to \$40,000.....	333	11,532,107	2,114	72,772,962	1,503	52,011,427
\$40,000 to \$50,000.....	187	8,331,483	1,091	48,978,654	816	36,179,817
\$50,000 to \$60,000.....	116	6,317,492	1,630	34,823,185	473	25,951,032
\$60,000 to \$70,000.....	69	4,427,598	466	30,181,223	344	22,260,320
\$70,000 to \$80,000.....	49	3,663,477	307	22,947,852	224	16,653,639
\$80,000 to \$90,000.....	26	2,198,937	242	20,470,196	165	13,969,050
\$90,000 to \$100,000.....	23	2,185,253	131	12,551,243	94	8,877,326
\$100,000 to \$150,000.....	37	4,445,569	415	49,838,219	279	33,455,034
\$150,000 to \$200,000.....	19	3,253,400	167	28,554,194	95	16,336,960
\$200,000 to \$250,000.....	8	1,747,990	77	17,135,952	54	12,210,937
\$250,000 to \$300,000.....	1	(?)	48	13,046,372	25	6,838,883
\$300,000 to \$400,000.....	5	1,621,701	51	17,275,169	34	11,906,254
\$400,000 to \$500,000.....	1	(?)	25	11,261,835	8	3,516,732
\$500,000 to \$750,000.....	4	2,527,890	36	21,838,459	16	9,742,352
\$750,000 to \$1,000,000.....	1	(?)	10	8,632,544	4	3,474,834
\$1,000,000 to \$1,500,000.....	—	—	5	5,607,127	1	(?)
\$1,500,000 to \$2,000,000.....	—	—	3	5,299,310	1	(?)
\$2,000,000 to \$3,000,000.....	1	(?)	3	7,364,040	1	(?)
\$3,000,000 to \$4,000,000.....	—	—	—	—	—	—
\$4,000,000 to \$5,000,000.....	—	—	—	—	—	—
\$5,000,000 and over.....	—	—	—	—	—	—
Classes grouped <sup>2</sup> .....	—	4,093,930	—	—	—	5,440,218
Total.....	153,279	445,184,828	1,865,258	4,223,496,529	773,314	1,883,756,919

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.<sup>3</sup> Capital net gain from sale of assets held for more than two years is included in net income, but capital net loss from sale of assets held for more than two years and prior year loss are not deducted.

TABLE 5.—Individual returns—Distribution of number of returns and net income by income classes and according to sex and family relationship—Continued

Income classes	Wives making separate returns from husbands		Community property income		Grand total	
	Number of returns	Net income <sup>3</sup>	Number of returns	Net income <sup>3</sup>	Number of returns	Net income <sup>3</sup>
Under \$1,000 <sup>1</sup> .....	9, 875	\$5, 554, 397	-----	-----	319, 323	\$222, 272, 213
Under \$1,000.....	21, 674	11, 671, 145	-----	-----	25, 553	13, 179, 333
\$1,000 to \$2,000 <sup>1</sup> .....	9, 502	13, 531, 950	-----	-----	844, 046	1, 291, 860, 690
\$1,000 to \$2,000.....	31, 392	46, 911, 682	-----	-----	1, 569, 835	2, 272, 613, 394
\$2,000 to \$3,000 <sup>1</sup> .....	4, 413	10, 421, 246	-----	-----	1, 324, 338,	3, 275, 201, 331
\$2,000 to \$3,000.....	22, 771	56, 589, 746	-----	-----	788, 655	2, 001, 946, 115
\$3,000 to \$4,000 <sup>1</sup> .....	1, 796	6, 134, 854	-----	-----	332, 458	1, 107, 935, 352
\$3,000 to \$4,000.....	19, 999	69, 983, 622	-----	-----	848, 698	2, 946, 113, 841
\$4,000 to \$5,000 <sup>1</sup> .....	1, 590	7, 422, 126	-----	-----	49, 440	218, 262, 931
\$4,000 to \$5,000.....	18, 448	82, 606, 863	-----	-----	570, 304	2, 555, 612, 002
\$5,000 to \$6,000 <sup>1</sup> .....	318	1, 738, 941	52	\$285, 837	3, 811	20, 754, 035
\$5,000 to \$6,000.....	3, 753	20, 571, 345	4, 354	23, 839, 536	151, 843	831, 609, 954
\$6,000 to \$7,000 <sup>1</sup> .....	285	1, 837, 955	33	218, 908	2, 420	15, 645, 649
\$6,000 to \$7,000.....	2, 871	18, 629, 201	2, 983	19, 276, 962	105, 265	680, 922, 810
\$7,000 to \$8,000 <sup>1</sup> .....	212	1, 587, 065	41	302, 187	1, 763	13, 168, 072
\$7,000 to \$8,000.....	2, 414	18, 028, 291	2, 055	15, 378, 912	74, 343	555, 281, 819
\$8,000 to \$9,000 <sup>1</sup> .....	162	1, 382, 852	23	194, 500	1, 378	11, 702, 708
\$8,000 to \$9,000.....	1, 880	15, 955, 588	1, 504	12, 769, 324	53, 232	451, 389, 682
\$9,000 to \$10,000 <sup>1</sup> .....	167	1, 615, 711	37	353, 973	1, 113	10, 626, 904
\$9,000 to \$10,000.....	1, 580	14, 995, 092	1, 139	10, 822, 513	42, 162	400, 086, 272
\$10,000 to \$11,000.....	1, 634	17, 163, 562	924	9, 653, 576	32, 471	340, 418, 102
\$11,000 to \$12,000.....	1, 362	15, 643, 312	750	8, 603, 587	26, 579	305, 422, 639
\$12,000 to \$13,000.....	1, 247	15, 554, 326	616	7, 695, 470	21, 472	268, 088, 430
\$13,000 to \$14,000.....	1, 048	14, 136, 388	520	7, 028, 557	17, 961	242, 289, 046
\$14,000 to \$15,000.....	914	13, 254, 465	419	6, 075, 288	15, 013	217, 600, 929
\$15,000 to \$20,000.....	3, 481	50, 100, 904	1, 371	23, 653, 171	49, 878	859, 765, 763
\$20,000 to \$25,000.....	2, 151	48, 072, 150	733	16, 407, 602	27, 842	621, 811, 902
\$25,000 to \$30,000.....	1, 460	39, 991, 778	408	11, 162, 628	17, 432	476, 568, 806
\$30,000 to \$40,000.....	1, 752	60, 547, 577	398	13, 650, 318	19, 464	670, 246, 533
\$40,000 to \$50,000.....	938	41, 778, 944	225	10, 046, 359	10, 165	453, 033, 024
\$50,000 to \$60,000.....	620	33, 995, 768	131	7, 150, 955	6, 019	328, 621, 551
\$60,000 to \$70,000.....	392	25, 336, 887	85	5, 474, 303	3, 978	257, 234, 335
\$70,000 to \$80,000.....	259	19, 357, 079	39	2, 936, 345	2, 579	192, 836, 855
\$80,000 to \$90,000.....	164	13, 849, 531	48	4, 099, 447	1, 912	161, 906, 782
\$90,000 to \$100,000.....	117	11, 208, 637	20	1, 895, 848	1, 328	126, 184, 120
\$100,000 to \$150,000.....	320	38, 850, 366	36	4, 088, 068	3, 065	377, 644, 950
\$150,000 to \$200,000.....	117	19, 929, 753	8	1, 304, 559	1, 084	186, 211, 045
\$200,000 to \$250,000.....	50	11, 095, 071	5	1, 159, 667	542	120, 416, 465
\$250,000 to \$300,000.....	21	5, 649, 530	3	785, 200	250	67, 981, 864
\$300,000 to \$400,000.....	35	12, 073, 431	-----	-----	320	109, 977, 527
\$400,000 to \$500,000.....	9	4, 078, 172	-----	-----	137	61, 271, 025
\$500,000 to \$750,000.....	20	12, 728, 896	-----	-----	192	115, 627, 429
\$750,000 to \$1,000,000.....	8	6, 952, 648	-----	-----	50	42, 834, 750
\$1,000,000 to \$1,500,000.....	1	( <sup>2</sup> )	-----	-----	37	44, 166, 730
\$1,500,000 to \$2,000,000.....	3	( <sup>2</sup> )	-----	-----	13	22, 219, 149
\$2,000,000 to \$3,000,000.....	-----	-----	-----	-----	15	34, 873, 488
\$3,000,000 to \$4,000,000.....	-----	-----	-----	-----	4	13, 449, 732
\$4,000,000 to \$5,000,000.....	-----	-----	-----	-----	3	13, 310, 057
\$5,000,000 and over.....	-----	-----	-----	-----	3	27, 955, 319
Classes grouped <sup>2</sup> .....	-----	6, 451, 898	-----	-----	-----	-----
Total.....	173, 225	955, 000, 745	18, 960	226, 313, 600	7, 369, 788	25, 656, 153, 454

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.<sup>3</sup> Capital net gain from sale of assets held for more than two years is included in net income, but capital net loss from sale of assets held for more than two years and prior year loss are not deducted.

TABLE 6.—*Individual returns—Distribution of income by sources and by States and Territories; and general deductions, contributions, and net income distributed by States and Territories*

[Income returned for calendar year ended Dec. 31, 1924]

States and Territories	Number of returns	Wages and salaries	Business	Partnerships
Alabama.....	47,591	\$105,373,282	\$19,583,563	\$14,924,594
Alaska <sup>1</sup> .....				
Arizona.....	21,301	33,114,642	15,956,496	4,009,421
Arkansas.....	35,484	52,726,758	29,457,151	10,518,572
California.....	511,218	844,479,376	327,147,180	126,323,535
Colorado.....	73,350	114,654,788	47,381,672	12,975,086
Connecticut.....	143,406	226,131,648	89,939,774	22,011,996
Delaware.....	18,892	32,025,865	11,184,373	2,307,204
District of Columbia.....	77,836	152,372,982	40,349,024	10,078,151
Florida.....	64,306	101,403,921	48,581,880	15,895,081
Georgia.....	62,651	145,933,454	30,667,587	14,669,676
Hawaii.....	12,387	28,640,117	5,082,071	1,369,860
Idaho.....	21,436	30,361,768	14,735,623	3,997,638
Illinois.....	652,501	1,266,619,076	417,101,912	159,887,615
Indiana.....	156,845	284,639,011	97,756,222	30,977,155
Iowa.....	110,404	156,359,995	65,288,333	22,962,676
Kansas.....	84,680	145,826,316	29,278,586	13,399,097
Kentucky.....	72,119	124,689,537	35,344,301	21,273,082
Louisiana.....	67,658	125,232,663	38,170,888	19,104,314
Maine.....	42,254	65,307,147	33,402,618	7,122,131
Maryland.....	176,226	234,822,467	89,745,078	28,265,400
Massachusetts.....	378,049	691,578,951	223,729,979	77,627,039
Michigan.....	323,733	591,146,611	176,678,670	53,877,438
Minnesota.....	128,237	217,461,406	67,219,573	21,710,768
Mississippi.....	27,213	44,055,791	23,390,030	10,869,258
Missouri.....	186,784	368,380,110	109,088,412	36,733,742
Montana.....	44,011	68,043,725	26,541,437	5,619,906
Nebraska.....	66,512	99,044,213	49,270,012	17,446,396
Nevada.....	10,664	14,966,725	8,185,689	2,668,727
New Hampshire.....	31,532	46,771,349	17,382,929	5,237,197
New Jersey.....	299,904	581,159,157	211,258,908	60,925,340
New Mexico.....	11,595	17,834,368	9,103,417	2,482,824
New York.....	1,215,640	2,535,614,615	836,512,740	458,894,918
North Carolina.....	63,864	112,905,891	48,305,229	17,507,405
North Dakota.....	19,160	26,447,911	15,862,560	4,087,901
Ohio.....	418,048	836,952,347	239,325,410	79,558,549
Oklahoma.....	63,357	110,417,010	48,322,572	24,767,976
Oregon.....	66,669	104,007,224	42,114,511	14,931,358
Pennsylvania.....	713,427	1,350,768,125	472,771,941	163,382,726
Rhode Island.....	48,792	99,134,614	23,775,684	8,459,559
South Carolina.....	28,090	48,563,039	17,182,262	6,811,509
South Dakota.....	26,506	36,815,990	23,900,951	4,949,263
Tennessee.....	66,981	128,040,711	49,471,929	20,393,119
Texas.....	192,735	295,013,782	172,657,475	78,641,268
Utah.....	28,685	52,249,956	19,917,047	4,117,639
Vermont.....	20,618	29,610,579	14,406,884	5,104,184
Virginia.....	71,597	130,097,784	50,941,975	17,573,825
Washington.....	138,181	226,593,435	109,927,843	23,631,208
West Virginia.....	75,037	127,429,339	57,578,022	16,231,964
Wisconsin.....	179,275	322,320,342	65,328,952	18,945,904
Wyoming.....	22,947	34,111,713	19,174,716	4,752,546
Total.....	7,369,788	13,617,662,626	4,755,483,091	1,810,013,740

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

TABLE 6.—*Individual returns—Distribution of income by sources and by States and Territories; and general deductions, contributions, and net income distributed by States and Territories—Continued*

States and Territories	Profits from sale 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.....	\$5,636,513	\$1,807,387	\$11,493,887	\$9,436,879	\$139,491	\$10,747,078
Alaska <sup>1</sup> .....						
Arizona.....	1,804,498	127,374	5,328,761	4,240,671	15,907	3,411,077
Arkansas.....	3,234,990	769,275	16,182,370	9,201,262	82,844	8,635,397
California.....	109,875,648	26,187,209	203,036,652	178,562,464	1,157,012	183,363,898
Colorado.....	6,294,470	1,621,815	15,559,964	17,973,376	291,428	19,236,286
Connecticut.....	23,462,442	7,836,776	35,611,562	44,728,308	587,555	91,159,811
Delaware.....	2,251,436	337,248	3,995,771	6,038,746	70,320	16,059,459
District of Columbia.....	8,725,118	1,578,090	20,201,516	26,213,056	188,745	23,940,309
Florida.....	45,121,432	6,084,257	25,384,917	32,053,763	179,324	26,991,809
Georgia.....	6,243,664	1,609,032	15,228,859	11,583,334	69,750	19,927,511
Hawaii.....	1,713,588	379,519	2,736,696	2,126,716	180,590	10,723,499
Idaho.....	844,522	53,548	3,307,807	4,412,786	9,577	2,431,838
Illinois.....	114,366,567	38,590,723	277,578,824	214,783,594	1,837,705	266,041,873
Indiana.....	11,121,860	1,382,058	33,610,321	19,930,385	600,480	45,282,061
Iowa.....	7,591,653	1,379,876	33,444,664	46,626,424	151,560	25,041,006
Kansas.....	3,780,336	550,680	16,523,493	10,047,369	62,062	10,292,864
Kentucky.....	12,529,359	2,816,714	17,965,469	13,293,308	395,728	29,656,709
Louisiana.....	8,634,160	1,339,385	19,185,219	18,218,666	227,464	23,541,935
Maine.....	4,739,985	563,007	7,165,051	14,626,850	108,389	18,558,612
Maryland.....	20,322,504	5,743,829	30,145,119	57,034,459	1,230,646	54,843,984
Massachusetts.....	54,660,238	20,941,500	62,854,164	113,700,607	1,638,924	230,099,791
Michigan.....	50,604,372	19,607,132	92,793,529	89,573,658	667,034	130,690,681
Minnesota.....	10,114,260	2,505,133	27,350,567	41,258,036	345,106	46,232,595
Mississippi.....	1,597,712	1,432,727	7,731,777	6,206,393	84,209	5,674,827
Missouri.....	18,832,915	6,911,148	61,188,693	44,254,075	789,343	83,075,686
Montana.....	1,679,896	179,843	6,689,460	7,549,458	54,375	5,654,529
Nebraska.....	4,256,727	625,091	20,152,438	18,977,948	49,151	12,254,399
Nevada.....	545,164	123,634	1,666,497	1,816,156	9,794	1,310,134
New Hampshire.....	3,773,100	883,656	4,958,524	7,303,795	75,410	17,183,058
New Jersey.....	61,485,489	17,706,625	79,986,588	146,805,335	908,980	164,282,527
New Mexico.....	706,626	40,720	2,380,261	2,517,283	1,625	1,576,753
New York.....	246,959,455	133,247,110	289,776,939	518,343,010	9,788,750	789,665,537
North Carolina.....	8,751,982	1,734,720	20,296,152	8,916,588	137,631	27,598,184
North Dakota.....	391,027	283,665	2,638,604	5,601,638	2,915	1,410,644
Ohio.....	49,736,074	18,212,052	109,962,731	56,929,214	1,672,710	207,975,798
Oklahoma.....	9,578,623	3,132,808	33,610,386	13,121,159	192,922	12,520,624
Oregon.....	3,432,745	248,463	16,420,539	19,990,539	144,948	13,499,686
Pennsylvania.....	112,188,367	41,718,081	134,904,717	211,681,006	3,346,950	338,900,197
Rhode Island.....	7,298,844	4,047,652	13,604,517	19,172,790	245,267	35,933,049
South Carolina.....	2,325,659	306,679	6,646,219	7,963,345	40,647	7,887,527
South Dakota.....	663,394		4,043,739	5,287,662	24,636	2,094,567
Tennessee.....	6,439,742	1,605,289	22,289,786	13,988,637	192,372	23,734,567
Texas.....	28,168,545	2,198,272	93,762,728	62,772,653	599,594	49,447,287
Utah.....	1,261,881	74,496	3,917,957	5,488,757	11,100	8,041,362
Vermont.....	1,809,527	766,006	2,904,841	6,680,415	88,845	9,189,016
Virginia.....	8,907,555	1,540,220	19,148,156	16,088,985	168,120	27,851,787
Washington.....	6,320,969	1,078,705	26,132,563	24,994,455	235,648	25,592,022
West Virginia.....	10,922,769	2,123,622	20,169,284	8,073,329	289,210	27,466,210
Wisconsin.....	11,730,039	4,934,158	22,863,897	51,507,666	239,309	51,302,573
Wyoming.....	1,187,217	188,016	5,243,423	4,006,353	13,230	2,681,521
Total.....	1,124,565,658	389,148,434	2,009,716,478	2,281,703,361	29,645,332	3,250,913,954

<sup>1</sup> Alaska included in the State of Washington.<sup>2</sup> Other than capital net gain from sale of assets held for more than 2 years.

TABLE 6.—*Individual returns—Distribution of income by sources and by States and Territories; and general deductions, contributions, and net income distributed by States and Territories—Continued*

States and Territories	Fiduciary	Total income	General deductions	Contributions	Net income <sup>2</sup>
Alabama.....	\$845,980	\$179,988,654	\$16,247,309	\$3,822,363	\$159,918,982
Alaska <sup>1</sup> .....					
Arizona.....	168,830	68,177,677	9,245,370	659,258	58,273,049
Arkansas.....	758,196	131,566,815	18,276,382	3,035,015	110,235,418
California.....	14,076,259	2,014,409,233	251,811,717	21,533,845	1,741,063,671
Colorado.....	937,984	236,926,809	28,854,699	2,984,197	205,087,973
Connecticut.....	8,713,145	550,123,017	61,805,974	10,142,794	478,174,249
Delaware.....	896,445	75,166,867	9,499,063	1,488,057	64,179,747
District of Columbia.....	4,908,193	288,555,184	30,410,289	4,832,642	253,312,253
Florida.....	2,083,570	303,779,954	47,709,929	5,106,371	250,963,654
Georgia.....	1,002,982	246,935,849	30,986,223	5,041,205	210,908,421
Hawaii.....	669,779	53,022,435	5,798,807	828,338	46,395,290
Idaho.....	137,965	60,293,072	7,465,928	525,653	52,301,491
Illinois.....	22,461,117	2,779,269,006	321,442,332	44,221,324	2,413,605,350
Indiana.....	2,248,711	527,548,264	55,996,267	9,834,654	461,717,343
Iowa.....	1,096,489	359,942,676	55,109,420	6,098,875	298,734,381
Kansas.....	478,919	230,239,731	23,506,917	3,698,299	203,034,515
Kentucky.....	1,301,756	279,205,963	35,057,744	6,053,808	238,094,411
Louisiana.....	889,846	254,544,540	29,856,390	3,554,728	221,133,422
Maine.....	1,546,023	153,139,813	15,589,907	2,328,647	135,221,259
Maryland.....	8,564,404	530,728,890	55,127,434	8,375,757	467,225,696
Massachusetts.....	30,304,383	1,507,135,576	161,595,064	25,383,553	1,320,156,959
Michigan.....	5,509,091	1,211,148,216	144,107,322	21,190,848	1,045,850,046
Minnesota.....	2,047,472	436,244,856	52,912,591	7,743,325	375,588,940
Mississippi.....	194,762	101,237,486	16,102,243	2,482,298	82,652,945
Missouri.....	4,785,492	734,039,616	87,195,803	14,310,851	632,532,962
Montana.....	276,782	122,289,411	14,126,881	920,619	107,241,911
Nebraska.....	492,989	222,569,364	29,742,868	3,454,831	189,371,665
Nevada.....	55,384	31,347,304	3,688,276	124,752	27,534,276
New Hampshire.....	677,961	104,246,979	8,633,553	1,480,512	94,132,914
New Jersey.....	19,119,965	1,343,639,914	140,906,949	25,311,884	1,177,421,081
New Mexico.....	208,130	36,851,947	4,557,139	343,691	31,951,117
New York.....	90,823,577	5,909,626,651	647,732,948	117,127,521	5,144,766,182
North Carolina.....	929,896	247,083,678	38,062,333	8,132,392	200,888,953
North Dakota.....	87,793	56,814,658	7,512,850	612,014	48,689,794
Ohio.....	9,151,291	1,609,476,176	171,337,082	34,390,504	1,403,748,590
Oklahoma.....	884,691	256,548,771	41,184,093	4,093,020	211,271,658
Oregon.....	936,772	215,726,785	23,348,213	2,494,199	189,884,373
Pennsylvania.....	49,299,905	2,878,962,015	266,332,786	64,496,420	2,548,132,809
Rhode Island.....	4,332,759	216,004,735	19,719,649	4,728,896	191,556,190
South Carolina.....	515,230	98,242,116	15,760,448	2,867,782	79,613,886
South Dakota.....	91,653	77,871,855	10,782,197	965,355	66,124,303
Tennessee.....	1,421,158	267,577,310	37,437,765	5,955,347	224,184,198
Texas.....	5,043,933	788,305,537	136,454,867	13,741,385	638,109,285
Utah.....	347,930	95,428,125	11,931,913	1,407,735	82,088,477
Vermont.....	737,968	71,292,265	6,394,303	1,267,342	63,630,620
Virginia.....	2,569,084	274,887,491	36,942,475	6,889,502	231,055,514
Washington.....	914,749	445,421,597	47,090,420	4,369,250	393,961,927
West Virginia.....	1,098,833	271,382,582	39,097,722	5,285,140	226,999,720
Wisconsin.....	3,355,127	552,527,967	49,074,795	6,793,444	496,659,728
Wyoming.....	142,548	71,501,083	10,111,305	637,925	60,751,853
Total.....	310,143,901	29,578,996,575	3,389,674,954	533,168,167	25,656,153,454

<sup>1</sup> Alaska included in the State of Washington.<sup>2</sup> Capital net gain from sale of assets held for more than two years is included in net income, but capital net loss from sale of assets held for more than two years and prior year loss are not deducted.

TABLE 7.—*Individual returns—Distribution of income by sources and by income classes; and general deductions, contributions, and net income distributed by income classes*

[Income returned for the calendar year ended Dec. 31, 1924]

Income classes	Number of returns	Wages and salaries	Business	Partnerships
Under \$1,000 <sup>1</sup>	319,323	\$165,896,640	\$94,998,790	\$17,288,179
Under \$1,000	25,553	3,070,360	1,083,759	523,835
\$1,000 to \$2,000	844,046	861,884,050	350,635,070	43,445,033
\$1,000 to \$2,000	1,569,835	1,918,889,191	148,611,829	41,833,152
\$2,000 to \$3,000	1,324,338	2,286,894,890	730,139,584	122,147,430
\$2,000 to \$3,000	788,655	1,299,542,464	345,051,787	71,277,509
\$3,000 to \$4,000	532,458	656,128,156	285,718,559	53,546,939
\$3,000 to \$4,000	848,698	1,598,356,005	777,930,131	155,309,839
\$4,000 to \$5,000	49,440	86,505,047	45,972,948	10,086,828
\$4,000 to \$5,000	570,304	1,249,580,132	684,618,878	181,845,392
\$5,000 to \$6,000	3,811	6,681,426	2,224,412	826,248
\$5,000 to \$6,000	151,843	466,755,524	198,583,493	83,837,955
\$6,000 to \$7,000	2,420	4,065,473	148,776,259	438,194
\$6,000 to \$7,000	105,265	353,999,702	148,772,289	72,740,102
\$7,000 to \$8,000	1,763	3,031,166	644,181	300,880
\$7,000 to \$8,000	74,343	278,545,252	114,693,435	63,546,862
\$8,000 to \$9,000	1,378	2,786,010	465,829	190,458
\$8,000 to \$9,000	53,232	216,561,328	88,564,653	55,055,555
\$9,000 to \$10,000	1,113	2,003,536	342,379	233,150
\$9,000 to \$10,000	42,162	187,341,869	74,541,648	47,083,787
\$10,000 to \$11,000	32,471	154,062,574	57,397,964	38,865,854
\$11,000 to \$12,000	26,579	132,274,628	49,742,004	38,661,844
\$12,000 to \$13,000	21,472	109,219,100	42,440,797	30,901,010
\$13,000 to \$14,000	17,961	97,465,443	36,328,968	33,108,755
\$14,000 to \$15,000	15,013	86,156,247	31,906,968	24,866,734
\$15,000 to \$20,000	49,878	328,467,770	113,459,383	99,283,811
\$20,000 to \$25,000	27,842	208,654,867	73,433,263	77,409,021
\$25,000 to \$30,000	17,432	155,062,877	50,787,918	59,556,802
\$30,000 to \$40,000	19,464	191,816,139	65,669,636	78,579,332
\$40,000 to \$50,000	10,165	119,183,987	38,851,258	51,290,672
\$50,000 to \$60,000	6,019	79,071,344	23,314,583	37,983,568
\$60,000 to \$70,000	3,978	57,728,530	17,041,774	31,110,157
\$70,000 to \$80,000	2,579	40,647,009	10,112,067	24,317,648
\$80,000 to \$90,000	1,912	32,807,373	10,012,851	20,423,120
\$90,000 to \$100,000	1,328	25,405,131	8,029,999	16,266,545
\$100,000 to \$150,000	3,065	67,391,354	13,871,732	46,272,132
\$150,000 to \$200,000	1,084	26,721,431	5,935,788	24,404,355
\$200,000 to \$250,000	542	15,985,894	4,466,639	15,658,671
\$250,000 to \$300,000	250	6,956,213	2,603,734	5,280,560
\$300,000 to \$400,000	320	11,880,258	1,230,078	9,715,921
\$400,000 to \$500,000	137	5,670,094	1,239,996	6,053,481
\$500,000 to \$750,000	192	8,931,616	1,707,944	5,602,710
\$750,000 to \$1,000,000	50	3,551,042	278,134	2,512,265
\$1,000,000 to \$1,500,000	37	2,121,518	1,234,450	7,784,304
\$1,500,000 to \$2,000,000	13	1,258,639	1,503	456,941
\$2,000,000 to \$3,000,000	15	428,423		2,090,200
\$3,000,000 to \$4,000,000	4	10,343	13,747	
\$4,000,000 to \$5,000,000	3	13,460		
\$5,000,000 and over	3	201,101		
Total	7,369,788	13,617,662,626	4,755,483,091	1,810,013,740

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

TABLE 7.—*Individual returns—Distribution of income by sources and by income classes; and general deductions, contributions, and net income distributed by income classes—Continued*

Income classes	Profits from sale of real estate, stocks, bonds, etc. <sup>2</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> .....	\$9,102,232		\$70,022,565	\$45,755,529		\$23,190,567
Under \$1,000.....	835,359		3,414,268	6,869,608		3,523,699
\$1,000 to \$2,000 <sup>1</sup> .....	19,481,605		131,343,012	94,092,118		54,198,135
\$1,000 to \$2,000.....	16,197,874		133,026,115	166,207,732		27,937,705
\$2,000 to \$3,000 <sup>1</sup> .....	42,322,205		238,982,803	166,537,211		89,695,379
\$2,000 to \$3,000.....	42,732,172		201,601,148	210,858,966		53,646,717
\$3,000 to \$4,000 <sup>1</sup> .....	20,710,500		78,107,802	61,558,469		91,632,884
\$3,000 to \$4,000.....	90,819,706		315,514,932	305,739,627		89,405,632
\$4,000 to \$5,000 <sup>1</sup> .....	7,498,782		13,970,933	19,472,838		77,773,922
\$4,000 to \$5,000.....	104,839,380		253,245,639	272,287,234		122,038,489
\$5,000 to \$6,000 <sup>1</sup> .....	1,284,387		1,913,678	2,916,163		15,509,054
\$5,000 to \$6,000.....	47,290,678		67,234,524	64,701,120		43,724,924
\$6,000 to \$7,000 <sup>1</sup> .....	1,012,341		1,121,523	2,130,769		13,917,141
\$6,000 to \$7,000.....	42,814,099		53,253,896	55,808,846		47,600,246
\$7,000 to \$8,000 <sup>1</sup> .....	930,511		915,147	1,754,269		12,236,806
\$7,000 to \$8,000.....	39,849,260		42,011,535	48,867,709		46,620,328
\$8,000 to \$9,000 <sup>1</sup> .....	993,067		787,947	1,711,852		12,121,210
\$8,000 to \$9,000.....	35,436,410		34,133,092	41,298,975		44,986,498
\$9,000 to \$10,000 <sup>1</sup> .....	927,751		709,323	1,517,580		11,239,438
\$9,000 to \$10,000.....	35,126,027		29,271,452	37,806,965		44,149,746
\$10,000 to \$11,000.....	29,488,900		23,936,030	34,302,391	\$906,738	57,137,632
\$11,000 to \$12,000.....	27,383,297		21,065,316	30,243,149	857,555	55,023,118
\$12,000 to \$13,000.....	25,324,409		18,877,402	26,689,577	728,474	33,274,900
\$13,000 to \$14,000.....	23,219,110		14,177,896	24,966,518	705,637	50,915,809
\$14,000 to \$15,000.....	22,096,443		12,509,240	22,976,368	760,666	47,675,774
\$15,000 to \$20,000.....	80,675,491		55,680,395	90,380,125	2,894,097	214,804,193
\$20,000 to \$25,000.....	66,065,428		37,941,097	67,032,187	2,534,098	178,828,968
\$25,000 to \$30,000.....	52,103,870	\$2,557,382	24,402,865	50,377,698	2,373,347	148,892,661
\$30,000 to \$40,000.....	67,555,219	13,352,416	29,989,663	70,228,288	3,318,636	231,773,139
\$40,000 to \$50,000.....	37,259,500	19,686,051	16,103,121	47,595,092	2,461,463	174,404,918
\$50,000 to \$60,000.....	23,660,492	20,296,759	14,985,312	33,703,143	1,750,094	138,314,061
\$60,000 to \$70,000.....	17,384,056	19,630,636	11,003,591	27,851,297	1,555,088	112,939,279
\$70,000 to \$80,000.....	12,025,052	16,518,674	7,669,206	18,960,388	1,113,470	84,568,187
\$80,000 to \$90,000.....	9,565,559	13,191,068	6,577,052	14,653,094	824,097	74,695,652
\$90,000 to \$100,000.....	8,917,534	13,037,019	3,975,238	11,285,506	632,270	58,219,260
\$100,000 to \$150,000.....	19,887,280	48,649,375	13,717,091	35,312,804	1,686,968	181,732,547
\$150,000 to \$200,000.....	10,752,230	30,009,135	6,889,692	16,964,169	1,267,433	91,664,530
\$200,000 to \$250,000.....	5,277,878	24,465,215	4,254,380	9,894,245	611,762	57,489,575
\$250,000 to \$300,000.....	3,740,991	16,785,273	2,789,066	6,661,299	393,982	34,188,312
\$300,000 to \$400,000.....	4,818,089	29,511,183	3,181,412	8,364,679	444,579	59,019,455
\$400,000 to \$500,000.....	1,954,287	16,590,115	1,980,530	4,472,335	245,417	33,022,401
\$500,000 to \$750,000.....	2,618,589	40,370,853	1,923,952	7,448,616	640,221	61,726,751
\$750,000 to \$1,000,000.....	725,962	13,836,630	842,121	2,857,826	257,844	22,715,555
\$1,000,000 to \$1,500,000.....	2,527,374	16,657,129	937,884	1,535,487	326,990	16,663,100
\$1,500,000 to \$2,000,000.....	122,085	11,771,533	899,069	6,636,601	6,173	8,212,014
\$2,000,000 to \$3,000,000.....	89,610	12,516,853	2,623,596	2,065,644	179,295	24,307,820
\$3,000,000 to \$4,000,000.....	112,341	6,108,779	46,199	2,618,900	5,948	10,513,602
\$4,000,000 to \$5,000,000.....	92,050	3,490,056	2,909	2,090,581		11,079,826
\$5,000,000 and over.....	8,286	116,300	93,819	1,641,765	162,990	31,962,378
Total.....	1,124,565,658	389,148,434	2,009,716,478	2,281,703,361	29,645,332	3,250,913,954

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

TABLE 7.—*Individual returns—Distribution of income by sources and by income classes; and general deductions, contributions, and net income distributed by income classes—Continued*

Income classes	Fiduciary	Total income	General deductions	Contributions	Net income <sup>2</sup>
Under \$1,000 <sup>1</sup>	\$4,410,660	\$430,665,162	\$199,203,436	\$9,189,513	\$222,272,213
Under \$1,000	237,051	19,557,939	5,714,797	663,809	13,179,333
\$1,000 to \$2,000 <sup>1</sup>	4,364,155	1,559,443,098	249,004,453	18,577,955	1,291,860,690
\$1,000 to \$2,000	25,593,431	2,478,207,029	161,123,694	44,559,941	2,272,613,394
\$2,000 to \$3,000 <sup>1</sup>	6,337,021	3,683,056,523	366,699,991	41,155,201	3,275,201,331
\$2,000 to \$3,000	15,990,572	2,240,701,335	202,392,811	36,362,409	2,001,946,115
\$3,000 to \$4,000 <sup>1</sup>	3,897,914	1,251,361,223	128,097,105	15,328,766	1,107,935,352
\$3,000 to \$4,000	19,124,048	3,352,199,920	349,927,512	56,158,567	2,946,113,841
\$4,000 to \$5,000 <sup>1</sup>	1,684,957	262,966,255	39,716,513	4,986,811	218,262,931
\$4,000 to \$5,000	21,532,129	2,889,987,273	282,262,374	52,112,897	2,555,612,002
\$5,000 to \$6,000 <sup>1</sup>	261,701	31,617,069	10,147,275	715,759	20,754,035
\$5,000 to \$6,000	8,546,039	980,674,257	132,533,369	16,530,934	831,609,954
\$6,000 to \$7,000 <sup>1</sup>	327,557	23,789,257	7,646,015	497,593	15,645,649
\$6,000 to \$7,000	7,997,487	782,986,667	88,613,266	13,450,591	680,922,810
\$7,000 to \$8,000 <sup>1</sup>	181,817	19,994,777	6,389,724	436,981	13,168,072
\$7,000 to \$8,000	6,882,919	641,017,300	74,833,642	10,901,839	555,281,819
\$8,000 to \$9,000 <sup>1</sup>	228,052	19,194,425	7,082,169	409,548	11,702,708
\$8,000 to \$9,000	6,490,466	522,526,977	62,102,329	9,034,966	451,389,682
\$9,000 to \$10,000 <sup>1</sup>	283,315	17,256,472	6,217,230	412,338	10,626,904
\$9,000 to \$10,000	6,201,007	461,522,501	53,425,543	8,010,686	400,086,272
\$10,000 to \$11,000	5,624,977	401,723,060	54,187,144	7,117,814	340,418,102
\$11,000 to \$12,000	5,906,144	361,157,055	40,400,918	6,333,498	305,422,639
\$12,000 to \$13,000	5,148,980	312,604,649	38,871,359	5,644,860	268,088,430
\$13,000 to \$14,000	4,943,789	285,831,922	38,410,929	5,131,947	242,289,046
\$14,000 to \$15,000	4,717,432	253,665,872	31,418,250	4,646,693	217,600,929
\$15,000 to \$20,000	19,517,164	1,014,162,429	135,665,287	18,731,379	859,765,763
\$20,000 to \$25,000	15,716,639	727,615,568	91,112,370	14,691,296	621,811,902
\$25,000 to \$30,000	12,989,338	559,104,758	71,339,384	11,196,568	476,568,806
\$30,000 to \$40,000	18,332,952	770,615,420	83,679,481	16,689,406	670,246,533
\$40,000 to \$50,000	11,738,249	518,574,311	53,376,849	12,164,438	453,033,024
\$50,000 to \$60,000	9,832,973	382,912,329	45,076,377	9,214,401	328,621,551
\$60,000 to \$70,000	7,175,519	303,419,927	37,590,574	8,595,018	257,234,335
\$70,000 to \$80,000	6,222,210	222,153,911	22,936,175	6,380,881	192,836,555
\$80,000 to \$90,000	4,587,627	187,337,493	20,095,794	5,334,917	161,906,782
\$90,000 to \$100,000	3,505,009	149,273,511	18,592,455	4,496,936	126,184,120
\$100,000 to \$150,000	10,772,517	439,293,800	48,402,593	13,246,257	377,644,950
\$150,000 to \$200,000	5,560,415	220,169,178	26,516,926	7,441,207	186,211,045
\$200,000 to \$250,000	3,601,719	141,705,978	16,322,507	4,967,006	120,416,465
\$250,000 to \$300,000	863,754	80,263,184	9,503,746	2,777,574	67,981,864
\$300,000 to \$400,000	2,259,955	130,425,609	15,333,566	5,114,516	109,977,527
\$400,000 to \$500,000	2,342,309	73,570,965	9,483,614	2,816,326	61,271,025
\$500,000 to \$750,000	4,931,078	135,902,330	14,548,279	5,726,622	115,627,429
\$750,000 to \$1,000,000	783,210	48,360,589	3,637,027	1,888,812	42,834,750
\$1,000,000 to \$1,500,000	210,957	49,999,193	3,587,963	2,244,500	44,166,730
\$1,500,000 to \$2,000,000	706,346	24,070,904	1,277,629	574,126	22,219,149
\$2,000,000 to \$3,000,000	1,347,162	45,648,603	8,486,878	2,288,237	34,873,488
\$3,000,000 to \$4,000,000	164,890	19,594,758	4,964,863	1,180,163	13,449,732
\$4,000,000 to \$5,000,000	68,289	16,837,171	1,413,507	2,113,607	13,310,057
\$5,000,000 and over	-----	34,186,639	1,309,262	4,922,058	27,955,319
Total	310,143,901	29,578,996,575	3,389,674,954	533,168,167	25,656,153,454

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Capital net gain from sale of assets held for more than two years is included in net income, but capital net loss from sale of assets held for more than two years and prior year loss are not deducted.



TABLE 8.—*Corporation returns of returns, per cent, gross income, deductions,*

States and Territories	Total number of corporations	Corporations reporting no net income				
		Number	Deductions	Deficit	Dividends	
					Cash	Stock
Alabama.....	3,838	2	\$130,315,665	\$9,822,343	\$1,363,388	\$266,496
Alaska.....	140		2,573,695	1,000,223	25,910	-----
Arizona.....	1,525		33,290,911	5,375,135	117,962	-----
Arkansas.....	2,554	1	71,760,881	6,820,639	1,064,486	260,000
California.....	19,737	9	1,078,024,354	116,945,379	19,751,382	1,949,607
Colorado.....	6,494	2	207,181,403	26,209,210	5,191,951	120,428
Connecticut.....	5,782	2	494,198,905	36,792,136	6,978,176	135,869
Delaware.....	991	3	178,959,763	12,787,663	2,865,344	111,595
District of Columbia.....	1,656		61,306,627	6,679,819	1,148,585	15,259
Florida.....	5,224	3	101,274,256	14,287,771	831,382	75,231
Georgia.....	5,099	3	293,732,994	22,279,976	5,739,707	982,939
Hawaii.....	607		14,069,759	1,109,053	1,032,721	580,000
Idaho.....	2,071		45,246,219	5,828,747	377,591	94,680
Illinois.....	26,414	11	2,051,325,085	161,659,103	18,820,901	2,582,724
Indiana.....	10,832	1	436,601,877	41,903,489	3,990,347	1,054,576
Iowa.....	8,961	1	291,182,726	25,289,572	2,702,190	321,564
Kansas.....	4,985	1	149,943,455	13,351,810	2,047,354	50,257
Kentucky.....	5,225	1	197,042,194	16,972,876	2,316,097	130,526
Louisiana.....	5,155	1	252,224,147	24,738,179	5,863,077	252,506
Maine.....	3,444	1	138,090,991	12,818,615	1,778,704	89,680
Maryland.....	5,202	1	303,917,920	21,782,532	4,595,416	182,434
Massachusetts.....	17,101	1	1,844,919,880	173,656,457	29,068,500	2,684,968
Michigan.....	12,778	1	688,880,461	63,963,119	9,627,207	1,293,205
Minnesota.....	10,800	1	464,541,050	41,333,313	6,346,020	385,497
Mississippi.....	1,977	1	79,840,065	12,171,217	627,216	9,685
Missouri.....	15,139	1	672,957,435	56,248,620	8,741,747	4,272,095
Montana.....	4,028	1	60,089,200	8,765,873	1,141,362	140,084
Nebraska.....	4,679	1	140,440,013	13,116,117	1,221,832	253,098
Nevada.....	1,049	1	16,378,914	3,378,237	97,077	13,816
New Hampshire.....	1,175	1	58,675,772	4,392,440	805,788	70,000
New Jersey.....	14,229	1	702,696,578	59,665,611	9,896,427	2,983,594
New Mexico.....	1,037	1	25,924,100	3,441,216	314,913	-----
New York.....	75,043	4	6,018,427,389	520,316,060	88,604,784	9,787,442
North Carolina.....	6,085	1	299,918,465	19,489,850	3,814,581	1,493,169
North Dakota.....	3,084	1	39,979,423	4,778,668	237,250	11,800
Ohio.....	22,754	1	1,577,775,072	144,560,904	24,751,625	3,631,881
Oklahoma.....	5,729	1	326,858,080	42,571,798	2,902,067	156,849
Oregon.....	5,647	1	194,315,555	40,856,244	1,928,430	319,466
Pennsylvania.....	23,429	1	1,801,829,509	158,156,630	29,167,572	2,447,200
Rhode Island.....	2,455	1	256,101,481	37,321,858	3,312,012	53,543
South Carolina.....	4,104	1	202,981,959	12,435,208	3,887,153	327,141
South Dakota.....	2,970	1	43,994,342	4,022,924	224,518	12,000
Tennessee.....	5,100	1	268,625,285	20,990,555	1,730,249	126,030
Texas.....	10,787	1	420,505,512	50,576,805	4,848,199	92,546
Utah.....	3,096	1	80,353,366	7,727,188	1,533,250	101,000
Vermont.....	1,060	1	35,197,698	3,774,774	374,366	61,715
Virginia.....	6,018	1	347,848,239	27,703,922	2,521,711	1,573,128
Washington.....	10,095	1	304,811,871	31,770,309	8,156,948	423,644
West Virginia.....	5,366	1	227,253,056	28,027,542	2,418,602	974,253
Wisconsin.....	13,144	1	465,570,457	36,919,635	6,063,325	708,594
Wyoming.....	1,527	1	34,469,201	5,329,329	864,672	42,000
Grand total United States.....	417,421	2	24,294,423,255	2,223,925,993	343,832,104	43,705,714

incomplete See p. 13.

TABLE 9.—Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax; distributed by major industrial groups

PART 1.—ALL CORPORATIONS <sup>1</sup>[Income returned for the calendar year ended Dec. 31, 1924] <sup>2</sup>

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.....	\$97,297,535,326	\$642,427,600	\$3,966,806,164	\$11,470,609,025	\$7,011,070,118	\$1,479,179,082	\$1,103,665,121
Gross profits from sales.....	21,406,797,709	206,379,454	1,191,983,490	2,026,145,225	1,210,924,522	265,820,239	285,500,752
Profits from operations other than amounts reported as gross sales.....	13,830,158,405	107,738,184	620,697,872	87,414,503	45,463,827	4,716,137	1,585,556
Interest, and rents and royalties.....	4,972,225,710	22,082,278	118,762,491	82,366,205	37,380,458	7,861,283	8,048,972
Miscellaneous income.....	2,214,358,466	33,247,603	99,654,125	182,115,462	86,299,120	13,995,804	8,102,247
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	915,215,980	4,237,490	42,628,215	24,463,834	8,668,005	1,702,059	848,183
Interest on Federal, State, and municipal bonds.....	517,209,466	1,224,554	12,118,567	7,408,428	10,748,321	1,740,310	430,927
C. Total receipts.....	119,746,703,353	810,957,769	4,860,667,434	11,854,377,457	7,199,629,849	1,509,194,675	1,122,681,006
D. Disbursements:							
Cost of goods sold.....	75,890,737,617	436,048,206	2,774,822,674	9,444,463,800	5,800,145,596	1,213,358,843	818,164,369
Compensation of officers.....	2,635,743,949	20,128,366	56,752,763	114,356,456	166,104,837	34,269,086	9,542,972
Interest paid.....	3,444,659,416	33,309,891	139,810,954	119,064,424	80,481,452	16,407,420	27,965,051
Taxes other than income and profits taxes.....	1,669,605,917	20,246,279	117,059,828	69,101,883	63,289,948	10,216,734	12,316,740
Depreciation, amortization, and depletion.....	3,186,833,154	39,298,454	650,594,109	183,002,773	143,059,678	17,652,268	28,464,370
Miscellaneous expense.....	26,123,971,555	254,732,566	1,133,829,525	1,451,348,692	798,308,301	175,464,904	183,395,211
E. Total disbursements.....	112,951,551,608	803,763,722	4,872,869,853	11,381,368,028	7,051,389,812	1,467,309,255	1,079,846,713
F. Net profits.....	6,795,151,745	7,194,047	412,202,419	473,009,429	148,240,037	41,885,420	42,834,293
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.....	1,432,425,446	5,462,044	54,746,782	31,872,262	19,416,326	3,442,369	1,279,110
H. Net income.....	5,362,726,299	1,732,003	466,949,201	441,137,167	128,823,711	38,443,051	41,555,183
I. Prior year net loss deducted by concerns showing net income in 1924.....	219,727,166	5,008,556	9,031,839	19,161,351	7,202,487	2,979,208	11,322,163
J. Net income after deducting prior year loss.....	5,142,999,133	43,276,553	475,981,040	421,975,816	121,621,224	35,463,843	30,233,020
K. Total tax.....	881,549,546	6,732,877	28,389,340	63,376,159	37,650,962	8,036,845	5,661,977
L. Net profits (F) after deducting tax (K).....	5,913,602,199	461,170	440,591,759	409,633,270	110,589,075	33,848,575	37,172,316

<sup>1</sup> For corresponding data expressed as percentages of total receipts. See p. 132.<sup>2</sup> Fiscal year returns are included. See p. 1.<sup>3</sup> Includes special nonexpense deductions of life insurance companies. See p. 13.

TABLE 9.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax; distributed by major industrial groups.—Continued.*PART 1.—ALL CORPORATIONS<sup>1</sup>—Continued

Distribution	Industrial divisions							
	Manufacturing							Total manufacturing
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries	
A. Receipts, taxable income:								
Gross sales.....	\$2,723,659,949	\$1,328,332,153	\$1,062,850,702	\$5,393,759,532	\$1,348,904,287	\$15,352,918,635	\$2,561,477,123	\$51,436,425,727
Gross profits from sales.....	661,841,129	318,158,654	615,472,285	1,515,155,499	450,817,385	4,013,605,499	744,612,755	12,108,053,924
Profits from operations other than amounts reported as gross sales.....	30,061,210	9,249,532	436,769,303	242,563,512	6,701,398	214,475,104	11,613,885	1,090,613,967
Interest, and rents and royalties.....	30,685,425	10,268,930	26,359,936	47,717,265	9,095,466	166,939,997	18,577,614	445,301,551
Miscellaneous income.....	41,482,656	13,946,018	23,068,395	108,046,864	14,498,403	168,343,309	46,959,097	706,857,375
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	8,913,660	2,319,990	17,449,589	98,070,405	3,898,060	36,315,360	29,317,787	231,966,932
Interest on Federal, State, and municipal bonds.....	2,314,843	1,794,596	3,351,914	12,883,106	3,260,095	35,159,008	4,465,737	83,557,285
C. Total receipts.....	2,837,117,743	1,365,911,219	2,169,849,839	5,903,040,684	1,386,357,709	15,974,151,413	2,672,411,243	53,994,722,837
D. Disbursements:								
Cost of goods sold.....	2,061,818,820	1,010,173,499	1,047,378,417	3,878,604,033	898,089,902	11,339,313,136	1,816,864,388	39,328,371,803
Compensation of officers.....	74,227,785	30,591,916	92,106,722	72,618,428	39,795,644	266,948,162	70,165,889	970,667,897
Interest paid.....	44,909,715	18,882,565	17,118,567	62,886,903	13,729,794	180,949,572	25,741,973	608,075,436
Taxes other than income and profits taxes.....	39,928,406	16,854,968	17,073,064	58,667,661	12,521,191	183,874,423	22,685,599	506,530,617
Depreciation, amortization, and depletion.....	122,025,235	46,336,357	45,749,508	246,948,144	55,058,570	457,965,684	63,122,053	1,409,474,640
Miscellaneous expense.....	361,863,756	164,644,522	782,104,816	1,082,487,099	215,547,692	2,377,807,820	499,633,473	8,092,606,286
E. Total disbursements.....	2,704,773,717	1,287,483,827	2,001,531,094	5,402,212,268	1,234,739,793	14,806,858,797	2,498,213,375	50,915,726,679
F. Net profits.....	132,344,026	78,427,392	168,318,745	500,828,416	151,617,916	1,167,292,616	174,197,868	3,078,996,158
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.....	11,228,503	4,114,586	20,801,503	110,953,511	7,158,155	71,474,368	33,783,524	315,524,217
H. Net income.....	121,115,523	74,312,806	147,517,242	389,874,905	144,459,761	1,095,818,248	140,414,344	2,763,471,941
I. Prior year net loss deducted by concerns showing net income in 1924.....	4,264,040	5,863,210	2,459,342	9,281,521	2,859,793	26,193,939	4,764,720	96,351,774
J. Net income after deducting prior year loss.....	116,851,483	68,449,596	145,057,900	380,593,384	141,599,968	1,069,624,309	135,649,624	2,667,120,167
K. Total tax.....	21,090,098	10,674,546	20,802,013	56,649,624	19,151,889	162,978,504	23,580,176	429,652,793
L. Net profits (F) after deducting tax (K).....	111,253,928	67,752,846	147,516,732	444,178,792	132,466,027	1,004,314,112	150,617,692	2,640,343,365

Distribution	Industrial divisions						
	Construction	Transportation and other public utilities <sup>2</sup>	Trade	Public service professional amusements, hotels, etc.	Finance, banking, insurance, etc.	Combinations, predominant industry not ascertainable	Inactive concerns
A. Receipts, taxable income:							
Gross sales.....	\$1,769,575,946	\$1,371,712,841	\$34,092,386,984	\$1,199,103,503	\$2,450,763,594	\$368,255,770	\$77,137
<i>Gross profits from sales.....</i>	<i>314,773,218</i>	<i>505,121,901</i>	<i>6,347,196,939</i>	<i>516,202,345</i>	<i>150,550,312</i>	<i>69,516,129</i>	<i>19,797</i>
Profits from operations other than amounts reported as gross sales.....	370,074,305	7,793,539,691	502,722,543	1,193,578,223	2,108,039,822	43,151,783	2,015
Interest, and rents and royalties.....	27,447,679	429,968,712	235,455,100	123,132,039	3,550,924,306	18,994,216	157,338
Miscellaneous income.....	39,269,895	264,825,479	255,838,264	102,116,937	695,928,837	16,529,600	90,351
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	3,955,849	315,762,115	29,076,658	13,916,173	266,474,681	7,197,867	-----
Interest on Federal, State, and municipal bonds.....	3,287,055	30,229,923	14,021,715	1,987,936	369,535,204	1,247,227	-----
C. Total receipts.....	2,213,610,729	10,206,038,761	35,129,501,264	2,633,834,811	9,441,666,444	455,376,463	326,841
D. Disbursements:							
Cost of goods sold.....	1,454,802,728	866,590,940	27,745,190,045	682,900,958	2,300,213,282	301,739,641	57,340
Compensation of officers.....	106,532,040	104,877,539	763,163,003	147,183,599	453,829,096	12,569,455	40,261
Interest paid.....	25,390,638	1,080,622,523	219,334,504	53,854,511	1,271,825,738	12,367,999	67,222
Taxes other than income and profits taxes.....	10,613,716	462,455,903	163,003,148	45,239,637	337,909,774	6,513,861	33,154
Depreciation, amortization, and depletion.....	44,771,805	533,780,937	269,292,148	162,688,152	182,770,730	14,155,464	6,715
Miscellaneous expense.....	473,563,218	5,717,460,044	5,184,351,292	1,450,548,852	<sup>3</sup> 3,724,580,627	92,103,724	195,481
E. Total disbursements.....	2,115,674,145	8,765,787,886	34,284,334,140	2,482,415,709	<sup>3</sup> 8,271,129,157	439,450,144	400,173
F. Net profits.....	97,936,584	1,440,250,875	845,167,124	151,419,102	1,170,537,287	15,926,319	<sup>4</sup> 73,332
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	7,242,904	545,992,035	43,095,373	15,994,199	696,099,895	8,415,994	-----
H. Net income.....	90,693,680	1,094,258,837	802,068,751	135,514,903	824,527,402	7,481,225	<sup>4</sup> 73,332
I. Prior year net loss deducted by concerns showing net income in 1924.....	10,033,814	28,170,309	29,734,212	6,440,287	29,489,684	5,466,691	-----
J. Net income after deducting prior year loss.....	80,659,866	1,066,088,528	772,334,539	129,074,706	505,037,718	2,014,534	<sup>4</sup> 73,332
K. Total tax.....	13,911,675	148,278,140	120,648,795	22,130,913	109,444,007	2,361,006	-----
L. Net profits (F) after deducting tax (K).....	84,024,909	1,291,972,735	724,518,329	129,288,189	1,061,093,280	13,565,313	<sup>4</sup> 73,332

<sup>1</sup> For corresponding data expressed as percentages of total receipts. See p. 132.<sup>2</sup> Total receipts and total disbursements incomplete. See p. 13.<sup>3</sup> Includes special nonexpense deductions of life insurance companies. See p. 13.<sup>4</sup> Deficit.

TABLE 9.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax; distributed by major industrial groups—Continued*

## PART 2.—CORPORATIONS REPORTING NET INCOME

[Income returned for the calendar year ended Dec. 31, 1924]<sup>1</sup>

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.....	\$79,303,454,741	\$447,432,648	\$2,055,450,423	\$10,401,957,247	\$4,738,233,327	\$1,033,268,895	\$922,270,944
<i>Gross profits from sales.....</i>	<i>18,412,898,068</i>	<i>175,369,767</i>	<i>736,414,820</i>	<i>1,876,183,517</i>	<i>989,559,175</i>	<i>215,400,616</i>	<i>249,509,526</i>
Profits from operations other than amounts reported as gross sales.....	11,463,445,069	83,713,656	415,484,533	81,504,503	33,598,940	2,640,218	1,381,334
Interest, and rents and royalties.....	4,012,830,314	14,600,781	61,490,465	71,553,800	23,703,331	4,004,098	7,506,447
Miscellaneous income.....	1,675,085,346	17,810,752	40,294,096	167,969,340	43,000,006	6,246,223	5,888,012
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	704,181,155	2,514,016	17,130,933	22,147,473	3,716,846	771,503	823,028
Interest on Federal, State, and municipal bonds.....	401,319,605	560,912	8,853,217	6,728,236	8,093,730	1,579,998	404,172
Total receipts.....	97,560,316,230	566,632,765	2,598,703,607	10,751,860,599	4,850,346,180	1,048,510,935	938,273,937
D. Disbursements:							
Cost of goods sold.....	60,890,556,673	272,062,881	1,319,035,603	8,525,823,730	3,748,674,152	817,868,279	672,761,418
Compensation of officers.....	1,988,869,653	12,872,731	27,064,083	91,675,110	115,035,828	23,584,580	6,578,388
Interest paid.....	2,462,687,305	10,259,435	42,430,551	98,149,626	35,256,012	6,370,820	22,670,256
Taxes other than income and profits taxes.....	1,304,169,207	10,975,434	65,935,076	58,138,373	34,924,012	6,355,138	9,865,158
Depreciation, amortization, and depletion.....	2,379,166,179	26,482,385	323,817,350	156,410,846	87,043,263	11,804,485	22,369,128
Miscellaneous expense.....	19,842,714,161	166,675,161	554,294,924	1,255,934,784	500,674,558	109,857,124	145,902,329
Total disbursements.....	88,868,163,178	499,328,027	2,332,577,587	10,186,132,469	4,521,607,825	975,840,426	880,146,677
F. Net profits.....	8,692,153,052	67,304,738	266,126,080	565,728,130	328,738,355	72,670,509	58,127,260
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.....	1,105,500,760	3,074,928	25,984,150	28,875,709	11,810,576	2,351,501	1,227,200
H. Net income.....	7,586,652,292	64,229,810	240,141,930	536,852,421	316,927,779	70,319,008	56,900,060
I. Prior year net loss deducted by concerns showing net income in 1924.....	219,727,166	5,008,556	9,031,839	19,161,351	7,202,487	2,979,208	11,322,163
J. Net income after deducting prior year loss.....	7,366,925,126	59,221,254	231,110,091	517,691,070	309,725,292	67,339,800	45,577,897
K. Tax.....	881,549,546	6,732,877	28,389,340	63,376,159	37,650,962	8,036,845	5,661,977
L. Net profits (F) after deducting tax (K).....	7,810,603,506	60,571,861	237,736,740	502,351,971	291,087,393	64,633,664	52,465,283

Distribution	Industrial divisions							
	Manufacturing							
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries	Total manufacturing
A. Receipts, taxable income:								
Gross sales.....	\$2,125,239,293	\$1,133,225,080	\$1,413,970,008	\$4,693,123,869	\$1,188,595,779	\$13,429,344,619	\$2,104,766,135	\$43,183,995,196
<i>Gross profits from sales.....</i>	<i>666,675,902</i>	<i>286,695,725</i>	<i>539,097,681</i>	<i>1,383,964,083</i>	<i>421,864,222</i>	<i>3,687,753,848</i>	<i>610,313,332</i>	<i>10,856,967,627</i>
Profits from operations other than amounts reported as gross sales.....	24,252,567	7,028,386	408,221,303	236,711,608	5,563,440	207,469,070	10,263,299	1,018,634,668
Interest, and rents and royalties.....	23,502,490	9,319,048	23,639,656	40,306,791	8,192,527	149,373,811	13,119,954	374,221,953
Miscellaneous income.....	27,014,917	11,719,929	17,074,391	90,669,895	10,534,395	128,051,475	40,207,385	548,375,968
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	7,200,358	1,916,172	15,925,535	96,201,698	3,747,107	33,751,847	8,587,002	194,788,569
Interest on Federal, State, and municipal bonds.....	2,024,590	1,732,764	3,278,807	12,654,527	3,134,982	32,916,118	4,242,590	76,790,514
C. Total receipts.....	2,209,234,215	1,164,941,379	1,882,109,700	5,169,668,388	1,219,768,230	13,980,906,940	2,181,186,365	45,396,806,868
D. Disbursements:								
Cost of goods sold.....	1,558,563,391	846,529,355	874,872,327	3,309,159,786	766,731,557	9,741,590,771	1,464,452,803	32,327,027,569
Compensation of officers.....	58,276,230	25,114,695	73,383,173	58,259,979	32,699,813	265,365,035	55,192,711	745,166,142
Interest paid.....	25,977,846	13,085,107	12,902,020	39,574,930	9,826,799	135,610,407	12,499,593	411,923,416
Taxes other than income and profits taxes.....	28,428,861	14,201,767	15,487,057	51,257,825	10,669,605	157,968,264	17,061,807	404,357,867
Depreciation, amortization, and depletion.....	87,558,985	39,083,076	37,623,026	214,155,067	47,704,003	389,584,518	43,806,690	1,137,143,087
Miscellaneous expense.....	262,334,558	130,604,150	672,665,895	922,220,512	182,851,058	1,943,522,127	377,367,921	6,503,934,816
E. Total disbursements.....	2,021,139,871	1,668,618,150	1,686,933,298	4,594,628,099	1,050,482,835	12,573,641,722	1,970,381,525	41,629,552,897
F. Net profits.....	188,094,344	96,323,229	195,176,402	575,040,289	169,285,395	1,407,265,218	210,804,840	3,867,253,971
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.....	9,224,948	3,848,936	19,204,342	108,856,225	5,882,039	56,827,935	12,823,592	271,579,638
H. Net income.....	178,869,396	92,474,293	175,972,060	466,184,064	163,403,306	1,340,597,283	197,975,248	3,595,674,333
I. Prior year net loss deducted by concerns showing net income in 1921.....	4,264,040	5,863,210	2,459,342	9,281,521	2,859,793	26,193,939	4,764,720	96,351,774
J. Net income after deducting prior year loss.....	174,605,356	86,611,083	173,512,718	456,902,543	159,543,513	1,314,403,344	193,210,528	3,499,323,114
K. Tax.....	21,090,068	10,674,546	20,802,013	56,649,624	19,151,889	162,978,564	23,580,176	429,652,793
L. Net profits (F) after deducting tax (K).....	167,004,246	85,948,687	174,374,389	518,350,665	150,333,506	1,244,289,714	187,224,664	3,337,681,175

<sup>1</sup> Fiscal year returns are included. See p. 1.<sup>2</sup> Includes special nonexpense deductions of life insurance companies. See p. 13.

TABLE 9.—*Corporation returns—Income statement showing analysis of receipts and disbursements, also net profit (or deficit), net income, tax, and net profit after deducting tax; distributed by major industrial groups—Continued*

## PART 2.—CORPORATIONS REPORTING NET INCOME—Continued

Distribution	Industrial divisions						
	Construction	Transportation and other public utilities <sup>1</sup>	Trade	Public service, professional, amusement, hotels, etc.	Finance, banking, insurance, etc.	Combinations, predominant industry not ascertained	Inactive concerns
A. Receipts, taxable income:							
Gross sales.....	\$1,419,055,076	\$1,242,073,506	\$27,769,704,198	\$898,012,444	\$1,996,800,236	\$290,931,014	-----
<i>Gross profits from sales.....</i>	<i>268,687,265</i>	<i>452,598,007</i>	<i>5,566,044,306</i>	<i>388,717,575</i>	<i>115,750,576</i>	<i>52,547,825</i>	-----
Profits from operations other than amounts reported as gross sales.....	312,690,782	6,961,592,071	432,529,144	959,841,138	1,239,447,316	39,511,761	-----
Interest, and rents and royalties.....	20,871,408	380,584,404	192,524,794	96,813,366	2,857,225,240	14,497,903	-----
Miscellaneous income.....	28,723,278	229,641,358	207,530,123	83,327,782	509,216,118	10,165,871	-----
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	3,358,450	285,148,473	22,944,398	11,147,671	163,498,971	3,649,674	-----
Interest on Federal, State, and municipal bonds.....	2,664,224	25,582,482	12,328,441	1,743,494	272,116,810	679,511	-----
C. Total receipts.....	1,787,363,218	9,124,622,294	28,637,561,098	2,050,885,895	7,038,304,691	359,435,734	-----
D. Disbursements:							
Cost of goods sold.....	1,150,367,811	789,475,499	22,463,659,892	509,294,869	1,881,049,360	238,583,189	-----
Compensation of officers.....	84,479,200	81,437,279	580,615,820	110,870,310	338,263,620	8,100,468	-----
Interest paid.....	16,673,379	895,456,358	150,177,744	34,284,233	893,368,347	8,113,842	-----
Taxes other than income and profits taxes.....	7,440,241	407,723,890	182,276,635	34,521,709	236,531,743	4,407,112	-----
Depreciation, amortization, and depletion.....	32,197,635	467,270,683	166,649,691	75,304,247	140,617,347	9,683,574	-----
Miscellaneous expense.....	357,478,060	4,940,515,929	4,070,322,899	1,071,554,327	22,117,734,562	60,203,483	-----
E. Total disbursements.....	1,648,636,326	7,581,870,138	27,503,702,681	1,835,829,695	25,607,564,979	329,091,848	-----
F. Net profits.....	138,726,892	1,542,743,156	1,133,858,417	215,056,200	1,430,739,712	30,343,886	-----
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.....	6,022,674	310,730,955	35,272,839	12,891,165	435,615,781	4,329,185	-----
H. Net income.....	132,704,218	1,232,012,201	1,098,585,578	202,165,035	995,123,931	26,014,701	-----
I. Prior year net loss deducted by concerns showing net income in 1924.....	10,033,814	28,170,309	29,734,212	6,440,287	29,489,684	5,466,691	-----
J. Net income after deducting prior year loss.....	122,670,404	1,203,841,892	1,068,851,366	195,724,748	965,634,247	20,548,010	-----
K. Tax.....	13,911,675	148,278,140	120,648,795	22,130,913	109,444,007	2,361,006	-----
L. Net profits (F) after deducting tax (K).....	124,815,217	1,394,465,016	1,013,209,622	192,925,287	1,321,295,705	27,982,880	-----

<sup>1</sup> Total receipts and total disbursements incomplete. See p. 13.<sup>2</sup> Includes special nonexpense deductions of life insurance companies. See p. 13.

PART 3.—CORPORATIONS REPORTING NO NET INCOME

[Income returned for the calendar year ended Dec. 31, 1924 ]<sup>1</sup>

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.....	\$17,994,080,585	\$194,995,012	\$1,911,355,741	\$1,068,651,778	\$2,272,836,791	\$445,910,187	\$181,394,177
Gross profits from sales.....	2,993,899,641	31,009,687	455,668,670	150,011,708	221,365,347	50,419,625	35,991,226
Profits from operations other than amounts reported as gross sales.....	2,366,713,336	24,024,528	205,213,339	5,910,000	11,864,887	2,075,919	204,222
Interest, and rents and royalties.....	959,395,396	7,481,497	57,272,026	10,812,405	13,677,127	3,857,185	542,525
Miscellaneous income.....	539,273,120	15,436,851	59,360,029	14,146,122	43,299,114	7,749,581	2,214,235
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	211,034,825	1,723,474	25,497,282	2,316,361	4,951,159	930,556	25,155
Interest on Federal, State, and municipal bonds.....	115,889,861	663,642	3,265,350	680,192	2,654,591	160,312	26,755
C. Total receipts.....	22,186,387,123	244,325,004	2,261,963,767	1,102,516,858	2,349,283,669	460,683,740	184,407,069
D. Disbursements:							
Cost of goods sold.....	15,000,180,944	163,985,325	1,455,787,071	918,640,070	2,051,471,444	395,490,564	145,402,951
Compensation of officers.....	646,874,296	7,255,655	29,688,680	22,651,346	51,069,009	10,624,506	2,964,584
Interest paid.....	981,972,111	23,050,456	97,380,403	20,854,798	45,225,440	10,036,600	5,292,795
Taxes other than income and profits taxes.....	365,436,710	9,270,845	51,124,752	10,963,510	28,365,936	3,861,596	2,451,582
Depreciation, amortization, and depletion.....	807,666,975	12,816,069	326,776,759	26,681,927	56,016,415	5,847,783	6,095,242
Miscellaneous expenses.....	2 6,281,237,394	88,057,345	579,534,601	195,413,908	297,633,743	65,607,780	37,492,882
E. Total disbursements.....	24,083,388,430	304,435,695	2,540,292,266	1,195,235,559	2,529,781,987	491,468,829	199,700,036
F. Deficit.....	1,897,001,307	60,110,691	278,328,499	92,718,701	180,498,318	30,785,089	15,292,967
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.....	326,924,686	2,387,116	28,762,632	2,996,553	7,605,750	1,090,868	51,910
H. Deficit.....	2,223,925,993	62,497,807	307,091,131	95,715,254	188,104,068	31,875,957	15,344,877

<sup>1</sup> Fiscal year returns are included. See p. 1.

<sup>2</sup> Includes special nonexpense deductions of life insurance companies. See p. 13.



TABLE 9.—Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax; distributed by major industrial groups—Continued

PART 3.—CORPORATIONS REPORTING NO NET INCOME—Continued

Distribution	Industrial divisions							
	Manufacturing							
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries	Total manufacturing
A. Receipts, taxable income:								
Gross sales.....	\$598,420,656	\$195,107,073	\$248,880,694	\$700,635,663	\$160,308,508	\$1,923,574,016	\$456,710,988	\$8,252,430,531
<i>Gross profits from sales.....</i>	<i>95,165,827</i>	<i>31,462,929</i>	<i>76,874,604</i>	<i>131,191,416</i>	<i>28,953,163</i>	<i>325,851,651</i>	<i>104,299,408</i>	<i>1,251,086,297</i>
Profits from operations other than amounts reported as gross sales.....	5,808,643	2,221,146	28,548,000	5,851,904	1,137,958	7,006,034	1,350,586	71,979,299
Interest, and rents and royalties.....	7,182,935	949,882	2,720,280	7,410,474	902,939	17,566,186	5,457,660	71,079,598
Miscellaneous income.....	14,467,739	2,226,089	5,994,004	17,376,969	3,964,008	40,291,834	6,751,712	158,481,407
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	1,713,302	403,818	1,524,054	1,868,707	150,953	2,563,513	20,730,785	37,178,363
Interest on Federal, State, and municipal bonds.....	290,253	61,832	73,107	228,579	125,113	2,242,890	223,147	6,766,771
C. Total receipts.....	627,883,528	200,969,840	287,740,139	733,372,296	166,589,479	1,993,244,473	491,224,878	8,597,915,969
D. Disbursements:								
Cost of goods sold.....	503,255,420	163,644,144	172,506,090	569,444,247	131,355,345	1,597,722,365	352,411,585	7,001,344,234
Compensation of officers.....	13,951,555	5,477,221	18,723,549	14,358,449	7,095,831	61,582,527	14,973,178	225,501,755
Interest paid.....	18,931,809	5,797,458	4,216,547	23,311,973	3,902,995	45,339,165	13,242,380	196,152,020
Taxes other than income and profits taxes.....	11,499,545	2,653,201	1,586,007	7,409,836	1,851,586	25,906,159	5,623,792	102,172,750
Depreciation, amortization, and depletion.....	34,466,250	7,253,281	8,126,482	32,793,077	7,354,567	68,381,166	19,315,363	272,331,553
Miscellaneous expenses.....	99,529,198	34,040,372	109,439,121	160,266,587	32,696,634	434,285,693	122,265,552	1,588,671,470
E. Total disbursements.....	683,633,846	218,865,677	314,597,796	807,584,169	184,256,958	2,233,217,075	527,831,850	9,386,173,782
F. Deficit.....	55,750,318	17,895,837	26,857,657	74,211,873	17,667,479	239,972,602	36,606,972	788,257,813
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.....	2,003,555	465,650	1,597,161	2,097,286	276,066	4,806,403	20,953,932	43,945,134
H. Deficit.....	57,753,873	18,361,487	28,454,818	76,309,159	17,943,545	244,779,005	57,560,904	832,202,947

Distribution	Industrial divisions						
	Construction	Transportation and other public utilities <sup>1</sup>	Trade	Public service, professional, amusements, hotels, etc.	Finance, banking, insurance, etc.	Combinations, predominant industry not ascertainable	Inactive concerns
<b>A. Receipts, taxable income:</b>							
Gross sales.....	\$350,520,870	\$129,639,335	\$6,322,682,786	\$301,091,059	\$453,963,358	\$77,324,756	\$77,137
<i>Gross profits from sales.....</i>	<i>46,085,953</i>	<i>52,623,894</i>	<i>981,152,633</i>	<i>127,484,970</i>	<i>34,799,436</i>	<i>14,168,304</i>	<i>19,797</i>
Profits from operations other than amounts reported as gross sales.....	57,383,523	831,947,620	70,193,399	233,737,085	868,592,506	3,640,022	2,015
Interest, and rents and royalties.....	6,576,271	49,384,308	42,930,306	26,318,673	693,699,066	4,496,313	157,338
Miscellaneous income.....	10,546,617	35,184,121	48,308,141	18,789,155	186,712,719	6,363,729	99,351
<b>B. Receipts, tax-exempt income:</b>							
Dividends on capital stock of domestic corporations.....	597,399	30,613,642	6,132,260	2,768,502	102,975,710	3,548,193	-----
Interest on Federal, State, and municipal bonds.....	622,831	4,647,441	1,693,274	244,442	97,418,394	567,716	-----
<b>C. Total receipts.....</b>	<b>426,247,511</b>	<b>1,081,416,467</b>	<b>6,491,940,166</b>	<b>582,948,916</b>	<b>2,403,361,753</b>	<b>95,940,729</b>	<b>326,841</b>
<b>D. Disbursements:</b>							
Cost of goods sold.....	304,434,917	77,115,441	5,341,530,153	173,606,089	419,163,922	63,156,452	57,340
Compensation of officers.....	22,052,840	23,440,260	182,547,183	36,313,289	115,565,386	4,468,987	40,261
Interest paid.....	8,717,259	185,166,165	69,156,760	19,570,278	378,457,391	4,254,157	67,222
Taxes other than income and profits taxes.....	3,173,475	54,732,513	30,726,513	10,717,928	101,378,031	2,106,749	33,154
Depreciation, amortization, and depletion.....	12,574,170	66,510,254	42,642,457	27,383,905	42,153,383	4,471,710	6,715
Miscellaneous expense.....	116,085,158	776,944,115	1,114,028,393	378,994,525	<sup>2</sup> 1,606,846,065	31,900,241	195,481
<b>E. Total disbursements.....</b>	<b>467,037,819</b>	<b>1,183,908,748</b>	<b>6,780,631,459</b>	<b>646,586,014</b>	<sup>2</sup> 2,663,564,178	<b>110,358,296</b>	<b>400,173</b>
<b>F. Deficit.....</b>	<b>40,790,308</b>	<b>102,492,281</b>	<b>288,691,293</b>	<b>63,637,098</b>	<b>260,202,425</b>	<b>14,417,567</b>	<b>73,332</b>
<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>	<b>1,220,230</b>	<b>35,261,083</b>	<b>7,825,534</b>	<b>3,012,944</b>	<b>200,394,104</b>	<b>4,115,909</b>	<b>-----</b>
<b>H. Deficit.....</b>	<b>42,010,538</b>	<b>137,753,364</b>	<b>296,516,827</b>	<b>66,650,042</b>	<b>460,596,529</b>	<b>18,533,476</b>	<b>73,332</b>

<sup>1</sup> Total receipts and total disbursements incomplete. See p. 13.<sup>2</sup> Includes special nonexpense deductions of life insurance companies. See p. 13.

TABLE 10.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit, net income, tax, and net profit after deducting tax; distributed by major industrial groups and expressed as percentages of total receipts*ALL CORPORATIONS<sup>1</sup>[Income returns for the calendar year ended Dec. 31, 1924]<sup>2</sup>

Distribution	Aggre- gate	Industrial divisions									
		Agricul- ture and related indus- tries	Mining and quarry- ing	Manufacturing							
				Food products, bever- ages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods	Lumber and wood products	Paper, pulp, and products	Printing and publish- ing	Chem- icals and allied sub- stances
A. Receipts, taxable income:											
Gross sales.....	81.25	79.22	81.61	96.76	97.38	98.01	98.31	96.00	97.25	76.63	91.37
<i>Gross profits from sales</i> .....	17.88	25.45	24.52	17.09	16.82	17.61	25.43	23.33	23.29	28.36	25.67
Profits from operations other than amounts reported as gross sales.....	11.55	13.29	12.77	.74	.63	.31	.14	1.06	.68	20.13	4.11
Interest, and rents and royalties.....	4.15	2.72	2.44	.69	.52	.52	.71	1.08	.75	1.21	.81
Miscellaneous income.....	1.85	4.10	2.05	1.54	1.20	.93	.72	1.46	1.02	1.06	1.83
B. Receipts, tax-exempt income:											
Dividends on capital stock of domestic corporations.....	.77	.52	.88	.21	.12	.11	.08	.32	.17	.81	1.66
Interest on Federal, State, and municipal bonds.....	.43	.15	.25	.06	.15	.12	.04	.08	.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.....	63.38	53.77	57.09	79.67	80.56	80.40	72.88	72.67	73.96	48.27	65.70
Compensation of officers.....	2.20	2.48	1.17	.97	2.31	2.27	.85	2.62	2.24	4.24	1.23
Interest paid.....	2.88	4.11	2.88	1.00	1.12	1.09	2.49	1.58	1.38	.79	1.07
Taxes other than income and profits taxes.....	1.39	2.50	2.41	.58	.88	.68	1.10	1.41	1.23	.79	.99
Depreciation, amortization, and depletion.....	2.66	4.84	13.38	1.55	1.98	1.17	2.54	4.30	3.39	2.11	4.18
Miscellaneous expense.....	21.82	31.41	23.32	12.24	11.09	11.62	16.33	12.76	12.05	36.04	18.34
E. Total disbursements.....	94.33	99.11	100.25	96.01	97.94	97.23	96.19	95.34	94.25	92.24	91.51
F. Net profits.....	5.67	.89	.25	3.99	2.06	2.77	3.81	4.66	5.75	7.76	8.49
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.....	21.08	75.92	448.65	6.74	13.10	8.22	2.99	8.48	5.25	12.36	22.15
H. Net income.....	78.92	24.08	548.65	93.26	86.90	91.78	97.01	91.52	94.75	87.64	77.85
I. Prior year net loss deducted by concerns showing net income in 1924.....	3.23	69.62	74.02	4.05	4.86	7.11	26.43	3.23	7.48	1.46	1.85
J. Net income after deducting prior year loss.....	75.69	45.54	622.67	89.21	82.04	84.67	70.58	88.29	87.27	86.18	76.00
K. Total tax.....	12.97	93.58	232.65	13.40	25.40	19.19	13.22	15.94	13.61	12.86	11.31
L. Net profits (F) after deducting tax (K).....	87.03	6.42	332.65	86.60	74.60	80.81	86.78	84.06	86.39	87.64	88.69
Per cent of net profits after deducting tax (K) to total receipts (C).....	4.94	.06	.84	3.46	1.54	2.24	3.31	3.92	4.96	6.80	7.52

Distribution		Industrial divisions											
		Manufacturing				Con- struction	Trans- porta- tion and other public utilities <sup>3</sup>	Trade	Public service, profes- sional, amuse- ments, hotels, etc.	Finance, banking, insur- ance, etc.	Combi- nations, predom- inant in- dustry not as- certain- able	Inactive concerns	
		Stone, clay, and glass products	Metal and metal products	All other manu- facturing indus- tries	Total manu- facturing								
A. Receipts, taxable income:													
Gross sales		97.30	96.11	95.84	95.26	79.94	13.44	97.05	45.53	25.95	80.87	23.60	
Gross profits from sales		52.52	25.13	27.86	22.42	14.22	4.95	18.07	19.60	1.59	14.61	6.06	
Profits from operations other than amounts reported as gross sales		.48	1.34	.43	2.02	16.72	76.36	1.43	45.32	22.33	9.48	.62	
Interest, and rents and royalties		.66	1.05	.70	.82	1.24	4.21	.67	4.67	37.61	4.17	48.14	
Miscellaneous income		1.05	1.05	1.76	1.31	1.77	2.60	.73	3.88	7.37	3.63	27.64	
B. Receipts, tax-exempt income:													
Dividends on capital stock of domestic corporations		.28	.23	1.10	.43	.18	3.09	.08	.53	2.82	1.58		
Interest on Federal, State, and municipal bonds		.23	.22	.17	.16	.15	.30	.04	.07	3.92	.27		
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		64.78	70.99	67.97	72.84	65.72	8.49	78.98	25.93	24.36	66.26	17.54	
Compensation of officers		2.87	1.67	2.63	1.80	4.81	1.03	2.17	5.59	4.81	2.76	12.32	
Interest paid		.99	1.13	.96	1.13	1.15	10.59	.62	2.04	13.47	2.71	26.57	
Taxes other than income and profits taxes		.96	1.15	.86	.94	.48	4.53	.46	1.72	3.58	1.43	10.14	
Depreciation, amortization, and depletion		3.97	2.86	2.36	2.61	2.02	5.23	.60	3.90	1.94	3.11	2.95	
Miscellaneous expense		15.55	14.89	18.79	14.98	21.39	56.02	14.76	55.07	439.44	20.23	59.81	
E. Total disbursements		89.06	92.69	93.48	94.30	95.57	85.89	97.59	94.25	487.60	96.50	122.43	
F. Net profits		10.94	7.31	6.52	5.70	4.43	14.11	2.41	5.75	12.40	3.50	522.43	
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		4.72	6.12	19.39	19.25	7.49	24.02	6.10	10.39	54.33	33.95		
H. Net income		95.22	93.88	80.61	89.75	92.60	75.98	94.60	80.80	45.67	48.97	5120.09	
I. Prior year net loss deducted by concerns showing net income in 1921		1.89	2.24	2.74	3.13	10.24	1.96	3.52	4.26	2.51	34.32		
J. Net income after deducting prior year loss		93.33	91.64	77.87	86.62	82.36	74.02	91.38	85.24	43.16	12.65	5100.00	
K. Total tax		12.63	13.96	13.54	13.95	14.20	10.30	14.27	14.62	9.35	14.82		
L. Net profits (F) after deducting tax (K)		87.37	86.04	86.46	86.65	85.80	89.70	85.73	85.38	90.65	85.18	190.00	
Percent of net profits after deducting tax (K) to total receipts (C)		9.55	6.28	5.64	4.91	3.80	12.66	2.66	4.91	11.24	2.98	522.43	

<sup>1</sup> For corresponding data expressed in absolute figures, see p. 123.<sup>2</sup> Fiscal year returns are included. See p. 1.<sup>3</sup> Total receipts and total disbursements incomplete. See p. 13.<sup>4</sup> Includes special nonexpense deductions of life insurance companies. See p. 13.<sup>5</sup> Deficit.

TABLE 11.—Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, amount of net income or deficit, prior year loss, and income tax

[Income returned for the calendar year ended Dec. 31, 1924]¹

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.....	1, 026	814	\$4, 068, 571	\$246, 410	\$324, 904	212	\$1, 196, 911
2	Grain farming.....	108	55	192, 616	87, 809	9, 627	53	474, 472
3	Fruit farming.....	2, 145	954	23, 363, 851	660, 997	2, 690, 492	1, 191	8, 893, 076
4	Stock farming.....	1, 630	685	4, 473, 310	995, 746	340, 026	945	12, 618, 447
5	All other farming.....	3, 366	1, 422	17, 314, 492	2, 020, 741	1, 718, 422	1, 944	27, 885, 330
	Total farming.....	8, 275	3, 930	49, 412, 840	4, 011, 703	5, 083, 471	4, 345	51, 068, 236
	II. Related industries:							
6	Forestry.....	468	218	9, 370, 494	424, 186	1, 094, 286	250	6, 227, 572
7	Fishing.....	198	108	2, 090, 091	141, 809	227, 389	90	1, 286, 942
8	Ice harvesting.....	175	105	829, 922	127, 999	71, 346	70	216, 091
9	All other related industries.....	608	157	2, 412, 943	291, 314	245, 876	451	3, 525, 356
	Total related industries.....	1, 449	588	14, 703, 450	985, 308	1, 638, 897	861	11, 255, 961
10	Agriculture, n. p. d., <sup>2</sup> or combinations of I and II.....	34	12	113, 520	11, 545	10, 509	22	173, 610
	Grand total agriculture and related industries.....	9, 758	4, 530	64, 229, 810	5, 008, 556	6, 732, 877	5, 228	62, 497, 807
	MINING AND QUARRYING							
	I. Mining:							
11	Coal mining.....	3, 516	830	46, 017, 219	1, 385, 794	5, 554, 238	2, 686	93, 881, 987
	Metal mining—							
12	Iron.....	104	31	840, 988	148, 228	84, 578	73	6, 074, 734
13	Copper.....	108	25	12, 547, 893	374, 869	1, 519, 850	83	24, 472, 462
14	Lead and zinc.....	136	64	8, 091, 874	211, 799	980, 650	72	1, 900, 419
15	Gold, silver, and precious metals.....	403	78	5, 506, 420	421, 278	631, 443	325	11, 914, 219
16	All other mining.....	203	53	19, 787, 829	262, 634	2, 408, 547	150	17, 067, 564
	Nonmetal mining—							
17	Oil and gas.....	3, 903	1, 485	91, 642, 118	5, 117, 769	10, 673, 772	2, 418	115, 639, 873
18	Salt, mines and other sources.....	60	31	4, 173, 573	30, 580	515, 975	29	1, 021, 372

19	All other nonmetal mining.....	57	12	5,036,337	-----	628,018	45	1,293,473
20	All other mining concerns, n. p. d., <sup>1</sup> combinations and tributary industries.....	7,977	1,256	17,322,838	385,297	1,981,097	6,721	23,409,272
	Total mining.....	16,467	3,865	210,967,089	8,338,248	24,978,168	12,602	296,675,375
	II. Quarrying:							
21	Stone.....	680	383	14,176,583	314,231	1,678,617	297	4,039,756
22	Clay, sand, gravel.....	959	512	12,528,719	314,605	1,448,453	447	3,104,390
23	Precious and semiprecious stones.....	13	5	112,139	-----	13,463	8	68,292
24	All other quarrying, n. p. d. <sup>1</sup> .....	274	108	2,174,721	64,755	250,505	166	1,166,812
	Total quarrying.....	1,926	1,008	28,992,162	693,591	3,391,038	918	8,379,250
25	Mining and quarrying combinations, main business not given.....	60	20	182,679	-----	20,134	40	2,036,506
	Grand total mining and quarrying.....	18,453	4,893	240,141,930	9,031,839	28,389,340	13,560	307,091,131
	MANUFACTURING							
	I. Food products, beverages, and tobacco:							
26	Bread, bakery products and retail sale.....	1,400	862	52,618,309	260,926	6,417,863	538	3,993,972
27	Milling, flour, meal, feed, etc.....	1,496	1,019	38,428,357	1,670,531	4,431,444	477	6,454,488
28	Cereal preparations, etc.....	194	112	19,795,627	125,905	2,443,316	82	691,508
29	Dairy products and condensed milk.....	2,519	1,742	32,231,546	294,394	3,778,159	777	4,443,373
30	Butter substitutes.....	27	13	257,131	2,555	30,185	14	446,750
31	Confectionery, candy, ice cream, etc.....	1,440	843	47,455,707	1,490,632	5,631,594	597	7,676,321
32	Beverages and spices.....	148	107	7,628,718	59,553	931,322	41	502,989
33	Fish canning and preserving.....	244	137	3,277,737	419,949	336,290	107	2,181,321
34	Fruit and vegetable canning and preserving, etc.....	1,035	678	28,220,828	1,648,594	3,232,290	357	4,571,378
35	Meat packing, etc.....	592	426	55,341,888	5,268,547	6,276,756	166	15,527,752
36	Poultry and poultry products.....	20	10	64,016	-----	6,139	10	53,933
37	Sugar making and refining, cane and beet.....	235	124	55,688,058	2,965,603	6,548,615	111	16,464,139
38	Ice manufacturing, etc.....	1,531	1,096	20,058,569	268,397	2,270,703	435	6,133,515
39	Soft drinks, etc.....	1,530	850	18,619,223	296,754	2,143,658	650	7,978,091
40	Breweries and distilleries, etc.....	415	164	17,798,720	798,539	2,105,960	251	6,482,375
41	Tobacco.....	518	239	99,482,526	349,829	11,554,268	279	8,818,742
42	All other food products.....	1,098	628	45,885,461	3,240,643	5,237,567	470	8,294,667
	Total food products, beverages, and tobacco.....	14,442	9,080	536,852,421	19,161,351	63,376,159	5,362	95,715,254
	II. Textiles and textile products:							
	Textile fabrics—							
43	Cotton goods, etc.....	976	342	28,543,555	1,039,353	3,333,900	634	68,378,789
44	Woolen and worsted goods, etc.....	531	324	35,558,992	374,722	4,353,372	207	17,963,260
45	Silk goods, etc.....	708	321	18,362,960	1,142,484	2,114,880	387	18,237,983
46	Felt goods and products, except hats.....	55	40	3,677,729	-----	452,213	15	141,442
47	Linen and flax, etc.....	28	16	303,868	-----	35,599	12	273,888
48	All other textile fabrics.....	1,358	741	79,397,566	572,146	9,747,513	617	27,549,640
49	Fur goods and fur products, n. p. d., <sup>2</sup> etc.....	451	280	5,567,680	114,465	641,421	171	1,401,868
	Total textile fabrics.....	4,107	2,064	171,412,350	3,243,500	20,678,898	2,043	133,946,861

<sup>1</sup> Fiscal year returns are included. See page 1.<sup>2</sup> Main business not precisely defined.

TABLE 11.—Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, amount of net income or deficit, prior year loss, and income tax—Continued

Serial No.	Industries	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
			Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
	MANUFACTURING—continued							
	II. Textiles and textile products—Continued.							
	Textile products, other than clothing—							
50	Carpets, rugs, mattings, etc.....	120	73	\$16,034,250	\$17,841	\$1,996,979	47	\$902,657
51	Cordage and twine.....	63	37	3,013,464	3,372	372,018	26	744,204
52	Artificial leather, oilcloth, linoleum, etc.....	32	18	7,923,138	13,344	986,712	14	170,834
53	All other textile products other than clothing.....	935	575	28,897,395	1,220,985	3,308,284	360	7,534,288
	Total textile products other than clothing.....	1,150	703	55,868,247	1,255,542	6,723,993	447	9,351,983
	Clothing—							
54	Custom-made clothing, etc.....	818	453	5,273,230	291,008	555,968	365	1,790,159
	Factory-made clothing—							
55	Men's and boys' clothing, suits, overcoats.....	669	418	12,364,981	510,130	1,420,917	251	5,084,873
56	Women's and children's clothing, suits, coats, skirts, etc.....	1,664	974	8,210,038	528,367	819,112	690	6,552,485
57	Hats and caps, etc.....	803	511	7,505,850	209,568	518,490	292	4,035,610
58	Men's and women's underwear, corsets, etc.....	363	195	4,140,837	31,955	474,281	168	2,679,037
59	Shirts, collars, cuffs.....	302	162	2,207,305	41,688	242,416	140	2,913,058
60	Knit goods, hosiery, etc.....	1,197	657	25,684,453	554,956	3,053,750	540	13,457,651
61	All other clothing.....	1,156	699	24,254,488	535,773	2,863,137	457	8,291,331
	Total clothing.....	6,972	4,069	89,647,182	2,703,445	10,248,671	2,903	44,805,224
	Total textiles and textile products.....	12,229	6,836	316,927,779	7,202,487	37,650,962	5,393	188,104,068
	III. Leather and leather products:							
62	Boots, shoes, cut stock, and findings.....	1,280	675	52,745,962	980,858	6,171,676	605	18,860,716
63	Gloves.....	31	22	132,744	32,216	16,441	9	171,956
64	Saddlery and harness.....	82	37	311,412	37,628	27,982	45	305,209
65	Trunks and valises.....	198	114	804,596	36,075	77,863	84	876,447
66	Tanning, graining, and finishing leather.....	212	121	6,495,463	1,000,616	674,792	91	4,329,879
67	All other leather and leather products.....	625	372	9,828,831	891,815	1,068,091	253	7,331,750
	Total leather and leather products.....	2,428	1,341	70,319,008	2,979,208	8,036,845	1,087	31,875,957

IV. Rubber and rubber goods; also celluloid, ivory, shell, and bone:							
68	Boots, shoes, and garments.....	28	14	316, 949	37, 995	14	12, 165
69	Belting and hose.....	13	8	5, 977, 926	15, 317	5	167, 368
70	Celluloid, ivory, shell, and bone.....	98	52	651, 046	29, 316	46	857, 386
71	Auto tires and inner tubes.....	134	48	13, 540, 025	9, 333, 872	86	5, 252, 254
72	All other rubber goods.....	365	203	36, 414, 114	1, 943, 659	162	8, 975, 764
Total rubber and rubber goods.....		638	325	56, 900, 060	11, 322, 163	313	15, 344, 877
V. Lumber and wood products:							
73	Sawmill products.....	2, 349	1, 263	70, 565, 762	2, 145, 583	1, 086	28, 936, 034
74	Planing-mill products.....	994	771	25, 448, 891	185, 226	223	2, 908, 742
75	Furniture, all classes.....	1, 597	1, 075	32, 903, 074	639, 231	3, 894, 780	7, 174, 776
76	Carriage and wagon bodies and parts, etc.....	22	16	108, 738	23, 401	6	59, 478
77	All other lumber and wood products.....	2, 701	1, 625	49, 842, 931	1, 270, 599	1, 076	18, 674, 843
Total lumber and wood products.....		7, 663	4, 750	178, 869, 396	4, 264, 040	2, 913	57, 753, 873
VI. Paper, pulp, and products:							
78	All paper containers, boxes, bags, wrapping paper, etc.....	690	479	15, 429, 889	320, 500	211	2, 257, 827
79	All other paper, pulp, and products.....	1, 196	725	77, 244, 404	5, 542, 710	471	16, 163, 660
Total paper, pulp, and products.....		1, 886	1, 204	92, 674, 293	5, 863, 210	682	18, 361, 487
VII. Printing and publishing:							
80	General printing and publishing, etc.....	8, 009	5, 210	153, 304, 173	2, 078, 147	2, 799	24, 690, 472
81	Paper manufacturing and printing, n. p. d. <sup>1</sup> .....	173	115	4, 022, 645	24, 629	53	440, 719
82	Special processes and tributary industries.....	1, 436	953	18, 645, 242	356, 566	483	3, 323, 627
Total printing and publishing.....		9, 618	6, 278	175, 972, 060	2, 459, 342	3, 340	28, 454, 818
VIII. Chemicals and allied substances:							
83	Chemicals proper, acids, and other compounds, etc.....	1, 075	568	41, 006, 616	312, 677	507	7, 439, 041
84	Paints and varnishes, etc.....	820	512	23, 014, 097	629, 564	308	3, 579, 426
85	Oils, vegetable and animal, etc.....	389	254	18, 336, 954	4, 484, 721	135	6, 156, 743
86	Petroleum and mineral oil refining and products.....	587	250	214, 776, 541	1, 001, 148	337	24, 880, 507
87	Soaps.....	589	309	20, 301, 530	336, 606	280	5, 195, 565
88	Fertilizers.....	241	137	4, 346, 800	1, 096, 934	104	12, 156, 362
89	Drugs, medicines, etc.....	862	475	30, 785, 110	213, 698	387	3, 233, 661
90	All other chemicals and allied substances.....	2, 038	1, 135	113, 616, 416	1, 205, 873	903	13, 667, 854
Total chemicals and allied substances.....		6, 601	3, 640	466, 184, 064	9, 281, 521	2, 961	76, 309, 159
IX. Stone, clay, and glass products:							
Stone--							
91	Cut building stone, crushed stone, etc.....	1, 683	1, 090	37, 724, 250	685, 909	593	4, 329, 624
Clay and earth products--							
92	Brick, tile, terra cotta, fire brick, etc.....	1, 390	869	35, 723, 630	587, 722	521	5, 059, 271
93	Asbestos products.....	95	49	7, 003, 320	7, 146	46	582, 080
94	China, porcelain ware, etc.....	219	137	8, 000, 966	93, 955	82	1, 277, 784
95	Portland cement.....	72	62	39, 716, 248	356, 162	10	281, 675
96	All other cement, lime, plaster, and products.....	209	139	7, 231, 937	40, 608	70	955, 278

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



TABLE 11.—Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, amount of net income or deficit, prior year loss, and income tax—Continued

Serial No.	Industries	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
			Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
	MANUFACTURING—continued							
	IX. Stone, clay, and glass products—Continued.							
	Glass and glass products—							
97	Glass manufacturing, bottles, mirrors, etc.....	360	193	\$10,608,364	\$416,412	\$1,248,475	167	\$2,916,65
98	Window glass, plate glass, ornamental glass, etc.....	167	93	6,694,578	446,628	767,058	74	1,801,74
99	Combinations stone, clay, and glass manufacture.....	161	103	9,700,013	225,251	1,173,961	58	739,438
	Total stone, clay, and glass products.....	4,356	2,735	162,403,306	2,859,793	19,151,889	1,621	17,943,545
	X. Metal manufacture:							
100	Production of raw material, products of blast furnaces, steel mills, etc.....	123	65	21,801,229	2,447,309	2,412,089	58	7,216,085
101	General or stock forms made in rolling mills, etc.....	2,799	1,854	237,873,243	4,971,587	29,111,074	945	31,305,105
102	Locomotives.....	27	17	9,729,469	-----	1,215,300	10	351,131
103	Stationary engines, boilers, etc.....	87	54	2,795,825	107,345	329,091	33	708,636
104	All other engines, marine, gas, etc.....	151	73	4,196,007	301,082	483,086	78	2,604,141
105	Electrical machinery and supplies.....	1,553	881	120,495,042	1,371,492	15,528,968	672	13,519,736
106	Textile machinery.....	133	99	11,595,750	49,043	1,432,105	84	3,372,050
107	Machine tools and metal working machinery.....	667	321	12,423,057	863,156	1,430,103	346	9,390,385
108	Leather working machinery.....	50	26	8,127,554	-----	1,011,951	24	147,495
109	Paper-making machinery.....	63	43	2,162,281	20,460	261,045	20	249,797
110	Printing machinery.....	190	127	11,554,452	102,270	1,415,567	63	541,073
111	Woodworking machinery.....	128	93	3,248,853	24,105	389,495	35	336,029
112	Construction, building, and excavating machinery.....	539	323	23,066,503	332,821	2,790,557	216	3,456,908
113	Machinery used in food production.....	384	190	11,972,641	139,062	1,456,918	194	3,100,235
114	Mining and oil well machinery.....	218	112	8,336,167	128,392	1,010,037	106	2,369,594
115	All other machinery used in factories.....	99	49	4,535,039	126,703	543,679	50	1,331,049
116	Agricultural machinery and equipment.....	514	235	29,802,471	3,735,356	3,232,378	279	21,657,065
117	Railway equipment.....	191	128	46,106,960	2,226,277	5,472,318	63	6,167,873
118	Office and business equipment.....	369	187	28,209,071	215,094	3,476,557	122	3,543,186
119	Building material and supplies.....	1,200	791	33,485,057	652,081	3,988,662	409	4,086,837
120	Gas-making machinery.....	57	32	3,579,227	6,827	442,931	25	170,902
121	All other machinery and equipment used by producers.....	1,159	745	81,795,224	762,784	10,117,078	414	7,433,431
122	Household machinery and equipment.....	1,320	773	103,965,446	674,309	12,815,143	547	10,594,448
123	Motor vehicles and accessories.....	1,671	717	329,652,642	2,311,143	40,636,256	954	42,474,573
124	Airplanes and spare parts.....	51	23	1,527,913	145,215	170,089	28	649,401

125	Optical products.....	235	120	1,741,711	446,368	144,470	115	1,368,537
126	Metal processes, annealing, electrotyping, etc.....	514	306	3,046,621	60,350	324,342	208	1,510,587
127	Musical instruments.....	351	201	16,844,795	160,666	2,062,259	150	5,105,584
128	Smelting and refining precious metals.....	40	27	1,111,584		135,646	13	154,327
129	Manufacture of jewelry.....	807	461	19,648,086	538,364	2,332,055	346	4,921,916
130	Metal products other than iron and steel, i. e., copper, aluminum, lead, etc.....	881	524	78,652,340	964,779	9,626,882	357	7,390,081
131	All other metal products, n. p. d., <sup>1</sup> miscellaneous hardware, etc.....	3,609	1,630	61,509,993	2,309,499	7,198,373	1,979	47,540,805
	Total metal manufacture.....	20,170	11,227	1,340,597,253	26,193,939	162,978,504	8,943	244,779,005
132	XI. All other manufacturing concerns: All other manufacturing, n. p. d., <sup>1</sup> etc.....	6,772	3,926	197,975,248	4,764,720	23,580,176	2,846	57,560,904
	Grand total manufacturing.....	86,803	51,342	3,595,674,888	96,351,774	429,652,793	35,461	832,202,947
	CONSTRUCTION							
133	Excavation and construction under or upon the ground (not buildings), etc.....	1,437	897	23,791,427	2,522,348	2,518,631	540	6,221,124
134	Water-front construction, bulkheads, dams, etc.....	153	91	6,732,508	265,436	794,266	62	628,904
135	Railroad construction, pure or combined.....	74	42	1,442,606	154,979	160,669	32	588,204
136	Shipbuilding, pure or combined.....	278	123	4,116,997	319,173	451,545	155	6,355,154
137	Buildings and structures above ground, etc.....	5,028	3,411	32,777,956	1,968,872	3,277,544	1,617	10,542,011
138	Equipping and installing machinery and equipment, as elevators, carrier systems, etc.....	2,799	1,950	19,448,504	961,312	1,979,890	849	4,637,529
139	Wrecking, razing, or moving (not marine).....	96	59	414,501	2,319	41,666	37	299,698
140	All other construction and contractors, n. p. d., <sup>1</sup> etc.....	3,311	2,128	43,979,719	3,839,375	4,687,467	1,183	12,737,914
	Grand total construction.....	13,176	8,701	132,704,218	10,033,814	13,911,675	4,475	42,010,538
	TRANSPORTATION AND OTHER PUBLIC UTILITIES							
	I. Rail transportation:							
141	Steam railroads.....	637	311	477,829,960	19,802,678	57,017,824	326	35,911,355
142	Electric railroads.....	384	132	23,967,298	1,163,826	2,842,006	252	14,686,249
143	All other railroads, n. p. d., <sup>1</sup> etc.....	593	390	88,632,916	211,718	11,019,931	203	8,474,508
	Total rail transportation.....	1,614	833	590,430,174	21,178,222	70,879,761	781	59,072,112
	II. Water transportation:							
144	Ocean lines, transoceanic and coastal.....	86	27	4,764,280	2,247,654	201,514	59	5,530,199
145	Lake, sound, bay, and river lines.....	181	105	6,205,507	54,631	805,287	76	2,670,499
146	Marine salvaging and wrecking.....	21	7	390,863	5,473	47,647	14	112,674
147	All other water transportation, n. p. d., <sup>1</sup> etc.....	1,500	810	22,584,755	1,086,866	2,573,377	690	15,909,083
	Total water transportation.....	1,788	949	33,945,405	3,394,624	3,627,825	839	24,222,455
	III. Local transportation, cartage, and storage:							
148	Cartage and storage or warehouse and packing for transportation.....	3,653	2,336	18,280,341	580,852	1,849,696	1,317	5,523,362
149	Auto garages, repairing, livery stables, etc.....	2,001	1,140	2,741,187	161,316	159,610	861	2,870,061
150	Taxicab and auto touring companies, etc.....	1,326	767	10,000,221	73,109	1,129,161	559	2,761,663
151	Special food storage and packers for transportation, etc.....	696	463	15,349,323	326,794	1,793,721	233	1,325,851
152	All other local transportation, n. p. d., <sup>1</sup> etc.....	511	306	2,542,719	29,424	230,569	205	815,114
	Total local transportation, cartage, and storage.....	8,187	5,012	48,913,791	1,171,495	5,168,757	3,175	13,296,051

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

TABLE 11.—*Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, amount of net income or deficit, prior year loss, and income tax—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
	TRANSPORTATION AND OTHER PUBLIC UTILITIES—continued							
153	IV. Other public utilities and transportation, n. p. d. <sup>1</sup>							
154	Electric light and power companies.....	1,973	1,532	\$108,332,385	\$980,470	\$13,204,516	441	\$6,006,420
155	Gas companies.....	644	476	37,364,501	343,618	4,547,988	168	2,276,478
156	Telephone, telegraph, and radio companies.....	4,077	3,077	175,920,283	49,234	21,659,368	1,000	2,405,382
157	Water works.....	1,534	1,153	15,711,061	95,743	1,785,298	381	2,295,742
158	Mutual public utilities.....	877	405	147,229		2,369	472	241,546
	All other public utilities, n. p. d. <sup>1</sup> etc.....	1,737	1,128	221,247,372	956,903	27,402,258	609	27,937,178
	Total other public utilities and transportation.....	10,842	7,771	558,722,831	2,425,968	68,601,797	3,071	41,162,746
	Grand total transportation and other public utilities.....	22,431	14,565	1,232,012,201	28,170,309	148,278,140	7,866	137,753,364
	TRADE							
159	Wholesalers and jobbers, including exporters, importers, etc.....	20,643	13,834	287,217,403	12,002,393	32,028,954	6,809	88,578,205
160	Department stores, either wholesale or retail, or both.....	1,444	970	107,454,554	485,116	13,377,934	474	10,623,208
161	Retail stores, all other, etc.....	46,204	29,647	355,506,015	6,800,799	38,395,774	16,557	96,841,707
162	Commission trade, including commercial travelers and special agents, etc.....	4,174	2,482	39,904,112	1,423,829	4,455,312	1,692	10,066,732
163	All other trade, n. p. d. <sup>2</sup> etc.....	32,858	21,179	308,503,494	9,022,075	32,390,821	11,679	90,406,975
	Grand total trade.....	105,323	68,112	1,098,585,578	29,734,212	120,648,795	37,211	296,516,827
	SERVICE							
	I. Domestic service:							
164	Restaurants, lunch rooms, etc.....	2,043	1,048	15,375,442	366,785	1,722,656	995	5,720,914
165	Hotels, boarding and lodging houses.....	2,288	1,311	27,723,652	667,113	3,165,821	977	13,564,178
166	Laundries, cleaning and dyeing.....	3,184	2,222	19,781,398	384,792	2,042,360	962	3,733,834
167	All other domestic service, n. p. d. <sup>1</sup> etc.....	368	222	4,365,764	24,555	512,813	146	647,295
	Total domestic service.....	7,883	4,803	67,246,256	1,443,245	7,443,650	3,080	23,666,221
	II. Amusements:							
168	Theaters or theatrical organizations, etc.....	482	292	13,637,894	691,853	1,578,697	190	3,703,040
169	Moving-picture theaters.....	1,656	1,175	16,051,798	1,192,565	1,616,529	481	2,187,502
170	Motion-picture production.....	295	113	16,998,931	180,144	2,086,834	182	4,525,459
171	All other amusements, n. p. d. <sup>1</sup> .....	3,252	1,798	24,726,341	786,767	2,756,016	1,454	8,178,883
	Total amusements.....	5,685	3,378	71,414,964	2,851,329	8,038,076	2,307	18,594,884

172	111. Professional and other services:								
173	Business services, advertising, appraisers, auditors, actuaries, etc.	3, 478	2, 137	29, 716, 605	683, 768	3, 342, 420	1, 341	8, 562, 956	
	Educational service, including art, colleges, schools, libraries, etc., teachers, etc.	1, 239	723	5, 077, 402	696, 952	496, 045	516	2, 758, 211	
174	Curative services, physicians, surgeons, etc.	1, 332	765	3, 976, 208	127, 867	372, 024	567	1, 669, 534	
175	Legal services, lawyers, patent attorneys, etc.	1, 265	988	4, 246, 578	13, 867	411, 296	277	520, 302	
176	Engineering, mechanical design, invention, scientific research, etc.	1, 513	546	9, 894, 575	477, 430	1, 107, 904	967	4, 412, 272	
177	All other service, n. p. d., <sup>1</sup> etc.	3, 925	2, 155	10, 592, 447	545, 829	919, 498	1, 770	6, 405, 662	
	Total professional and other service	12, 752	7, 314	63, 503, 815	2, 145, 713	6, 649, 187	5, 438	24, 388, 937	
	Grand total service	26, 320	15, 495	202, 165, 035	6, 440, 287	22, 130, 913	10, 825	66, 650, 042	
	FINANCE								
	I. Banking and related business:								
178	Private banks	73	40	424, 123	12, 865	43, 804	33	607, 283	
179	National banks	8, 217	5, 405	103, 665, 534	2, 373, 318	11, 703, 409	2, 812	34, 738, 337	
180	State banks, general banking, etc., n. p. d. <sup>1</sup>	16, 744	11, 479	65, 224, 568	1, 764, 348	5, 932, 207	5, 265	36, 935, 985	
181	Trust companies, or bank and trust companies	4, 238	3, 064	115, 286, 656	4, 251, 064	13, 363, 886	1, 174	17, 543, 028	
182	Loan companies, etc.	4, 511	3, 414	42, 792, 886	743, 439	4, 630, 906	1, 097	38, 984, 956	
183	Stock and bond brokers	1, 125	672	30, 336, 309	2, 344, 529	3, 407, 665	453	12, 890, 171	
184	Real estate loan, and insurance agents, realty holding and development companies	19, 513	12, 690	129, 988, 532	4, 803, 247	13, 684, 218	6, 823	44, 286, 976	
185	Holding and leasing realty, not realty business, etc.	43, 511	25, 965	238, 743, 285	6, 408, 792	25, 170, 938	17, 546	93, 346, 782	
	Total banking and related business	97, 932	62, 729	726, 461, 893	22, 701, 597	77, 937, 033	35, 203	279, 341, 518	
	II. Insurance companies, not agents:								
186	Life insurance, stock, and mutual companies <sup>2</sup>	467	374	115, 352, 005	22, 049	13, 872, 056	93	1, 137, 596	
187	Accident, stock companies only	64	38	1, 553, 345	26, 387	185, 933	26	3, 204, 540	
188	Fire, stock companies only	257	120	5, 839, 956	733, 874	612, 268	137	18, 631, 381	
189	Marine, stock companies only	26	13	1, 086, 788	33, 025	131, 189	13	151, 278	
190	Mutual companies, accident, fire, and marine	581	248	1, 060, 076	28, 435	58, 551	333	100, 324, 821	
191	Fidelity and bonding	18	11	437, 487		53, 106	7	63, 731	
192	All other insurance companies, n. p. d., <sup>1</sup> and combinations	522	301	33, 262, 305	2, 803, 065	3, 640, 445	221	24, 973, 788	
	Total insurance companies	1, 935	1, 105	158, 591, 962	3, 646, 835	18, 553, 548	830	148, 487, 135	
193	All other finance, n. p. d., <sup>1</sup> and combinations of I and II, etc.	4, 894	3, 255	110, 070, 076	3, 141, 252	12, 953, 426	1, 639	32, 767, 876	
	Grand total finance	104, 761	67, 089	995, 123, 931	29, 489, 684	109, 444, 007	37, 672	460, 596, 529	
	ALL OTHER								
194	All other active concerns whose business cannot be identified with any main division; also combinations of main divisions when the main business is not given.	3, 957	1, 662	26, 014, 701	5, 466, 691	2, 361, 006	2, 295	18, 533, 476	
195	Inactive concerns	26, 439					26, 439	73, 332	
	Grand total all other concerns	30, 396	1, 662	26, 014, 701	5, 466, 691	2, 361, 006	28, 734	18, 606, 808	
	Grand total	417, 421	236, 389	7, 586, 652, 292	219, 727, 166	881, 549, 546	181, 032	2, 223, 925, 993	

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

<sup>2</sup> Includes special nonexpense deductions of life insurance companies. See p. 13.

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income*

[Income returned for the calendar year ended Dec. 31, 1924]<sup>1</sup>

## 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.....	93	49	\$100,147	-----	\$5,018	44	\$509,899
Mining and quarrying.....	211	74	2,322,865	\$30,036	276,280	137	1,296,002
Manufacturing:							
Food products, beverages, and tobacco.....	137	89	977,756	2,233	106,187	48	318,893
Textiles and textile products.....	55	21	1,042,860	25,629	123,923	34	1,269,288
Leather and leather products.....	2	2	23,309	-----	2,414	-----	-----
Rubber and rubber goods.....	2	2	17,978	17,710	-----	-----	-----
Lumber and wood products.....	191	110	3,275,213	18,560	390,618	81	930,134
Paper, pulp, and products.....	-----	-----	-----	-----	-----	-----	-----
Printing and publishing.....	60	35	621,638	29,054	69,401	25	141,707
Chemicals and allied substances.....	81	52	920,616	119,364	97,305	29	270,365
Stone, clay, and glass products.....	40	27	1,457,900	22,037	176,038	13	58,391
Metal and metal products.....	98	71	6,728,705	717,254	741,892	27	301,217
All other manufacturing industries.....	22	15	210,018	935	23,467	7	115,916
Total manufacturing.....	688	424	15,275,993	952,776	1,731,245	264	3,405,911
Construction.....	62	40	390,097	3,784	42,150	22	334,825
Transportation and other public utilities.....	149	100	2,539,803	7,257	301,974	49	273,639
Trade.....	1,220	826	7,311,157	165,745	749,965	394	2,166,167
Public service—Professional, amusements, hotels, etc.....	205	138	681,005	1,577	62,589	67	174,731
Finance—Banking, insurance, and related business.....	985	707	5,357,571	94,369	542,930	278	1,599,741
Combinations—Predominant industry not ascertainable.....	28	15	1,560,174	-----	192,948	13	69,828
Inactive concerns.....	197	-----	-----	-----	-----	197	1,600
Total.....	3,838	2,373	35,538,812	1,255,544	3,905,099	1,465	9,832,343

## ALASKA

Agriculture and related industries.....	13	4	\$20,848	\$3,248	\$1,712	9	\$33,480
Mining and quarrying.....	27	7	37,676	11,069	2,316	20	760,032
Manufacturing:							
Food products, beverages, and tobacco.....	9	4	54,833	2,632	5,850	5	25,520
Textiles and textile products.....	-----	-----	-----	-----	-----	-----	-----
Leather and leather products.....	-----	-----	-----	-----	-----	-----	-----
Rubber and rubber goods.....	-----	-----	-----	-----	-----	-----	-----
Lumber and wood products.....	5	5	114,309	4,091	12,885	-----	-----
Paper, pulp, and products.....	-----	-----	-----	-----	-----	-----	-----
Printing and publishing.....	3	2	11,962	893	987	1	4,421
Chemicals and allied substances.....	-----	-----	-----	-----	-----	-----	-----
Stone, clay, and glass products.....	-----	-----	-----	-----	-----	-----	-----
Metal and metal products.....	2	1	945	-----	-----	1	2,401
All other manufacturing industries.....	-----	-----	-----	-----	-----	-----	-----
Total manufacturing.....	19	12	182,049	7,016	19,722	7	32,342

<sup>1</sup> Fiscal year returns are included, see page 1.

TABLE 12.—*Corporation returns distributed by State and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—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.....	13	8	\$83,641		\$9,237	5	\$16,495
Trade.....	26	22	172,979	\$4,114	16,690	4	35,068
Public service—Professional, amusements, hotels, etc.....	5	4	3,562		18	1	3,507
Finance—Banking, insurance, and related business.....	21	10	29,168		1,716	11	119,299
Combinations—Predominant industry not ascertainable.....	1	1	10,971		1,121		
Inactive concerns.....	15					15	
Total.....	140	68	540,894	25,417	52,532	72	1,000,223

## ARIZONA

Agriculture and related industries.....	128	46	\$341,242	\$72,775	\$19,106	82	\$1,218,458
Mining and quarrying.....	343	26	1,837,470	34,115	224,331	317	1,284,524
Manufacturing:							
Food products, beverages, and tobacco.....	33	27	541,352	21,113	60,805	6	64,286
Textiles and textile products.....	1	1	2,738		92		
Leather and leather products.....	1	1	423				
Rubber and rubber goods.....							
Lumber and wood products.....	10	7	56,464	9,871	4,392	3	206,628
Paper, pulp, and products.....	1	1	9,335		917		
Printing and publishing.....	24	13	88,445	4,096	8,560	11	27,802
Chemicals and allied substances.....	7	4	745,623		92,953	3	6,926
Stone, clay, and glass products.....	8	6	9,492		159	2	11,970
Metal and metal products.....	11	5	40,967		4,058	6	37,805
All other manufacturing industries.....	2					2	4,551
Total manufacturing.....	98	65	1,494,839	35,70	171,936	33	359,968
Construction.....	12	9	207,616	19,89	22,113	3	20,059
Transportation and other public utilities.....	71	42	888,986	18,00	102,882	29	385,543
Trade.....	299	195	1,762,390	216,70	158,526	104	1,108,680
Public service—Professional, amusements, hotels, etc.....	81	57	288,080	2,67	27,197	24	46,548
Finance—Banking, insurance, and related business.....	250	131	526,575	52,43	42,653	119	924,960
Combinations—Predominant industry not ascertainable.....	15	8	65,443		7,328	7	26,395
Inactive concerns.....	228					228	
Total.....	1,525	579	7,412,641	450,29	776,072	946	5,375,135

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## ARKANSAS

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.....	148	87	\$381,059	\$49,909	\$25,773	61	\$447,099
Mining and quarrying.....	153	62	458,085	34,234	44,831	91	680,612
Manufacturing:							
Food products, beverages, and tobacco.....	95	62	589,419	21,527	60,563	33	195,313
Textiles and textile products.....	6	3	35,648	-----	3,974	3	6,837
Leather and leather products.....	2	1	1,026	-----	-----	1	190
Rubber and rubber goods.....	2	2	1,261	-----	-----	-----	-----
Lumber and wood products.....	146	86	5,468,721	117,664	656,025	60	1,044,734
Paper, pulp, and products.....	-----	-----	-----	-----	-----	-----	-----
Printing and publishing.....	27	19	319,467	-----	37,019	8	12,520
Chemicals and allied substances.....	31	15	523,929	180,895	43,430	16	887,897
Stone, clay, and glass products.....	14	11	111,301	36,267	7,946	3	16,692
Metal and metal products.....	23	12	89,919	7,662	8,433	11	36,374
All other manufacturing industries.....	13	11	128,275	24,923	10,682	2	15,126
Total manufacturing.....	359	222	7,268,966	388,938	828,072	137	2,215,633
Construction.....	31	20	128,883	18,815	11,034	11	89,993
Transportation and other public utilities.....	133	103	1,387,975	26,585	151,224	30	757,289
Trade.....	800	579	5,291,408	258,287	534,072	221	1,333,052
Public service—Professional, amusements, hotels, etc.....	115	73	429,536	6,790	41,761	42	94,969
Finance—Banking, insurance, and related business.....	667	507	2,669,922	106,973	222,717	160	1,090,259
Combinations—Predominant industry not ascertainable.....	38	17	64,329	-----	4,965	21	111,683
Inactive concerns.....	110	-----	-----	-----	-----	110	-----
Total.....	2,554	1,670	18,080,163	890,531	1,864,449	884	6,820,639

## CALIFORNIA

Agriculture and related industries.....	1,303	488	\$6,749,204	\$469,422	\$717,731	615	\$15,093,863
Mining and quarrying.....	1,610	411	24,825,170	1,247,864	2,944,188	1,199	21,935,179
Manufacturing:							
Food products, beverages, and tobacco.....	682	409	32,251,122	1,981,939	3,723,114	273	3,981,671
Textiles and textile products.....	216	120	2,272,674	70,664	255,159	96	1,840,816
Leather and leather products.....	50	34	758,559	85,997	79,508	16	217,012
Rubber and rubber goods.....	23	14	2,743,248	-----	341,081	9	141,950
Lumber and wood products.....	262	141	3,952,018	67,163	465,572	121	5,849,252
Paper, pulp, and products.....	44	29	6,312,635	19,426	782,026	15	198,344
Printing and publishing.....	371	247	6,460,782	50,808	761,549	124	3,064,196
Chemicals and allied substances.....	326	154	41,031,227	68,213	5,076,638	172	2,374,291
Stone, clay, and glass products.....	177	111	12,188,180	27,754	1,390,370	66	840,214
Metal and metal products.....	749	409	14,837,530	515,961	1,794,770	340	4,324,133
All other manufacturing industries.....	246	141	3,642,015	30,023	426,486	105	1,060,978
Total manufacturing.....	3,146	1,809	126,449,990	2,917,948	15,096,273	1,337	23,892,857

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## CALIFORNIA—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.....	453	268	\$10,078,871	\$139,046	\$1,205,489	185	\$1,935,751
Transportation and other public utilities.....	988	542	39,016,481	295,300	4,712,803	446	8,442,702
Trade.....	3,787	2,376	64,761,339	2,210,583	7,362,604	1,411	16,206,091
Public service—Professional, amusements, hotels, etc.....	1,434	802	17,133,188	616,527	1,895,783	632	7,419,518
Finance—Banking, insurance, and related business.....	5,273	3,209	84,245,125	2,047,874	9,815,736	2,064	20,954,478
Combinations—Predominant industry not ascertainable.....	216	85	3,465,485	77,290	410,835	131	1,061,631
Inactive concerns.....	1,527					1,527	3,309
Total.....	19,737	9,990	376,724,853	10,021,854	44,161,442	9,747	116,945,379

## COLORADO

Agriculture and related industries.....	289	101	\$260,457	\$36,683	\$16,872	188	\$1,872,452
Mining and quarrying.....	1,152	173	2,622,254	224,967	282,687	979	7,945,475
Manufacturing:							
Food products, beverages, and tobacco.....	178	117	16,683,349	185,073	2,045,874	61	422,140
Textiles and textile products.....	34	15	101,524		9,839	19	43,616
Leather and leather products.....	11	7	47,837		4,785	4	6,433
Rubber and rubber goods.....	5	2	136,682	8,166	15,934	3	19,175
Lumber and wood products.....	37	20	332,592	6,950	38,065	17	283,976
Paper, pulp, and products.....	2	1	7,175		647	1	53,098
Printing and publishing.....	99	68	2,040,467	4,607	244,751	31	87,688
Chemicals and allied substances.....	64	34	6,932,203	10,147	861,531	30	2,203,377
Stone, clay, and glass products.....	57	42	3,285,714	8,367	403,033	15	158,242
Metal and metal products.....	115	51	877,413	373,229	54,692	64	559,435
All other manufacturing industries.....	61	26	199,750	4,033	20,827	35	227,249
Total manufacturing.....	663	383	30,644,706	600,572	3,699,978	280	4,064,429
Construction.....	87	55	255,050	3,182	23,277	32	345,269
Transportation and other public utilities.....	226	120	7,793,457	2,648	958,156	106	4,831,549
Trade.....	1,505	945	7,932,195	277,534	798,994	560	2,653,268
Public service—Professional, amusements, hotels, etc.....	423	253	1,211,494	33,736	114,880	170	510,744
Finance—Banking, insurance, and related business.....	1,537	839	10,085,281	50,451	1,128,765	698	3,882,980
Combinations—Predominant industry not ascertainable.....	52	22	41,255	23,212	488	30	102,140
Inactive concerns.....	560					560	904
Total.....	6,494	2,891	60,846,149	1,252,985	7,024,097	3,603	26,209,210



TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## CONNECTICUT

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.....	108	56	\$917,823	\$54,361	\$100,249	52	\$468,657
Mining and quarrying.....	26	12	537,293	8,237	65,153	14	75,059
Manufacturing:							
Food products, beverages, and tobacco.....	125	73	1,445,868	77,216	159,360	52	678,882
Textiles and textile products.....	241	139	5,879,931	249,714	687,136	102	6,938,187
Leather and leather products.....	19	7	65,907	-----	6,589	12	202,121
Rubber and rubber goods.....	17	12	324,201	18,619	36,604	5	92,201
Lumber and wood products.....	44	26	557,638	773	65,151	18	100,157
Paper, pulp, and products.....	51	28	957,074	68,380	107,883	23	376,269
Printing and publishing.....	134	92	2,114,865	2,668	248,631	42	377,607
Chemicals and allied substances.....	65	40	1,200,299	36,815	140,311	25	169,106
Stone, clay, and glass products.....	62	44	1,321,583	8,396	157,087	18	133,215
Metal and metal products.....	665	368	32,528,341	777,723	3,927,958	297	10,757,434
All other manufacturing industries.....	163	85	10,806,474	69,250	1,332,754	78	1,029,578
Total manufacturing.....	1,586	914	57,202,181	1,309,554	6,869,464	672	20,855,357
Construction.....	273	192	1,595,687	229,343	138,420	81	921,064
Transportation and other public utilities.....	271	202	14,420,418	2,080,293	1,514,391	69	306,080
Trade.....	1,558	1,021	10,680,167	359,007	1,116,429	537	5,490,678
Public service — Professional, amusements, hotels, etc.....	385	245	1,717,419	72,576	169,509	140	741,368
Finance — Banking, insurance, and related business.....	1,123	760	16,029,907	204,429	1,868,136	363	7,658,425
Combinations—Predominant industry not ascertainable.....	50	29	79,779	-----	6,376	21	275,448
Inactive concerns.....	402	-----	-----	-----	-----	402	-----
Total.....	5,782	3,431	103,180,674	4,317,800	11,848,127	2,351	36,792,136

## DELAWARE

Agriculture and related industries.....	26	5	\$18,321	-----	\$1,723	21	\$339,267
Mining and quarrying.....	47	15	1,995,604	\$61,918	240,501	32	1,020,042
Manufacturing:							
Food products, beverages, and tobacco.....	44	32	650,466	14,328	74,617	12	78,577
Textile and textile products.....	9	7	1,638,527	-----	204,197	2	15,588
Leather and leather products.....	11	3	183,443	-----	22,680	8	439,196
Rubber and rubber goods.....	1	-----	-----	-----	-----	1	10,857
Lumber and wood products.....	16	10	1,193,995	-----	148,523	6	17,466
Paper, pulp, and products.....	8	8	370,304	-----	44,802	-----	-----
Printing and publishing.....	18	9	210,347	-----	24,544	9	39,461
Chemicals and allied substances.....	16	8	9,614,187	50,061	1,194,756	8	312,409
Stone, clay, and glass products.....	4	4	18,657	-----	1,520	-----	-----
Metal and metal products.....	30	16	880,021	141,760	90,706	14	408,810
All other manufacturing industries.....	13	8	2,626,858	3,678	327,190	5	5,719,831
Total manufacturing.....	170	105	17,386,805	209,827	2,133,535	65	7,042,195

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## DELAWARE—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.....	29	22	\$329, 242	\$13, 833	\$35, 565	7	\$7, 033
Transportation and other public utilities.....	41	24	2, 383, 502	4, 971	294, 830	17	337, 796
Trade.....	181	137	2, 447, 735	33, 612	279, 691	44	289, 710
Public service—Professional, amusements, hotels, etc.....	43	26	475, 876	3, 494	55, 339	17	217, 472
Finance—Banking, insurance, and related business.....	360	251	14, 142, 092	940, 475	1, 617, 962	109	3, 092, 268
Combinations—Predominant industry not ascertainable.....	18	9	361, 733	-----	44, 144	9	441, 680
Inactive concerns.....	76	-----	-----	-----	-----	76	-----
Total.....	991	594	39, 540, 910	1, 268, 130	4, 703, 290	397	12, 787, 463

## DISTRICT OF COLUMBIA

Agriculture and related industries.....	11	5	\$54, 016	\$2, 930	\$5, 827	6	\$28, 589
Mining and quarrying.....	41	6	591, 339	-----	73, 413	35	160, 524
Manufacturing:							
Food products, beverages, and tobacco.....	44	30	783, 097	12, 378	89, 465	14	60, 511
Textiles and textile products.....	13	10	85, 428	5, 271	8, 545	3	54, 926
Leather and leather products.....	-----	-----	-----	-----	-----	-----	-----
Rubber and rubber goods.....	2	-----	-----	-----	-----	2	3, 120
Lumber and wood products.....	5	4	68, 543	-----	8, 218	1	1, 913
Paper, pulp, and products.....	4	3	185, 451	-----	23, 058	1	19, 482
Printing and publishing.....	63	42	1, 680, 910	-----	202, 931	21	484, 654
Chemical and allied substances.....	24	10	35, 070	-----	2, 981	14	611, 447
Stone, clay, and glass products.....	15	9	320, 095	-----	38, 570	6	52, 070
Metal and metal products.....	23	6	30, 722	-----	2, 594	17	83, 663
All other manufacturing industries.....	16	10	32, 552	-----	2, 153	6	404, 468
Total manufacturing.....	209	124	3, 221, 868	17, 649	378, 515	85	1, 776, 254
Construction.....	96	68	1, 298, 597	42, 159	144, 483	28	222, 836
Transportation and other public utilities.....	89	59	25, 979, 807	6, 405	3, 239, 098	30	525, 723
Trade.....	450	275	6, 778, 297	83, 423	793, 272	175	1, 227, 878
Public service—Professional, amusements, hotels, etc.....	223	137	2, 052, 533	17, 514	234, 250	86	456, 732
Finance—Banking, insurance, and related business.....	397	264	7, 473, 912	171, 141	875, 989	133	2, 281, 283
Combinations—Predominant industry not ascertainable.....	6	4	7, 191	-----	554	2	-----
Inactive concerns.....	134	-----	-----	-----	-----	134	-----
Total.....	1, 656	942	47, 457, 560	341, 221	5, 745, 401	714	6, 679, 819

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## FLORIDA

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.....	267	108	\$644,357	\$78,463	\$52,753	159	\$1,902,227
Mining and quarrying.....	35	15	201,047	-----	22,513	20	251,324
Manufacturing:							
Food products, beverages, and tobacco.....	177	109	1,469,495	63,512	156,048	68	415,495
Textiles and textile products.....	13	8	28,396	-----	1,802	5	59,363
Leather and leather products.....	2	2	2,361	-----	-----	-----	-----
Rubber and rubber goods.....	2	1	5,871	-----	484	1	25,438
Lumber and wood products.....	157	100	5,574,278	156,959	661,196	57	1,078,781
Paper, pulp, and products.....	-----	-----	-----	-----	-----	-----	-----
Printing and publishing.....	92	63	2,158,442	7,169	257,543	29	109,182
Chemicals and allied substances.....	95	36	1,226,099	304,982	111,242	59	1,151,321
Stone, clay, and glass products.....	39	21	230,777	8,649	24,012	18	161,686
Metal and metal products.....	52	32	217,476	-----	22,094	20	67,856
All other manufacturing industries.....	23	18	382,956	2,122	43,923	5	134,289
Total manufacturing.....	652	390	11,296,151	543,393	1,278,344	262	3,203,411
Construction.....	144	87	1,694,733	46,502	189,190	57	230,495
Transportation and other public utilities.....	228	143	9,595,763	53,059	1,173,045	85	845,378
Trade.....	1,149	880	14,653,396	318,296	1,640,839	269	1,483,207
Public service—Professional, amusements, hotels, etc.....	295	174	1,701,987	67,819	176,152	121	1,201,204
Finance—Banking, insurance, and related business.....	1,940	1,274	22,462,953	1,059,266	2,466,808	666	4,884,323
Combinations—Predominant industry not ascertainable.....	60	23	93,103	18,685	6,745	37	286,030
Inactive concerns.....	454	-----	-----	-----	-----	454	172
Total.....	5,224	3,094	62,343,490	2,185,483	7,006,389	2,130	14,287,771

## GEORGIA

Agriculture and related industries.....	190	73	\$183,423	\$27,182	\$10,097	117	\$810,852
Mining and quarrying.....	50	21	177,779	-----	18,623	29	1,099,237
Manufacturing:							
Food products, beverages, and tobacco.....	202	147	9,850,828	54,964	1,196,668	55	277,238
Textiles and textile products.....	181	103	9,414,814	115,342	1,155,951	78	3,566,885
Leather and leather products.....	9	2	92,160	-----	11,270	7	200,120
Rubber and rubber goods.....	3	1	13,211	-----	1,401	2	89,371
Lumber and wood products.....	211	147	2,338,818	46,821	261,162	64	1,339,784
Paper, pulp, and products.....	11	9	591,548	-----	72,473	2	163,771
Printing and publishing.....	81	48	549,251	4,447	60,048	33	138,157
Chemicals and allied substances.....	129	80	1,654,062	719,495	107,091	49	869,591
Stone, clay, and glass products.....	67	47	1,935,259	23,925	232,017	20	263,010
Metal and metal products.....	85	54	1,557,097	101,435	175,231	31	417,414
All other manufacturing industries.....	63	44	530,916	56,164	52,160	19	287,454
Total manufacturing.....	1,042	682	28,527,964	1,122,593	3,325,472	360	7,612,795

TABLE 12.—*Corporation\* returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## GEORGIA—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.....	95	61	\$852, 451	\$246, 658	\$65, 280	34	\$383, 268
Transportation and other public utilities.....	288	165	3, 799, 719	48, 166	446, 698	123	3, 852, 958
Trade.....	1, 582	1, 034	8, 158, 842	358, 294	809, 346	548	4, 279, 536
Public service—Professional, amusements, hotels, etc.....	226	131	1, 130, 344	13, 263	118, 390	95	309, 316
Finance—Banking, insurance, and related business.....	1, 453	883	6, 689, 871	240, 532	673, 207	570	3, 893, 144
Combinations—Predominant industry not ascertainable.....	55	30	641, 267	55, 900	69, 092	25	38, 870
Inactive concerns.....	118					118	
Total.....	5, 099	3, 080	50, 161, 660	2, 112, 588	5, 536, 205	2, 019	22, 279, 976

## HAWAII

Agriculture and related industries.....	55	38	\$8, 414, 654	\$1, 242, 584	\$886, 447	17	\$230, 646
Mining and quarrying.....	3	1	1, 104			2	5, 368
Manufacturing:							
Food products, beverages, and tobacco.....	73	49	12, 122, 429	428, 916	1, 457, 082	24	276, 927
Textiles and textile products.....	4	2	2, 380		30	2	3, 323
Leather and leather products.....							
Rubber and rubber goods.....	4	3	53, 056		6, 376	1	17, 071
Lumber and wood products.....							
Paper, pulp, and products.....	17	10	86, 854	2, 490	8, 857	7	5, 412
Printing and publishing.....							
Chemicals and allied substances.....	5	2	601, 981		75, 093	3	4, 173
Stone, clay, and glass products.....	3	2	12, 320		1, 126	1	3, 606
Metal and metal products.....	5	3	572, 435	168, 478	50, 245	2	2, 179
All other manufacturing industries.....	2	2	2, 763		83		
Total manufacturing.....	113	73	13, 454, 218	599, 893	1, 598, 892	40	312, 691
Construction.....	10	8	599, 240	17, 518	71, 386	2	6, 323
Transportation and other public utilities.....	33	26	1, 945, 399	15, 057	238, 568	7	18, 795
Trade.....	192	124	3, 595, 540	91, 382	419, 167	68	300, 745
Public service—Professional, amusements, hotels, etc.....	27	18	68, 455	17, 407	3, 565	9	41, 520
Finance—Banking, insurance, and related business.....	143	93	2, 060, 667	33, 233	238, 179	50	192, 955
Combinations—Predominant industry not ascertainable.....	13	12	1, 390, 539	29, 407	169, 215	1	10
Inactive concerns.....	18					18	
Total.....	607	393	31, 529, 816	2, 046, 481	3, 625, 419	214	1, 109, 653

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## IDAHO

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.....	165	74	\$326,129	\$192,931	\$7,539	91	\$1,553,406
Mining and quarrying.....	422	43	2,304,651	43,744	273,053	379	533,952
Manufacturing:							
Food products, beverages, and tobacco.....	64	42	137,579	12,893	9,187	22	146,614
Textile and textile products.....	2	1	9,197		900	1	7,814
Leather and leather products.....							
Rubber and rubber goods.....							
Lumber and wood products.....	41	24	842,278		101,320	17	850,798
Paper, pulp, and products.....	2	2	7,927		74		
Printing and publishing.....	25	16	39,147		2,202	9	78,434
Chemicals and allied substances.....	2					2	17,252
Stone, clay, and glass products.....	10	4	16,283		1,444	6	20,793
Metal and metal products.....	9	3	106,209		13,119	6	54,589
All other manufacturing industries.....	2	2	1,500				
Total manufacturing.....	157	94	1,160,120	12,893	128,246	63	1,176,204
Construction.....	12	6	73,985		8,695	6	21,934
Transportation and other public utilities.....	107	59	203,228		16,392	48	555,244
Trade.....	500	324	2,079,374	39,696	200,060	176	633,407
Public service—Professional, amusements, hotels, etc.....	112	69	166,695		11,695	43	59,573
Finance—Banking, insurance, and related business.....	437	214	499,903	38,522	28,213	223	1,289,077
Combinations—Predominant industry not ascertainable.....	28	19	31,478	434	1,508	9	5,860
Inactive concerns.....	131					131	
Total.....	2,071	902	6,845,563	328,220	680,401	1,169	5,828,747

## ILLINOIS

Agriculture and related industries.....	234	118	\$362,042	\$85,080	\$82,670	116	\$867,614
Mining and quarrying.....	584	210	8,647,800	306,670	1,019,793	374	11,964,698
Manufacturing:							
Food products, beverages, and tobacco.....	937	599	78,597,189	7,245,828	8,842,273	335	18,320,861
Textile and textile products.....	779	472	15,153,185	321,719	1,772,249	307	6,385,645
Leather and leather products.....	143	86	4,953,488	186,911	583,982	57	2,247,774
Rubber and rubber goods.....	36	25	717,949	38,858	81,519	11	99,466
Lumber and wood products.....	475	352	15,233,313	531,069	1,788,475	123	2,191,443
Paper, pulp, and products.....	149	101	4,311,685	331,258	472,380	48	1,038,182
Printing and publishing.....	1,013	672	20,148,906	328,393	2,376,179	341	2,342,922
Chemicals and allied substances.....	560	329	53,874,470	240,514	6,660,922	231	3,301,478
Stone, clay, and glass products.....	279	199	18,952,406	215,895	2,313,450	80	1,108,737
Metal and metal products.....	2,353	1,427	139,545,842	4,094,038	16,747,471	926	28,827,844
All other manufacturing industries.....	760	491	19,516,296	728,858	2,275,262	269	5,462,296
Total manufacturing.....	7,484	4,753	371,004,729	14,263,341	43,914,162	2,731	71,326,648

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—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
Construction.....	986	675	\$15,219,745	\$757,959	\$1,692,151	261	\$2,443,460
Transportation and other public utilities.....	1,379	923	99,667,818	5,694,954	11,629,761	456	14,942,062
Trade.....	7,480	4,823	122,060,577	3,296,841	14,084,425	2,657	26,386,579
Public service—Professional, amusements, hotels, etc.....	2,491	1,503	25,560,895	970,315	2,849,256	988	7,876,958
Finance—Banking, insurance, and related business.....	4,162	2,876	62,367,495	1,237,755	7,125,941	1,236	24,503,596
Combinations—Predominant industry not ascertainable.....	196	78	663,093	21,230	69,515	118	1,344,558
Inactive concerns.....	1,468					1,468	2,930
Total.....	26,414	15,959	706,054,194	26,634,145	82,467,674	10,455	161,659,103

## INDIANA

Agriculture and related industries.....	135	64	\$220,856	\$3,018	\$19,144	71	\$266,854
Mining and quarrying.....	333	133	3,441,581	279,366	370,315	200	3,065,037
Manufacturing:							
Food products, beverages, and tobacco.....	454	297	7,506,089	174,578	868,478	157	1,878,304
Textiles and textile products.....	120	68	3,730,794	145,872	436,359	52	565,749
Leather and leather products.....	20	11	169,590		19,547	9	209,710
Rubber and rubber goods.....	17	10	351,472	52,436	36,265	7	101,761
Lumber and wood products.....	324	214	6,678,344	103,169	794,577	110	1,486,037
Paper, pulp, and products.....	44	31	1,736,371	94,505	201,760	13	140,404
Printing and publishing.....	227	145	2,385,768	61,201	270,543	82	431,721
Chemicals and allied substances.....	163	99	4,048,226	123,843	479,326	64	549,332
Stone, clay, and glass products.....	173	121	6,553,222	17,752	801,718	52	409,768
Metal and metal products.....	663	353	28,757,056	802,771	3,468,860	310	14,088,420
All other manufacturing industries.....	208	116	3,453,549	147,283	399,427	92	1,109,727
Total manufacturing.....	2,413	1,465	65,370,481	1,723,410	7,776,860	948	20,970,933
Construction.....	280	183	2,760,737	173,876	292,054	97	870,243
Transportation and other public utilities.....	643	460	6,947,894	239,856	780,334	183	1,974,506
Trade.....	2,659	1,700	16,845,786	337,681	1,783,135	959	5,431,641
Public service—Professional amusements, hotels, etc.....	624	390	2,544,387	97,497	243,809	234	2,358,175
Finance—Banking, insurance, and related business.....	2,849	2,133	16,328,219	497,999	1,596,449	716	6,811,190
Combinations—Predominant industry not ascertainable.....	77	28	529,647	6,470	62,167	49	124,910
Inactive concerns.....	819					819	
Total.....	10,832	6,556	114,989,588	3,359,173	12,930,267	4,276	41,903,489

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—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.....	127	74	\$376, 273	\$105, 508	\$27, 245	53	\$316, 173
Mining and quarrying.....	206	51	740, 664	38, 290	81, 426	155	1, 166, 535
Manufacturing:							
Food products, beverages, and tobacco.....	377	223	5, 717, 487	250, 979	653, 583	154	1, 565, 065
Textiles and textile products.....	45	29	539, 989	-----	63, 760	16	140, 596
Leather and leather products.....	12	6	70, 154	12, 942	6, 309	6	79, 857
Rubber and rubber goods.....	7	3	86, 532	-----	10, 503	4	85, 830
Lumber and wood products.....	69	40	3, 581, 042	19, 927	439, 805	29	304, 336
Paper and pulp products.....	16	5	87, 621	9, 410	6, 395	11	148, 418
Printing and publishing.....	160	109	1, 392, 641	26, 531	154, 249	51	340, 006
Chemicals and allied substances.....	81	44	1, 357, 494	10, 922	163, 021	37	136, 118
Stone, clay, and glass products.....	98	37	1, 994, 595	13, 641	242, 440	61	783, 175
Metal and metal products.....	255	124	6, 084, 071	158, 201	724, 670	131	1, 839, 660
All other manufacturing industries.....	97	47	900, 012	19, 761	101, 682	50	339, 048
Total manufacturing.....	1, 217	667	21, 791, 638	522, 314	2, 566, 417	550	5, 763, 209
Construction.....	143	83	2, 049, 962	52, 335	237, 495	60	464, 719
Transportation and other public utilities.....	879	585	5, 366, 412	8, 907	586, 863	294	1, 137, 827
Trade.....	2, 411	1, 520	9, 581, 247	363, 473	904, 208	891	4, 592, 325
Public service—Professional, amusements, hotels, etc.....	443	272	758, 740	59, 103	52, 839	171	519, 049
Finance—Banking, insurance, and related business.....	2, 903	1, 709	8, 973, 522	232, 493	820, 840	1, 194	11, 244, 040
Combinations—Predominant industry not ascertainable.....	88	32	93, 417	6, 798	7, 568	56	83, 860
Inactive concerns.....	544	-----	-----	-----	-----	544	1, 835
Total.....	8, 961	4, 993	49, 731, 875	1, 389, 221	5, 284, 901	3, 968	25, 289, 572

## KANSAS

Agriculture and related industries.....	26	9	\$128, 512	-----	\$14, 750	17	\$339, 302
Mining and quarrying.....	338	115	3, 699, 767	\$111, 010	421, 375	223	3, 371, 479
Manufacturing:							
Food products, beverages, and tobacco.....	201	151	4, 029, 477	406, 004	431, 351	50	549, 757
Textiles and textile products.....	15	10	30, 168	1, 091	1, 307	5	5, 121
Leather and leather products.....	7	5	17, 596	8, 192	407	2	9, 101
Rubber and rubber goods.....	4	1	1, 268	-----	-----	3	5, 634
Lumber and wood products.....	15	12	118, 481	16, 764	10, 861	3	239, 742
Paper, pulp, and products.....	2	2	85, 378	-----	10, 672	-----	-----
Printing and publishing.....	49	37	191, 124	20, 975	14, 926	12	97, 598
Chemicals and allied substances.....	57	28	1, 835, 013	204, 003	201, 055	29	1, 957, 153
Stone, clay, and glass products.....	39	22	985, 891	40, 203	115, 112	17	137, 174
Metal and metal products.....	89	46	1, 633, 101	25, 472	194, 335	43	609, 841
All other manufacturing industries.....	25	13	76, 507	19, 223	5, 772	12	39, 472
Total manufacturing.....	503	327	9, 003, 999	741, 927	985, 798	176	3, 650, 593

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—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.....	55	27	\$150,895	\$14,922	\$12,777	28	\$138,977
Transportation and other public utilities.....	387	282	60,359,625	4,524	7,517,013	105	1,356,298
Trade.....	1,548	1,121	6,555,904	565,646	553,006	427	2,203,065
Public service—Professional, amusements, hotels, etc.....	154	92	290,041	14,164	22,402	62	199,443
Finance—Banking, insurance, and related business.....	1,812	1,198	4,382,107	127,881	304,369	614	4,014,814
Combinations—Predominant industry not ascertainable.....	35	13	39,862	10,101	1,483	22	77,329
Inactive concerns.....	127					127	10
Total.....	4,985	3,184	84,610,712	1,590,175	9,832,973	1,801	15,351,310

## KENTUCKY

Agriculture and related industries.....	38	19	\$197,346	\$5,342	\$21,303	19	\$32,833
Mining and quarrying.....	605	196	3,072,927	145,415	339,764	409	6,152,850
Manufacturing:							
Food products, beverages, and tobacco.....	307	210	3,828,539	115,683	429,446	97	751,017
Textiles and textile products.....	65	35	916,346	6,388	107,738	30	373,027
Leather and leather products.....	21	9	42,720	674	4,102	12	276,573
Rubber and rubber goods.....	3	1	419			2	29,470
Lumber and wood products.....	131	86	3,611,054	90,609	428,521	45	583,811
Paper, pulp, and products.....	41	3	8,697		409	38	260,380
Printing and publishing.....	79	73	697,493	3,175	75,856	6	20,391
Chemicals and allied substances.....	75	46	789,197	153,967	74,439	29	382,339
Stone, clay, and glass products.....	64	49	1,713,100	12,619	206,788	15	42,623
Metal and metal products.....	155	89	3,560,155	1,051,387	301,780	66	1,003,308
All other manufacturing industries.....	64	45	1,381,507	65,059	159,292	19	377,047
Total manufacturing.....	1,005	646	16,549,227	1,499,561	1,788,371	359	4,099,986
Construction.....	129	93	888,896	28,114	91,067	36	143,935
Transportation and other public utilities.....	365	254	18,306,658	42,234	2,251,818	111	1,516,788
Trade.....	1,311	871	15,059,836	128,600	1,715,856	440	2,548,836
Public service—Professional, amusements, hotels, etc.....	351	214	2,245,666	13,575	234,677	147	579,446
Finance—Banking, insurance, and related business.....	1,120	905	8,313,327	25,552	865,940	215	1,773,874
Combinations—Predominant industry not ascertainable.....	57	28	341,112	5,569	38,641	29	119,911
Inactive concerns.....	234					234	4,417
Total.....	5,225	3,226	64,974,995	1,893,962	7,347,437	1,999	16,972,876



TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## LOUISIANA

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	248	123	\$718,914	\$119,753	\$55,895	125	\$1,196,732
Mining and quarrying	222	84	804,746	79,053	82,102	138	1,282,279
Manufacturing:							
Food products, beverages, and tobacco	295	160	2,984,129	413,986	296,243	135	4,119,690
Textiles and textile products	43	25	945,362	459,861	56,140	18	664,982
Leather and leather products	5	2	22,901		2,363	3	45,472
Rubber and rubber goods	2	2	8,741		628		
Lumber and wood products	236	153	15,930,484	134,013	1,900,905	83	1,986,652
Paper, pulp, and products	12	4	185,564	3,582	22,359	8	241,542
Printing and publishing	80	57	890,620	19,597	100,294	23	185,718
Chemicals and allied substances	103	54	1,474,995	452,970	129,328	49	1,763,143
Stone, clay, and glass products	25	12	66,014	39,494	1,270	13	136,924
Metal and metal products	84	44	714,425	9,004	81,090	40	376,399
All other manufacturing industries	36	24	171,938	6,290	16,563	12	280,592
Total manufacturing	921	537	23,395,173	1,538,797	2,607,183	384	9,801,114
Construction	141	82	937,402	75,803	96,212	59	688,090
Transportation and other public utilities	242	163	4,898,587	59,535	565,098	79	1,517,377
Trade	1,524	1,016	14,343,706	678,468	1,545,931	508	5,983,821
Public service—Professional, amusements, hotels, etc.	224	145	1,619,770	51,902	172,341	79	1,030,998
Finance—Banking, insurance, and related business	1,205	764	7,480,148	109,993	796,717	441	2,626,358
Combinations—Predominant industry not ascertainable	98	29	237,916	98,013	12,782	69	611,162
Inactive concerns	330					330	248
Total	5,155	2,943	54,436,362	2,811,317	5,934,261	2,212	24,738,179

## MAINE

Agriculture and related industries	100	53	\$404,897	\$25,386	\$39,132	47	\$898,215
Mining and quarrying	65	16	181,547	47,240	14,620	49	849,262
Manufacturing:							
Food products, beverages, and tobacco	127	75	939,482	38,490	100,801	52	296,488
Textiles and textile products	74	47	7,363,224	91,094	895,168	27	653,427
Leather and leather products	45	25	2,177,799	11,111	268,104	20	334,959
Rubber and rubber goods	1					1	3,901
Lumber and wood products	126	60	1,412,613	52,424	161,569	66	2,091,272
Paper, pulp, and products	17	10	158,967	102,775	5,734	7	144,324
Printing and publishing	60	38	135,253	19,318	8,451	22	48,403
Chemicals and allied substances	41	21	486,609		58,364	20	36,701
Stone, clay, and glass products	17	9	494,250		60,495	8	46,704
Metal and metal products	74	30	145,019	14,803	11,391	44	777,158
All other manufacturing industries	43	26	241,874	6,137	25,830	17	1,252,811
Total manufacturing	625	341	13,555,090	336,152	1,595,907	284	5,686,148

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## MAINE—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.....	79	51	\$201,742	\$2,127	\$16,031	28	\$984,868
Transportation and other public utilities.....	372	286	9,520,862	12,416	1,152,937	86	1,024,933
Trade.....	1,001	656	3,593,762	74,361	326,993	345	1,350,657
Public service—Professional, amusements, hotels, etc.....	211	139	483,047	32,834	36,171	72	241,167
Finance—Banking, insurance, and related business.....	600	398	3,310,175	116,403	343,062	202	1,168,526
Combinations—Predominant industry not ascertainable.....	61	26	96,691	-----	8,979	35	614,832
Inactive concerns.....	330	-----	-----	-----	-----	330	7
Total.....	3,444	1,966	31,347,813	646,919	3,533,832	1,478	12,818,615

## MARYLAND

Agriculture and related industries.....	61	24	\$95,673	\$2,313	\$7,758	37	\$203,967
Mining and quarrying.....	148	42	1,038,983	17,631	122,200	106	1,437,287
Manufacturing:							
Food products, beverages, and tobacco.....	245	156	3,297,946	174,398	367,276	89	1,169,031
Textiles and textile products.....	141	74	1,716,101	190,644	178,973	67	2,070,678
Leather and leather products.....	24	16	572,953	6,908	68,315	8	186,905
Rubber and rubber goods.....	6	3	27,205	-----	3,358	3	13,795
Lumber and wood products.....	87	54	1,100,303	10,427	128,068	33	727,060
Paper, pulp, and products.....	26	22	261,751	37,365	24,880	4	49,215
Printing and publishing.....	141	99	2,230,204	28,471	261,612	42	213,071
Chemicals and allied substances.....	98	51	3,093,035	18,028	379,632	47	1,256,779
Stone, clay, and glass products.....	74	50	2,069,162	59,974	243,675	24	137,417
Metal and metal products.....	205	115	8,126,144	49,838	992,575	90	1,822,770
All other manufacturing industries.....	71	38	547,810	21,943	58,885	33	2,220,552
Total manufacturing.....	1,118	678	23,042,614	597,996	2,707,249	440	9,867,273
Construction.....	212	133	3,424,525	239,807	378,401	79	529,415
Transportation and other public utilities.....	270	152	24,164,141	49,503	2,994,744	118	1,063,447
Trade.....	1,110	676	13,945,142	256,456	1,603,032	434	4,036,103
Public service—professional, amusements, hotels, etc.....	334	206	2,404,342	53,092	267,133	128	419,348
Finance—banking, insurance, and related business.....	1,379	967	14,932,087	115,802	1,714,573	412	4,122,767
Combinations—predominant industry not ascertainable.....	91	55	445,328	2,513	51,821	36	102,925
Inactive concerns.....	479	-----	-----	-----	-----	479	-----
Total.....	5,202	2,933	83,492,835	1,335,113	9,846,911	2,269	21,782,532

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## MASSACHUSETTS

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.....	272	140	\$17,030,212	\$245,192	\$2,077,115	132	\$914,638
Mining and quarrying.....	311	69	5,993,800	279,551	709,153	242	7,719,175
Manufacturing:							
Food products, beverages, and tobacco.....	420	228	11,032,577	229,360	1,319,989	192	2,707,750
Textiles and textile products.....	934	447	33,466,696	721,214	4,027,660	487	58,586,879
Leather and leather products.....	672	342	9,752,495	1,212,477	1,016,565	330	8,632,165
Rubber and rubber goods.....	73	40	7,121,086	41,073	879,652	33	886,979
Lumber and wood products.....	241	161	3,807,329	215,192	421,681	80	718,287
Paper, pulp, and products.....	184	113	16,648,422	139,605	2,050,653	71	2,842,925
Printing and publishing.....	476	301	8,205,584	106,561	966,766	175	1,302,521
Chemicals and allied substances.....	324	158	12,453,962	121,367	1,515,455	166	3,933,034
Stone, clay, and glass products.....	143	84	1,448,254	84,331	156,158	59	812,992
Metal and metal products.....	1,287	638	49,153,777	863,099	5,950,929	649	13,598,809
All other manufacturing industries.....	432	245	10,976,537	195,529	1,312,411	187	4,072,970
Total manufacturing.....	5,186	2,757	164,066,719	3,929,808	19,617,919	2,429	98,095,311
Construction.....	650	426	5,908,786	561,894	595,205	224	1,810,032
Transportation and other public utilities.....	780	514	49,673,658	5,555,240	5,447,508	266	2,046,032
Trade.....	5,109	3,056	58,255,034	989,070	6,543,749	2,053	15,095,303
Public service—professional, amusements, hotels, etc.....	1,221	713	9,813,507	496,344	1,058,701	508	2,737,566
Finance—banking, insurance, and related business.....	2,600	1,690	41,281,900	1,215,342	4,730,432	910	44,665,474
Combinations—predominant industry not ascertainable.....	142	47	185,975	6,181	16,292	95	571,148
Inactive concerns.....	830					830	1,778
Total.....	17,101	9,412	352,209,591	13,278,622	40,796,074	7,689	173,656,457

## MICHIGAN

Agriculture and related industries.....	281	124	\$2,092,482	\$165,851	\$227,277	157	\$2,271,067
Mining and quarrying.....	161	47	3,812,511	19,989	468,804	114	1,753,838
Manufacturing:							
Food products, beverages, and tobacco.....	427	246	13,316,050	228,067	1,601,916	181	1,690,949
Textiles and textile products.....	141	69	1,740,664	35,707	202,259	72	1,417,499
Leather and leather products.....	39	21	529,745	138,814	45,952	18	813,330
Rubber and rubber goods.....	11	5	199,882	4,630	23,633	6	6,943
Lumber and wood products.....	315	201	9,221,740	431,204	1,073,984	114	1,868,938
Paper, pulp, and products.....	73	45	5,278,523	248,125	624,296	28	1,127,374
Printing and publishing.....	315	226	9,405,679	68,551	1,130,311	89	326,180
Chemicals and allied substances.....	163	103	15,338,716	51,772	1,897,156	60	855,632
Stone, clay, and glass products.....	141	88	5,390,178	13,459	660,720	53	366,768
Metal and metal products.....	1,221	672	308,957,120	1,123,820	38,207,172	549	17,480,942
All other manufacturing industries.....	293	176	7,631,806	174,283	908,176	117	1,739,121
Total manufacturing.....	3,139	1,832	377,010,105	2,518,372	46,375,575	1,287	27,696,676
Construction.....	431	301	5,271,065	327,797	569,139	130	1,215,114
Transportation and other public utilities.....	524	357	17,630,059	138,632	2,102,000	167	7,923,713
Trade.....	3,211	2,158	49,148,261	1,023,031	5,656,691	1,053	7,335,672
Public service—Professional, amusements, hotels, etc.....	759	452	7,048,885	95,293	797,773	307	1,883,283
Finance—Banking, insurance, and related business.....	3,118	2,092	34,805,659	658,166	3,537,862	1,026	13,701,379
Combinations—Predominant industry not ascertainable.....	116	46	1,120,988		134,136	70	185,182
Inactive concerns.....	1,038					1,038	195
Total.....	12,778	7,429	497,940,013	4,952,131	59,869,257	5,349	63,963,119

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## MINNESOTA

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.....	249	112	\$696,082	\$174,986	\$50,685	137	\$1,156,540
Mining and quarrying.....	326	98	3,283,090	129,709	381,324	228	2,357,539
Manufacturing:							
Food products, beverages, and tobacco.....	540	403	16,809,777	287,340	2,016,800	137	2,077,672
Textiles and textile products.....	117	77	1,505,092	46,141	171,007	40	510,292
Leather and leather products.....	18	12	324,556	25,374	35,792	6	595,258
Rubber and rubber goods.....	3	1	2,891	-----	111	2	97,682
Lumber and wood products.....	126	77	4,638,603	347,553	525,793	49	603,909
Paper, pulp, and products.....	27	21	1,667,402	28,455	201,794	6	971,993
Printing and publishing.....	267	184	3,029,267	20,180	346,907	83	448,118
Chemicals and allied substances.....	79	45	5,632,265	316,608	659,365	34	187,332
Stone, clay, and glass products.....	108	53	1,694,968	16,317	201,307	55	180,730
Metal and metal products.....	319	178	4,055,674	189,633	457,513	141	1,416,409
All other manufacturing industries.....	140	79	2,989,517	22,683	359,906	61	478,130
Total manufacturing.....	1,744	1,130	42,350,952	1,300,284	4,976,295	614	7,567,525
Construction.....	269	171	2,978,146	174,069	324,310	98	644,036
Transportation and other public utilities.....	444	303	26,250,911	17,875	3,241,306	141	4,662,887
Trade.....	2,781	1,884	23,375,737	1,261,671	2,432,491	897	8,153,621
Public service—Professional, amusements, hotels, etc.....	489	298	1,818,099	15,221	181,791	191	849,060
Finance—Banking, insurance, and related business.....	3,391	1,755	10,983,209	238,101	1,100,651	1,636	15,645,664
Combinations—Predominant industry not ascertainable.....	97	32	108,417	2,674	9,182	65	289,734
Inactive concerns.....	1,010	-----	-----	-----	-----	1,010	1,767
Total.....	10,800	5,783	111,844,643	3,314,590	12,698,035	5,017	41,333,313

## MISSISSIPPI

Agriculture and related industries.....	132	98	\$544,759	\$11,002	\$49,364	34	\$2,673,312
Mining and quarrying.....	13	4	55,892	724	6,146	9	54,789
Manufacturing:							
Food products, beverages, and tobacco.....	112	81	776,424	147,905	63,265	31	102,335
Textiles and textile products.....	14	3	12,326	-----	791	11	514,036
Leather and leather products.....	1	-----	-----	-----	-----	1	1,148
Rubber and rubber goods.....	-----	-----	-----	-----	-----	-----	-----
Lumber and wood products.....	151	96	4,443,331	229,342	515,410	55	1,184,984
Paper, pulp, and products.....	2	-----	-----	-----	-----	2	56,332
Printing and publishing.....	27	22	96,529	-----	8,653	5	13,652
Chemicals and allied substances.....	46	20	720,924	232,634	59,223	26	773,743
Stone, clay, and glass products.....	11	8	40,764	-----	3,343	3	5,213
Metal and metal products.....	15	12	375,661	-----	45,218	3	8,683
All other manufacturing industries.....	10	7	69,760	-----	7,096	3	32,796
Total manufacturing.....	389	249	6,535,719	609,881	702,999	140	2,692,942

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## MISSISSIPPI—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.....	15	9	\$36,931	-----	\$2,913	6	\$18,920
Transportation and other public utilities.....	101	73	1,125,074	\$19,579	127,290	28	132,707
Trade.....	687	488	2,968,399	31,433	276,314	199	1,121,092
Public service—Professional, amusements, hotels, etc.....	77	45	144,747	1,800	10,453	32	72,963
Finance—Banking, insurance, and related business.....	492	332	1,728,822	19,977	154,507	160	3,316,241
Combinations—Predominant industry not ascertainable.....	19	7	57,072	-----	5,667	12	2,088,251
Inactive concerns.....	52	-----	-----	-----	-----	52	-----
Total.....	1,977	1,305	13,197,415	694,396	1,335,653	672	12,171,217

## MISSOURI

Agriculture and related industries.....	202	91	\$648,632	\$28,926	\$64,864	111	\$1,606,161
Mining and quarrying.....	481	133	6,134,153	139,529	733,493	348	4,595,019
Manufacturing:							
Food products, beverages, and tobacco.....	475	303	28,969,077	214,325	3,486,533	172	3,224,994
Textiles and textile products.....	262	180	4,335,208	115,504	496,764	82	681,601
Leather and leather products.....	76	37	19,670,700	97,829	2,383,603	39	884,165
Rubber and rubber goods.....	12	6	17,047	2,176	579	6	32,807
Lumber and wood products.....	215	134	11,693,783	104,697	1,428,580	81	3,360,871
Paper, pulp, and products.....	51	31	674,598	18,433	76,643	20	348,587
Printing and publishing.....	371	245	3,724,887	96,929	416,969	126	643,946
Chemicals and allied substances.....	254	141	9,177,263	24,098	1,127,829	113	5,915,611
Stone, clay, and glass products.....	127	82	5,149,282	52,140	625,668	45	229,720
Metal and metal products.....	593	331	14,482,385	471,335	1,937,078	262	3,345,666
All other manufacturing industries.....	240	140	6,115,766	71,697	734,889	100	821,108
Total manufacturing.....	2,676	1,630	104,009,996	1,269,163	12,715,135	1,046	19,489,076
Construction.....	436	311	2,516,947	89,312	251,288	125	864,507
Transportation and other public utilities.....	670	436	40,992,590	3,443,135	4,522,009	234	2,736,932
Trade.....	4,100	2,656	41,838,808	1,083,035	4,666,820	1,444	9,833,797
Public service—Professional, amusements, hotels, etc.....	954	560	4,444,870	52,852	465,333	394	2,929,614
Finance—Banking, insurance, and related business.....	4,614	3,044	24,953,814	413,763	2,581,306	1,570	13,904,085
Combinations—Predominant industry not ascertainable.....	123	45	359,490	5,198	39,092	78	289,396
Inactive concerns.....	883	-----	-----	-----	-----	883	33
Total.....	15,139	8,906	225,899,300	6,524,913	26,039,340	6,233	56,248,620

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## MONTANA

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.....	285	112	\$497,322	\$211,081	\$17,660	171	\$1,517,380
Mining and quarrying.....	435	60	209,738	4,776	20,088	375	2,287,652
Manufacturing:							
Food products, beverages, and tobacco.....	87	48	362,442	4,962	36,446	39	136,568
Textiles and textile products.....	2					2	6,423
Leather and leather products.....	1					1	3,008
Rubber and rubber goods.....	1					1	
Lumber and wood products.....	14	8	137,063		15,977	6	22,374
Paper, pulp, and products.....							
Printing and publishing.....	48	31	106,766	25,818	4,819	17	96,402
Chemicals and allied substances.....	15	9	182,071		21,545	6	40,770
Stone, clay, and glass products.....	16	10	19,259		1,124	6	26,583
Metal and metal products.....	19	10	18,914	2,733	935	9	40,849
All other manufacturing industries.....	5	1	1,036			4	4,206
Total manufacturing.....	208	117	827,551	33,513	80,846	91	377,183
Construction.....	39	19	63,265	15,926	2,896	20	136,700
Transportation and other public utilities.....	140	78	2,776,664		339,506	62	334,789
Trade.....	935	603	2,603,166	154,557	202,528	332	1,634,968
Public service—Professional, amusements, hotels, etc.....	205	119	1,023,926	17,860	111,938	86	246,685
Finance—Banking, insurance, and related business.....	879	367	924,335	28,192	64,261	512	2,151,727
Combinations—Predominant industry not ascertainable.....	47	14	22,595		1,286	33	58,202
Inactive concerns.....	857					857	20,587
Total.....	4,028	1,489	8,948,562	465,905	841,019	2,539	8,765,873

## NEBRASKA

Agriculture and related industries.....	97	48	\$251,003	\$25,199	\$22,099	49	\$660,252
Mining and quarrying.....	46	14	511,011		62,457	32	114,232
Manufacturing:							
Food products, beverages, and tobacco.....	131	79	3,790,358	61,340	454,867	52	354,343
Textiles and textile products.....	19	8	19,558		1,369	11	1,218,617
Leather and leather products.....	8	6	37,376	670	3,634	2	455,180
Rubber and rubber goods.....	3	1	24,417	24,417		2	55,759
Lumber and wood products.....	12	8	131,755		15,349	4	19,373
Paper, pulp, and products.....	1	1	702,601		87,825		
Printing and publishing.....	80	50	858,357	117,742	84,390	30	144,691
Chemicals and allied substances.....	35	18	90,539	371	8,084	17	244,847
Stone, clay, and glass products.....	37	24	154,053		14,870	13	50,899
Metal and metal products.....	73	34	506,623	40,813	53,146	39	192,264
All other manufacturing industries.....	26	15	166,256	7,197	17,374	11	128,700
Total manufacturing.....	425	244	6,481,898	252,550	740,908	181	2,864,673

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## NEBRASKA—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.....	77	58	\$841,037	\$54,192	\$89,704	19	\$117,265
Transportation and other public utilities.....	301	234	4,026,988	28,581	472,676	67	85,717
Trade.....	1,514	1,056	9,002,330	340,441	888,127	458	5,437,724
Public service—Professional, amusements, hotels, etc.....	204	130	619,081	110,142	45,913	74	270,000
Finance—Banking, insurance, and related business.....	1,752	1,103	5,115,550	257,049	436,696	649	3,462,065
Combinations—Predominant industry not ascertainable.....	21	9	65,016	8,715	4,286	12	104,189
Inactive concerns.....	242					242	
Total.....	4,679	2,896	26,913,914	1,076,869	2,762,866	1,783	13,116,117

## NEVADA

Agriculture and related industries.....	69	21	\$158,536	\$37,532	\$12,590	48	\$1,416,088
Mining and quarrying.....	416	37	166,052		17,503	379	1,337,316
Manufacturing:							
Food products, beverages, and tobacco.....	16	10	23,917	6,514	791	6	9,431
Textiles and textile products.....							
Leather and leather products.....							
Rubber and rubber goods.....							
Lumber and wood products.....	5					5	126,776
Paper, pulp, and products.....							
Printing and publishing.....	15	9	26,542		2,210	6	18,390
Chemicals and allied substances.....	4					4	24,116
Stone, clay, and glass products.....	3	1	11,637		1,205	2	1,013
Metal and metal products.....	2	1	7,367		671	1	35,477
All other manufacturing industries.....	2					2	39
Total manufacturing.....	47	21	69,463	6,514	4,877	26	215,242
Construction.....	8	6	97,730	19,110	9,216	2	3,646
Transportation and other public utilities.....	37	21	95,959		8,982	16	58,575
Trade.....	150	116	574,716	3,089	49,902	34	100,605
Public service—Professional, amusements, hotels, etc.....	45	26	79,436		6,121	19	72,957
Finance—Banking, insurance, and related business.....	115	75	391,166	6,254	35,231	40	144,326
Combinations—Predominant industry not ascertainable.....	10	4	28,694	526	2,736	6	28,926
Inactive concerns.....	152					152	556
Total.....	1,049	327	1,661,752	73,025	147,158	722	3,378,237

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## NEW HAMPSHIRE

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	22	11	\$13,265	-----	\$464	11	\$70,389
Mining and quarrying	10	3	9,556	\$2,394	621	7	34,390
Manufacturing:							
Food products, beverages, and tobacco	28	19	111,342	-----	11,049	9	48,989
Textiles and textile products	57	29	911,969	42,519	104,866	28	743,685
Leather and leather products	47	20	511,755	3,993	60,741	27	583,895
Rubber and rubber goods	2	1	28,316	-----	3,540	1	2,258
Lumber and wood products	66	32	343,605	19,724	35,082	34	421,164
Paper, pulp, and products	22	14	1,155,570	-----	142,147	8	89,524
Printing and publishing	24	18	258,659	-----	29,393	6	18,641
Chemicals and allied substances	14	8	75,707	-----	8,945	6	31,458
Stone, clay, and glass products	6	2	18,385	-----	1,798	4	7,740
Metal and metal products	54	27	622,963	-----	73,320	27	710,205
All other manufacturing industries	25	17	484,211	3,208	57,737	8	78,162
Total manufacturing	345	187	4,522,482	69,444	528,618	158	2,735,721
Construction	20	15	59,529	10,184	3,317	5	21,518
Transportation and other public utilities	115	87	1,571,289	22,110	182,031	28	472,871
Trade	261	179	1,268,899	71,412	116,954	82	398,050
Public service—Professional, amusements, hotels, etc.	73	35	87,684	840	5,296	38	167,888
Finance—Banking, insurance, and related business	251	183	969,286	3,789	89,183	68	463,679
Combinations—Predominant industry not ascertainable	15	4	33,906	-----	3,356	11	27,934
Inactive concerns	63	-----	-----	-----	-----	63	-----
Total	1,175	704	8,535,896	180,173	929,840	471	4,392,440

## NEW JERSEY

Agriculture and related industries	147	76	\$843,503	\$32,342	\$90,629	71	\$925,799
Mining and quarrying	110	51	907,667	11,706	103,570	59	386,530
Manufacturing:							
Food products, beverages, and tobacco	339	194	18,893,652	155,912	2,314,246	145	9,907,807
Textiles and textile products	848	431	30,234,420	1,087,588	3,587,072	417	9,534,983
Leather and leather products	113	63	2,424,852	109,746	280,776	50	1,349,339
Rubber and rubber goods	85	43	2,367,209	252,196	259,030	42	1,403,277
Lumber and wood products	133	103	2,618,416	14,618	311,540	30	388,368
Paper, pulp, and products	88	58	2,289,290	29,720	272,191	30	612,722
Printing and publishing	258	177	3,958,099	65,506	531,646	81	606,179
Chemicals and allied substances	309	161	7,328,372	68,713	887,510	148	1,965,765
Stone, clay, and glass products	231	154	5,392,222	312,198	614,569	77	922,279
Metal and metal products	1,055	592	56,092,831	977,093	6,820,456	463	8,136,108
All other manufacturing industries	317	187	8,940,106	50,523	1,084,327	130	2,862,653
Total manufacturing	3,776	2,163	140,539,469	3,123,813	16,963,363	1,613	37,689,480



TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## NEW JERSEY—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.....	809	582	\$4, 876, 581	\$425, 845	\$457, 990	227	\$2, 344, 958
Transportation and other public utilities.....	678	447	21, 905, 477	132, 396	2, 656, 593	231	2, 019, 863
Trade.....	2, 856	1, 905	41, 399, 963	441, 386	4, 802, 989	951	5, 323, 647
Public service—Professional, amusements, hotels, etc.....	912	555	4, 668, 239	329, 225	460, 142	357	2, 352, 309
Finance—Banking, insurance, and related business.....	4, 057	2, 754	45, 200, 385	730, 551	5, 136, 426	1, 303	8, 206, 499
Combinations—Predominant industry not ascertainable.....	102	47	184, 716	4, 689	17, 211	55	414, 360
Inactive concerns.....	782					782	2, 166
Total.....	14, 229	8, 580	260, 526, 000	5, 231, 953	30, 688, 913	5, 649	59, 665, 611

## NEW MEXICO

Agriculture and related industries.....	98	37	\$340, 807	\$7, 624	\$35, 166	61	\$1, 002, 661
Mining and quarrying.....	124	16	237, 392	13, 649	26, 797	108	312, 855
Manufacturing:							
Food products, beverages, and tobacco.....	27	14	34, 579		1, 622	13	102, 962
Textiles and textile products.....							
Leather and leather products.....							
Rubber and rubber goods.....							
Lumber and wood products.....	11	6	370, 346	40, 963	39, 023	5	57, 196
Paper, pulp, and products.....							
Printing and publishing.....	20	10	20, 242		939	10	60, 961
Chemicals and allied substances.....	3	1	14, 121		1, 515	2	53, 884
Stone, clay, and glass products.....	4	2	2, 318		28	2	6, 508
Metal and metal products.....	2	2	4, 753		250		
All other manufacturing industries.....	2					2	828
Total manufacturing.....	69	35	446, 359	40, 963	44, 277	34	282, 339
Construction.....	10	5	6, 962		63	5	15, 685
Transportation and other public utilities.....	39	23	200, 451	76, 578	12, 527	16	50, 234
Trade.....	242	160	1, 373, 998	48, 480	136, 356	82	474, 710
Public service—Professional, amusements, hotels, etc.....	65	45	67, 174	9, 933	2, 547	20	62, 777
Finance—Banking, insurance, and related business.....	225	88	199, 450	5, 377	13, 152	137	1, 211, 810
Combinations—Predominant industry not ascertainable.....	11	4	1, 359			7	28, 145
Inactive concerns.....	154					154	
Total.....	1, 037	413	2, 873, 952	202, 604	270, 885	624	3, 441, 216

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## NEW YORK

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.....	461	177	\$1,378,660	\$36,665	\$140,281	284	\$4,988,981
Mining and quarrying.....	900	235	52,590,561	484,919	6,443,977	665	85,630,200
Manufacturing:							
Food products, beverages, and tobacco.....	1,590	956	135,964,468	4,104,120	16,392,981	634	16,405,450
Textile and textile products.....	4,660	2,759	73,725,217	1,473,412	8,631,677	1,901	41,206,027
Leather and leather products.....	540	323	12,077,704	277,295	1,294,846	217	8,170,530
Rubber and rubber goods.....	113	52	10,099,485	192,799	1,236,875	61	8,075,524
Lumber and wood products.....	799	522	10,057,402	191,101	1,177,540	277	3,479,272
Paper, pulp, and products.....	506	334	22,838,013	3,953,273	2,314,755	172	5,553,181
Printing and publishing.....	2,182	1,310	46,314,524	624,234	5,525,535	872	9,632,765
Chemicals and allied substances.....	1,337	775	194,895,200	715,327	24,182,285	562	17,111,864
Stone, clay, and glass products.....	528	337	21,903,858	451,002	2,348,958	191	2,048,789
Metal and metal products.....	3,498	2,015	356,081,212	5,294,742	43,558,943	1,483	46,785,916
All other manufacturing industries.....	1,548	888	50,509,034	2,296,966	5,898,657	660	11,459,950
Total manufacturing.....	17,301	10,271	934,466,117	19,574,271	112,553,052	7,030	169,929,268
Construction.....	3,669	2,367	25,559,844	2,899,206	2,450,327	1,302	13,054,562
Transportation and other public utilities.....	3,604	2,129	438,782,203	8,292,146	53,433,267	1,475	46,270,661
Trade.....	17,287	10,411	262,145,899	6,781,374	28,694,131	6,876	74,598,090
Public service—Professional, amusements, hotels, etc.....	5,442	3,044	75,258,363	1,888,928	8,741,347	2,398	17,476,908
Finance—Banking, insurance, and related business.....	21,927	14,454	298,093,626	12,247,632	33,202,460	7,473	104,858,763
Combinations—Predominant industry not ascertainable.....	697	318	8,266,447	4,361,961	450,466	379	3,507,058
Inactive concerns.....	3,755					3,755	1,569
Total.....	75,043	43,406	2,096,541,720	56,567,102	246,109,308	31,637	520,316,060

## NORTH CAROLINA

Agriculture and related industries.....	160	72	\$122,730	\$12,021	\$4,501	88	\$288,460
Mining and quarrying.....	49	14	245,741	4,616	27,932	35	137,145
Manufacturing:							
Food products, beverages, and tobacco.....	220	144	29,822,477	20,039	3,700,800	76	471,928
Textile and textile products.....	459	194	9,207,143	89,892	1,046,185	265	9,814,956
Leather and leather products.....	11	5	88,151	76,626	830	6	118,931
Rubber and rubber goods.....	4	1	1,787			3	7,502
Lumber and wood products.....	294	184	4,101,948	46,017	478,947	110	1,515,078
Paper, pulp, and products.....	10	8	40,142		3,499	2	45,921
Printing and publishing.....	103	55	550,731	7,808	59,911	48	177,570
Chemicals and allied substances.....	81	46	1,038,985	55,269	116,342	35	765,947
Stone, clay, and glass products.....	57	44	654,263	30,123	70,392	13	59,198
Metal and metal products.....	77	39	377,134	23,209	38,581	38	221,588
All other manufacturing industries.....	49	24	318,673	2,415	35,443	25	135,716
Total manufacturing.....	1,365	744	46,201,434	351,398	5,550,930	621	13,334,335

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—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
Construction.....	108	75	\$531,486	\$12,725	\$50,770	33	\$287,058
Transportation and other public utilities.....	389	236	19,842,796	22,126	2,454,751	153	473,416
Trade.....	1,897	1,265	8,385,035	218,676	808,215	632	2,638,952
Public service—Professional, amusements, hotels, etc.....	337	166	775,674	19,501	69,778	171	277,549
Finance—Banking, insurance, and related business.....	1,443	927	7,040,890	90,031	709,907	516	1,839,789
Combinations—Predominant industry not ascertainable.....	60	30	585,737	108,035	55,528	30	212,710
Inactive concerns.....	277					277	436
Total.....	6,085	3,529	83,731,523	839,129	9,726,312	2,556	19,480,850

## NORTH DAKOTA

Agriculture and related industries.....	91	36	\$70,585	\$9,000	\$3,520	55	\$347,774
Mining and quarrying.....	32	9	108,459	171,110	11,605	23	185,534
Manufacturing:							
Food products, beverages, and tobacco.....	46	26	140,590	27,104	10,077	20	55,694
Textile and textile products.....	2					2	1,708
Leather and leather products.....	3	2	20,080		2,247	1	
Rubber and rubber goods.....	1	1	38				
Lumber and wood products.....	5	1	735			4	19,542
Paper, pulp, and products.....							
Printing and publishing.....	50	33	68,461		4,488	17	76,360
Chemicals and allied substances.....	2					2	1,317
Stone, clay, and glass products.....	7	3	8,145		443	4	8,264
Metal and metal products.....	9	4	11,600		907	5	5,849
All other manufacturing industries.....	3	1	450			2	837
Total manufacturing.....	128	71	250,099	27,104	18,162	57	169,571
Construction.....	20	12	92,685	30,919	5,797	8	21,650
Transportation and other public utilities.....	153	99	251,899	51	22,574	54	134,169
Trade.....	1,196	880	4,186,407	143,390	352,812	316	955,123
Public service—Professional, amusements, hotels, etc.....	124	76	83,275	22	2,455	48	86,802
Finance—Banking, insurance, and related business.....	1,187	407	645,107	68,945	26,256	780	2,850,145
Combinations—Predominant industry not ascertainable.....	31	11	11,000		216	20	27,900
Inactive concerns.....	122					122	
Total.....	3,084	1,601	5,699,606	450,541	443,397	1,483	4,778,668

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—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.....	243	123	\$672, 458	\$23, 344	\$59, 204	120	\$908, 177
Mining and quarrying.....	938	321	8, 961, 278	204, 790	1, 059, 312	617	18, 531, 338
Manufacturing:							
Food products, beverages, and tobacco.....	768	471	13, 504, 323	223, 104	1, 587, 319	297	4, 164, 261
Textiles and textile products.....	400	238	10, 172, 796	216, 705	1, 209, 876	162	2, 370, 702
Leather and leather products.....	139	77	4, 352, 053	134, 472	517, 793	62	1, 859, 224
Rubber and rubber goods.....	109	61	30, 920, 176	10, 645, 622	2, 528, 539	48	1, 416, 413
Lumber and wood products.....	336	230	7, 029, 679	63, 846	835, 676	106	1, 269, 484
Paper, pulp, and products.....	122	81	8, 469, 537	209, 850	1, 020, 068	41	422, 934
Printing and publishing.....	653	433	16, 381, 681	234, 201	1, 950, 698	220	2, 085, 107
Chemicals and allied substances.....	424	279	22, 762, 186	442, 355	2, 752, 616	145	2, 178, 959
Stone, clay, and glass products.....	446	290	19, 781, 221	732, 700	2, 343, 333	156	2, 559, 773
Metal and metal products.....	2, 135	1, 192	116, 376, 263	1, 516, 966	14, 220, 321	943	44, 074, 670
All other manufacturing industries.....	520	319	26, 917, 294	230, 761	3, 295, 310	201	9, 585, 491
Total manufacturing.....	6, 052	3, 671	276, 667, 209	14, 650, 582	32, 261, 599	2, 381	71, 987, 018
Construction.....	914	611	7, 120, 714	675, 323	698, 925	303	3, 043, 832
Transportation and other public utilities.....	1, 022	698	41, 436, 486	55, 670	5, 084, 374	324	5, 517, 715
Trade.....	5, 703	3, 690	54, 949, 437	1, 084, 885	6, 210, 665	2, 013	16, 738, 940
Public service—Professional, amusements, hotels, etc.....	1, 400	815	8, 173, 476	270, 898	859, 099	585	2, 987, 652
Finance—Banking, insurance, and related business.....	5, 234	3, 370	44, 363, 122	1, 173, 095	4, 849, 650	1, 864	24, 349, 323
Combinations—Predominant industry not ascertainable.....	193	70	465, 971	19, 517	47, 146	123	488, 081
Inactive concerns.....	1, 055					1, 055	8, 828
Total.....	22, 754	13, 369	442, 810, 151	18, 158, 104	51, 129, 974	9, 385	144, 560, 904

## OKLAHOMA

Agriculture and related industries.....	111	81	\$1, 298, 465	\$145, 334	\$129, 977	30	\$479, 549
Mining and quarrying.....	1, 078	396	11, 887, 528	1, 562, 329	1, 248, 452	682	28, 132, 861
Manufacturing:							
Food products, beverages, and tobacco.....	122	84	1, 128, 950	154, 872	107, 607	38	164, 360
Textiles and textile products.....	16	9	36, 290	4, 519	2, 872	7	215, 916
Leather and leather products.....	6	3	4, 928		107	3	39, 425
Rubber and rubber goods.....	1					1	4, 003
Lumber and wood products.....	18	12	180, 118	2, 294	19, 724	6	49, 465
Paper, pulp, and products.....	1	1	6, 058		507		
Printing and publishing.....	86	56	1, 384, 160	11, 287	164, 298	30	175, 832
Chemicals and allied substances.....	109	43	5, 156, 998	1, 369, 076	469, 540	66	3, 357, 845
Stone, clay, and glass products.....	32	15	212, 170	15, 125	22, 081	17	277, 831
Metal and metal products.....	86	38	602, 538	42, 632	65, 022	48	412, 053
All other manufacturing industries.....	22	18	138, 025	18, 262	12, 638	4	15, 606
Total manufacturing.....	499	279	8, 850, 235	1, 618, 067	864, 396	220	4, 712, 336

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—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.....	165	98	\$1,138,520	\$59,549	\$119,682	67	\$582,837
Transportation and other public utilities.....	244	157	5,377,183	146,345	636,136	87	940,198
Trade.....	1,503	1,030	7,290,918	385,640	688,660	473	2,576,714
Public service—Professional, amusements, hotels, etc.....	291	187	747,577	-----	68,512	104	361,938
Finance—Banking, insurance, and related business.....	1,237	676	2,487,827	226,502	203,798	561	4,746,093
Combinations—Predominant industry not ascertainable.....	40	25	143,717	44,899	9,654	15	37,437
Inactive concerns.....	561	-----	-----	-----	-----	561	1,840
Total.....	5,729	2,929	39,221,970	4,188,665	3,969,267	2,800	42,571,798

## OREGON

Agriculture and related industries.....	329	118	\$1,720,351	\$167,419	\$181,333	211	\$2,221,474
Mining and quarrying.....	176	27	149,639	2,168	14,177	149	440,977
Manufacturing:							
Food products, beverages, and tobacco.....	249	150	2,005,374	275,809	194,073	99	963,598
Textiles and textile products.....	47	34	448,515	5,253	50,884	13	92,383
Leather and leather products.....	14	7	29,359	-----	2,716	7	21,357
Rubber and rubber goods.....	5	2	7,754	-----	469	3	1,043
Lumber and wood products.....	264	125	6,296,286	150,588	753,919	139	4,025,613
Paper, pulp, and products.....	6	4	651,813	-----	80,977	2	40,754
Printing and publishing.....	111	78	778,208	6,230	83,589	33	273,666
Chemicals and allied substances.....	36	13	110,675	2,705	12,042	23	170,571
Stone, clay, and glass products.....	41	25	580,919	-----	68,518	16	84,221
Metal and metal products.....	129	74	406,815	7,149	37,846	55	207,835
All other manufacturing industries.....	38	18	72,382	1,557	5,423	20	28,006
Total manufacturing.....	940	530	11,388,100	449,291	1,290,456	410	5,909,047
Construction.....	127	78	539,454	9,268	54,212	49	218,775
Transportation and other public utilities.....	398	216	3,039,673	5,663	351,144	182	809,955
Trade.....	1,162	777	7,283,571	253,214	752,673	385	2,053,374
Public service—Professional, amusements, hotels, etc.....	433	272	1,525,921	22,800	152,004	161	504,991
Finance—Banking, insurance, and related business.....	1,293	695	3,094,955	129,104	269,972	598	28,659,916
Combinations—Predominant industry not ascertainable.....	45	20	346,701	-----	40,639	25	37,735
Inactive concerns.....	744	-----	-----	-----	-----	744	-----
Total.....	5,647	2,733	29,088,365	1,038,927	3,106,610	2,914	40,856,244

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## PENNSYLVANIA

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.....	198	83	\$981,353	\$86,806	\$99,416	115	\$1,740,256
Mining and quarrying.....	2,136	571	43,969,411	1,128,446	5,354,642	1,565	39,792,264
Manufacturing:							
Food products, beverages, and tobacco.....	954	547	37,778,597	463,914	4,605,027	407	7,298,948
Textiles and textile products.....	1,126	611	68,938,134	629,643	8,453,894	515	12,624,850
Leather and leather products.....	157	79	5,621,780	428,620	639,499	78	2,180,619
Rubber and rubber goods.....	30	11	1,312,162	3,091	161,830	19	1,258,235
Lumber and wood products.....	387	263	12,595,214	193,141	1,493,236	124	2,572,697
Paper, pulp, and products.....	163	109	5,110,468	253,664	587,987	54	973,619
Printing and publishing.....	577	382	26,322,830	240,818	3,201,595	195	1,719,418
Chemicals and allied substances.....	543	293	19,207,562	373,910	2,317,461	250	3,801,940
Stone, clay, and glass products.....	499	305	33,491,039	421,514	4,089,958	194	2,501,288
Metal and metal products.....	1,867	1,022	129,812,295	5,590,368	15,434,430	845	27,651,149
All other manufacturing industries.....	540	296	23,511,653	183,244	3,496,084	244	3,262,600
Total manufacturing.....	6,843	3,918	368,701,734	8,781,927	44,481,001	2,925	65,845,363
Construction.....	789	549	20,610,220	1,819,695	2,265,169	240	2,350,808
Transportation and other public utilities.....	1,655	1,133	122,749,672	311,020	15,154,458	522	7,550,562
Trade.....	4,751	2,922	68,739,750	1,331,932	7,943,486	1,829	18,200,969
Public service—Professional, amusements, hotels, etc.....	1,207	711	9,739,662	277,528	1,058,870	496	3,829,620
Finance—Banking, insurance, and related business.....	4,197	3,004	92,891,962	2,260,429	10,918,020	1,193	17,023,343
Combinations—Predominant industry not ascertainable.....	241	97	2,144,522	159,870	237,190	144	1,822,423
Inactive concerns.....	1,412	-----	-----	-----	-----	1,412	1,022
Total.....	23,429	12,988	730,528,286	16,157,653	87,512,252	10,441	158,156,630

## RHODE ISLAND

Agriculture and related industries.....	15	10	\$48,453	-----	\$4,154	5	\$2,112
Mining and quarrying.....	15	4	28,478	-----	2,555	11	63,931
Manufacturing:							
Food products, beverages, and tobacco.....	68	32	265,714	\$1,639	26,711	36	359,666
Textiles and textile products.....	267	128	15,723,255	497,920	1,889,109	139	12,558,403
Leather and leather products.....	6	4	72,145	1,418	8,306	2	3,605
Rubber and rubber goods.....	6	3	313,914	5,953	38,245	3	206,608
Lumber and wood products.....	10	8	230,451	-----	27,643	2	10,369
Paper, pulp, and products.....	16	8	380,510	-----	46,158	8	94,900
Printing and publishing.....	35	25	1,364,288	-----	166,552	10	237,566
Chemicals and allied substances.....	41	23	633,799	4,397	75,486	18	100,747
Stone, clay, and glass products.....	12	7	106,786	-----	12,348	5	178,658
Metal and metal products.....	306	153	6,696,963	299,313	776,388	153	2,621,129
All other manufacturing industries.....	65	31	438,521	49,845	44,371	34	429,261
Total manufacturing.....	832	422	26,226,346	860,485	3,111,317	410	16,800,912

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## RHODE ISLAND—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.....	100	64	\$514,827	\$57,108	\$46,287	36	\$390,370
Transportation and other public utilities.....	105	65	4,679,186	22,501	573,445	40	184,112
Trade.....	556	342	7,266,338	60,137	846,386	214	1,414,262
Public service—Professional, amusements, hotels, etc.....	124	65	598,902	17,559	62,402	59	352,734
Finance—Banking, insurance, and related business.....	490	331	5,493,159	223,448	589,949	159	18,085,584
Combinations—Predominant industry not ascertainable.....	23	7	6,034	-----	254	16	27,841
Inactive concerns.....	195	-----	-----	-----	-----	195	-----
Total.....	2,455	1,310	44,861,723	1,241,238	5,236,749	1,145	37,321,858

## SOUTH CAROLINA

Agriculture and related industries.....	137	67	\$147,022	\$3,088	\$9,704	70	\$419,281
Mining and quarrying.....	29	10	112,467	-----	12,665	19	271,566
Manufacturing:							
Food products, beverages, and tobacco.....	131	90	517,927	25,758	43,816	41	247,520
Textile and textile products.....	144	53	4,688,371	34,203	576,960	91	4,888,188
Leather and leather products.....	2	1	5	-----	-----	1	1,047
Rubber and rubber goods.....	1	1	2,335	907	-----	-----	-----
Lumber and wood products.....	111	58	656,637	26,743	69,141	52	536,667
Paper, pulp, and products.....	3	-----	-----	-----	-----	3	20,476
Printing and publishing.....	54	30	133,637	5,508	11,725	24	95,640
Chemicals and allied substances.....	72	45	601,418	176,692	46,406	27	101,730
Stone, clay, and glass products.....	22	12	68,012	-----	6,770	10	25,618
Metal and metal products.....	29	14	73,227	-----	7,240	15	227,179
All other manufacturing industries.....	22	9	52,053	572	4,946	13	80,068
Total manufacturing.....	591	313	6,793,622	270,383	767,004	278	6,224,133
Construction.....	56	26	227,436	27,017	20,047	30	307,562
Transportation and other public utilities.....	238	152	820,473	6,576	82,462	86	211,024
Trade.....	1,382	826	3,511,412	151,997	281,719	556	2,613,386
Public service—Professional, amusements, hotels, etc.....	141	62	158,602	36,365	6,861	79	167,675
Finance—Banking, insurance, and related business.....	1,161	636	2,444,750	193,988	190,805	525	2,132,067
Combinations—Predominant industry not ascertainable.....	51	19	35,003	2,443	1,202	32	84,809
Inactive concerns.....	318	-----	-----	-----	-----	318	3,705
Total.....	4,104	2,111	14,250,797	691,857	1,372,469	1,993	12,435,208

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## SOUTH DAKOTA

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.....	74	29	\$26,103	\$6,632	\$66	45	\$96,163
Mining and quarrying.....	46	9	28,399		2,376	37	116,067
Manufacturing:							
Food products, beverages, and tobacco.....	91	59	386,505	20,866	36,831	32	115,372
Textiles and textile products.....	2	1	584			1	251
Leather and leather products.....							
Rubber and rubber goods.....							
Lumber and wood products.....	12	7	14,525		821	5	76,269
Paper, pulp, and products.....	1	1	798				
Printing and publishing.....	43	31	113,895	20,685	7,153	12	82,876
Chemicals and allied substances.....	9	6	27,544		2,164	3	7,315
Stone, clay, and glass products.....	14	7	17,461	4,960	468	7	26,671
Metal and metal products.....	14	8	27,301		2,399	6	7,621
All other manufacturing industries.....	2	1	3,500		187	1	17
Total manufacturing.....	188	121	592,113	46,511	50,023	67	316,392
Construction.....	28	15	79,320	1,942	6,430	13	52,256
Transportation and other public utilities.....	237	174	443,068		42,412	63	114,020
Trade.....	1,004	716	2,859,718	103,281	222,424	288	876,428
Public service—Professional, amusements, hotels, etc.....	141	84	82,867	9,252	1,905	57	160,650
Finance—Banking, insurance, and related business.....	951	395	650,521	29,195	27,911	556	2,280,839
Combinations—Predominant industry not ascertainable.....	27	16	30,441		1,898	11	10,109
Inactive concerns.....	274					274	
Total.....	2,970	1,559	4,792,550	196,813	355,445	1,411	4,022,924

## TENNESSEE

Agriculture and related industries.....	117	75	\$555,311	\$95,688	\$45,720	42	\$257,880
Mining and quarrying.....	217	69	1,452,077	5,432	172,142	148	3,332,181
Manufacturing:							
Food products, beverages, and tobacco.....	294	189	7,589,641	48,164	913,901	105	1,059,312
Textiles and textile products.....	114	74	3,366,701	50,886	463,798	40	1,703,053
Leather and leather products.....	11	5	397,899	9,564	48,257	6	24,804
Rubber and rubber goods.....	5	1	88			4	326,597
Lumber and wood products.....	200	126	4,459,884	217,440	514,492	74	1,528,914
Paper, pulp, and products.....	13	8	129,859	26,569	14,400	5	116,653
Printing and publishing.....	94	57	1,020,251	57,253	111,804	37	177,378
Chemicals and allied substances.....	90	39	1,990,343	280,809	209,917	51	1,030,859
Stone, clay, and glass products.....	66	43	2,748,297	45,911	331,914	23	97,796
Metal and metal products.....	120	76	2,441,027	47,868	290,274	44	598,874
All other manufacturing industries.....	69	39	343,218	40,884	31,654	30	722,176
Total manufacturing.....	1,076	657	24,487,208	819,348	2,870,411	419	7,380,396



TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## TENNESSEE—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.....	99	56	\$438, 240	\$42, 999	\$34, 508	43	\$287, 391
Transportation and other public utilities.....	301	203	5, 933, 834	199, 335	694, 128	98	616, 638
Trade.....	1, 483	949	9, 654, 150	238, 675	1, 008, 993	534	4, 180, 412
Public service — Professional, amusements, hotels, etc.....	304	202	1, 670, 770	352, 996	136, 630	102	245, 654
Finance—Banking, insurance, and related business.....	1, 193	851	7, 831, 680	91, 536	823, 923	342	4, 386, 205
Combinations—Predominant industry not ascertainable.....	31	12	66, 066	32, 444	2, 649	19	303, 688
Inactive concerns.....	279					279	110
Total.....	5, 100	3, 074	52, 089, 336	1, 878, 453	5, 789, 104	2, 026	20, 990, 555

## TEXAS

Agriculture and related industries.....	605	434	\$2, 569, 829	\$76, 440	\$226, 385	171	\$2, 065, 138
Mining and quarrying.....	805	275	19, 581, 851	1, 227, 191	2, 267, 529	530	17, 351, 573
Manufacturing:							
Food products, beverages, and tobacco.....	364	258	6, 912, 081	284, 698	774, 105	106	1, 972, 437
Textiles and textile products.....	88	51	1, 129, 285	322, 612	93, 442	37	992, 701
Leather and leather products.....	14	10	150, 887	7, 376	16, 996	4	11, 387
Rubber and rubber goods.....	10	6	10, 069		238	4	78, 459
Lumber and wood products.....	135	78	4, 109, 866	27, 249	499, 761	57	1, 195, 060
Paper, pulp, and products.....	12	9	135, 444	7, 493	14, 252	3	179, 940
Printing and publishing.....	204	132	1, 528, 325	67, 501	160, 396	72	843, 297
Chemicals and allied substances.....	243	143	29, 064, 012	1, 967, 102	3, 371, 793	100	2, 503, 586
Stone, clay, and glass products.....	69	41	2, 789, 179	42, 173	338, 334	28	337, 341
Metal and metal products.....	155	98	2, 885, 204	54, 139	340, 103	57	1, 174, 833
All other manufacturing industries.....	63	45	1, 668, 333	106, 232	187, 250	18	38, 398
Total manufacturing.....	1, 357	871	50, 382, 685	2, 886, 575	5, 796, 670	486	9, 327, 439
Construction.....	182	123	1, 835, 176	229, 527	180, 666	59	762, 547
Transportation and other public utilities.....	732	479	20, 639, 815	135, 501	2, 492, 512	253	3, 259, 233
Trade.....	3, 183	2, 296	36, 369, 267	1, 598, 124	3, 960, 454	887	6, 166, 158
Public service — Professional, amusements, hotels, etc.....	667	459	2, 963, 917	113, 104	285, 912	208	956, 436
Finance—Banking, insurance, and related business.....	2, 764	1, 829	15, 842, 729	708, 193	1, 581, 271	935	9, 983, 509
Combinations—Predominant industry not ascertainable.....	89	49	316, 321	25, 219	27, 781	40	704, 772
Inactive concerns.....	403					403	
Total.....	10, 787	6, 815	150, 501, 590	6, 999, 874	16, 819, 180	3, 972	50, 576, 805

TABLE 12.—Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued

## UTAH

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.....	174	91	\$415,324	\$63,623	\$32,855	83	\$252,533
Mining and quarrying.....	611	67	5,438,833	216,756	647,841	544	2,935,051
Manufacturing:							
Food products, beverages, and tobacco.....	130	85	1,623,671	11,667	188,296	45	416,462
Textiles and textile products.....	20	12	90,960	22,214	6,620	8	28,829
Leather and leather products.....	3	2	728			1	4,314
Rubber and rubber goods.....	2					2	5,708
Lumber and wood products.....	5	3	21,167		2,076	2	2,010
Paper, pulp, and products.....	2	1	32,736		4,092	1	2,413
Printing and publishing.....	43	25	202,105	337	21,705	18	36,034
Chemicals and allied substances.....	18	10	400,026		48,974	8	52,428
Stone, clay, and glass products.....	24	15	235,182		27,100	9	32,706
Metal and metal products.....	44	25	156,807	29,876	12,914	19	264,229
All other manufacturing industries.....	16	10	38,090		3,286	6	42,038
Total manufacturing.....	307	188	2,801,472	64,094	315,063	119	887,171
Construction.....	63	40	627,912	50,602	64,373	23	242,031
Transportation and other public utilities.....	134	68	2,495,706	31,765	300,517	66	434,493
Trade.....	802	529	3,923,239	196,823	376,869	273	1,425,891
Public service—Professional, amusements, hotels, etc.....	169	99	633,183	11,112	64,540	70	232,834
Finance—Banking, Insurance, and related business.....	605	386	2,991,943	142,985	296,546	219	1,249,931
Combinations—Predominant industry not ascertainable.....	32	15	23,943	8,539	207	17	67,184
Inactive concerns.....	199					199	69
Total.....	3,096	1,483	19,351,555	786,299	2,098,811	1,613	7,727,188

## VERMONT

Agriculture and related industries.....	36	16	\$156,370	\$12,285	\$15,741	20	\$108,659
Mining and quarrying.....	32	19	1,691,054	21,136	205,591	13	90,808
Manufacturing:							
Food products, beverages, and tobacco.....	58	40	408,647	7,490	44,521	18	232,767
Textiles and textile products.....	34	20	872,925	2,637	106,320	14	370,592
Leather and leather products.....	3	2	11,378		1,004	1	12,142
Rubber and rubber goods.....	1	1	1,885				
Lumber and wood products.....	55	29	834,423	29,026	96,398	26	223,739
Paper, pulp, and products.....	16	8	546,156		67,769	8	360,507
Printing and publishing.....	23	19	117,232	445	10,962	4	14,151
Chemicals and allied substances.....	14	6	122,342		14,627	8	13,394
Stone, clay, and glass products.....	67	34	313,495	13,610	31,540	33	181,386
Metal and metal products.....	58	32	1,055,060	15,105	125,768	26	466,132
All other manufacturing industries.....	15	8	157,555		18,246	7	72,084
Total manufacturing.....	344	199	4,441,098	68,313	517,155	145	1,946,884

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## VERMONT—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.....	4	1	\$2, 87 1	-----	\$109	3	\$14, 218
Transportation and other public utilities.....	108	88	622, 182	-----	65, 169	20	356, 260
Trade.....	259	186	1, 201, 247	\$3, 889	116, 150	73	304, 390
Public service—Professional, amusements, hotels, etc.....	53	27	97, 906	7, 866	7, 022	26	54, 257
Finance—Banking, insurance, and related business.....	186	139	912, 631	4, 279	84, 071	47	892, 366
Combinations—Predominant industry not ascertainable.....	18	8	8, 037	-----	263	10	6, 922
Inactive concerns.....	20	-----	-----	-----	-----	20	-----
Total.....	1, 060	683	9, 133, 396	117, 768	1, 011, 271	377	3, 774, 774

## VIRGINIA

Agriculture and related industries.....	142	57	\$151, 528	\$33, 491	\$6, 429	85	\$489, 593
Mining and quarrying.....	209	86	2, 364, 815	51, 040	276, 179	123	1, 449, 954
Manufacturing:							
Food products, beverages, and tobacco.....	270	175	2, 736, 042	38, 656	309, 116	95	969, 681
Textiles and textile products.....	72	32	937, 565	5, 908	111, 466	40	1, 761, 972
Leather and leather products.....	14	8	637, 295	18, 024	76, 511	6	156, 262
Rubber and rubber goods.....	3	1	11	-----	-----	2	9, 291
Lumber and wood products.....	174	112	2, 953, 851	59, 044	338, 646	62	1, 248, 910
Paper, pulp, and products.....	22	15	656, 011	47, 254	74, 818	7	129, 717
Printing and publishing.....	116	71	1, 404, 699	-----	160, 743	45	236, 353
Chemicals and allied substances.....	92	45	830, 712	244, 796	65, 082	47	11, 407, 662
Stone, clay, and glass products.....	63	37	332, 815	4, 889	34, 965	26	298, 860
Metal and metal products.....	119	57	1, 771, 074	54, 022	205, 939	62	845, 855
All other manufacturing industries.....	48	22	440, 903	-----	51, 882	26	189, 933
Total manufacturing.....	993	575	12, 700, 978	472, 593	1, 429, 168	418	17, 254, 496
Construction.....	145	95	2, 784, 624	40, 195	327, 803	50	528, 723
Transportation and other public utilities.....	348	235	40, 746, 929	748, 822	4, 972, 922	113	751, 980
Trade.....	1, 894	1, 273	11, 426, 147	280, 702	1, 164, 974	621	4, 601, 462
Public service—Professional, amusements, hotels, etc.....	313	186	1, 285, 686	17, 651	129, 985	127	432, 459
Finance—Banking, insurance, and related business.....	1, 698	1, 140	10, 524, 770	324, 893	1, 076, 358	558	1, 882, 044
Combinations—Predominant industry not ascertainable.....	66	28	100, 504	2, 036	8, 660	38	313, 131
Inactive concerns.....	210	-----	-----	-----	-----	210	80
Total.....	6, 018	3, 675	82, 085, 981	1, 971, 423	9, 392, 478	2, 343	27, 703, 922

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## WASHINGTON

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.....	604	277	\$7,157,166	\$357,214	\$815,892	327	\$3,055,490
Mining and quarrying.....	593	64	462,759	5,979	50,223	529	1,866,419
Manufacturing:							
Food products, beverages, and tobacco.....	356	210	4,968,266	181,241	568,668	146	1,739,122
Textiles and textile products.....	74	47	326,070	22,904	29,450	27	124,052
Leather and leather products.....	18	13	80,562	6,172	7,704	5	39,190
Rubber and rubber goods.....	10	2	944			8	354,109
Lumber and wood products.....	497	221	6,771,860	113,432	801,917	276	6,260,103
Paper, pulp, and products.....	13	11	998,364	63,239	115,429	2	94,042
Printing and publishing.....	162	126	1,407,686	6,801	154,338	36	128,341
Chemicals and allied substances.....	72	29	297,542	54,034	27,033	43	236,279
Stone, clay, and glass products.....	66	39	1,533,851	10,909	184,612	27	330,046
Metal and metal products.....	264	145	1,746,566	33,659	189,566	119	707,995
All other manufacturing industries.....	69	28	278,328	2,724	29,625	41	146,109
Total manufacturing.....	1,601	871	18,410,039	495,115	2,108,342	730	10,159,448
Construction.....	186	108	639,040	98,187	50,454	78	796,697
Transportation and other public utilities.....	645	387	5,616,572	31,425	641,702	258	2,244,567
Trade.....	2,309	1,466	12,380,977	672,367	1,228,403	843	4,286,546
Public service—Professional, amusements, hotels, etc.....	766	398	2,460,396	88,846	240,583	368	670,088
Finance—Banking, insurance, and related business.....	2,353	1,248	7,300,435	187,137	710,108	1,105	8,458,048
Combinations—Predominant industry not ascertainable.....	100	36	381,774	307,533	4,955	64	221,917
Inactive concerns.....	938					938	11,089
Total.....	10,095	4,855	54,809,158	2,243,803	5,850,662	5,240	31,770,309

## WEST VIRGINIA

Agriculture and related industries.....	87	24	\$45,102	\$6,920	\$1,462	63	\$295,823
Mining and quarrying.....	1,139	356	8,800,965	587,422	976,148	783	16,522,887
Manufacturing:							
Food products, beverages, and tobacco.....	144	91	2,058,706	17,387	240,004	53	295,817
Textiles and textile products.....	31	16	482,986	47,733	52,827	15	159,648
Leather and leather products.....	5	3	38,596	37,612	55	2	176,467
Rubber and rubber goods.....	3	1	727			2	230,180
Lumber and wood products.....	132	68	1,499,442	15,503	175,882	64	1,050,204
Paper, pulp, and products.....	9	5	269,692	35,727	28,920	4	43,020
Printing and publishing.....	71	44	251,301		23,955	27	162,252
Chemicals and allied substances.....	41	21	5,170,484	79,113	632,924	20	241,998
Stone, clay, and glass products.....	119	54	3,632,747	73,459	439,127	65	1,571,914
Metal and metal products.....	101	53	3,991,191	133,318	474,785	48	570,176
All other manufacturing industries.....	24	11	56,691	3,560	4,903	13	143,910
Total manufacturing.....	680	367	17,451,963	443,412	2,073,382	313	4,645,586

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—Continued*

## WEST VIRGINIA

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.....	116	68	\$446, 012	\$72, 343	\$45, 001	48	\$450, 803
Transportation and other public utilities.....	248	171	5, 553, 760	36, 087	663, 707	77	503, 518
Trade.....	1, 304	815	8, 819, 952	104, 649	952, 213	489	2, 766, 923
Public service—Professional, amusements, hotels, etc.....	209	126	527, 199	5, 008	46, 092	83	453, 848
Finance—Banking, insurance, and related business.....	1, 210	869	8, 169, 028	86, 891	849, 175	341	1, 518, 342
Combinations—Predominant industry not ascertainable.....	74	22	251, 191	4, 774	28, 347	52	869, 812
Inactive concerns.....	299					299	
Total.....	5, 366	2, 818	50, 065, 172	1, 347, 506	5, 635, 527	2, 548	28, 027, 542

## WISCONSIN

Agriculture and related industries.....	295	122	\$1, 117, 141	\$102, 465	\$112, 129	173	\$773, 543
Mining and quarrying.....	208	57	822, 619	4, 732	92, 596	151	960, 573
Manufacturing:							
Food products, beverages, and tobacco.....	1, 153	770	10, 385, 193	211, 605	1, 184, 207	383	2, 796, 093
Textiles and textile products.....	220	122	3, 645, 092	44, 084	430, 502	98	1, 309, 854
Leather and leather products.....	122	77	4, 281, 753	80, 391	522, 536	45	1, 281, 649
Rubber and rubber goods.....	11	5	31, 804	13, 510	1, 459	6	163, 471
Lumber and wood products.....	343	219	8, 059, 882	338, 069	937, 063	124	2, 586, 447
Paper, pulp, and products.....	93	59	8, 735, 403	141, 102	1, 068, 897	34	1, 405, 524
Printing and publishing.....	267	188	2, 439, 410	60, 745	268, 345	79	363, 117
Chemicals and allied substances.....	103	51	1, 414, 808	6, 154	168, 887	52	741, 041
Stone, clay, and glass products.....	123	89	932, 099		101, 746	34	159, 444
Metal and metal products.....	770	423	34, 767, 033	374, 031	4, 242, 160	347	6, 571, 800
All other manufacturing industries.....	235	128	5, 799, 989	96, 896	695, 853	107	901, 836
Total manufacturing.....	3, 440	2, 131	80, 492, 466	1, 366, 587	9, 621, 655	1, 309	18, 280, 276
Construction.....	340	236	3, 548, 911	53, 255	398, 988	104	592, 763
Transportation and other public utilities.....	787	554	7, 155, 709	20, 980	829, 856	233	705, 456
Trade.....	3, 148	2, 125	17, 348, 986	549, 291	1, 733, 558	1, 023	4, 970, 016
Public service—Professional, amusements, hotels, etc.....	697	408	2, 503, 327	26, 084	254, 546	289	1, 121, 598
Finance—Banking, insurance, and related business.....	3, 228	1, 996	18, 947, 098	219, 475	2, 033, 569	1, 232	9, 341, 512
Combinations—Predominant industry not ascertainable.....	134	50	348, 618	5, 816	36, 303	84	171, 828
Inactive concerns.....	867					867	2, 070
Total.....	13, 144	7, 679	132, 284, 875	2, 348, 685	15, 113, 200	5, 465	36, 919, 635

TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, net income, prior year loss, and tax paid of corporations reporting net income; and the number and deficit of corporations reporting no net income—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.....	262	150	\$1,063,053	\$253,498	\$77,451	112	\$362,049
Mining and quarrying.....	186	59	583,782	30,787	62,958	127	1,959,710
Manufacturing:							
Food products, beverages, and tobacco.....	26	17	77,123	9,393	6,304	9	30,686
Textiles and textile products.....	2	1	671			1	100
Leather and leather products.....	1					1	1,393
Rubber and rubber goods.....							
Lumber and wood products.....	5	4	96,498		11,613	1	743
Paper, pulp, and products.....							
Printing and publishing.....	20	16	43,439	300	2,085	4	6,343
Chemicals and allied substances.....	5	2	153			3	196,287
Stone, clay, and glass products.....	9	3	4,306		222	6	30,885
Metal and metal products.....	4	3	6,277		266	1	
All other manufacturing industries.....	2	1	1,991		64	1	7,170
Total manufacturing.....	74	47	230,458	9,693	20,554	27	273,607
Construction.....	22	13	171,591	50,553	12,816	9	50,717
Transportation and other public utilities.....	80	50	305,759		32,310	30	468,644
Trade.....	361	232	1,423,038	4,972	136,838	129	494,087
Public service—Professional, amusements, hotels, etc.....	82	42	95,622	5	6,606	40	129,521
Finance—Banking, insurance, and related business.....	294	161	484,095	2,179	35,649	133	1,057,404
Combinations—Predominant industry not ascertainable.....	19	7	54,543		6,129	12	33,590
Inactive concerns.....	147					147	
Total.....	1,527	761	4,411,941	351,687	391,311	766	5,329,329

TABLE 13.—Corporation returns—Distribution of number of returns and net income by size of net income and by major industrial groups

[Income returned for the calendar year ended Dec. 31, 1924]<sup>1</sup>

Income classes	All corporations		Agriculture and related industries		Mining and quarrying		Manufacturing									
							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	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Under \$2,000.....	105,135	\$92,757,850	2,427	\$2,054,554	2,430	\$1,790,205	17,669	\$15,970,784	3,456	\$3,080,987	2,497	\$2,242,022	467	\$440,284	100	\$94,205
\$2,000 to \$5,000.....	49,050	154,696,040	887	2,764,414	673	2,143,334	9,245	29,341,689	1,634	5,217,866	1,284	4,041,470	223	695,337	59	190,595
\$5,000 to \$10,000.....	26,090	192,682,420	491	3,465,592	390	2,836,192	5,944	42,628,071	1,047	7,491,031	772	5,516,016	151	1,071,177	31	228,653
\$10,000 to \$50,000.....	39,411	858,279,429	562	12,016,699	850	19,938,573	11,126	262,063,288	1,931	44,686,038	1,318	30,569,733	304	7,029,450	67	1,508,606
\$50,000 to \$100,000.....	7,857	546,492,107	90	5,927,743	222	15,610,573	3,110	218,724,768	421	29,343,822	406	28,327,775	89	6,385,628	19	1,331,587
\$100,000 to \$250,000.....	5,200	800,400,960	45	6,582,797	191	30,352,476	2,356	365,252,931	320	48,502,211	341	52,060,342	64	10,332,019	17	2,612,679
\$250,000 to \$500,000.....	1,793	620,791,551	17	5,615,297	66	23,528,632	925	321,834,570	124	42,831,218	109	37,297,924	27	9,567,194	17	5,876,435
\$500,000 to \$1,000,000.....	952	662,504,898	6	4,442,856	34	24,641,854	507	353,324,709	70	49,157,439	60	41,806,773	8	5,261,281	4	3,563,327
\$1,000,000 to \$5,000,000.....	739	1,447,837,353	4	5,484,880	29	58,975,842	381	757,036,423	61	122,756,090	48	90,113,315	7	14,324,187	7	13,946,184
\$5,000,000 and over.....	162	2,210,209,684	1	15,874,978	8	60,324,249	79	1,229,497,655	16	183,785,710	1	24,952,409	1	15,212,451	4	27,547,789
Reporting net income.....	236,389	7,586,652,292	4,530	64,229,810	4,893	240,141,930	51,342	3,595,674,888	9,080	536,852,421	6,836	316,927,779	1,341	70,319,008	325	56,900,060
Reporting no net income.....	181,032	2,223,925,993	5,228	62,497,807	13,560	307,091,131	35,461	2,832,202,947	5,362	95,715,254	5,393	188,104,068	1,087	31,875,957	313	15,344,877
Total.....	417,421	5,362,726,299	9,758	1,732,003	18,453	266,949,201	86,803	2,763,471,941	14,442	441,137,167	12,229	128,823,711	2,428	38,443,051	638	41,555,183

Income class	Manufacturing													
	Lumber and wood products		Paper, pulp, and products		Printing and publishing		Chemicals and allied substances		Stone, clay and glass products		Metal and metal products		All other manufacturing industries	
	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, 268	\$1, 250, 105	264	\$259, 703	2, 730	\$2, 475, 556	1, 285	\$1, 020, 824	793	\$771, 374	3, 481	\$3, 203, 539	1, 328	\$1, 132, 185
\$2,000 to \$5,000.....	815	2, 628, 171	192	614, 231	1, 308	4, 094, 274	542	1, 765, 885	514	1, 581, 888	1, 903	6, 081, 568	771	2, 430, 404
\$5,000 to \$10,000.....	594	4, 271, 516	145	1, 053, 142	716	5, 943, 086	375	2, 725, 367	321	2, 265, 444	1, 297	9, 363, 155	495	3, 599, 484
\$10,000 to \$50,000.....	1, 265	31, 131, 122	327	7, 650, 163	1, 058	23, 636, 402	797	19, 228, 220	653	15, 409, 141	2, 531	61, 027, 238	855	20, 187, 175
\$50,000 to \$100,000.....	427	29, 833, 768	102	7, 117, 247	214	15, 189, 879	263	18, 720, 855	207	14, 550, 477	759	53, 664, 849	203	14, 273, 881
\$100,000 to \$250,000.....	247	38, 732, 497	97	15, 586, 724	144	23, 030, 335	182	28, 549, 415	129	19, 350, 278	682	103, 591, 925	153	22, 904, 508
\$250,000 to \$500,000.....	93	33, 055, 607	42	15, 132, 694	53	18, 362, 298	84	29, 079, 478	61	21, 222, 281	254	88, 150, 069	61	21, 259, 372
\$500,000 to \$1,000,000.....	30	19, 868, 758	24	17, 623, 069	29	20, 137, 215	56	37, 949, 982	30	20, 998, 925	161	113, 909, 664	35	29, 048, 276
\$1,000,000 to \$5,000,000.....	11	18, 092, 852	11	27, 637, 320	25	47, 917, 668	44	88, 886, 996	25	50, 691, 171	120	237, 844, 537	22	44, 826, 103
\$5,000,000 and over.....					1	16, 105, 347	12	238, 257, 042	2	15, 562, 327	39	663, 760, 711	3	44, 313, 860
Reporting net income.....	4, 750	178, 869, 396	1, 204	92, 674, 293	6, 278	175, 972, 060	3, 640	466, 184, 064	2, 735	162, 403, 306	11, 227	1, 340, 597, 253	3, 926	197, 975, 248
Reporting no net income.....	2, 913	<sup>2</sup> 57, 753, 873	682	<sup>2</sup> 18,361, 487	3, 340	<sup>2</sup> 28,454, 818	2, 961	<sup>2</sup> 76,309, 159	1, 621	<sup>2</sup> 17,943, 545	8, 943	<sup>2</sup> 244, 779, 005	2, 846	<sup>2</sup> 57,560, 904
Total.....	7, 663	121, 115, 523	1, 886	74, 312, 806	9, 618	147, 517, 242	6, 601	389, 874, 905	4, 356	144, 459, 761	20, 170	1, 095, 818, 248	6, 772	140, 414, 344

<sup>1</sup> Fiscal year returns are included. See p. 1.

<sup>2</sup> Deficit.



TABLE 13.—Corporation returns—Distribution of number of returns and net income by size of net income and by major industrial groups—Continued

Income class	Construction		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	Number of returns	Net income
Under \$2,000.....	3,551	\$3,388,710	8,262	\$5,865,075	28,956	\$27,989,165	8,303	\$6,586,812	32,510	\$28,441,346	1,027	\$671,199	.....	.....
\$2,000 to \$5,000.....	2,045	6,398,146	2,286	7,156,311	16,270	51,298,739	2,957	9,248,800	14,428	45,542,900	259	801,707	.....	.....
\$5,000 to \$10,000.....	1,074	7,640,816	1,185	8,406,230	8,441	63,034,681	1,504	10,640,778	6,938	53,163,523	123	866,537	.....	.....
\$10,000 to \$50,000.....	1,563	33,754,284	1,716	38,869,283	11,056	233,443,156	2,119	46,564,869	10,238	207,782,973	181	3,846,304	.....	.....
\$50,000 to \$100,000.....	274	19,023,394	378	26,291,841	1,893	130,062,012	327	22,968,735	1,528	105,450,655	35	2,432,386	.....	.....
\$100,000 to \$250,000.....	129	19,860,116	286	45,113,410	1,028	155,508,246	186	28,118,176	959	146,442,639	20	3,170,169	.....	.....
\$250,000 to \$500,000.....	39	13,770,372	158	54,998,906	253	85,272,650	55	18,963,439	270	93,082,394	10	3,725,291	.....	.....
\$500,000 to \$1,000,000.....	19	12,450,826	105	75,877,634	128	86,676,953	24	15,474,774	125	86,801,267	4	2,834,025	.....	.....
\$1,000,000 to \$5,000,000.....	6	9,211,138	138	286,932,930	74	129,216,389	18	32,526,531	86	160,786,137	3	7,667,083	.....	.....
\$5,000,000 and over.....	1	7,226,416	51	682,500,581	13	136,083,587	2	11,072,121	7	67,630,097	.....	.....	.....	.....
Reporting net income.....	8,701	132,704,218	14,565	1,232,012,201	68,112	1,098,585,578	15,495	202,165,035	67,089	995,123,931	1,662	26,014,701	.....	.....
Reporting no net income.....	4,475	42,010,538	7,806	137,753,364	37,211	1,296,516,827	10,825	166,650,042	37,672	460,596,529	2,295	18,533,476	26,439	173,332
Total.....	13,176	90,693,680	22,431	1,094,258,837	105,323	802,068,751	26,320	135,514,993	104,761	534,527,402	3,957	7,481,225	26,439	173,332

<sup>1</sup> Deficit.

TABLE 14.—*Corporation returns—Historical comparison 1916–1924, by States and Territories, showing, for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits taxes, and total tax*

UNITED STATES														
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 <sup>1</sup>	Deductions <sup>1</sup>	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 <sup>1</sup>	Deductions <sup>1</sup>	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	12,653,289,053	995,546,241
1920	345,595	203,233	58.81	93,824,224,704	85,921,569,891	7,902,654,813	636,508,292	988,726,351	1,625,234,643	142,362	41.19	24,381,337,545	26,410,761,289	2,029,423,744
1921	356,397	171,239	48.05	60,051,123,329	55,715,075,516	4,335,047,813	366,443,621	335,131,811	701,575,432	185,158	51.95	31,198,150,203	35,076,369,337	3,878,219,134
1922	382,883	212,535	55.51	80,331,679,917	73,367,868,774	6,963,811,143	775,310,154	2,846,114	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
1924	417,421	236,389	56.63	97,158,996,625	89,572,344,333	7,586,652,292	881,549,546		881,549,546	181,032	43.37	22,070,497,262	24,294,423,255	2,223,925,993
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	4,522,780	7,357,159	891	29.87	44,926,281	49,663,021	4,736,740
1920	3,198	1,967	61.51	479,492,545	440,489,143	39,003,402	2,986,985	5,195,896	8,183,881	1,231	38.49	142,702,408	152,820,777	10,118,369
1921	3,079	1,425	46.28	198,170,647	185,368,011	12,802,636	989,364	793,486	1,782,850	1,654	53.72	187,696,790	210,880,272	23,183,482
1922	3,335	2,096	62.84	373,679,886	344,495,092	29,184,794	2,800,001	32,759	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
1924	3,838	2,373	61.83	482,020,550	446,490,738	35,538,812	3,905,099		3,905,099	1,465	38.17	120,483,322	130,315,665	9,832,343

<sup>1</sup> Gross income and deductions for railroads and other public utilities are incomplete. See p. 13.

<sup>2</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 14.—Corporation returns—Historical comparison 1916–1924, by States and Territories, showing, for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits taxes, and total tax—Continued

## ALASKA

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Percent reporting net income	Gross income <sup>1</sup>	Deductions <sup>1</sup>	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income <sup>1</sup>	Deductions <sup>1</sup>	Deficit
1916.....	206	90	43.69	\$2,833,021	\$2,088,118	\$744,903	\$14,636	-----	\$14,636	116	56.31	\$2,596,113	\$2,928,058	\$331,945
1917.....	212	93	43.87	6,432,220	5,434,676	997,554	45,562	\$204,298	249,860	119	56.13	1,003,150	1,202,695	199,545
1918.....	127	67	52.76	10,553,672	9,859,416	694,256	49,117	153,701	202,818	60	47.24	955,943	1,098,690	142,747
1919.....	63	36	57.14	5,208,713	4,709,199	499,514	41,398	26,461	67,859	27	42.86	300,276	400,931	100,655
1920.....	69	32	46.38	9,872,867	9,348,683	524,184	43,303	25,085	68,388	37	53.62	1,614,354	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	26,116	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
1924.....	140	68	48.57	5,633,205	5,092,311	540,894	52,532	-----	52,532	72	51.43	1,573,472	2,573,695	1,000,223

## ARIZONA

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
1924.....	1,525	579	37.97	107,809,101	100,396,460	7,412,641	776,072	-----	776,072	946	62.03	27,915,776	33,290,911	5,375,135

# ARKANSAS

1916	2,344	1,644	70.14	\$73,232,318	\$48,440,927	\$24,791,391	\$487,130		\$487,130	700	29.86	\$12,697,495	\$14,934,862	\$2,237,367
1917	2,521	1,955	77.55	233,567,265	209,567,272	23,999,993	1,181,763	\$2,780,536	3,962,299	566	22.45	13,286,975	14,615,121	1,328,146
1918	1,993	1,624	81.49	260,218,521	239,938,980	20,279,541	1,550,783	4,196,592	5,747,375	369	18.51	23,641,112	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	12,156,631
1922	2,447	1,527	62.40	227,573,314	209,133,626	18,439,688	1,922,457	2 26,598	1,949,055	920	37.60	68,082,645	76,785,559	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
1924	2,554	1,670	65.39	297,254,152	279,173,989	18,080,163	1,864,449		1,864,449	884	34.61	64,940,242	71,760,881	6,820,639

# CALIFORNIA

1916	17,986	8,654	48.11	\$962,254,619	\$682,302,050	\$279,952,569	\$5,458,102		\$5,458,102	9,332	51.89	\$205,786,304	\$304,631,427	\$98,845,123
1917	18,369	8,951	48.73	3,563,403,039	3,241,142,130	322,260,909	15,877,927	\$42,506,341	58,384,268	9,418	51.27	235,674,279	281,485,025	45,810,746
1918	15,964	7,881	49.37	2,227,100,624	2,000,328,971	226,771,653	18,771,872	53,086,034	71,867,906	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	282,825,055	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	2 156,827	35,465,270	7,909	47.50	737,636,588	826,392,559	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
1924	19,737	9,990	50.62	4,485,215,883	4,103,491,030	376,724,853	44,161,442		44,161,442	9,747	49.38	961,078,975	1,078,024,354	116,945,379

# 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	74,209,890	5,504,966	22,528,858	28,033,824	3,897	54.35	79,061,007	90,100,277	11,039,270
1919	6,704	3,107	46.35	807,999,998	728,712,201	79,287,797	6,237,031	11,353,470	17,590,501	3,597	53.65	165,788,176	182,616,423	16,828,247
1920	6,812	2,976	43.69	870,395,990	804,361,156	66,034,834	5,135,565	7,666,301	12,801,866	3,836	56.31	173,583,367	191,604,925	18,021,558
1921	6,559	2,340	35.68	486,204,976	452,163,931	34,041,045	2,716,262	3,248,521	5,964,783	4,219	64.32	318,578,783	453,123,239	134,544,456
1922	6,855	2,720	39.68	664,017,735	608,182,655	55,835,080	5,508,928	2 38,019	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
1924	6,494	2,891	44.52	707,149,477	646,303,328	60,846,149	7,024,097		7,024,097	3,603	55.48	180,972,193	207,181,403	26,209,210

<sup>1</sup> Gross income and deductions for railroads and other public utilities are incomplete. See p. 13.

<sup>2</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 14.—*Corporation returns—Historical comparison 1916–1924, by States and Territories, showing, for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits taxes, and total tax—Continued*

## CONNECTICUT

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 <sup>1</sup>	Deductions <sup>1</sup>	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 <sup>1</sup>	Deductions <sup>1</sup>	Deficit
1916	4,852	3,096	63.81	\$834,382,109	\$645,170,710	\$189,211,399	\$3,713,384	—	\$3,713,384	1,756	36.19	\$52,446,991	\$65,489,719	\$13,042,728
1917	4,976	3,263	65.57	1,578,754,496	1,396,898,951	181,855,545	7,999,281	\$36,743,412	44,742,693	1,713	34.43	104,108,815	114,122,812	10,013,997
1918	4,799	3,249	67.70	1,511,534,787	1,349,211,401	162,323,386	12,028,383	53,443,796	65,472,179	1,550	32.30	467,955,823	478,738,742	10,782,919
1919	4,405	3,012	68.38	1,553,856,933	1,378,099,138	175,757,795	13,944,182	25,093,621	39,037,803	1,393	31.62	217,982,006	261,089,505	43,107,499
1920	4,665	2,966	63.58	1,461,129,326	1,361,135,831	99,993,495	8,099,396	10,265,333	18,364,729	1,699	36.42	498,359,480	557,586,834	59,227,354
1921	4,899	2,369	48.36	739,116,250	683,810,083	55,306,167	4,669,300	2,841,512	7,510,812	2,530	51.64	608,015,533	675,599,235	67,583,702
1922	5,227	2,947	56.38	1,097,494,718	1,002,197,149	95,297,569	10,459,455	73,389	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	482,077,005	519,672,459	37,594,854
1924	5,782	3,431	59.34	1,210,651,018	1,107,470,344	103,180,674	11,848,127	—	11,848,127	2,351	40.66	457,406,769	494,198,905	36,792,136

## DELAWARE

1916	960	554	57.71	\$221,569,789	\$85,298,891	\$136,270,898	\$2,894,425	—	\$2,894,425	406	42.29	\$2,238,316	\$3,537,004	\$1,298,688
1917	1,071	616	57.52	810,771,861	682,294,433	128,477,428	5,891,878	\$23,262,737	29,154,615	455	42.48	12,234,950	20,332,859	8,097,909
1918	688	384	55.81	437,050,491	390,320,419	46,730,072	3,421,919	16,515,846	19,937,765	304	44.19	6,435,757	8,374,759	1,939,002
1919	816	466	57.11	334,790,234	298,110,694	36,679,540	3,051,705	5,537,152	8,588,857	350	42.89	17,887,479	20,500,858	2,613,379
1920	809	401	49.57	320,059,961	303,832,536	25,227,425	2,265,736	1,397,267	3,663,003	408	50.43	35,035,785	41,152,812	6,117,027
1921	918	383	41.72	81,777,825	75,721,042	6,056,783	487,134	456,701	943,835	535	58.28	91,783,432	105,310,136	13,526,704
1922	1,002	481	48.00	253,028,589	230,311,918	22,716,671	2,259,778	19,105	2,278,883	521	52.00	52,805,040	64,374,215	11,569,175
1923	1,116	588	52.69	410,811,438	368,878,137	41,933,301	3,976,282	—	3,976,282	528	47.31	48,161,704	57,248,274	9,086,570
1924	991	594	59.94	312,823,052	273,282,142	39,540,910	4,703,290	—	4,703,290	397	40.06	166,172,300	178,959,763	12,787,463

## DISTRICT OF COLUMBIA

1916	1,130	653	57.79	\$242,882,222	\$201,421,241	\$41,460,981	\$778,274		\$778,274	477	42.21	\$16,179,420	\$18,191,800	\$2,012,380
1917	1,263	821	65.00	265,653,938	231,260,378	34,393,560	1,759,629	\$2,357,528	4,117,157	442	35.00	11,230,568	12,944,624	1,714,056
1918	719	552	76.77	177,578,447	162,477,947	15,100,500	1,260,716	3,532,138	4,792,854	167	23.23	9,794,570	11,126,854	1,332,284
1919	995	659	63.23	212,922,598	183,175,905	29,746,693	2,380,341	4,031,164	6,411,505	336	33.77	19,550,946	22,484,793	2,933,847
1920	1,153	659	57.16	225,380,949	201,014,376	24,366,573	1,988,177	3,676,669	4,494,284	494	42.84	56,250,769	59,886,681	3,635,912
1921	1,258	716	56.92	220,704,491	200,492,531	20,211,960	1,701,107	1,720,399	3,421,506	542	43.08	80,010,719	91,823,143	11,812,424
1922	1,466	822	56.07	299,641,639	269,251,366	30,390,273	3,179,446	2 17,451	3,196,897	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	5,360,889		5,360,889	652	41.40	48,092,317	53,330,053	5,237,736
1924	1,656	942	56.88	440,399,590	392,942,030	47,457,560	5,745,401		5,745,401	714	43.12	54,626,808	61,306,627	6,679,819

## FLORIDA

1916	2,869	1,518	52.91	\$81,477,552	\$63,806,729	\$17,670,823	\$351,040		\$351,040	1,351	47.09	\$19,142,666	\$23,491,838	\$4,349,172
1917	2,991	1,868	62.45	195,027,934	176,350,430	18,677,504	927,450	\$1,473,619	2,401,069	1,123	37.55	31,608,322	37,096,960	5,488,638
1918	3,023	1,685	55.74	242,617,632	228,544,193	14,073,439	1,116,151	1,889,324	3,005,475	1,338	44.26	34,744,745	40,173,215	5,428,470
1919	2,845	1,671	58.73	271,609,675	246,324,109	25,285,566	1,967,666	2,347,308	4,314,974	1,174	41.27	52,270,145	63,604,681	11,334,536
1920	3,229	1,842	57.05	297,169,272	274,752,149	22,417,123	1,703,217	2,215,839	3,919,056	1,387	42.95	111,880,974	120,093,378	8,212,404
1921	3,472	1,646	47.41	211,881,821	195,715,463	16,166,358	1,245,897	980,522	2,226,419	1,826	52.59	126,633,887	142,700,737	16,066,850
1922	3,885	2,049	52.74	307,326,183	282,812,398	24,513,785	2,598,880	2 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
1924	5,224	3,094	59.23	531,412,040	469,069,150	62,343,490	7,006,389		7,006,389	2,130	40.77	86,986,485	101,274,256	14,287,771

## GEORGIA

1916	4,758	3,424	71.96	\$251,095,946	\$194,587,307	\$56,508,639	\$1,082,190		\$1,082,190	1,334	28.04	\$29,501,342	\$34,977,389	\$5,476,047
1917	4,956	4,009	80.89	746,428,340	673,277,614	73,150,726	3,486,177	\$8,826,790	12,312,967	947	19.11	61,898,474	67,594,447	5,695,973
1918	4,384	3,438	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	31,030,614	2,618,990	1,790,883	4,409,673	2,480	54.54	314,885,441	353,650,414	39,273,973
1922	4,745	2,715	57.22	622,586,434	565,811,798	56,774,636	5,964,986	2 239,080	6,204,066	2,080	42.78	173,471,321	191,081,312	17,609,991
1923	4,963	3,094	62.34	844,710,364	780,858,877	63,751,487	7,023,858		7,023,858	1,869	37.66	160,496,503	177,492,967	16,996,464
1924	5,099	3,080	60.40	762,367,723	712,206,063	50,161,660	5,536,205		5,536,205	2,019	39.60	271,453,018	293,732,994	22,279,976

<sup>1</sup> Gross income and deductions for railroads and other public utilities are incomplete. See p. 13.

<sup>2</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 14.—*Corporation returns—Historical comparison 1916-1924, by States and Territories, showing, for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits taxes, and total tax—Continued*

HAWAII														
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 <sup>1</sup>	Deductions <sup>1</sup>	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 <sup>1</sup>	Deductions <sup>1</sup>	Deficit
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	<sup>2</sup> 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
1924.....	607	393	64.74	183,491,555	151,961,739	31,529,816	3,625,419	-----	3,625,419	214	35.26	12,960,706	14,069,759	1,109,053
IDAHO														
1916.....	1,780	969	54.44	\$37,741,867	\$26,924,633	\$10,817,234	\$212,526	-----	\$212,526	811	45.56	\$9,002,772	\$10,936,899	\$1,934,127
1917.....	1,889	1,084	57.38	136,418,190	121,466,771	14,951,419	733,739	\$1,763,713	2,497,452	805	42.62	13,401,090	15,355,242	1,954,152
1918.....	1,184	657	55.49	91,825,305	84,520,111	7,305,194	607,507	1,226,387	1,833,894	527	44.51	10,352,798	11,956,453	1,603,655
1919.....	1,690	951	56.27	139,493,420	128,094,293	11,399,127	866,210	884,225	1,750,435	739	43.73	19,512,348	22,041,724	2,529,376
1920.....	1,771	893	50.42	128,387,434	118,603,529	9,783,905	740,061	637,861	1,377,922	878	49.58	55,969,543	61,654,627	5,685,084
1921.....	1,706	601	35.23	49,405,234	47,176,023	2,229,211	122,845	80,464	203,309	1,105	64.77	63,281,973	73,591,353	10,309,380
1922.....	1,872	734	39.21	82,167,739	75,820,212	6,347,527	459,564	<sup>2</sup> 3,187	462,751	1,138	60.79	38,692,239	44,128,461	5,436,222
1923.....	1,951	840	43.05	122,961,802	112,630,918	10,330,884	965,874	-----	965,874	1,111	56.95	39,057,882	44,378,170	5,320,288
1924.....	2,071	902	43.55	128,795,412	121,949,849	6,845,563	680,401	-----	680,401	1,169	56.45	39,417,472	45,246,219	5,828,747

## 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	20,406	12,920	63.31	8,460,298,970	7,700,973,388	759,325,582	62,851,975	215,810,261	278,662,236	7,486	36.69	408,944,552	443,295,049	34,350,497
1919	20,214	13,792	68.23	9,437,663,058	8,604,505,388	833,157,670	66,614,011	122,707,710	189,321,721	6,422	31.77	4,179,415,874	4,265,445,076	86,029,202
1920	21,127	13,413	63.49	9,334,087,216	8,656,966,942	677,180,274	55,817,886	93,230,712	149,048,598	7,714	36.51	2,967,631,391	3,112,951,477	145,320,086
1921	22,356	11,384	50.83	6,744,818,667	6,363,674,214	381,144,453	33,106,447	28,202,131	61,308,578	11,012	49.17	3,758,752,152	4,116,064,205	357,312,053
1922	24,184	14,360	59.38	8,506,567,924	7,835,809,920	670,758,004	75,149,656	<sup>2</sup> 734,830	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	2,680,948,250	2,817,472,923	136,524,673
1924	26,414	15,959	60.42	11,805,918,009	11,099,863,815	706,054,194	82,467,674		82,467,674	10,455	39.58	1,889,665,982	2,051,325,085	161,659,103

## INDIANA

1916	8,546	5,881	68.82	\$459,263,546	\$357,512,178	\$101,751,368	\$2,001,337		\$2,001,337	2,665	31.18	\$47,847,292	\$55,833,280	\$7,985,988
1917	9,019	6,849	75.94	1,453,704,767	1,315,381,960	138,322,867	6,381,338	\$21,797,831	28,179,169	2,170	24.06	106,863,962	116,849,798	9,985,836
1918	8,589	6,090	70.80	1,357,050,335	1,242,903,859	114,146,476	8,569,053	31,922,488	40,491,541	2,499	29.10	119,313,764	130,520,012	11,206,248
1919	8,788	6,227	70.86	1,578,739,596	1,436,367,738	142,371,858	10,732,348	22,683,354	33,415,702	2,561	29.14	156,121,599	168,946,885	12,825,286
1920	9,275	5,885	63.45	1,728,056,078	1,599,891,865	128,164,213	9,809,924	17,653,466	27,463,390	3,390	36.55	463,026,255	497,993,861	34,967,006
1921	9,397	4,991	53.11	1,005,748,132	928,579,984	77,168,148	6,264,211	6,213,639	12,477,850	4,406	46.89	534,323,814	601,321,503	66,997,689
1922	10,041	6,241	62.16	1,394,319,195	1,272,155,257	122,163,938	13,462,301	<sup>2</sup> 316,123	13,778,424	3,800	37.84	345,739,206	385,789,049	40,050,443
1923	10,399	6,721	64.63	1,722,765,336	1,586,352,241	136,413,995	15,083,519		15,083,519	3,678	35.37	324,219,913	360,239,016	36,019,103
1924	10,832	6,556	60.52	1,539,297,662	1,424,308,674	114,989,588	12,930,267		12,930,267	4,276	39.48	394,698,388	436,601,877	41,903,489

## IOWA

1916	9,064	5,855	64.60	\$235,972,786	\$208,362,402	\$57,610,384	\$1,113,903		\$1,113,903	3,209	35.40	\$42,266,433	\$58,321,696	\$16,055,263
1917	9,288	6,423	69.15	837,831,971	759,982,658	77,849,313	3,760,362	\$8,756,966	12,517,328	2,865	30.85	86,497,476	90,555,842	4,058,366
1918	8,257	5,825	70.55	830,521,038	778,528,539	60,992,499	4,759,693	11,340,899	16,100,592	2,432	29.45	95,619,609	101,682,452	6,062,843
1919	7,798	5,373	68.90	1,102,603,896	1,030,794,547	71,809,349	5,259,785	8,863,099	14,122,884	2,425	31.10	130,764,441	142,103,366	11,338,925
1920	8,899	5,497	61.77	956,667,062	896,721,344	59,945,718	4,422,431	4,992,136	9,414,567	3,402	38.23	409,450,293	455,895,156	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	5,443	60.45	882,251,143	833,184,999	49,066,144	4,731,282	<sup>2</sup> 37,268	4,768,550	3,496	39.55	214,474,942	236,164,132	21,689,190
1923	9,025	5,377	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
1924	8,961	4,993	55.72	897,363,718	847,631,843	49,731,875	5,284,901		5,284,901	3,968	44.28	265,893,154	291,182,726	25,289,572

<sup>1</sup> Gross income and deductions for railroads and other public utilities are incomplete. See p. 13.

<sup>2</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 14.—Corporation returns—Historical comparison 1916–1924, by States and Territories, showing, for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits taxes, and total tax—Continued

## KANSAS

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Percent reporting net income	Gross income <sup>1</sup>	Deductions <sup>1</sup>	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income <sup>1</sup>	Deductions <sup>1</sup>	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	<sup>2</sup> 30,815	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	87,085,926	10,270,566		4,637,357	1,941	39.40	186,240,432	203,773,160	17,532,728
1924	4,985	3,184	63.87	940,049,723	855,439,011	84,610,712	9,832,973		9,832,973	1,801	36.13	134,592,145	149,943,455	15,351,310

## 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	<sup>2</sup> 19,946	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
1924.....	5,225	3,226	61.74	674,691,379	609,716,384	64,974,995	7,347,437	-----	7,347,437	1,999	38.26	180,069,318	197,042,194	16,972,876

## LOUISIANA

1916.....	3,705	2,380	64.24	\$211,202,896	\$158,569,779	\$52,633,117	\$1,047,775		\$1,047,775	1,325	35.76	\$23,877,120	\$29,807,109	\$5,929,989
1917.....	4,096	3,113	76.00	734,600,111	646,421,493	88,178,618	4,178,419	\$13,379,220	17,557,639	983	24.00	48,028,484	54,682,215	6,653,731
1918.....	3,661	2,557	69.84	731,556,847	674,389,226	57,167,621	4,607,542	13,693,339	18,300,881	1,104	30.16	38,143,415	43,538,399	5,394,984
1919.....	4,001	2,690	67.23	950,986,340	862,029,140	88,957,200	6,885,473	15,900,477	22,785,950	1,311	32.77	99,716,348	107,905,977	8,189,629
1920.....	4,365	2,441	55.92	820,556,035	753,264,396	67,291,639	5,170,935	10,256,672	15,427,607	1,924	44.08	302,041,114	328,924,798	26,883,684
1921.....	4,470	2,053	45.93	479,873,646	452,748,646	27,125,000	2,213,867	1,692,068	3,905,935	2,417	54.07	334,891,801	375,023,151	40,131,350
1922.....	4,987	2,580	51.73	664,010,505	612,361,252	51,649,253	5,383,688	2,99,904	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
1924.....	5,155	2,943	57.09	835,279,208	780,842,846	54,436,362	5,934,261		5,934,261	2,212	42.91	227,485,968	252,224,147	24,738,179

## MAINE

1916.....	3,084	1,949	63.20	\$167,998,563	\$129,685,789	\$38,312,774	\$744,773		\$744,773	1,135	36.80	\$26,270,026	\$30,206,459	\$3,936,433
1917.....	3,311	2,390	72.18	402,801,390	346,976,800	55,824,590	2,756,969	\$5,325,557	8,082,526	921	27.82	22,297,897	25,773,511	3,475,614
1918.....	2,469	1,496	60.59	284,018,735	258,767,107	25,251,628	2,063,445	5,934,284	7,997,729	973	39.41	31,452,603	37,942,623	6,490,020
1919.....	2,841	1,908	67.16	489,053,461	440,295,200	48,758,261	3,833,086	6,991,671	10,824,757	933	32.84	36,377,598	43,525,673	7,148,075
1920.....	2,830	1,737	61.38	540,634,952	496,799,284	43,835,668	3,529,959	5,278,815	8,808,774	1,093	38.62	100,927,621	109,309,788	8,382,167
1921.....	2,994	1,695	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	2,215,047	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	44,344,980	4,983,800		4,983,800	1,296	39.31	133,219,190	143,539,297	10,320,017
1924.....	3,444	1,966	57.08	415,086,739	383,738,926	31,347,813	3,533,832		3,533,832	1,478	42.92	125,272,376	138,090,991	12,818,615

## 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	949,555,393	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	919,339,560	844,577,808	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	18,879,487	1,650	35.39	253,929,061	276,694,572	22,765,511
1921.....	4,246	2,073	48.82	722,557,528	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	755,288,550	65,766,880	7,288,677	2,66,693	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
1924.....	5,202	2,933	56.38	924,620,439	841,127,604	83,492,835	9,846,911		9,846,911	2,269	43.62	282,135,388	303,917,920	21,782,532

<sup>1</sup> Gross income and deductions for railroads and other public utilities are incomplete. See p. 13.

<sup>2</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 14.—Corporation returns—Historical comparison 1916–1924, by States and Territories, showing, for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits taxes, and total tax—Continued

## MASSACHUSETTS

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 <sup>1</sup>	Deductions <sup>1</sup>	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 <sup>1</sup>	Deductions <sup>1</sup>	Deficit
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	\$23, 086, 373
1917-----	13, 799	9, 849	71. 37	5, 023, 176, 479	4, 191, 441, 155	831, 735, 324	40, 442, 865	\$96, 781, 840	137, 224, 705	3, 950	28. 63	325, 363, 706	351, 903, 741	26, 540, 035
1918-----	12, 622	8, 501	67. 35	5, 871, 704, 085	5, 256, 807, 852	614, 896, 233	44, 594, 530	229, 493, 756	274, 088, 286	4, 121	32. 65	377, 740, 551	445, 383, 973	67, 643, 422
1919-----	13, 286	8, 894	66. 94	5, 826, 613, 819	5, 172, 057, 105	654, 556, 714	51, 101, 030	117, 830, 266	168, 931, 296	4, 392	33. 06	495, 981, 643	557, 847, 895	61, 866, 252
1920-----	14, 150	8, 142	57. 54	4, 874, 334, 665	4, 471, 807, 154	402, 527, 511	32, 660, 529	55, 186, 544	87, 847, 073	6, 008	42. 46	2, 164, 242, 312	2, 363, 383, 130	199, 140, 818
1921-----	14, 837	7, 199	48. 52	3, 463, 117, 234	3, 185, 306, 688	277, 810, 546	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	2 795, 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
1924-----	17, 101	9, 412	55. 04	4, 748, 920, 203	4, 396, 710, 612	352, 209, 591	40, 796, 074	-----	40, 796, 074	7, 689	44. 96	1, 671, 263, 423	1, 844, 919, 880	173, 656, 457

## 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	757, 220, 766	806, 756, 132	49, 535, 366
1921.....	11, 426	5, 209	45. 59	2, 345, 423, 614	2, 094, 119, 198	251, 304, 416	19, 037, 623	42, 811, 466	61, 849, 089	6, 217	54. 41	1, 219, 593, 453	1, 400, 088, 545	180, 495, 092
1922.....	11, 853	6, 571	55. 44	3, 091, 035, 274	2, 643, 809, 754	447, 225, 520	48, 887, 019	2 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
1924.....	12, 778	7, 429	58. 14	4, 110, 638, 642	3, 612, 698, 629	497, 940, 013	59, 869, 257	-----	59, 869, 257	5, 349	41. 86	624, 917, 342	688, 880, 461	63, 963, 119

# MINNESOTA

1916	9,276	5,916	63.78	\$746,083,812	\$540,398,483	\$205,685,329	\$4,053,243		\$4,053,243	3,360	36.22	\$52,271,961	\$64,481,856	\$12,209,895
1917	9,486	7,235	76.27	2,216,876,197	1,943,428,530	273,447,667	13,014,902	\$35,883,368	48,898,270	2,251	23.73	150,251,711	169,113,049	18,861,338
1918	8,576	5,787	67.48	1,878,316,708	1,740,215,448	138,101,260	12,384,015	23,161,608	35,545,623	2,789	32.52	102,080,351	112,249,197	10,168,846
1919	8,588	5,946	69.24	2,053,409,031	1,862,975,672	190,433,359	15,633,731	19,691,572	35,325,303	2,642	30.76	99,093,959	110,578,948	11,484,989
1920	9,315	5,821	62.49	2,233,521,506	2,085,047,535	148,473,971	10,725,653	12,612,836	23,338,489	3,494	37.51	472,701,059	497,477,966	24,776,907
1921	9,177	4,710	51.32	1,305,870,652	1,244,258,976	61,611,676	5,019,706	3,457,044	8,476,750	4,467	48.68	779,803,329	848,513,226	68,709,897
1922	10,269	5,547	54.02	1,766,095,708	1,669,213,873	96,881,835	10,932,758	2,164,633	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
1924	10,800	5,783	53.55	2,176,021,563	2,064,176,920	111,844,643	12,698,035		12,698,035	5,017	46.45	423,207,737	464,541,050	41,333,313

# MISSISSIPPI

1916	1,653	1,148	69.45	\$48,355,712	\$36,972,856	\$11,382,856	\$222,380		\$222,380	505	30.55	\$11,018,624	\$12,733,623	\$1,714,999
1917	1,811	1,431	79.02	183,632,659	169,918,500	14,814,159	743,089	\$1,184,368	1,927,457	380	20.98	16,105,609	17,502,868	1,397,359
1918	1,132	872	77.03	133,113,464	121,869,413	11,244,051	887,277	2,293,064	3,180,341	260	22.97	18,596,344	20,250,778	1,694,434
1919	1,436	1,177	81.96	214,347,116	195,644,549	18,702,567	1,396,154	2,369,006	3,765,160	259	18.04	16,710,429	17,987,984	1,277,555
1920	1,573	1,015	64.53	207,688,946	190,314,891	17,374,055	1,350,204	1,930,725	3,280,929	558	35.47	86,484,733	94,071,006	7,586,273
1921	1,548	819	52.91	95,826,313	90,639,058	5,187,255	369,659	246,984	616,643	729	47.09	78,358,022	87,742,228	9,384,206
1922	1,678	1,170	69.73	176,232,398	163,209,043	13,023,355	1,129,012	2,711	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
1924	1,977	1,305	66.01	208,071,860	194,874,445	13,197,415	1,335,653		1,335,653	672	33.99	67,668,848	79,840,065	12,171,217

# 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	\$18,990,972
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	4,967	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	532,342,962	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
1924	15,139	8,906	58.83	3,183,005,164	2,957,705,864	225,899,300	26,039,340		26,039,340	6,233	41.17	616,708,815	672,957,435	56,248,620

<sup>1</sup> Gross income and deductions for railroads and other public utilities are incomplete. See p. 13.

<sup>2</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 14.—Corporation returns—Historical comparison 1916–1924, by States and Territories, showing, for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits taxes, and total tax—Continued**

## MONTANA

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 <sup>1</sup>	Deductions <sup>1</sup>	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 <sup>1</sup>	Deductions <sup>1</sup>	Deficit
1916-----	3,613	2,019	55.88	\$107,727,076	\$74,146,767	\$33,580,309	\$663,332	-----	\$663,332	1,594	44.12	\$10,635,369	\$14,131,910	\$3,496,541
1917-----	3,774	2,430	64.39	235,705,796	204,403,129	31,302,667	1,535,490	\$2,355,826	3,891,316	1,344	35.61	22,230,448	26,184,995	4,954,547
1918-----	3,804	2,359	62.01	312,680,643	283,859,392	28,821,251	2,525,085	2,938,745	5,463,830	1,445	37.99	50,398,752	54,083,214	3,684,462
1919-----	3,337	1,770	53.04	189,172,306	174,304,332	14,867,974	1,123,195	633,625	1,756,820	1,567	46.96	53,643,019	59,639,442	5,996,423
1920-----	3,571	1,586	44.41	160,983,049	149,451,326	11,531,723	866,056	377,915	1,243,971	1,985	55.59	73,215,438	86,454,114	13,238,676
1921-----	3,782	1,183	31.28	88,670,129	82,565,728	6,104,401	457,660	110,068	567,728	2,599	68.72	90,998,781	105,396,619	14,397,838
1922-----	3,922	1,435	36.59	124,650,846	115,581,431	9,069,415	881,860	\$ 8,818	890,678	2,487	63.41	63,515,579	72,627,068	9,111,489
1923-----	3,865	1,424	36.84	130,684,749	121,869,309	8,815,440	876,050	-----	876,050	2,441	63.15	60,978,797	73,321,912	12,343,115
1924-----	4,028	1,489	36.97	146,388,526	137,439,964	8,948,562	841,019	-----	841,019	2,539	63.03	51,323,327	60,089,200	8,765,873

## 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	551,995,538	505,806,303	46,189,285	2,242,130	\$4,486,426	6,728,556	799	17.06	30,670,212	33,480,071	2,809,859
1918.....	4,464	3,380	75.72	616,667,889	582,794,905	33,872,984	2,635,839	5,623,711	8,259,550	1,084	24.28	62,971,373	67,016,783	4,045,410
1919.....	4,510	3,513	77.94	813,246,571	768,086,408	45,160,163	3,356,164	5,092,741	8,448,905	995	22.06	57,433,369	62,287,550	4,854,181
1920.....	4,873	3,113	63.88	602,469,992	570,718,987	31,690,995	2,495,911	2,718,130	5,214,041	1,760	36.12	274,138,657	296,169,733	21,971,136
1921.....	5,092	2,447	48.06	387,099,433	368,621,111	18,478,322	1,473,890	771,060	2,244,920	2,645	51.94	274,943,832	298,498,498	24,154,666
1922.....	5,102	2,933	57.49	521,530,034	495,863,893	26,166,141	2,642,048	\$ 3,867	2,645,915	2,169	42.51	175,953,406	188,022,357	12,068,951
1923.....	4,858	2,887	59.81	513,943,404	488,923,580	25,019,824	2,555,243	-----	2,555,243	2,061	41.19	183,846,425	196,550,576	13,204,151
1924.....	4,679	2,896	61.89	600,160,239	573,246,325	26,913,914	2,762,866	-----	2,762,866	1,783	38.11	127,323,896	140,440,013	13,116,117

# 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	10,986,425	2,324,937
1920	1,193	338	28.33	29,808,766	27,776,686	2,032,080	150,371	82,095	232,466	855	71.67	16,782,073	21,663,702	4,881,629
1921	1,244	274	22.03	20,657,513	19,325,470	1,332,043	84,793	<sup>2</sup> 41,841	126,634	970	77.97	18,351,356	22,646,280	4,294,924
1922	1,268	329	25.95	25,260,095	23,536,691	1,723,404	150,011		150,011	939	74.05	13,118,684	16,785,209	3,666,525
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
1924	1,049	327	31.17	27,529,225	25,867,473	1,661,752	147,158		147,158	722	68.83	13,000,677	16,378,914	3,378,237

# NEW HAMPSHIRE

1916	1,052	748	71.10	\$85,002,478	\$70,140,754	\$14,861,724	\$285,939		\$285,939	304	28.90	\$10,504,791	\$11,888,712	\$1,383,921
1917	1,177	890	75.62	151,484,964	135,165,918	16,319,046	575,915	\$2,423,397	3,181,312	287	24.38	13,146,053	14,451,022	1,304,969
1918	1,275	997	78.20	402,598,697	360,375,151	42,223,546	3,098,857	14,537,317	17,636,174	278	21.80	9,138,901	10,733,344	1,594,443
1919	1,003	727	72.48	211,782,100	186,276,650	25,505,450	1,938,115	4,039,089	5,977,204	276	27.52	9,189,118	10,106,324	917,206
1920	994	682	68.61	214,581,450	197,519,600	17,061,850	1,332,473	1,975,486	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	<sup>2</sup> 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
1924	1,175	704	59.91	132,555,501	124,019,605	8,535,896	929,840		929,840	471	40.09	54,283,332	58,675,772	4,392,440

# NEW JERSEY

1916	9,777	5,750	58.81	\$1,015,845,736	\$770,138,825	\$245,706,911	\$4,819,514		\$4,819,514	4,027	41.19	\$85,875,061	\$100,473,717	\$14,598,656
1917	10,112	6,222	61.53	2,123,440,753	1,867,148,609	256,292,144	12,064,685	\$35,216,004	47,280,689	3,890	38.47	260,604,130	278,178,033	17,573,903
1918	8,807	5,503	62.48	2,270,839,740	2,079,821,015	191,018,725	16,469,206	43,201,254	59,670,460	3,304	37.52	287,836,252	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	<sup>2</sup> 260,290	27,150,690	4,870	41.40	482,534,881	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
1924	14,229	8,580	60.30	3,554,552,650	3,194,026,650	260,526,000	30,688,913		30,688,913	5,649	39.70	643,030,967	702,696,578	59,665,611

<sup>1</sup> Gross income and deductions for railroads and other public utilities are incomplete. See p. 13.

<sup>2</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 14.—*Corporation returns—Historical comparison 1916–1924, by States and Territories, showing, for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits taxes, and total tax—Continued*

## NEW MEXICO

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 <sup>1</sup>	Deductions <sup>1</sup>	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 <sup>1</sup>	Deductions <sup>1</sup>	Deficit
1916-----	979	474	48.42	\$38,929,154	\$23,790,959	\$15,138,195	\$303,499	-----	\$303,499	505	51.58	\$3,782,125	\$4,886,261	\$1,104,136
1917-----	1,103	542	49.14	77,131,581	62,538,693	14,592,888	677,816	\$2,526,876	3,204,692	561	50.86	8,998,214	11,334,544	2,336,330
1918-----	965	558	57.82	77,236,222	70,607,478	6,628,744	598,115	679,354	1,277,469	407	42.18	9,791,690	12,046,965	2,255,275
1919-----	940	494	52.55	57,550,264	53,276,632	4,273,632	317,342	259,796	577,138	446	47.45	17,737,095	19,693,268	1,956,173
1920-----	797	411	51.57	49,452,650	45,466,668	3,985,982	306,396	188,992	495,388	386	48.43	18,251,615	21,699,091	3,447,476
1921-----	961	392	40.79	39,044,128	36,866,678	2,177,450	162,787	53,752	216,539	569	59.21	34,907,720	39,615,141	4,707,421
1922-----	941	450	47.82	56,515,456	53,109,920	3,405,536	328,121	<sup>2</sup> 1,611	329,732	491	52.18	17,333,982	20,722,838 <sup>3</sup>	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
1924-----	1,037	413	39.83	48,884,565	46,010,613	2,873,952	270,885	-----	270,885	624	60.17	22,482,884	25,924,100	3,441,216

## NEW YORK

1916.....	44,632	27,777	62.24	\$8,300,137,671	\$6,025,476,249	\$2,274,661,422	\$44,464,771	-----	\$44,464,771	16,855	37.76	\$662,271,248	\$801,492,479	\$139,221,231
1917.....	46,144	29,880	64.75	15,974,590,512	13,773,437,056	2,201,115,746	105,625,319	\$288,845,332	394,470,651	16,264	35.25	1,163,881,359	1,303,348,173	139,466,874
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	199,683,703	<sup>2</sup> 918,447	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
1924.....	75,043	43,406	57.84	24,099,803,322	22,003,261,602	2,096,541,720	246,109,308	-----	246,109,308	31,637	42.16	5,498,111,329	6,018,427,389	520,316,060

# NORTH CAROLINA

1916	5,021	3,438	68.47	\$284,767,644	\$223,884,841	\$60,882,803	\$1,200,185		\$1,200,185	1,583	31.53	\$14,830,010	\$18,766,847	\$3,936,837
1917	5,155	3,986	77.32	698,770,100	607,161,979	91,608,121	4,124,725	\$16,228,373	20,353,098	1,169	22.68	24,218,419	27,609,565	3,391,146
1918	4,212	3,362	79.82	879,192,164	772,163,987	107,028,177	6,661,419	44,016,680	50,678,099	850	20.18	28,462,101	31,005,502	2,543,401
1919	4,396	3,501	79.64	1,068,581,596	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	23,970,252	23,970,252	1,669	34.69	190,420,975	205,035,251	14,614,276
1921	4,914	2,529	51.47	688,791,323	623,364,736	65,426,587	5,401,565	7,597,915	12,999,480	2,385	48.53	216,924,727	239,349,459	22,424,732
1922	5,714	3,486	61.01	940,895,173	841,725,936	99,169,237	11,410,349	2,55,608	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	153,277,954	11,655,029
1924	6,085	3,529	58.00	951,977,205	868,245,682	83,731,523	9,726,312		9,726,312	2,556	42.00	280,428,615	299,918,465	19,489,850

# NORTH DAKOTA

1916	2,769	2,220	80.17	\$35,477,730	\$24,813,309	\$10,664,421	\$207,064		\$207,064	549	19.83	\$4,139,530	\$5,165,889	\$1,026,359
1917	3,124	2,559	81.91	149,014,213	139,218,605	9,795,608	434,318	\$1,710,368	2,144,686	565	18.09	13,319,176	14,402,574	1,083,398
1918	2,752	2,217	80.55	171,981,215	162,080,654	9,900,561	681,512	804,465	1,485,977	535	19.45	17,841,974	18,725,599	883,625
1919	2,639	2,135	80.90	156,461,674	147,309,645	9,152,029	505,850	498,789	1,004,639	504	19.10	16,911,971	18,326,472	1,414,501
1920	2,898	1,747	60.28	137,313,047	130,445,443	6,867,604	383,888	347,667	731,555	1,151	39.72	69,597,256	74,439,044	4,841,788
1921	2,819	1,362	48.32	88,743,928	84,743,249	4,000,679	229,265	108,519	337,784	1,457	51.68	57,795,313	63,289,978	5,494,665
1922	2,848	1,529	53.68	119,244,638	114,496,417	4,748,221	329,460	8,903	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	55,113,974	5,348,250
1924	3,084	1,601	51.91	161,109,179	155,409,573	5,699,606	443,397		443,397	1,483	48.09	35,200,755	39,979,423	4,778,668

# 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	930,483,205	42,578,494	\$175,539,209	218,117,703	4,069	23.10	294,239,846	331,020,581	36,780,735
1918	15,815	11,394	72.05	6,225,443,057	5,582,256,924	643,186,133	47,484,999	219,859,556	267,344,555	4,421	27.85	302,314,759	331,122,460	28,807,704
1919	17,088	12,194	71.36	6,158,568,288	5,539,310,092	619,258,196	48,737,520	99,422,775	148,160,295	4,894	28.04	503,983,905	545,371,887	41,388,982
1920	18,822	12,302	65.36	6,238,735,991	5,728,179,074	560,556,917	44,865,550	81,397,001	126,262,551	6,320	34.64	1,468,065,458	1,583,049,448	124,983,990
1921	20,091	9,555	47.56	3,079,639,495	2,844,171,648	235,467,847	19,421,710	19,459,792	38,881,502	10,536	52.44	2,195,195,897	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	731,732	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	57,442,924		57,442,924	8,339	37.74	1,048,538,737	1,167,535,036	118,996,299
1924	22,754	13,369	58.75	5,709,071,700	5,266,261,549	442,810,151	51,128,974		51,128,974	9,385	41.25	1,433,214,168	1,577,775,072	144,560,904

<sup>1</sup> Gross income and deductions for railroads and other public utilities are incomplete. See p. 13.

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## OKLAHOMA

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Percent reporting net income	Gross income <sup>1</sup>	Deductions <sup>1</sup>	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income <sup>1</sup>	Deductions <sup>1</sup>	Deficit
1916.....	7,150	3,431	47.99	\$240,799,628	\$128,460,761	\$112,338,867	\$2,196,340	-----	\$2,196,340	3,719	52.01	\$16,071,038	\$22,198,014	\$6,126,976
1917.....	7,364	3,872	52.58	602,833,776	525,855,544	76,978,232	3,679,908	\$10,796,817	14,476,725	3,492	47.42	54,361,998	61,696,417	7,334,419
1918.....	6,321	3,261	51.59	488,641,109	451,014,797	37,626,312	2,917,199	7,407,333	10,324,532	3,060	48.41	154,108,455	166,082,509	11,974,054
1919.....	5,904	3,235	55.81	593,992,416	552,370,029	41,622,387	3,018,767	5,595,254	8,614,021	2,609	44.19	122,333,300	143,670,579	21,337,279
1920.....	5,564	3,004	53.99	839,249,463	782,368,569	56,880,894	4,569,846	4,984,428	9,554,269	2,560	46.01	289,631,316	316,245,924	26,614,608
1921.....	5,569	2,301	41.32	280,335,950	262,605,974	17,729,976	1,324,974	1,180,362	2,510,336	3,268	58.68	350,706,328	408,371,817	57,665,489
1922.....	5,750	2,701	46.97	520,170,257	480,713,713	39,456,544	3,913,340	<sup>2</sup> 10,913	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
1924.....	5,729	2,929	51.13	568,663,506	529,441,536	39,221,970	3,969,267	-----	3,969,267	2,800	48.87	284,286,282	326,858,080	42,571,798

## OREGON

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	357,788,333	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	379,635,357	27,892,483	3,012,115	<sup>2</sup> 17,252	3,029,367	2,735	53.27	160,295,596	180,623,271	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
1924.....	5,647	2,733	48.40	491,451,526	462,363,161	29,088,365	3,106,610	-----	3,106,610	2,914	51.60	153,459,311	194,315,555	40,856,244

## 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	506,080,495	43,981,200
1919	16,944	11,100	65.51	7,511,000,220	6,608,271,500	902,728,720	72,770,211	126,208,200	198,978,411	5,844	34.49	606,669,257	658,884,288	52,215,031
1920	18,827	12,012	63.80	9,501,290,850	8,529,708,966	971,581,884	76,272,216	132,498,630	208,770,846	6,815	36.20	1,459,076,708	1,565,729,570	106,652,862
1921	19,806	9,665	48.80	5,603,662,666	5,171,862,460	431,800,206	36,338,551	36,786,116	73,124,667	10,141	51.20	2,261,443,672	2,528,085,447	266,641,775
1922	21,354	12,256	57.39	7,504,812,851	6,821,115,358	683,697,493	78,340,019	<sup>2</sup> 616,624	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
1924	23,429	12,988	55.44	9,614,888,078	8,884,359,792	730,528,286	87,512,252		87,512,252	10,441	44.56	1,643,672,879	1,801,829,509	158,156,630

## RHODE ISLAND

1916	2,133	1,353	63.43	\$238,936,962	\$167,062,686	\$71,874,276	\$1,395,766		\$1,395,766	780	36.57	\$11,059,752	\$12,893,990	\$1,834,238
1917	2,271	1,340	59.00	581,878,202	505,224,365	76,653,837	3,502,006	\$13,734,704	17,236,710	931	41.00	33,628,582	36,431,402	2,802,820
1918	1,617	1,023	63.27	658,081,073	579,681,618	78,399,455	5,271,018	30,611,745	35,882,763	594	36.73	33,405,476	43,702,274	10,296,798
1919	1,748	1,177	67.33	827,427,430	715,286,439	112,140,991	8,411,324	22,621,530	31,032,854	571	32.67	50,802,282	56,377,593	5,575,311
1920	1,837	1,146	62.38	645,783,316	589,838,866	55,944,450	4,558,489	7,065,400	11,623,889	691	37.62	299,582,837	327,271,864	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	<sup>2</sup> 109,656	7,303,249	987	44.12	133,769,996	159,311,256	25,541,260
1923	2,353	1,441	61.24	777,904,605	707,475,802	70,428,803	7,123,788		8,213,788	912	38.76	116,864,732	142,208,801	25,344,069
1924	2,455	1,310	53.36	639,728,047	594,866,924	44,861,723	5,236,749		5,236,749	1,145	46.64	218,779,623	256,101,481	37,321,858

## SOUTH CAROLINA

1916	3,915	2,390	61.05	\$115,837,998	\$92,325,300	\$23,512,698	\$445,222		\$445,222	1,525	38.95	\$12,051,591	\$18,490,572	\$6,438,981
1917	4,087	2,771	67.80	415,453,233	360,891,589	54,561,634	2,709,653	\$6,359,469	9,069,122	1,316	32.20	18,702,507	20,373,326	1,670,819
1918	3,554	2,549	71.72	511,547,778	453,255,202	58,292,576	3,729,437	22,573,299	26,302,736	1,005	28.28	21,312,815	23,127,538	1,814,723
1919	3,501	2,454	70.09	533,227,512	469,803,872	63,423,640	4,711,748	13,039,380	17,751,128	1,047	29.91	22,766,500	25,159,870	2,393,370
1920	3,874	2,219	57.28	468,912,915	415,570,513	53,342,402	3,745,390	11,935,354	15,680,744	1,655	42.72	156,152,264	170,485,566	14,333,302
1921	3,760	1,567	41.68	221,680,660	207,193,995	14,486,665	1,170,416	746,912	1,917,328	2,193	58.32	155,186,311	173,083,251	17,896,940
1922	4,066	2,027	50.60	354,862,164	325,536,734	29,325,430	2,955,984	<sup>2</sup> 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
1924	4,104	2,111	51.44	299,553,199	285,302,402	14,250,797	1,372,469		1,372,469	1,993	48.56	190,546,751	202,981,959	12,435,208

<sup>1</sup> Gross income and deductions for railroads and other public utilities are incomplete. See p. 13.

<sup>2</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 14.—Corporation returns—Historical comparison 1916–1924, by States and Territories, showing, for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits taxes, and total tax—Continued

## SOUTH DAKOTA

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Percent reporting net income	Gross income <sup>1</sup>	Deductions <sup>1</sup>	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income <sup>1</sup>	Deductions <sup>1</sup>	Deficit
1916.....	2,442	1,744	71.42	\$29,681,960	\$21,757,866	\$7,924,094	\$155,845	-----	\$155,845	698	28.58	\$4,054,413	\$6,762,566	\$2,708,153
1917.....	2,588	2,172	83.93	142,036,594	131,180,237	10,856,357	541,203	\$1,239,766	1,780,969	416	16.07	7,776,882	8,506,469	729,587
1918.....	2,202	1,732	78.66	168,084,528	158,380,081	9,704,447	668,341	1,332,920	2,001,261	470	21.34	13,806,555	14,656,561	850,006
1919.....	2,337	1,887	80.74	186,871,186	174,790,310	12,080,876	755,398	1,104,146	1,859,544	450	19.26	11,381,731	12,413,012	1,031,281
1920.....	2,564	1,571	61.27	138,806,165	131,102,942	7,703,223	590,505	452,506	1,043,011	993	38.73	56,897,440	61,369,771	4,472,331
1921.....	2,213	1,062	47.99	70,492,593	67,331,221	3,161,372	178,337	46,247	224,584	1,151	52.01	49,768,976	54,494,635	4,725,659
1922.....	2,813	1,525	54.21	106,889,097	102,329,391	4,559,706	312,390	892	313,282	1,288	45.79	40,879,966	44,583,850	3,703,884
1923.....	2,857	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
1924.....	2,970	1,559	52.49	142,824,277	138,031,727	4,792,550	355,445	-----	355,445	1,411	47.51	39,971,418	43,994,342	4,022,924

## TENNESSEE

1916.....	4,670	2,961	63.40	\$230,748,919	\$182,011,707	\$48,737,212	\$949,638	-----	\$949,638	1,709	36.60	\$27,629,696	\$33,578,990	\$5,949,294
1917.....	4,714	3,565	75.63	749,234,291	680,463,314	68,770,977	3,293,257	\$9,548,714	12,841,971	1,149	24.37	57,948,862	65,951,516	8,002,654
1918.....	4,186	2,984	71.29	670,492,750	617,027,654	53,465,096	4,054,416	15,054,430	19,108,846	1,202	28.71	68,430,383	73,626,140	5,195,757
1919.....	4,392	3,093	70.42	775,754,296	706,648,089	69,106,207	5,129,212	11,525,049	16,654,261	1,299	29.58	87,487,625	94,179,064	6,691,439
1920.....	4,742	2,788	58.79	760,724,888	708,322,601	52,402,287	3,931,825	7,751,110	11,682,935	1,954	41.21	293,074,748	312,456,095	19,381,347
1921.....	4,753	2,428	51.08	502,514,430	471,907,046	30,607,384	2,409,219	2,718,504	5,127,723	2,325	48.92	287,488,347	313,887,314	26,398,967
1922.....	4,906	3,005	61.25	761,684,887	703,960,122	57,724,465	6,094,110	171,657	6,265,767	1,904	38.75	247,169,941	259,920,359	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	205,544,529	221,155,814	15,591,285
1924.....	5,100	3,074	60.27	859,818,643	807,729,307	52,089,336	5,789,104	-----	5,789,104	2,026	39.73	247,634,730	268,625,285	20,990,555

## TEXAS

1916	8,693	5,827	67.03	\$493,174,527	\$369,592,692	\$123,581,835	\$2,352,057		\$2,352,057	2,866	32.97	\$68,884,266	\$82,003,312	\$13,119,046
1917	9,039	6,974	77.15	1,627,958,668	1,419,766,831	208,191,837	10,178,341	\$25,826,050	36,004,391	2,065	22.85	106,577,299	119,182,357	12,605,058
1918	8,198	5,765	70.32	1,535,207,947	1,411,084,466	124,123,481	10,638,010	23,821,579	34,459,589	2,433	29.68	110,745,238	124,710,057	13,964,819
1919	8,709	5,957	68.40	1,735,819,029	1,607,144,506	128,674,523	9,830,138	18,942,179	28,772,317	2,752	31.60	275,867,057	334,616,698	58,749,641
1920	8,571	5,183	60.47	2,262,643,179	2,135,066,359	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	<sup>2</sup> 415,338	10,466,223	4,094	42.69	523,949,711	599,374,054	75,442,343
1923	10,227	6,273	61.34	1,713,929,300	1,611,127,530	102,801,770	11,038,403		11,038,403	3,954	38.66	812,923,189	881,384,461	68,461,272
1924	10,787	6,815	63.18	2,484,325,635	2,338,824,045	150,501,590	16,819,180		16,819,180	3,972	36.82	369,928,707	420,505,512	50,576,805

## UTAH

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	<sup>1</sup> 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	65,810,686	73,448,334	8,137,648
1924	3,096	1,483	47.90	257,843,670	238,492,115	19,351,555	2,098,811		2,098,811	1,613	52.10	72,626,178	80,353,366	7,727,188

## VERMONT

1916	905	609	67.29	\$48,112,969	\$38,911,618	\$9,201,351	\$180,639		\$180,639	296	32.71	\$14,046,626	\$15,263,517	\$1,216,891
1917	936	719	76.82	114,273,705	101,643,596	12,630,109	618,321	\$1,582,261	2,200,582	217	23.18	12,306,066	13,833,229	1,527,163
1918	736	518	70.38	86,636,298	77,385,136	9,251,162	655,451	2,909,256	3,564,707	218	29.62	13,568,194	14,750,860	1,182,666
1919	751	561	74.70	123,559,138	111,078,880	12,480,258	950,811	1,925,974	2,876,785	190	25.30	10,558,019	11,521,873	963,854
1920	916	620	67.69	141,844,862	130,576,069	11,268,793	886,556	1,219,623	2,106,179	296	32.31	46,555,183	48,870,539	2,315,356
1921	932	552	59.23	88,247,631	81,934,410	6,313,221	527,639	257,290	784,929	380	40.77	42,431,258	47,545,532	5,114,274
1922	1,036	682	65.83	115,640,788	106,394,843	9,245,945	945,631	<sup>2</sup> 26,585	972,216	354	34.17	28,268,708	31,865,639	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
1924	1,060	683	64.43	130,936,117	121,802,721	9,133,396	1,011,271		1,011,271	377	35.57	31,422,924	35,197,698	3,774,774

<sup>1</sup> Gross income and deductions for railroads and other public utilities are incomplete. See p. 13.

<sup>2</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 14.—*Corporation returns—Historical comparison 1916–1924, by States and Territories, showing, for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits taxes, and total tax—Continued*

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 <sup>1</sup>	Deductions <sup>1</sup>	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 <sup>1</sup>	Deductions <sup>1</sup>	Deficit
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	2,705	51.15	556,648,697	502,198,241	54,450,456	4,781,377	1,614,752	6,396,129	2,583	48.85	285,612,855	318,070,221	32,457,366
1922.....	5,643	3,268	57.91	819,287,349	736,272,619	83,014,730	9,503,601	230,722	9,534,323	2,375	42.09	343,026,382	368,693,300	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
1924.....	6,018	3,675	61.07	801,547,043	719,461,062	82,085,981	9,392,478	-----	9,392,478	2,343	38.93	320,144,317	347,848,239	27,703,922

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	766,828,962	84,300,532	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	863,236,834	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	1,130,531,957	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	51,368,014
1922.....	9,802	4,327	44.14	798,490,613	738,626,039	59,864,574	6,188,460	2,697	6,195,157	5,475	55.86	282,926,916	314,368,693	31,441,777
1923.....	9,786	4,854	49.91	1,045,114,870	961,377,382	83,737,488	8,999,412	-----	8,999,412	4,902	50.09	209,548,948	236,052,001	26,503,053
1924.....	10,095	4,853	48.09	931,289,360	876,480,202	54,809,158	5,850,662	-----	5,850,662	5,240	51.91	333,041,562	364,811,871	31,770,309

# 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	34,955,959	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	2 5,409	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
1924	5,366	2,818	52.52	646,531,930	596,466,758	50,065,172	5,635,527		5,635,527	2,548	47.48	190,225,514	227,253,056	28,027,542

# WISCONSIN

1916	11,635	6,857	58.93	\$596,726,270	\$463,963,693	\$132,762,577	\$2,615,579		\$2,615,579	4,778	41.07	\$43,582,041	\$53,932,208	\$10,350,167
1917	11,923	7,469	62.64	1,375,123,203	1,225,205,231	149,917,972	7,011,080	\$23,882,370	30,893,450	4,454	37.36	89,162,361	98,056,983	8,894,622
1918	10,961	6,889	62.85	1,527,975,440	1,451,333,164	158,550,172	5,742,959	55,084,521	60,827,480	4,072	37.15	95,378,449	98,432,597	9,073,708
1919	10,154	6,875	67.71	1,859,614,073	1,687,400,949	172,213,124	12,775,659	29,588,492	42,364,151	3,279	32.29	108,269,386	117,319,196	9,049,810
1920	11,198	6,972	62.26	2,091,835,514	1,927,897,476	163,938,038	12,259,007	26,128,390	38,387,397	4,226	37.74	420,705,087	460,169,154	39,464,067
1921	12,142	6,009	49.49	1,076,943,607	1,005,561,301	71,382,306	5,702,676	5,324,560	11,027,236	6,133	50.51	675,537,462	756,106,870	80,569,408
1922	12,596	7,127	56.58	1,583,975,528	1,454,096,781	129,878,747	14,034,958	2 169,920	14,204,878	5,469	43.42	397,288,377	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
1924	13,144	7,679	58.42	1,785,866,227	1,653,581,352	132,284,875	15,113,200		15,113,200	5,465	41.58	428,650,822	465,570,457	36,919,635

# 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	408,217	\$1,207,404	1,675,681	502	37.43	4,913,453	6,322,257	1,408,804
1918	1,303	581	44.59	51,271,114	44,409,241	6,861,873	563,838	1,311,180	1,875,018	722	55.41	7,163,556	8,831,970	1,668,414
1919	1,651	805	48.76	72,486,045	64,446,455	8,039,590	608,151	668,766	1,276,917	846	51.24	14,300,236	17,402,786	3,102,550
1920	1,707	706	41.31	71,844,859	66,192,167	5,652,692	395,207	423,127	818,334	1,001	58.69	31,613,368	41,179,379	9,566,011
1921	1,663	601	36.14	44,468,657	41,217,853	3,250,804	234,827	120,651	355,478	1,062	63.86	30,373,032	39,034,001	8,926,569
1922	1,661	710	42.75	52,324,090	47,364,972	4,959,118	463,882	2 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	28,511,679	34,168,446	5,656,767
1924	1,527	761	49.84	57,099,988	52,688,047	4,411,941	391,311		391,311	766	50.16	29,139,872	34,469,201	5,329,329

<sup>1</sup> Gross income and deductions for railroads and other public utilities are incomplete. See p. 13.

<sup>2</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 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*

[Income returned for calendar year ended Dec. 31, 1924]

## ALABAMA

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
Under \$1,000 <sup>2</sup>	1,484	\$979,277	\$31,435									
Under \$1,000	92	62,811	1,439			\$1,218			\$1,218	\$304		\$914
\$1,000 to \$2,000 <sup>2</sup>	5,617	8,886,985	217,761									
\$1,000 to \$2,000	9,005	14,545,619	61,574			111,026			111,026	27,757		83,269
\$2,000 to \$3,000 <sup>2</sup>	10,814	26,610,845	382,807									
\$2,000 to \$3,000	5,000	12,112,944	96,504			130,695			130,695	32,674		98,021
\$3,000 to \$4,000 <sup>2</sup>	2,876	9,593,183	447,355									
\$3,000 to \$4,000	3,895	13,586,264	106,542			107,002			107,002	26,750		80,252
\$4,000 to \$5,000 <sup>2</sup>	464	2,015,445	587,670									
\$4,000 to \$5,000	3,634	16,227,759	188,764			142,468			142,468	35,617		106,851
\$5,000 to \$6,000 <sup>2</sup>	2	10,436	21,475									
\$5,000 to \$6,000	1,105	6,053,300	249,718			54,545			54,545	12,365		42,180
\$6,000 to \$7,000 <sup>2</sup>	1	6,904	4,154									
\$6,000 to \$7,000	773	5,005,628	262,850			52,487			52,487	10,299		42,188
\$7,000 to \$8,000 <sup>2</sup>	2	15,018	22,153									
\$7,000 to \$8,000	538	4,022,226	255,471			50,437			50,437	8,783		41,654
\$8,000 to \$9,000 <sup>2</sup>												
\$8,000 to \$9,000	378	3,205,605	204,173			47,318			47,318	7,142		40,176
\$9,000 to \$10,000 <sup>2</sup>	2	19,069	11,451									
\$9,000 to \$10,000	304	2,883,118	233,008			47,158			47,158	7,014		40,144
\$10,000 to \$11,000	242	2,538,680	362,525	\$1,871		44,025	\$1,188		45,213	5,367		39,846
\$11,000 to \$12,000	183	2,101,458	294,495	3,256		40,922	2,646		43,568	4,490		39,078
\$12,000 to \$13,000	156	1,952,065	276,536	8,522		41,768	4,019		45,787	4,027		41,760
\$13,000 to \$14,000	116	1,565,345	270,387	4,347		34,781	3,992		38,773	2,986		35,787
\$14,000 to \$15,000	100	1,448,751	216,382	4,574		36,007	5,069		41,076	2,752		38,324
\$15,000 to \$20,000	318	5,542,242	1,059,020	30,042		150,731	40,903		191,634	8,908		182,726
\$20,000 to \$25,000	164	3,652,247	855,568	43,546		106,418	55,953		162,371	4,128		158,243
\$25,000 to \$30,000	97	2,638,693	685,126	26,073	\$19,427	77,710	65,263	\$2,711	145,684	2,687		142,997
\$30,000 to \$40,000	99	3,362,912	863,906	2,902	100,504	109,666	122,439	12,562	244,667	3,527	\$52	241,088

\$40,000 to \$50,000	46	2,050,857	715,974	3,136	91,540	59,523	115,131	11,442	186,096	1,485	4,082	180,529
\$50,000 to \$60,000	32	1,747,505	449,486	7,873	202,814	53,358	120,657	25,352	199,367	1,330	11,599	186,438
\$60,000 to \$70,000	15	989,124	317,881	2,200	165,275	26,010	80,399	20,659	127,068	405	6,038	120,625
\$70,000 to \$80,000	6	440,863	125,912	447	65,871	12,825	41,466	8,226	62,517	231		62,286
\$80,000 to \$90,000	9	772,024	247,373		89,695	15,600	79,370	11,212	106,182	280		105,902
\$90,000 to \$100,000	7	677,206	29,353		72,907	32,008	94,570	9,114	135,692	332		135,360
\$100,000 to \$150,000	9	999,124	434,407	425		31,080	194,378		225,458	356	39	225,063
\$150,000 to \$200,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$200,000 to \$250,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$250,000 to \$300,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$300,000 to \$400,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$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>1</sup>		1,597,450	156,443	277	999,354	24,095	110,786	124,919	259,800	280		259,520
Total	47,591	159,918,982	10,747,078	139,491	1,807,387	1,640,881	1,138,229	226,197	3,005,307	212,276	21,810	2,771,221
Nontaxable <sup>2</sup>	21,262	48,137,162	1,726,261									
Taxable	26,329	111,781,820	9,020,817	139,491	1,807,387	1,640,881	1,138,229	226,197	3,005,307	212,276	21,810	2,771,221

## ARIZONA

Under \$1,000 <sup>1</sup>	1,424	\$968,273	\$25,647									
Under \$1,000	22	10,980	2,681			\$213			\$213	\$53		\$160
\$1,000 to \$2,000 <sup>2</sup>	3,009	4,658,411	63,747									
\$1,000 to \$2,000	4,503	6,732,995	28,121			42,337			42,337	10,584		31,753
\$2,000 to \$3,000 <sup>2</sup>	3,940	9,697,638	318,600									
\$2,000 to \$3,000	2,243	5,737,772	55,416			35,242			35,242	8,810		26,432
\$3,000 to \$4,000 <sup>2</sup>	842	2,812,247										
\$3,000 to \$4,000	2,483	8,543,856	114,440			39,853			39,853	9,964		29,889
\$4,000 to \$5,000 <sup>2</sup>	149	647,504	121,177									
\$4,000 to \$5,000	1,393	6,230,567	213,142			43,966			43,966	10,992		32,974
\$5,000 to \$6,000 <sup>2</sup>	2	10,488	8,500									
\$5,000 to \$6,000	396	2,166,965	102,869			21,831			21,831	5,070		16,761
\$6,000 to \$7,000 <sup>2</sup>												
\$6,000 to \$7,000	261	1,683,520	119,933			19,558			19,558	3,874		15,684
\$7,000 to \$8,000 <sup>2</sup>	1	7,546	10,863									
\$7,000 to \$8,000	176	1,308,534	143,715			18,303			18,303	3,105		15,198

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.





\$4,000,000 to \$5,000,000.....												
\$5,000,000 and over.....												
Classes grouped <sup>3</sup> .....		776, 940	454, 314	3, 612	104, 741	10, 994	119, 832	13, 092	143, 918	222		143, 696
Total.....	21, 301	58, 273, 049	3, 411, 077	15, 907	127, 374	370, 541	188, 146	15, 921	574, 608	62, 561	60	511, 987
Nontaxable <sup>2</sup> .....	9, 371	18, 840, 463	626, 010									
Taxable.....	11, 930	39, 432, 586	2, 785, 067	15, 907	127, 374	370, 541	188, 146	15, 921	574, 608	62, 561	60	511, 987

# ARKANSAS

Under \$1,000 <sup>2</sup> .....	2, 189	\$1, 358, 951	\$121, 056									
Under \$1,000.....	81	45, 151	3, 942			\$829			\$829	\$207		\$622
\$1,000 to \$2,000 <sup>2</sup> .....	5, 110	7, 944, 373	189, 627									
\$1,000 to \$2,000.....	4, 690	6, 605, 689	47, 665			35, 804			35, 804	8, 951		26, 853
\$2,000 to \$3,000 <sup>2</sup> .....	8, 807	21, 550, 423	463, 784									
\$2,000 to \$3,000.....	3, 006	7, 743, 899	176, 016			42, 517			42, 517	10, 629		31, 888
\$3,000 to \$4,000 <sup>2</sup> .....	2, 115	7, 039, 907	425, 865									
\$3,000 to \$4,000.....	3, 815	13, 292, 408	275, 686			61, 102			61, 102	15, 276		45, 826
\$4,000 to \$5,000 <sup>2</sup> .....	325	1, 402, 494	509, 714									
\$4,000 to \$5,000.....	2, 446	10, 939, 871	490, 539			69, 324			69, 324	17, 331		51, 993
\$5,000 to \$6,000 <sup>2</sup> .....	9	47, 949	32, 776									
\$5,000 to \$6,000.....	738	4, 037, 634	171, 406			35, 964			35, 964	8, 177		27, 787
\$6,000 to \$7,000 <sup>2</sup> .....	9	58, 757	34, 632									
\$6,000 to \$7,000.....	479	3, 096, 350	195, 501			32, 655			32, 655	6, 048		26, 607
\$7,000 to \$8,000 <sup>2</sup> .....	2	14, 776	11, 298									
\$7,000 to \$8,000.....	339	2, 530, 516	211, 010			30, 980			30, 980	4, 732		26, 248
\$8,000 to \$9,000 <sup>2</sup> .....	4	33, 763	38, 740									
\$8,000 to \$9,000.....	243	2, 063, 396	185, 759			29, 868			29, 868	4, 109		25, 759
\$9,000 to \$10,000 <sup>2</sup> .....	1	9, 064	9, 607									
\$9,000 to \$10,000.....	206	2, 043, 504	134, 165			35, 018			35, 018	4, 628		30, 390
\$10,000 to \$11,000.....	125	1, 310, 241	189, 121	\$646		22, 595	\$597		23, 192	2, 501		20, 691
\$11,000 to \$12,000.....	73	840, 419	140, 201	364		14, 831	1, 052		15, 883	1, 474		14, 409
\$12,000 to \$13,000.....	81	1, 012, 884	172, 869	2, 019		20, 788	2, 009		22, 797	1, 735		21, 062
\$13,000 to \$14,000.....	71	955, 577	203, 855	2, 145		19, 154	2, 382		21, 536	1, 638		19, 898
\$14,000 to \$15,000.....	46	665, 301	138, 394	2, 822		14, 920	2, 243		17, 163	1, 066		16, 097
\$15,000 to \$20,000.....	204	3, 498, 996	612, 604	20, 365		92, 611	23, 878		116, 489	5, 042		111, 447
\$20,000 to \$25,000.....	98	2, 190, 633	393, 404	3, 629		68, 449	33, 940		102, 389	2, 378		100, 011
\$25,000 to \$30,000.....	63	1, 695, 669	559, 626	15, 269	\$2, 625	49, 482	40, 476	\$329	90, 287	1, 544		88, 743
\$30,000 to \$40,000.....	55	1, 863, 297	659, 451	21, 576	8, 525	53, 507	71, 841	1, 066	126, 414	1, 117	\$450	124, 847
\$40,000 to \$50,000.....	22	976, 524	288, 177	8, 033	50, 573	27, 891	52, 064	6, 321	86, 276	623	334	85, 319
\$50,000 to \$60,000.....	10	554, 145	162, 210		40, 201	15, 986	35, 073	5, 025	56, 084	409		55, 675
\$60,000 to \$70,000.....	6	386, 974	209, 555	535	76, 476	4, 715	28, 999	9, 560	43, 274	116		43, 158
\$70,000 to \$80,000.....	3	226, 655	106, 452		24, 480	6, 701	21, 996	3, 060	31, 757	94		31, 663
\$80,000 to \$90,000.....	2	167, 911	4, 064		39, 419	6, 590	14, 719	4, 917	26, 226	94		26, 132
\$90,000 to \$100,000.....	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )
\$100,000 to \$150,000.....	6	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



\$3,000 to \$4,000 .....	65,156	225,172,099	6,259,959			1,276,985		1,276,985	319,246		957,739
\$4,000 to \$5,000 <sup>2</sup> .....	2,643	11,637,879	5,594,604								
\$4,000 to \$5,000 .....	34,292	151,839,852	7,096,696			1,138,580		1,138,580	284,645		853,935
\$5,000 to \$6,000 <sup>2</sup> .....	371	2,016,971	1,569,727								
\$5,000 to \$6,000 .....	9,962	54,571,780	2,566,314			535,248		535,248	120,873		414,375
\$6,000 to \$7,000 <sup>2</sup> .....	243	1,573,782	1,453,530								
\$6,000 to \$7,000 .....	7,249	46,889,548	2,866,358			535,686		535,686	103,969		431,717
\$7,000 to \$8,000 <sup>2</sup> .....	157	1,172,172	1,066,120								
\$7,000 to \$8,000 .....	5,309	39,639,027	3,057,245			523,741		523,741	88,616		435,125
\$8,000 to \$9,000 <sup>2</sup> .....	141	1,197,406	1,307,852								
\$8,000 to \$9,000 .....	3,857	32,701,929	2,820,455			509,455		509,455	78,460		430,995
\$9,000 to \$10,000 <sup>2</sup> .....	119	1,123,128	1,055,390								
\$9,000 to \$10,000 .....	3,111	29,515,692	2,734,497			513,542		513,542	72,103		441,439
\$10,000 to \$11,000 .....	2,302	24,153,732	3,616,773	48,672		436,729	1,889	436,729	53,326		385,292
\$11,000 to \$12,000 .....	1,969	22,617,681	3,506,916	68,156		442,988	29,750	442,988	472,738	57,543	415,195
\$12,000 to \$13,000 .....	1,599	19,949,867	3,429,372	42,239		429,847	39,561	429,847	469,408	41,323	428,085
\$13,000 to \$14,000 .....	1,273	17,166,202	3,240,692	39,075		392,231	44,649	392,231	436,880	33,577	403,303
\$14,000 to \$15,000 .....	1,136	16,450,360	3,201,615	43,553		391,770	56,270	391,770	448,040	30,042	417,998
\$15,000 to \$20,000 .....	3,605	62,153,365	13,585,108	102,166		1,646,047	440,919	1,646,047	2,086,966	96,503	1,990,463
\$20,000 to \$25,000 .....	1,957	43,620,997	10,373,679	190,802		1,298,478	672,455	1,298,478	1,970,933	53,969	1,916,964
\$25,000 to \$30,000 .....	1,276	34,765,917	10,166,874	137,373	129,967	1,041,610	864,100	1,041,610	1,921,639	37,916	1,880,294
\$30,000 to \$40,000 .....	1,290	44,354,864	13,298,878	98,812	955,997	1,382,225	1,694,605	1,382,225	1,991,821	39,682	1,952,139
\$40,000 to \$50,000 .....	648	28,783,623	10,199,514	114,733	1,481,355	834,870	1,553,031	834,870	2,573,427	20,805	2,552,622
\$50,000 to \$60,000 .....	385	21,031,624	7,969,467	16,834	1,796,274	572,848	1,449,120	572,848	2,249,940	12,612	2,237,328
\$60,000 to \$70,000 .....	215	13,934,124	5,923,867	21,063	1,174,937	371,638	1,207,092	371,638	1,720,572	6,899	1,713,673
\$70,000 to \$80,000 .....	141	10,503,592	4,273,931	46,038	1,435,007	254,097	1,000,227	254,097	1,437,189	4,936	1,432,253
\$80,000 to \$90,000 .....	128	10,844,902	4,544,193	40,662	1,378,255	249,962	1,228,995	249,962	1,643,572	4,462	1,639,110
\$90,000 to \$100,000 .....	69	6,549,754	3,248,785	16,312	698,762	157,685	921,735	157,685	1,166,766	2,535	1,164,231
\$100,000 to \$150,000 .....	163	19,383,512	8,753,179	55,658	4,222,221	381,085	2,808,928	381,085	3,703,494	5,220	3,698,264
\$150,000 to \$200,000 .....	57	9,783,246	4,879,385	52,460	1,886,080	179,203	1,796,177	179,203	2,211,142	1,880	2,209,262
\$200,000 to \$250,000 .....	15	3,334,866	1,464,147	3,335	1,009,711	52,199	597,396	52,199	775,810	508	775,302
\$250,000 to \$300,000 .....	13	3,530,665	1,800,593	2,682	799,783	62,790	760,616	62,790	923,380	400	922,980
\$300,000 to \$400,000 .....	17	5,892,540	2,426,831	12,309	2,607,840	59,573	928,192	59,573	1,313,745	564	1,308,181
\$400,000 to \$500,000 .....	6	2,843,787	1,393,916	1,130	828,851	37,652	661,917	37,652	803,177	148	802,969
\$500,000 to \$750,000 .....	2	(3)	(3)	(2)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$750,000 to \$1,000,000 .....											
\$1,000,000 to \$1,500,000 .....	1	(3)	(3)	(3)	(2)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,500,000 to \$2,000,000 .....	1	(3)	(3)	(2)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$2,000,000 to \$3,000,000 .....											
\$3,000,000 to \$4,000,000 .....	1	(3)	(3)	(2)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$4,000,000 to \$5,000,000 .....											
\$5,000,000 and over .....											
Classes grouped <sup>3</sup> .....		7,316,011	293,440	5,948	5,782,169	74,142	501,075	722,770	1,297,987	139	1,297,848
Total .....	511,218	1,741,063,671	183,563,898	1,157,012	26,187,209	17,804,526	19,258,699	3,254,866	40,318,091	2,078,304	359,129
Nontaxable <sup>2</sup> .....	189,188	406,472,893	28,303,100								
Taxable .....	322,030	1,334,590,778	155,260,798	1,157,012	26,187,209	17,804,526	19,258,699	3,254,866	40,318,091	2,078,304	359,129

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## COLORADO

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
Under \$1,000 <sup>2</sup>	5,490	\$3,521,144	\$264,643									
Under \$1,000	101	60,885	18,753									
\$1,000 to \$2,000 <sup>2</sup>	13,244	20,552,000	381,084			\$751			\$751	\$188		\$563
\$1,000 to \$2,000	15,140	21,343,947	207,577			117,244			117,244	29,311		87,933
\$2,000 to \$3,000 <sup>2</sup>	15,015	36,348,077	547,135									
\$2,000 to \$3,000	6,352	16,529,161	298,600			84,184			84,184	21,046		63,138
\$3,000 to \$4,000 <sup>2</sup>	2,775	9,285,222	408,792									
\$3,000 to \$4,000	6,779	23,274,529	366,954			120,025			120,025	30,006		90,019
\$4,000 to \$5,000 <sup>2</sup>	295	1,270,377	404,522									
\$4,000 to \$5,000	3,491	15,567,382	713,938			106,102			106,102	26,526		79,576
\$5,000 to \$6,000 <sup>2</sup>	2	11,830	7,339									
\$5,000 to \$6,000	1,184	6,475,641	331,858			62,077			62,077	13,437		48,640
\$6,000 to \$7,000 <sup>2</sup>	8	53,036	66,033									
\$6,000 to \$7,000	739	4,797,337	353,294			52,146			52,146	10,142		42,004
\$7,000 to \$8,000 <sup>2</sup>	3	21,898	21,121									
\$7,000 to \$8,000	485	3,617,016	253,691			45,673			45,673	7,977		37,696
\$8,000 to \$9,000 <sup>2</sup>	5	42,341	53,186									
\$8,000 to \$9,000	379	3,214,644	347,982			46,555			46,555	7,174		39,381
\$9,000 to \$10,000 <sup>2</sup>	7	67,716	95,861									
\$9,000 to \$10,000	304	2,886,065	329,461			48,291			48,291	6,813		41,478
\$10,000 to \$11,000	207	2,167,794	331,637	\$191		37,487	\$975		38,462	5,316		33,146
\$11,000 to \$12,000	177	2,033,042	445,095	9,013		35,074	2,613		37,687	4,586		33,101
\$12,000 to \$13,000	127	1,584,727	286,078	7,569		31,919	3,123		35,042	3,178		31,864
\$13,000 to \$14,000	115	1,562,581	352,784	483		30,580	4,020		34,600	3,240		31,360
\$14,000 to \$15,000	99	1,430,150	368,426	294		30,069	4,840		34,909	2,666		32,243
\$15,000 to \$20,000	284	4,871,085	1,291,573	45,694		122,584	33,751		156,335	7,941		148,394
\$20,000 to \$25,000	160	3,548,121	1,158,927	16,528		90,033	54,049		144,082	4,980		139,102
\$25,000 to \$30,000	114	3,105,629	1,109,595	17,918	\$33,085	76,994	75,214	\$4,135	156,343	2,990	\$263	153,090
\$30,000 to \$40,000	114	3,964,305	1,636,915	38,259	55,510	98,632	158,256	6,938	263,826	3,110	10,333	250,383
\$40,000 to \$50,000	53	2,369,906	1,099,559	3,178	141,932	55,178	127,264	17,743	200,185	1,665	5,015	193,505
\$50,000 to \$60,000	28	1,513,706	602,138	114,268	180,810	31,416	95,148	22,602	149,166	913	556	147,697
\$60,000 to \$70,000	21	1,344,940	899,939	3,593	32,718	20,421	128,115	4,089	152,625	407	17,676	134,542
\$70,000 to \$80,000	8	598,206	260,167	76	21,642	15,254	66,820	2,706	84,780	261		84,519

\$80,000 to \$90,000.....	10	\$846,277	\$690,193	\$737	\$56,892	\$12,332	168,485	7,112	127,929	271		127,658
\$90,000 to \$100,000.....	13	1,248,825	707,155	582	184,777	20,009	164,596	23,097	208,302	316	348	207,638
\$100,000 to \$150,000.....	12	1,444,009	753,037	3,230	397,089	15,486	181,340	49,635	246,461	383	3,490	242,648
\$150,000 to \$200,000.....	4	697,012	385,014	32	153,579	10,531	134,509	19,197	164,237	106	86	164,045
\$200,000 to \$250,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$250,000 to \$300,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$300,000 to \$400,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$400,000 to \$500,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$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>1</sup> .....		1,817,410	1,386,230	29,783	363,781	7,450	425,635	45,473	478,558	112	1,073	477,373
Total.....	73,350	205,087,973	19,236,286	291,428	1,621,815	1,425,097	1,768,753	202,727	3,396,577	195,061	38,780	3,162,736
Nontaxable <sup>2</sup> .....	36,844	71,173,641	2,249,716									
Taxable.....	36,506	133,914,332	16,986,570	291,428	1,621,815	1,425,097	1,768,753	202,727	3,396,577	195,061	38,780	3,162,736

## CONNECTICUT

Under \$1,000 <sup>2</sup> .....	5,857	\$3,869,689	\$553,418									
Under \$1,000.....	876	584,166	293,188			\$6,137			\$6,137	\$1,534		\$4,603
\$1,000 to \$2,000 <sup>2</sup> .....	18,309	27,508,604	1,907,470									
\$1,000 to \$2,000.....	40,442	54,276,193	1,089,317			267,421			267,421	66,855		200,566
\$2,000 to \$3,000 <sup>2</sup> .....	22,899	56,447,054	2,790,814									
\$2,000 to \$3,000.....	12,845	36,732,002	1,324,683			185,054			185,054	46,264		138,790
\$3,000 to \$4,000 <sup>2</sup> .....	6,358	21,364,344	3,162,919									
\$3,000 to \$4,000.....	13,074	45,072,779	1,808,528			233,004			233,004	58,251		174,753
\$4,000 to \$5,000 <sup>2</sup> .....	1,118	5,725,825	3,038,266									
\$4,000 to \$5,000.....	8,995	40,065,518	2,944,270			277,904			277,904	69,476		208,428
\$5,000 to \$6,000 <sup>2</sup> .....	15	80,593	70,327									
\$5,000 to \$6,000.....	2,558	14,047,570	1,179,730			122,061			122,061	28,327		93,734
\$6,000 to \$7,000 <sup>2</sup> .....	20	129,177	121,427									
\$6,000 to \$7,000.....	1,738	11,236,944	1,266,131			111,517			111,517	23,369		88,148
\$7,000 to \$8,000 <sup>2</sup> .....	15	113,122	130,356									
\$7,000 to \$8,000.....	1,283	9,585,669	1,226,989			111,801			111,801	20,986		90,815
\$8,000 to \$9,000 <sup>2</sup> .....	14	116,427	157,520									
\$8,000 to \$9,000.....	896	7,606,237	1,172,740			99,638			99,638	17,923		81,715
\$9,000 to \$10,000 <sup>2</sup> .....	13	122,330	127,870									
\$9,000 to \$10,000.....	761	7,186,048	1,145,814			104,899			104,899	17,972		86,927
\$10,000 to \$11,000.....	607	6,369,060	1,700,589	\$24,867		90,183	\$3,141		93,324	14,541		78,783
\$11,000 to \$12,000.....	472	5,425,376	1,568,385	18,406		79,533	7,162		86,695	11,096		75,599
\$12,000 to \$13,000.....	395	4,928,632	1,593,527	30,438		78,693	10,064		88,757	10,228		78,529
\$13,000 to \$14,000.....	346	4,661,045	1,590,706	18,736		77,696	12,064		89,760	8,140		81,620

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## CONNECTICUT—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$14,000 to \$15,000.....	315	\$4,563,433	\$1,586,424	\$18,266	-----	\$80,898	\$15,565	-----	\$96,463	\$8,647	-----	\$87,816
\$15,000 to \$20,000.....	1,008	17,371,348	6,233,587	36,926	-----	340,546	122,725	-----	463,271	29,329	-----	433,942
\$20,000 to \$25,000.....	603	13,480,991	6,082,540	25,534	-----	282,172	208,872	-----	491,044	17,323	-----	473,721
\$25,000 to \$30,000.....	385	10,550,947	4,752,890	23,166	\$66,105	237,022	264,475	\$8,265	509,762	11,354	\$6,472	491,036
\$30,000 to \$40,000.....	443	15,241,590	7,094,626	102,312	268,931	332,751	585,035	36,911	954,697	13,139	16,012	925,546
\$40,000 to \$50,000.....	227	10,064,004	6,107,202	71,432	295,032	168,782	563,392	36,792	768,966	6,805	13,988	748,173
\$50,000 to \$60,000.....	151	8,216,214	5,090,926	25,753	261,944	133,232	618,784	32,728	784,744	4,347	22,797	757,600
\$60,000 to \$70,000.....	95	6,132,500	3,329,026	21,668	672,293	94,568	508,637	84,825	688,030	2,675	8,564	676,791
\$70,000 to \$80,000.....	72	5,344,046	3,111,780	15,368	364,820	94,198	580,937	45,917	721,052	1,936	11,498	707,618
\$80,000 to \$90,000.....	47	3,993,551	2,043,418	19,531	553,297	77,582	537,069	56,703	671,354	1,451	4,419	665,484
\$90,000 to \$100,000.....	34	3,222,288	2,049,824	5,455	390,238	43,688	432,268	48,781	524,737	956	2,402	521,379
\$100,000 to \$150,000.....	72	8,477,475	5,119,513	33,031	1,515,028	124,830	1,350,514	188,579	1,663,923	2,404	20,907	1,640,612
\$150,000 to \$200,000.....	22	3,792,555	2,493,654	60,784	334,586	63,330	859,979	41,825	965,134	640	69,488	895,006
\$200,000 to \$250,000.....	7	1,547,187	1,316,481	638	296,521	12,170	373,971	37,066	423,207	133	5,449	417,625
\$250,000 to \$300,000.....	7	1,909,255	906,787	35,224	540,247	29,056	374,497	67,531	471,084	198	-----	470,886
\$300,000 to \$400,000.....	7	2,361,133	1,222,846	-----	1,031,158	17,226	358,059	128,895	504,180	90	-----	504,090
\$400,000 to \$500,000.....	2	939,743	122,324	-----	777,759	2,361	34,321	97,220	133,902	18	-----	133,884
\$500,000 to \$750,000.....	3	1,710,376	580,979	-----	468,817	46,283	454,050	58,602	558,935	150	-----	558,785
\$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.....	143,406	478,174,249	91,159,811	587,555	7,836,776	4,026,236	8,275,581	970,640	13,272,457	496,557	181,996	12,593,904
Nontaxable <sup>2</sup> .....	54,618	115,476,165	12,060,387	-----	-----	-----	-----	-----	-----	-----	-----	-----
Taxable.....	88,788	362,698,084	79,099,424	587,555	7,836,776	4,026,236	8,275,581	970,640	13,272,457	496,557	181,996	12,593,904

DELAWARE

STATISTICS OF INCOME

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Under \$1,000 <sup>1</sup>	1,263	\$944,926	\$88,732									
Under \$1,000	79	43,152	10,492									
\$1,000 to \$2,000 <sup>2</sup>	3,726	5,774,221	133,038			\$565			\$565	\$141		\$424
\$1,000 to \$2,000	3,522	4,872,218	104,564			25,087			25,087	6,272		18,815
\$2,000 to \$3,000 <sup>2</sup>	3,916	9,382,385	248,047									
\$2,000 to \$3,000	1,594	4,075,998	163,828			20,594			20,594	5,148		15,446
\$3,000 to \$4,000 <sup>2</sup>	726	2,425,617	238,669									
\$3,000 to \$4,000	1,564	5,411,350	330,417			25,539			25,539	6,385		19,154
\$4,000 to \$5,000 <sup>2</sup>	107	481,796	190,738									
\$4,000 to \$5,000	942	4,178,828	403,657			28,439			28,439	7,110		21,329
\$5,000 to \$6,000 <sup>2</sup>	4	21,864	11,576									
\$5,000 to \$6,000	275	1,514,704	138,779			12,734			12,734	2,894		9,840
\$6,000 to \$7,000 <sup>2</sup>	3	19,921	24,595									
\$6,000 to \$7,000	187	1,203,543	126,090			11,960			11,960	2,606		9,354
\$7,000 to \$8,000 <sup>2</sup>	1	7,890	14,180									
\$7,000 to \$8,000	151	1,127,703	140,844			12,571			12,571	2,440		10,131
\$8,000 to \$9,000 <sup>2</sup>	2	16,460	11,361									
\$8,000 to \$9,000	125	1,057,542	154,502			13,661			13,661	2,705		10,956
\$9,000 to \$10,000 <sup>2</sup>	1	9,471	29,043									
\$9,000 to \$10,000	88	839,928	152,742			11,539			11,539	2,227		9,312
\$10,000 to \$11,000	66	691,744	189,166	\$6,958		9,540	\$318			1,526		8,332
\$11,000 to \$12,000	49	561,303	154,857	1,049		8,255	710			8,965		7,793
\$12,000 to \$13,000	50	622,878	198,307	2,617		9,236	1,228			10,464		9,219
\$13,000 to \$14,000	43	598,199	204,189	4,556		10,855	1,580			12,435		11,083
\$14,000 to \$15,000	31	449,411	151,276	3,941		8,251	1,546			9,797		8,915
\$15,000 to \$20,000	112	1,940,971	776,988	8,585		35,055	13,506			48,561		45,305
\$20,000 to \$25,000	61	1,355,308	566,634	134		26,065	20,833			46,898		45,112
\$25,000 to \$30,000	33	898,691	405,657	556	\$2,635	17,951	22,298	\$330		40,579	1,068	39,095
\$30,000 to \$40,000	37	1,267,569	628,838	1,675	27,117	25,057	47,920	3,390		76,367	1,189	73,285
\$40,000 to \$50,000	47	2,106,470	1,289,171	19,514	66,268	31,937	119,024	8,605		159,566	1,626	145,232
\$50,000 to \$60,000	17	950,417	715,034	298	62,482	8,847	71,948	7,811		88,606	456	75,763
\$60,000 to \$70,000	15	974,915	499,099	807	27,254	21,912	92,872	3,406		118,190	532	107,841
\$70,000 to \$80,000	10	749,889	434,381	3,393	23,930	13,692	84,790	2,992		101,474	370	91,356
\$80,000 to \$90,000	7	597,566	221,678	50		19,812	84,659			104,471	323	82,770
\$90,000 to \$100,000	9	837,017	538,200	53	5,660	12,325	133,638	708		146,671	296	132,618
\$100,000 to \$150,000	17	2,020,207	1,783,890	13,500	99,198	15,140	372,075	12,399		402,614	321	380,366
\$150,000 to \$200,000	4	665,611	671,973	2,586	3,500		165,061	437		166,184	67	128,621
\$200,000 to \$250,000	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$250,000 to \$300,000												
\$300,000 to \$400,000	3	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$400,000 to \$500,000	2	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$500,000 to \$750,000	2	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</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												

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## DELAWARE—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$4,000,000 to \$5,000,000												
\$5,000,000 and over												
Classes grouped <sup>3</sup>		\$3, 482, 064	\$3, 915, 327	\$48	\$19, 204	\$18, 534	\$1, 018, 698	\$2, 400	\$1, 039, 632	\$104	\$124, 378	\$915, 150
Total	18, 892	64, 179, 747	16, 059, 459	70, 320	337, 248	458, 839	2, 252, 704	42, 478	2, 754, 021	55, 509	265, 895	2, 432, 617
Nontaxable <sup>2</sup>	9, 749	19, 084, 551	989, 979									
Taxable	9, 143	45, 095, 196	15, 069, 480	70, 320	337, 248	458, 839	2, 252, 704	42, 478	2, 754, 021	55, 509	265, 895	2, 432, 617

## DISTRICT OF COLUMBIA

Under \$1,000 <sup>2</sup>	2, 959	\$2, 057, 991	\$85, 267									
Under \$1,000	463	244, 777	95, 198			\$2, 911			\$2, 911	\$728		\$2, 183
\$1,000 to \$2,000 <sup>2</sup>	10, 033	15, 267, 139	207, 249									
\$1,000 to \$2,000	18, 127	26, 802, 971	708, 332			169, 889			169, 889	42, 472		127, 417
\$2,000 to \$3,000 <sup>2</sup>	13, 191	32, 820, 333	296, 578									
\$2,000 to \$3,000	8, 468	21, 644, 192	838, 130			147, 263			147, 263	36, 816		110, 447
\$3,000 to \$4,000 <sup>2</sup>	3, 210	10, 686, 852	478, 999									
\$3,000 to \$4,000	9, 196	31, 769, 897	1, 208, 472			188, 611			188, 611	47, 153		141, 458
\$4,000 to \$5,000 <sup>2</sup>	351	1, 543, 982	666, 035									
\$4,000 to \$5,000	4, 763	21, 366, 470	968, 524			188, 941			188, 941	47, 235		141, 706
\$5,000 to \$6,000 <sup>2</sup>												
\$5,000 to \$6,000	1, 743	9, 555, 831	369, 894			94, 803			94, 803	22, 113		72, 690
\$6,000 to \$7,000 <sup>2</sup>	3	19, 005	23, 900									
\$6,000 to \$7,000	1, 197	7, 757, 624	415, 350			90, 002			90, 002	19, 468		70, 534
\$7,000 to \$8,000 <sup>2</sup>	2	14, 796	12, 146									
\$7,000 to \$8,000	893	6, 642, 661	429, 159			88, 408			88, 408	17, 836		70, 572
\$8,000 to \$9,000 <sup>2</sup>	1	8, 522	6, 394									
\$8,000 to \$9,000	507	4, 290, 336	365, 335			64, 442			64, 442	11, 557		52, 885

\$9,000 to \$10,000 <sup>2</sup>	1	9,752	15,451									
\$9,000 to \$10,000	414	3,925,692	363,068			67,331			67,331	11,947		55,384
\$10,000 to \$11,000	278	2,911,814	378,118	\$20,219		53,177	\$1,305		54,482	8,037		46,445
\$11,000 to \$12,000	224	2,575,813	337,187	6,767		52,911	3,327		56,238	6,859		49,379
\$12,000 to \$13,000	189	2,360,036	412,552	8,394		49,114	4,671		53,785	6,016		47,769
\$13,000 to \$14,000	161	2,175,660	392,027	1,308		47,943	5,653		53,596	5,059		48,537
\$14,000 to \$15,000	119	1,722,404	324,429	5,357		41,480	5,917		47,397	3,870		43,527
\$15,000 to \$20,000	453	7,766,985	1,765,936	7,119		201,929	53,618		255,547	15,415		240,132
\$20,000 to \$25,000	247	5,507,617	1,276,490	34,244		165,831	84,839		250,670	9,203		241,467
\$25,000 to \$30,000	182	4,960,938	1,189,053	13,192	\$16,748	157,233	120,885	\$2,373	280,491	5,927	\$1,464	273,100
\$30,000 to \$40,000	181	6,241,700	1,583,180	10,876	124,099	202,716	236,673	15,430	454,819	6,494	779	447,546
\$40,000 to \$50,000	101	4,514,866	1,385,028	10,264	252,079	138,126	245,401	31,487	415,014	3,703	5,393	405,918
\$50,000 to \$60,000	67	3,670,119	1,076,025	4,624	257,119	120,022	274,154	32,138	426,314	2,599	3,457	420,258
\$60,000 to \$70,000	30	1,940,661	760,085	3,325	80,161	56,480	175,452	10,020	241,952	1,013	2,980	237,959
\$70,000 to \$80,000	23	1,747,887	671,982	9,765	117,675	50,604	191,261	14,709	256,574	868	7,353	245,353
\$80,000 to \$90,000	9	770,696	282,508	1,991	34,851	24,508	100,579	4,356	129,443	305		129,138
\$90,000 to \$100,000	11	1,045,657	461,182	4,175	76,028	26,861	144,398	9,503	180,762	417	2,357	177,988
\$100,000 to \$150,000	23	2,804,746	1,481,025	15,795	187,110	69,617	534,498	23,359	627,504	678	24,410	602,416
\$150,000 to \$200,000	10	1,698,051	1,480,714	28,039	210,949	10,922	398,446	26,369	435,737	219	6,178	429,340
\$200,000 to \$250,000	2	427,276	120,125	619	10,665	17,152	114,396	1,333	132,881	75		132,806
\$250,000 to \$300,000	2	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )
\$300,000 to \$400,000												
\$400,000 to \$500,000	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )
\$500,000 to \$750,000	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</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 <sup>2</sup>		2,040,504	1,009,182	2,672	210,606	54,307	618,064	26,328	698,699	192		698,507
Total	77,836	253,312,253	23,940,309	188,745	1,578,090	2,643,534	3,313,537	197,435	6,154,506	334,274	54,371	5,765,861
Nontaxable <sup>2</sup>	29,751	62,428,372	1,792,019									
Taxable	48,085	190,883,881	22,148,290	188,745	1,578,090	2,643,534	3,313,537	197,435	6,154,506	334,274	54,371	5,765,861

## FLORIDA

Under \$1,000 <sup>2</sup>	3,864	\$2,545,676	\$302,144									
Under \$1,000	241	156,332	27,834			\$2,052			\$2,052	\$513		\$1,539
\$1,000 to \$2,000 <sup>2</sup>	7,247	11,317,298	755,733									
\$1,000 to \$2,000	9,666	14,017,411	201,535			89,681			89,681	22,420		67,261
\$2,000 to \$3,000 <sup>2</sup>	12,100	29,693,908	955,045									
\$2,000 to \$3,000	6,344	18,255,722	408,536			97,158			97,158	24,289		72,869
\$3,000 to \$4,000 <sup>2</sup>	2,821	9,469,190	1,284,773									

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



\$400,000 to \$500,000.....	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		(1)
\$500,000 to \$750,000.....	5	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)		(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>1</sup> .....		5, 438, 490	2, 742, 296	6, 390	2, 457, 175	30, 906	905, 125	307, 147	1, 243, 178	248		1, 242, 930
Total.....	64, 306	250, 963, 654	26, 991, 809	179, 324	6, 084, 257	3, 171, 616	3, 597, 204	754, 865	7, 523, 685	273, 876	20, 537	7, 229, 272
Nontaxable <sup>2</sup> .....	26, 695	56, 420, 528	5, 075, 896									
Taxable.....	37, 611	194, 543, 126	21, 915, 913	179, 324	6, 084, 257	3, 171, 616	3, 597, 204	754, 865	7, 523, 685	273, 876	20, 537	7, 229, 272

GEORGIA

Under \$1,000 <sup>1</sup> .....	2, 735	\$1, 747, 289	\$104, 757									
Under \$1,000.....	48	41, 495				\$838			\$838	\$209		\$629
\$1,000 to \$2,000 <sup>2</sup> .....	6, 961	10, 861, 626	342, 945									
\$1,000 to \$2,000.....	10, 608	16, 886, 674	96, 087			126, 042			126, 042	31, 511		94, 531
\$2,000 to \$3,000 <sup>2</sup> .....	13, 139	32, 540, 253	723, 110									
\$2,000 to \$3,000.....	6, 609	16, 040, 876	242, 457			162, 652			162, 652	40, 663		121, 989
\$3,000 to \$4,000 <sup>2</sup> .....	4, 057	13, 585, 965	990, 926									
\$3,000 to \$4,000.....	6, 488	22, 000, 813	233, 430			161, 742			161, 742	40, 436		121, 306
\$4,000 to \$5,000 <sup>2</sup> .....	584	2, 586, 758	671, 706									
\$4,000 to \$5,000.....	5, 555	24, 771, 217	433, 089			197, 177			197, 177	49, 294		147, 883
\$5,000 to \$6,000 <sup>2</sup> .....	5	27, 323	24, 823									
\$5,000 to \$6,000.....	1, 429	7, 816, 366	440, 102			69, 126			69, 126	15, 756		53, 370
\$6,000 to \$7,000 <sup>2</sup> .....	12	73, 225	87, 453									
\$6,000 to \$7,000.....	925	5, 977, 583	412, 790			60, 974			60, 974	12, 740		48, 234
\$7,000 to \$8,000 <sup>2</sup> .....	7	52, 960	55, 322									
\$7,000 to \$8,000.....	614	4, 582, 701	378, 689			56, 929			56, 929	10, 576		46, 353
\$8,000 to \$9,000 <sup>2</sup> .....	7	57, 745	46, 851									
\$8,000 to \$9,000.....	463	3, 909, 157	328, 735			55, 013			55, 013	9, 649		45, 364
\$9,000 to \$10,000 <sup>2</sup> .....	7	67, 149	68, 503									
\$9,000 to \$10,000.....	357	3, 376, 776	366, 628			52, 971			52, 971	9, 208		43, 763
\$10,000 to \$11,000.....	278	2, 912, 724	489, 045	\$21, 246		46, 933	\$1, 356		48, 289	6, 591		41, 698
\$11,000 to \$12,000.....	235	2, 701, 392	525, 118	999		47, 306	3, 563		50, 869	6, 216		44, 653
\$12,000 to \$13,000.....	185	2, 302, 053	542, 941	5, 047		39, 772	4, 494		44, 266	4, 950		39, 316
\$13,000 to \$14,000.....	144	1, 940, 993	434, 469	917		38, 190	4, 951		43, 141	4, 593		38, 548
\$14,000 to \$15,000.....	125	1, 813, 763	373, 196	1, 111		39, 610	6, 085		45, 695	3, 554		42, 141
\$15,000 to \$20,000.....	405	6, 991, 109	1, 799, 545	6, 128		169, 324	50, 437		219, 761	13, 634		206, 127
\$20,000 to \$25,000.....	221	4, 059, 547	1, 488, 287	13, 941		121, 996	77, 303		199, 299	6, 732		192, 567
\$25,000 to \$30,000.....	147	3, 977, 614	1, 330, 172	3, 072	\$24, 260	111, 308	95, 185	\$3, 032	209, 525	4, 578	\$716	204, 231
\$30,000 to \$40,000.....	156	5, 344, 431	1, 922, 976	7, 113	79, 589	150, 935	207, 504	9, 947	368, 386	5, 096	3, 475	359, 815
\$40,000 to \$50,000.....	62	2, 771, 631	1, 289, 921	1, 224	147, 337	59, 911	156, 388	18, 417	234, 716	2, 255	3, 487	228, 974
\$50,000 to \$60,000.....	31	1, 681, 623	760, 618	2, 916	90, 347	50, 555	122, 002	11, 294	183, 851	1, 324	1, 629	180, 898

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



\$2,000 to \$3,000	1,201	2,978,643	93,725			25,436			25,436	6,359		19,077
\$3,000 to \$4,000 <sup>1</sup>	726	2,448,511	171,615									
\$3,000 to \$4,000	1,228	4,287,543	122,611			24,447			24,447	6,112		18,335
\$4,000 to \$5,000 <sup>2</sup>	149	653,499	205,637									
\$4,000 to \$5,000	851	3,823,894	114,506			25,728			25,728	6,431		19,297
\$5,000 to \$6,000 <sup>2</sup>												
\$5,000 to \$6,000	328	1,800,002	118,137			14,949			14,949	3,530		11,419
\$6,000 to \$7,000 <sup>2</sup>												
\$6,000 to \$7,000	186	1,198,847	79,457			11,598			11,598	2,422		9,176
\$7,000 to \$8,000 <sup>2</sup>												
\$7,000 to \$8,000	137	1,020,806	123,806			10,704			10,704	2,152		8,552
\$8,000 to \$9,000 <sup>2</sup>												
\$8,000 to \$9,000	101	856,450	152,041			9,995			9,995	1,818		8,177
\$9,000 to \$10,000 <sup>2</sup>												
\$9,000 to \$10,000	90	852,622	152,809			11,558			11,558	2,170		9,388
\$10,000 to \$11,000	51	538,335	113,901	\$17		8,450	\$284		8,734	1,415		7,319
\$11,000 to \$12,000	48	550,739	138,063			8,069	701		8,770	1,189		7,581
\$12,000 to \$13,000	31	387,132	155,915	104		5,169	772		5,941	679		5,262
\$13,000 to \$14,000	33	443,571	132,119	7		7,935	1,133		9,068	1,101		7,967
\$14,000 to \$15,000	38	550,708	243,829			10,884	1,892		12,776	1,158		11,618
\$15,000 to \$20,000	89	1,545,794	690,843			25,429	11,218		36,647	2,108		34,539
\$20,000 to \$25,000	55	1,245,337	709,156	843		20,576	20,006		40,582	1,245		39,337
\$25,000 to \$30,000	43	1,157,486	657,780	843		17,613	26,833		44,446	1,075		43,371
\$30,000 to \$40,000	35	1,208,637	714,495	72,705	\$12,619	17,447	47,386	\$1,577	66,410	770	\$50	65,590
\$40,000 to \$50,000	26	1,170,386	703,240	1,631	52,189	19,076	66,206	6,524	91,806	501	741	90,564
\$50,000 to \$60,000	16	880,065	672,933	101,106	61,263	5,741	62,993	7,658	76,292	159	416	75,817
\$60,000 to \$70,000	15	967,617	750,586	64	41,087	9,925	84,833	5,136	99,894	246	11	99,637
\$70,000 to \$80,000	7	512,512	292,063		80,408	6,497	51,164	10,058	67,719	111	4,514	63,094
\$80,000 to \$90,000	3	259,847	268,911			522	37,413		37,935	68	179	37,688
\$90,000 to \$100,000	5	478,788	453,598			951	72,318	2,126	75,395	68	2,628	72,699
\$100,000 to \$150,000	13	1,536,807	1,193,150	2,231	112,536	15,943	270,985	14,067	300,995	239	12,093	288,663
\$150,000 to \$200,000	2	342,486	91,042	692		14,445	86,760		101,205	20		101,185
\$200,000 to \$250,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$250,000 to \$300,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$300,000 to \$400,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$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>3</sup>		1,019,424	894,102	347	2,348	11,906	298,732	293	310,931	55	1,354	309,522
Total	12,387	46,395,290	10,723,499	180,590	379,519	363,672	1,141,629	47,439	1,552,740	48,871	21,986	1,481,883
Nontaxable <sup>2</sup>	5,408	11,374,273	843,385									
Taxable	6,979	35,021,017	9,880,114	180,590	379,519	363,672	1,141,629	47,439	1,552,740	48,871	21,986	1,481,883

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## IDAHO

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
Under \$1,000 <sup>1</sup>	1,506	\$923,412	\$34,944									
Under \$1,000	12	4,336				\$93			\$93	\$23		\$70
\$1,000 to \$2,000 <sup>2</sup>	3,339	5,258,018	61,042									
\$1,000 to \$2,000	5,117	7,120,894	36,288			39,644			39,644	9,911		29,733
\$2,000 to \$3,000 <sup>2</sup>	4,414	10,768,461	91,924									
\$2,000 to \$3,000	1,757	4,434,307	45,338			27,442			27,442	6,861		20,581
\$3,000 to \$4,000 <sup>2</sup>	1,032	3,405,864	205,094									
\$3,000 to \$4,000	2,019	7,042,811	140,448			43,757			43,757	10,939		32,818
\$4,000 to \$5,000 <sup>2</sup>	103	466,256	144,301									
\$4,000 to \$5,000	1,212	5,401,721	154,838			41,421			41,421	10,355		31,066
\$5,000 to \$6,000 <sup>2</sup>	15	83,383	26,406									
\$5,000 to \$6,000	380	2,085,543	127,712			19,632			19,632	4,428		15,204
\$6,000 to \$7,000 <sup>2</sup>	7	45,975	40,815									
\$6,000 to \$7,000	186	1,200,364	91,782			14,033			14,033	2,517		11,516
\$7,000 to \$8,000 <sup>2</sup>	3	23,116	20,146									
\$7,000 to \$8,000	97	720,372	65,739			9,467			9,467	1,357		8,110
\$8,000 to \$9,000 <sup>2</sup>	6	49,910	33,582									
\$8,000 to \$9,000	45	381,908	47,018			6,567			6,567	965		5,602
\$9,000 to \$10,000 <sup>2</sup>	1	9,574	8,791									
\$9,000 to \$10,000	36	343,461	37,531			6,773			6,773	673		6,100
\$10,000 to \$11,000	29	303,708	51,073	\$110		11,483	\$13,277		24,760	488		24,272
\$11,000 to \$12,000	13	149,778	36,362	7,716		2,153	199		2,352	382		1,970
\$12,000 to \$13,000	25	310,165	85,674	143		5,598	604		6,202	575		5,627
\$13,000 to \$14,000	10	134,337	18,453	21		3,851	314		4,165	213		3,952
\$14,000 to \$15,000	8	117,183	11,314			3,126	375		3,501	215		3,286
\$15,000 to \$20,000	32	561,489	280,633	383		10,497	4,218		14,715	840		13,875
\$20,000 to \$25,000	12	264,703	118,282			5,521	3,559		9,080	255		8,825
\$25,000 to \$30,000	9	247,190	109,612	108		5,952	6,301		12,253	377	\$572	11,804
\$30,000 to \$40,000	8	278,251	180,809		\$12,000	3,404	10,583	\$1,500	15,487	225		15,262
\$40,000 to \$50,000	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )			( <sup>3</sup> )
\$50,000 to \$60,000												
\$60,000 to \$70,000	2	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )			( <sup>3</sup> )

\$70,000 to \$80,000.....												
\$80,000 to \$90,000.....												
\$90,000 to \$100,000.....												
\$100,000 to \$150,000.....												
\$150,000 to \$200,000.....												
\$200,000 to \$250,000.....												
\$250,000 to \$300,000.....												
\$300,000 to \$400,000.....												
\$400,000 to \$500,000.....												
\$500,000 to \$750,000.....												
\$750,000 to \$1,000,000.....												
\$1,000,000 to \$1,500,000.....												
\$1,500,000 to \$2,000,000.....												
\$2,000,000 to \$3,000,000.....												
\$3,000,000 to \$4,000,000.....												
\$4,000,000 to \$5,000,000.....												
\$5,000,000 and over.....												
Classes grouped <sup>3</sup> .....		165, 061	125, 887	1, 096	41, 548		6, 641	5, 194	11, 835			11, 835
Total.....	21, 436	52, 301, 491	2, 431, 838	9, 577	53, 548	260, 414	46, 071	6, 694	313, 179	51, 599	572	261, 008
Nontaxable <sup>2</sup> .....	10, 426	21, 033, 909	667, 045									
Taxable.....	11, 010	31, 267, 582	1, 764, 793	9, 577	53, 548	260, 414	46, 071	6, 694	313, 179	51, 599	572	261, 008

## ILLINOIS

Under \$1,000 <sup>2</sup> .....	18, 400	\$13, 114, 916	\$963, 686									
Under \$1,000.....	2, 500	1, 446, 029	355, 260			\$21, 763		\$21, 763	\$5, 441			\$16, 322
\$1,000 to \$2,000 <sup>2</sup> .....	62, 356	94, 026, 303	3, 382, 415									
\$1,000 to \$2,000.....	133, 360	194, 041, 160	2, 978, 772			1, 205, 148		1, 205, 148	301, 287			903, 861
\$2,000 to \$3,000 <sup>2</sup> .....	103, 360	258, 288, 648	5, 224, 715									
\$2,000 to \$3,000.....	79, 831	202, 683, 062	4, 827, 864			1, 423, 801		1, 423, 801	355, 950			1, 067, 851
\$3,000 to \$4,000 <sup>2</sup> .....	27, 658	91, 680, 267	5, 386, 910									
\$3,000 to \$4,000.....	85, 110	296, 701, 000	8, 675, 707			1, 790, 819		1, 790, 819	447, 705			1, 343, 114
\$4,000 to \$5,000 <sup>2</sup> .....	3, 010	13, 020, 927	4, 134, 488									
\$4,000 to \$5,000.....	69, 087	310, 164, 149	13, 532, 002			2, 516, 889		2, 516, 889	629, 222			1, 887, 667
\$5,000 to \$6,000 <sup>2</sup> .....	49	265, 320	418, 172									
\$5,000 to \$6,000.....	14, 517	79, 586, 533	3, 140, 889			774, 625		774, 625	176, 994			597, 631
\$6,000 to \$7,000 <sup>2</sup> .....	33	214, 479	330, 038									
\$6,000 to \$7,000.....	10, 323	66, 780, 336	3, 577, 720			758, 068		758, 068	154, 630			603, 438
\$7,000 to \$8,000 <sup>2</sup> .....	33	248, 440	267, 712									
\$7,000 to \$8,000.....	7, 517	56, 136, 564	3, 547, 495			743, 754		743, 754	139, 096			604, 658
\$8,000 to \$9,000 <sup>2</sup> .....	37	213, 335	534, 373									
\$8,000 to \$9,000.....	5, 383	45, 536, 140	3, 373, 088			699, 189		699, 189	120, 994			578, 195
\$9,000 to \$10,000 <sup>2</sup> .....	28	265, 190	308, 590									
\$9,000 to \$10,000.....	4, 277	40, 581, 996	3, 287, 628			709, 779		709, 779	115, 288			594, 491
\$10,000 to \$11,000.....	3, 260	34, 149, 129	4, 432, 939	\$45, 226		617, 355	\$16, 012	633, 367	95, 195			538, 172
\$11,000 to \$12,000.....	2, 657	30, 516, 292	4, 026, 330	46, 403		609, 686	39, 692	649, 378	80, 629			568, 749

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



TABLE 15.—Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued

ILLINOIS—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surat	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$12,000 to \$13,000.....	2, 155	\$26, 899, 099	\$4, 047, 561	\$59, 871	-----	\$583, 646	\$53, 698	-----	\$637, 344	\$69, 303	-----	\$568, 041
\$13,000 to \$14,000.....	1, 806	24, 349, 099	4, 085, 155	39, 033	-----	559, 810	63, 311	-----	623, 121	56, 186	-----	566, 935
\$14,000 to \$15,000.....	1, 549	22, 443, 522	3, 641, 086	44, 640	-----	550, 726	77, 654	-----	628, 380	49, 415	-----	578, 965
\$15,000 to \$20,000.....	4, 940	84, 922, 107	17, 385, 428	171, 918	-----	2, 258, 196	596, 347	-----	2, 854, 543	164, 091	-----	2, 690, 452
\$20,000 to \$25,000.....	2, 687	90, 160, 957	14, 686, 780	162, 241	-----	1, 764, 667	932, 440	-----	2, 697, 107	89, 220	-----	2, 607, 887
\$25,000 to \$30,000.....	1, 769	43, 349, 984	13, 081, 736	142, 546	\$244, 763	1, 496, 494	1, 224, 324	\$30, 456	2, 751, 274	61, 400	\$25, 778	2, 664, 096
\$30,000 to \$40,000.....	1, 856	64, 002, 043	20, 139, 374	263, 214	1, 211, 104	1, 918, 394	2, 470, 218	151, 846	4, 540, 458	64, 885	69, 502	4, 406, 071
\$40,000 to \$50,000.....	938	41, 706, 461	14, 716, 896	173, 550	2, 077, 271	1, 166, 996	2, 254, 417	265, 401	3, 686, 814	34, 042	67, 081	3, 585, 691
\$50,000 to \$60,000.....	541	29, 505, 765	11, 802, 226	66, 884	1, 786, 474	804, 741	2, 151, 220	223, 796	3, 179, 757	20, 112	54, 743	3, 104, 902
\$60,000 to \$70,000.....	363	23, 328, 668	10, 427, 030	61, 027	2, 048, 365	607, 755	2, 031, 862	255, 201	2, 864, 818	13, 450	46, 131	2, 805, 237
\$70,000 to \$80,000.....	268	20, 058, 795	8, 552, 324	60, 932	1, 518, 951	510, 223	2, 144, 788	189, 842	2, 844, 853	10, 200	149, 756	2, 684, 897
\$80,000 to \$90,000.....	188	15, 918, 719	6, 865, 431	141, 998	1, 562, 628	381, 758	1, 898, 041	198, 986	2, 478, 785	7, 261	27, 986	2, 443, 538
\$90,000 to \$100,000.....	123	11, 618, 151	5, 483, 090	24, 823	825, 435	297, 704	1, 631, 700	94, 821	2, 024, 225	4, 636	26, 856	1, 992, 733
\$100,000 to \$150,000.....	297	35, 835, 264	16, 886, 043	95, 825	6, 306, 253	749, 191	5, 667, 384	796, 646	7, 213, 221	12, 193	77, 648	7, 123, 380
\$150,000 to \$200,000.....	79	13, 660, 898	6, 591, 146	20, 508	2, 624, 356	302, 382	2, 614, 031	328, 049	3, 244, 462	2, 841	26, 832	3, 214, 789
\$200,000 to \$250,000.....	61	13, 500, 486	6, 712, 392	16, 385	3, 128, 188	243, 035	2, 654, 895	309, 985	3, 288, 915	2, 586	12, 535	3, 273, 794
\$250,000 to \$300,000.....	28	7, 595, 160	3, 599, 205	65, 376	2, 474, 301	102, 881	1, 341, 313	309, 285	1, 753, 479	834	1, 039	1, 751, 006
\$300,000 to \$400,000.....	26	9, 115, 526	3, 793, 710	101, 432	2, 954, 485	160, 247	1, 943, 857	369, 311	2, 473, 415	671	1, 309	2, 471, 435
\$400,000 to \$500,000.....	10	4, 666, 686	2, 186, 610	4, 516	1, 818, 399	43, 224	878, 434	227, 269	1, 148, 957	315	1, 183	1, 147, 459
\$500,000 to \$750,000.....	16	9, 530, 261	7, 084, 428	21, 433	2, 022, 739	70, 694	2, 551, 206	252, 844	2, 874, 744	402	422	2, 873, 920
\$750,000 to \$1,000,000.....	8	6, 629, 297	3, 458, 050	7, 374	3, 233, 748	9, 385	1, 151, 519	404, 218	1, 565, 122	128	-----	1, 564, 994
\$1,000,000 to \$1,500,000.....	5	5, 788, 333	3, 066, 740	550	989, 730	101, 012	1, 719, 659	123, 716	1, 944, 387	165	2, 736	1, 941, 486
\$1,500,000 to \$2,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$2,000,000 to \$3,000,000.....	2	4, 191, 845	1, 042, 629	-----	1, 763, 493	82, 430	913, 967	220, 436	1, 216, 833	51	-----	1, 216, 782
\$3,000,000 to \$4,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$4,000,000 to \$5,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$5,000,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total.....	652, 501	2, 413, 605, 350	266, 041, 873	1, 837, 705	38, 590, 723	26, 636, 467	38, 991, 989	4, 833, 138	70, 461, 594	3, 286, 818	591, 537	66, 583, 239
Non taxable <sup>2</sup> .....	214, 964	471, 437, 825	20, 951, 109	-----	-----	-----	-----	-----	-----	-----	-----	-----
Taxable.....	437, 537	1, 942, 167, 525	245, 090, 764	1, 837, 705	38, 590, 723	26, 636, 467	38, 991, 989	4, 833, 138	70, 461, 594	3, 286, 818	591, 537	66, 583, 239

# INDIANA

## STATISTICS OF INCOME

219

Under \$1,000 <sup>1</sup>	7,504	\$5,310,477	\$475,407									
Under \$1,000	239	100,451	1,335			\$2,002			\$2,002	\$500		\$1,502
\$1,000 to \$2,000 <sup>1</sup>	17,741	27,059,503	762,713									
\$1,000 to \$2,000	40,285	55,467,335	387,979			287,910			287,910	71,978		215,932
\$2,000 to \$3,000 <sup>1</sup>	30,978	76,501,254	1,363,032									
\$2,000 to \$3,000	16,115	42,186,750	507,834			181,547			181,547	45,387		136,160
\$3,000 to \$4,000 <sup>1</sup>	6,811	22,486,226	1,571,374									
\$3,000 to \$4,000	17,115	58,942,748	1,464,719			256,681			256,681	64,170		192,511
\$4,000 to \$5,000 <sup>1</sup>	692	3,061,320	1,335,095									
\$4,000 to \$5,000	7,484	33,153,624	1,496,852			216,683			216,683	54,171		162,512
\$5,000 to \$6,000 <sup>1</sup>	148	805,046	352,431									
\$5,000 to \$6,000	2,775	15,182,948	856,373			135,541			135,541	31,072		104,469
\$6,000 to \$7,000 <sup>1</sup>	91	583,117	452,391									
\$6,000 to \$7,000	1,837	11,876,774	881,325			123,378			123,378	24,956		98,422
\$7,000 to \$8,000 <sup>1</sup>	64	477,630	442,335									
\$7,000 to \$8,000	1,326	9,898,612	819,755			120,851			120,851	23,635		97,216
\$8,000 to \$9,000 <sup>1</sup>	46	390,958	380,680									
\$8,000 to \$9,000	959	8,130,422	924,461			112,474			112,474	19,575		92,899
\$9,000 to \$10,000 <sup>1</sup>	31	293,418	254,621									
\$9,000 to \$10,000	722	6,845,201	778,542			106,579			106,579	17,423		89,156
\$10,000 to \$11,000	562	5,888,932	1,023,976	\$9,674		95,814	\$2,749		98,563	15,578		82,985
\$11,000 to \$12,000	446	5,118,624	959,900	11,781		92,568	6,731		99,299	12,534		86,765
\$12,000 to \$13,000	342	4,268,903	890,095	8,813		79,645	8,580		88,225	9,913		78,312
\$13,000 to \$14,000	294	3,956,474	768,308	4,096		82,484	10,084		92,568	8,460		84,108
\$14,000 to \$15,000	241	3,486,596	918,658	14,642		68,399	11,982		80,381	7,029		73,352
\$15,000 to \$20,000	803	13,744,361	4,205,387	65,621		303,797	95,816		399,613	25,249		374,364
\$20,000 to \$25,000	399	8,864,190	2,838,200	48,720		218,531	133,338		351,869	13,213		338,656
\$25,000 to \$30,000	237	6,440,249	2,512,782	45,368	\$15,649	159,440	160,985	\$2,340	322,765	7,353	\$10,981	304,431
\$30,000 to \$40,000	230	7,828,171	3,571,642	83,425	\$1,307	198,401	318,723	10,165	527,289	7,652	4,997	514,640
\$40,000 to \$50,000	104	4,608,583	2,306,515	16,751		101,103	269,501	4,747	375,351	3,706	1,514	370,131
\$50,000 to \$60,000	46	4,110,808	1,943,281	57,755	168,424	93,168	311,534	17,429	422,131	3,007	10,009	409,115
\$60,000 to \$70,000	78	3,110,461	1,333,782	8,997	192,876	73,806	284,184	24,110	382,100	2,062	3,650	376,388
\$70,000 to \$80,000	18	1,336,910	505,978	18,025	104,186	33,543	130,444	13,023	177,010	778	2,097	174,135
\$80,000 to \$90,000	24	2,042,331	1,140,869	1,995	42,130	51,544	253,805	5,265	310,614	763	4,215	305,636
\$90,000 to \$100,000	11	1,031,706	624,627	9,522	98,893	20,027	141,374	12,361	173,762	498		173,264
\$100,000 to \$150,000	31	3,829,489	2,317,055	36,075	295,548	68,306	724,344	36,943	829,593	1,307	478	827,808
\$150,000 to \$200,000	10	1,688,866	967,300	66,878	345,072	20,032	302,769	42,552	365,353	359	5,687	359,307
\$200,000 to \$250,000	2	447,420	172,129	61,413		14,141	126,060		140,201	20		140,181
\$250,000 to \$300,000	3	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )
\$300,000 to \$400,000	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</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												

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## INDIANA—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$4,000,000 to \$5,000,000.....												
\$5,000,000 and over.....												
Classes grouped <sup>3</sup> .....		\$1, 160, 365	\$501, 623	\$30, 929		\$38, 688	\$352, 651		\$391, 339	\$136		\$391, 203
Total.....	156, 845	461, 717, 343	45, 282, 061	600, 480	\$1, 382, 058	3, 357, 083	3, 645, 654	\$168, 935	7, 171, 672	472, 484	43, 628	6, 655, 560
Nontaxable <sup>2</sup> .....	64, 106	136, 968, 949	7, 660, 079									
Taxable.....	92, 739	324, 748, 394	37, 621, 982	600, 480	1, 382, 058	3, 357, 083	3, 645, 654	168, 935	7, 171, 672	472, 484	43, 628	6, 655, 560

## IOWA

Under \$1,000 <sup>1</sup> .....	6, 483	\$4, 430, 425	\$133, 572									
Under \$1,000.....	386	207, 832	22, 913			\$3, 674			\$3, 674	\$918		\$2, 756
\$1,000 to \$2,000 <sup>2</sup> .....	15, 136	23, 061, 046	504, 885									
\$1,000 to \$2,000.....	28, 585	40, 046, 495	322, 850			221, 368			221, 368	55, 342		166, 026
\$2,000 to \$3,000 <sup>2</sup> .....	21, 262	51, 905, 215	1, 008, 008									
\$2,000 to \$3,000.....	11, 602	29, 553, 964	602, 323			177, 538			177, 538	44, 385		133, 153
\$3,000 to \$4,000 <sup>2</sup> .....	3, 880	12, 831, 545	740, 863									
\$3,000 to \$4,000.....	10, 441	36, 010, 707	1, 390, 498			198, 292			198, 292	49, 573		148, 719
\$4,000 to \$5,000 <sup>2</sup> .....	613	2, 656, 693	569, 080									
\$4,000 to \$5,000.....	4, 803	21, 579, 424	1, 144, 155			153, 788			153, 788	38, 447		115, 341
\$5,000 to \$6,000 <sup>2</sup> .....	2	11, 121	12, 350									
\$5,000 to \$6,000.....	1, 981	10, 834, 304	590, 140			99, 430			99, 430	22, 314		77, 116
\$6,000 to \$7,000 <sup>2</sup> .....	4	24, 739	14, 535									
\$6,000 to \$7,000.....	1, 303	8, 404, 458	569, 155			89, 306			89, 306	17, 206		72, 100
\$7,000 to \$8,000 <sup>2</sup> .....	6	44, 484	44, 372									
\$7,000 to \$8,000.....	826	6, 189, 613	562, 729			76, 060			76, 060	12, 811		63, 249
\$8,000 to \$9,000 <sup>2</sup> .....	3	25, 797	17, 936									
\$8,000 to \$9,000.....	585	4, 963, 120	539, 373			71, 529			71, 529	11, 519		60, 010
\$9,000 to \$10,000 <sup>2</sup> .....	1	9, 905	9, 909									
\$9,000 to \$10,000.....	448	4, 255, 069	540, 034			66, 634			66, 634	10, 091		56, 543
\$10,000 to \$11,000.....	347	3, 631, 186	568, 456	\$3, 224		61, 173	\$1, 667		62, 840	8, 608		54, 232

\$11,000 to \$12,000	263	3,028,324	546,984	21,252	53,952	4,036	57,988	6,366	51,622
\$12,000 to \$13,000	209	2,610,594	719,310	17,776	44,279	5,287	49,566	4,899	44,667
\$13,000 to \$14,000	135	1,816,753	395,505	8,294	36,847	4,962	41,809	3,505	38,304
\$14,000 to \$15,000	118	1,711,258	406,136	15,234	35,626	6,060	41,686	3,426	38,260
\$15,000 to \$20,000	371	6,398,769	2,096,763	12,674	133,638	45,369	181,007	10,817	170,190
\$20,000 to \$25,000	209	4,659,066	1,677,001	47,336	110,317	70,862	181,179	5,482	175,697
\$25,000 to \$30,000	120	3,297,824	1,455,281	4,048	84,912	\$600	157,182	3,487	149,809
\$30,000 to \$40,000	126	4,350,104	1,744,634	3,885	112,646	165,784	11,750	3,575	285,707
\$40,000 to \$50,000	62	2,744,438	1,483,112	5,671	92,972	56,568	111,342	1,966	209,924
\$50,000 to \$60,000	32	1,735,518	933,058	437	181,001	30,257	22,626	1,084	137,766
\$60,000 to \$70,000	26	1,693,519	1,197,950	2,556	152,073	17,826	19,009	484	188,937
\$70,000 to \$80,000	15	1,119,432	769,652		176,812	11,964	106,763	22,102	129,412
\$80,000 to \$90,000	7	589,267	341,737		40,000	11,114	75,808	5,000	91,601
\$90,000 to \$100,000	2	189,218	189,497		28,813	21,995	3,601	25,596	25,596
\$100,000 to \$150,000	7	865,094	547,964	9,173	109,616	9,732	140,951	13,702	164,405
\$150,000 to \$200,000	3	( <sup>1</sup> )			( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )
\$200,000 to \$250,000	1	( <sup>1</sup> )	( <sup>1</sup> )		( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )
\$250,000 to \$300,000									
\$300,000 to \$400,000									
\$400,000 to \$500,000									
\$500,000 to \$750,000	1	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</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 <sup>3</sup>		1,248,061	628,286		499,795	12,604	177,892	62,475	252,971
Total	110,404	298,734,381	25,041,006	151,560	1,379,876	1,969,852	1,332,167	172,587	3,474,606
Nontaxable <sup>2</sup>	47,390	95,000,970	3,055,510						
Taxable	63,014	203,733,411	21,985,496	151,560	1,379,876	1,969,852	1,332,167	172,587	3,474,606

## KANSAS

Under \$1,000 <sup>2</sup>	5,017	\$3,367,017	\$40,422						
Under \$1,000	94	38,639	7,973		\$613		\$613	\$153	\$460
\$1,000 to \$2,000 <sup>2</sup>	10,505	16,367,885	235,756						
\$1,000 to \$2,000	31,987	44,260,984	157,244		235,607		235,607	58,902	176,705
\$2,000 to \$3,000 <sup>2</sup>	12,866	31,354,117	416,531						
\$2,000 to \$3,000	7,878	20,109,434	256,318		101,291		101,291	25,323	75,968
\$3,000 to \$4,000 <sup>2</sup>	2,670	8,841,669	443,696						
\$3,000 to \$4,000	6,228	21,278,269	394,125		87,138		87,138	21,784	65,354
\$4,000 to \$5,000 <sup>2</sup>	374	1,663,924	612,109						
\$4,000 to \$5,000	1,414	6,179,516	250,091		32,694		32,694	8,174	24,520
\$5,000 to \$6,000 <sup>2</sup>	22	119,185	187						
\$5,000 to \$6,000	1,532	8,379,025	407,946		74,749		74,749	16,984	57,765

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



\$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>3</sup>		1, 196, 682	641, 580	4, 720	350, 165	21, 136	147, 784	43, 772	212, 692	287		212, 405
Total	84, 080	203, 034, 515	10, 292, 864	62, 062	550, 689	1, 372, 881	678, 265	70, 228	2, 121, 374	197, 811	5, 544	1, 918, 019
Nontaxable <sup>2</sup>	31, 461	61, 768, 307	1, 772, 991									
Taxable	52, 619	141, 266, 208	8, 519, 873	62, 062	550, 689	1, 372, 881	678, 265	70, 228	2, 121, 374	197, 811	5, 544	1, 918, 019

# KENTUCKY

Under \$1,000 <sup>2</sup>	3, 340	\$2, 225, 709	\$264, 479									
Under \$1,000	237	126, 457	11, 830			\$2, 437		\$2, 437	\$609			\$1, 828
\$1,000 to \$2,000 <sup>2</sup>	9, 051	13, 600, 868	801, 118									
\$1,000 to \$2,000	14, 148	19, 838, 685	151, 131			116, 099		116, 099	29, 025			87, 074
\$2,000 to \$3,000 <sup>2</sup>	13, 959	34, 792, 884	1, 090, 795									
\$2,000 to \$3,000	6, 211	16, 099, 497	400, 743			87, 582		87, 582	21, 896			65, 686
\$3,000 to \$4,000 <sup>2</sup>	3, 841	12, 671, 035	994, 192									
\$3,000 to \$4,000	8, 495	29, 445, 120	821, 051			142, 753		142, 753	35, 688			107, 065
\$4,000 to \$5,000 <sup>2</sup>	652	2, 852, 490	717, 723									
\$4,000 to \$5,000	5, 146	23, 096, 351	917, 128			155, 718		155, 718	38, 929			116, 789
\$5,000 to \$6,000 <sup>2</sup>	115	626, 503	413, 837									
\$5,000 to \$6,000	1, 593	8, 728, 546	753, 272			75, 325		75, 325	17, 354			57, 971
\$6,000 to \$7,000 <sup>2</sup>	63	408, 651	336, 820									
\$6,000 to \$7,000	1, 098	7, 095, 928	654, 516			71, 760		71, 760	14, 535			57, 225
\$7,000 to \$8,000 <sup>2</sup>	46	347, 380	281, 673									
\$7,000 to \$8,000	741	5, 534, 610	714, 262			63, 563		63, 563	11, 504			52, 059
\$8,000 to \$9,000 <sup>2</sup>	40	339, 183	320, 929									
\$8,000 to \$9,000	495	4, 198, 937	537, 278			57, 543		57, 543	9, 508			48, 035
\$9,000 to \$10,000 <sup>2</sup>	27	255, 710	224, 214									
\$9,000 to \$10,000	443	4, 200, 801	666, 080			60, 971		60, 971	9, 379			51, 592
\$10,000 to \$11,000	302	3, 166, 978	708, 215	\$16, 119		46, 930	\$1, 532	48, 462	6, 943			41, 519
\$11,000 to \$12,000	280	3, 219, 355	727, 285	21, 273		53, 383	4, 310	57, 693	6, 739			50, 954
\$12,000 to \$13,000	233	2, 908, 672	768, 488	25, 223		50, 765	6, 600	57, 365	5, 402			51, 963
\$13,000 to \$14,000	174	2, 352, 029	638, 353	45, 936		42, 545	6, 039	48, 584	4, 157			44, 427
\$14,000 to \$15,000	144	2, 089, 250	578, 518	9, 520		39, 612	7, 217	46, 829	3, 651			43, 178
\$15,000 to \$20,000	480	8, 221, 080	2, 776, 621	58, 897		168, 467	56, 779	225, 246	12, 409			212, 837
\$20,000 to \$25,000	258	5, 740, 066	1, 885, 134	29, 251		138, 968	89, 474	228, 442	7, 248			221, 194
\$25,000 to \$30,000	141	3, 843, 966	1, 475, 811	34, 252	\$550	95, 157	95, 531	192, 150	3, 873	\$69		188, 208
\$30,000 to \$40,000	166	5, 718, 894	2, 299, 614	54, 788	8, 705	142, 197	213, 783	382, 946	5, 055	1, 088		376, 803
\$40,000 to \$50,000	74	3, 282, 878	1, 587, 810	40, 063	1, 024	72, 135	180, 027	272, 709	2, 250	128		270, 331
\$50,000 to \$60,000	33	1, 792, 836	804, 619	309	7, 293	38, 289	117, 408	28, 062	183, 759	1, 108		181, 739
\$60,000 to \$70,000	31	1, 980, 974	896, 710	15, 629	157, 041	39, 690	161, 801	26, 418	227, 909	991	19, 630	207, 288
\$70,000 to \$80,000	22	1, 620, 014	658, 975	21, 752	7, 465	33, 465	144, 115	32, 327	209, 907	784	915	208, 208
\$80,000 to \$90,000	9	762, 841	384, 094	5, 069	6, 257	17, 217	96, 772	4, 819	118, 808	357	783	117, 668

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## KENTUCKY—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$90,000 to \$100,000.....	4	\$377, 325	\$182, 602	\$2, 257	—	\$112	\$29, 888	\$22, 703	\$52, 703	\$46	—	\$52, 657
\$100,000 to \$150,000.....	16	1, 897, 846	916, 626	4, 830	—	23, 409	219, 109	73, 797	316, 315	647	—	315, 668
\$150,000 to \$200,000.....	6	1, 094, 164	468, 016	10, 560	\$3, 470	24, 348	233, 750	22, 002	280, 100	286	\$434	279, 390
\$200,000 to \$250,000.....	3	( <sup>3</sup> )	( <sup>3</sup> )	—	—	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	—	( <sup>3</sup> )
\$250,000 to \$300,000.....	—	—	—	—	—	—	—	—	—	—	—	—
\$300,000 to \$400,000.....	1	( <sup>3</sup> )	( <sup>3</sup> )	—	—	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	—	( <sup>3</sup> )
\$400,000 to \$500,000.....	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 to \$750,000.....	1	( <sup>3</sup> )	( <sup>3</sup> )	—	—	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	—	( <sup>3</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 <sup>3</sup> .....	—	1, 534, 898	826, 147	—	—	950	202, 523	92, 991	296, 464	141	—	296, 323
Total.....	72, 119	238, 094, 411	29, 656, 709	395, 728	191, 805	1, 861, 390	1, 866, 658	352, 094	4, 080, 142	250, 514	23, 959	3, 805, 669
Nontaxable <sup>2</sup> .....	31, 134	68, 120, 413	—	5, 445, 780	—	—	—	—	—	—	—	—
Taxable.....	40, 985	169, 973, 998	24, 210, 929	395, 728	191, 805	1, 861, 390	1, 866, 658	352, 094	4, 080, 142	250, 514	23, 959	3, 805, 669

## LOUISIANA

Under \$1,000 <sup>2</sup> .....	2, 803	\$1, 837, 194	\$133, 245	—	—	—	—	—	—	—	—	—
Under \$1,000.....	79	35, 319	7, 162	—	—	\$572	—	—	\$572	\$143	—	\$429
\$1,000 to \$2,000 <sup>2</sup> .....	8, 021	12, 466, 515	299, 531	—	—	—	—	—	—	—	—	—
\$1,000 to \$2,000.....	14, 739	19, 918, 682	48, 005	—	—	100, 312	—	—	100, 312	25, 078	—	75, 234
\$2,000 to \$3,000 <sup>2</sup> .....	12, 802	31, 694, 359	671, 461	—	—	—	—	—	—	—	—	—
\$2,000 to \$3,000.....	5, 091	12, 854, 312	191, 134	—	—	80, 641	—	—	80, 641	20, 160	—	60, 481

\$3,000 to \$4,000 <sup>2</sup>	3,742	12,460,244	667,135									
\$3,000 to \$4,000	7,044	24,425,203	682,476			138,492			138,492	34,623		103,869
\$4,000 to \$5,000 <sup>2</sup>	713	3,155,275	1,093,592									
\$4,000 to \$5,000	5,347	23,965,293	1,395,712			188,017			188,017	47,004		141,013
\$5,000 to \$6,000 <sup>2</sup>	62	339,604	220,582									
\$5,000 to \$6,000	2,107	11,532,248	702,701			119,219			119,219	26,823		92,396
\$6,000 to \$7,000 <sup>2</sup>	44	287,199	212,840									
\$6,000 to \$7,000	1,270	8,189,658	722,554			100,222			100,222	19,597		80,625
\$7,000 to \$8,000 <sup>2</sup>	34	252,600	218,682									
\$7,000 to \$8,000	798	5,943,195	644,263			87,714			87,714	14,211		73,503
\$8,000 to \$9,000 <sup>2</sup>	27	229,764	253,000									
\$8,000 to \$9,000	505	4,279,984	549,375			69,381			69,381	10,184		59,197
\$9,000 to \$10,000 <sup>2</sup>	24	228,137	231,590									
\$9,000 to \$10,000	382	3,623,170	518,847			66,299			66,299	8,711		57,588
\$10,000 to \$11,000	293	3,062,822	735,771	\$20,916		56,014	\$1,345		57,359	7,054		50,305
\$11,000 to \$12,000	220	2,513,672	497,144	31,787		52,542	3,136		55,678	5,659		50,019
\$12,000 to \$13,000	173	2,159,020	537,512	7,799		48,079	4,362		52,441	4,087		48,354
\$13,000 to \$14,000	153	2,060,445	569,771	10,908		44,898	5,221		50,119	3,536		46,583
\$14,000 to \$15,000	106	1,536,321	353,127	1,339		39,648	6,590		46,238	2,758		43,480
\$15,000 to \$20,000	425	7,377,969	1,978,905	24,515		194,311	52,473		246,784	11,481		235,303
\$20,000 to \$25,000	239	5,339,930	1,582,411	17,600		150,350	51,569		231,919	5,667		226,252
\$25,000 to \$30,000	116	3,024,921	849,683	13,129	\$9,868	101,466	78,771	\$1,235	181,472	2,950	\$1,420	177,102
\$30,000 to \$40,000	126	4,335,343	1,497,415	3,233	117,352	128,042	168,415	14,593	311,050	4,282	16,055	290,713
\$40,000 to \$50,000	73	3,214,495	1,380,262	15,921	113,452	84,297	174,206	14,183	272,686	2,876	11,968	257,842
\$50,000 to \$60,000	34	1,825,690	640,613	1,657	110,167	55,286	127,141	13,711	196,138	1,241	13,753	181,144
\$60,000 to \$70,000	28	1,803,958	784,006	4,653	94,545	50,321	168,571	11,815	230,707	942	6,793	222,972
\$70,000 to \$80,000	4	302,293	199,972	11,681	31,354	2,947	30,858	3,919	37,724	58	238	37,428
\$80,000 to \$90,000	16	1,394,508	531,703	12,824	221,633	30,518	143,549	27,702	201,769	517		201,252
\$90,000 to \$100,000	8	759,392	320,675	609	106,062	6,584	93,662	13,257	113,503	312	401	112,790
\$100,000 to \$150,000	10	1,172,995	561,884	8,707	159,194	23,931	190,461	19,900	234,292	421	7,460	226,411
\$150,000 to \$200,000	2	331,013	22,142	1,001		17,872	82,515		100,387	150		100,237
\$200,000 to \$250,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$250,000 to \$300,000												
\$300,000 to \$400,000												
\$400,000 to \$500,000												
\$500,000 to \$750,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$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>3</sup>		1,199,750	835,052	39,185	375,758	3,491	225,602	46,971	276,064	75		275,989
Total	67,658	221,133,422	23,541,935	227,464	1,339,385	2,041,466	1,638,447	167,286	3,847,199	260,600	58,088	3,528,511
Nontaxable <sup>2</sup>	28,272	62,950,891	4,001,658									
Taxable	39,386	158,182,531	19,540,277	227,464	1,339,385	2,041,466	1,638,447	167,286	3,847,199	260,600	58,088	3,528,511

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## MAINE

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
Under \$1,000 <sup>2</sup> .....	1,630	\$1,175,940	\$83,769									
Under \$1,000.....	332	134,812	42,446									
\$1,000 to \$2,000 <sup>2</sup> .....	5,924	8,769,365	267,984			\$1,832			\$1,832	\$458		\$1,374
\$1,000 to \$2,000.....	9,700	13,129,398	170,467			67,644			67,644	16,911		50,733
\$2,000 to \$3,000 <sup>2</sup> .....	7,835	19,559,305	686,086									
\$2,000 to \$3,000.....	3,623	9,300,971	254,212			49,539			49,539	12,385		37,154
\$3,000 to \$4,000 <sup>2</sup> .....	1,919	6,358,840	456,074									
\$3,000 to \$4,000.....	4,477	15,512,567	356,260			73,340			73,340	18,335		55,005
\$4,000 to \$5,000 <sup>2</sup> .....	289	1,268,281	342,205									
\$4,000 to \$5,000.....	2,637	11,721,986	567,875			73,077			73,077	18,269		54,808
\$5,000 to \$6,000 <sup>2</sup> .....	67	360,613	241,572									
\$5,000 to \$6,000.....	914	5,011,609	408,307			44,298			44,298	10,208		34,090
\$6,000 to \$7,000 <sup>2</sup> .....	40	258,284	214,211									
\$6,000 to \$7,000.....	597	3,858,998	411,648			39,281			39,281	7,845		31,436
\$7,000 to \$8,000 <sup>2</sup> .....	20	149,313	149,606									
\$7,000 to \$8,000.....	400	2,993,685	396,600			34,378			34,378	6,351		28,027
\$8,000 to \$9,000 <sup>2</sup> .....	21	179,187	152,065									
\$8,000 to \$9,000.....	267	2,257,449	335,383			29,860			29,860	5,372		24,488
\$9,000 to \$10,000 <sup>2</sup> .....	7	66,377	78,846									
\$9,000 to \$10,000.....	211	2,014,555	271,726			31,822			31,822	4,410		27,412
\$10,000 to \$11,000.....	202	2,118,381	525,643	\$16,287		30,777	\$965		31,742	4,416		27,326
\$11,000 to \$12,000.....	157	1,804,499	512,278	6,804		26,857	2,421		29,278	3,634		25,644
\$12,000 to \$13,000.....	115	1,436,766	384,992	1,147		25,270	2,855		28,125	3,126		24,999
\$13,000 to \$14,000.....	104	1,396,883	438,085	2,156		23,899	3,559		27,458	2,400		25,058
\$14,000 to \$15,000.....	72	1,041,508	287,006	100		19,901	3,514		23,415	1,877		21,538
\$15,000 to \$20,000.....	248	4,281,681	1,447,820	6,883		90,656	30,537		121,193	6,997		114,196
\$20,000 to \$25,000.....	133	2,938,895	1,147,203	11,110		61,703	45,363		107,066	3,959		103,107
\$25,000 to \$30,000.....	79	2,172,815	943,921	17,540	\$2,907	45,688	55,815	\$1,264	102,767	2,481	\$2,726	97,560
\$30,000 to \$40,000.....	89	3,037,493	1,213,222	3,433	63,586	73,680	114,738	7,947	196,365	2,609	1,505	192,251
\$40,000 to \$50,000.....	57	2,555,778	1,191,637	8,857	80,684	56,350	148,245	10,131	214,726	1,689	7,031	206,006
\$50,000 to \$60,000.....	28	1,535,438	686,369	4,988	57,564	37,974	117,015	6,946	161,935	1,065	6,956	153,914
\$60,000 to \$70,000.....	20	1,307,634	696,763	4,981	66,948	28,729	120,326	8,369	157,424	714	4,022	152,688
\$70,000 to \$80,000.....	12	909,783	474,493	12,641	24,043	15,773	105,695	3,006	124,474	441	1,714	122,319

\$80,000 to \$90,000.....	6	509,163	355,138		59,805	4,423	55,491	7,476	67,390	125		67,265
\$90,000 to \$100,000.....	6	558,772	179,914	6,523		19,664	87,607		107,271	152	3,822	103,297
\$100,000 to \$150,000.....	8	950,075	686,770	5,230	161,620	8,653	143,850	20,204	172,707	100	2,342	170,265
\$150,000 to \$200,000.....	1	(3)	(3)	(3)		(3)	(3)		(3)	(3)	(3)	(3)
\$200,000 to \$250,000.....	3	(3)	(3)	(3)		(3)	(3)		(3)	(3)	(3)	(3)
\$250,000 to \$300,000.....	2	(3)	(3)	(3)		(3)	(3)		(3)	(3)	(3)	(3)
\$300,000 to \$400,000.....												
\$400,000 to \$500,000.....												
\$500,000 to \$750,000.....	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$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>1</sup> .....		2,584,160	1,500,016	3,179	45,850	30,287	592,993	5,732	629,012	258	12,361	616,393
Total.....	42,254	135,221,259	18,558,612	108,389	563,007	1,045,355	1,630,989	71,075	2,747,419	136,587	42,479	2,568,353
Nontaxable <sup>2</sup> .....	17,752	38,145,505	2,672,418									
Taxable.....	24,502	97,075,754	15,886,194	108,389	563,007	1,045,355	1,630,989	71,075	2,747,419	136,587	42,479	2,568,353

## MARYLAND

Under \$1,000 <sup>2</sup> .....	3,967	\$2,937,550	\$269,316									
Under \$1,000.....	721	330,655	29,584			\$6,314			\$6,314	\$1,579		\$4,735
\$1,000 to \$2,000 <sup>2</sup> .....	10,372	15,617,601	604,801									
\$1,000 to \$2,000.....	26,878	38,945,389	773,512			233,514			233,514	58,378		175,136
\$2,000 to \$3,000 <sup>2</sup> .....	14,521	36,093,016	829,882									
\$2,000 to \$3,000.....	17,226	43,958,698	2,286,534			278,883			278,883	69,721		209,162
\$3,000 to \$4,000 <sup>2</sup> .....	5,461	18,513,385	1,299,049									
\$3,000 to \$4,000.....	19,302	66,846,489	2,843,397			352,752			352,752	88,188		264,564
\$4,000 to \$5,000 <sup>2</sup> .....	702	3,015,282	374,535									
\$4,000 to \$5,000.....	13,530	61,147,611	5,202,718			406,058			406,058	101,514		304,544
\$5,000 to \$6,000 <sup>2</sup> .....	1	5,385	2,088									
\$5,000 to \$6,000.....	3,005	16,501,788	746,386			155,316			155,316	35,737		119,579
\$6,000 to \$7,000 <sup>2</sup> .....	2	12,488	12,122									
\$6,000 to \$7,000.....	2,273	14,726,334	843,320			162,339			162,339	34,043		128,296
\$7,000 to \$8,000 <sup>2</sup> .....	2	14,860	16,202									
\$7,000 to \$8,000.....	1,559	11,606,305	795,180			149,010			149,010	28,614		120,396
\$8,000 to \$9,000 <sup>2</sup> .....	2	17,585	15,609									
\$8,000 to \$9,000.....	1,052	8,918,184	802,428			131,677			131,677	22,368		109,309
\$9,000 to \$10,000 <sup>2</sup> .....	2	18,852	15,659									
\$9,000 to \$10,000.....	790	7,379,594	743,189			123,932			123,932	19,202		104,730
\$10,000 to \$11,000.....	626	6,564,654	977,056	\$5,609		114,949	\$3,272		118,221	17,349		100,872
\$11,000 to \$12,000.....	455	5,227,512	835,601	12,554		96,986	6,740		103,726	12,744		90,982
\$12,000 to \$13,000.....	427	5,329,802	846,716	14,704		112,722	10,658		123,380	11,936		111,444
\$13,000 to \$14,000.....	366	4,936,314	890,880	10,058		113,235	12,714		125,949	11,052		114,897

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## MARYLAND—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$14,000 to \$15,000.....	252	\$3,640,323	\$770,733	\$2,462	-----	\$83,746	\$12,478	-----	\$96,224	\$7,499	-----	\$88,725
\$15,000 to \$20,000.....	907	15,585,138	3,416,108	46,770	-----	397,653	109,192	-----	506,845	29,140	-----	477,705
\$20,000 to \$25,000.....	528	11,765,716	2,928,635	88,118	-----	336,750	181,351	-----	518,101	17,311	-----	500,790
\$25,000 to \$30,000.....	351	9,648,164	2,676,655	205,694	\$68,517	284,058	250,336	\$7,568	541,962	11,298	\$1,620	529,044
\$30,000 to \$40,000.....	390	13,419,150	4,019,369	170,207	280,444	414,708	515,762	35,314	965,784	12,968	2,204	950,612
\$40,000 to \$50,000.....	189	8,321,013	2,554,894	165,519	436,223	248,930	450,949	52,796	752,675	6,869	6,315	739,491
\$50,000 to \$60,000.....	124	6,795,554	2,087,607	169,187	685,366	188,308	458,490	85,709	732,507	4,496	7,100	720,911
\$60,000 to \$70,000.....	77	5,011,055	1,803,243	155,317	512,422	141,545	415,379	64,055	620,979	2,740	27,992	590,247
\$70,000 to \$80,000.....	40	2,973,282	1,133,298	10,626	377,817	76,777	283,969	47,730	408,476	1,387	8,224	398,865
\$80,000 to \$90,000.....	28	2,368,058	1,035,536	55,642	393,367	46,204	245,237	55,279	346,720	1,121	6,004	339,595
\$90,000 to \$100,000.....	14	1,320,263	542,352	50,801	203,320	27,571	157,491	25,415	210,477	608	-----	209,869
\$100,000 to \$150,000.....	44	5,267,987	2,173,291	37,797	736,540	139,458	899,500	92,066	1,131,024	1,738	6,664	1,122,622
\$150,000 to \$200,000.....	25	4,212,218	2,182,972	17,477	954,549	78,250	798,935	119,318	996,503	834	2,862	992,867
\$200,000 to \$250,000.....	6	1,289,480	623,972	-----	190,798	30,152	321,323	23,850	345,325	208	188	344,929
\$250,000 to \$300,000.....	10	2,676,871	2,124,169	9,405	369,149	22,555	663,478	46,144	732,177	154	-----	732,023
\$300,000 to \$400,000.....	7	2,491,787	1,104,584	2,699	521,325	51,929	605,372	65,166	722,467	255	42	722,170
\$400,000 to \$500,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$500,000 to \$750,000.....	1	(3)	(3)	-----	(3)	(3)	(3)	(3)	(3)	(3)	-----	(3)
\$750,000 to \$1,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$1,000,000 to \$1,500,000.....	1	(3)	(3)	-----	(3)	(3)	(3)	(3)	(3)	(3)	-----	(3)
\$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>3</sup> .....	-----	1,774,307	1,610,802	-----	13,992	8,341	644,166	1,749	654,256	55	-----	654,201
Total.....	126,226	467,225,699	54,843,984	1,230,646	5,743,829	5,014,622	7,016,792	722,159	12,753,573	611,106	69,155	12,073,312
Nontaxable <sup>2</sup> .....	35,032	76,246,004	3,439,263	-----	-----	-----	-----	-----	-----	-----	-----	-----
Taxable.....	91,194	390,979,695	51,404,721	1,230,646	5,743,829	5,014,622	7,016,792	722,159	12,753,573	611,106	69,155	12,073,312

## MASSACHUSETTS

Under \$1,000 <sup>2</sup>	18,931	\$14,058,981	\$3,011,501									
Under \$1,000	3,040	1,224,532	438,958			\$15,315			\$15,315	\$3,829		\$11,486
\$1,000 to \$2,000 <sup>2</sup>	52,891	78,610,211	4,582,087									
\$1,000 to \$2,000	83,107	114,149,154	3,137,906			600,667			600,667	150,167		450,500
\$2,000 to \$3,000 <sup>2</sup>	67,923	167,078,117	6,098,238									
\$2,000 to \$3,000	40,653	103,053,817	3,945,664			614,293			614,293	153,573		460,720
\$3,000 to \$4,000 <sup>2</sup>	13,487	44,972,408	5,956,705									
\$3,000 to \$4,000	40,877	140,059,818	4,851,732			622,063			622,063	155,516		466,547
\$4,000 to \$5,000 <sup>2</sup>	2,925	12,957,840	5,965,317									
\$4,000 to \$5,000	17,567	78,216,673	7,950,449			515,758			515,758	128,939		386,819
\$5,000 to \$6,000 <sup>2</sup>	55	298,198	364,297									
\$5,000 to \$6,000	6,835	37,445,103	2,707,262			344,534			344,534	78,292		266,242
\$6,000 to \$7,000 <sup>2</sup>	47	311,733	398,675									
\$6,000 to \$7,000	5,012	32,466,016	3,960,397			343,906			343,906	73,554		270,352
\$7,000 to \$8,000 <sup>2</sup>	65	489,623	494,895									
\$7,000 to \$8,000	3,729	27,876,778	3,137,145			339,341			339,341	67,567		271,774
\$8,000 to \$9,000 <sup>2</sup>	38	321,819	390,382									
\$8,000 to \$9,000	2,743	23,282,693	2,895,054			327,741			327,741	61,263		266,478
\$9,000 to \$10,000 <sup>2</sup>	53	501,689	592,744									
\$9,000 to \$10,000	2,304	21,848,381	3,067,164			344,175			344,175	61,220		282,955
\$10,000 to \$11,000	1,773	18,579,203	4,015,372	\$44,075		298,673	\$8,935			50,835		256,773
\$11,000 to \$12,000	1,528	17,544,225	4,058,248	40,494		302,415	22,988			46,028		279,375
\$12,000 to \$13,000	1,231	15,386,016	4,039,568	33,020		280,808	31,018			36,449		275,377
\$13,000 to \$14,000	1,004	13,532,590	3,923,816	33,962		260,322	35,708			296,030		266,235
\$14,000 to \$15,000	922	13,352,957	3,401,514	36,519		282,948	46,242			329,190		300,747
\$15,000 to \$20,000	3,059	52,751,198	17,385,635	247,916		1,156,280	377,646			1,533,926		1,436,298
\$20,000 to \$25,000	1,723	38,518,744	13,691,698	118,777		930,820	602,787			1,533,607		1,480,545
\$25,000 to \$30,000	1,077	29,487,901	10,906,392	197,810	\$166,233	754,286	759,904	\$20,600		1,514,790	\$23,192	1,458,154
\$30,000 to \$40,000	1,241	42,725,850	18,090,360	313,233	772,888	1,052,909	1,663,344	97,089		2,813,342	39,558	2,621,665
\$40,000 to \$50,000	700	31,355,292	13,598,560	94,594	924,817	777,909	1,807,064	115,459		2,700,513	23,659	2,626,730
\$50,000 to \$60,000	433	23,704,467	11,349,034	94,287	1,387,392	533,060	1,717,326	174,776		2,425,162	14,745	2,339,842
\$60,000 to \$70,000	270	17,406,856	8,285,581	135,959	1,125,707	400,748	1,563,354	140,933		2,105,035	9,375	2,046,654
\$70,000 to \$80,000	183	13,649,881	6,477,931	40,375	1,249,340	290,838	1,422,789	158,051		1,871,708	6,237	1,828,729
\$80,000 to \$90,000	143	12,281,769	6,674,788	15,484	795,090	265,758	1,547,774	98,950		1,912,482	4,676	1,850,825
\$90,000 to \$100,000	81	7,784,680	4,177,514	40,593	359,369	170,723	1,149,584	44,854		1,365,161	3,196	1,301,370
\$100,000 to \$150,000	224	27,160,231	13,693,059	82,304	4,363,889	508,906	4,353,564	545,500		5,407,570	7,322	5,349,560
\$150,000 to \$200,000	82	14,052,645	8,275,771	30,206	1,382,341	272,472	3,125,671	172,802		3,570,945	2,812	3,326,626
\$200,000 to \$250,000	43	9,410,627	5,940,190	12,739	928,637	157,218	2,290,704	116,128		2,564,050	1,298	2,555,195
\$250,000 to \$300,000	12	3,238,563	1,369,865	3,738	288,920	89,863	861,706	36,114		987,683	542	986,705
\$300,000 to \$400,000	18	6,124,421	2,616,395	9,901	1,244,064	134,188	1,477,621	155,507		1,747,216	752	1,749,671
\$400,000 to \$500,000	6	2,640,181	2,406,615	7,519	693,115	69,194	611,397	86,640		767,231	271	765,633
\$500,000 to \$750,000	8	5,015,772	2,406,900	4,223	1,470,141	72,544	1,194,303	183,767		1,450,614	2,930	1,447,684
\$750,000 to \$1,000,000	2	1,717,089	664,649	1,226	523,726	36,931	417,972	65,466		520,369	51	511,303
\$1,000,000 to \$1,500,000												
\$1,500,000 to \$2,000,000	2	3,512,221	269,734		3,266,170	514	52,790	408,271		461,575	7	461,568
\$2,000,000 to \$3,000,000												

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## MASSACHUSETTS—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surplus	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$3,000,000 to \$4,000,000												
\$4,000,000 to \$5,000,000												
\$5,000,000 and over												
Total	378, 049	\$1,320,156,959	\$230,099,791	\$1, 638, 924	\$20, 941, 500	\$13, 168, 221	\$27, 122, 201	\$2, 620, 907	\$42, 911, 329	\$1, 426, 975	\$627, 217	\$40, 857, 137
Nontaxable <sup>2</sup>	156, 415	319, 600, 619	27, 854, 841									
Taxable	221, 634	1, 000, 556, 340	202, 244, 950	1, 638, 924	20, 941, 500	13, 168, 221	27, 122, 201	2, 620, 907	42, 911, 329	1, 426, 975	627, 217	40, 857, 137

## MICHIGAN

Under \$1,000 <sup>2</sup>	12, 591	\$8, 996, 259	\$712, 548									
Under \$1,000	705	405, 396	20, 260			\$3, 700			\$3, 700	\$925		\$2, 775
\$1,000 to \$2,000 <sup>2</sup>	33, 296	51, 889, 275	1, 658, 637									
\$1,000 to \$2,000	90, 217	132, 894, 547	725, 154			928, 557			928, 557	232, 139		696, 418
\$2,000 to \$3,000 <sup>2</sup>	57, 383	141, 704, 237	3, 244, 353									
\$2,000 to \$3,000	33, 363	84, 662, 188	1, 525, 374			566, 861			566, 861	141, 715		425, 146
\$3,000 to \$4,000 <sup>2</sup>	12, 655	42, 350, 684	3, 509, 501									
\$3,000 to \$4,000	35, 477	123, 892, 491	3, 424, 779			691, 145			691, 145	172, 787		518, 358
\$4,000 to \$5,000 <sup>2</sup>	1, 755	7, 703, 720	2, 549, 662									
\$4,000 to \$5,000	23, 435	104, 573, 625	4, 858, 466			775, 668			775, 668	193, 917		581, 751
\$5,000 to \$6,000 <sup>2</sup>	11	60, 364	82, 406									
\$5,000 to \$6,000	5, 021	27, 486, 988	1, 158, 686			251, 806			251, 806	57, 534		194, 272
\$6,000 to \$7,000 <sup>2</sup>	17	108, 839	129, 924									
\$6,000 to \$7,000	3, 502	22, 076, 123	1, 305, 401			238, 269			238, 269	47, 824		190, 445
\$7,000 to \$8,000 <sup>2</sup>	10	73, 943	56, 269									
\$7,000 to \$8,000	2, 433	18, 151, 783	1, 298, 590			227, 672			227, 672	42, 625		185, 047
\$8,000 to \$9,000 <sup>2</sup>	11	94, 318	86, 229									
\$8,000 to \$9,000	1, 790	15, 200, 687	1, 417, 895			218, 955			218, 955	37, 303		181, 652
\$9,000 to \$10,000 <sup>2</sup>	7	66, 420	183, 264									
\$9,000 to \$10,000	1, 344	12, 745, 644	1, 233, 841			212, 739			212, 739	33, 739		179, 000

\$10,000 to \$11,000.....	1,096	11,483,469	1,675,142	\$15,376	194,926	\$5,350	200,276	29,424	170,852
\$11,000 to \$12,000.....	857	9,843,561	1,094,910	8,260	177,890	12,826	190,716	22,759	167,957
\$12,000 to \$13,000.....	736	9,179,573	1,760,709	13,418	180,276	18,279	198,555	19,825	178,730
\$13,000 to \$14,000.....	562	7,589,867	1,586,333	14,394	158,356	19,978	178,334	16,411	161,923
\$14,000 to \$15,000.....	480	6,955,384	1,374,933	4,762	158,595	24,041	182,636	13,930	168,706
\$15,000 to \$20,000.....	1,550	26,806,257	6,744,000	27,492	656,930	195,825	852,755	46,793	805,962
\$20,000 to \$25,000.....	960	21,509,411	5,755,746	23,110	504,619	334,394	929,013	29,267	899,746
\$25,000 to \$30,000.....	599	16,422,915	5,412,924	27,734	460,980	411,360	882,725	18,157	839,395
\$30,000 to \$40,000.....	742	25,534,369	8,215,710	120,897	547,151	973,943	1,746,175	24,796	1,708,737
\$40,000 to \$50,000.....	397	17,673,555	6,709,703	26,188	836,659	969,421	1,549,889	13,804	1,500,146
\$50,000 to \$60,000.....	196	10,674,945	6,750,699	43,059	700,802	285,521	1,128,206	6,624	1,083,063
\$60,000 to \$70,000.....	131	8,410,960	3,167,661	110,349	645,809	723,309	1,037,887	4,985	997,790
\$70,000 to \$80,000.....	82	6,118,957	2,758,892	2,407	1,046,125	553,597	130,766	2,797	792,260
\$80,000 to \$90,000.....	67	5,704,560	2,650,158	7,740	459,595	137,371	694,338	2,477	871,375
\$90,000 to \$100,000.....	46	4,320,824	1,694,631	22,141	557,155	108,015	551,934	1,866	719,962
\$100,000 to \$150,000.....	88	10,463,968	7,717,269	55,800	1,282,979	146,248	1,823,281	2,131,151	2,124,799
\$150,000 to \$200,000.....	40	6,876,603	4,290,751	2,739	1,325,283	94,376	1,372,560	1,632,562	1,619,135
\$200,000 to \$250,000.....	23	5,198,684	2,283,247	13,377	1,398,165	86,807	997,510	1,259,087	1,256,181
\$250,000 to \$300,000.....	10	2,673,701	1,416,622	149	712,638	39,550	537,145	89,065	663,893
\$300,000 to \$400,000.....	21	7,358,998	3,955,974	9,936	3,626,751	42,590	1,201,903	1,622,838	1,616,921
\$400,000 to \$500,000.....	7	3,004,541	1,829,716	1,081	487,173	41,067	809,815	911,787	911,548
\$500,000 to \$750,000.....	14	7,924,524	2,865,901	3,280	4,920,762	106,027	1,011,097	1,732,520	1,731,944
\$750,000 to \$1,000,000.....	2	1,822,598	429,359		82,815	669,079	751,894	110	751,784
\$1,000,000 to \$1,500,000.....									
\$1,500,000 to \$2,000,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$2,000,000 to \$3,000,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$3,000,000 to \$4,000,000.....									
\$4,000,000 to \$5,000,000.....									
\$5,000,000 and over.....	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Classes grouped <sup>1</sup> .....		16,495,381	17,768,452	113,363	1,507,412	21,055	5,876,605	188,427	6,086,087
Total.....	323,733	1,045,850,046	130,690,681	667,034	19,607,132	9,422,299	20,540,238	2,451,684	32,414,221
Nontaxable <sup>2</sup> .....	117,736	253,108,069	12,212,793						
Taxable.....	205,997	792,741,977	118,477,888	667,034	19,607,132	9,422,299	20,540,238	2,451,684	32,414,221

## MINNESOTA

Under \$1,000 <sup>2</sup> .....	5,751	\$4,064,555	\$610,697						
Under \$1,000.....	704	377,040	43,465			\$5,968		\$5,968	\$4,476
\$1,000 to \$2,000 <sup>2</sup> .....	10,448	16,071,314	538,808						
\$1,000 to \$2,000.....	40,740	55,134,449	765,216			279,961		279,961	209,971
\$2,000 to \$3,000 <sup>2</sup> .....	22,742	56,650,928	1,265,534						
\$2,000 to \$3,000.....	12,500	32,288,774	1,925,523			176,631		176,631	132,473
\$3,000 to \$4,000 <sup>2</sup> .....	5,368	17,772,805	1,120,829						
\$3,000 to \$4,000.....	12,498	43,036,143	1,120,829			193,548		193,548	145,161
\$4,000 to \$5,000 <sup>2</sup> .....	575	2,533,992	1,364,549						
\$4,000 to \$5,000.....	8,411	37,408,460	1,527,001			248,712		248,712	186,534

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



\$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>3</sup>		1,741,509	920,143		911,253	809	258,760	113,907	373,476	75		373,401
Total	128,237	375,588,940	46,232,595	345,106	2,505,133	2,727,859	4,125,912	311,667	7,165,438	386,440	58,431	6,720,567
Nontaxable <sup>2</sup>	45,164	98,998,563	7,354,553									
Taxable	83,073	276,590,377	38,878,042	345,106	2,505,133	2,727,859	4,125,912	311,667	7,165,438	386,440	58,431	6,720,567

# MISSISSIPPI

Under \$1,000 <sup>2</sup>	1,832	\$1,172,923	\$66,655									
Under \$1,000	54	31,837	2,618			\$527			\$527	\$132		\$395
\$1,000 to \$2,000 <sup>2</sup>	4,343	6,829,101	207,036									
\$1,000 to \$2,000	4,001	5,698,580	49,544			32,996			32,996	8,249		24,747
\$2,000 to \$3,000 <sup>2</sup>	6,710	16,329,349	349,169									
\$2,000 to \$3,000	2,149	5,532,665	94,062			31,401			31,401	7,850		23,551
\$3,000 to \$4,000 <sup>2</sup>	1,288	4,274,579	218,857									
\$3,000 to \$4,000	2,569	8,953,824	164,783			40,365			40,365	10,091		30,274
\$4,000 to \$5,000 <sup>2</sup>	240	1,036,764	253,673									
\$4,000 to \$5,000	1,897	8,470,184	253,114			52,335			52,335	13,084		39,251
\$5,000 to \$6,000 <sup>2</sup>	2	10,651	16,651									
\$5,000 to \$6,000	511	2,791,064	115,966			24,520			24,520	5,435		19,085
\$6,000 to \$7,000 <sup>2</sup>	1	6,415										
\$6,000 to \$7,000	381	2,460,810	177,855			25,934			25,934	4,780		21,154
\$7,000 to \$8,000 <sup>2</sup>	1	7,390										
\$7,000 to \$8,000	237	1,769,098	112,127			20,800			20,800	3,383		17,417
\$8,000 to \$9,000 <sup>2</sup>												
\$8,000 to \$9,000	181	1,531,886	152,468			21,341			21,341	3,085		18,256
\$9,000 to \$10,000 <sup>2</sup>	1	9,735	100									
\$9,000 to \$10,000	126	1,191,985	101,259			19,228			19,228	2,470		16,758
\$10,000 to \$11,000	122	1,274,835	153,916	\$5,573		22,146	\$598		22,744	2,470		20,287
\$11,000 to \$12,000	92	1,053,362	153,849	4,705		21,150	1,428		22,578	1,728		20,850
\$12,000 to \$13,000	55	687,239	93,126	8,035		13,241	1,374		14,615	1,306		13,309
\$13,000 to \$14,000	57	767,247	93,940	267		17,973	1,966		19,939	1,687		18,252
\$14,000 to \$15,000	45	650,208	121,950	250		14,143	2,300		16,443	1,302		15,141
\$15,000 to \$20,000	139	2,377,478	553,807	10,537		56,857	16,030		72,887	2,793		70,094
\$20,000 to \$25,000	60	1,340,775	255,028	2,172		42,458	20,704		63,162	1,592		61,570
\$25,000 to \$30,000	33	901,840	251,021	11,149	\$6,296	23,356	22,449	\$787	46,592	730		45,862
\$30,000 to \$40,000	41	1,417,897	297,217	18,607	29,196	46,182	53,714	3,649	103,575	1,252	\$1,524	100,799
\$40,000 to \$50,000	14	631,224	238,926		20,671	18,802	44,384	2,584	65,770	513		65,257
\$50,000 to \$60,000	9	486,836	269,480	16,446	8,116	12,115	38,861	1,015	51,991	194		51,797
\$60,000 to \$70,000	7	446,178	171,396		2,085	13,886	43,633	261	57,780	270	102	57,408
\$70,000 to \$80,000	5	384,892	110,438	1,880	48,959	12,957	38,932	6,119	58,008	190		57,818

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

## MISSISSIPPI—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$80,000 to \$90,000												
\$90,000 to \$100,000	3	\$283,720	\$99,076	(3)	\$50,739	\$6,765	\$32,243	\$6,342	\$45,350	\$145		\$45,205
\$100,000 to \$150,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$150,000 to \$200,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$200,000 to \$250,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$250,000 to \$300,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$300,000 to \$400,000												
\$400,000 to \$500,000												
\$500,000 to \$750,000												
\$750,000 to \$1,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$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>3</sup>		1,840,386	475,720	\$1,588	1,266,665	11,906	142,812	147,144	301,331	139		301,192
Total	27,213	82,652,945	5,674,827	84,209	1,432,727	603,384	460,927	167,901	1,232,212	74,857	\$1,626	1,155,729
Nontaxable <sup>2</sup>	14,418	29,676,905	1,112,141									
Taxable	12,795	52,976,040	4,562,686	84,209	1,432,727	603,384	460,927	167,901	1,232,212	74,857	1,626	1,155,729

## MISSOURI

Under \$1,000 <sup>2</sup>	8,809	\$5,883,410	\$387,992									
Under \$1,000	322	179,952	52,261									
\$1,000 to \$2,000 <sup>2</sup>	23,933	37,531,179	1,094,771			\$2,181			\$2,181	\$545		\$1,636
\$1,000 to \$2,000	36,378	63,822,011	379,659									
\$2,000 to \$3,000 <sup>2</sup>	37,418	91,266,849	1,904,577			338,446			338,446	84,612		253,834

\$2,000 to \$3,000	18,486	47,066,910	563,918			297,930			297,930	74,482		223,448
\$3,000 to \$4,000 <sup>1</sup>	6,461	21,338,282	1,696,049									
\$3,000 to \$4,000	22,277	76,956,496	1,934,154			404,509			404,509	101,127		303,382
\$4,000 to \$5,000 <sup>1</sup>	1,143	5,094,919	1,729,955									
\$4,000 to \$5,000	13,034	58,609,731	2,690,637			430,602			430,602	107,651		322,951
\$5,000 to \$6,000 <sup>1</sup>	179	973,808	783,715									
\$5,000 to \$6,000	4,218	23,059,753	1,395,365			206,857			206,857	49,321		157,536
\$6,000 to \$7,000 <sup>1</sup>	107	690,195	642,528									
\$6,000 to \$7,000	2,803	18,148,840	1,441,555			192,020			192,020	40,893		151,127
\$7,000 to \$8,000 <sup>1</sup>	84	628,120	559,275									
\$7,000 to \$8,000	1,934	14,450,531	1,492,272			174,566			174,566	34,605		139,961
\$8,000 to \$9,000 <sup>1</sup>	68	577,793	538,896									
\$8,000 to \$9,000	1,359	11,541,534	1,425,538			158,703			158,703	29,687		129,016
\$9,000 to \$10,000 <sup>1</sup>	58	549,482	656,986									
\$9,000 to \$10,000	1,078	10,218,427	1,496,955			157,124			157,124	28,655		128,469
\$10,000 to \$11,000	863	9,040,562	1,800,028	\$48,370		143,306	\$4,270		147,576	23,245		124,331
\$11,000 to \$12,000	721	8,287,160	1,708,170	20,252		148,618	10,959		159,577	22,237		137,340
\$12,000 to \$13,000	522	6,518,413	1,509,875	22,080		116,056	13,086		129,142	15,433		113,709
\$13,000 to \$14,000	452	6,081,795	1,613,481	31,941		113,960	15,551		131,511	14,334		117,177
\$14,000 to \$15,000	406	5,882,516	1,554,818	44,322		124,725	19,466		144,192	13,112		131,080
\$15,000 to \$20,000	1,341	23,171,303	7,065,952	86,654		501,441	168,012		669,453	43,620		625,833
\$20,000 to \$25,000	734	16,308,305	6,172,307	85,218		369,301	249,718		619,019	22,871		596,148
\$25,000 to \$30,000	408	11,068,370	4,101,673	65,950	\$34,476	277,152	270,966	\$4,309	552,427	13,725	\$3,208	535,594
\$30,000 to \$40,000	260	11,565,224	4,324,516	124,801	232,371	430,526	670,453	37,051	1,138,330	17,676	17,036	1,103,718
\$40,000 to \$50,000	499	17,222,163	6,955,348	40,572	334,166	297,363	654,041	41,767	966,111	9,422	17,241	966,448
\$50,000 to \$60,000	132	7,207,508	4,428,808	19,340	579,437	117,088	512,222	72,146	701,456	3,924	8,062	689,470
\$60,000 to \$70,000	89	5,790,604	3,924,700	96,835	613,030	77,827	505,838	76,631	660,293	2,676	4,018	653,602
\$70,000 to \$80,000	49	3,680,904	1,803,114	3,373	243,794	82,750	393,859	30,476	507,085	1,749	26,048	479,288
\$80,000 to \$90,000	42	3,561,462	2,405,163	23,654	131,015	49,992	466,770	16,377	533,139	1,286	14,575	517,278
\$90,000 to \$100,000	27	2,546,379	1,624,704	11,102	330,963	33,432	323,999	41,358	398,789	607	11,007	387,085
\$100,000 to \$150,000	54	6,493,614	4,054,372	27,196	842,182	96,139	1,085,019	105,271	1,286,459	1,729	1,282,789	1,282,789
\$150,000 to \$200,000	12	2,166,685	1,141,062	9,344	509,400	22,711	372,689	74,924	470,324	349	6,638	463,337
\$200,000 to \$250,000	10	2,238,740	1,074,692	442	958,034	13,841	282,923	124,366	421,130	322		420,808
\$250,000 to \$300,000	4	1,119,310	662,906	24,817	468,849		173,913	58,605	232,518	110		232,408
\$300,000 to \$400,000	7	2,375,170	1,493,518		924,785	25,983	430,581	114,125	570,689	199	51,504	518,986
\$400,000 to \$500,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$500,000 to \$750,000	2	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$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>3</sup>		1,618,253	138,331		558,643	54,197	341,743	69,831	465,771	68		465,703
Total	186,784	632,532,962	83,075,686	789,343	6,911,148	5,461,587	6,966,108	867,237	13,294,932	760,162	161,278	12,373,492
Nontaxable <sup>2</sup>	78,260	164,534,037	9,994,744									
Taxable	108,524	467,998,925	73,080,942	789,343	6,911,148	5,461,587	6,966,108	867,237	13,294,932	760,162	161,278	12,373,492

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



\$80,000 to \$90,000.....	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$90,000 to \$100,000.....												
\$100,000 to \$150,000.....	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$150,000 to \$200,000.....	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$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.....		955,457	1,149,325	24,214	104,433	8,584	174,117	13,055	195,756	170	920	194,666
Classes grouped <sup>1</sup> .....												
Total.....	44,011	107,241,911	5,654,529	54,375	179,843	512,743	294,136	22,480	829,359	93,310	4,938	731,111
Nontaxable <sup>2</sup> .....	22,069	44,812,127	1,459,525									
Taxable.....	21,942	62,429,784	4,195,004	54,375	179,843	512,743	294,136	22,480	829,359	93,310	4,938	731,111

## NEBRASKA

Under \$1,000 <sup>2</sup> .....	3,153	\$2,174,263	\$80,641									
Under \$1,000.....	176	80,860	2,047			\$1,568			\$1,568	\$392		\$1,176
\$1,000 to \$2,000 <sup>2</sup> .....	9,062	13,862,799	369,459									
\$1,000 to \$2,000.....	14,362	19,784,348	87,850			109,600			109,600	27,400		82,200
\$2,000 to \$3,000 <sup>2</sup> .....	14,004	34,398,273	628,571									
\$2,000 to \$3,000.....	6,302	16,251,485	217,921			89,753			89,753	22,438		67,315
\$3,000 to \$4,000 <sup>2</sup> .....	2,931	9,760,794	585,874									
\$3,000 to \$4,000.....	7,101	24,481,462	387,686			118,796			118,796	29,699		89,097
\$4,000 to \$5,000 <sup>2</sup> .....	461	2,001,920	710,590									
\$4,000 to \$5,000.....	4,030	17,900,326	524,986			119,611			119,611	29,903		89,708
\$5,000 to \$6,000 <sup>2</sup> .....	79	425,830	233,023									
\$5,000 to \$6,000.....	1,400	7,660,177	296,322			68,643			68,643	15,950		52,693
\$6,000 to \$7,000 <sup>2</sup> .....	35	222,302	175,133									
\$6,000 to \$7,000.....	896	5,790,955	334,400			60,917			60,917	12,354		48,563
\$7,000 to \$8,000 <sup>2</sup> .....	23	169,314	123,056									
\$7,000 to \$8,000.....	544	4,062,854	316,004			50,530			50,530	9,467		41,063
\$8,000 to \$9,000 <sup>2</sup> .....	20	169,337	151,586									
\$8,000 to \$9,000.....	345	2,924,899	282,588			41,588			41,588	7,232		34,356
\$9,000 to \$10,000 <sup>2</sup> .....	5	47,581	29,900									
\$9,000 to \$10,000.....	291	2,757,435	269,187			45,248			45,248	7,085		38,163
\$10,000 to \$11,000.....	208	2,182,771	314,059	\$8,584		37,394	\$1,071		38,465	5,527		32,938
\$11,000 to \$12,000.....	162	1,861,303	288,915	3,664		34,650			37,164	4,586		32,578
\$12,000 to \$13,000.....	131	1,606,999	271,422	389		35,187	3,230		38,417	4,265		34,162
\$13,000 to \$14,000.....	112	1,511,682	313,814	384		32,565	3,992		36,557	3,265		33,292

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## NEBRASKA—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surplus	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$14,000 to \$15,000	94	\$1,365,976	\$298,734	\$1,610		\$29,790	\$4,722		\$34,512	\$2,537		\$31,975
\$15,000 to \$20,000	271	4,695,714	944,154	5,329		123,621	33,640		157,261	8,520		148,741
\$20,000 to \$25,000	113	2,509,632	756,587	15,802		67,060	58,166		105,226	3,295		101,931
\$25,000 to \$30,000	66	1,784,839	616,496	1,569		43,641	42,293		85,934	2,102	\$746	83,086
\$30,000 to \$40,000	72	2,484,081	819,750	8,772	\$50,949	68,048	91,788	\$6,367	166,203	2,542	7,002	156,659
\$40,000 to \$50,000	24	1,089,883	420,086	2,707	67,072	27,653	60,747	8,383	96,783	826	2,606	93,351
\$50,000 to \$60,000	15	807,747	429,330	326	49,938	16,126	58,397	6,243	80,766	608	280	79,878
\$60,000 to \$70,000	9	592,158	182,659	15	2,352	20,627	60,377	294	81,298	412	4,705	76,181
\$70,000 to \$80,000												
\$80,000 to \$90,000	2	166,514	6,344		118,758	1,633	1,233	14,845	17,711	60		17,651
\$90,000 to \$100,000	5	470,780	102,344		145,086	11,656	46,081	18,136	75,873	170	2,578	73,125
\$100,000 to \$150,000	6	692,917	346,118		54,528	15,956	118,312	6,817	141,085	1,781		139,304
\$150,000 to \$200,000												
\$200,000 to \$250,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$250,000 to \$300,000												
\$300,000 to \$400,000												
\$400,000 to \$500,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$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>3</sup>		621,225	334,963		136,408	8,211	143,783	17,051	169,045	110		168,935
Total	66,512	189,371,665	12,254,399	49,151	625,091	1,280,072	710,346	78,136	2,068,554	202,516	17,917	1,848,121
Nontaxable <sup>2</sup>	29,773	63,232,633	3,088,733									
Taxable	36,739	126,139,032	9,165,666	49,151	625,091	1,280,072	710,346	78,136	2,068,554	202,516	17,917	1,848,121

NEVADA

STATISTICS OF INCOME

Under \$1,000 <sup>2</sup>	615	\$393,876	\$9,662									
Under \$1,000												
\$1,000 to \$2,000 <sup>2</sup>	1,063	1,653,832	24,767									
\$1,000 to \$2,000	3,108	4,501,498	41,009			\$27,315			\$27,315	\$6,829		\$20,486
\$2,000 to \$3,000 <sup>2</sup>	1,568	3,880,685	57,856									
\$2,000 to \$3,000	1,293	3,255,843	51,198			22,798			22,798	5,700		17,098
\$3,000 to \$4,000 <sup>2</sup>	340	1,121,562	43,151									
\$3,000 to \$4,000	1,277	4,450,419	76,011			28,016			28,016	7,004		21,012
\$4,000 to \$5,000 <sup>2</sup>	60	234,417	75,473									
\$4,000 to \$5,000	852	3,830,307	123,292			31,509			31,509	7,877		23,632
\$5,000 to \$6,000 <sup>2</sup>	2	10,544	6,777									
\$5,000 to \$6,000	193	1,059,105	59,603			11,269			11,269	2,607		8,662
\$6,000 to \$7,000 <sup>2</sup>	2	12,981	13									
\$6,000 to \$7,000	108	693,839	56,314			7,593			7,593	1,505		6,088
\$7,000 to \$8,000 <sup>2</sup>	2	15,183	24,564									
\$7,000 to \$8,000	58	431,770	49,524			5,722			5,722	907		4,815
\$8,000 to \$9,000 <sup>2</sup>												
\$8,000 to \$9,000	36	306,825	32,448			5,246			5,246	714		4,532
\$9,000 to \$10,000 <sup>2</sup>	1	9,763	9,398									
\$9,000 to \$10,000	18	170,797	23,832			2,648			2,648	378		2,270
\$10,000 to \$11,000	11	113,754	23,002			1,470	\$31		1,501	160		1,341
\$11,000 to \$12,000	8	91,480	30,893			1,245	110		1,355	134		1,221
\$12,000 to \$13,000	12	150,199	46,380	\$1,045		2,645	302		2,947	271		2,676
\$13,000 to \$14,000	9	122,472	16,302			2,997	326		3,323	256		3,067
\$14,000 to \$15,000	2	28,471	10,587			462	89		551	17		534
\$15,000 to \$20,000	10	174,465	41,302			4,945	1,481		6,426	146		6,280
\$20,000 to \$25,000	3	63,793	20,008			1,534	851		2,385	83		2,302
\$25,000 to \$30,000	4	107,486	43,018	3,286		2,227	1,966		4,193	46		4,147
\$30,000 to \$40,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$40,000 to \$50,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$50,000 to \$60,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$60,000 to \$70,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$70,000 to \$80,000												
\$80,000 to \$90,000												
\$90,000 to \$100,000												
\$100,000 to \$150,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$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												

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



\$9,000 to \$10,000	135	1,276,064	230,766			18,270			18,270	2,973		15,297
\$10,000 to \$11,000	106	1,113,424	332,389	\$2,036		15,859	\$537		16,396	2,238		14,158
\$11,000 to \$12,000	87	1,006,080	320,906	3,181		15,048	1,479		16,527	1,589		14,938
\$12,000 to \$13,000	70	876,233	289,759	7,768		13,396	1,766		15,162	1,209		13,953
\$13,000 to \$14,000	68	913,250	302,242	5,476		15,264	2,343		17,607	1,614		15,993
\$14,000 to \$15,000	64	927,215	369,881	4,853		14,839	3,179		18,018	1,347		16,671
\$15,000 to \$20,000	163	2,789,666	1,006,160	8,205		55,536	19,241		74,777	4,210		70,567
\$20,000 to \$25,000	83	1,864,888	792,414	3,636		37,446	29,337		66,783	2,159		64,624
\$25,000 to \$30,000	43	1,193,412	558,357	8,397	\$683	24,657	30,599	\$85	55,341	1,087	\$402	53,852
\$30,000 to \$40,000	63	2,177,119	733,056	8,396	53,264	61,456	84,254	6,659	152,369	2,060	4,327	145,982
\$40,000 to \$50,000	27	1,201,167	574,871	12,248	73,988	26,421	67,076	9,248	102,745	717	2,825	99,203
\$50,000 to \$60,000	19	1,037,087	527,640	3,591	32,489	21,175	78,403	4,062	103,640	820		102,820
\$60,000 to \$70,000	5	326,417	197,434		21,500	5,080	28,553	2,687	36,320	154	9,828	26,338
\$70,000 to \$80,000	6	442,733	362,328	2,263		3,481	52,778		56,259	149	1,015	55,095
\$80,000 to \$90,000	3	259,158	180,037		4,665	3,589	35,763	583	39,935	58	549	39,328
\$90,000 to \$100,000	3	281,645	178,459	8		5,206	44,565		49,771	50		49,721
\$100,000 to \$150,000	9	1,077,879	894,123	5,352	27,786	9,430	208,724	3,473	221,627	283	1,966	219,378
\$150,000 to \$200,000	2	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )
\$200,000 to \$250,000												
\$250,000 to \$300,000												
\$300,000 to \$400,000												
\$400,000 to \$500,000												
\$500,000 to \$750,000	1	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</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		964,496	177,064		669,281	6,831	56,447	83,660	146,938	71		146,867
Classes grouped <sup>3</sup>												
Total	31,532	94,132,914	17,183,058	75,410	883,656	630,063	745,044	110,457	1,485,564	87,259	20,912	1,377,393
Nontaxable <sup>2</sup>	13,341	28,534,927	6,148,666									
Taxable	18,191	65,597,987	11,034,392	75,410	883,656	630,063	745,044	110,457	1,485,564	87,259	20,912	1,377,393

## NEW JERSEY

Under \$1,000 <sup>2</sup>	12,120	\$8,255,653	\$1,008,094									
Under \$1,000	2,215	1,214,881	278,935			\$17,766			\$17,766	\$4,441		\$13,325
\$1,000 to \$2,000 <sup>2</sup>	25,118	39,033,060	3,354,746									
\$1,000 to \$2,000	44,054	65,654,944	1,492,538			429,118			429,118	107,279		321,839
\$2,000 to \$3,000 <sup>2</sup>	51,763	127,388,047	4,918,454									
\$2,000 to \$3,000	34,766	87,966,842	4,964,590			626,081			626,081	156,520		469,561
\$3,000 to \$4,000 <sup>2</sup>	13,485	45,091,761	6,471,115									
\$3,000 to \$4,000	43,414	151,364,786	7,377,610			916,987			916,987	229,247		687,740
\$4,000 to \$5,000 <sup>2</sup>	2,436	10,786,903	6,099,124									

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## NEW JERSEY—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$4,000 to \$5,000	32,295	\$144,764,931	\$8,290,507			\$1,102,447			\$1,102,447	\$275,612		\$826,835
\$5,000 to \$6,000 <sup>2</sup>	282	1,539,141	1,195,567									
\$5,000 to \$6,000	8,874	48,444,700	2,519,798			441,628			441,628	101,877		339,751
\$6,000 to \$7,000 <sup>2</sup>	180	1,165,341	920,868									
\$6,000 to \$7,000	5,950	38,456,877	2,543,317			408,561			408,561	85,981		322,580
\$7,000 to \$8,000 <sup>2</sup>	121	902,344	807,006									
\$7,000 to \$8,000	4,069	30,372,241	2,539,623			376,312			376,312	71,242		305,070
\$8,000 to \$9,000 <sup>2</sup>	82	714,536	613,305									
\$8,000 to \$9,000	2,942	24,950,458	2,344,143			359,860			359,860	64,760		295,100
\$9,000 to \$10,000 <sup>2</sup>	77	752,596	780,713									
\$9,000 to \$10,000	2,279	21,615,918	2,253,479			354,782			354,782	60,250		294,532
\$10,000 to \$11,000	1,705	18,794,975	3,044,376	\$38,811		327,374	\$8,630		336,004	56,449		279,555
\$11,000 to \$12,000	1,444	16,581,580	2,706,098	38,867		303,888	22,004		325,892	43,297		282,595
\$12,000 to \$13,000	1,179	14,712,317	2,716,919	17,785		303,246	29,541		332,787	36,232		296,555
\$13,000 to \$14,000	1,023	13,797,355	2,423,467	33,819		299,213	35,705		334,918	32,923		301,995
\$14,000 to \$15,000	767	11,109,563	2,208,993	29,369		260,533	38,570		299,103	24,626		274,477
\$15,000 to \$20,000	2,607	44,950,987	10,119,073	107,209		1,158,484	317,843		1,476,327	86,626		1,389,701
\$20,000 to \$25,000	1,397	31,102,743	7,894,619	91,526		874,748	476,535		1,351,283	46,924		1,304,359
\$25,000 to \$30,000	794	21,646,708	5,980,476	43,237	\$173,657	639,428		\$21,727	1,194,257	25,637	\$20,710	1,147,910
\$30,000 to \$40,000	979	33,704,878	11,311,034	84,982	541,680	975,441	1,303,009	68,826	2,347,876	34,579	50,067	2,263,230
\$40,000 to \$50,000	418	18,709,240	7,251,056	71,196	1,072,378	494,585	1,021,266	134,115	1,649,966	14,720	36,645	1,598,601
\$50,000 to \$60,000	267	14,581,590	5,684,821	48,503	393,598	1,102,301	81,646		1,577,545	10,123	24,766	1,542,656
\$60,000 to \$70,000	192	12,440,194	4,994,418	69,480	955,958	336,923	1,113,755	119,164	1,569,845	6,848	53,782	1,509,215
\$70,000 to \$80,000	122	9,100,876	4,331,169	30,664	706,788	212,696	951,749	88,341	1,252,786	4,505	3,864	1,244,417
\$80,000 to \$90,000	84	7,108,059	2,984,280	16,898	417,208	194,721	915,584	52,152	1,162,457	3,204	45,593	1,113,660
\$90,000 to \$100,000	67	6,360,333	2,688,055	18,191	867,519	150,415	824,264	109,231	1,083,910	2,547	10,772	1,070,591
\$100,000 to \$150,000	141	16,962,676	7,716,507	85,024	2,082,105	401,492	2,867,656	260,265	3,529,413	4,749	33,388	3,491,276
\$150,000 to \$200,000	44	7,391,744	4,192,543	13,981	1,522,669	107,072	1,321,679	190,335	1,619,086	1,406	26,399	1,591,281
\$200,000 to \$250,000	10	3,981,864	2,302,700	2,981	892,216	44,695	816,488	111,659	972,842	527		972,315
\$250,000 to \$300,000	10	2,767,983	1,374,922	32,879	644,857	40,726	594,859	80,607	716,192	311		715,881
\$300,000 to \$400,000	17	5,808,086	3,173,277	18,526	756,251	105,520	1,459,438	94,532	1,659,490	730	376	1,658,384
\$400,000 to \$500,000		2,281,617	1,162,375	8,416	317,823	45,942	642,887	39,728	729,557	166		729,391
\$500,000 to \$750,000	4	2,548,328	1,176,550		1,262,685	7,780	414,400	157,835	580,015	118		579,897

\$750,000 to \$1,000,000.....	5	4,005,783	1,978,082	260	1,598,156	24,491	849,813	199,758	1,074,062	184	1,073,878	
\$1,000,000 to \$1,500,000.....	2	(3)	(3)	(3)	(3)		(3)	(3)	(3)		(3)	
\$1,500,000 to \$2,000,000.....												
\$2,000,000 to \$3,000,000.....												
\$3,000,000 to \$4,000,000.....												
\$4,000,000 to \$5,000,000.....	1	(3)	(3)	(3)	(3)		(3)	(3)	(3)		(3)	
\$5,000,000 and over.....												
Classes grouped <sup>3</sup> .....		6,535,342	4,093,185	6,376	3,240,733		1,227,904	405,091	1,632,995		1,632,995	
Total.....	299,904	1,177,421,081	164,282,527	908,980	17,706,625	12,737,556	18,889,582	2,215,612	33,842,150	1,594,640	306,362	31,941,148
Nontaxable <sup>2</sup> .....	105,664	235,629,382	26,168,992									
Taxable.....	194,240	941,791,699	138,113,535	908,980	17,706,625	12,737,556	18,889,582	2,215,612	33,842,150	1,594,640	306,362	31,941,148

# NEW MEXICO

Under \$1,000 <sup>2</sup> .....	565	\$347,768	\$16,770									
Under \$1,000.....	13	8,014				\$143			\$143	\$36		\$107
\$1,000 to \$2,000 <sup>2</sup> .....	1,726	2,662,792	11,352									
\$1,000 to \$2,000.....	2,192	3,176,731	17,903			18,497			18,497	4,624		13,873
\$2,000 to \$3,000 <sup>2</sup> .....	2,497	6,156,586	62,192									
\$2,000 to \$3,000.....	1,157	2,992,589	14,769			15,626			15,626	3,906		11,720
\$3,000 to \$4,000 <sup>2</sup> .....	659	2,196,471	48,009									
\$3,000 to \$4,000.....	1,228	4,213,437	69,977			22,454			22,454	5,614		16,840
\$4,000 to \$5,000 <sup>2</sup> .....	82	355,558	67,236									
\$4,000 to \$5,000.....	754	3,365,761	112,154			25,508			25,508	6,377		19,131
\$5,000 to \$6,000 <sup>2</sup> .....	15	83,000	62,136									
\$5,000 to \$6,000.....	244	1,341,143	103,444			13,523			13,523	2,951		10,572
\$6,000 to \$7,000 <sup>2</sup> .....	8	52,036	35,030									
\$6,000 to \$7,000.....	144	930,444	72,984			10,484			10,484	1,993		8,491
\$7,000 to \$8,000 <sup>2</sup> .....	1	7,972	4,500									
\$7,000 to \$8,000.....	83	618,496	47,763			8,376			8,376	1,357		7,019
\$8,000 to \$9,000 <sup>2</sup> .....	1	8,233	5,433									
\$8,000 to \$9,000.....	54	458,915	38,386			8,164			8,164	1,078		7,086
\$9,000 to \$10,000 <sup>2</sup> .....	2	18,402	16,158									
\$9,000 to \$10,000.....	41	391,480	56,183			6,757			6,757	865		5,892
\$10,000 to \$11,000.....	17	179,042	53,276			2,733	\$91		2,824	372		2,452
\$11,000 to \$12,000.....	14	160,777	16,880			3,817	208		4,025	318		3,707
\$12,000 to \$13,000.....	10	126,498	17,303			3,236	265		3,501	153		3,348
\$13,000 to \$14,000.....	12	161,882	22,040			4,251	408		4,659	318		4,341
\$14,000 to \$15,000.....	11	159,268	25,643			4,926	865		5,791	188		5,603
\$15,000 to \$20,000.....	23	387,689	154,438	\$1,608		7,714	2,525		10,239	458		9,781
\$20,000 to \$25,000.....	16	356,161	113,307			9,824	5,681		15,505	289		15,216
\$25,000 to \$30,000.....	8	218,258	75,285	17	\$2,197	4,898	4,741	\$275	9,914	114		9,800
\$30,000 to \$40,000.....	9	305,999	151,314		2,197	5,959	12,467	275	18,701	158	\$12,800	5,743
\$40,000 to \$50,000.....	2	97,536			36,326	2,994	1,960	4,540	9,494	82		9,412
\$50,000 to \$60,000.....	5	271,495	65,138			9,887	21,737		31,624	102		31,522
\$60,000 to \$70,000.....												
\$70,000 to \$80,000.....	2	140,684	19,750			6,578	15,738		22,316	130		22,186

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## NEW MEXICO—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$80,000 to \$90,000.....												
\$90,000 to \$100,000.....												
\$100,000 to \$150,000.....												
\$150,000 to \$200,000.....												
\$200,000 to \$250,000.....												
\$250,000 to \$300,000.....												
\$300,000 to \$400,000.....												
\$400,000 to \$500,000.....												
\$500,000 to \$750,000.....												
\$750,000 to \$1,000,000.....												
\$1,000,000 to \$1,500,000.....												
\$1,500,000 to \$2,000,000.....												
\$2,000,000 to \$3,000,000.....												
\$3,000,000 to \$4,000,000.....												
\$4,000,000 to \$5,000,000.....												
\$5,000,000 and over.....												
Total.....	11, 595	\$31, 951, 117	\$1, 576, 753	\$1, 625	\$40, 720	\$196, 349	\$66, 686	\$5, 090	\$268, 125	\$31, 483	\$12, 800	\$223, 842
Nontaxable <sup>2</sup> .....	5, 556	11, 888, 818	328, 816									
Taxable.....	6, 039	20, 062, 299	1, 247, 937	1, 625	40, 720	196, 349	66, 686	5, 090	268, 125	31, 483	12, 800	223, 842

## NEW YORK

Under \$1,000 <sup>2</sup> .....	46, 936	\$33, 833, 073	\$4, 526, 930									
Under \$1,000.....	5, 533	2, 549, 331	805, 312									
\$1,000 to \$2,000 <sup>2</sup> .....	122, 956	186, 832, 808	11, 383, 677			\$44, 104			\$44, 104	\$11, 026		\$33, 078
\$1,000 to \$2,000.....	231, 421	334, 764, 951	4, 855, 793			2, 122, 072			2, 122, 072	530, 518		1, 591, 554
\$2,000 to \$3,000 <sup>2</sup> .....	201, 622	500, 885, 085	17, 529, 890									
\$2,000 to \$3,000.....	132, 529	333, 736, 966	10, 150, 126			2, 589, 962			2, 589, 962	647, 490		1, 942, 472

\$3,000 to \$4,000 <sup>1</sup>	56,683	188,396,770	14,926,682										
\$3,000 to \$4,000	146,199	508,981,643	15,046,822			3,156,202			3,156,202	789,051		2,367,151	
\$4,000 to \$5,000 <sup>2</sup>	7,784	34,179,235	11,649,646										
\$4,000 to \$5,000	117,338	528,259,917	21,145,165			4,351,560			4,351,560	1,087,890		3,263,670	
\$5,000 to \$6,000 <sup>2</sup>	501	2,728,526	2,217,931										
\$5,000 to \$6,000	27,042	148,325,105	6,715,152			1,445,642			1,445,642	328,653		1,116,989	
\$6,000 to \$7,000 <sup>2</sup>	324	2,092,842	1,986,859										
\$6,000 to \$7,000	20,324	131,522,611	7,564,115			1,505,798			1,505,798	310,286		1,195,512	
\$7,000 to \$8,000 <sup>2</sup>	250	1,867,954	1,887,805										
\$7,000 to \$8,000	15,230	113,822,210	7,981,307			1,507,266			1,507,266	290,951		1,216,315	
\$8,000 to \$9,000 <sup>2</sup>	197	1,673,184	1,748,835										
\$8,000 to \$9,000	11,058	93,791,430	7,844,338			1,443,847			1,443,847	258,573		1,185,274	
\$9,000 to \$10,000 <sup>2</sup>	133	1,264,959	1,449,423										
\$9,000 to \$10,000	9,067	86,088,419	7,741,090			1,508,803			1,508,803	259,080		1,249,723	
\$10,000 to \$11,000	7,108	74,572,687	11,043,934	\$173,348		1,369,216	\$35,498		1,404,714	214,102		1,190,612	
\$11,000 to \$12,000	5,852	67,312,214	10,194,572	169,631		1,337,228	89,040		1,426,268	184,271		1,241,997	
\$12,000 to \$13,000	4,794	59,898,879	9,619,165	174,029		1,290,964	120,994		1,411,958	154,944		1,257,014	
\$13,000 to \$14,000	3,882	52,432,461	9,320,999	145,764		1,193,951	137,937		1,331,888	128,665		1,203,223	
\$14,000 to \$15,000	3,394	49,251,389	8,844,965	200,474		1,210,550	171,436		1,381,986	114,325		1,267,661	
\$15,000 to \$20,000	11,514	198,688,453	41,901,079	749,339		5,294,525	1,417,312		6,711,837	380,198		6,331,639	
\$20,000 to \$25,000	6,749	150,701,509	38,137,192	702,410		4,502,969	2,347,671		6,850,640	227,327		6,623,313	
\$25,000 to \$30,000	4,319	118,137,167	31,198,671	664,963	\$763,862	3,629,312	2,935,922	\$96,316	6,662,550	144,760	\$100,806	6,416,984	
\$30,000 to \$40,000	5,170	173,087,293	53,755,075	829,489	3,713,768	5,559,127	6,962,030	463,759	12,984,916	182,743	236,298	12,565,875	
\$40,000 to \$50,000	2,836	126,206,162	41,113,701	776,691	4,814,154	3,817,833	6,987,833	801,871	11,407,537	102,320	296,833	11,008,384	
\$50,000 to \$60,000	1,736	94,862,219	33,579,088	472,924	5,186,626	2,782,136	6,906,661	648,696	10,337,493	64,987	203,770	10,068,736	
\$60,000 to \$70,000	1,192	77,189,120	30,417,740	431,293	4,932,111	2,146,784	6,903,449	616,672	9,666,905	45,560	229,919	9,391,426	
\$70,000 to \$80,000	804	60,089,288	22,357,217	419,104	4,070,275	1,741,481	6,439,790	508,916	8,690,187	30,912	168,695	8,490,580	
\$80,000 to \$90,000	575	48,490,785	19,762,018	185,880	2,999,796	1,392,853	6,049,699	374,949	7,817,501	21,331	275,356	7,520,814	
\$90,000 to \$100,000	451	42,796,364	17,405,896	261,243	4,488,144	1,149,867	5,752,757	550,744	7,463,368	16,826	235,260	7,211,282	
\$100,000 to \$150,000	1,063	137,353,323	56,942,654	676,137	12,719,681	4,418,635	22,922,477	1,588,739	28,929,851	47,268	513,631	28,308,952	
\$150,000 to \$200,000	426	73,323,980	31,338,450	674,649	8,671,118	1,971,666	15,580,329	1,083,975	18,635,970	16,551	273,327	18,346,692	
\$200,000 to \$250,000	226	50,170,090	20,494,222	350,393	9,590,288	1,190,630	10,827,015	1,198,786	13,216,431	7,882	119,623	13,088,926	
\$250,000 to \$300,000	118	23,733,215	11,446,666	129,254	5,531,556	421,515	5,115,358	691,441	6,228,317	2,941	75,530	6,149,846	
\$300,000 to \$400,000	67	40,624,004	19,970,731	200,581	10,579,925	670,250	8,965,594	1,322,491	10,950,370	4,394	232,669	10,722,307	
\$400,000 to \$500,000	67	29,755,665	16,402,689	147,171	7,676,475	473,348	7,069,558	1,067,915	8,502,821	2,252	74,042	8,428,577	
\$500,000 to \$750,000	90	53,532,499	27,929,453	558,615	17,528,087	663,069	11,937,270	2,190,894	14,791,203	2,364	364,436	14,424,403	
\$750,000 to \$1,000,000	19	17,230,426	8,872,140	178,113	5,040,000	215,817	4,326,495	630,000	5,172,312	525	387,224	4,784,563	
\$1,000,000 to \$1,500,000	21	25,175,232	9,153,404	282,383	10,800,437	347,845	5,172,593	1,350,061	6,870,499	920	2,213	6,867,366	
\$1,500,000 to \$2,000,000	5	8,688,216	4,134,734	5,950	2,760,645	114,214	2,226,291	345,080	2,685,585	165	195,889	2,489,531	
\$2,000,000 to \$3,000,000	9	21,584,355	16,050,928	156,499	8,010,578	111,027	5,171,759	1,001,323	6,284,109	171	5,044	6,278,894	
\$3,000,000 to \$4,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$4,000,000 to \$5,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$5,000,000 and over	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
Classes grouped <sup>3</sup>		27,302,068	29,121,256	72,423	3,369,584		9,454,684	421,198	9,875,882			9,875,882	
Total	1,215,640	5,144,766,182	789,665,537	9,788,750	133,247,110	68,692,101	162,029,811	16,655,442	247,377,354	6,612,222	3,990,565	236,774,567	
Nontaxable <sup>2</sup>	437,388	953,754,436	69,307,678										
Taxable	778,254	4,191,011,746	720,357,859	9,788,750	133,247,110	68,692,101	162,029,811	16,655,442	247,377,354	6,612,222	3,990,565	236,774,567	

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## NORTH CAROLINA

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Suratux	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
Under \$1,000 <sup>2</sup>	3,712	\$2,687, 130	\$221, 730									
Under \$1,000	85	46, 996	10, 747			\$581			\$581	\$145		\$436
\$1,000 to \$2,000 <sup>2</sup>	10, 200	15, 816, 580	559, 498									
\$1,000 to \$2,000	10, 252	14, 576, 454	150, 174			81, 926			81, 926	20, 482		61, 444
\$2,000 to \$3,000 <sup>2</sup>	15, 804	38, 293, 329	1, 875, 301									
\$2,000 to \$3,000	4, 175	10, 566, 222	334, 176			70, 246			70, 246	17, 561		52, 685
\$3,000 to \$4,000 <sup>2</sup>	4, 000	13, 315, 266	911, 664									
\$3,000 to \$4,000	5, 713	19, 820, 357	389, 015			101, 604			101, 604	25, 401		76, 203
\$4,000 to \$5,000 <sup>2</sup>	1, 003	4, 479, 606	1, 538, 921									
\$4,000 to \$5,000	3, 896	17, 520, 871	695, 342			111, 348			111, 348	27, 837		83, 511
\$5,000 to \$6,000 <sup>2</sup>	123	675, 371	439, 076									
\$5,000 to \$6,000	1, 085	5, 916, 780	378, 822			47, 335			47, 335	10, 965		36, 370
\$6,000 to \$7,000 <sup>2</sup>	67	432, 390	356, 742									
\$6,000 to \$7,000	743	4, 803, 638	438, 691			45, 788			45, 788	9, 349		36, 439
\$7,000 to \$8,000 <sup>2</sup>	43	318, 818	284, 640									
\$7,000 to \$8,000	525	3, 626, 088	405, 145			44, 686			44, 686	8, 078		36, 608
\$8,000 to \$9,000	36	305, 398	275, 329									
\$8,000 to \$9,000	372	3, 156, 975	402, 620			40, 708			40, 708	7, 002		33, 706
\$9,000 to \$10,000 <sup>2</sup>	29	276, 345	256, 940									
\$9,000 to \$10,000	287	2, 724, 084	333, 543			39, 986			39, 986	6, 680		33, 306
\$10,000 to \$11,000	225	2, 350, 044	456, 086	\$3, 732		34, 400	\$1, 268		35, 728	5, 354		30, 374
\$11,000 to \$12,000	191	2, 196, 696	601, 055	13, 965		36, 076	2, 889		38, 965	4, 895		34, 070
\$12,000 to \$13,000	153	1, 912, 956	464, 709	1, 200		33, 091	4, 091		37, 182	4, 198		32, 984
\$13,000 to \$14,000	124	1, 652, 047	449, 681	2, 027		30, 261	4, 412		34, 673	3, 287		31, 386
\$14,000 to \$15,000	117	1, 698, 640	447, 012	17, 460		32, 879	5, 789		38, 668	3, 592		35, 076
\$15,000 to \$20,000	345	5, 946, 258	1, 852, 379	21, 531		126, 139	42, 462		168, 601	9, 307		159, 294
\$20,000 to \$25,000	182	4, 059, 379	1, 307, 746	4, 766		98, 616	62, 479		161, 095	4, 557		156, 538
\$25,000 to \$30,000	97	2, 641, 827	892, 913	27, 041	\$5, 743	67, 927	63, 949	\$718	132, 594	2, 646	\$209	129, 739
\$30,000 to \$40,000	104	3, 581, 795	1, 375, 505	7, 396	31, 053	92, 607	143, 743	3, 873	240, 223	3, 124	7, 642	229, 457
\$40,000 to \$50,000	46	2, 031, 141	855, 281	3, 579	94, 701	50, 950	112, 086	11, 838	174, 874	1, 417	1, 045	172, 412
\$50,000 to \$60,000	41	2, 236, 016	1, 353, 836	441	167, 378	33, 546	158, 310	20, 922	212, 778	1, 094	296	211, 388
\$60,000 to \$70,000	15	962, 700	348, 270	5, 801	54, 172	26, 505	90, 367	6, 771	123, 643	481	250	122, 912
\$70,000 to \$80,000	13	985, 384	639, 782	7, 999	6, 402	17, 254	119, 495	801	137, 550	441	13, 729	123, 380

\$80,000 to \$90,000	7	609,197	217,746	4,016	33,994	13,045	78,873	4,250	96,168	193		95,975
\$90,000 to \$100,000	11	1,055,089	615,344		62,058	23,908	152,005	7,764	183,677	334		183,343
\$100,000 to \$150,000	20	2,421,768	1,315,451		344,520	40,732	401,206	43,065	485,003	924	4,063	480,016
\$150,000 to \$200,000	5	894,520	900,402	1,699	351	2,716	230,892	44	233,652	85	460	233,107
\$200,000 to \$250,000	4	905,969	665,397	14,094	364,733	346	141,590	45,591	187,527	55		187,472
\$250,000 to \$300,000	4	1,067,956	740,642	232	452,066	525	165,312	56,508	222,345	74		222,271
\$300,000 to \$400,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$400,000 to \$500,000												
\$500,000 to \$750,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$750,000 to \$1,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$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		2,020,873	1,860,831	652	117,549	3,656	437,704	14,693	456,053	82		455,971
Classes grouped <sup>1</sup>												
Total	63,864	200,888,953	27,598,184	137,631	1,734,720	1,349,447	2,418,922	216,838	3,985,207	179,640	27,694	3,777,873
Nontaxable <sup>2</sup>	35,623	76,600,233	6,699,841									
Taxable	28,841	124,288,720	20,898,343	137,631	1,734,720	1,349,447	2,418,922	216,838	3,985,207	179,640	27,694	3,777,873

## NORTH DAKOTA

Under \$1,000 <sup>2</sup>	1,172	\$785,118	\$75,633									
Under \$1,000	14	4,032				\$81			\$81	\$20		\$61
\$1,000 to \$2,000 <sup>2</sup>	2,384	3,758,098	23,891									
\$1,000 to \$2,000	4,402	6,155,964	19,273			35,297			35,297	8,824		26,473
\$2,000 to \$3,000 <sup>2</sup>	4,680	11,461,097	128,120									
\$2,000 to \$3,000	1,785	4,575,687	40,002			28,534			28,534	7,133		21,401
\$3,000 to \$4,000 <sup>2</sup>	1,039	3,435,431	144,047									
\$3,000 to \$4,000	1,659	5,737,290	97,533			25,918			25,918	6,480		19,438
\$4,000 to \$5,000 <sup>2</sup>	144	623,663	62,706									
\$4,000 to \$5,000	936	4,146,901	88,841			29,882			29,882	7,471		22,411
\$5,000 to \$6,000 <sup>2</sup>												
\$5,000 to \$6,000	349	1,904,359	69,132			16,185			16,185	3,733		12,452
\$6,000 to \$7,000 <sup>2</sup>												
\$6,000 to \$7,000	175	1,135,236	51,864			11,579			11,579	2,176		9,403
\$7,000 to \$8,000 <sup>2</sup>	1	7,516	5,183									
\$7,000 to \$8,000	125	932,041	36,088			11,814			11,814	1,948		9,866
\$8,000 to \$9,000 <sup>2</sup>												
\$8,000 to \$9,000	73	612,085	63,116			8,382			8,382	1,381		7,001
\$9,000 to \$10,000 <sup>2</sup>												
\$9,000 to \$10,000	52	488,670	33,728			7,946			7,946	973		6,973
\$10,000 to \$11,000	33	343,431	46,967	\$237		5,902	\$141		6,043	740		5,303
\$11,000 to \$12,000	32	367,082	35,495	84		7,397	474		7,871	695		7,176
\$12,000 to \$13,000	15	186,992	33,152			3,651	370		4,021	634		3,387
\$13,000 to \$14,000	18	240,502	35,187			5,363	638		6,001	416		5,585

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 15.—Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued

## NORTH DAKOTA—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$14,000 to \$15,000.....	12	\$174, 131	\$38, 748	\$729	-----	\$3, 517	\$843	-----	\$4, 360	\$322	-----	\$4, 038
\$15,000 to \$20,000.....	26	443, 018	62, 985	213	-----	13, 014	2, 898	-----	15, 912	702	-----	15, 210
\$20,000 to \$25,000.....	17	379, 719	63, 658	639	-----	11, 493	5, 876	-----	17, 369	447	-----	16, 922
\$25,000 to \$30,000.....	6	161, 390	66, 394	914	-----	3, 188	3, 931	-----	7, 119	209	-----	6, 910
\$30,000 to \$40,000.....	6	207, 431	6, 462	99	\$32, 216	7, 593	6, 929	\$4, 028	18, 550	172	-----	18, 378
\$40,000 to \$50,000.....	1	(3)	(3)	-----	(3)	(3)	(3)	(3)	(3)	(3)	-----	(3)
\$50,000 to \$60,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$60,000 to \$70,000.....	2	(3)	(3)	-----	(3)	(3)	(3)	(3)	(3)	(3)	-----	(3)
\$70,000 to \$80,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$80,000 to \$90,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$90,000 to \$100,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$100,000 to \$150,000.....	2	(3)	(3)	-----	(3)	(3)	(3)	(3)	(3)	(3)	-----	(3)
\$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>3</sup> .....	-----	422, 910	82, 439	-----	251, 449	4, 292	14, 885	30, 658	49, 835	133	-----	49, 702
Total.....	19, 160	48, 689, 794	1, 410, 644	2, 915	283, 665	241, 028	36, 985	34, 686	312, 699	44, 609	-----	268, 090
Nontaxable <sup>2</sup> .....	9, 420	20, 070, 923	439, 580	-----	-----	-----	-----	-----	-----	-----	-----	-----
Taxable.....	9, 740	28, 618, 871	971, 064	2, 915	283, 665	241, 028	36, 985	34, 686	312, 699	44, 609	-----	268, 090

## OHIO

Under \$1,000 <sup>1</sup>	18,051	\$12,559,923	\$1,276,370									
Under \$1,000	495	305,622	92,333									
\$1,000 to \$2,000 <sup>2</sup>	48,795	73,746,813	3,937,590			\$4,076			\$4,076	\$1,019		\$3,057
\$1,000 to \$2,000	98,244	144,286,243	1,031,796			897,853			897,853	224,463		673,390
\$2,000 to \$3,000 <sup>2</sup>	70,622	174,384,101	6,457,248									
\$2,000 to \$3,000	45,162	114,413,822	2,146,521			795,270			795,270	198,818		596,452
\$3,000 to \$4,000 <sup>2</sup>	18,490	61,554,936	7,774,911									
\$3,000 to \$4,000	46,093	160,059,986	3,948,022			826,398			826,398	206,599		619,799
\$4,000 to \$5,000 <sup>2</sup>	2,775	12,235,994	6,049,348									
\$4,000 to \$5,000	31,214	139,974,245	5,826,716			1,005,970			1,005,970	251,493		754,477
\$5,000 to \$6,000 <sup>2</sup>	515	2,815,521	2,212,073									
\$5,000 to \$6,000	8,121	44,475,867	2,829,390			389,941			389,941	90,645		299,296
\$6,000 to \$7,000 <sup>2</sup>	364	2,350,916	2,166,348									
\$6,000 to \$7,000	5,474	35,397,696	2,942,885			361,721			361,721	77,263		284,458
\$7,000 to \$8,000 <sup>2</sup>	263	1,967,362	1,862,944									
\$7,000 to \$8,000	3,908	29,182,185	3,153,585			341,896			341,896	67,907		273,989
\$8,000 to \$9,000 <sup>2</sup>	230	1,951,179	2,077,806									
\$8,000 to \$9,000	2,796	23,736,096	3,076,725			318,132			318,132	58,833		259,299
\$9,000 to \$10,000 <sup>2</sup>	170	1,620,113	1,752,667									
\$9,000 to \$10,000	2,207	20,937,173	2,948,886			316,876			316,876	57,035		259,841
\$10,000 to \$11,000	1,857	19,454,139	4,135,137	\$70,018		298,943	\$8,962		307,905	50,528		257,377
\$11,000 to \$12,000	1,418	16,304,499	4,102,421	81,502		265,710	21,307		287,017	40,265		246,752
\$12,000 to \$13,000	1,147	14,319,152	3,827,748	40,956		247,929	28,744		276,673	32,262		244,411
\$13,000 to \$14,000	1,077	14,510,323	4,238,601	102,291		263,187	37,556		300,743	31,022		269,721
\$14,000 to \$15,000	846	12,266,448	3,580,119	37,548		237,307	42,444		279,751	25,749		254,002
\$15,000 to \$20,000	2,727	47,021,817	15,641,978	194,550		992,100	333,907		1,326,007	81,456		1,244,551
\$20,000 to \$25,000	1,504	33,554,443	11,860,376	190,999		811,234	519,781		1,331,015	45,973		1,285,042
\$25,000 to \$30,000	979	26,792,672	10,982,105	124,770	\$79,037	646,112	675,506	\$8,971	1,330,589	30,925	\$24,279	1,275,385
\$30,000 to \$40,000	990	34,131,143	15,842,566	219,927	506,179	803,212	1,328,805	62,186	2,194,203	33,826	29,445	2,130,932
\$40,000 to \$50,000	469	20,854,577	10,456,976	136,587	881,561	443,553	1,153,138	110,508	1,707,199	16,013	37,565	1,653,621
\$50,000 to \$60,000	312	17,038,153	8,863,068	62,357	971,212	358,872	1,245,876	123,006	1,727,754	9,893	29,514	1,688,347
\$60,000 to \$70,000	224	14,422,981	7,513,523	74,208	1,077,743	302,893	1,292,859	136,159	1,731,911	7,211	36,073	1,688,627
\$70,000 to \$80,000	136	10,207,363	5,989,240	51,592	1,110,244	168,530	1,042,590	138,781	1,349,901	4,177	14,306	1,331,418
\$80,000 to \$90,000	92	7,729,946	4,699,887	35,218	734,228	118,789	913,281	91,777	1,123,847	2,895	8,651	1,112,301
\$90,000 to \$100,000	48	4,558,983	2,306,586	16,272	506,543	92,440	600,575	63,318	756,333	1,658	13,800	740,875
\$100,000 to \$150,000	124	14,797,165	8,571,697	100,030	1,937,517	252,007	2,417,351	242,189	2,911,547	3,867	201,811	2,705,869
\$150,000 to \$200,000	43	7,217,454	4,157,860	21,620	1,787,315	88,032	1,253,236	223,416	1,564,684	1,646	10,655	1,552,383
\$200,000 to \$250,000	20	4,339,322	2,015,613	2,704	902,362	80,023	867,953	112,796	1,060,772	760	2,966	1,057,046
\$250,000 to \$300,000	8	2,130,956	1,145,572	23,446	329,691	35,610	521,537	41,211	598,358	333	266	597,759
\$300,000 to \$400,000	17	5,806,433	5,287,925	31,027	666,510	35,279	1,591,554	83,253	1,710,086	237	5,181	1,704,668
\$400,000 to \$500,000	6	2,785,441	2,323,520	17,306	300,433	19,778	820,746	37,555	878,079	68	34,215	843,796
\$500,000 to \$750,000	5	3,084,913	2,570,730		671,230	25,087	832,991	83,904	941,982	33	108,215	883,734
\$750,000 to \$1,000,000	3	2,395,270	2,395,239	4,822	13,888	8,440	912,613	1,736	922,789	43		922,746
\$1,000,000 to \$1,500,000	5	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$1,500,000 to \$2,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$2,000,000 to \$3,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$3,000,000 to \$4,000,000												

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted. <sup>2</sup> Nontaxable. Specific exemptions exceed net income. <sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.





\$9,000 to \$10,000	382	3,617,878	274,256			58,297			58,297	8,387		49,910
\$10,000 to \$11,000	280	2,950,273	353,156	\$14,302		53,750	\$1,392		55,142	6,574		48,568
\$11,000 to \$12,000	202	2,320,490	202,106	11,495		48,129	2,941		51,070	5,045		46,025
\$12,000 to \$13,000	185	2,314,423	272,743	4,232		52,568	4,618		57,186	4,443		52,743
\$13,000 to \$14,000	134	1,808,006	222,554	6,286		46,628	5,106		51,734	3,044		48,690
\$14,000 to \$15,000	112	1,620,607	312,798	3,281		40,074	5,170		45,244	2,474		42,770
\$15,000 to \$20,000	377	6,457,105	1,038,746	61,409		180,455	44,415		224,870	9,421		215,449
\$20,000 to \$25,000	231	5,351,499	775,739	11,323		184,633	82,145		266,778	6,447		260,331
\$25,000 to \$30,000	136	3,683,628	706,267	14,807	\$5,597	125,317	88,295	\$699	214,311	3,339	\$2,833	208,139
\$30,000 to \$40,000	134	4,607,901	777,900	51,371	117,281	165,675	169,894	14,660	350,229	3,887	1,027	345,315
\$40,000 to \$50,000	58	2,580,939	657,107	8,652	159,166	89,940	138,186	19,896	248,022	1,939	3,912	242,171
\$50,000 to \$60,000	36	1,973,406	445,155		182,419	72,835	135,954	22,802	231,591	1,548	4,049	225,994
\$60,000 to \$70,000	19	1,221,139	413,213	638	93,609	38,194	103,424	11,702	153,320	483	1,844	150,993
\$70,000 to \$80,000	5	376,796	46,881		17,067	44,178	32,821	62,165	219	183		61,946
\$80,000 to \$90,000	4	344,783	191,918	2	26,379	8,658	39,812	3,281	51,751	201	959	50,609
\$90,000 to \$100,000	8	766,322	407,509	3,411	128,392	15,929	99,516	16,049	131,494	126		131,293
\$100,000 to \$150,000	9	1,087,591	494,858		21,264	31,783	214,732	2,659	249,174	226	4	249,044
\$150,000 to \$200,000	7	1,157,700	222,701		346,288	36,015	187,998	43,285	267,298		11	267,061
\$200,000 to \$250,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$250,000 to \$300,000												
\$300,000 to \$400,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$400,000 to \$500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$500,000 to \$750,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$750,000 to \$1,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
\$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>3</sup>		2,933,199	694,635	1,713	2,045,056	18,163	292,625	242,888	553,676	138		553,538
Total	63,357	211,271,658	12,520,624	192,922	3,132,808	1,987,934	1,660,401	378,841	4,027,176	218,060	14,639	3,794,477
Nontaxable <sup>2</sup>	29,401	62,752,030	1,791,552									
Taxable	33,956	148,519,628	10,729,072	192,922	3,132,808	1,987,934	1,660,401	378,841	4,027,176	218,060	14,639	3,794,477

## OREGON

Under \$1,000 <sup>2</sup>	4,138	\$2,849,788	\$110,756									
Under \$1,000	35	18,748				\$383			\$383	\$96		\$287
\$1,000 to \$2,000 <sup>2</sup>	7,879	12,262,974	329,478									
\$1,000 to \$2,000	15,876	22,257,347	102,098			124,502			124,502	31,125		93,377
\$2,000 to \$3,000 <sup>2</sup>	12,793	31,390,364	424,269									
\$2,000 to \$3,000	7,050	18,022,763	254,958			119,750			119,750	29,938		89,812
\$3,000 to \$4,000 <sup>2</sup>	2,902	9,524,386	457,562									
\$3,000 to \$4,000	7,329	25,394,007	462,165			132,927			132,927	33,232		99,695
\$4,000 to \$5,000 <sup>2</sup>	286	1,208,352	432,037									

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



\$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>3</sup>		593, 805	634, 491	950	141, 401		107, 947	17, 675	125, 622			125, 622
Total	66, 669	189, 884, 373	13, 499, 686	144, 948	248, 463	1, 393, 482	849, 713	31, 059	2, 274, 254	213, 953	35, 233	2, 025, 068
Nontaxable <sup>2</sup>	28, 028	57, 515, 616	1, 895, 512									
Taxable	38, 641	132, 368, 757	11, 604, 174	144, 948	248, 463	1, 393, 482	849, 713	31, 059	2, 274, 254	213, 953	35, 233	2, 025, 068

PENNSYLVANIA

Under \$1,000 <sup>2</sup>	24, 630	\$18, 249, 217	\$2, 032, 968									
Under \$1,000	2, 993	1, 712, 347	641, 391			\$19, 754			\$19, 754	\$4, 939		\$14, 815
\$1,000 to \$2,000 <sup>2</sup>	81, 610	124, 629, 237	4, 477, 868									
\$1,000 to \$2,000	146, 954	224, 186, 995	3, 034, 562			1, 530, 824			1, 530, 824	382, 706		1, 148, 118
\$2,000 to \$3,000 <sup>2</sup>	138, 465	345, 266, 232	9, 029, 333									
\$2,000 to \$3,000	79, 239	197, 740, 527	6, 117, 386			1, 529, 927			1, 529, 927	382, 482		1, 147, 445
\$3,000 to \$4,000 <sup>2</sup>	38, 676	129, 439, 072	8, 122, 085									
\$3,000 to \$4,000	76, 695	266, 692, 490	11, 440, 590			1, 519, 301			1, 519, 301	379, 825		1, 139, 476
\$4,000 to \$5,000 <sup>2</sup>	6, 031	26, 055, 658	6, 992, 992									
\$4,000 to \$5,000	52, 975	237, 593, 661	14, 300, 737			1, 690, 199			1, 690, 199	422, 549		1, 267, 650
\$5,000 to \$6,000 <sup>2</sup>	48	263, 960	289, 540									
\$5,000 to \$6,000	13, 470	73, 881, 156	4, 066, 225			677, 801			677, 801	154, 533		523, 268
\$6,000 to \$7,000 <sup>2</sup>	52	335, 792	360, 441									
\$6,000 to \$7,000	9, 485	61, 411, 742	4, 391, 137			658, 382			658, 382	131, 942		526, 440
\$7,000 to \$8,000 <sup>2</sup>	41	306, 538	317, 913									
\$7,000 to \$8,000	6, 873	51, 439, 539	4, 353, 224			646, 813			646, 813	116, 212		530, 601
\$8,000 to \$9,000 <sup>2</sup>	24	205, 108	271, 151									
\$8,000 to \$9,000	5, 064	42, 950, 768	4, 355, 686			628, 147			628, 147	100, 541		527, 606
\$9,000 to \$10,000 <sup>2</sup>	30	282, 727	383, 612									
\$9,000 to \$10,000	3, 938	38, 001, 522	4, 791, 123			617, 581			617, 581	95, 989		521, 592
\$10,000 to \$11,000	3, 016	31, 080, 375	4, 651, 743	\$120, 849		548, 772	\$15, 136		563, 908	78, 046		485, 862
\$11,000 to \$12,000	2, 586	29, 746, 134	5, 091, 147	70, 706		546, 954	38, 573		585, 527	69, 075		516, 452
\$12,000 to \$13,000	2, 056	25, 674, 672	5, 184, 557	62, 288		501, 803	51, 376		553, 279	55, 601		497, 778
\$13,000 to \$14,000	1, 867	25, 192, 766	5, 013, 051	70, 930		537, 242	66, 577		603, 819	52, 666		551, 153
\$14,000 to \$15,000	1, 423	20, 630, 265	4, 719, 643	103, 694		454, 313	72, 096		526, 409	38, 412		487, 997
\$15,000 to \$20,000	5, 035	86, 862, 719	21, 460, 517	392, 567		2, 111, 211	619, 799		2, 731, 010	142, 575		2, 588, 435
\$20,000 to \$25,000	2, 520	62, 980, 503	17, 925, 828	284, 244		1, 715, 124	973, 829		2, 688, 953	82, 371		2, 606, 582
\$25,000 to \$30,000	1, 777	48, 730, 678	16, 021, 672	200, 625	\$312, 922	1, 367, 279	1, 231, 474	\$36, 788	2, 635, 541	53, 370	\$57, 666	2, 524, 496
\$30,000 to \$40,000	2, 010	69, 552, 294	23, 560, 645	344, 585	1, 675, 198	1, 967, 629	3, 343, 509	214, 682	3, 523, 800	62, 277	108, 991	3, 352, 532
\$40,000 to \$50,000	1, 080	48, 445, 613	17, 827, 563	306, 801	2, 919, 590	1, 289, 441	2, 593, 543	367, 657	4, 250, 641	36, 731	73, 886	4, 140, 024
\$50,000 to \$60,000	656	35, 818, 276	14, 779, 230	228, 390	2, 387, 730	930, 669	2, 557, 956	312, 770	3, 801, 395	22, 597	50, 966	3, 727, 832
\$60,000 to \$70,000	457	29, 590, 070	12, 277, 620	233, 401	2, 269, 671	752, 655	2, 621, 473	281, 000	3, 655, 128	16, 094	68, 440	3, 570, 594

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



\$2,000 to \$3,000	5,829	14,080,317	604,259			114,386		114,386	28,597		85,789
\$3,000 to \$4,000 <sup>2</sup>	2,327	8,427,471	1,360,122								
\$4,000 to \$5,000	6,077	21,136,886	850,295			124,678		124,678	31,170		93,508
\$4,000 to \$5,000 <sup>2</sup>	622	2,721,345	1,113,293								
\$4,000 to \$5,000	4,672	21,648,670	1,228,505			156,662		156,662	39,165		117,497
\$5,000 to \$6,000 <sup>2</sup>											
\$5,000 to \$6,000	933	5,109,630	321,670			44,972		44,972	10,485		34,487
\$6,000 to \$7,000 <sup>2</sup>	2	12,122	13,895								
\$6,000 to \$7,000	662	4,289,049	398,165			45,313		45,313	9,431		35,882
\$7,000 to \$8,000 <sup>2</sup>	1	7,026	6,656								
\$7,000 to \$8,000	485	3,621,739	381,197			44,544		44,544	8,914		35,630
\$8,000 to \$9,000 <sup>2</sup>	1	8,089	8,168								
\$8,000 to \$9,000	373	3,164,611	397,615			44,701		44,701	7,825		36,876
\$9,000 to \$10,000 <sup>2</sup>											
\$9,000 to \$10,000	314	2,983,788	315,417			49,198		49,198	8,720		40,478
\$10,000 to \$11,000	227	2,383,775	500,177	\$8,656		37,804	\$1,236	39,040	6,235		32,805
\$11,000 to \$12,000	206	2,373,365	539,961	2,024		40,381	3,179	43,560	5,724		37,836
\$12,000 to \$13,000	146	1,820,839	348,522	432		36,368	3,619	39,987	5,053		34,934
\$13,000 to \$14,000	146	1,964,463	456,386	4,514		38,248	5,070	43,318	4,567		38,751
\$14,000 to \$15,000	121	1,765,858	491,485	14,498		36,007	6,058	42,065	3,976		38,089
\$15,000 to \$20,000	393	6,780,171	1,984,558	18,652		156,444	48,914	205,358	13,373		191,985
\$20,000 to \$25,000	260	5,804,603	2,260,770	25,100		128,103	89,756	217,859	8,258		209,601
\$25,000 to \$30,000	144	3,907,030	1,403,268	28,967	\$10,765	99,686	96,554	197,558	4,565	\$777	192,216
\$30,000 to \$40,000	184	6,326,410	2,580,070	18,278	92,795	167,495	246,181	425,652	5,671	5,888	414,093
\$40,000 to \$50,000	124	5,531,518	2,793,995	26,287	219,044	118,700	309,587	27,002	455,289	3,923	42,264
\$50,000 to \$60,000	53	3,068,501	1,499,681	6,574	231,987	64,708	220,750	28,997	314,455	1,636	311,019
\$60,000 to \$70,000	29	1,875,418	1,076,496	4,621	42,084	42,142	179,956	5,260	227,358	1,171	9,202
\$70,000 to \$80,000	33	2,441,544	1,295,311	5,238	174,943	52,472	256,776	20,195	329,438	975	15,374
\$80,000 to \$90,000	18	1,519,631	918,893	4,865	171,590	19,323	164,982	21,523	205,828	459	203,022
\$90,000 to \$100,000	14	1,316,731	723,447	6,003	160,829	22,314	168,959	18,361	209,674	340	15,417
\$100,000 to \$150,000	31	3,734,684	2,040,349	14,119	158,683	82,989	718,563	19,835	821,387	1,275	818,398
\$150,000 to \$200,000	11	1,918,726	841,955	5,543	529,886	29,485	353,466	66,236	449,187	303	432,561
\$200,000 to \$250,000	9	2,026,622	1,382,877	4,642	481,433	14,534	478,032	60,179	552,745	288	5,259
\$250,000 to \$300,000	2	554,887	72,603	20,188	127,650	19,377	118,610	15,956	153,043	75	153,868
\$300,000 to \$400,000	4	1,266,260	1,004,360	2,418	133,413	8,304	324,084	22,927	355,315	33	1,801
\$400,000 to \$500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$500,000 to \$750,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$750,000 to \$1,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$1,000,000 to \$1,500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$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>3</sup>		3,820,694	2,174,169	23,048	1,462,550	16,625	821,854	182,818	1,021,297	123	1,021,174
Total	48,792	191,555,190	35,933,049	245,267	4,047,652	1,960,209	4,616,226	502,583	7,079,018	238,391	6,722,491
Nontaxable <sup>2</sup>	17,369	38,369,682	4,652,442								
Taxable	31,423	153,186,508	31,280,607	245,267	4,047,652	1,960,209	4,616,226	502,583	7,079,018	238,391	6,722,491

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## SOUTH CAROLINA

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Suratux	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
Under \$1,000 <sup>2</sup>	2, 024	\$1, 333, 287	\$147, 560									
Under \$1,000	66	40, 324	10, 770			\$591			\$591	\$148		\$443
\$1,000 to \$2,000 <sup>2</sup>	4, 421	6, 693, 987	360, 546									
\$1,000 to \$2,000	5, 061	7, 103, 193	75, 948			38, 632			38, 632	9, 658		28, 974
\$2,000 to \$3,000 <sup>2</sup>	7, 028	17, 393, 566	527, 281									
\$2,000 to \$3,000	1, 727	4, 341, 525	136, 014			27, 723			27, 723	6, 931		20, 792
\$3,000 to \$4,000 <sup>2</sup>	1, 952	6, 558, 617	471, 220									
\$3,000 to \$4,000	2, 090	7, 346, 776	247, 652			36, 361			36, 361	9, 090		27, 271
\$4,000 to \$5,000 <sup>2</sup>	288	1, 236, 985	321, 271									
\$4,000 to \$5,000	1, 321	6, 052, 439	282, 386			38, 205			38, 205	9, 551		28, 654
\$5,000 to \$6,000 <sup>2</sup>	60	326, 661	239, 907									
\$5,000 to \$6,000	516	2, 807, 110	221, 633			22, 845			22, 845	5, 281		17, 564
\$6,000 to \$7,000 <sup>2</sup>	30	196, 468	145, 784									
\$6,000 to \$7,000	339	2, 197, 362	237, 970			20, 834			20, 834	4, 103		16, 731
\$7,000 to \$8,000 <sup>2</sup>	28	209, 275	176, 107									
\$7,000 to \$8,000	224	1, 676, 398	198, 562			18, 192			18, 192	3, 233		14, 959
\$8,000 to \$9,000 <sup>2</sup>	13	109, 381	87, 683									
\$8,000 to \$9,000	162	1, 373, 466	183, 002			17, 710			17, 710	2, 872		14, 838
\$9,000 to \$10,000 <sup>2</sup>	6	57, 059	55, 681									
\$9,000 to \$10,000	128	1, 211, 098	204, 977			16, 184			16, 184	2, 669		13, 515
\$10,000 to \$11,000	97	1, 017, 668	243, 634	\$2, 945		16, 522	\$477		16, 999	1, 789		15, 210
\$11,000 to \$12,000	97	1, 110, 905	267, 403	3, 291		18, 300	1, 499		19, 799	2, 197		17, 602
\$12,000 to \$13,000	57	711, 985	178, 666			12, 194	1, 529		13, 723	1, 151		12, 572
\$13,000 to \$14,000	41	595, 680	210, 612	4, 945		8, 863	1, 529		10, 392	1, 001		9, 391
\$14,000 to \$15,000	35	508, 533	269, 977			6, 331	1, 897		8, 228	538		7, 690
\$15,000 to \$20,000	111	1, 887, 638	501, 619	6, 589		42, 782	12, 572		55, 354	2, 491		52, 863
\$20,000 to \$25,000	64	1, 429, 381	485, 799	3, 025		36, 116	22, 368		58, 484	1, 631		56, 853
\$25,000 to \$30,000	32	883, 061	352, 998	3, 953	\$9, 282	20, 194	22, 437	\$1, 160	43, 791	728	\$88	42, 975
\$30,000 to \$40,000	37	1, 262, 137	477, 762	129	63, 283	31, 103	44, 288	7, 144	82, 535	1, 116	625	80, 794
\$40,000 to \$50,000	12	547, 832	116, 600	5, 313	115, 214	10, 847	22, 988	15, 900	49, 735	367	7, 099	42, 269
\$50,000 to \$60,000	7	381, 965	143, 575			11, 588	30, 786		42, 374	286	3, 079	39, 009
\$60,000 to \$70,000	4	255, 560	115, 716			5, 026	19, 591	4, 745	29, 362	149		29, 213
\$70,000 to \$80,000	6	444, 711	106, 157	10, 457	80, 707	21, 728	30, 446	10, 085	62, 259	231	684	61, 344

\$80,000 to \$90,000.....	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$90,000 to \$100,000.....												
\$100,000 to \$150,000.....	2	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$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>1</sup> .....		311,853	85,055		233	14,320	61,666	29	76,015	79		75,936
Total.....	28,090	79,613,886	7,887,527	40,647	306,679	493,191	274,073	39,063	806,327	67,290	11,575	727,462
Nontaxable <sup>2</sup> .....	15,850	34,115,286	2,533,040									
Taxable.....	12,240	45,498,600	5,354,487	40,647	306,679	493,191	274,073	39,063	806,327	67,290	11,575	727,462

## SOUTH DAKOTA

Under \$1,000 <sup>1</sup> .....	1,284	\$884,485	\$80,498									
Under \$1,000 .....	28	12,998				\$158			\$158	\$40		\$118
\$1,000 to \$2,000 <sup>1</sup> .....	3,198	5,117,871	36,012									
\$1,000 to \$2,000 .....	5,611	7,828,421	9,372			43,821			43,821	10,955		32,866
\$2,000 to \$3,000 <sup>1</sup> .....	8,842	21,575,335	150,755									
\$2,000 to \$3,000 .....	1,748	4,392,719	28,150			27,005			27,005	6,751		20,254
\$3,000 to \$4,000 <sup>1</sup> .....	1,840	6,158,452	168,267									
\$3,000 to \$4,000 .....	1,742	6,038,765	111,821			31,189			31,189	7,797		23,392
\$4,000 to \$5,000 <sup>1</sup> .....	294	1,286,957	143,051									
\$4,000 to \$5,000 .....	885	3,917,639	74,508			27,000			27,000	6,750		20,250
\$5,000 to \$6,000 <sup>1</sup> .....	22	119,008	27,751									
\$5,000 to \$6,000 .....	358	1,946,378	69,699			16,808			16,808	3,834		12,974
\$6,000 to \$7,000 <sup>1</sup> .....	13	82,495	66,319									
\$6,000 to \$7,000 .....	191	1,236,811	64,726			12,879			12,879	2,324		10,555
\$7,000 to \$8,000 <sup>1</sup> .....	3	22,883	16,429									
\$7,000 to \$8,000 .....	100	742,722	64,556			8,990			8,990	1,506		7,484
\$8,000 to \$9,000 <sup>1</sup> .....	3	25,541	14,684									
\$8,000 to \$9,000 .....	70	595,194	55,212			7,916			7,916	1,056		6,860
\$9,000 to \$10,000 <sup>1</sup> .....	1	9,903	8,669									
\$9,000 to \$10,000 .....	64	607,605	52,843			9,955			9,955	1,305		8,650
\$10,000 to \$11,000 .....	43	450,022	82,874	\$1,571		7,281	\$206		7,487	540		8,947
\$11,000 to \$12,000 .....	34	390,389	22,167	823		8,014	503		8,517	770		7,747
\$12,000 to \$13,000 .....	27	338,398	56,106	1,715		6,900	683		7,583	696		6,887

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



TABLE 15.—Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued

## SOUTH DAKOTA—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$13,000 to \$14,000.....	15	\$200, 736	\$26, 789	\$213	-----	\$5, 104	\$506	-----	\$5, 610	\$336	-----	\$5, 274
\$14,000 to \$15,000.....	15	217, 742	28, 674	120	-----	5, 228	756	-----	5, 984	366	-----	5, 618
\$15,000 to \$20,000.....	37	626, 328	135, 375	7, 069	-----	15, 517	4, 124	-----	19, 641	906	-----	18, 735
\$20,000 to \$25,000.....	19	428, 023	97, 481	11, 898	-----	12, 237	6, 791	-----	19, 028	440	-----	18, 588
\$25,000 to \$30,000.....	4	110, 826	32, 309	1, 183	-----	3, 169	2, 896	-----	6, 065	50	-----	6, 015
\$30,000 to \$40,000.....	9	313, 376	180, 188	34	-----	5, 716	12, 899	-----	18, 615	325	\$780	17, 510
\$40,000 to \$50,000.....	1	(3)	(3)	(3)	-----	(3)	(3)	-----	(3)	(3)	(3)	(3)
\$50,000 to \$60,000.....	1	(3)	(3)	(3)	-----	(3)	(3)	-----	(3)	(3)	(3)	(3)
\$60,000 to \$70,000.....					-----			-----				
\$70,000 to \$80,000.....	1	(3)	(3)	(3)	-----	(3)	(3)	-----	(3)	(3)	(3)	(3)
\$80,000 to \$90,000.....	1	(3)	(3)	(3)	-----	(3)	(3)	-----	(3)	(3)	(3)	(3)
\$90,000 to \$100,000.....	2	(3)	(3)	(3)	-----	(3)	(3)	-----	(3)	(3)	(3)	(3)
\$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>3</sup> .....		446, 281	189, 282	10	-----	13, 342	57, 556	-----	70, 898	209	1, 316	69, 373
Total.....	26, 506	66, 124, 303	2, 094, 567	24, 636	-----	268, 229	86, 920	-----	355, 149	46, 956	2, 096	306, 097
Nontaxable <sup>2</sup> .....	15, 500	35, 282, 930	712, 435		-----			-----				
Taxable.....	11, 006	30, 841, 373	1, 382, 132	24, 636	-----	268, 229	86, 920	-----	355, 149	46, 956	2, 096	306, 097

TENNESSEE

STATISTICS OF INCOME

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Under \$1,000 <sup>1</sup>	3, 228	\$2, 127, 899	\$621, 016									
Under \$1,000	195	95, 084	10, 267			\$1, 459			\$1, 459	\$365		\$1, 094
\$1,000 to \$2,000 <sup>2</sup>	10, 709	16, 672, 075	547, 127									
\$1,000 to \$2,000	9, 087	13, 571, 141	225, 858			87, 067			87, 067	21, 767		65, 300
\$2,000 to \$3,000 <sup>2</sup>	15, 345	37, 246, 785	1, 073, 982									
\$2,000 to \$3,000	5, 780	14, 664, 604	316, 344			110, 352			110, 352	27, 588		82, 764
\$3,000 to \$4,000 <sup>2</sup>	2, 863	9, 630, 618	568, 286									
\$3,000 to \$4,000	7, 014	24, 433, 633	477, 322			128, 997			128, 997	32, 249		96, 748
\$4,000 to \$5,000 <sup>2</sup>	504	2, 186, 236	751, 940									
\$4,000 to \$5,000	5, 390	24, 197, 770	898, 196			166, 674			166, 674	41, 668		125, 006
\$5,000 to \$6,000 <sup>2</sup>	104	564, 845	353, 130									
\$5,000 to \$6,000	1, 590	8, 685, 895	434, 423			78, 688			78, 688	18, 609		60, 079
\$6,000 to \$7,000 <sup>2</sup>	73	468, 891	375, 399									
\$6,000 to \$7,000	1, 015	6, 544, 770	494, 957			67, 826			67, 826	14, 042		53, 784
\$7,000 to \$8,000 <sup>2</sup>	53	397, 875	356, 812									
\$7,000 to \$8,000	746	5, 567, 957	500, 445			67, 187			67, 187	12, 689		54, 498
\$8,000 to \$9,000 <sup>2</sup>	32	269, 271	246, 114									
\$8,000 to \$9,000	516	4, 379, 333	482, 261			62, 416			62, 416	10, 761		51, 655
\$9,000 to \$10,000 <sup>2</sup>	27	255, 653	225, 068									
\$9,000 to \$10,000	406	3, 853, 105	482, 895			59, 433			59, 433	10, 001		49, 432
\$10,000 to \$11,000	291	3, 044, 131	505, 668	\$8, 562		50, 797	\$1, 399		52, 196	7, 591		44, 605
\$11,000 to \$12,000	276	3, 174, 094	811, 098	14, 092		52, 442	4, 274		56, 716	7, 256		49, 460
\$12,000 to \$13,000	218	2, 717, 460	616, 331	4, 419		51, 890	5, 572		57, 462	5, 775		51, 687
\$13,000 to \$14,000	163	2, 196, 481	456, 824	12, 695		45, 428	5, 649		51, 077	4, 821		46, 256
\$14,000 to \$15,000	137	1, 981, 801	408, 434	8, 840		43, 322	6, 878		50, 200	4, 250		45, 950
\$15,000 to \$20,000	481	8, 344, 355	2, 101, 902	32, 089		202, 262	60, 745		263, 007	14, 401		248, 606
\$20,000 to \$25,000	257	5, 748, 684	1, 960, 309	4, 745		143, 295	89, 417		232, 712	7, 154		225, 558
\$25,000 to \$30,000	148	4, 003, 718	1, 088, 271	15, 458	\$31, 774	111, 408	93, 273	\$3, 973	208, 654	4, 706	\$2, 490	201, 458
\$30,000 to \$40,000	143	4, 902, 509	1, 741, 835	10, 507		130, 877	186, 048	8, 470	325, 395	4, 865	3, 052	317, 478
\$40,000 to \$50,000	86	3, 814, 568	1, 494, 989	54, 867		104, 056	223, 897	5, 975	333, 928	3, 214	9, 337	321, 377
\$50,000 to \$60,000	43	2, 343, 761	938, 151	617		65, 607	179, 640	4, 593	252, 840	1, 747	239	250, 854
\$60,000 to \$70,000	25	1, 625, 952	538, 823	4, 830		249, 934	39, 297	31, 242	191, 023	1, 169	3, 353	186, 501
\$70,000 to \$80,000	11	822, 375	179, 048	12, 667		54, 297	30, 546	6, 787	125, 121	417		124, 704
\$80,000 to \$90,000	7	595, 760	184, 189	1, 375		212, 753	5, 480	26, 594	60, 374	160		60, 214
\$90,000 to \$100,000	3	280, 951	21, 341	1, 509		13, 782	42, 800	551	57, 133	141		56, 992
\$100,000 to \$150,000	10	1, 224, 055	634, 261	498	119, 010	29, 126	211, 331	14, 876	255, 333	317	177	254, 839
\$150,000 to \$200,000	4	( <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> )	( <sup>2</sup> )
\$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	( <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> )	( <sup>2</sup> )
\$1,000,000 to \$1,500,000												
\$1,500,000 to \$2,000,000												
\$2,000,000 to \$3,000,000												

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted. <sup>2</sup> Nontaxable. Specific exemptions exceed net income. <sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

## TENNESSEE—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$3,000,000 to \$4,000,000.....												
\$4,000,000 to \$5,000,000.....												
\$5,000,000 and over.....												
Classes grouped <sup>3</sup> .....		\$1, 550, 103	\$611, 251	\$4, 602	\$780, 808	\$10, 316	\$186, 284	\$97, 601	\$294, 201	\$147	\$1, 418	\$292, 636
Total.....	66, 981	224, 184, 198	23, 734, 567	192, 372	1, 605, 289	1, 963, 030	1, 533, 779	200, 662	3, 697, 471	257, 870	20, 066	3, 419, 535
Nontaxable <sup>2</sup> .....	32, 938	69, 820, 148	5, 118, 874									
Taxable.....	34, 043	154, 364, 050	18, 615, 693	192, 372	1, 605, 289	1, 963, 030	1, 533, 779	200, 662	3, 697, 471	257, 870	20, 066	3, 419, 535

## TEXAS

Under \$1,000 <sup>2</sup> .....	9, 368	\$6, 410, 717	\$322, 158									
Under \$1,000.....	72	38, 941	4, 738			\$677			\$677	\$169		\$508
\$1,000 to \$2,000 <sup>2</sup> .....	21, 093	32, 207, 264	767, 522									
\$1,000 to \$2,000.....	30, 940	44, 486, 584	372, 225			258, 350			258, 350	64, 587		193, 763
\$2,000 to \$3,000 <sup>2</sup> .....	35, 051	87, 464, 064	1, 597, 473									
\$2,000 to \$3,000.....	20, 739	53, 717, 942	1, 011, 356			300, 578			300, 578	75, 145		225, 433
\$3,000 to \$4,000 <sup>2</sup> .....	10, 567	35, 404, 775	2, 141, 807									
\$3,000 to \$4,000.....	27, 412	95, 502, 630	1, 963, 056			544, 958			544, 958	136, 239		408, 719
\$4,000 to \$5,000 <sup>2</sup> .....	1, 281	5, 666, 211	1, 312, 475									
\$4,000 to \$5,000.....	16, 848	75, 012, 146	2, 656, 116			595, 115			595, 115	148, 779		446, 336
\$5,000 to \$6,000 <sup>2</sup> .....	66	359, 216	276, 406									
\$5,000 to \$6,000.....	6, 026	32, 947, 304	1, 744, 297			347, 865			347, 865	76, 632		271, 233
\$6,000 to \$7,000 <sup>2</sup> .....	35	225, 592	168, 521									
\$6,000 to \$7,000.....	3, 780	24, 437, 753	1, 590, 281			311, 411			311, 411	57, 189		254, 222
\$7,000 to \$8,000 <sup>2</sup> .....	31	226, 717	186, 354									
\$7,000 to \$8,000.....	2, 130	15, 915, 674	1, 373, 281			241, 778			241, 778	38, 452		203, 326
\$8,000 to \$9,000 <sup>2</sup> .....	22	185, 415	122, 873									
\$8,000 to \$9,000.....	1, 405	11, 911, 769	1, 285, 975			207, 463			207, 463	27, 948		179, 515

\$9,000 to \$10,000 <sup>2</sup>	23	216,484	186,767									
\$9,000 to \$10,000	943	8,948,613	1,221,918			170,085			170,085	21,036		149,049
\$10,000 to \$11,000	705	7,379,702	1,336,043	13,665		149,534	3,369		152,903	16,980		135,914
\$11,000 to \$12,000	571	6,556,625	1,303,403	12,801		149,416	8,370		157,786	14,870		142,916
\$12,000 to \$13,000	459	5,738,497	1,570,761	10,345		141,241	11,466		152,707	11,669		141,038
\$13,000 to \$14,000	340	4,598,235	894,393	8,200		115,797	12,393		128,190	7,994		120,196
\$14,000 to \$15,000	313	4,545,772	889,491	23,298		116,621	16,062		132,683	7,978		124,705
\$15,000 to \$20,000	978	16,899,111	3,395,488	60,086		493,279	120,162		613,441	25,622		587,819
\$20,000 to \$25,000	531	11,925,834	3,426,982	74,028		350,202	184,020		534,222	14,299		519,923
\$25,000 to \$30,000	296	8,124,213	2,041,113	82,893	47,462	260,934	198,398	5,933	465,265	8,729	616	455,920
\$30,000 to \$40,000	263	9,004,045	2,809,286	34,752	141,534	288,342	346,973	17,408	652,723	7,999	306	644,418
\$40,000 to \$50,000	153	6,931,358	2,920,512	43,760	181,249	193,977	397,079	22,661	613,717	5,033	3,468	608,216
\$50,000 to \$60,000	104	5,746,563	2,067,600	59,588	318,495	170,592	412,261	39,836	622,689	3,639	7,025	612,125
\$60,000 to \$70,000	61	3,943,415	1,310,089	3,180	418,972	113,935	314,199	52,008	480,142	2,168	1,336	476,638
\$70,000 to \$80,000	35	2,647,660	789,236	124,909	116,495	72,817	279,155	14,561	366,533	1,295		365,238
\$80,000 to \$90,000	28	2,355,632	481,636	11,193	96,222	96,960	311,460	12,026	420,476	1,246	2,304	416,926
\$90,000 to \$100,000	13	1,238,111	419,140		49,361	43,405	183,662	6,169	233,236	477	282	232,477
\$100,000 to \$150,000	26	2,082,050	841,817	8,292	217,739	89,939	451,424	27,217	568,580	836	2,498	565,246
\$150,000 to \$200,000	12	2,065,460	911,579	26,300	291,743	38,217	402,639	36,468	477,324	347	1,195	475,782
\$200,000 to \$250,000	4	955,795	488,210	600	10,513	28,871	271,287	1,314	301,472	112		301,360
\$250,000 to \$300,000	4	1,045,243	556,359	600	58,532	31,194	287,031	3,532	321,757	3,926		317,831
\$300,000 to \$400,000	3	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$400,000 to \$500,000	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$500,000 to \$750,000	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</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 <sup>3</sup>		2,020,155	688,550	504	249,955	63,210	569,687	31,244	664,141	183	1,944	662,014
Total	192,735	638,109,285	49,447,287	599,594	2,198,272	5,986,793	4,781,097	270,377	11,038,267	781,487	20,974	10,235,806
Nontaxable <sup>2</sup>	77,537	168,486,455	7,082,356									
Taxable	115,198	469,622,830	42,364,931	599,594	2,198,272	5,986,793	4,781,097	270,377	11,038,267	781,487	20,974	10,235,806

## UTAH

Under \$1,000 <sup>2</sup>	1,693	\$1,228,950	\$84,880									
Under \$1,000	37	15,085	12,923			\$213			\$213	\$53		\$160
\$1,000 to \$2,000 <sup>2</sup>	4,157	6,493,451	330,902									
\$1,000 to \$2,000	5,584	8,328,556	53,510			52,610			52,610	13,153		39,457
\$2,000 to \$3,000 <sup>2</sup>	6,146	15,177,599	394,016									
\$2,000 to \$3,000	2,310	5,667,254	81,619			44,752			44,752	11,188		33,504
\$3,000 to \$4,000 <sup>2</sup>	1,989	6,718,550	575,383									
\$3,000 to \$4,000	2,431	8,444,937	185,002			48,101			48,101	12,025		36,076

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



\$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		244, 996	103, 096		1, 192	6, 927	30, 654	148	37, 739	190	16	37, 533
Classes grouped <sup>3</sup>												
Total	28, 685	82, 088, 477	8, 041, 362	11, 100	74, 496	468, 067	206, 918	9, 311	684, 296	82, 500	2, 602	599, 194
Nontaxable <sup>2</sup>	14, 472	32, 058, 815	2, 482, 571									
Taxable	14, 213	50, 029, 662	5, 558, 791	11, 100	74, 496	468, 067	206, 918	9, 311	684, 296	82, 500	2, 602	599, 194

VERMONT

Under \$1,000 <sup>2</sup>	689	\$491, 794	\$38, 204									
Under \$1,000	75	28, 939	1, 277			\$483			\$483	\$121		\$362
\$1,000 to \$2,000 <sup>2</sup>	2, 682	3, 999, 566	388, 231									
\$1,000 to \$2,000	5, 252	7, 251, 061	117, 767			38, 047			38, 047	9, 512		28, 535
\$2,000 to \$3,000 <sup>2</sup>	3, 384	8, 416, 640	405, 333									
\$2,000 to \$3,000	1, 910	4, 978, 796	130, 045			24, 627			24, 627	6, 157		18, 470
\$3,000 to \$4,000 <sup>2</sup>	1, 071	3, 576, 519	484, 788									
\$3,000 to \$4,000	2, 343	8, 138, 781	323, 417			38, 126			38, 126	9, 531		28, 595
\$4,000 to \$5,000 <sup>2</sup>	191	848, 283	356, 927									
\$4,000 to \$5,000	1, 309	5, 808, 502	355, 037			39, 077			39, 077	9, 769		29, 308
\$5,000 to \$6,000 <sup>2</sup>	38	207, 518	143, 324									
\$5,000 to \$6,000	398	2, 178, 797	220, 566			18, 291			18, 291	4, 012		14, 279
\$6,000 to \$7,000 <sup>2</sup>	17	107, 120	64, 934									
\$6,000 to \$7,000	259	1, 670, 342	204, 064			15, 785			15, 785	3, 096		12, 689
\$7,000 to \$8,000 <sup>2</sup>	16	120, 137	96, 042									
\$7,000 to \$8,000	191	1, 430, 102	163, 249			17, 342			17, 342	2, 852		14, 490
\$8,000 to \$9,000 <sup>2</sup>	10	85, 093	78, 873									
\$8,000 to \$9,000	143	1, 214, 116	220, 096			15, 940			15, 940	2, 118		13, 822
\$9,000 to \$10,000 <sup>2</sup>	6	56, 771	81, 101									
\$9,000 to \$10,000	102	970, 733	138, 766			15, 409			15, 409	2, 117		13, 292
\$10,000 to \$11,000	76	794, 717	226, 777	\$314		11, 667	\$453		12, 120	1, 502		109, 618
\$11,000 to \$12,000	67	764, 039	311, 726	15		10, 417	993		11, 410	1, 434		8, 976
\$12,000 to \$13,000	39	491, 843	127, 142	2, 408		8, 685	1, 018		9, 703	812		1, 891
\$13,000 to \$14,000	48	644, 523	174, 096			11, 252	1, 739		12, 991	1, 037		1, 954
\$14,000 to \$15,000	26	374, 846	97, 707	533		8, 275	1, 546		9, 921	758		9, 163
\$15,000 to \$20,000	111	1, 929, 633	622, 421	5, 874		42, 780	13, 869		56, 649	3, 048		53, 601
\$20,000 to \$25,000	52	1, 154, 576	394, 286	7, 419		27, 816	17, 722		45, 538	1, 332		44, 206
\$25,000 to \$30,000	33	896, 844	397, 462	114	\$6, 982	19, 378	21, 922	\$873	42, 173	1, 118		41, 055
\$30,000 to \$40,000	34	1, 165, 750	517, 865	4, 211	8, 417	25, 864	45, 623	952	72, 439	998	\$1, 961	69, 480

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 15.—*Individual returns, by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

VERMONT—Continued.

Income classes	Number of returns	Net income <sup>1</sup>	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
\$40,000 to \$50,000.....	12	\$545,379	\$315,797	\$3,001	\$58,058	\$6,894	\$28,147	\$7,258	\$42,299	\$384		\$41,915
\$50,000 to \$60,000.....	13	721,384	351,557	193	19,233	17,091	56,671	2,404	76,166	478	\$12,036	63,652
\$60,000 to \$70,000.....	8	519,337	359,518	476	46,602	5,513	43,517	5,724	54,754	125		54,629
\$70,000 to \$80,000.....												
\$80,000 to \$90,000.....	3	254,637	149,941	64,287	16,256	757	31,301	2,019	34,077	44	661	33,372
\$90,000 to \$100,000.....	1	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )
\$100,000 to \$150,000.....	6	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )
\$150,000 to \$200,000.....												
\$200,000 to \$250,000.....	1	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )
\$250,000 to \$300,000.....	1	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )
\$300,000 to \$400,000.....												
\$400,000 to \$500,000.....	1	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</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>3</sup> .....		1,793,502	1,130,680		604,458	8,647	267,895	75,557	352,099	201		351,898
Total.....	20,618	63,630,620	9,189,016	88,845	760,006	428,263	532,416	94,787	1,055,466	62,556	14,658	978,252
Nontaxable <sup>2</sup> .....	8,104	17,909,441	2,137,757									
Taxable.....	12,514	45,721,179	7,051,259	88,845	760,006	428,263	532,416	94,787	1,055,466	62,556	14,658	978,252

VIRGINIA

Under \$1,000 <sup>2</sup>	3,065	\$2,156,875	\$424,593									
Under \$1,000	291	151,803	12,890									
\$1,000 to \$2,000 <sup>2</sup>	9,014	13,617,281	513,071			\$2,721			\$2,721	\$680		\$2,041
\$1,000 to \$2,000	13,900	19,952,997	217,073			115,889			115,889	28,972		86,917
\$2,000 to \$3,000 <sup>2</sup>	13,407	33,493,255	1,175,218									
\$2,000 to \$3,000	6,368	16,188,047	265,021			106,919			106,919	26,730		80,189
\$3,000 to \$4,000 <sup>2</sup>	4,263	14,269,659	1,245,569									
\$3,000 to \$4,000	8,627	30,047,363	1,420,349			149,133			149,133	37,283		111,850
\$4,000 to \$5,000 <sup>2</sup>	787	3,413,509	1,390,989									
\$4,000 to \$5,000	5,324	23,900,014	1,082,183			160,686			160,686	40,172		120,514
\$5,000 to \$6,000 <sup>2</sup>	159	869,866	593,285									
\$5,000 to \$6,000	1,564	8,553,822	630,458			72,163			72,163	16,461		55,702
\$6,000 to \$7,000 <sup>2</sup>	79	511,409	393,905									
\$6,000 to \$7,000	998	6,462,242	541,249			63,973			63,973	13,048		50,925
\$7,000 to \$8,000 <sup>2</sup>	46	343,269	311,272									
\$7,000 to \$8,000	687	5,128,839	607,852			58,164			58,164	11,119		47,045
\$8,000 to \$9,000 <sup>2</sup>	45	375,761	378,782									
\$8,000 to \$9,000	472	3,996,705	597,437			51,550			51,550	9,253		42,297
\$9,000 to \$10,000 <sup>2</sup>	41	390,895	361,418									
\$9,000 to \$10,000	394	3,726,658	548,070			55,081			55,081	9,188		45,803
\$10,000 to \$11,000	282	2,955,834	661,553	\$11,343		41,788	\$1,396			43,184	6,458	36,726
\$11,000 to \$12,000	251	2,884,075	760,167	10,466		44,287	3,842			48,129	5,990	42,139
\$12,000 to \$13,000	197	2,463,161	631,122	22,541		42,130	5,085			47,215	4,862	42,353
\$13,000 to \$14,000	172	2,319,652	666,919	2,982		41,877	6,008			47,885	4,243	43,642
\$14,000 to \$15,000	127	1,833,963	613,667	5,246		32,849	6,352			39,201	3,060	36,141
\$15,000 to \$20,000	432	7,425,486	2,445,190	25,674		155,567	52,177			207,744	10,817	196,927
\$20,000 to \$25,000	205	1,522,571	1,727,213	6,546		101,397	67,821			169,218	5,586	163,632
\$25,000 to \$30,000	111	3,018,791	1,160,790	8,312		70,691	75,470	\$30		146,191	2,869	143,065
\$30,000 to \$40,000	128	4,396,248	1,952,097	9,682	66,754	96,672	165,882	8,343		270,897	3,899	262,996
\$40,000 to \$50,000	67	3,019,543	1,100,602	39,506	114,436	83,959	168,021	13,128		265,108	2,365	257,656
\$50,000 to \$60,000	34	1,829,500	776,038	238	58,143	47,611	134,488	7,268		189,367	1,203	188,164
\$60,000 to \$70,000	11	719,854	224,704	2,914	16,077	24,536	67,878	2,010		94,424	318	94,106
\$70,000 to \$80,000	11	830,927	279,360	2,125	86,601	23,464	80,426	10,825		114,715	398	114,317
\$80,000 to \$90,000	12	1,009,993	559,829	3,445	65,645	17,399	112,532	8,268		138,137	405	136,903
\$90,000 to \$100,000	6	565,017	328,051		68,548	7,953	71,350	8,568		87,871	213	87,658
\$100,000 to \$150,000	10	1,236,250	473,537	2,781	232,045	28,294	198,732	29,066		256,032	438	255,594
\$150,000 to \$200,000	5	902,785	128,026	14,319	132,680	37,690	197,657	16,584		251,931	6,400	245,531
\$200,000 to \$250,000	1	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$250,000 to \$300,000	1	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$300,000 to \$400,000	2	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$400,000 to \$500,000	2	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$500,000 to \$750,000	1	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</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												

STATISTICS OF INCOME

265

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.





\$9,000 to \$10,000	402	3,808,317	691,425			61,421		61,421		8,918		52,503
\$10,000 to \$11,000	319	3,324,803	855,413	\$20,707		54,586	\$1,359	55,945		7,536		48,409
\$11,000 to \$12,000	228	2,612,131	641,496	5,060		51,589	3,244	54,833		5,964		48,869
\$12,000 to \$13,000	181	2,251,183	698,789	6,986		44,712	4,557	49,269		4,195		45,074
\$13,000 to \$14,000	144	1,937,815	525,108	5,074		41,714	4,947	46,661		3,984		42,677
\$14,000 to \$15,000	102	1,470,995	651,612	2,625		29,911	5,031	34,942		2,877		32,065
\$15,000 to \$20,000	344	5,884,478	1,989,604	22,321		134,810	40,927	175,737		8,322		167,415
\$20,000 to \$25,000	170	3,782,477	1,569,801	16,519		85,607	58,159	143,766		4,608		139,158
\$25,000 to \$30,000	84	2,297,859	1,358,344	18,604	\$35,108	45,150	54,681	\$4,390	104,221	2,434	\$448	101,339
\$30,000 to \$40,000	100	3,387,683	1,706,570	7,421	158,918	61,014	116,103	20,589	197,706	2,602	7,649	187,455
\$40,000 to \$50,000	43	1,932,586	1,052,178	11,932	96,135	39,116	107,734	11,499	155,349	1,395	6	153,948
\$50,000 to \$60,000	24	1,283,807	735,625	60,227	66,659	17,677	95,517	8,332	121,526	557	313	120,656
\$60,000 to \$70,000	21	1,357,640	1,130,302	18,689	40,235	8,969	130,426	5,031	144,426	487	8,440	135,499
\$70,000 to \$80,000	7	520,905	385,967	17,263	236	5,074	62,565	32	67,671	249	2,433	64,989
\$80,000 to \$90,000	9	753,277	617,848	7,721	3,090	5,314	102,949	694	108,957	298	2,490	106,169
\$90,000 to \$100,000	3	276,653	101,228	1,608	87,724	3,090	26,920	10,966	40,976	84		40,892
\$100,000 to \$150,000	15	1,683,728	1,019,776	7,597	480,921	13,245	215,940	68,370	297,555	321	2,577	294,657
\$150,000 to \$200,000	2	382,958	270,063	5,294	109,659	208	61,922	13,707	75,837	159		75,678
\$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	138,181	393,961,927	25,592,022	235,648	1,078,705	2,497,176	1,092,981	143,610	3,733,767	478,178	24,356	3,231,233
Nontaxable <sup>2</sup>	52,489	110,515,061	2,899,393									
Taxable	85,692	283,446,866	22,692,629	235,648	1,078,705	2,497,176	1,092,981	143,610	3,733,767	478,178	24,356	3,231,233

## WEST VIRGINIA

Under \$1,000 <sup>2</sup>	3,900	\$2,701,381	\$523,434									
Under \$1,000	123	69,503	1,769			\$1,362		\$1,362		\$341		\$1,021
\$1,000 to \$2,000 <sup>2</sup>	9,863	15,217,599	709,838									
\$1,000 to \$2,000	15,464	21,562,386	168,040			119,329		119,329		29,832		89,497
\$2,000 to \$3,000 <sup>2</sup>	15,619	39,463,206	1,077,470									
\$2,000 to \$3,000	6,491	16,502,255	317,997			93,760		93,760		23,440		70,320
\$3,000 to \$4,000 <sup>2</sup>	4,500	15,706,625	1,043,924									
\$3,000 to \$4,000	7,361	25,538,581	800,671			109,968		109,968		27,492		82,476
\$4,000 to \$5,000 <sup>2</sup>	1,070	5,127,480	1,147,542									

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.



\$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	75,037	226,999,720	27,466,210	289,210	2,123,622	1,324,719	1,433,573	265,452	3,023,744	197,847	29,587	2,796,310
Nontaxable <sup>2</sup>	35,249	80,210,331	6,307,678									
Taxable	39,788	146,789,389	21,158,532	289,210	2,123,622	1,324,719	1,433,573	265,452	3,023,744	197,847	29,587	2,796,310

WISCONSIN

Under \$1,000 <sup>2</sup>	13,531	\$8,843,331	\$367,786									
Under \$1,000	161	37,950	23,447			\$322			\$322	\$80		\$242
\$1,000 to \$2,000 <sup>2</sup>	28,324	43,303,462	1,152,703									
\$1,000 to \$2,000	48,101	71,370,517	580,206			455,802			455,802	113,951		341,851
\$2,000 to \$3,000 <sup>2</sup>	29,589	71,704,139	1,588,733									
\$2,000 to \$3,000	17,323	42,810,208	794,127			358,469			358,469	89,617		268,852
\$3,000 to \$4,000 <sup>2</sup>	6,089	20,178,533	1,767,890									
\$3,000 to \$4,000	14,342	49,995,950	1,790,332			357,100			357,100	89,275		267,825
\$4,000 to \$5,000 <sup>2</sup>	1,037	4,670,803	1,610,970									
\$4,000 to \$5,000	9,187	41,723,680	1,690,341			364,270			364,270	91,068		273,202
\$5,000 to \$6,000 <sup>2</sup>	92	503,258	329,882									
\$5,000 to \$6,000	2,507	13,757,283	876,930			122,263			122,263	28,079		94,184
\$6,000 to \$7,000 <sup>2</sup>	52	334,500	337,839									
\$6,000 to \$7,000	1,861	12,034,541	953,008			128,538			128,538	25,808		102,730
\$7,000 to \$8,000 <sup>2</sup>	47	348,462	348,916									
\$7,000 to \$8,000	1,293	9,661,319	997,404			116,092			116,092	22,219		93,873
\$8,000 to \$9,000 <sup>2</sup>	29	248,444	193,432									
\$8,000 to \$9,000	989	8,376,976	944,546			116,087			116,087	20,739		95,348
\$9,000 to \$10,000 <sup>2</sup>	20	190,910	211,164									
\$9,000 to \$10,000	760	7,190,688	1,011,509			109,359			109,359	18,231		91,128
\$10,000 to \$11,000	545	5,709,982	1,010,480	\$7,895		\$2,770			92,756	15,538		77,218
\$11,000 to \$12,000	433	4,976,179	1,041,956	19,440		82,569	6,495		89,064	12,137		76,927
\$12,000 to \$13,000	379	4,732,516	1,086,916	24,173		86,559	9,568		96,127	10,984		85,143
\$13,000 to \$14,000	310	4,184,517	997,981	5,780		82,232	10,734		92,966	8,960		84,106
\$14,000 to \$15,000	229	3,320,006	736,758	18,486		68,896	11,437		80,333	6,880		73,353
\$15,000 to \$20,000	761	13,128,308	4,012,489	26,120		280,660	95,270		375,930	24,199		351,731
\$20,000 to \$25,000	372	8,323,669	2,961,074	27,035		191,714	128,553		320,267	12,818		307,449
\$25,000 to \$30,000	242	6,632,213	2,532,301	16,831	\$66,751	157,318	167,239	\$8,345	332,902	7,754	\$3,612	321,536
\$30,000 to \$40,000	283	9,817,356	4,422,968	22,187	143,690	222,961	387,107	17,960	628,028	9,458	9,979	608,591
\$40,000 to \$50,000	150	6,640,691	3,595,379	13,947	170,260	127,219	372,861	21,280	521,360	5,102	10,471	505,787
\$50,000 to \$60,000	61	3,321,582	1,891,036	14,895	339,575	51,454	223,512	42,499	317,465	2,045	4,579	310,841
\$60,000 to \$70,000	48	3,102,599	1,714,900	4,315	371,650	48,221	263,498	42,328	354,047	1,726	4,034	348,287
\$70,000 to \$80,000	43	3,259,241	1,966,346	6,658	343,655	43,930	329,971	42,596	416,497	1,362	1,669	413,466

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.



\$2,000 to \$3,000	2,642	6,734,510	89,390			42,730			42,730	10,682		32,048
\$3,000 to \$4,000 <sup>2</sup>	863	2,942,574	143,871									
\$3,000 to \$4,000	2,825	9,833,458	153,809			46,919			46,919	11,730		35,189
\$4,000 to \$5,000 <sup>2</sup>	98	505,252	115,213									
\$4,000 to \$5,000	1,630	7,299,999	221,567			46,325			46,325	11,581		34,744
\$5,000 to \$6,000 <sup>2</sup>												
\$5,000 to \$6,000	262	1,430,478	49,870			12,783			12,783	2,857		9,926
\$6,000 to \$7,000 <sup>2</sup>	4	26,068	45,227									
\$6,000 to \$7,000	185	1,198,751	79,106			12,667			12,667	2,419		10,248
\$7,000 to \$8,000 <sup>2</sup>	3	22,953	21,253									
\$7,000 to \$8,000	98	728,061	53,615			8,388			8,388	1,304		7,084
\$8,000 to \$9,000 <sup>2</sup>	1	8,632	8,400									
\$8,000 to \$9,000	86	728,631	41,927			11,207			11,207	1,473		9,734
\$9,000 to \$10,000 <sup>2</sup>												
\$9,000 to \$10,000	59	557,934	62,886			7,985			7,985	1,117		6,868
\$10,000 to \$11,000	53	553,925	121,328	\$45		8,741	\$230		8,971	1,228		7,743
\$11,000 to \$12,000	39	449,296	52,230			8,549	556		9,105	1,275		7,830
\$12,000 to \$13,000	30	373,333	51,665	234		8,191	710		8,901	551		8,350
\$13,000 to \$14,000	25	337,526	97,037			6,404	845		7,249	583		6,666
\$14,000 to \$15,000	16	232,887	56,069			4,901	818		5,719	310		5,409
\$15,000 to \$20,000	49	850,552	270,722	4,234		19,559	6,422		25,981	1,084		24,897
\$20,000 to \$25,000	23	516,609	171,721	2,377		11,343	7,242		18,585	478		18,107
\$25,000 to \$30,000	8	215,649	145,973			2,929	5,227		8,156	172		7,984
\$30,000 to \$40,000	11	375,760	102,106	492	\$15	14,022	14,793	\$2	28,817	374		28,443
\$40,000 to \$50,000	2	89,487	37,790		5,491	2,116	4,717	686	7,519	90		7,429
\$50,000 to \$60,000	3	163,139	43,028	191	2,928	2,852	7,400	366	10,618	81		10,537
\$60,000 to \$70,000	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )
\$70,000 to \$80,000												
\$80,000 to \$90,000	2	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )
\$90,000 to \$100,00	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )
\$100,000 to \$150,000												
\$150,000 to \$200,000												
\$200,000 to \$250,000												
\$250,000 to \$300,000	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</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>3</sup>		593,316	88,310	5,657	179,582	17,288	62,782	22,447	102,517	225		102,292
Total	22,947	60,751,853	2,681,321	13,230	188,016	339,312	111,742	23,501	474,555	60,468		414,087
Nontaxable <sup>2</sup>	10,169	20,450,954	649,656									
Taxable	12,778	40,300,899	2,031,665	13,230	188,016	339,312	111,742	23,501	474,555	60,468		414,087

<sup>1</sup> Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.

<sup>2</sup> Nontaxable. Specific exemptions exceed net income.

<sup>3</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 16.—*Individual returns, by States and Territories, for the years 1916 to 1924—Number of returns, net income, and tax*

## 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	3,227.00	663,651,505	86.00
1924	7,369,788	25,656,153,454	3,481.00	704,265,390	96.00

## 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	3,116.00	2,840,975	56.00
1924	47,591	159,918,982	3,360.00	2,771,221	58.00

## 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>					
1924 <sup>2</sup>					

## ARIZONA

1916 <sup>1</sup>	994	\$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	59,528,474	2,599.00	603,100	26.00
1924	21,301	58,273,049	2,735.00	511,987	24.00

## 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	3,794.00	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	3,238,450	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	3,068.00	2,050,416	57.00
1924	35,484	110,255,418	3,107.00	1,458,499	41.00

## 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	761,850,380	3,399.00	36,070,923	175.00
1919	266,720	981,170,941	3,679.00	48,983,856	184.00
1920	396,973	1,329,006,504	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	1,357,521,521	3,225.00	43,778,932	104.00
1923	517,109	1,697,902,803	3,283.00	39,958,780	77.00
1924	511,218	1,741,063,671	3,406.00	37,880,658	74.00

<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 16.—*Individual returns, by States and Territories, for the years 1916 to 1924—Number of returns, net income, and tax—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	191,601,999	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	2,772.00	3,267,732	45.00
1924	73,350	205,087,973	2,796.00	3,162,736	43.00

## 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	3,162.00	11,196,184	75.00
1924	143,406	478,174,249	3,334.00	12,593,904	88.00

## 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	48,358,031	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	19,292	57,186,685	2,978.00	1,402,093	73.00
1924	18,892	64,179,747	3,397.00	2,432,617	128.00

## 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	88,616	234,959,994	2,651.00	8,869,833	100.00
1920	109,739	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	3,755.00	8,083,050	106.00
1924	77,836	253,312,253	3,254.00	5,765,861	74.00

## FLORIDA

1916 <sup>1</sup>	1,779	\$17,401,292	\$9,781.00	\$322,636	\$181.00
1917	15,336	54,378,499	3,546.00	1,584,917	103.00
1918	19,102	63,681,491	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	49,391	136,500,260	3,155.00	3,693,955	74.00
1924	64,306	259,963,654	3,902.00	7,229,272	112.00

## 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	3,259,342	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	3,124.00	3,766,159	52.00
1924	62,651	210,958,421	3,366.00	3,398,860	54.00

<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 16.—*Individual returns, by States and Territories, for the years 1916 to 1924—Number of returns, net income, and tax—Continued*

HAWAII					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup> .....	1,144	\$20,362,622	\$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	55,572,896	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	3,448.00	1,319,276	106.00
1924.....	12,387	46,395,290	3,745.00	1,481,883	120.00
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	839,646	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	1,686,614	42.00
1921.....	22,976	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	2,335.00	426,196	17.00
1924.....	21,436	52,301,491	2,439.00	261,008	12.00
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.....	676,459	2,272,960,122	3,359.00	62,880,129	93.00
1924.....	652,501	2,413,605,350	3,699.00	66,583,239	102.00
INDIANA					
1916 <sup>1</sup> .....	7,004	\$74,637,683	\$10,656.00	\$1,165,961	\$166.00
1917.....	85,021	261,263,426	3,073.00	5,978,782	70.00
1918.....	104,581	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	2,854.00	7,882,768	44.00
1924.....	156,845	461,717,343	2,944.00	6,655,560	42.00
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	2,814.00	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	2,673.00	4,126,470	30.00
1924.....	110,404	298,734,381	2,706.00	3,123,808	28.00
KANSAS					
1916 <sup>1</sup> .....	4,290	\$39,638,465	\$9,240.00	\$555,943	\$130.00
1917.....	63,065	262,159,002	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	2,495.00	2,118,957	24.00
1924.....	84,080	203,034,515	2,415.00	1,918,019	23.00

<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 16.—*Individual returns, by States and Territories, for the years 1916 to 1924—Number of returns, net income, and tax—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. 00
1924	72, 119	238, 094, 411	3, 301. 00	3, 805, 669	53. 00

## LOUISIANA

Year	Number of returns	Total	Average	Total	Average
1916 <sup>1</sup>	4, 517	\$51, 274, 633	\$11, 351. 00	\$778, 693	\$172. 00
1917	32, 317	134, 349, 180	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. 00	4, 438, 454	66. 00
1924	67, 658	221, 133, 422	3, 268. 00	3, 528, 511	52. 00

## MAINE

Year	Number of returns	Total	Average	Total	Average
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, 952. 00	2, 785, 696	58. 00
1924	42, 254	135, 221, 259	3, 200. 00	2, 568, 353	61. 00

## MARYLAND

Year	Number of returns	Total	Average	Total	Average
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, 048	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. 00	11, 540, 377	90. 00
1924	126, 226	467, 225, 699	3, 701. 00	12, 073, 312	96. 00

## MASSACHUSETTS

Year	Number of returns	Total	Average	Total	Average
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	868, 460, 461	4, 140. 00	81, 307, 340	388. 00
1919	268, 307	1, 090, 808, 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. 00	42, 527, 993	102. 00
1924	378, 049	1, 320, 156, 959	3, 492. 00	40, 857, 137	108. 00

## MICHIGAN

Year	Number of returns	Total	Average	Total	Average
1916 <sup>1</sup>	11, 448	\$162, 533, 104	\$14, 198. 00	\$3, 340, 682	\$292. 00
1917	111, 562	337, 824, 910	3, 476. 00	15, 159, 388	126. 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, 953, 378	308. 00
1920	305, 075	805, 679, 288	2, 936. 00	40, 493, 261	133. 00
1921	250, 147	657, 779, 854	2, 630. 00	24, 197, 340	97. 00
1922	267, 953	796, 411, 646	2, 972. 00	34, 965, 003	130. 00
1923	350, 072	1, 041, 933, 086	2, 976. 00	28, 051, 017	80. 00
1924	323, 733	1, 045, 850, 046	3, 231. 00	30, 983, 705	96. 00

<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 16.—*Individual returns, by States and Territories, for the years 1916 to 1924—Number of returns, net income, and tax—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	2,771.00	7,083,527	53.00
1924	128,237	375,588,940	2,929.00	6,720,567	52.00
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	3,542,849	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	2,998.00	1,685,439	61.00
1924	27,213	82,652,945	3,037.00	1,155,729	42.00
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	3,148.00	13,085,218	68.00
1924	186,784	632,532,962	3,386.00	12,373,492	66.00
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	2,318.00	721,406	17.00
1924	44,011	107,241,911	2,437.00	731,111	17.00
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	2,766.00	2,534,257	36.00
1924	66,512	189,371,665	2,847.00	1,848,121	28.00
NEVADA					
1916 <sup>1</sup>	364	\$2,799,775	\$7,692.00	\$18,505	\$51.00
1917	6,623	16,423,316	2,480.00	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	2,456.00	241,291	23.00
1924	10,664	27,534,276	2,582.00	184,334	17.00

<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 16.—*Individual returns, by States and Territories, for the years 1916 to 1924—Number of returns, net income, and tax—Continued*

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	78,565,818	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	2,843.00	1,643,150	45.00
1924	31,532	94,132,914	2,985.00	1,377,393	44.00

NEW HAMPSHIRE					
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	296,689	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	104.00
1924	299,904	1,177,421,081	3,926.00	31,941,148	107.00

NEW MEXICO					
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	2,677.00	337,354	28.00
1924	11,595	31,951,117	2,756.00	223,842	19.00

NEW YORK					
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	1,065,637	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	157.00
1924	1,215,640	5,144,766,182	4,232.00	236,774,567	195.00

NORTH CAROLINA					
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	3,030.00	4,767,257	70.00
1924	63,864	200,888,953	3,145.00	3,777,873	59.00

NORTH DAKOTA					
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	89,686,415	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	2,380.00	276,288	15.00
1924	19,160	48,689,794	2,541.00	268,090	14.00

<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 16.—*Individual returns, by States and Territories, for the years 1916 to 1924—Number of returns, net income, and tax—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	3,487.00	56,505,315	183.00
1920	447,993	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	1,128,934,714	3,120.00	39,310,406	108.00
1923	463,017	1,457,696,567	3,148.00	33,061,877	71.00
1924	418,048	1,403,748,590	3,358.00	32,061,822	77.00

## OKLAHOMA

Year	Number of returns	Total	Average	Total	Average
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	221,283,177	3,153.00	3,909,926	56.00
1924	63,357	211,271,658	3,335.00	3,794,477	60.00

## OREGON

Year	Number of returns	Total	Average	Total	Average
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	2,298,630	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	159,574,659	2,541.00	4,951,580	79.00
1922	61,879	161,223,232	2,606.00	4,239,789	69.00
1923	69,123	189,854,013	2,747.00	2,891,804	42.00
1924	66,669	189,884,373	2,848.00	2,025,968	30.00

## PENNSYLVANIA

Year	Number of returns	Total	Average	Total	Average
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	672,745	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	3,347.00	73,266,630	99.00
1924	713,427	2,548,132,869	3,572.00	77,873,521	109.00

## RHODE ISLAND

Year	Number of returns	Total	Average	Total	Average
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	13,512,736	410.00
1919	39,936	145,169,811	3,659.00	11,234,132	281.00
1920	53,128	180,303,930	3,394.00	11,685,163	220.00
1921	48,057	157,568,411	3,279.00	9,256,328	192.00
1922	50,076	171,409,669	3,423.00	9,351,580	187.00
1923	66,965	214,749,662	3,207.00	6,658,689	99.00
1924	48,792	191,556,190	3,926.00	6,722,491	138.00

## SOUTH CAROLINA

Year	Number of returns	Total	Average	Total	Average
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	1,815,999	81.00
1918	20,239	73,855,345	3,649.00	2,732,593	135.00
1919	37,296	142,638,832	3,825.00	5,192,020	139.00
1920	53,044	169,246,657	3,308.00	3,236,875	98.00
1921	25,160	68,255,825	2,713.00	1,243,523	50.00
1922	26,830	72,753,770	2,712.00	1,298,365	47.00
1923	28,225	87,031,355	3,083.00	1,555,315	55.00
1924	28,090	79,613,886	2,834.00	727,462	26.00

<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 16.—*Individual returns, by States and Territories, for the years 1916 to 1924—Number of returns, net income, and tax—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	2,280.60	548,688	26.00
1923	21,928	50,170,861	2,288.00	350,312	16.00
1924	26,506	66,124,303	2,495.00	306,097	12.00

## 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	3,272.00	4,283,805	62.00
1924	66,981	224,184,198	3,347.00	3,419,535	51.00

## 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	3,057.00	10,678,022	53.00
1924	192,735	638,109,285	3,311.00	10,235,806	53.00

## 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	2,643.00	725,908	24.00
1924	28,685	82,088,477	2,862.00	599,194	21.00

## 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	2,979.00	1,332,822	61.00
1924	20,618	63,630,620	3,086.00	978,252	47.00

<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 16.—*Individual returns, by States and Territories, for the years 1916 to 1924—Number of returns, net income, and tax—Continued*

## VIRGINIA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
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	75, 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. 00	3, 609, 294	47. 00
1924	71, 597	231, 055, 514	3, 227. 00	3, 313, 896	46. 00

## WASHINGTON

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. 00	3, 925, 801	29. 00
1924 <sup>2</sup>	138, 181	393, 961, 927	2, 851. 00	3, 231, 233	23. 00

## 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, 295	117. 00
1919	45, 168	147, 949, 092	3, 276. 00	5, 319, 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, 561	196, 777, 359	2, 831. 00	4, 594, 653	66. 00
1923	89, 263	260, 343, 202	2, 917. 00	3, 875, 864	43. 00
1924	75, 037	226, 999, 720	3, 025. 00	2, 796, 310	37. 00

## 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, 764	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. 00	9, 019, 076	46. 00
1924	179, 275	496, 659, 728	2, 770. 00	7, 344, 053	41. 00

## WYOMING

1916 <sup>1</sup>	673	\$3, 523, 787	\$9, 694. 00	\$67, 510	\$160. 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. 00	520, 769	22. 00
1924	22, 947	60, 751, 853	2, 647. 00	414, 087	18. 00

<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 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924*<sup>1</sup>

## ALABAMA

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Autauga.....	114	102	7	5	Jackson.....	115	107	7	1
Baldwin.....	170	156	8	6	Jefferson.....	23,437	21,249	1,348	840
Barbour.....	232	210	18	4	Lamar.....	52	49	2	1
Bibb.....	185	170	11	4	Lauderdale.....	611	552	43	16
Blount.....	45	40	4	1	Lawrence.....	65	51	9	5
Bullock.....	82	73	5	4	Lee.....	355	316	31	8
Butler.....	216	189	21	6	Limestone.....	126	112	9	5
Calhoun.....	1,063	945	82	36	Lowndes.....	85	76	5	4
Chambers.....	179	156	18	5	Macon.....	157	137	17	3
Cherokee.....	38	35	1	2	Madison.....	617	544	52	21
Chilton.....	103	91	7	5	Marengo.....	277	246	23	8
Choctaw.....	43	39	3	1	Marion.....	49	46	2	1
Clarke.....	144	127	11	6	Marshall.....	157	148	5	4
Clay.....	27	26	1	-----	Mobile.....	4,508	4,030	313	165
Cleburne.....	30	27	3	-----	Monroe.....	133	116	14	3
Coffee.....	85	71	10	4	Montgomery.....	3,867	3,416	297	154
Colbert.....	644	584	40	20	Morgan.....	714	677	31	6
Conecuh.....	128	108	14	6	Perry.....	173	156	13	4
Coosa.....	29	26	3	-----	Pickens.....	90	82	5	3
Covington.....	287	261	14	12	Pike.....	288	243	26	19
Crenshaw.....	54	47	5	2	Randolph.....	77	71	4	2
Cullman.....	174	155	12	7	Russell.....	72	64	3	5
Dale.....	87	77	7	3	St. Clair.....	163	155	7	1
Dallas.....	1,466	1,332	106	28	Shelby.....	217	204	10	3
De Kalb.....	95	82	10	3	Sumter.....	154	139	14	1
Elmore.....	178	158	17	3	Talladega.....	537	487	38	12
Escambia.....	271	241	16	14	Tallapoosa.....	165	146	15	4
Etowah.....	893	826	54	13	Tuscaloosa.....	1,084	962	78	44
Fayette.....	100	87	10	3	Walker.....	933	864	51	18
Franklin.....	84	75	7	2	Washington.....	34	30	4	-----
Geneva.....	107	85	12	10	Wilcox.....	143	125	10	8
Greene.....	65	53	8	4	Winston.....	96	95	-----	1
Hale.....	131	114	15	2	Miscellaneous.....	39	21	10	8
Henry.....	55	44	9	2					
Houston.....	397	353	40	4	Total.....	47,591	42,881	3,105	1,605

## ARIZONA

Apache.....	150	143	6	1	Pima.....	2,876	2,690	137	49
Cochise.....	2,777	2,613	120	44	Pinal.....	536	512	18	6
Cocino.....	865	810	38	17	Santa Cruz.....	449	418	27	4
Gila.....	2,547	2,447	85	15	Yavapai.....	2,931	2,815	93	23
Graham.....	151	144	7	-----	Yuma.....	707	655	41	11
Greenlee.....	354	343	8	3	Miscellaneous.....	40	21	12	7
Mariocopa.....	5,468	4,980	391	97					
Mohave.....	402	390	8	4	Total.....	21,301	20,008	1,009	284
Navajo.....	1,048	1,027	18	3					

## ARKANSAS

Arkansas.....	715	669	38	8	Desha.....	483	461	16	6
Ashley.....	300	279	14	7	Drew.....	212	197	13	2
Baxter.....	68	65	1	2	Faulkner.....	245	222	15	8
Benton.....	339	364	20	5	Franklin.....	131	121	10	-----
Boone.....	136	129	4	3	Fulton.....	32	31	1	-----
Bradley.....	262	245	11	6	Garland.....	1,054	922	99	33
Calhoun.....	78	70	4	4	Grant.....	40	38	2	-----
Carroll.....	121	115	3	3	Greene.....	490	470	15	5
Chicot.....	280	255	19	6	Hempstead.....	381	351	23	7
Clark.....	335	312	19	4	Hot Spring.....	187	177	8	2
Clay.....	232	214	16	2	Howard.....	162	157	5	-----
Cleburne.....	55	45	9	1	Independence.....	256	225	21	10
Cleveland.....	38	34	3	1	Izard.....	19	19	-----	-----
Columbia.....	220	200	14	6	Jackson.....	376	333	34	9
Conway.....	72	52	18	2	Jefferson.....	2,324	2,132	121	71
Craighead.....	1,001	943	50	8	Johnson.....	193	175	14	4
Crawford.....	420	408	11	1	Lafayette.....	163	148	7	8
Crittenden.....	267	249	10	8	Lawrence.....	320	298	18	4
Cross.....	284	277	5	2	Lee.....	252	233	16	3
Dallas.....	205	184	15	6	Lincoln.....	66	63	3	-----

<sup>1</sup> For method of compiling data, see page 12.



TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## ARKANSAS—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Little River.....	154	149	4	1	Pulaski.....	8,372	7,644	475	253
Logan.....	203	186	14	3	Randolph.....	78	71	6	1
Lonoke.....	318	281	30	7	St. Francis.....	343	318	19	6
Madison.....	16	15	1	—	Saline.....	175	167	5	3
Marion.....	14	13	1	—	Scott.....	36	33	3	—
Miller.....	918	829	50	39	Scary.....	24	22	2	—
Mississippi.....	1,147	1,067	54	26	Sebastian.....	2,341	2,110	154	77
Monroe.....	270	249	18	3	Sevier.....	246	231	11	4
Montgomery.....	47	47	—	—	Sharp.....	20	19	1	—
Nevada.....	174	159	14	1	Stone.....	13	11	2	—
Newton.....	4	3	1	—	Union.....	3,184	2,921	174	89
Ouachita.....	786	682	64	40	Van Buren.....	8	8	1	—
Perry.....	16	16	—	—	Washington.....	521	470	38	13
Phillips.....	1,315	1,235	59	21	White.....	360	339	20	1
Pike.....	49	47	2	—	Woodruff.....	249	230	14	5
Poinsett.....	487	479	8	—	Yell.....	145	123	10	2
Polk.....	98	91	6	1	Miscellaneous.....	35	8	17	10
Pope.....	296	268	21	7					
Prairie.....	157	151	6	—	Total.....	35,484	32,584	2,030	870

## CALIFORNIA

Alameda.....	45,550	41,264	2,779	1,507	Riverside.....	3,692	3,317	264	111
Alpine.....	8	3	4	1	Sacramento.....	12,716	11,898	548	270
Amador.....	364	350	11	3	San Benito.....	642	595	29	18
Butte.....	2,013	1,879	96	38	San Bernar- dino.....	6,695	6,142	374	179
Calaveras.....	334	310	14	10	San Diego.....	11,177	9,949	846	382
Colusa.....	769	690	46	33	San Francisco.....	93,707	82,922	6,124	4,661
Contra Costa.....	7,056	6,849	153	54	San Joaquin.....	9,338	8,696	420	222
Del Norte.....	322	304	12	6	San Luis.....	—	—	—	—
Eldorado.....	455	433	17	5	Obispo.....	1,553	1,453	77	23
Fresno.....	14,700	14,169	363	168	San Mateo.....	5,589	4,985	369	235
Glenn.....	710	649	45	16	Santa Bar- bara.....	5,050	4,454	367	229
Humboldt.....	4,250	4,050	133	67	Santa Clara.....	10,207	9,162	673	372
Imperial.....	2,365	2,148	165	52	Santa Cruz.....	2,192	2,021	135	36
Inyo.....	519	487	23	9	Shasta.....	1,521	1,473	36	12
Kern.....	8,165	7,754	312	99	Sierra.....	295	284	10	1
Kings.....	1,089	984	77	28	Siskiyou.....	2,355	2,280	63	12
Lake.....	282	254	18	10	Solano.....	5,105	4,949	130	26
Lassen.....	1,296	1,266	21	9	Sonoma.....	3,677	3,415	192	70
Los Angeles.....	200,240	178,460	13,373	8,467	Stanislaus.....	3,026	2,856	121	49
Madera.....	778	748	28	2	Sutter.....	687	657	22	8
Marin.....	3,805	3,492	210	103	Tehama.....	697	668	17	12
Mariposa.....	265	257	5	3	Trinity.....	57	54	3	—
Mendocino.....	1,801	1,735	52	14	Tulare.....	4,521	4,318	161	42
Mercod.....	2,117	2,051	54	12	Tuolumne.....	966	940	17	9
Modoc.....	279	271	8	—	Ventura.....	3,291	2,956	228	107
Mono.....	28	27	—	1	Yolo.....	1,585	1,468	86	31
Monterey.....	2,721	2,489	158	74	Yuba.....	1,022	943	63	16
Napa.....	1,192	1,094	75	23	Miscellaneous.....	423	105	197	121
Nevada.....	1,089	1,049	29	11					
Orange.....	11,800	10,971	599	230	Total.....	511,218	462,430	30,519	18,269
Placer.....	2,271	2,198	56	17					
Plumas.....	799	785	11	3					

## COLORADO

Adams.....	411	393	17	1	Custer.....	63	61	2	—
Alamosa.....	432	418	14	—	Delta.....	334	323	9	2
Arapahoe.....	592	561	26	5	Denver.....	36,756	33,939	1,764	1,053
Archuleta.....	61	59	1	1	Dolores.....	23	23	—	—
Baca.....	41	40	—	1	Douglas.....	131	129	1	1
Bent.....	247	231	13	3	Eagle.....	194	191	2	1
Boulder.....	1,760	1,624	109	27	Elbert.....	99	97	2	—
Chaffee.....	574	559	11	4	El Paso.....	5,342	4,965	221	156
Cheyenne.....	64	62	2	—	Fremont.....	1,139	1,098	32	9
Clear Creek.....	76	72	2	2	Garfield.....	323	302	17	4
Conejos.....	98	95	2	1	Gilpin.....	60	58	2	—
Costilla.....	40	38	1	1	Grand.....	221	220	1	—
Crowley.....	98	93	2	3	Gunnison.....	562	553	8	1

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## COLORADO—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Hinsdale.....	11	10	1	—	Park.....	116	113	3	—
Huerfano.....	1,561	1,520	38	3	Phillips.....	128	126	2	—
Jackson.....	42	41	1	—	Pitkin.....	75	71	3	1
Jefferson.....	867	832	26	9	Prowers.....	402	382	18	2
Kiowa.....	59	53	4	2	Pueblo.....	4,481	4,263	145	73
Kit Carson.....	172	165	6	1	Rio Blanco.....	68	67	1	—
Lake.....	458	419	33	6	Rio Grande.....	241	225	16	—
La Plata.....	499	481	17	1	Routt.....	424	415	8	1
Larimer.....	1,487	1,294	130	63	Saguache.....	145	135	8	2
Las Animas.....	4,013	3,947	50	16	San Juan.....	195	191	3	1
Lincoln.....	226	222	4	—	San Miguel.....	376	369	3	4
Logan.....	661	638	16	7	Sedgwick.....	99	96	3	—
Mesa.....	1,142	1,097	37	8	Summit.....	52	50	2	—
Mineral.....	21	19	—	2	Teller.....	343	327	14	2
Moffat.....	102	97	3	2	Washington.....	134	128	5	1
Montezuma.....	156	148	8	—	Weld.....	2,180	2,051	106	23
Montrose.....	631	613	15	3	Yuma.....	283	268	15	—
Morgan.....	308	245	44	19	Miscellaneous.....	48	9	23	16
Otero.....	1,282	1,230	44	8	Total.....	73,350	68,682	3,116	1,552
Ouray.....	121	121	—	—					

## CONNECTICUT

Fairfield.....	31,992	28,748	1,767	1,477	Tolland.....	1,865	1,731	66	68
Hartford.....	44,565	40,658	2,241	1,666	Windham.....	3,767	3,548	142	77
Litchfield.....	5,391	4,845	308	238	Miscellaneous.....	155	8	88	59
Middlesex.....	3,596	3,249	201	146	Total.....	143,406	130,773	7,313	5,320
New Haven.....	43,720	40,248	2,102	1,370					
New London.....	8,355	7,738	398	219					

## DELAWARE

Kent.....	2,171	2,101	49	21	Miscellaneous.....	30	8	13	9
New Castle.....	14,162	12,933	668	561	Total.....	18,892	17,439	837	616
Sussex.....	2,529	2,397	107	25					

## DISTRICT OF COLUMBIA

City	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Washington.....	77,836	70,761	4,761	2,314

## FLORIDA

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Alachua.....	766	722	29	15	Calhoun.....	43	39	4	—
Baker.....	37	35	1	1	Charlotte.....	94	87	5	2
Bay.....	145	141	3	1	Citrus.....	86	73	10	3
Bradford.....	67	61	4	2	Clay.....	90	78	5	7
Brevard.....	715	585	73	57	Columbia.....	221	205	12	4
Broward.....	600	495	60	45	Collier.....	9	9	—	—

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## FLORIDA—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Dade.....	12, 140	10, 549	811	780	Monroe.....	750	713	24	13
De Soto.....	249	222	19	8	Nassau.....	180	167	10	3
Dixie.....	8	6	2		Okaloosa.....	45	39	5	1
Duval.....	14, 162	13, 281	578	303	Okcechobee.....	162	154	8	
Escambia.....	1, 967	1, 833	89	45	Orange.....	1, 920	1, 618	182	120
Flagler.....	31	29	1	1	Osceola.....	190	176	10	4
Franklin.....	72	63	6	3	Palm Beach.....	2, 962	2, 362	284	316
Gadsden.....	267	232	16	19	Pasco.....	167	158	6	3
Glades.....	23	19	2	2	Pinellas.....	4, 077	3, 004	589	484
Hamilton.....	58	54	3	1	Polk.....	2, 254	1, 955	180	119
Hardee.....	156	151	3	2	Putnam.....	495	437	48	10
Hernando.....	81	75	5	1	St. Johns.....	904	794	71	39
Highlands.....	141	128	8	5	St. Lucie.....	1, 040	985	35	20
Hillsborough.....	9, 816	8, 962	469	385	Santa Rosa.....	99	82	14	3
Holmes.....	31	29	1	1	Sarasota.....	467	311	76	80
Hendry.....	6	6			Seminole.....	690	609	48	33
Jackson.....	144	128	13	3	Sumter.....	65	62	2	1
Jefferson.....	47	36	6	5	Suwanee.....	150	138	8	4
Lafayette.....	14	13	1		Taylor.....	155	141	9	5
Lake.....	686	600	65	21	Union.....	17	17		
Lee.....	420	324	48	48	Volusia.....	2, 125	1, 772	211	142
Leon.....	305	273	23	9	Wakulla.....	4	3		1
Levy.....	115	108	6	1	Walton.....	113	95	14	4
Liberty.....	19	18		1	Washington.....	55	51	3	1
Madison.....	83	72	10	1	Miscellaneous.....	75	24	26	25
Manatee.....	682	489	104	89					
Marion.....	549	495	39	15	Total.....	64, 306	56, 592	4, 397	3, 317

## GEORGIA

Appling.....	32	29	3		Dade.....	8	4	2	2
Atkinson.....	19	18		1	Dawson.....	1	1		
Bacon.....	5	5			Decatur.....	192	164	21	7
Baker.....	3	3			De Kalb.....	1, 219	1, 072	97	50
Baldwin.....	126	115	6	5	Dodge.....	49	45	3	1
Banks.....	5	4	1		Dooley.....	34	30	4	
Barrow.....	74	73	1		Dougherty.....	708	631	51	26
Bartow.....	233	212	13	8	Douglas.....	27	23	2	2
Ben Hill.....	247	239	7	1	Early.....	47	40	4	3
Berrien.....	18	12	3	3	Echols.....	8	8		
Bibb.....	4, 249	3, 927	202	120	Effingham.....	68	64	4	
Bleckley.....	46	42	3	1	Elbert.....	191	180	9	2
Brantley.....	32	31	1		Emanuel.....	63	60	2	1
Brooks.....	131	112	12	7	Evans.....	25	24	1	
Bryan.....	23	20	2	1	Fannin.....	40	39	1	
Bulloch.....	141	131	8	2	Fayette.....	7	5	2	
Burke.....	181	167	5	9	Floyd.....	817	739	51	27
Butts.....	61	58	2	1	Forsyth.....	11	10	1	
Calhoun.....	28	24	4		Franklin.....	53	50	2	1
Camden.....	31	28	1	2	Fulton.....	27, 392	24, 603	1, 773	1, 016
Campbell.....	78	74	4		Gilmer.....	5	4	1	
Candler.....	15	14	1		Glascock.....	5	5		
Carroll.....	151	132	17	2	Glynn.....	651	605	31	15
Catoosa.....	17	16	1		Gordon.....	41	37	4	
Charlton.....	28	26		2	Grady.....	49	39	5	5
Chatham.....	6, 761	6, 153	380	228	Greene.....	82	76	5	1
Chattahoochie.....	399	379	20		Gwinnett.....	159	143	9	7
Chattooga.....	39	36	1	2	Habersham.....	89	83	3	3
Cherokee.....	106	91	7	8	Hall.....	299	265	22	12
Clarke.....	991	925	51	15	Hancock.....	41	36	5	
Clay.....	18	16	1	1	Harrison.....	56	55		1
Clayton.....	74	71	1	2	Harris.....	45	42		3
Clinch.....	23	22	1		Hart.....	66	62	2	2
Cobb.....	661	623	22	16	Heard.....	2	2		
Coffee.....	94	82	10	2	Henry.....	66	64	2	
Colquitt.....	181	157	15	9	Houston.....	149	134	11	4
Columbia.....	24	21	2	1	Irwin.....	18	16	1	1
Cook.....	13	11	2		Jackson.....	97	89	7	1
Coweta.....	331	284	20	27	Jasper.....	70	65	1	4
Crawford.....	3	2		1	Jeff Davis.....	19	17	2	
Crisp.....	123	114	9	3	Jefferson.....	90	83	6	1
					Jenkins.....	74	67	5	2

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## GEORGIA—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Johnson.....	16	13	2	1	Schley.....	16	15	1	1
Jones.....	20	17	1	2	Screven.....	53	51	2	1
Lamar.....	87	78	7	2	Seminole.....	35	34	1	1
Lanier.....	5	4	1	1	Spalding.....	343	323	25	13
Laurens.....	186	171	12	3	Stephens.....	91	89	2	1
Lee.....	11	10	1	1	Stewart.....	42	37	5	2
Liberty.....	21	19	1	1	Sumter.....	442	423	15	4
Lincoln.....	15	11	1	3	Talbot.....	46	35	1	2
Long.....	9	9	1	1	Taliaferro.....	21	26	1	1
Lowndes.....	482	441	31	10	Tattnall.....	39	38	1	1
Lumpkin.....	3	3	1	1	Taylor.....	35	29	3	3
McDuffie.....	36	27	7	2	Telfair.....	61	55	5	1
McIntosh.....	27	26	1	1	Terrell.....	95	91	3	1
Macon.....	105	98	5	2	Thomas.....	376	327	29	20
Madison.....	40	36	2	2	Tift.....	132	121	6	2
Marion.....	21	18	2	1	Toombs.....	89	85	5	1
Meriwether.....	131	124	6	1	Towns.....	2	2	1	1
Miller.....	13	13	1	1	Treutlen.....	7	5	2	1
Milton.....	3	2	1	1	Troup.....	152	49	40	21
Mitchell.....	109	105	4	1	Turner.....	44	42	1	1
Monroe.....	69	58	8	3	Twiggs.....	15	15	1	2
Montgomery.....	14	13	1	1	Union.....	1	1	1	1
Morgan.....	131	125	6	1	Upson.....	248	233	7	8
Murray.....	11	9	2	1	Walker.....	202	189	7	6
Muskogee.....	2,413	2,164	169	80	Walton.....	155	144	11	1
Newton.....	166	155	8	3	Ware.....	779	731	36	9
Oconee.....	11	11	1	1	Warren.....	82	74	5	3
Oglethorpe.....	25	24	1	1	Washington.....	160	147	9	4
Paulding.....	15	15	1	1	Wayne.....	89	88	1	1
Pickens.....	39	33	3	3	Webster.....	4	3	1	1
Pierce.....	51	42	8	1	Wheeler.....	10	10	1	1
Pike.....	74	68	5	1	White.....	8	6	2	1
Polk.....	280	258	20	2	Whitfield.....	232	191	29	12
Pulaski.....	40	34	6	1	Wilcox.....	22	19	1	2
Putnam.....	44	43	1	1	Wikes.....	126	125	1	2
Quitman.....	4	4	1	1	Wilkinson.....	43	35	6	2
Rabun.....	49	42	5	2	Worth.....	52	48	3	1
Randolph.....	95	89	4	2	Miscellaneous.....	82	11	53	18
Richmond.....	3,941	3,663	187	91	Total.....	62,651	56,784	3,826	2,041
Rockdale.....	37	37	1	1					

## HAWAII

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Hawaii.....	12,387	11,031	842	514

## IDAHO

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Ada.....	2,944	2,781	127	36	Blaine.....	168	164	4	1
Adams.....	56	55	1	1	Boise.....	212	208	4	1
Bannock.....	2,898	2,808	72	8	Bonner.....	632	599	23	10
Bear Lake.....	284	278	4	2	Booneville.....	636	593	42	1
Benewah.....	504	486	18	1	Boundary.....	265	256	9	1
Bingham.....	375	357	18	1	Butte.....	58	55	1	2

TABLE 17.—Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued

## IDAHO—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Camas.....	94	93	1	---	Lewis.....	172	163	9	---
Canyon.....	1,094	1,536	21	7	Lincoln.....	174	168	3	3
Caribou.....	92	86	4	2	Madison.....	158	154	4	---
Cassia.....	302	279	20	3	Minidoka.....	162	159	3	---
Clark.....	74	72	2	---	Nez Perce.....	879	833	39	7
Clearwater.....	225	220	5	---	Oneida.....	52	50	1	1
Custer.....	115	113	2	---	Owyhee.....	78	77	1	---
Elmore.....	708	695	12	1	Payette.....	188	183	5	---
Franklin.....	92	91	1	---	Power.....	86	85	1	---
Fronton.....	256	251	5	---	Shoshone.....	2,375	2,250	96	29
Gem.....	230	227	3	---	Teton.....	48	46	---	2
Gooding.....	185	177	8	1	Twin Falls.....	1,248	1,177	58	13
Idaho.....	262	246	14	2	Valley.....	125	122	3	---
Jefferson.....	112	107	5	---	Washington.....	265	260	4	1
Jerome.....	133	121	12	---	Miscellaneous.....	17	2	10	5
Kootenai.....	1,369	1,311	48	10					
Latah.....	925	874	48	3	Total.....	21,436	20,511	776	149
Lewhi.....	168	163	5	---					

## ILLINOIS

Adams.....	3,011	2,711	207	93	Logan.....	1,121	995	93	33
Alexander.....	1,004	901	62	41	McDonough.....	824	757	49	18
Bond.....	230	266	9	5	McHenry.....	1,975	1,865	88	22
Boone.....	499	464	23	12	McLean.....	4,232	3,854	260	118
Brown.....	120	111	8	1	Macon.....	4,978	4,495	336	147
Bureau.....	1,485	1,404	67	14	Macoupin.....	2,822	2,748	66	8
Calhoun.....	80	73	7	---	Madison.....	7,691	7,238	323	130
Carroll.....	789	782	24	3	Marion.....	1,364	1,297	45	22
Cass.....	1,021	961	45	15	Marshall.....	395	359	29	7
Champaign.....	3,465	3,091	265	109	Mason.....	527	475	35	17
Christian.....	1,595	1,431	85	29	Massac.....	201	187	11	3
Clark.....	278	250	17	11	Menard.....	309	282	25	2
Clay.....	208	180	12	16	Mercer.....	494	462	29	3
Clinton.....	508	466	26	16	Monroe.....	298	280	16	2
Coles.....	1,580	1,437	90	33	Montgomery.....	1,257	1,194	43	20
Cook.....	471,645	418,042	32,421	21,172	Morgan.....	1,227	1,096	96	35
Crawford.....	581	523	41	17	Moultrie.....	285	256	25	4
Cumberland.....	85	75	8	2	Ogle.....	993	939	39	15
De Kalb.....	1,631	1,502	93	36	Peoria.....	9,161	8,263	569	329
Dewitt.....	1,056	1,004	38	14	Perry.....	646	606	28	12
Douglas.....	673	621	38	14	Platt.....	548	479	53	16
DuPage.....	8,004	7,108	568	328	Pike.....	384	342	33	9
Edgar.....	704	634	54	16	Pope.....	26	25	---	1
Edwardsville.....	73	66	4	3	Pulaski.....	408	396	10	2
Efingham.....	317	289	22	6	Putnam.....	134	129	5	---
Fayette.....	220	198	16	6	Randolph.....	750	713	18	19
Ford.....	635	583	44	8	Richland.....	204	184	17	3
Franklin.....	2,918	2,344	57	17	Rock Island.....	6,071	5,690	267	114
Fulton.....	1,062	996	50	16	St. Clair.....	9,173	8,675	385	113
Gallatin.....	73	67	6	---	Saline.....	1,493	1,422	54	17
Greene.....	595	566	26	3	Sangamon.....	8,678	7,958	497	223
Grundy.....	679	628	40	11	Schuyler.....	187	166	15	6
Hamilton.....	63	61	2	---	Scott.....	240	217	14	9
Hancock.....	653	617	27	9	Shelby.....	401	353	17	1
Hardin.....	57	49	7	1	Stark.....	270	259	9	2
Henderson.....	150	145	4	1	Stephenson.....	1,898	1,716	120	62
Henry.....	2,049	1,912	102	35	Tazewell.....	1,978	1,853	94	31
Illinois.....	799	694	89	16	Union.....	251	220	27	4
Jackson.....	1,234	1,202	62	20	Vermilion.....	5,294	4,915	273	106
Jasper.....	94	87	7	---	Wabash.....	402	378	20	4
Jederson.....	523	465	52	11	Warren.....	800	725	56	19
Jersey.....	233	262	15	6	Washington.....	210	195	9	6
Jo Daviess.....	614	582	27	5	Wayne.....	130	124	2	4
Johnson.....	90	87	3	---	White.....	197	172	22	3
Kane.....	11,779	10,907	578	294	Whiteside.....	1,565	1,444	73	48
Kankakee.....	2,247	2,050	141	56	Will.....	6,994	6,508	338	148
Kendall.....	287	270	13	4	Williamson.....	2,514	2,419	72	23
Knox.....	2,934	2,724	139	71	Winnebago.....	7,571	6,917	414	240
Lake.....	7,772	6,653	562	557	Woodford.....	834	776	47	11
La Salle.....	5,438	4,993	421	124	Miscellaneous.....	4,561	4,282	180	99
Lawrence.....	595	527	43	25					
Lee.....	1,276	1,198	59	19	Total.....	652,501	584,672	42,197	25,632
Livingston.....	1,679	1,533	125	21					

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## INDIANA

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Adams.....	468	431	33	4	Marion.....	38,963	35,478	2,203	1,222
Allen.....	12,562	11,674	579	309	Marshall.....	769	713	38	13
Bartolomew.....	558	503	37	18	Martin.....	50	43	6	1
Benton.....	275	258	15	2	Miami.....	1,162	1,093	47	22
Blackford.....	438	399	29	10	Monroe.....	1,269	1,148	78	43
Boone.....	365	343	16	6	Montgomery.....	616	554	47	15
Brown.....	19	19	—	—	Morgan.....	290	258	16	16
Carroll.....	188	180	8	—	Newton.....	242	221	16	3
Cass.....	1,474	1,391	64	19	Noble.....	393	321	55	17
Clark.....	959	921	31	7	Ohio.....	29	28	1	—
Clay.....	748	707	27	14	Orange.....	263	221	30	12
Clinton.....	887	823	47	17	Owen.....	100	101	8	1
Crawford.....	84	80	4	—	Parke.....	255	215	7	2
Daviess.....	550	617	24	9	Perry.....	181	156	20	5
Dearborn.....	481	434	31	16	Pike.....	535	330	4	1
Decatur.....	370	351	19	—	Porter.....	1,091	1,038	36	17
De Kalb.....	862	821	29	12	Posey.....	222	194	13	15
Delaware.....	2,353	2,085	172	96	Pulaski.....	116	111	5	—
Dubois.....	313	290	20	3	Putnam.....	418	388	26	4
Elkhart.....	3,996	3,712	193	91	Randolph.....	430	393	26	8
Fayette.....	905	823	54	28	Ripley.....	292	266	12	14
Floyd.....	1,655	1,529	79	47	Rush.....	397	367	20	10
Fountain.....	380	362	12	6	St. Joseph.....	12,922	12,087	531	304
Franklin.....	148	135	10	3	Scott.....	74	68	3	3
Fulton.....	246	218	18	10	Shelby.....	792	708	47	37
Gibson.....	814	788	19	7	Spencer.....	131	123	7	1
Grant.....	1,485	1,334	90	61	Starke.....	202	191	9	2
Greene.....	853	819	27	7	Steuben.....	237	215	19	3
Hamilton.....	473	443	27	3	Sullivan.....	993	953	28	12
Hancock.....	385	363	16	6	Switzerland.....	38	36	1	1
Harrison.....	96	89	7	—	Tippecanoe.....	1,214	989	170	55
Hendricks.....	296	278	16	2	Tipton.....	341	322	16	3
Henry.....	846	778	44	24	Union.....	141	131	8	2
Howard.....	1,762	1,606	105	51	Vanderburg.....	3,847	3,204	406	238
Huntington.....	1,203	1,125	55	23	Vermilion.....	982	943	30	9
Jackson.....	509	474	23	12	Vigo.....	3,527	3,026	327	174
Jasper.....	213	190	19	4	Wabash.....	752	688	45	19
Jay.....	383	356	13	14	Warren.....	91	83	6	2
Jefferson.....	296	250	37	9	Warrick.....	296	274	20	2
Jennings.....	163	153	8	2	Washington.....	123	117	5	1
Johnson.....	468	422	28	18	Wayne.....	2,638	2,398	151	89
Knox.....	1,449	1,324	92	33	Wells.....	422	383	30	9
Kosciusko.....	585	537	31	14	White.....	271	252	12	7
Lagrange.....	185	170	14	1	Whitley.....	350	329	18	3
Lake.....	22,936	22,007	699	230	Miscellaneous.....	110	16	70	24
Laporte.....	3,705	3,414	198	93					
Lawrence.....	1,443	1,328	76	39	Total.....	156,845	144,964	7,999	3,882
Madison.....	2,341	2,153	127	61					

## IOWA

Adair.....	219	209	9	1	Clay.....	549	520	21	8
Adams.....	125	115	7	3	Clayton.....	795	691	12	2
Albama.....	334	330	4	—	Clinton.....	2,966	2,767	158	61
Appanoose.....	601	565	24	12	Crawford.....	388	365	16	7
Audubon.....	264	234	10	—	Dallas.....	960	921	49	8
Benton.....	709	681	24	4	Davis.....	150	143	7	1
Blackhawk.....	3,542	3,279	184	79	Decatur.....	157	150	6	1
Boone.....	1,559	1,289	58	12	Delaware.....	466	419	15	1
Bremer.....	372	542	25	5	Des Moines.....	2,420	2,182	156	52
Buchanan.....	523	492	28	3	Dickinson.....	210	200	9	1
Buena Vista.....	629	598	30	1	Dubuque.....	3,290	4,501	296	123
Butler.....	338	320	16	2	Emmet.....	435	384	24	5
Calhoun.....	549	527	18	4	Fayette.....	1,153	1,153	30	19
Carroll.....	883	827	42	14	Floyd.....	518	475	28	10
Cass.....	643	617	22	4	Franklin.....	337	324	10	3
Cedar.....	496	478	16	2	Fremont.....	481	423	21	7
Cerro Gordo.....	2,123	2,001	80	42	Greene.....	432	413	17	2
Cherokee.....	717	676	31	10	Grundy.....	346	328	17	1
Chickasaw.....	248	242	5	1	Guthrie.....	377	360	19	1
Clarke.....	136	129	6	1	Hamilton.....	628	603	16	9

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## IOWA—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Hancock.....	368	304	3	1	Page.....	710	648	52	10
Hardin.....	893	764	32	7	Palo Alto.....	308	296	11	1
Harrison.....	532	534	23	5	Plymouth.....	956	903	47	6
Henry.....	502	472	23	7	Pocahontas.....	516	500	10	6
Howard.....	212	195	9	8	Polk.....	17,213	15,897	905	411
Humboldt.....	387	377	8	2	Pottawata- mie.....	3,828	3,595	169	64
Ida.....	635	614	18	3	Poweshiek.....	582	549	28	5
Iowa.....	419	400	18	1	Ringgold.....	117	114	3	3
Jackson.....	437	418	17	2	Sac.....	717	681	33	219
Jasper.....	1,041	976	47	18	Scott.....	6,575	6,022	334	6
Jefferson.....	434	415	34	5	Shelby.....	478	447	25	5
Johnson.....	1,154	1,037	85	32	Sioux.....	856	810	41	7
Jones.....	415	413	24	9	Story.....	996	923	66	7
Keokuk.....	425	399	24	2	Tama.....	726	695	24	7
Kossuth.....	639	631	22	6	Taylor.....	195	178	15	2
Lee.....	2,027	1,859	126	42	Union.....	652	625	22	5
Linn.....	6,181	5,720	290	171	Van Buren.....	190	185	4	1
Louisia.....	213	208	9	1	Wapello.....	1,770	1,597	129	44
Lucas.....	483	467	18	1	Warren.....	315	305	10	5
Lyon.....	598	492	13	3	Washington.....	586	551	30	5
Madison.....	276	257	16	3	Wayne.....	198	193	5	41
Mahaska.....	720	665	38	17	Webster.....	2,301	2,168	92	8
Marion.....	647	606	26	15	Winnebago.....	256	248	8	3
Marshall.....	1,880	1,705	82	33	Winneshek.....	534	510	21	160
Mills.....	377	358	16	3	Woodbury.....	7,306	6,772	374	5
Mitchell.....	380	355	14	11	Worth.....	277	271	5	1
Monona.....	394	379	13	2	Wright.....	801	770	27	4
Monroe.....	599	571	24	4	Miscellaneous.....	65	5	33	27
Montgomery.....	708	673	26	9					
Muscatine.....	1,242	1,138	68	36	Total.....	110,404	103,191	5,159	2,054
O'Brien.....	751	720	23	8					
Osceola.....	293	282	10	1					

## KANSAS

Allen.....	633	603	23	7	Greenwood.....	748	683	40	25
Anderson.....	249	240	6	3	Hamilton.....	74	70	4	7
Atchison.....	1,735	1,660	51	24	Harper.....	352	319	26	12
Barber.....	411	399	9	3	Harvey.....	1,248	1,197	39	1
Barton.....	1,008	913	78	17	Haskell.....	47	38	8	2
Bourbon.....	759	700	45	14	Hodgeman.....	67	64	3	7
Brown.....	682	618	20	4	Jackson.....	250	236	12	2
Butler.....	2,158	2,048	97	23	Jefferson.....	268	259	7	11
Chase.....	227	218	6	3	Jewell.....	250	239	11	26
Chautauqua.....	231	255	6	34	Johnson.....	625	571	28	4
Cherokee.....	1,635	945	56	11	Kearney.....	48	44	4	2
Cheyenne.....	215	203	11	1	Kingman.....	271	258	11	9
Clark.....	137	123	9	5	Kiowa.....	177	166	9	2
Clay.....	454	431	28	5	Labette.....	1,634	1,584	42	8
Cloud.....	631	578	39	14	Lane.....	85	80	5	28
Cole.....	215	198	14	3	Leavenworth.....	1,345	1,216	101	15
Comanche.....	137	143	14	60	Lincoln.....	306	288	15	1
Cowley.....	2,103	1,886	157	49	Linn.....	166	160	5	8
Crawford.....	3,254	3,088	117	1	Logan.....	134	125	8	1
Decatur.....	231	252	8	19	Lyon.....	1,577	1,490	65	22
Dickinson.....	1,464	1,384	61	2	McPherson.....	831	790	33	6
Doniphan.....	369	333	23	28	Marion.....	836	798	32	3
Douglas.....	1,128	1,030	70	2	Marshall.....	806	763	32	10
Edwards.....	414	381	31	2	Meade.....	254	217	27	3
Elk.....	215	202	11	10	Miami.....	614	599	12	7
Ellis.....	653	606	37	3	Mitchell.....	447	409	31	54
Ellsworth.....	430	427	30	7	Montgomery.....	2,786	2,599	183	7
Finney.....	244	223	19	2	Morris.....	321	314	7	3
Ford.....	923	869	50	19	Morton.....	71	67	3	1
Franklin.....	550	511	29	6	Nemaha.....	367	352	14	9
Geary.....	555	496	33	2	Neosho.....	944	893	42	3
Gove.....	232	218	12	2	Ness.....	251	225	23	2
Graham.....	112	100	10	2	Norton.....	328	308	18	2
Grant.....	13	11	2	2	Osage.....	276	268	6	2
Gray.....	164	141	21	2	Osborne.....	292	282	7	3
Greely.....	35	35	10	2	Ottawa.....	259	242	15	2

TABLE 17.—Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued

## KANSAS—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Pawnee.....	372	333	29	10	Sherman.....	416	401	13	2
Phillips.....	290	280	8	2	Smith.....	274	260	11	3
Pottawatomie.....	433	417	16	-----	Stafford.....	397	366	28	3
Pratt.....	645	603	35	7	Stanton.....	12	12	-----	-----
Rawlins.....	290	266	23	1	Stevens.....	31	29	2	-----
Reno.....	1,800	1,684	77	39	Sumner.....	1,027	957	49	21
Republic.....	529	505	22	2	Thomas.....	329	300	25	4
Rice.....	548	524	23	1	Trego.....	200	178	20	2
Riley.....	901	844	44	13	Wabauunsee.....	225	213	9	3
Rooks.....	232	217	15	-----	Wallace.....	107	106	1	-----
Rush.....	336	312	21	3	Washington.....	319	304	13	2
Russell.....	555	513	35	7	Wichita.....	33	31	1	1
Saline.....	2,093	1,952	106	35	Wilson.....	609	578	19	12
Scott.....	68	59	8	1	Woodson.....	138	134	3	1
Sedgwick.....	9,573	8,933	447	193	Wyandotte.....	9,308	8,976	236	96
Seward.....	258	237	15	6	Miscellaneous:	300	266	25	9
Shawnee.....	7,925	7,497	319	109	Total.....	84,080	79,033	3,822	1,225
Sheridan.....	124	110	13	1					

## KENTUCKY

Adair.....	17	17	-----	-----	Henry.....	102	95	7	-----
Allen.....	60	56	4	-----	Hickman.....	22	20	1	-----
Anderson.....	88	80	5	3	Hopkins.....	823	742	47	34
Ballard.....	34	33	1	-----	Jackson.....	10	10	-----	-----
Barren.....	193	171	19	3	Jefferson.....	26,507	23,097	2,074	1,336
Bath.....	51	49	1	-----	Jessamine.....	154	142	8	4
Bell.....	804	735	49	20	Johnson.....	235	215	14	6
Boone.....	99	87	8	4	Kenton.....	7,540	7,524	201	125
Bourbon.....	807	752	46	15	Knott.....	22	20	2	-----
Boyd.....	2,055	1,821	106	68	Knox.....	123	103	12	8
Boyle.....	615	548	43	24	Larue.....	41	38	1	2
Bracken.....	98	92	5	1	Laurel.....	66	61	4	1
Breathitt.....	111	104	5	2	Lawrence.....	149	131	8	10
Brokenridge.....	108	104	1	3	Lee.....	89	80	8	1
Bullitt.....	128	122	5	1	Leslie.....	4	4	-----	-----
Butler.....	15	-----	-----	-----	Letcher.....	429	409	18	2
Caldwell.....	256	249	5	2	Lewis.....	60	56	4	-----
Calloway.....	96	88	5	3	Lincoln.....	96	85	7	4
Campbell.....	6,164	5,793	280	91	Livingston.....	15	15	-----	-----
Carlisle.....	28	26	2	-----	Logan.....	234	220	12	2
Carroll.....	139	128	8	3	Lyon.....	47	44	1	2
Carter.....	117	106	9	2	McCracken.....	1,851	1,676	127	48
Casey.....	6	5	-----	-----	McCreary.....	63	59	4	-----
Christian.....	729	669	43	17	McLean.....	44	37	7	-----
Clark.....	693	607	63	23	Madison.....	384	338	35	11
Clay.....	21	17	3	-----	Magoffin.....	62	54	5	3
Clinton.....	4	4	-----	-----	Marion.....	152	137	9	6
Crittendon.....	60	52	6	2	Marshall.....	58	58	-----	-----
Cumberland.....	12	9	2	1	Martin.....	52	50	2	-----
Daviess.....	1,028	910	86	32	Mason.....	405	345	41	19
Edmonson.....	22	18	3	1	Meade.....	20	18	2	-----
Elliott.....	1	1	-----	-----	Menifee.....	2	1	-----	-----
Estill.....	526	521	3	2	Mercer.....	229	207	22	-----
Fayette.....	4,001	3,490	334	177	Metcalfe.....	1	1	-----	-----
Fleming.....	59	53	5	1	Monroe.....	12	11	1	-----
Floyd.....	307	288	17	2	Montgomery.....	233	197	19	17
Franklin.....	614	538	48	28	Morgan.....	22	21	1	-----
Fulton.....	393	366	22	5	Muhlenberg.....	495	451	25	19
Gallatin.....	31	27	1	3	Nelson.....	189	171	13	5
Gerrard.....	99	85	4	-----	Nicholas.....	73	65	7	1
Grant.....	101	99	1	-----	Ohio.....	117	111	5	1
Graves.....	365	307	45	13	Oldham.....	174	157	8	9
Grayson.....	79	64	14	1	Owen.....	25	25	-----	-----
Green.....	12	9	2	1	Owsley.....	6	5	1	-----
Greenup.....	540	533	5	2	Pendleton.....	91	83	8	-----
Hancock.....	36	31	5	-----	Perry.....	846	818	27	1
Hardin.....	203	191	9	3	Pike.....	1,002	962	36	4
Harlan.....	1,480	1,407	50	23	Powell.....	24	23	1	-----
Harrison.....	282	260	18	4	Pulaski.....	410	394	12	4
Hart.....	25	22	2	1	Rockcastle.....	77	76	-----	-----
Henderson.....	569	498	32	19	Robertson.....	2	2	-----	-----



TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## KENTUCKY—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Rowan.....	58	53	2	3	Warren.....	837	763	59	15
Russell.....	2	2			Washington.....	82	73	7	2
Scott.....	246	228	16	2	Wayne.....	39	36	3	
Shelby.....	276	246	26	4	Webster.....	279	264	11	4
Simpson.....	82	81		1	Whitley.....	686	659	16	11
Spencer.....	24	23	1		Wolfe.....	31	30	1	
Taylor.....	65	56	5	4	Woodford.....	248	219	17	12
Todd.....	103	101	2		Miscellaneous.....	65	8	41	16
Trigg.....	36	31	2	3					
Trimble.....	7	6	1		Total.....	72,119	65,080	4,661	2,378
Union.....	283	270	9	4					

## LOUISIANA

Acadia.....	639	576	52	11	Natchitoches.....	336	310	23	3
Allen.....	425	394	21	10	Orleans.....	33,061	28,918	2,876	1,267
Ascension.....	171	162	9		Ouachita.....	1,909	1,740	128	41
Assumption.....	209	198	8	3	Plaquemines.....	102	91	9	2
Avoyelles.....	201	193	8		Point Coupee.....	194	175	14	5
Beauregard.....	537	503	27	7	Rapides.....	2,007	1,787	156	64
Bienville.....	200	188	12		Red River.....	148	140	7	1
Bossier.....	265	247	15	3	Richland.....	213	202	11	
Caddo.....	8,958	8,004	667	287	Sabine.....	126	112	10	4
Calcasieu.....	1,708	1,508	138	62	St. Bernard.....	118	107	11	
Caldwell.....	122	113	7	2	St. Charles.....	256	250	5	1
Cameron.....	9	8	1		St. Helena.....	17	16	1	
Catahoula.....	47	46	1		St. James.....	227	201	23	3
Claiborne.....	961	911	40	10	St. John the Baptist.....	152	144	7	1
Concordia.....	175	157	15	3	St. Landry.....	518	469	41	8
De Soto.....	507	480	22	5	St. Martin.....	87	80	6	1
East Baton Rouge.....	2,904	2,685	171	48	St. Mary.....	636	582	36	18
East Carroll.....	190	167	17	6	St. Tammany.....	333	302	26	5
East Feliciana.....	95	89	5	1	Tangipahoa.....	600	552	35	13
Evangeline.....	118	111	7		Tensas.....	132	117	13	2
Franklin.....	201	180	19	2	Terre Bonne.....	285	250	31	4
Grant.....	134	124	9	1	Union.....	138	123	13	2
Iberia.....	587	536	37	14	Vermilion.....	275	245	22	8
Iberville.....	433	385	39	9	Vernon.....	450	422	26	2
Jackson.....	87	78	9		Washington.....	454	414	34	6
Jefferson.....	571	536	32	3	Webster.....	571	514	37	20
Jefferson Davis.....	326	298	27	1	West Baton Rouge.....	180	177	2	1
Lafayette.....	676	636	34	6	West Carroll.....	41	40	1	
Lafourche.....	390	357	31	2	West Feliciana.....	61	61		
La Salle.....	136	117	12	7	Winn.....	202	192	10	
Lincoln.....	320	283	24	13	Miscellaneous.....	1,000	906	72	22
Livingston.....	50	46	4						
Madison.....	165	140	21	4	Total.....	67,658	60,381	5,253	2,024
Morehouse.....	312	286	26						

## MAINE

Androscoggin.....	5,240	4,852	252	136	Piscataquis.....	972	911	40	21
Aroostook.....	1,440	1,333	80	27	Sagadahoc.....	792	715	47	30
Cumberland.....	11,399	10,126	802	471	Somerset.....	1,638	1,541	64	33
Franklin.....	738	681	31	26	Waldo.....	540	481	47	12
Hancock.....	936	800	88	48	Washington.....	1,044	951	67	26
Kennebec.....	4,248	3,895	230	123	York.....	4,391	4,056	235	100
Knox.....	1,296	1,176	80	40	Miscellaneous.....	65	12	27	26
Lincoln.....	369	323	31	15					
Oxford.....	1,926	1,795	95	36	Total.....	42,254	38,366	2,544	1,344
Penobscot.....	5,220	4,718	328	174					

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## MARYLAND

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Allegany.....	4,350	4,055	207	88	Montgomery.....	2,900	2,520	253	127
Anne Arundel.....	1,780	1,560	169	51	Prince Georges.....	2,575	2,457	94	24
Baltimore.....	3,870	3,123	439	308	Queen Annes.....	170	157	11	2
Calvert.....	65	58	4	3	St. Marys.....	80	65	9	6
Caroline.....	260	229	18	13	Somerset.....	220	190	22	8
Carroll.....	795	716	52	27	Talbot.....	365	309	41	15
Cecil.....	780	738	33	9	Washington.....	2,470	2,183	191	96
Charles.....	185	168	15	2	Wicomico.....	550	472	47	31
Dorchester.....	367	333	22	12	Worcester.....	300	261	35	4
Frederick.....	1,339	1,178	120	41	City of Baltimore.....	71,801	63,957	4,703	3,141
Garrett.....	230	202	19	9	Miscellaneous.....	29,268	26,404	2,064	800
Harford.....	916	824	65	27					
Howard.....	370	324	28	18					
Kent.....	220	197	17	6	Total.....	126,226	112,680	8,678	4,868

## MASSACHUSETTS

Barnstable.....	961	741	138	82	Nantucket.....	158	126	19	13
Berkshire.....	7,719	6,983	431	305	Norfolk.....	28,592	23,605	2,826	2,561
Bristol.....	24,712	23,015	1,020	737	Plymouth.....	15,577	14,491	678	408
Dukes.....	125	97	23	5	Suffolk.....	97,824	89,292	4,524	4,008
Essex.....	44,097	40,668	2,014	1,415	Worcester.....	41,714	38,890	1,624	1,200
Franklin.....	3,252	3,033	139	80	Miscellaneous.....	1,500	1,156	150	154
Hampden.....	28,007	25,823	1,293	891					
Hampshire.....	2,736	2,366	250	120	Total.....	378,049	341,401	20,881	15,767
Middlesex.....	80,615	71,115	5,712	3,788					

## MICHIGAN

Alcona.....	59	58	1	-----	Lapeer.....	463	429	25	9
Alger.....	280	264	12	4	Leelanau.....	40	34	6	-----
Allegan.....	840	775	46	19	Lenawee.....	1,497	1,346	110	41
Alpena.....	704	641	46	17	Livingston.....	391	358	23	10
Antrim.....	180	177	2	1	Luce.....	130	118	10	2
Arenac.....	95	93	2	-----	Mackinac.....	180	170	10	-----
Baraga.....	280	266	9	5	Macomb.....	2,492	2,267	158	67
Barry.....	480	442	26	12	Manistee.....	440	397	37	16
Bay.....	3,188	2,967	134	87	Marquette.....	3,240	3,058	128	54
Benzie.....	180	175	5	-----	Mason.....	500	464	27	9
Berrien.....	4,540	4,225	209	106	Mecosta.....	300	269	18	13
Branch.....	497	451	35	11	Menominee.....	720	643	43	34
Calhoun.....	5,331	4,918	276	137	Midland.....	497	464	22	11
Cass.....	640	594	36	10	Missaukee.....	25	17	8	-----
Charlevoix.....	260	230	23	7	Monroe.....	1,634	1,515	80	39
Cheboygan.....	340	325	11	4	Montcalm.....	460	415	25	20
Chippewa.....	865	797	48	20	Montmorency.....	40	38	1	1
Clare.....	104	103	-----	1	Muskegon.....	6,520	6,241	192	87
Clinton.....	391	360	27	4	Newaygo.....	200	180	16	4
Crawford.....	128	115	6	7	Oakland.....	8,650	7,903	458	289
Delta.....	1,660	1,572	59	29	Oceana.....	200	190	7	3
Dickinson.....	1,740	1,625	73	42	Ogemaw.....	94	88	4	2
Eaton.....	1,020	949	54	17	Ontonagon.....	180	162	15	3
Emmet.....	540	484	35	21	Osceola.....	170	155	10	5
Genesee.....	9,396	8,837	360	199	Oscoda.....	19	18	-----	1
Gladwin.....	91	86	5	-----	Otsego.....	100	94	5	1
Gogebic.....	2,500	2,413	72	15	Ottawa.....	2,200	2,001	128	71
Grand Traverse.....	640	601	30	9	Presque Isle.....	277	256	15	6
Gratiot.....	562	536	19	7	Roscommon.....	24	17	4	3
Hillsdale.....	492	453	34	5	Saginaw.....	5,976	5,564	235	177
Houghton.....	2,360	2,196	102	62	St. Clair.....	3,180	2,962	145	73
Huron.....	502	460	24	18	St. Joseph.....	1,700	1,588	76	36
Ingham.....	6,651	6,180	303	168	Sanilac.....	330	317	10	3
Ionia.....	1,330	1,251	56	23	Schoolcraft.....	290	270	12	8
Iosco.....	209	200	5	4	Shiawassee.....	1,340	1,263	56	21
Iron.....	1,120	1,090	21	9	Tuscola.....	454	420	23	11
Isabella.....	353	325	21	7	Van Buren.....	1,086	1,015	48	17
Jackson.....	5,792	5,450	208	134	Washtenaw.....	3,621	3,229	248	144
Kalamazoo.....	9,360	8,807	363	190	Wayne.....	179,335	166,647	7,547	5,141
Kalkaska.....	20	17	1	2	Wexford.....	740	660	52	28
Kent.....	25,305	23,328	1,206	771	Miscellaneous.....	2,899	2,738	96	65
Keweenaw.....	60	54	6	-----					
Lake.....	20	17	2	1	Total.....	323,733	300,877	14,146	8,710

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## MINNESOTA

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Aitkin.....	69	64	4	1	Meeker.....	174	164	7	3
Anoka.....	170	160	8	2	Mill Lake.....	98	92	5	1
Becker.....	225	213	10	2	Morrison.....	386	371	10	5
Beltrami.....	364	336	25	3	Mower.....	1,011	969	34	8
Benton.....	70	64	5	1	Murray.....	53	45	6	2
Big Stone.....	140	124	13	3	Nicollet.....	158	142	16	—
Blue Earth.....	1,275	1,139	66	20	Nobles.....	300	287	11	2
Brown.....	497	456	33	8	Norman.....	87	82	5	—
Carlton.....	540	501	22	17	Olmstead.....	1,798	1,660	93	45
Carver.....	198	186	9	3	Otter Tail.....	665	616	33	16
Cass.....	121	118	3	—	Pennington.....	199	193	6	—
Chippewa.....	280	268	10	2	Pine.....	104	93	9	2
Chisago.....	132	124	7	1	Pipestone.....	458	445	11	2
Clay.....	697	675	20	2	Polk.....	915	891	24	—
Clearwater.....	37	37	—	—	Pope.....	109	101	7	1
Cook.....	5	4	1	—	Ramsay.....	29,859	27,802	1,315	742
Cottonwood.....	109	96	11	2	Red Lake.....	27	27	—	—
Crow Wing.....	901	862	29	10	Rewood.....	171	147	21	3
Dakota.....	926	890	28	8	Renville.....	198	170	23	5
Dodge.....	107	99	7	1	Rice.....	947	839	40	18
Douglas.....	240	218	13	9	Rock.....	269	257	11	1
Faribault.....	603	589	11	3	Roseau.....	33	28	3	2
Fillmore.....	286	271	12	3	St. Louis.....	18,101	17,139	628	334
Freeborn.....	911	862	35	14	Scott.....	193	183	8	2
Goodhue.....	915	859	45	11	Sherburne.....	36	26	8	2
Grant.....	87	81	5	1	Sibley.....	86	78	4	4
Hennepin.....	49,876	46,232	2,323	1,321	Sterns.....	1,530	1,439	69	22
Houston.....	140	131	8	1	Steele.....	480	453	18	9
Hubbard.....	37	34	3	—	Stevens.....	73	59	13	1
Isanti.....	51	47	4	—	Swift.....	250	241	6	3
Itasca.....	898	872	23	3	Todd.....	336	327	9	—
Jackson.....	179	165	13	1	Traverse.....	49	44	5	—
Kanabec.....	26	25	1	—	Wabasha.....	398	371	24	3
Kandiyohi.....	564	545	15	4	Wadena.....	120	110	6	4
Kittson.....	46	43	2	1	Waseca.....	389	374	11	4
Koochiching.....	401	392	8	1	Washington.....	603	552	32	19
Lac qui Parle.....	89	76	12	1	Watsonwan.....	365	355	8	2
Lake.....	697	683	11	3	Wilkins.....	500	490	10	—
Le Seur.....	231	214	14	3	Winona.....	1,750	1,597	102	51
Lincoln.....	61	55	6	—	Wright.....	401	383	17	1
Lyon.....	387	355	28	4	Yellow Medi- cine.....	169	149	19	1
McLeod.....	203	184	17	2	Miscellaneous.....	75	9	50	16
Mahnomen.....	18	17	—	—	Total.....	128,237	119,737	5,682	2,818
Marshall.....	103	94	5	4					
Martin.....	402	377	20	5					

## MISSISSIPPI

Adams.....	741	689	31	21	Holmes.....	520	481	17	22
Alcorn.....	327	291	28	8	Humphreys.....	204	190	10	4
Amite.....	110	107	2	1	Issaquena.....	42	38	1	3
Attala.....	140	128	6	6	Itawamba.....	5	5	—	—
Benton.....	11	10	—	1	Jackson.....	297	279	12	6
Bolivar.....	852	804	37	11	Jasper.....	50	48	2	—
Calhoun.....	25	24	1	—	Jefferson.....	95	92	2	1
Carroll.....	51	45	3	3	Jefferson.....	25	22	2	1
Chickasaw.....	184	173	9	2	Jones.....	1,015	933	45	37
Choctaw.....	37	33	4	—	Kemper.....	84	76	7	1
Claborn.....	53	51	1	1	Lafayette.....	90	90	—	—
Clarke.....	165	153	10	2	Lamar.....	180	168	10	2
Clay.....	164	145	16	3	Lauderdale.....	1,982	1,795	126	61
Coahoma.....	955	907	32	16	Lawrence.....	50	47	3	—
Copiah.....	245	232	6	7	Leake.....	22	18	2	2
Covington.....	72	67	4	1	Lee.....	358	340	10	8
De Soto.....	115	92	19	4	Leflore.....	1,114	1,005	70	39
Forrest.....	1,016	931	49	36	Lincoln.....	332	312	12	8
Franklin.....	74	72	1	1	Lowndes.....	603	556	27	20
George.....	25	22	1	2	Madison.....	392	376	11	5
Greene.....	80	74	1	5	Marion.....	230	218	8	4
Grenada.....	265	252	10	3	Marshall.....	160	151	8	1
Hancock.....	175	160	8	7	Monroe.....	365	337	16	12
Harrison.....	1,145	1,054	74	17	Montgomery.....	150	137	13	—
Hinds.....	2,941	2,661	195	55					

TABLE 17.—Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued

## MISSISSIPPI—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Neshoba.....	87	72	8	7	Tallahatchie...	387	390	17	10
Newton.....	132	119	9	4	Tate.....	85	83	2	—
Noxubee.....	198	180	11	7	Tippah.....	90	54	5	1
Oktibbeha.....	138	129	8	1	Tishomingo....	42	40	2	—
Panola.....	278	261	10	7	Tunica.....	192	174	11	7
Pearl River....	255	231	13	11	Union.....	142	124	15	5
Perry.....	67	58	5	4	Walthall.....	53	53	4	1
Pike.....	1,306	1,265	25	16	Warren.....	1,860	1,642	111	47
Pontotoc.....	55	54	1	—	Washington...	1,319	1,205	70	35
Prentiss.....	95	88	6	1	Wayne.....	67	63	4	—
Quitman.....	130	113	12	5	Webster.....	33	34	4	—
Rankin.....	70	69	1	—	Winkinson.....	67	63	3	1
Scott.....	127	116	7	4	Winston.....	95	88	9	1
Sharkey.....	145	122	17	6	Yalobusha....	352	342	3	5
Simpson.....	87	79	5	3	Yazoo.....	465	414	38	13
Smith.....	27	26	1	—	Miscellaneous..	23	12	14	2
Stone.....	57	57	—	—					
Sunflower....	438	403	30	5	Total.....	27,213	25,952	1,441	689

## MISSOURI

Adair.....	457	412	35	10	Knox.....	84	79	5	—
Andrew.....	140	136	3	1	Laclede.....	90	83	5	2
Atchison.....	280	254	17	9	Lafayette.....	625	599	23	3
Andrain.....	597	555	33	9	Lawrence.....	270	260	6	4
Barry.....	320	313	5	2	Lewis.....	126	120	6	—
Barton.....	155	147	8	—	Lincoln.....	161	151	10	—
Bates.....	250	240	7	3	Linn.....	734	724	10	—
Benton.....	45	44	1	—	Livingston....	300	275	20	5
Bollinger.....	31	27	3	1	McDonald.....	45	41	4	—
Boone.....	745	672	57	16	Macon.....	359	343	8	3
Buchanan.....	7,820	7,288	355	177	Madison.....	58	55	3	—
Butler.....	399	367	24	8	Maries.....	17	17	—	—
Caldwell.....	110	107	1	2	Marion.....	1,499	1,382	89	34
Callaway.....	233	214	15	4	Mercer.....	40	36	3	1
Camden.....	7	3	2	2	Miller.....	103	100	4	1
Cape Girardeau	928	860	51	17	Mississippi....	60	122	2	2
Carroll.....	305	282	21	2	Moniteau.....	215	203	7	2
Carter.....	10	8	1	1	Monroe.....	142	132	7	3
Cass.....	285	262	19	4	Montgomery..	143	142	3	1
Cedar.....	35	34	1	—	Morgan.....	45	45	—	—
Chariton.....	260	247	12	1	New Madrid....	193	180	12	2
Christian.....	30	26	3	1	Newton.....	260	187	15	2
Clark.....	103	102	1	—	Nodaway.....	369	328	27	5
Clay.....	640	590	27	23	Oregon.....	86	85	1	—
Clinton.....	305	275	23	7	Osage.....	43	47	1	—
Cole.....	895	831	47	17	Ozark.....	1	—	1	—
Cooper.....	370	340	24	6	Pemiscot.....	340	311	31	7
Crawford.....	40	37	3	—	Perry.....	81	78	3	—
Dade.....	30	27	2	1	Pettis.....	1,185	1,115	55	20
Dallas.....	10	9	1	—	Phelps.....	202	188	14	—
Daviess.....	120	115	5	—	Pike.....	331	299	16	16
De Kalb.....	80	79	—	1	Platte.....	125	117	5	3
Dent.....	56	53	3	—	Folk.....	110	109	—	1
Douglas.....	10	9	—	1	Pulaski.....	53	52	1	—
Dunklin.....	308	273	28	7	Putnam.....	105	103	1	1
Franklin.....	465	444	19	2	Ralls.....	92	89	3	—
Gasconade.....	137	129	7	1	Randolph.....	1,133	1,022	21	9
Gentry.....	260	255	4	1	Ray.....	305	278	23	4
Greene.....	3,150	2,936	150	64	Reynolds.....	37	27	—	—
Grundy.....	465	459	4	2	Ripley.....	43	41	2	—
Harrison.....	90	84	4	2	St. Charles....	881	825	34	5
Henry.....	415	380	31	4	St. Clair.....	79	45	4	3
Hickory.....	5	5	—	—	St. Genevieve..	125	121	9	5
Holt.....	230	209	19	2	St. Francois... St. Louis.....	1,179 9,913	1,088 8,532	45 919	17 412
Howard.....	245	239	6	—	Saline.....	809	796	32	13
Howell.....	140	122	17	1	Schuyler.....	53	50	3	—
Iron.....	86	77	8	1	Scotland.....	73	73	—	—
Jackson.....	42,180	38,013	2,567	1,600	Scott.....	610	567	19	4
Jasper.....	3,000	2,693	196	111	Shannon.....	12	11	—	1
Jefferson.....	898	869	25	4	Shelby.....	101	97	4	—
Johnson.....	235	211	22	2	Stoddard.....	175	163	12	—

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## MISSOURI—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Stone.....	100	97	2	1	Worth.....	30	24	5	1
Sullivan.....	115	106	5	4	Wright.....	50	48	2	—
Taney.....	15	14	1	—	City of St. Louis.....	92,954	82,811	6,299	3,844
Texas.....	30	28	2	—	Miscellaneous.....	195	42	101	52
Vernon.....	415	554	20	11	Total.....	186,784	168,261	11,888	6,635
Warren.....	81	80	1	—					
Washington.....	53	50	3	—					
Wayne.....	70	68	2	—					
Webster.....	50	48	1	1					

## MONTANA

Beaverhead.....	611	593	11	7	Meagher.....	179	171	7	1
Big Horn.....	293	195	7	1	Mineral.....	134	134	—	—
Blaine.....	235	234	7	4	Missoula.....	1,740	1,655	59	26
Broadwater.....	194	101	1	2	Musselshell.....	792	733	8	1
Carbon.....	1,511	1,490	18	3	Park.....	1,103	1,067	29	7
Carter.....	44	41	3	—	Phillips.....	194	181	10	3
Cascade.....	4,911	4,755	112	44	Pondera.....	189	186	3	—
Chouteau.....	233	233	9	1	Powder River.....	57	53	3	1
Custer.....	1,246	1,227	14	5	Powell.....	636	625	3	8
Daniels.....	190	179	9	2	Prairie.....	90	86	4	—
Dawson.....	607	594	9	4	Petroleum.....	115	115	—	—
Deer Lodge.....	2,611	2,565	31	15	Ravalli.....	301	294	6	1
Fallon.....	115	112	3	—	Richland.....	198	194	4	—
Fergus.....	1,323	1,254	30	9	Roosevelt.....	453	436	15	2
Flathead.....	1,412	1,374	35	5	Rosebud.....	344	338	6	—
Gallatin.....	1,006	961	34	11	Sanders.....	169	160	3	—
Garfield.....	47	44	2	1	Sheridan.....	295	276	17	2
Glacier.....	212	210	2	—	Silver Bow.....	10,421	10,154	187	80
Golden Valley.....	49	49	—	—	Stillwater.....	210	202	5	3
Granite.....	233	230	3	—	Sweet Grass.....	112	105	5	2
Hill.....	1,232	1,218	11	3	Teton.....	134	133	1	—
Jeherson.....	231	226	5	—	Toole.....	314	300	10	4
Judith Basin.....	202	254	8	—	Treasure.....	58	56	2	—
Lake.....	197	197	—	—	Valley.....	297	282	11	4
Lewis and Clark.....	2,374	2,261	71	42	Wheatland.....	343	331	1	1
Liberty.....	51	49	2	—	Wibaux.....	48	48	—	—
Lincoln.....	355	344	8	3	Yellowstone.....	2,975	2,867	73	35
McCone.....	44	42	2	—	Miscellaneous.....	85	61	19	5
Madison.....	174	169	4	1	Total.....	44,011	42,720	942	349

## NEBRASKA

Adams.....	1,636	938	76	26	Deuel.....	58	53	3	2
Antelope.....	189	180	8	1	Dixon.....	446	435	11	—
Arthur.....	7	6	1	—	Dodge.....	1,598	1,513	71	14
Banner.....	2	2	—	—	Douglas.....	27,255	25,027	1,495	733
Blaine.....	15	14	1	—	Dundy.....	91	86	3	2
Boone.....	305	236	16	4	Fillmore.....	295	268	24	3
Box Butte.....	533	522	18	8	Franklin.....	244	232	11	1
Boyd.....	98	90	6	2	Frontier.....	125	117	8	—
Brown.....	115	108	5	2	Furnas.....	348	227	20	1
Buffalo.....	914	852	45	17	Gage.....	1,050	945	78	27
Burt.....	469	448	17	4	Garden.....	75	69	6	—
Butler.....	621	588	24	9	Garfield.....	47	41	6	—
Cass.....	665	570	33	2	Gosper.....	59	54	5	—
Cedar.....	590	474	23	3	Grant.....	78	71	7	—
Chase.....	115	99	13	3	Greeley.....	120	114	6	—
Cherry.....	166	157	9	—	Hall.....	1,590	1,467	89	34
Cheyenne.....	309	295	13	1	Hamilton.....	381	358	20	3
Chey.....	298	283	14	1	Harlan.....	184	177	5	2
Clatsop.....	412	393	18	1	Hayes.....	13	10	3	—
Comins.....	576	494	21	5	Hitchcock.....	115	94	18	3
Custer.....	356	367	18	1	Holt.....	204	187	16	1
Dakota.....	221	210	11	—	Hooker.....	24	24	—	—
Dawes.....	516	591	11	1	Howard.....	156	149	7	—
Dawson.....	430	390	31	9	Jefferson.....	709	655	44	10

TABLE 17.—Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued

## NEBRASKA—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Johnson.....	179	167	10	2	Redwillow.....	584	562	23	9
Kearney.....	226	206	15	5	Richardson.....	646	593	45	8
Keith.....	97	93	4	—	Rock.....	23	22	1	—
Keyapaha.....	19	18	1	—	Saline.....	688	646	33	9
Kimball.....	89	85	4	—	Sarpy.....	204	189	12	3
Knox.....	395	378	13	4	Saunders.....	832	774	51	7
Lancaster.....	8,026	7,333	486	207	Scotts Bluff.....	879	827	42	10
Lincoln.....	890	843	37	10	Seward.....	516	478	28	10
Logan.....	34	33	1	—	Sheridan.....	203	192	10	1
Loup.....	7	5	2	—	Sherman.....	124	118	6	—
McPherson.....	12	12	—	—	Sioux.....	42	40	2	—
Madison.....	1,335	1,274	54	7	Stanton.....	150	141	8	1
Merrick.....	369	289	18	2	Thayer.....	347	326	19	2
Morrill.....	264	196	4	1	Thomas.....	12	12	—	—
Nance.....	163	151	10	2	Thurston.....	239	225	14	—
Nemaha.....	318	299	16	3	Valley.....	256	213	16	1
Nuckolls.....	395	373	20	2	Washington.....	365	347	13	5
Otoe.....	704	638	58	8	Wayne.....	466	385	21	—
Pawnee.....	126	117	8	1	Webster.....	190	180	8	2
Perkins.....	87	79	8	—	Wheeler.....	15	15	—	—
Phelps.....	354	329	18	7	York.....	438	398	24	7
Pierce.....	239	230	9	—	Miscellaneous.....	40	19	13	8
Platte.....	751	698	45	8					
Polk.....	252	238	10	4	Total.....	66,512	61,582	3,638	1,232

## NEVADA

Churchill.....	249	227	21	1	Mineral.....	111	109	2	—
Clark.....	594	567	22	5	Nye.....	929	889	25	5
Douglas.....	234	215	16	3	Ormsby.....	151	144	6	1
Elko.....	1,030	982	41	7	Pershing.....	280	271	7	2
Esmeralda.....	185	178	7	—	Storey.....	245	240	4	1
Eureka.....	179	170	8	1	Washoe.....	3,877	3,672	175	50
Humboldt.....	384	371	11	2	White Pine.....	1,446	1,387	52	7
Lander.....	271	261	7	3	Miscellaneous.....	16	4	6	—
Lincoln.....	133	132	1	—					
Lyon.....	356	347	9	—	Total.....	10,664	10,176	420	68

## NEW HAMPSHIRE

Belknap.....	1,340	1,225	85	30	Rockingham.....	3,282	2,976	209	97
Carroll.....	490	433	38	19	Strafford.....	2,486	2,319	122	48
Cheshire.....	2,004	1,801	134	69	Sullivan.....	1,418	1,292	85	41
Coos.....	2,111	1,970	104	37	Miscellaneous.....	82	9	49	24
Grafton.....	2,828	2,584	170	74					
Hillsborough.....	12,030	11,228	537	265	Total.....	31,582	28,941	1,769	822
Merrimack.....	3,458	3,104	236	118					

## NEW JERSEY

Atlantic.....	9,359	7,959	855	506	Monmouth.....	8,281	6,791	869	545
Bergen.....	22,480	18,639	2,570	1,271	Morris.....	7,084	5,791	752	548
Burlington.....	5,061	4,338	408	255	Ocean.....	1,456	1,260	136	60
Camden.....	20,420	18,981	966	473	Passaic.....	19,971	17,440	1,693	868
Cape May.....	1,431	1,248	138	48	Salem.....	1,316	1,170	108	38
Cumberland.....	2,697	2,375	248	74	Somerset.....	1,887	1,432	249	206
Essex.....	76,059	63,356	8,076	4,687	Sussex.....	1,136	1,027	82	27
Gloucester.....	3,642	3,318	234	30	Union.....	26,076	22,568	2,260	1,242
Hudson.....	60,650	56,336	3,658	1,296	Warren.....	3,173	2,950	113	70
Hunterdon.....	1,487	1,374	84	49	Miscellaneous.....	702	54	278	189
Mercer.....	14,352	12,836	1,012	544					
Middlesex.....	11,465	10,403	677	325	Total.....	299,966	251,666	24,856	13,882

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## NEW MEXICO

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Bernalillo.....	2,879	2,709	137	33	Otero.....	120	110	10	—
Catron.....	38	37	1	—	Quay.....	330	315	13	2
Chaves.....	457	422	64	11	Rio Arriba.....	113	97	8	8
Coifax.....	1,822	1,775	41	6	Roosevelt.....	78	73	5	—
Curry.....	523	501	22	—	Sandoval.....	60	60	—	—
De Baca.....	29	28	1	—	San Juan.....	90	84	5	1
Dona Ana.....	314	235	39	10	San Miguel.....	571	537	22	12
Eddy.....	314	265	46	3	Santa Fe.....	576	508	59	9
Grant.....	1,023	984	34	5	Sierra.....	53	47	2	4
Guadalupe.....	87	83	4	—	Socorro.....	214	209	2	3
Harding.....	25	22	3	—	Taos.....	75	70	3	2
Hidalgo.....	113	107	4	2	Torrance.....	53	52	1	—
Lea.....	16	14	2	—	Union.....	110	102	8	—
Lincoln.....	148	139	8	1	Valencia.....	230	219	5	6
Luna.....	191	187	3	1	Miscellaneous.....	20	7	7	6
McKinley.....	895	771	30	4	Total.....	11,595	10,873	593	129
Mora.....	78	74	4	—					

## NEW YORK

Aibany.....	21,500	19,865	1,004	631	Onondaga.....	29,392	26,993	1,566	833
Allegany.....	1,328	1,234	65	29	Ontario.....	3,469	3,199	183	87
Bronx.....	45,900	41,559	3,378	963	Orange.....	10,968	10,116	508	344
Broome.....	14,123	13,334	514	280	Orleans.....	1,344	1,200	88	56
Cattaraugus.....	4,547	4,232	206	109	Oswego.....	3,175	2,916	176	83
Cayuga.....	3,355	3,001	241	143	Otsego.....	2,330	2,101	135	94
Chautauqua.....	9,021	8,282	506	233	Putnam.....	740	628	61	51
Chemung.....	6,335	5,883	285	167	Queens.....	45,186	37,838	5,151	2,197
Chemango.....	1,444	1,299	93	52	Rensselaer.....	8,480	7,664	492	324
Clinton.....	1,480	1,324	96	60	Richmond.....	7,080	6,234	574	272
Columbia.....	2,350	2,142	154	84	Rockland.....	3,700	3,217	310	173
Cortland.....	1,544	1,372	106	66	St. Lawrence.....	3,316	3,042	187	87
Delaware.....	1,100	990	78	32	Saratoga.....	3,550	3,262	193	95
Dutchess.....	6,320	5,590	424	306	Schenectady.....	13,100	12,101	695	304
Erie.....	71,111	63,432	3,470	2,209	Schoharie.....	560	513	38	9
Essex.....	1,150	953	137	61	Schuyler.....	367	335	19	13
Franklin.....	1,955	1,782	146	60	Seneca.....	911	827	61	23
Fulton.....	2,600	2,500	238	102	Steuben.....	4,236	3,945	187	104
Genesee.....	2,504	2,313	138	55	Suffolk.....	7,045	5,583	767	695
Greene.....	1,000	908	69	28	Sullivan.....	1,180	1,086	68	26
Hamilton.....	5	66	13	6	Tioga.....	960	873	68	19
Herkimer.....	4,205	3,902	193	107	Tompkins.....	2,707	2,376	247	84
Jefferson.....	4,630	4,435	315	180	Ulster.....	3,450	3,065	244	141
Kings.....	216,742	195,724	14,248	6,770	Warren.....	2,100	1,837	156	107
Lewis.....	719	659	37	23	Washington.....	2,100	1,955	109	36
Livingston.....	1,921	1,806	72	43	Wayne.....	1,983	1,775	143	65
Madison.....	2,491	2,266	152	73	Westchester.....	43,500	33,682	5,656	4,162
Monroe.....	44,847	40,882	2,409	1,556	Wyoming.....	1,071	984	62	25
Montgomery.....	4,400	4,085	191	121	Yates.....	584	539	32	13
Nassau.....	16,239	12,130	2,409	1,700	Miscellaneous.....	10,864	6,544	2,367	1,953
New York.....	473,561	409,685	30,816	33,005	Total.....	1,215,640	1,069,001	84,126	62,513
Niagara.....	11,506	10,703	509	294					
Oneida.....	13,527	12,175	868	484					

## NORTH CAROLINA

Alamance.....	850	803	40	17	Caldwell.....	255	231	17	7
Alexander.....	70	65	3	2	Camden.....	25	24	—	1
Allegany.....	15	13	1	1	Carteret.....	290	282	8	—
Anson.....	235	217	13	5	Caswell.....	45	43	2	—
Ashe.....	40	40	—	—	Catawba.....	630	570	48	12
Avery.....	55	49	6	—	Chatham.....	115	111	3	1
Beaufort.....	525	562	17	6	Cherokee.....	105	101	4	—
Bertie.....	140	128	11	1	Chowan.....	235	221	14	—
Bladen.....	75	70	3	2	Clay.....	1	1	—	—
Brunswick.....	75	74	1	—	Cleveland.....	420	393	27	—
Buncombe.....	4,755	4,327	261	167	Columbus.....	260	251	9	—
Burke.....	255	226	21	8	Craven.....	830	805	25	—
Cabarrus.....	720	654	38	28	Cumberland.....	1,030	951	69	—

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## NORTH CAROLINA—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Currituck.....	30	29	1	-----	Northampton	160	152	6	2
Dare.....	15	15	-----	-----	Onslow.....	60	58	2	-----
Davidson.....	640	617	23	-----	Orange.....	280	263	12	5
Davie.....	95	87	8	-----	Pamlico.....	50	48	2	-----
Duplin.....	255	248	2	5	Pasquotank.....	580	536	27	17
Durham.....	3,265	3,067	134	64	Pender.....	50	47	2	1
Edgecomb.....	2,200	2,118	51	31	Perquimans.....	140	132	7	1
Forsyth.....	4,130	3,697	233	200	Person.....	190	177	10	3
Franklin.....	185	166	10	9	Pitt.....	835	796	29	10
Gaston.....	1,470	1,360	95	71	Polk.....	120	112	6	2
Gates.....	20	17	2	1	Randolph.....	280	258	17	5
Graham.....	10	9	1	-----	Richmond.....	865	824	26	15
Granville.....	305	254	19	32	Robeson.....	685	649	28	8
Greene.....	55	54	1	-----	Rockingham.....	940	895	32	13
Guilford.....	5,624	5,102	332	190	Rowan.....	1,650	1,566	63	21
Halifax.....	775	723	38	14	Rutherford.....	350	316	20	14
Harnett.....	320	301	14	5	Sampson.....	165	159	5	1
Haywood.....	335	310	21	4	Scotland.....	210	194	11	5
Henderson.....	410	362	40	8	Stanley.....	390	362	20	8
Hertford.....	150	142	8	-----	Stokes.....	85	82	3	-----
Hoke.....	90	88	2	-----	Surry.....	485	431	37	17
Hyde.....	10	10	-----	-----	Swain.....	105	101	4	-----
Iredell.....	710	630	55	25	Transylvania.....	115	109	4	2
Jackson.....	100	94	5	1	Tyrrell.....	30	30	-----	-----
Johnston.....	500	472	21	7	Union.....	450	427	18	5
Jones.....	25	25	-----	-----	Vance.....	555	509	33	13
Lee.....	310	292	11	7	Wake.....	4,220	3,907	263	110
Lenoir.....	670	620	36	14	Warren.....	245	229	13	3
Lincoln.....	160	150	8	2	Washington.....	125	122	2	1
McDowell.....	235	211	21	3	Watauga.....	55	53	1	1
Macon.....	40	39	1	-----	Wayne.....	1,030	949	59	22
Madison.....	65	60	5	-----	Wikes.....	205	195	4	6
Martin.....	150	149	1	-----	Wilson.....	1,126	1,029	64	27
Mecklenburg.....	6,900	6,164	455	281	Yadkin.....	40	40	-----	-----
Mitchell.....	70	66	3	1	Yancey.....	30	28	2	-----
Montgomery.....	170	163	4	3	Miscellaneous.....	49	6	30	13
Moore.....	490	431	35	24					
Nash.....	185	138	36	11	Total.....	63,864	58,846	3,310	1,708
New Hanover.....	3,690	3,473	131	86					

## NORTH DAKOTA

Adams.....	78	78	-----	-----	Mercer.....	86	82	4	-----
Barnes.....	657	625	28	4	Morton.....	727	704	19	4
Benson.....	182	172	10	-----	Mountrail.....	163	152	9	2
Billings.....	11	11	-----	-----	Nelson.....	189	179	9	1
Botineau.....	262	244	16	2	Oliver.....	12	11	1	-----
Bowman.....	76	70	5	1	Pembina.....	233	227	5	1
Burke.....	234	221	10	3	Pierce.....	94	80	13	1
Burlleigh.....	855	803	37	15	Ramsey.....	610	574	30	6
Cass.....	3,985	3,732	138	55	Ransom.....	327	319	7	1
Cavalier.....	239	231	8	-----	Renville.....	77	75	2	-----
Dickey.....	194	189	4	1	Richland.....	533	513	17	3
Divide.....	141	135	6	-----	Rolette.....	100	98	2	-----
Dunn.....	56	55	1	-----	Sargent.....	81	79	1	1
Eddy.....	203	199	4	-----	Sheridan.....	63	59	4	-----
Eminons.....	101	95	6	-----	Sioux.....	25	24	1	-----
Foster.....	111	105	5	1	Slope.....	114	114	-----	-----
Golden Valley.....	80	75	5	-----	Stark.....	487	450	26	2
Grand Forks.....	1,935	1,864	56	15	Steele.....	111	108	3	-----
Grant.....	78	74	4	-----	Stutsman.....	1,066	1,019	36	11
Griggs.....	97	91	4	2	Towner.....	138	127	9	2
Hettinger.....	112	107	4	1	Trail.....	248	236	10	2
Kidder.....	85	79	6	-----	Walsh.....	314	296	16	2
La Moure.....	292	283	8	1	Ward.....	1,629	1,552	60	17
Logan.....	68	63	5	-----	Wells.....	305	290	12	3
McHenry.....	238	239	27	2	Williams.....	417	402	14	1
McIntosh.....	116	109	4	3	Miscellaneous.....	67	50	14	3
McKenzie.....	50	48	2	-----					
McLean.....	358	339	18	1	Total.....	19,160	18,215	775	170



TABLE 17.—Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued

## OHIO

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Adams.....	127	117	8	2	Lorain.....	8,966	8,644	231	91
Allen.....	3,899	3,575	213	111	Lucas.....	29,714	27,299	1,478	937
Ashland.....	718	629	55	34	Madison.....	338	307	27	4
Ashtabula.....	4,683	4,487	152	44	Maboning.....	36,357	35,108	802	447
Athens.....	1,163	1,074	61	28	Marion.....	1,884	1,731	104	49
Auglaize.....	742	685	45	12	Medina.....	1,105	1,035	54	16
Belmont.....	4,237	4,036	146	55	Meigs.....	521	497	17	7
Brown.....	408	386	15	7	Mercer.....	435	403	21	11
Butler.....	7,451	6,917	362	172	Miami.....	2,509	2,322	115	72
Carroll.....	319	298	15	6	Monroe.....	297	284	13	-----
Champaign.....	569	534	20	15	Montgomery.....	20,301	18,539	1,113	649
Clark.....	5,251	4,851	282	118	Morgan.....	153	140	8	5
Clermont.....	834	778	42	14	Morrow.....	130	121	3	6
Clinton.....	749	694	44	11	Muskingum.....	3,027	2,754	195	78
Columbiana.....	5,880	5,553	213	114	Noble.....	132	127	4	1
Coshocton.....	714	646	44	24	Ottawa.....	1,075	1,030	38	7
Crawford.....	2,135	2,051	66	18	Paulding.....	216	208	7	1
Cuyahoga.....	77,934	66,772	6,766	4,396	Perry.....	787	745	38	4
Darke.....	744	675	44	25	Pickaway.....	415	374	33	8
Defiance.....	532	493	28	11	Pike.....	69	65	3	1
Delaware.....	573	524	33	16	Portage.....	2,423	2,287	100	36
Erie.....	2,871	2,666	134	71	Preble.....	540	513	25	2
Fairfield.....	1,257	1,149	66	42	Putnam.....	299	270	23	6
Fayette.....	705	654	31	20	Richland.....	3,052	2,667	238	147
Franklin.....	23,234	20,632	1,609	993	Ross.....	1,352	1,250	68	34
Fulton.....	380	349	27	4	Sandusky.....	1,468	1,327	106	35
Gallia.....	122	94	21	7	Scioto.....	3,335	3,043	196	96
Geauga.....	104	174	11	9	Seneca.....	2,092	1,961	81	50
Greene.....	1,317	1,229	64	24	Shelby.....	584	539	34	11
Guernsey.....	1,598	1,508	77	13	Stark.....	15,629	14,403	810	416
Hamilton.....	58,873	51,288	4,553	3,082	Summit.....	30,244	28,895	885	464
Hancock.....	1,285	1,154	83	48	Trumbull.....	4,950	4,552	289	118
Hardin.....	628	559	45	22	Tuscarawas.....	3,094	2,914	139	41
Harrison.....	800	772	22	6	Union.....	285	255	21	9
Henry.....	733	544	23	6	Van Wert.....	756	706	37	13
Highland.....	672	599	44	29	Vinton.....	116	109	3	4
Hocking.....	548	524	22	2	Warren.....	833	771	44	18
Holmes.....	560	540	11	9	Washington.....	1,231	1,080	92	59
Huron.....	1,944	1,857	64	23	Wayne.....	2,610	2,481	94	35
Jackson.....	513	477	27	9	Williams.....	577	546	23	8
Jefferson.....	5,629	5,246	253	130	Wood.....	1,429	1,333	62	34
Knox.....	861	775	57	29	Wyandot.....	472	443	25	4
Lake.....	3,598	3,362	119	117	Miscellaneous.....	298	117	113	68
Lawrence.....	945	868	56	21					
Licking.....	2,231	2,056	124	51	Total.....	418,048	379,941	24,048	14,059
Logan.....	941	895	39	7					

## OKLAHOMA

Adair.....	93	91	2	-----	Ellis.....	90	82	7	1
Alfalfa.....	212	197	12	3	Garfield.....	1,502	1,390	76	36
Atoka.....	53	52	1	-----	Garvin.....	350	307	32	11
Beaver.....	84	83	1	-----	Grady.....	818	748	47	23
Beckham.....	359	321	32	6	Grant.....	268	256	8	4
Blaine.....	192	179	12	1	Greer.....	215	185	21	9
Bryan.....	272	243	24	5	Harmon.....	145	118	20	7
Caddo.....	404	358	34	12	Harper.....	47	45	2	-----
Canadian.....	827	773	41	13	Haskell.....	87	83	4	-----
Carter.....	2,104	1,941	95	68	Hughes.....	508	409	63	36
Cherokee.....	57	55	1	1	Jackson.....	467	377	73	17
Choctaw.....	273	264	8	1	Jefferson.....	188	175	10	3
Cimarron.....	9	8	1	-----	Johnston.....	70	67	2	1
Cleveland.....	341	315	22	4	Kay.....	2,602	2,299	177	126
Coal.....	94	89	3	2	Kingfisher.....	181	170	10	1
Comanche.....	628	575	41	12	Kiowa.....	350	307	36	7
Cotton.....	190	175	10	5	Latimer.....	89	88	1	-----
Craig.....	197	179	12	6	Le Flore.....	396	378	10	8
Creek.....	3,223	3,079	112	32	Lincoln.....	406	322	55	29
Custer.....	342	325	14	3	Logan.....	588	553	31	4
Delaware.....	17	17	-----	-----	Love.....	82	78	3	1
Dewey.....	55	53	2	-----	McCain.....	153	142	11	-----

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## OKLAHOMA—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
McCurtain.....	197	175	18	4	Pottawatomie.....	882	799	66	17
McIntosh.....	172	150	17	5	Pushmataha.....	65	51	12	2
Major.....	117	116	1	-----	Roger Mills.....	17	16	1	-----
Marshall.....	96	60	3	3	Rogers.....	274	268	5	1
Mayes.....	91	89	-----	2	Seminole.....	499	429	43	27
Murray.....	126	111	11	4	Sequoyah.....	90	86	4	-----
Muskogee.....	2,693	2,467	170	56	Stephens.....	678	616	41	21
Noble.....	492	465	19	8	Texas.....	147	127	15	5
Nowata.....	250	235	7	8	Tillmann.....	477	375	81	21
Okfuskee.....	516	426	53	37	Tulsa.....	12,874	11,361	948	565
Oklahoma.....	10,943	9,933	682	328	Wagoner.....	165	153	12	-----
Okmulgee.....	2,340	2,140	140	60	Washington.....	1,954	1,779	127	48
Osage.....	2,832	2,656	80	96	Washita.....	264	230	29	5
Ottawa.....	789	684	68	37	Woods.....	320	302	15	3
Pawnee.....	588	546	30	12	Woodward.....	254	247	7	-----
Payne.....	1,045	979	46	20	Miscellaneous.....	103	28	53	22
Pittsburg.....	945	874	48	23					
Pontotoc.....	464	430	29	5	Total.....	63,357	57,354	4,060	1,943

## OREGON

Baker.....	1,068	1,016	37	15	Lincoln.....	304	292	9	3
Benton.....	504	459	39	6	Linn.....	605	571	28	6
Clackamas.....	1,928	1,850	59	19	Malheur.....	266	254	8	4
Clatsop.....	1,604	1,521	67	16	Marion.....	2,246	2,088	121	37
Columbia.....	839	805	24	10	Morrow.....	173	166	6	1
Coos.....	1,944	1,822	96	26	Multnomah.....	40,293	37,223	2,034	1,036
Crook.....	101	90	2	-----	Polk.....	395	375	16	4
Curry.....	130	127	3	-----	Sherman.....	262	193	8	1
Deschutes.....	1,080	1,021	49	10	Tillamook.....	521	497	16	8
Douglas.....	1,044	999	32	13	Umatilla.....	1,734	1,568	123	43
Gilliam.....	195	189	5	1	Union.....	1,153	1,079	60	14
Grant.....	171	161	7	3	Wallowa.....	279	269	9	1
Harney.....	119	106	12	1	Wasco.....	736	682	35	19
Hood River.....	443	406	32	5	Washington.....	1,076	1,019	49	8
Jackson.....	1,190	1,095	65	30	Wheeler.....	44	39	4	1
Jefferson.....	64	58	5	1	Yamhill.....	568	536	27	5
Josephine.....	319	289	23	7	Miscellaneous.....	76	34	30	12
Klamath.....	1,211	1,103	81	27					
Lake.....	205	189	14	2	Total.....	66,669	61,874	3,359	1,436
Lane.....	1,839	1,674	124	41					

## PENNSYLVANIA

Adams.....	624	550	56	18	Fayette.....	11,715	11,111	444	160
Allegheny.....	174,765	160,888	8,564	5,313	Forest.....	151	140	8	3
Armstrong.....	4,152	3,971	134	47	Franklin.....	1,816	1,607	131	78
Beaver.....	12,518	11,932	402	134	Fulton.....	30	28	2	-----
Bedford.....	507	444	46	17	Greene.....	1,546	1,449	79	18
Berks.....	15,204	13,772	852	580	Huntingdon.....	993	890	61	42
Blair.....	10,909	10,404	343	162	Indiana.....	3,004	2,832	123	49
Bradford.....	2,166	2,063	79	24	Jefferson.....	2,337	2,207	93	37
Bucks.....	3,246	2,893	220	133	Juniata.....	219	199	13	7
Butler.....	4,519	4,301	205	113	Lackawanna.....	26,125	24,535	1,001	589
Cambria.....	12,215	11,533	484	198	Lancaster.....	10,228	9,147	685	396
Cameron.....	310	298	9	3	Lawrence.....	8,409	7,944	323	142
Carbon.....	5,534	5,407	90	37	Lebanon.....	2,894	2,634	178	82
Center.....	2,290	2,192	79	29	Lehigh.....	9,532	8,471	697	364
Chester.....	5,661	5,028	378	255	Luzerne.....	28,376	26,753	954	669
Clarion.....	1,633	1,532	67	34	Lycoming.....	7,025	6,517	325	183
Clearfield.....	3,644	3,359	176	79	McKean.....	4,334	3,936	229	169
Clinton.....	2,064	1,966	61	37	Mercer.....	5,366	4,966	245	125
Columbia.....	1,636	1,526	79	31	Millin.....	1,463	1,393	51	19
Crawford.....	3,788	3,556	126	96	Monroe.....	719	620	71	28
Cumberland.....	2,559	2,332	155	71	Montgomery.....	20,872	16,746	2,104	2,622
Dauphin.....	11,308	10,358	616	334	Montour.....	308	268	24	16
Delaware.....	17,653	14,991	1,661	1,091	Northampton.....	11,862	10,962	575	325
Elk.....	2,260	2,117	81	62	Northumberland.....	8,884	8,409	325	150
Erie.....	12,358	11,317	642	399					

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## PENNSYLVANIA—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Perry.....	399	383	13	3	Venango.....	4,717	4,302	240	175
Philadelphia..	157,540	136,491	11,588	9,461	Warren.....	2,129	1,890	131	108
Pike.....	175	154	17	4	Washington..	16,100	15,417	469	214
Potter.....	559	543	12	4	Wayne.....	719	639	54	26
Schuylkill....	11,876	11,218	442	216	Westmore- land.....	22,903	21,879	691	333
Snyder.....	214	201	9	4	Wyoming.....	298	272	15	11
Somerset.....	2,656	2,529	99	28	York.....	6,699	5,857	530	312
Sullivan.....	339	319	12	8	Miscellaneous	819	337	312	170
Susquehanna..	2,023	1,985	26	12	Total.....	713,427	648,268	39,085	26,074
Tioga.....	1,170	1,124	35	11					
Union.....	421	383	34	4					

## RHODE ISLAND

Bristol.....	1,270	1,143	72	55	Washington..	1,818	1,618	99	101
Kent.....	2,556	2,391	92	73	Miscellaneous	150	84	36	30
Newport.....	2,513	2,191	148	174	Total.....	48,792	43,858	2,771	2,163
Providence...	40,485	36,431	2,324	1,730					

## SOUTH CAROLINA

Abbeville....	375	372	3	—	Horry.....	122	111	9	2
Aiken.....	361	329	25	7	Jasper.....	44	41	1	2
Allendale....	73	73	—	—	Kershaw....	316	296	15	5
Anderson....	1,120	1,021	72	27	Lancaster..	141	119	16	6
Bamberg.....	169	161	5	3	Laurens....	455	418	31	6
Barnwell....	125	113	12	—	Lee.....	97	88	7	2
Beaufort....	231	221	7	3	Lexington..	243	236	5	2
Berkley.....	74	71	3	—	McCormick..	61	54	5	2
Calhoun.....	97	93	4	—	Marion.....	289	261	14	14
Charleston...	5,435	5,142	206	87	Marlboro...	479	451	23	5
Cherokee....	273	247	16	10	Newberry...	358	329	23	6
Chester.....	451	423	21	7	Oconee.....	177	157	18	2
Chesterfield..	225	206	8	11	Orangeburg..	617	553	52	12
Clarendon...	146	136	7	3	Pickens....	226	207	12	7
Colleton....	114	109	4	1	Richland...	3,937	3,666	196	75
Darlington...	586	547	29	10	Saluda.....	45	41	4	—
Dillon.....	275	260	14	1	Spartanburg..	2,129	1,878	160	82
Dorchester...	213	197	10	6	Sumter.....	752	700	42	10
Edgefield....	131	127	4	—	Union.....	292	274	15	3
Fairfield....	170	161	5	4	Williamsburg	137	127	9	1
Florence....	1,378	1,335	34	9	York.....	1,035	975	40	20
Georgetown...	365	351	11	3	Miscellaneous	41	7	23	11
Greenville...	3,091	2,731	234	126	Total.....	28,090	25,978	1,506	606
Greenwood...	500	450	39	11					
Hampton.....	119	113	4	2					

## SOUTH DAKOTA

Aurora.....	161	157	4	—	Day.....	303	291	11	1
Beadle.....	1,252	1,109	46	7	Deuel.....	133	132	1	—
Bennett.....	1	1	—	—	Dewey.....	97	92	5	—
Bon Homme...	230	224	6	—	Douglas....	170	160	9	1
Brookings...	386	374	9	3	Edmunds...	143	134	9	—
Brown.....	3,294	3,182	84	28	Fall River..	539	534	5	—
Brule.....	260	242	14	4	Faulk.....	133	125	7	1
Buffalo.....	9	9	—	—	Grant.....	282	271	9	2
Butte.....	238	228	9	1	Gregory....	190	181	9	—
Campbell....	101	97	4	—	Haakon.....	81	80	1	—
Charles Mix..	566	557	8	1	Hamlin.....	150	143	6	1
Clark.....	238	229	8	1	Hand.....	153	146	5	2
Clay.....	295	276	13	6	Hanson.....	89	88	1	—
Codington...	1,233	1,173	47	13	Harding....	36	32	4	—
Corson.....	147	138	9	—	Hughes.....	360	337	19	4
Custer.....	165	165	—	—	Hutchinson..	250	238	12	—
Davison.....	1,023	984	28	11	Hyde.....	81	79	1	1

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## SOUTH DAKOTA—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Jackson.....	36	35	1	-----	Roberts.....	205	193	9	3
Jerauld.....	72	70	2	-----	Sanborn.....	150	149	1	-----
Jones.....	78	76	2	-----	Shannon.....	12	9	1	2
Kingsbury.....	286	283	2	1	Spink.....	647	620	25	2
Lake.....	446	424	17	5	Stanley.....	59	54	4	1
Lawrence.....	1,884	1,844	29	11	Sully.....	125	120	5	-----
Lincoln.....	405	373	24	3	Todd.....	24	24	-----	-----
Lyman.....	59	58	1	-----	Tripp.....	249	241	5	3
McCook.....	162	151	10	1	Turner.....	387	370	17	-----
McPherson.....	98	98	-----	-----	Union.....	271	252	7	2
Marshall.....	138	134	3	1	Walworth.....	379	367	11	1
Meade.....	177	167	9	1	Washabaugha	1	1	-----	-----
Mellette.....	22	21	-----	1	Washington.....	2	1	1	-----
Miner.....	115	110	5	-----	Yankton.....	674	639	28	7
Minnehaha.....	4,825	4,618	145	62	Ziebach.....	24	24	-----	-----
Moody.....	169	158	11	-----	Miscellaneous	40	30	9	1
Pennington.....	1,063	1,029	23	11					
Perkins.....	131	129	9	2	Total.....	26,506	25,472	825	209
Potter.....	102	96	6	-----					

## TENNESSEE

Anderson.....	161	153	6	2	Lawrence.....	137	129	7	1
Bedford.....	163	152	13	3	Lewis.....	17	17	-----	-----
Benton.....	26	26	-----	-----	Lincoln.....	219	207	11	1
Bledsoe.....	16	14	2	-----	Loudon.....	149	142	5	2
Blount.....	397	373	19	5	McMinn.....	585	559	18	8
Bradley.....	295	255	24	16	McNairy.....	50	48	2	-----
Campbell.....	340	307	27	6	Macon.....	7	4	-----	1
Cannon.....	6	6	-----	-----	Madison.....	1,460	1,486	81	23
Carroll.....	199	187	10	2	Marion.....	255	241	11	3
Carter.....	90	86	3	1	Marshall.....	148	138	8	2
Cheatham.....	26	25	1	-----	Mauzy.....	703	629	50	14
Chestnut.....	61	61	-----	-----	Meigs.....	4	4	-----	-----
Claiborne.....	138	132	6	-----	Memphie.....	153	144	5	4
Clay.....	6	3	-----	-----	Montgomery.....	618	513	71	34
Cooke.....	156	137	12	7	Moore.....	3	3	-----	-----
Coffee.....	203	184	17	2	Morgan.....	144	141	1	2
Crockett.....	82	74	3	5	Obion.....	275	248	23	4
Cumberland.....	57	52	2	3	Overton.....	54	53	1	-----
Davidson.....	13,624	12,178	943	503	Perry.....	16	15	1	-----
Decatur.....	44	43	1	-----	Pickett.....	3	3	-----	-----
De Kalb.....	21	21	-----	-----	Polk.....	227	216	9	2
Dickson.....	157	147	8	2	Putnam.....	178	172	6	-----
Dyer.....	392	348	29	15	Rhea.....	95	86	6	-----
Fayette.....	137	130	7	-----	Roane.....	452	451	21	10
Fentress.....	47	43	2	2	Robertson.....	345	311	19	15
Franklin.....	354	328	22	3	Rutherford.....	436	380	40	16
Gibson.....	338	298	31	9	Scott.....	124	115	7	2
Giles.....	195	186	8	1	Sequatchie.....	7	5	1	1
Grainger.....	37	34	1	2	Sevier.....	25	22	2	-----
Greene.....	255	220	29	6	Shelby.....	18,801	16,633	1,367	781
Grundy.....	73	66	6	1	Smith.....	40	35	3	2
Hamblen.....	261	240	15	6	Stewart.....	19	19	-----	-----
Hamilton.....	9,318	8,352	610	356	Sullivan.....	1,618	923	60	26
Hancock.....	3	3	-----	-----	Sumner.....	267	164	11	2
Hardeman.....	104	100	4	-----	Tipton.....	195	181	13	1
Hardin.....	25	23	2	-----	Trousdale.....	22	21	-----	-----
Hawkins.....	176	160	15	1	Unicoi.....	451	418	19	2
Haywood.....	213	192	19	2	Union.....	4	1	2	-----
Henderson.....	80	78	2	-----	Warren.....	133	110	15	8
Henry.....	491	462	19	10	Washington.....	1,050	942	75	32
Hickman.....	50	48	-----	2	Wayne.....	17	16	-----	-----
Houston.....	4	4	-----	-----	Weakley.....	211	195	15	1
Humphreys.....	77	70	6	1	White.....	105	102	3	-----
Jackson.....	18	16	1	1	Williamson.....	335	307	17	11
Jefferson.....	81	76	5	-----	Wilson.....	178	161	14	3
Johnson.....	27	24	3	-----	Miscellaneous	343	267	57	19
Knox.....	7,441	6,641	519	281					
Lake.....	93	79	10	4	Total.....	68,981	60,115	4,562	2,304
Lauderdale.....	260	236	16	8					

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## TEXAS

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Anderson.....	923	869	46	8	Fisher.....	195	185	10	—
Andrews.....	3	3	—	—	Floyd.....	205	168	33	4
Angelina.....	553	497	40	16	Foard.....	125	111	14	—
Aransas.....	45	39	5	1	Fort Bend.....	448	417	24	7
Archer.....	355	309	34	12	Franklin.....	38	37	—	1
Armstrong.....	54	54	—	—	Freestone.....	505	428	56	21
Atascosa.....	188	174	13	1	Frio.....	117	102	15	—
Austin.....	340	321	19	—	Gaines.....	26	23	2	1
Bailey.....	10	7	2	1	Galveston.....	5,809	5,269	360	180
Bandera.....	9	2	4	3	Garza.....	65	42	23	—
Bastrop.....	646	605	35	6	Gillespie.....	220	209	11	—
Baylor.....	149	137	11	1	Glasscock.....	7	7	—	—
Bee.....	223	197	26	—	Goliad.....	120	106	12	2
Bell.....	1,575	1,445	103	27	Gonzales.....	471	399	54	18
Bexar.....	14,531	13,057	1,074	400	Gray.....	255	225	24	6
Blanco.....	22	17	5	—	Grayson.....	2,940	2,763	134	43
Border.....	3	2	1	—	Gregg.....	395	373	14	8
Bosque.....	191	182	8	1	Grimes.....	346	314	27	5
Bowie.....	1,155	1,076	56	23	Guadalupe.....	533	459	66	8
Brazoria.....	547	527	17	3	Hale.....	315	246	60	9
Brazos.....	488	412	55	21	Hall.....	285	214	65	6
Brewster.....	140	122	15	3	Hamilton.....	187	181	5	1
Briscoe.....	20	10	9	1	Hansford.....	16	13	3	—
Brooks.....	75	68	7	—	Hardeman.....	495	424	61	10
Brown.....	635	588	37	10	Hardin.....	488	446	30	12
Burleson.....	244	222	19	3	Harris.....	23,540	21,112	1,647	781
Burnet.....	70	60	9	1	Harrison.....	1,170	1,097	57	16
Caldwell.....	1,046	889	119	38	Hartley.....	14	12	2	—
Calhoun.....	63	58	4	1	Haskell.....	265	233	29	3
Callahan.....	250	227	19	4	Hays.....	481	433	32	16
Cameron.....	1,584	1,428	128	28	Hemphill.....	173	165	8	—
Camp.....	95	87	4	4	Henderson.....	265	238	22	5
Carson.....	155	146	7	2	Hidalgo.....	874	766	85	23
Cass.....	160	147	9	4	Hill.....	894	813	70	11
Castro.....	11	11	—	—	Hockley.....	11	9	2	—
Chambers.....	46	38	8	—	Hood.....	40	37	3	—
Cherokee.....	495	461	26	8	Hopkins.....	330	312	16	2
Childress.....	435	397	37	1	Houston.....	245	207	26	12
Clay.....	305	283	19	3	Howard.....	465	428	31	6
Coke.....	95	89	4	2	Hudspeth.....	52	48	4	—
Coleman.....	408	363	40	5	Hunt.....	1,215	1,113	90	12
Collin.....	1,165	1,056	90	19	Hutchinson.....	3	—	1	2
Collingsworth.....	295	254	34	7	Irion.....	24	19	3	2
Colorado.....	422	386	25	11	Jack.....	110	109	1	—
Comal.....	491	432	47	12	Jackson.....	110	100	9	1
Comanche.....	265	255	5	5	Jasper.....	203	188	11	4
Concho.....	80	68	10	2	Jeff Davis.....	45	44	1	—
Cooke.....	595	534	51	10	Jefferson.....	7,374	6,801	441	132
Coryell.....	214	195	17	2	Jim Hogg.....	73	65	5	3
Cottle.....	106	70	29	7	Jim Wells.....	121	102	19	—
Crane.....	—	—	—	—	Johnson.....	1,040	989	46	5
Crockett.....	55	24	27	4	Jones.....	605	561	37	7
Crosby.....	215	195	19	1	Karnes.....	392	319	66	7
Culberson.....	20	16	4	—	Kaufman.....	990	897	73	20
Dallam.....	445	434	11	—	Kendall.....	141	128	10	3
Dallas.....	27,734	24,794	2,059	881	Kenedy.....	25	16	9	—
Dawson.....	330	278	46	6	Kent.....	27	25	2	—
Deaf Smith.....	205	198	7	—	Kerr.....	313	274	26	13
Delta.....	285	276	7	2	Kimble.....	53	47	5	1
Denton.....	765	693	65	7	King.....	4	3	1	—
De Witt.....	528	441	77	10	Kinney.....	103	93	7	3
Dickers.....	110	89	21	—	Kleberg.....	427	391	31	5
Dimmit.....	65	52	10	3	Knox.....	215	190	22	3
Donley.....	285	262	22	1	Lamar.....	1,265	1,151	94	20
Duval.....	97	86	9	2	Lamb.....	35	27	6	2
Eastland.....	1,570	1,468	92	10	Lampasas.....	182	167	11	4
Ector.....	17	—	—	—	La Salle.....	92	86	6	—
Edwards.....	79	72	4	3	Lavaca.....	955	894	49	12
Ellis.....	1,635	1,482	126	27	Lee.....	98	94	4	—
El Paso.....	6,391	5,791	453	147	Leon.....	93	84	9	—
Erath.....	305	290	13	2	Liberty.....	555	515	38	2
Falls.....	703	607	74	22	Limestone.....	1,311	1,170	97	44
Fannin.....	595	526	66	3	Lipscomb.....	38	35	3	—
Fayette.....	578	498	70	10	Live Oak.....	45	40	5	—

TABLE 17.—Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued

## TEXAS—Continued

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Llano.....	106	98	7	1	San Jacinto.....	22	21	1	—
Loving.....	—	—	—	—	San Patricio.....	408	369	34	5
Lubbock.....	820	723	79	18	San Saba.....	86	74	11	1
Lynn.....	98	76	20	2	Schleicher.....	34	26	7	1
McCulloch.....	216	184	28	4	Scurry.....	57	46	10	1
McLennan.....	4,381	3,855	371	155	Shackelford.....	245	227	16	2
McMullen.....	6	5	—	1	Shelby.....	237	220	17	—
Madison.....	51	44	7	—	Sherman.....	13	11	2	—
Marion.....	82	77	2	3	Smith.....	1,263	1,208	46	9
Martin.....	46	37	8	1	Somervell.....	22	17	3	2
Mason.....	51	46	5	—	Starr.....	70	62	8	—
Matagorda.....	511	474	28	9	Stephens.....	1,185	1,104	63	18
Maverick.....	275	242	26	7	Sterling.....	67	58	8	1
Medina.....	232	211	20	1	Stonewall.....	64	62	2	—
Menard.....	58	44	10	4	Sutton.....	110	66	31	13
Midland.....	132	122	9	1	Swisher.....	98	87	10	1
Milan.....	760	681	64	15	Tarrant.....	11,980	10,955	694	301
Mills.....	64	57	7	—	Taylor.....	1,535	1,361	129	45
Mitchell.....	330	296	29	5	Terrell.....	113	100	8	5
Montague.....	315	282	27	6	Terry.....	44	33	11	—
Montgomery.....	246	235	9	2	Throckmorton.....	48	40	8	—
Moore.....	13	12	1	—	Titus.....	145	136	9	—
Morris.....	64	62	1	1	Tom Green.....	934	815	97	22
Motley.....	88	74	13	1	Travis.....	3,021	2,687	256	78
Nacogdoches.....	363	332	25	6	Trinity.....	133	123	8	2
Navarro.....	2,210	1,810	256	144	Tyler.....	124	107	17	—
Newton.....	74	69	3	2	Upshur.....	165	163	2	—
Nolan.....	465	437	25	3	Upton.....	5	4	—	1
Nueces.....	1,299	1,097	164	38	Uvalde.....	315	278	30	7
Ochiltree.....	32	25	7	—	Valverde.....	509	427	59	23
Oldham.....	12	12	—	—	Van Zandt.....	265	256	9	—
Orange.....	840	782	34	24	Victoria.....	587	527	37	23
Palo Pinto.....	598	554	37	7	Walker.....	184	158	21	5
Panola.....	87	82	4	1	Waller.....	126	115	11	—
Parker.....	365	326	35	4	Ward.....	33	28	5	—
Parmer.....	18	18	—	—	Washington.....	505	465	29	11
Pecos.....	120	107	12	1	Webb.....	1,154	1,000	122	32
Polk.....	207	191	11	5	Wharton.....	498	445	43	10
Potter.....	2,310	2,150	113	47	Wheeler.....	155	131	24	—
Presidio.....	232	215	15	2	Wichita.....	5,385	4,704	433	248
Rains.....	15	14	1	—	Wilbarger.....	745	623	95	27
Randall.....	96	87	5	4	Willacy.....	68	58	6	4
Reagan.....	38	31	5	2	Williamson.....	1,240	1,142	92	15
Real.....	15	14	1	—	Wilson.....	207	188	18	1
Red River.....	295	272	18	5	Winkle.....	—	—	—	—
Reeves.....	89	85	3	1	Wise.....	245	221	18	6
Refugio.....	84	76	6	2	Wood.....	260	256	4	—
Roberts.....	94	91	3	—	Yoakum.....	1	1	—	—
Robertson.....	277	240	32	5	Young.....	815	710	78	27
Rockwall.....	169	155	13	1	Zapata.....	2	—	2	—
Runnels.....	515	458	54	3	Zavalla.....	43	41	2	—
Rusk.....	184	173	7	4	Miscellaneous.....	206	73	109	24
Sabine.....	110	105	3	2	Total.....	192,735	173,371	14,461	4,903
San Augustine.....	98	94	4	—					

## UTAH

Beaver.....	221	219	2	—	Rich.....	19	17	1	1
Box Elder.....	404	393	11	—	Salt Lake.....	16,659	15,361	897	401
Cache.....	625	585	35	5	San Juan.....	12	10	1	1
Carbon.....	2,565	2,524	35	6	Sanpete.....	296	240	22	4
Daggett.....	3	3	—	—	Sevier.....	159	148	11	—
Davis.....	307	279	19	9	Summit.....	471	459	10	2
Duchesne.....	66	60	6	—	Tooele.....	500	481	18	1
Emery.....	146	143	3	—	Uintah.....	149	129	18	2
Garfield.....	13	12	1	—	Utah.....	1,072	1,008	50	15
Grand.....	100	89	11	—	Wasatch.....	111	97	12	2
Iron.....	110	97	13	—	Washington.....	34	34	—	—
Juab.....	393	312	42	9	Wayne.....	13	12	1	—
Kane.....	25	22	3	—	Weber.....	3,980	3,776	142	62
Millard.....	179	170	9	—	Miscellaneous.....	35	3	20	12
Morgan.....	63	60	2	1	Total.....	28,685	26,753	1,398	534
Piute.....	14	10	3	1					

TABLE 17.—Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued

## VERMONT

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Addison.....	400	363	33	4	Orleans.....	965	893	43	29
Bennington.....	1,650	1,432	98	70	Rutland.....	3,410	3,130	192	88
Caledonia.....	1,345	1,228	91	26	Washington.....	2,915	2,675	176	64
Chittenden.....	3,633	3,340	196	88	Windham.....	1,715	1,583	89	43
Essex.....	335	327	5	3	Windsor.....	1,925	1,744	122	59
Franklin.....	1,510	1,415	64	31	Miscellaneous.....	35	4	20	11
Grand Isle.....	85	81	4	—					
Lamoille.....	235	210	17	8	Total.....	20,618	18,906	1,180	532
Orange.....	460	422	30	8					

## VIRGINIA

Accomac.....	451	427	21	3	Loudoun.....	270	233	27	10
Albemarle.....	2,540	2,391	105	43	Louisa.....	80	73	6	1
Alleghany.....	1,749	1,680	50	19	Lunenburg.....	60	48	11	1
Amelia.....	60	55	5	—	Madison.....	40	35	4	1
Amherst.....	140	132	7	1	Mathews.....	70	67	3	—
Appomattox.....	80	74	4	2	Mecklenburg.....	367	337	22	8
Arlington.....	1,799	1,649	108	42	Middlesex.....	40	38	2	—
Augusta.....	1,170	1,054	85	31	Montgomery.....	515	491	21	3
Bath.....	165	151	10	4	Nansemond.....	670	578	64	28
Bedford.....	239	217	18	4	Nelson.....	195	188	6	1
Bland.....	9	8	1	—	New Kent.....	21	20	1	—
Botetourt.....	120	111	9	—	Norfolk.....	14,289	13,237	761	291
Brunswick.....	395	382	9	4	Northampton.....	520	492	21	7
Buchanan.....	45	40	4	1	Northumberland.....	62	52	10	—
Buckingham.....	40	34	6	—	Nottoway.....	460	431	25	4
Campbell.....	2,808	2,410	234	164	Orange.....	195	173	16	6
Caroline.....	90	79	8	3	Page.....	225	214	10	1
Carroll.....	20	16	1	3	Patrick.....	60	53	6	—
Charles City.....	17	14	1	2	Pittsylvania.....	1,860	1,659	125	76
Charlotte.....	120	116	2	2	Powhatan.....	23	19	1	3
Chesterfield.....	245	230	11	4	Prince Edward.....	200	176	14	10
Clarke.....	69	58	9	2	Prince George.....	280	213	54	13
Craig.....	12	10	2	—	Prince William.....	270	258	9	3
Culpeper.....	199	183	12	4	Princess Anne.....	140	121	19	—
Cumberland.....	17	17	—	1	Pulaski.....	310	291	17	2
Dickenson.....	113	108	4	—	Rappahannock.....	20	19	1	—
Dinwiddie.....	1,650	1,501	105	44	Richmond.....	30	29	—	1
Elizabeth City.....	1,067	995	54	18	Roanoke.....	5,780	5,271	345	164
Essex.....	19	16	3	—	Rockbridge.....	410	358	46	6
Fairfax.....	415	382	23	10	Rockingham.....	615	560	42	13
Fauquier.....	350	308	22	20	Russell.....	150	135	9	6
Floyd.....	11	9	1	1	Scott.....	60	54	5	1
Fluvanna.....	39	36	2	1	Shenandoah.....	195	183	10	2
Franklin.....	110	103	7	—	Smyth.....	190	169	19	12
Frederick.....	570	507	44	19	Southampton.....	240	212	21	7
Giles.....	162	154	8	—	Spotsylvania.....	500	485	3	12
Gloucester.....	50	44	3	3	Stafford.....	17	16	1	—
Goochland.....	45	41	1	3	Surry.....	55	48	4	3
Grayson.....	78	73	4	1	Sussex.....	97	80	10	7
Greene.....	7	5	—	2	Tazewell.....	735	675	38	22
Greensville.....	226	207	17	2	Warren.....	105	100	5	—
Halifax.....	415	381	21	13	Warwick.....	1,900	1,799	74	27
Hanover.....	320	295	22	3	Washington.....	867	790	55	22
Henrico.....	17,595	15,612	1,241	742	Westmoreland.....	36	30	5	1
Henry.....	336	299	22	15	Wise.....	1,211	1,135	62	14
Highland.....	4	4	—	—	Wythe.....	235	219	12	4
Isle of Wight.....	64	55	7	2	York.....	40	40	—	—
James City.....	139	130	5	4	Miscellaneous.....	153	20	107	26
King and Queen.....	18	18	—	—					
King George.....	30	30	—	—	Total.....	71,597	65,046	4,485	2,066
King William.....	122	113	8	1					
Lancaster.....	60	56	3	1					
Lee.....	120	112	6	2					

TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

## WASHINGTON

County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Adams.....	320	307	11	2	Mason.....	430	412	15	3
Asotin.....	160	157	3	-----	Okanogan.....	480	461	16	3
Benton.....	400	387	9	4	Pacific.....	1,200	1,145	49	6
Chelan.....	2,320	2,127	180	13	Pend Oreille.....	400	390	9	1
Challam.....	960	912	46	2	Pierce.....	14,960	14,018	684	198
Clarke.....	1,560	1,511	37	12	San Juan.....	120	114	6	-----
Columbia.....	360	338	17	5	Skagit.....	2,080	1,985	89	6
Cowlitz.....	1,400	1,320	68	12	Skamania.....	120	112	5	3
Douglas.....	200	191	9	-----	Snohomish.....	4,100	3,820	191	89
Ferry.....	120	119	-----	1	Spokane.....	21,200	20,284	715	201
Franklin.....	720	711	8	1	Stevens.....	560	543	14	3
Garfield.....	420	384	29	7	Thurston.....	2,040	1,926	93	21
Grant.....	230	224	5	1	Wahkiakum.....	210	202	7	1
Grays Harbor	6,801	6,430	273	98	Walla Walla.....	2,320	2,134	151	35
Island.....	80	77	2	1	Whatcom.....	2,880	2,675	152	53
Jefferson.....	360	351	9	-----	Whitman.....	1,680	1,597	71	12
King.....	50,701	46,662	3,125	914	Yakima.....	3,880	3,615	217	48
Kitsap.....	2,080	2,010	66	4	Miscellaneous <sup>1</sup> .....	5,469	5,383	68	18
Kittitas.....	1,440	1,395	40	5	Total.....	138,181	129,751	6,634	1,796
Klickitat.....	340	321	18	1					
Lewis.....	2,500	2,399	93	8					
Lincoln.....	640	602	34	4					

## WEST VIRGINIA

Barbour.....	366	354	11	1	Monongalia.....	2,560	2,420	103	37
Berkeley.....	966	925	29	12	Monroe.....	105	99	5	1
Boone.....	425	410	11	4	Morgan.....	225	216	5	4
Braxton.....	320	314	6	-----	Nicholas.....	350	327	20	3
Brooke.....	1,507	1,444	39	24	Ohio.....	9,413	8,423	570	420
Cabell.....	6,270	5,553	470	247	Pendleton.....	18	17	1	-----
Calhoun.....	95	90	5	-----	Pleasants.....	215	208	6	1
Clay.....	107	103	3	1	Pocahontas.....	216	201	9	6
Doddridge.....	186	177	6	3	Preston.....	590	582	5	3
Fayette.....	2,697	2,580	82	35	Putnam.....	240	234	5	1
Gilmer.....	140	140	-----	-----	Raleigh.....	2,013	1,923	72	18
Grant.....	67	66	-----	1	Randolph.....	703	655	31	17
Greenbrier.....	589	544	36	9	Ritchie.....	440	433	7	-----
Hampshire.....	70	65	3	2	Roane.....	247	228	15	4
Hancock.....	1,920	1,877	27	16	Summers.....	715	699	14	2
Hardy.....	38	35	2	1	Taylor.....	1,130	1,112	12	6
Harrison.....	4,180	3,949	170	61	Tucker.....	395	386	6	3
Jackson.....	116	106	7	3	Tyler.....	415	355	36	24
Jefferson.....	321	286	26	9	Upshur.....	307	283	17	7
Kanawha.....	8,511	7,785	448	278	Wayne.....	385	369	12	4
Lewis.....	789	754	29	6	Webster.....	95	91	2	2
Lincoln.....	132	121	9	2	Wetzel.....	583	537	37	9
Logan.....	2,530	2,426	75	29	Wirt.....	30	30	-----	-----
McDowell.....	4,060	3,914	103	43	Wood.....	3,230	2,954	186	90
Marion.....	4,720	4,521	136	63	Wyoming.....	550	536	14	-----
Marshall.....	1,863	1,753	88	22	Miscellaneous <sup>1</sup> .....	58	15	31	12
Mason.....	300	287	6	7	Total.....	75,037	70,072	3,297	1,668
Mercer.....	3,800	3,537	169	94					
Mineral.....	983	954	25	4					
Mingo.....	1,741	1,669	55	17					

## WISCONSIN

Adams.....	219	219	-----	-----	Crawford.....	302	287	9	6
Ashland.....	1,050	1,006	39	5	Dane.....	8,305	7,753	370	182
Barron.....	665	643	19	3	Dodge.....	1,864	1,772	72	20
Bayfield.....	196	189	4	3	Door.....	291	282	8	1
Brown.....	3,599	3,337	179	83	Douglas.....	3,304	3,160	93	51
Buffalo.....	365	356	9	-----	Dunn.....	495	473	18	4
Burnett.....	97	92	4	1	Eau Claire.....	2,120	2,003	65	32
Calumet.....	588	570	14	4	Florence.....	96	92	2	-----
Chippewa.....	1,123	1,058	49	16	Fond du Lac.....	3,300	3,083	159	58
Clark.....	634	607	24	3	Forest.....	192	180	8	4
Columbia.....	1,244	1,177	46	21	Grant.....	1,041	1,008	23	10

<sup>1</sup> Includes Alaska.



TABLE 17.—*Individual returns by States and Territories—Number of returns, distributed by counties and by income classes, calendar year 1924—Continued*

WISCONSIN—Continued									
County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	County	Total	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Green.....	1,086	1,055	19	12	Portage.....	1,063	1,013	38	12
Green Lake.....	413	378	22	13	Price.....	533	504	19	10
Iowa.....	648	629	16	3	Racine.....	7,541	7,123	287	131
Iron.....	310	299	11	—	Richland.....	371	356	11	4
Jackson.....	255	250	4	1	Rock.....	4,915	4,586	213	116
Jefferson.....	1,825	1,723	73	29	Rusk.....	331	321	7	3
Juneau.....	410	406	4	—	St. Croix.....	625	592	24	9
Kenosha.....	5,162	4,857	206	99	Sauk.....	1,292	1,229	50	13
Kewaunee.....	288	264	16	8	Sawyer.....	102	94	7	1
La Crosse.....	2,942	2,655	198	89	Shawano.....	507	480	21	6
Lafayette.....	506	493	11	2	Sheboygan.....	4,853	4,515	227	111
Langlade.....	792	757	24	11	Taylor.....	192	175	10	7
Lincoln.....	774	725	29	20	Trempealeau.....	573	559	14	—
Manitowoc.....	2,712	2,524	106	82	Vernon.....	532	514	12	6
Marathon.....	2,334	2,122	112	100	Vilas.....	206	190	12	4
Marinette.....	1,210	1,127	63	20	Walworth.....	1,543	1,440	83	20
Marquette.....	143	140	1	2	Washburn.....	311	308	3	—
Milwaukee.....	82,608	76,913	3,662	2,033	Washington.....	1,025	976	37	12
Monroe.....	733	715	13	5	Waukesha.....	2,508	2,345	107	56
Oconto.....	543	527	12	4	Waupaca.....	1,215	1,175	32	8
Oneida.....	666	605	43	18	Waushara.....	140	133	3	4
Outagamie.....	3,206	2,974	164	68	Winnebago.....	4,570	4,142	248	180
Ozaukee.....	758	720	19	19	Wood.....	1,703	1,601	68	34
Pepin.....	156	151	4	1	Miscellaneous.....	125	54	47	24
Pierce.....	553	540	12	1					
Polk.....	376	363	12	1	Total.....	179,275	167,684	7,650	3,941

WYOMING

Albany.....	1,659	1,589	47	23	Platte.....	331	324	7	—
Big Horn.....	863	852	11	—	Sheridan.....	1,727	1,665	45	17
Campbell.....	112	106	5	1	Sublette.....	95	92	2	1
Carbon.....	1,830	1,757	46	27	Sweetwater.....	2,929	2,848	66	15
Converse.....	474	457	13	4	Teton.....	28	23	3	2
Crook.....	71	68	3	—	Uinta.....	535	520	10	5
Fremont.....	671	635	30	4	Washakie.....	140	132	7	1
Goshen.....	139	135	4	—	Weston.....	218	213	4	1
Hot Springs.....	610	573	28	9	Yellowstone.....	—	—	—	—
Johnson.....	179	166	10	3	National Park.....	1	—	—	1
Laramie.....	2,759	2,631	92	36	Miscellaneous.....	17	5	11	1
Lincoln.....	1,147	1,123	19	5					
Natrona.....	5,998	5,686	217	95	Total.....	22,947	21,985	698	264
Niobrara.....	122	119	3	—					
Park.....	292	266	15	11					

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924*<sup>1</sup>

ALABAMA

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Abbeville.....	21	Attalla.....	149	Chapman.....	24
Alabama City.....	80	Auburn.....	52	Clanton.....	60
Albany.....	416	Bay Minette.....	54	Columbiana.....	( <sup>2</sup> )
Albertville.....	42	Bessemer.....	1,745	Cordova.....	78
Alexander City.....	86	Birmingham.....	20,007	Cullman.....	157
Altoona.....	15	Boaz.....	30	Dadeville.....	( <sup>2</sup> )
Andalusia.....	148	Boyles.....	( <sup>2</sup> )	Decatur.....	216
Anniston.....	896	Brevton.....	127	Demopolis.....	197
Ashland.....	12	Bridgeport.....	43	Dora.....	80
Athens.....	115	Brighton.....	38	Dothan.....	375
Atmore.....	86	Carbon Hill.....	97	Elba.....	41

<sup>1</sup> For method of compiling data, see page 12.

<sup>2</sup> Included in Birmingham.

<sup>3</sup> Not reported.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## ALABAMA—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Enterprise.....	43	Jacksonville.....	36	Roanoke.....	76
Eufaula.....	181	Jasper.....	314	Russellville.....	60
Eutaw.....	49	Lafayette.....	50	Samson.....	29
Evergreen.....	106	Lanett.....	40	Scottsboro.....	32
Fairfield.....	705	Leeds.....	129	Selma.....	1,380
Fayette.....	86	Linoville.....	12	Sheffield.....	348
Florala.....	67	Lipscomb.....	(4)	Sulligent.....	30
Florence.....	596	Luverne.....	31	Sylacauga.....	238
Fort Payne.....	43	Marion.....	105	Talladega.....	227
Gadsden.....	640	Mignon.....	(5)	Tallassee.....	72
Geneva.....	38	Mobile.....	4,250	Thomasville.....	47
Georgiana.....	60	Monroeville.....	33	Townley.....	48
Girard.....	31	Montgomery.....	3,814	Troy.....	242
Greensboro.....	88	Northport.....	(3)	Tuscaloosa.....	890
Greenville.....	120	Oakman.....	23	Tuseumbia.....	246
Guntersville.....	68	Opelika.....	228	Tuskegee.....	132
Haleysville.....	96	Opp.....	28	Union Springs.....	70
Hartford.....	31	Oxford.....	62	Uniontown.....	56
Hartsell.....	63	Ozark.....	66	Vincent.....	7
Headland.....	33	Phenix.....	65	West Blocton.....	31
Heflin.....	23	Piedmont.....	42	Wetumpka.....	83
Huntsville.....	562	Prattville.....	94	York.....	52
Inglennook.....	(2)	Reform.....	8		
Jackson.....	36	River Falls.....	6		

## ALASKA

Anchorage.....	440	Fairbanks.....	320	Ketchikan.....	760
Cordova.....	320	Juneau.....	600		

## ARIZONA

Bisbee.....	981	Holbrook.....	126	Safford.....	92
Clifton.....	101	Jerome.....	1,061	Tempe.....	114
Douglas.....	727	Mesa.....	234	Tombstone.....	73
Flagstaff.....	412	Miami.....	979	Tucson.....	2,153
Florence.....	40	Nogales.....	418	Williams.....	191
Glendale.....	170	Phoenix.....	4,279	Winslow.....	863
Globe.....	826	Prescott.....	903	Yuma.....	585

## ARKANSAS

Arkadelphia.....	191	Fordyce.....	165	Morrilton.....	57
Arkansas City.....	90	Forrest City.....	237	Mulberry.....	49
Ashdown.....	81	Fort Smith.....	2,105	Nashville.....	108
Atkins.....	54	Gillett.....	57	New Rocky Comfort.....	54
Augusta.....	97	Greenwood.....	39	Newport.....	259
Batesville.....	213	Gurdon.....	101	North Little Rock.....	798
Benton.....	118	Hamburg.....	52	Oseola.....	152
Bentonville.....	89	Harrisburg.....	60	Ozark.....	56
Berryville.....	25	Harrison.....	116	Paragould.....	452
Blytheville.....	532	Hartford.....	41	Paris.....	133
Booneville.....	50	Heber Springs.....	52	Parkin.....	53
Brinkley.....	115	Helena.....	977	Piggott.....	55
Camden.....	462	Hope.....	340	Pine Bluff.....	1,982
Clarendon.....	92	Horatio.....	24	Pocahontas.....	61
Clarksville.....	138	Hot Springs.....	1,052	Prescott.....	140
Coal Hill.....	17	Hoxie.....	40	Rector.....	48
Conway.....	232	Huntington.....	101	Rogers.....	93
Corning.....	76	Huttig.....	36	Russellville.....	223
Cotton Plant.....	81	Jonesboro.....	866	Searcy.....	151
Crossett.....	118	Lake Village.....	95	Siloam Springs.....	108
Dardanelle.....	59	Leslie.....	11	Springdale.....	97
De Queen.....	191	Lewisville.....	157	Stamps.....	80
De Witt.....	107	Little Rock.....	7,424	Stuttgart.....	463
Dermott.....	96	Lonoke.....	70	Texarkana.....	887
Des Arc.....	38	Luxora.....	52	Thornton.....	66
Dierks.....	25	McGehee.....	265	Truman.....	164
Dumas.....	73	Magnolia.....	134	Van Buren.....	315
Earle.....	80	Malvern.....	172	Walnut Ridge.....	168
El Dorado.....	1,861	Marianna.....	219	Warren.....	240
England.....	126	Marked Tree.....	127	West Helena.....	139
Eudora.....	70	Mena.....	79	Wilmar.....	25
Eureka Springs.....	76	Monette.....	47	Wynne.....	222
Fayetteville.....	353	Monticello.....	122		

<sup>2</sup> Included in Birmingham.<sup>3</sup> Not reported.<sup>4</sup> Included in Bessemer.<sup>5</sup> Included in Sylacauga.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## CALIFORNIA

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Alameda.....	4, 047	Hermosa Beach.....	402	Redondo Beach.....	962
Albany.....	133	Hollister.....	422	Redwood City.....	570
Alhambra.....	2, 555	Holtville.....	175	Reedley.....	308
Anaheim.....	1, 470	Huntington Beach.....	910	Richmond.....	2, 241
Antioch.....	287	Huntington Park.....	1, 890	Rio Vista.....	346
Arcadia.....	280	Imperial.....	165	Riverside.....	2, 065
Arcata.....	385	Inglewood.....	1, 470	Roseville.....	621
Auburn.....	422	Jackson.....	133	Sacramento.....	10, 280
Azusa.....	210	King City.....	192	St. Helena.....	192
Bakersfield.....	3, 360	Kingsburg.....	192	Salinas.....	664
Banning.....	117	La Mesa.....	122	San Anselmo.....	462
Benicia.....	385	La Verne.....	122	San Bernardino.....	2, 145
Berkeley.....	6, 125	Lakeport.....	133	San Bruno.....	192
Bishop.....	287	Lemoore.....	192	San Diego.....	8, 610
Blythe.....	105	Lincoln.....	308	San Fernando.....	508
Brawley.....	510	Lindsay.....	346	San Francisco.....	93, 707
Brea.....	350	Livermore.....	268	San Gabriel.....	560
Burbank.....	875	Lodi.....	888	San Jose.....	5, 486
Burlingame.....	1, 648	Lompoc.....	305	San Leandro.....	708
Calexico.....	580	Long Beach.....	14, 210	San Luis Obispo.....	910
Chico.....	881	Los Angeles.....	7 133, 675	San Mateo.....	1, 319
Chino.....	140	Los Banos.....	422	San Rafael.....	992
Chula Vista.....	185	Los Gatos.....	500	Sanger.....	287
Claremont.....	298	Madera.....	441	Santa Ana.....	2, 940
Clovis.....	(2)	Manteca.....	173	Santa Barbara.....	3, 465
Coalinga.....	616	Maricopa.....	345	Santa Clara.....	500
Colton.....	350	Martinez.....	730	Santa Cruz.....	1, 005
Colusa.....	327	Marysville.....	774	Santa Maria.....	525
Compton.....	700	Mayfield.....	133	Santa Monica.....	2, 380
Corcoran.....	231	Merced.....	734	Santa Paula.....	595
Corning.....	173	Mill Valley.....	519	Santa Rosa.....	1, 147
Corona.....	315	Modesto.....	1, 224	Sausalito.....	526
Coronado.....	430	Monrovia.....	893	Sebastopol.....	268
Covina.....	420	Monterey.....	683	Selma.....	308
Daly City.....	308	Monterey Park.....	368	Sierra Madre.....	315
Dinuba.....	346	Mountain View.....	385	Sonoma.....	346
Dunsmuir.....	730	Napa.....	774	South Pasadena.....	1, 855
Eagle Rock.....	700	National City.....	385	South San Francisco.....	321
East San Diego.....	(6)	Needles.....	490	Stockton.....	4, 882
El Centro.....	700	Nevada City.....	192	Sunnyvale.....	192
El Cerito.....	114	Newman.....	335	Taft.....	2, 505
El Monte.....	385	Oakdale.....	173	Tracy.....	576
El Segundo.....	315	Oakland.....	29, 551	Tulare.....	539
Emeryville.....	135	Oceanside.....	155	Turlock.....	500
Escondido.....	210	Ontario.....	765	Ukiah.....	287
Eureka.....	1, 779	Orange.....	810	Upland.....	390
Exeter.....	308	Orland.....	158	Vacaville.....	231
Fairfield.....	77	Oroville.....	566	Vallejo.....	1, 636
Fillmore.....	330	Oxnard.....	600	Venice.....	1, 295
Fort Bragg.....	576	Pacific Grove.....	385	Ventura.....	1, 200
Fowler.....	133	Palo Alto.....	1, 532	Vernon.....	(8)
Fresno.....	6, 492	Pasadena.....	10, 220	Visalia.....	884
Fullerton.....	1, 225	Paso Robles.....	220	Watsonville.....	912
Gilroy.....	346	Petaluma.....	1, 070	Watts.....	315
Glendale.....	5, 005	Piedmont.....	3	Whittier.....	2, 118
Glendora.....	175	Pittsburg.....	670	Willits.....	192
Grass Valley.....	422	Placerville.....	287	Willows.....	346
Gridley.....	221	Pomona.....	1, 225	Woodland.....	686
Hanford.....	654	Porterville.....	539	Yreka.....	154
Hayward.....	616	Red Bluff.....	346	Yuba City.....	403
Healdsburg.....	385	Redding.....	539		
Hemet.....	250	Redlands.....	1, 030		

## COLORADO

Aguilar.....	300	Colorado Springs.....	5, 180	Durango.....	420
Akron.....	100	Craig.....	88	Eaton.....	238
Alamosa.....	420	Crested Butte.....	158	Englewood.....	285
Aspen.....	65	Cripple Creek.....	135	Florence.....	250
Boulder.....	1, 015	Del Norte.....	(2)	Fort Collins.....	875
Brighton.....	178	Delagua.....	245	Fort Lupton.....	120
Brush.....	185	Delta.....	175	Fort Morgan.....	380
Canon City.....	493	Denver.....	36, 756	Fowler.....	60

<sup>1</sup> Not reported.<sup>6</sup> Included in San Diego.<sup>7</sup> Includes Beverly Hills and San Pedro.<sup>8</sup> Included in Los Angeles.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## COLORADO—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Fruita.....	45	Leadville.....	450	Rocky Ford.....	260
Glenwood Springs.....	192	Limon.....	106	Salida.....	525
Golden.....	247	Littleton.....	232	Silverton.....	53
Grand Junction.....	860	Longmont.....	385	South Canon.....	(9)
Greeley.....	910	Louisville.....	108	Steamboat Springs.....	78
Gunnison.....	175	Loveland.....	345	Sterling.....	560
Haxtun.....	42	Manitou.....	93	Telluride.....	157
Holyoke.....	70	Monte Vista.....	230	Trinidad.....	1,800
Idaho Springs.....	45	Montrose.....	237	Victor.....	168
Julesburg.....	73	Ordway.....	52	Walsenburg.....	405
La Junta.....	870	Ouray.....	73	Windsor.....	137
Lafayette.....	126	Pagosa Springs.....	53	Wray.....	105
Lamar.....	280	Pueblo.....	4,395	Yuma.....	190
Las Animas.....	210	Rockvale.....	105		

## CONNECTICUT

Ansonia.....	1,741	Jewett City.....	291	Rockville.....	832
Branford.....	670	Meriden.....	3,473	Shelton.....	745
Bridgeport.....	12,301	Middletown.....	1,889	Southington.....	557
Bristol.....	2,758	Naugatuck.....	1,303	Stafford Springs.....	511
Danbury.....	2,591	New Britain.....	6,485	Stamford.....	4,528
Danielson.....	503	New Canaan.....	395	Stonington.....	927
Derby.....	805	New Haven.....	18,782	Torrington.....	1,859
Farmington.....	490	New London.....	2,906	Wallingford.....	1,151
Greenwich.....	2,988	Norwalk.....	2,866	Waterbury.....	9,572
Groton.....	360	Norwich.....	3,001	Willmantic.....	1,173
Guilford.....	174	Putnam.....	627	Winsted.....	763
Hartford.....	22,909	Ridgefield.....	233		

## DELAWARE

Delaware City.....	57	Lewes.....	163	Newark.....	399
Dover.....	475	Middletown.....	152	Seaford.....	152
Georgetown.....	133	Milford.....	224	Smyrna.....	124
Harrington.....	133	New Castle.....	266	Wilmington.....	9,766
Laurel.....	161				

## DISTRICT OF COLUMBIA

City or town	Number of returns
Washington.....	77,835

## FLORIDA

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Apalachicola.....	62	Daytona.....	725	Green Cove Springs.....	58
Arcadia.....	217	De Funiak Springs.....	97	High Springs.....	157
Bartow.....	300	De Land.....	450	Homestead.....	150
Bonifay.....	28	Delray.....	135	Inverness.....	47
Bradentown.....	450	Dunnellon.....	52	Jacksonville.....	11,837
Brooksville.....	77	Eustis.....	209	Jasper.....	29
Carrabelle.....	10	Fernandina.....	145	Key West.....	600
Chipley.....	38	Fort Lauderdale.....	450	Kissimmee.....	132
Clearwater.....	450	Fort Meade.....	56	Lake City.....	185
Cocoa.....	260	Fort Myers.....	381	Lake Worth.....	388
Coconut Grove.....	225	Fort Pierce.....	739	Lakeland.....	1,039
Dade City.....	57	Gainesville.....	399	Leesburg.....	210

<sup>3</sup> Not reported.<sup>9</sup> Included in Canon City.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## FLORIDA—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Live Oak.....	105	Palm Beach.....	295	Sarasota.....	450
Madison.....	57	Palmetto.....	115	South Jacksonville.....	575
Manatee.....	72	Panama City.....	85	Starke.....	48
Marianna.....	104	Pensacola.....	1,900	Tallahassee.....	302
Miami.....	10,200	Perry.....	99	Tampa.....	9,075
Millville.....	30	Plant City.....	300	Tarpon Springs.....	155
Milton.....	58	Port Tampa City.....	( <sup>2</sup> )	Titusville.....	103
Monticello.....	36	Punta Gorda.....	82	Wauchula.....	101
Mulberry.....	76	Quincy.....	217	West Palm Beach.....	1,816
New Smyrna.....	338	St. Andrews.....	8	West Tampa.....	80
Ocala.....	372	St. Augustine.....	749	Winter Garden.....	70
Orlando.....	1,565	St. Cloud.....	41	Winter Haven.....	275
Ormond.....	37	St. Petersburg.....	3,225	Winter Park.....	160
Palatka.....	338	Sanford.....	600		

## GEORGIA

Abbeville.....	9	East Point.....	293	Ocilla.....	15
Acworth.....	21	East Thomaston.....	( <sup>3</sup> )	Pelham.....	69
Adel.....	7	Eastman.....	47	Porterdale.....	24
Albany.....	619	Eatonton.....	41	Quitman.....	117
Alma.....	4	Elberton.....	176	Richland.....	22
Americus.....	416	Fairburn.....	32	Rochelle.....	8
Arlington.....	14	Fitzgerald.....	243	Rockmart.....	30
Ashburn.....	37	Forsyth.....	65	Rome.....	711
Athens.....	963	Fort Gaines.....	14	Rossville.....	46
Atlanta.....	25,905	Fort Valley.....	103	Roswell.....	14
Augusta.....	3,912	Gainesville.....	252	Royston.....	15
Bainbridge.....	176	Glenville.....	14	Sandersville.....	68
Barnesville.....	80	Gordon.....	24	Savannah.....	6,690
Baxley.....	28	Grantville.....	14	Shellman.....	33
Bibb City.....	15	Greensboro.....	44	Social Circle.....	19
Blackshear.....	38	Griffin.....	339	Soperton.....	7
Blakely.....	39	Hapeville town.....	147	Sparta.....	31
Boston.....	14	Hartwell.....	62	Statesboro.....	118
Bowdon.....	9	Hazardsville.....	36	Stone Mountain.....	40
Brunswick.....	536	Hazelhurst.....	19	Summerville.....	14
Buena Vista.....	17	Hogansville.....	10	Swainsboro.....	32
Buford.....	69	Jackson.....	46	Sylvania.....	24
Cairo.....	25	Jefferson.....	17	Sylvester.....	47
Calhoun.....	34	Jesup.....	78	Talbotton.....	22
Camilla.....	22	Jonesboro.....	42	Tallapoosa.....	30
Canon.....	10	Kirkwood.....	( <sup>10</sup> )	Tennille.....	49
Canton.....	89	La Grange.....	332	Thomaston.....	143
Carrollton.....	111	Lafayette.....	58	Thomasville.....	347
Cartersville.....	186	Lavonia.....	16	Thomson.....	29
Cedartown.....	205	Lawrenceville.....	27	Tifton.....	131
Claxton.....	23	Lithonia.....	20	Toccoa.....	62
Cochran.....	45	Louisville.....	49	Trion.....	23
College Park.....	332	McCaysville.....	9	Unadilla.....	10
Columbus.....	2,387	McDonough.....	29	Union Point.....	24
Comer.....	9	McRae.....	34	Valdosta.....	440
Commerce.....	62	Macon.....	4,202	Vidalia.....	77
Conyers.....	24	Madison.....	52	Vienna.....	14
Cordele.....	124	Manchester.....	102	Villa Rica.....	16
Cornelia.....	42	Marietta.....	411	Wadley.....	20
Covington.....	117	Marshallville.....	43	Warrenton.....	46
Cuthbert.....	53	Meigs.....	6	Washington.....	108
Dallas.....	14	Milledgeville.....	119	Waycross.....	751
Dalton.....	219	Millen.....	47	Waynesboro.....	132
Dawson.....	79	Monroe.....	118	West Point.....	159
Decatur.....	973	Montezuma.....	53	Willacooche.....	10
Donalsonville.....	9	Monticello.....	39	Winder.....	68
Douglas.....	69	Moultrie.....	156	Wrens.....	8
Douglasville.....	22	Nashville.....	5	Wrightsville.....	12
Dublin.....	179	Newman.....	273		

<sup>2</sup> Not reported.<sup>10</sup> Included in Atlanta.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## HAWAII

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Hilo.....	617	Honolulu.....	8, 187	Wailuku.....	254

## IDAHO

American Falls.....	82	Hailey.....	104	Pocatello.....	2, 420
Ashton.....	75	Idaho Falls.....	584	Preston.....	44
Blackfoot.....	240	Jerome.....	102	Rexburg.....	115
Boise.....	2, 400	Kellogg.....	580	Rigby.....	66
Bonnets Ferry.....	164	Lewiston.....	696	Rupert.....	120
Buhl.....	176	Malad.....	40	St. Anthony.....	132
Burley.....	240	Meridian.....	38	St. Maries.....	316
Caldwell.....	180	Montpelier.....	215	Salmon.....	48
Coeur d'Alene.....	694	Moscow.....	316	Sandpoint.....	335
Emmett.....	200	Mountain Home.....	156	Shelley.....	36
Filer.....	82	Mullan.....	398	Shoshone.....	136
Glenns Ferry.....	198	Nampa.....	462	Twin Falls.....	922
Gooding.....	84	Oakley.....	48	Wallace.....	732
Grangeville.....	96	Payette.....	144	Weiser.....	205

## ILLINOIS

Abingdon.....	154	Carlinville.....	347	East Alton.....	133
Albion.....	45	Carlyle.....	84	East Dubuque.....	76
Aledo.....	236	Carmi.....	113	East Dundee.....	(11)
Altamont.....	46	Carpentersville.....	71	East Moline.....	443
Alton.....	2, 282	Carrier Mills.....	78	East Peoria.....	118
Amboy.....	153	Carrollton.....	164	East St. Louis.....	5, 692
Anna.....	144	Cartersville.....	155	Edwardsville.....	687
Arcola.....	132	Carthage.....	188	Effingham.....	196
Arlington Heights.....	392	Casey.....	122	El Paso.....	142
Ashland.....	82	Central City.....	1	Eldorado.....	333
Assumption.....	84	Centralia.....	965	Elgin.....	4, 186
Astoria.....	63	Cerro Gordo.....	54	Elizabethtown.....	10
Athens.....	56	Champaign.....	2, 025	Elmhurst.....	1, 301
Atlanta.....	72	Charleston.....	367	Elmwood.....	48
Auburn.....	251	Chatsworth.....	87	Elmwood Park.....	158
Augusta.....	26	Chenoa.....	132	Equality.....	8
Aurora.....	4, 811	Cherry.....	34	Eureka.....	181
Averyville.....	5	Chester.....	227	Evanston.....	9, 667
Barrington.....	331	Chicago.....	405, 299	Fairbury.....	230
Barry.....	61	Chicago Heights.....	1, 758	Fairfield.....	101
Bartonville.....	70	Chillicothe.....	227	Fairmont City.....	8
Batavia.....	584	Chrisman.....	56	Farmer City.....	189
Beardstown.....	681	Christopher.....	316	Farmington.....	139
Beckemeyer.....	82	Cicero.....	7, 281	Flora.....	169
Belleville.....	2, 211	Clayton.....	35	Forest Park.....	1, 736
Bellwood.....	121	Clinton.....	727	Frankfort Heights.....	39
Belvidere.....	406	Coal City.....	75	Freeburg.....	77
Bement.....	83	Colchester.....	37	Freeport.....	1, 729
Benld.....	283	Collinsville.....	674	Fulton.....	161
Benton.....	371	Columbia.....	137	Galena.....	264
Berwyn.....	3, 532	Coulterville.....	91	Galesburg.....	2, 504
Blandinsville.....	45	Creal Springs.....	6	Galva.....	281
Bloomington.....	2, 978	Crystal Lake.....	396	Geneseo.....	269
Blue Island.....	1, 817	Cuba.....	56	Geneva.....	419
Bluffs.....	90	Dallas City.....	61	Genoa.....	98
Bradley.....	104	Danville.....	3, 394	Georgetown.....	215
Braidwood.....	31	De Kalb.....	764	Gibson City.....	166
Breeze.....	114	Decatur.....	4, 638	Gillespie.....	681
Bridgeport.....	107	Delavan.....	96	Gilman.....	136
Brookfield.....	489	Depue.....	124	Girard.....	88
Brooklyn.....	(3)	Des Plaines.....	981	Glen Carbon.....	22
Brookport.....	22	Divernon.....	75	Glen Ellyn.....	940
Buckner.....	26	Dixon.....	840	Glencoe.....	851
Burr Oak.....	2	Dolton.....	237	Golconda.....	21
Bushnell.....	219	Dorrisville.....	52	Granite City.....	1, 858
Calumet City.....	396	Downers Grove.....	1, 044	Granville.....	72
Cairo.....	927	Dupo.....	135	Grayville.....	54
Cambridge.....	98	Duquoin.....	478	Greenfield.....	36
Canton.....	428	Dwight.....	251	Greenup.....	23
Carbondale.....	506	Earlville.....	102	Greenville.....	170

\* Not reported.

11 Included in West Dundee.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## ILLINOIS—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Griggsville	35	Monmouth	574	Redbud	58
Hamilton	92	Monticello	203	Ridgway	19
Hanaford	( <sup>3</sup> )	Morris	365	River Forest	1,452
Harrisburg	910	Morrison	207	Riverdale	163
Harvard	312	Morrisonville	52	Riverside	1,068
Harvey	1,210	Morton	143	Riverton	72
Havana	215	Morton Grove	242	Roanoke	123
Henry	98	Mound City	118	Robinson	332
Herrin	911	Mounds	216	Rochelle	353
Highland	203	Mount Carmel	368	Rock Falls	179
Highland Park	1,530	Mount Carroll	118	Rock Island	2,760
Highwood	172	Mount Greenwood	74	Rockdale	25
Hillsboro	360	Mount Morris	149	Rockford	7,365
Hinsdale	1,222	Mount Olive	343	Roodhouse	197
Hoopston	419	Mount Pulaski	115	Rosiclare	41
Hurst	57	Mount Sterling	90	Rossville	97
Homewood	342	Mount Vernon	479	Royalton	104
Jacksonville	1,060	Moweaqua	64	Rushville	141
Jerseyville	243	Murphysboro	528	St. Anne	55
Johnston City	416	Nameoki	2	St. Charles	524
Joliet	5,756	Naperville	660	St. David	40
Jonesboro	40	Nashville	115	St. Elmo	26
Kankakee	1,655	Neoga	40	St. Francisville	23
Kirksburg	40	New Athens	109	Salem	252
Kenilworth	407	New Baden	87	Sandoval	37
Kewanee	1,090	Newman	66	Sandwich	181
Kincaid	176	Newton	66	Savanna	510
Knoxville	47	Niles	159	Schram	( <sup>3</sup> )
La Grange	2,194	Nokomis	228	Sesser	54
La Grange Park	110	Normal	325	Shawneetown	36
La Harpe	63	Norris City	10	Shelbyville	187
La Salle	1,149	North Chicago	598	Sheldon	87
Lacon	122	North Chillicothe	( <sup>12</sup> )	Silvis	138
Ladd	184	North City	( <sup>3</sup> )	South Beloit	1
Lake Forest	965	North Utica	103	South Holland	126
Lanark	60	National Stock Yards	87	South Wilmington	55
Lansing	220	Oak Park	13,145	Sparta	236
Lawrenceville	424	Oakland	37	Spring Valley	274
Lebanon	86	Oblong	103	Springfield	6,705
Lemont	294	Odeli	111	Staunton	487
Lena	40	Odin	54	Steger	127
Leroy	105	O'Fallon	178	Sterling	822
Lewistown	86	Oglesby	111	Stockton	132
Lexington	57	Olney	193	Stonington	73
Libertyville	324	Onarga	100	Streator	1,021
Lincoln	716	Oregon	151	Sullivan	129
Litchfield	373	Orient	200	Summit	145
Livingston	132	Ottawa	1,195	Sumner	36
Lockport	319	Palatine	247	Swansea	( <sup>3</sup> )
Lovejoy	7	Palestine	93	Sycamore	358
Lombard	467	Pana	337	Tamaroa	12
Lovington	58	Panama	127	Taylor Springs	24
Lyons	329	Paris	492	Taylorville	652
McHenry	151	Park Ridge	1,174	Thayer	22
McLeansboro	54	Pawnee	92	Tilden	24
Macomb	413	Paxton	241	Toluca	47
Madison	370	Pecatonica	59	Toulon	114
Manteno	88	Pekin	1,035	Trenton	76
Marengo	126	Peoria	8,506	Troy	66
Marion	750	Peoria Heights	25	Tuscola	177
Marissa	101	Peotone	95	Urbana	741
Mark	71	Percy	22	Vandalia	129
Maroa	71	Peru	764	Venice	106
Marseilles	243	Petersburg	152	Vermont	21
Marshall	101	Phoenix	5	Villa Grove	152
Martinsville	31	Pinekeyville	113	Virgen	183
Mascoutah	128	Pittsfield	167	Virginia	145
Mason City	127	Plainfield	101	Wamac	( <sup>3</sup> )
Mattoon	1,124	Plano	102	Warren	32
Maywood	1,815	Pleasant Plains	70	Warsaw	74
McRose Park	702	Polo	120	Washington	146
Mendota	536	Pontiac	574	Washington Park	36
Metropolis	103	Princeton	406	Waterloo	135
Millford	87	Princeville	57	Watseka	252
Minonk	168	Prophetstown	97	Waukegan	2,779
Moine	2,486	Quincy	2,789	Waverly	67
Monmouth	170	Rantoul	170	Wenona	65

<sup>3</sup> Not reported.<sup>12</sup> Included in Chillicothe.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## ILLINOIS—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
West Chicago.....	483	White Hall.....	128	Witt.....	46
West Dundee.....	308	Willisville.....	8	Wood River.....	432
West Frankfort.....	708	Wilmette.....	2,596	Woodstock.....	389
West Hammond..... <sup>(13)</sup>	377	Wilmington.....	100	Worden.....	24
Western Springs.....	377	Winchester.....	110	Wyoming.....	72
Westville.....	404	Windsor.....	28	Zeigler.....	265
Wethersfield..... <sup>(14)</sup>	893	Winnetka.....	1,825	Zion.....	424
Wheaton.....	893				

## INDIANA

Albany.....	37	Frankfort.....	784	Nappanee.....	205
Albion.....	34	Franklin.....	241	National Military Home.....	1,200
Alexandria.....	137	French Lick.....	30	New Albany.....	1,628
Anderson.....	1,610	Garrett.....	471	New Castle.....	641
Angola.....	142	Gary.....	8,282	New Harmony.....	38
Andrews.....	35	Gas City.....	104	New Haven.....	147
Arcadia.....	30	Goodland.....	63	Newburg.....	46
Argos.....	49	Goshen.....	682	Noblesville.....	285
Attica.....	205	Greencastle.....	352	North Judson.....	57
Auburn.....	253	Greenfield.....	252	North Manchester.....	152
Aurora.....	167	Greensburg.....	315	North Vernon.....	150
Batesville.....	181	Greentown.....	37	Notre Dame.....	54
Bedford.....	1,121	Greenwood.....	120	Oakland City.....	182
Beech Grove.....	122	Hagerstown.....	55	Orleans.....	62
Berne.....	90	Hammond.....	5,094	Osgood.....	21
Bicknell.....	311	Harmony.....	13	Owensville.....	22
Bloomfield.....	85	Hartford City.....	378	Paoli.....	49
Bloomington.....	1,144	Hessville.....	84	Pendleton.....	44
Bluffton.....	549	Hobart.....	385	Peru.....	1,076
Boonville.....	218	Hope.....	23	Petersburg.....	182
Bourbon.....	56	Howell.....	11	Piercetown.....	18
Brazil.....	561	Huntingburg.....	171	Plainfield.....	67
Bremen.....	152	Huntington.....	1,671	Plymouth.....	260
Broad Ripple.....	6	Hyder.....	106	Portland.....	292
Brookville.....	117	Indianapolis.....	35,377	Princeton.....	445
Brownsburg.....	38	Jasonville.....	259	Redkey.....	25
Brownstown.....	42	Jasper.....	123	Remington.....	26
Bruceville.....	16	Jeffersonville.....	811	Rensselaer.....	155
Butler.....	81	Jonesboro.....	64	Richmond.....	2,301
Cambridge City.....	131	Kendallville.....	357	Ridgeville.....	25
Cannelton.....	51	Kentland.....	92	Rising Sun.....	29
Chesterton.....	253	Knights town.....	84	Rochester.....	188
Clarksville..... <sup>(15)</sup>	15	Knox.....	95	Rockport.....	64
Clay City.....	48	Kokomo.....	1,683	Rockville.....	86
Clinton.....	643	La Porte.....	1,586	Rosedale.....	19
Columbia City.....	236	Ladoga.....	30	Rushville.....	297
Columbus.....	407	Lafayette.....	922	St. Paul.....	15
Connersville.....	889	Lagrange.....	66	Salem.....	82
Converse.....	27	Lapel.....	14	Scottsburg.....	56
Corydon.....	66	Lawrenceburg.....	279	Seymour.....	395
Covington.....	81	Lebanon.....	238	Shelburn.....	111
Crawfordsville.....	488	Liberty.....	106	Shelbyville.....	695
Crothersville.....	21	Ligonier.....	131	Sheridan.....	83
Crown Point.....	328	Linton.....	373	Shirley.....	11
Culver.....	218	Logansport.....	1,403	Shoals.....	15
Danville.....	103	Loogootee.....	33	South Bend.....	9,176
Decatur.....	334	Lowell.....	105	South Whitley.....	75
Delphi.....	95	Lyons.....	25	Spencer.....	106
Dugger.....	143	Madison.....	257	Sullivan.....	511
Dunkirk.....	105	Marion.....	1,144	Summitville.....	32
East Chicago.....	4,396	Martinsville.....	197	Syracuse.....	62
Eaton.....	38	Mecca.....	60	Tell City.....	120
Ellettsburg.....	77	Michigan City.....	1,966	Terre Haute.....	5,219
Elkhart.....	2,958	Middletown.....	30	Thorntown.....	44
Elwood.....	475	Mishawaka.....	2,144	Tipton.....	288
Evansville.....	5,814	Mitchell.....	188	Union City.....	146
Fairmount..... <sup>(16)</sup>	55	Monon.....	72	Universal.....	100
Fairview Park.....	34	Montezuma.....	62	Upland.....	22
Farmersburg.....	34	Monticello.....	113	Valparaiso.....	706
Flora.....	52	Montpelier.....	60	Veedsburg.....	52
Fort Branch.....	57	Mooreville.....	61	Vevay.....	31
Fort Wayne.....	11,265	Morocco.....	35	Vincennes.....	365
Fortville.....	57	Mount Vernon.....	152	Wabash.....	541
Fowler.....	114	Muncie.....	2,206		

<sup>13</sup> Included in Calumet City.<sup>14</sup> Included in Kewanee.<sup>15</sup> Included in Jeffersonville.<sup>16</sup> Included in Clinton.



TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

INDIANA—Continued					
City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Wadesville.....	2	Waterloo.....	35	Winamac.....	64
Walkerton.....	56	West Lafayette.....	268	Winchester.....	182
Warren.....	37	West Terre Haute.....	169	Winslow.....	96
Warsaw.....	335	Whiting.....	2,423	Woodruff Place.....	219
Washington.....	575	Williamsport.....	39	Worthington.....	53

IOWA					
Ackley.....	101	Garner.....	80	Newton.....	619
Adel.....	94	Glenwood.....	68	Nora Springs.....	56
Akron.....	78	Grand Junction.....	55	Northwood.....	84
Albia.....	312	Greene.....	71	Oakland.....	108
Algona.....	275	Greenfield.....	70	Odebolt.....	153
Alta.....	128	Grinnell.....	341	Oelwein.....	688
Alton.....	65	Griswold.....	90	Ogden.....	108
Ames.....	450	Grundy Center.....	124	Onawa.....	131
Anamosa.....	103	Guthrie Center.....	102	Orange City.....	107
Anita.....	104	Guttenberg.....	67	Osage.....	227
Atlantic.....	350	Hamburg.....	126	Oseola.....	100
Audubon.....	138	Hampton.....	198	Oskaloosa.....	584
Avoca.....	126	Harlan.....	248	Ottumwa.....	1,567
Bedford.....	72	Hartley.....	38	Parkersburg.....	71
Belle Plaine.....	235	Hawarden.....	189	Pella.....	205
Bellevue.....	91	Holstein.....	170	Perry.....	421
Belmond.....	97	Humboldt.....	188	Pocahontas.....	110
Bettendorf.....	111	Humeston.....	37	Postville.....	116
Bloomfield.....	121	Ida Grove.....	230	Red Oak.....	483
Boone.....	969	Independence.....	329	Reinbeck.....	81
Brighton.....	22	Indianola.....	174	Remsen.....	203
Britt.....	76	Iowa City.....	1,021	Rock Rapids.....	210
Brooklyn.....	78	Iowa Falls.....	259	Rock Valley.....	90
Burlington.....	2,174	Jefferson.....	186	Rockford.....	47
Calmar.....	87	Jewell.....	60	Rockingham.....	(17)
Carroll.....	444	Keokuk.....	1,623	Rockwell City.....	176
Cascade.....	78	Keota.....	67	Rolfe.....	83
Cedar Falls.....	366	Kingsley.....	96	Sac City.....	179
Cedar Rapids.....	4,698	Knoxville.....	203	Sanborn.....	67
Centerville.....	426	La Porte City.....	69	Seymour.....	35
Chariton.....	340	Lake City.....	90	Sheffield.....	54
Charles City.....	359	Lake Mills.....	53	Sheldon.....	302
Cherokee.....	403	Lamoni.....	38	Shenandoah.....	276
Cincinnati.....	14	Lansing.....	39	Sibley.....	149
Clarinda.....	240	Le Mars.....	452	Sidney.....	113
Clarion.....	283	Lehigh.....	32	Sigourney.....	131
Clarksville.....	49	Lenox.....	65	Sioux Center.....	67
Clear Lake.....	189	Leon.....	73	Sioux Rapids.....	6,275
Clinton.....	2,502	Logan.....	107	Spencer.....	44
Collax.....	122	McGregor.....	107	Spirit Lake.....	97
Coon Rapids.....	54	Madrid.....	216	Storm Lake.....	296
Corning.....	90	Malvern.....	70	Story City.....	77
Correctionville.....	78	Manchester.....	233	Strawberry Point.....	68
Corydon.....	71	Manilla.....	70	Stuart.....	74
Council Bluffs.....	3,080	Manly.....	133	Sumner.....	136
Cresco.....	148	Manning.....	127	Tabor.....	45
Creston.....	560	Manson.....	98	Tama.....	154
Davenport.....	5,422	Mapleton.....	85	Tipton.....	155
Decorah.....	301	Maquoketa.....	120	Toledo.....	72
Denison.....	230	Marcus.....	169	Traer.....	123
Des Moines.....	13,619	Marengo.....	123	Valley Junction.....	312
Dewitt.....	180	Marion.....	322	Villisca.....	90
Dows.....	67	Marshalltown.....	1,463	Vinton.....	223
Dubuque.....	4,055	Mason City.....	1,795	Walnut.....	126
Dunlap.....	87	Meicher.....	89	Wapello.....	73
Dyersville.....	136	Missouri Valley.....	215	Washington.....	331
Eagle Grove.....	272	Monona.....	62	Waterloo.....	3,013
Eldon.....	115	Montezuma.....	70	Waukon.....	136
Eldora.....	194	Monticello.....	191	Waverly.....	271
Elkader.....	98	Moulton.....	53	Webster City.....	361
Emmetsburg.....	146	Mount Airy.....	63	West Burlington.....	111
Estherville.....	321	Mount Pleasant.....	224	West Liberty.....	114
Fairfield.....	387	Mount Vernon.....	121	West Union.....	136
Farmington.....	20	Muscatine.....	952	What Cheer.....	51
Fayette.....	68	Mystic.....	59	Williamsburg.....	124
Fonda.....	96	Nashua.....	39	Wilton Junction.....	62
Forest City.....	94	Nevada.....	266	Winfield.....	76
Fort Des Moines.....	68	New Hampton.....	129	Winterset.....	188
Fort Dodge.....	1,951	New London.....	85	Woodbine.....	70
Fort Madison.....	886	New Sharon.....	42		

<sup>17</sup> Included in Davenport.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## KANSAS

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Abilene.....	563	Fredonia.....	178	Newton.....	1,088
Altoona.....	15	Frontenac.....	103	Nickerson.....	23
Anthony.....	174	Galena.....	247	Norton.....	197
Arcadia.....	66	Garden City.....	206	Oakland.....	19
Arkansas City.....	1,177	Garrett.....	143	Oberlin.....	143
Arma.....	118	Girard.....	240	Olathe.....	198
Ashland.....	78	Goodland.....	378	Osage City.....	88
Atchison.....	1,632	Great Bend.....	369	Osawatomie.....	306
Augusta.....	386	Greensburg.....	89	Osborne.....	132
Baldwin.....	84	Halstead.....	60	Oswego.....	99
Baxter Springs.....	297	Harper.....	74	Ottawa.....	463
Belleville.....	276	Haven.....	54	Paola.....	272
Beloit.....	286	Hays.....	305	Parsons.....	1,191
Blue Rapids.....	94	Herington.....	430	Peabody.....	171
Bonner Springs.....	108	Hiawatha.....	232	Phillipsburg.....	122
Burlingame.....	54	Hillsboro.....	59	Pittsburg.....	1,806
Burlington.....	103	Hoisington.....	263	Plainville.....	62
Caldwell.....	147	Holton.....	148	Pleasanton.....	55
Caney.....	207	Horton.....	256	Pratt.....	515
Cedarvale.....	46	Howard.....	76	Protection.....	54
Chanute.....	840	Humboldt.....	179	Rosedale.....	185
Cherokee.....	82	Hutchinson.....	1,585	Russell.....	288
Cherryvale.....	224	Independence.....	1,051	Sabetha.....	122
Chetopa.....	42	Iola.....	337	St. John.....	138
Clay Center.....	330	Junction City.....	442	St. Marys.....	82
Clyde.....	56	Kansas City.....	6,841	Salina.....	1,571
Coffeyville.....	1,017	Kingman.....	152	Scammon.....	138
Colby.....	162	Kinsley.....	184	Scott City.....	56
Coldwater.....	86	Kiowa.....	195	Sedan.....	127
Columbus.....	211	La Harpe.....	22	Seneca.....	119
Concordia.....	422	Lacygne.....	32	Smith Center.....	126
Conway Springs.....	58	Larned.....	256	Solomon.....	68
Cottonwood Falls.....	74	Lawrence.....	899	Stafford.....	134
Council Grove.....	192	Leavenworth.....	1,082	Sterling.....	138
Dodge City.....	591	Liberal.....	235	Stockton.....	78
Douglas.....	82	Lincoln.....	144	Syracuse.....	66
Downs.....	74	Lindsborg.....	129	Topeka.....	5,782
El Dorado.....	1,052	Lyons.....	188	Troy.....	87
Elkhart.....	58	McPherson.....	372	Valley Falls.....	92
Ellinwood.....	161	Manhattan.....	713	Wakeeney.....	114
Ellis.....	270	Mankato.....	91	Wamego.....	124
Ellsworth.....	208	Marion.....	166	Washington.....	72
Emporia.....	1,358	Marysville.....	304	Weir.....	78
Erie.....	39	Medicine Lodge.....	86	Wellington.....	553
Eureka.....	367	Minneapolis.....	116	Wichita.....	7,804
Florence.....	177	Mulberry.....	167	Wilson.....	119
Fort Scott.....	676	Mulvane.....	41	Winfield.....	814
Frankfort.....	101	Neodesha.....	342	Yates Center.....	81

## KENTUCKY

Ashland.....	1,800	Covington.....	6,750	Harlan.....	270
Augusta.....	71	Cynthiana.....	250	Harrodsburg.....	157
Barbourville.....	86	Danville.....	595	Hazard.....	525
Bardstown.....	108	Dawson Springs.....	90	Hellier.....	32
Bardwell.....	7	Dayton.....	825	Henderson.....	545
Beattyville.....	49	Drakesboro.....	22	Hickman.....	109
Bellevue.....	960	Earlington.....	149	Highland Park.....	(19) 32
Berea.....	114	Eddyville.....	29	Hodgenville.....	32
Bowling Green.....	800	Elizabethtown.....	127	Hopkinsville.....	675
Burnside.....	32	Elkton.....	40	Irvine.....	176
Campbellsville.....	64	Eminence.....	43	Jackson.....	100
Carlisle.....	68	Falmouth.....	52	Jenkins.....	132
Carrollton.....	111	Fleming.....	75	La Grange.....	85
Catlettsburg.....	210	Flemingsburg.....	48	Lancaster.....	87
Central City.....	280	Fort Thomas.....	1,000	Lawrenceburg.....	84
Clay.....	60	Frankfort.....	610	Lebanon.....	134
Clifton.....	(18) 21	Franklin.....	81	Leitchfield.....	41
Clinton.....	21	Fulton.....	279	Lexington.....	3,975
Cloverport.....	60	Georgetown.....	235	Livermore.....	16
Columbia.....	17	Glasgow.....	166	London.....	55
Corbin.....	500	Greenville.....	130	Louisa.....	92
Corydon.....	5	Guthrie.....	36	Louisville.....	25,000

<sup>18</sup> Included in Newport.<sup>19</sup> Included in Louisville.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## KENTUCKY—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Ludlow	637	Oakdale	(19)	Sebree	11
McRoberts	35	Olive Hill	47	Shelbyville	260
Madisonville	440	Owensboro	1,012	Somerset	360
Marion	51	Paducah	1,850	Springfield	76
Mayfield	350	Paintsville	151	Stanford	61
Maysville	375	Paris	759	Sturgis	130
Middlesborough	420	Pikeville	250	Uniontown	28
Millersburg	25	Pineville	250	Van Lear	42
Monticello	36	Prestonsburg	62	Vanceburg	42
Morganfield	88	Princeton	234	Versailles	187
Mortons Gap	35	Providence	126	Wayland	24
Mount Sterling	233	Richmond	253	Weeksburg	44
Murray	81	Russell	420	Williamsburg	108
Newport	3,300	Russellville	170	Wilmore	25
Nicholasville	129	Scottsville	57	Winchester	675

## LOUISIANA

Abbeville	134	Homer	277	New Iberia	271
Alexandria	1,444	Houma	202	New Orleans	32,319
Amite	69	Independence	15	New Roads	59
Arcadia	91	Jackson	18	Oakdale	202
Bastrop	213	Jeanerette	116	Opelousas	271
Baton Rouge	2,828	Jennings	157	Patterson	84
Berwick	30	Jonesville	18	Pineville	104
Bogalusa	407	Kenner	52	Plaquemine	246
Bossier City	83	Kentwood	35	Rayne	131
Boyce	62	Kinder	35	Rayville	98
Breaux Bridge	29	Lafayette	589	Ruston	266
Bunkie	87	Lake Arthur	19	St. Martinsville	35
Cedar Grove	111	Lake Charles	1,064	Shreveport	6,698
Collfax	46	Lake Providence	155	Slidell	99
Covington	139	Lecompte	102	Sulphur	113
Crowley	375	Leesville	205	Tallulah	118
De Quincy	171	Lutcher	86	Thibodaux	216
De Ridder	255	McNary	1	Vidalia	51
Donaldsonville	111	Madisonville	21	Ville Platte	51
Eros	18	Mandeville	32	Vinton	119
Eunice	96	Mansfield	244	Vivian	92
Ferriday	68	Marksville	50	Washington	29
Franklin	172	Merryville	49	Welsh	82
Fullerton	64	Minden	379	West Monroe	117
Glenmora	81	Monroe	1,680	White Castle	43
Gretna	182	Morgan City	189	Winnfield	154
Gueydan	48	Napoleonville	78	Winnsboro	90
Hammond	288	Natchitoches	198		

## MAINE

Auburn	1,440	Fairfield	225	Portland	3,392
Augusta	1,188	Farmington	180	Presque Isle	280
Bangor	2,646	Fort Fairfield	99	Rockland	594
Bath	576	Freeport	81	Rumford Falls	945
Belfast	324	Gardiner	540	Saco	468
Biddeford	936	Hallowell	162	Sanford	1,629
Brewer	396	Lewiston	2,556	South Paris	135
Bridgton	135	Lincoln	144	South Portland	1,224
Brunswick	476	Madison	324	Waterville	1,620
Calais	234	Norway	162	Westbrook	720
Eastport	162	Old Town	396		
Ellsworth	162	Pittsfield	252		

## MARYLAND

Aberdeen	191	Easton	230	Oakland	105
Annapolis	1,200	Elkton	205	Pocomoke	95
Baltimore	71,801	Ellicott City	185	Port Deposit	110
Bel Air	113	Federalsburg	75	Rockville	325
Berlin	60	Frederick	750	St. Michaels	30
Boonesboro	60	Frostburg	300	Salisbury	485
Brunswick	230	Hagerstown	1,950	Snow Hill	65
Cambridge	275	Havre de Grace	270	Takoma Park	550
Capitol Heights	70	Hurlock	22	Thurmont	43
Centerville	95	Hyattsville	520	Union Bridge	255
Chestertown	125	Kitzmiller'sville	14	Westernport	225
Crisfield	145	Laurel	205	Westminster	275
Cumberland	3,350	Lonaconing	135	Williamsport	85
Delmar	2	Mount Rainier	45		
Denton	75	North East	50		

<sup>19</sup> Included in Louisville.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## MASSACHUSETTS

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Abington.....	662	Great Barrington.....	243	North Adams.....	1,579
Acton.....	223	Greenfield.....	1,925	North Andover.....	748
Acushnet.....	109	Groton.....	157	North Attleborough.....	1,589
Adams.....	488	Groveland.....	106	North Brookfield.....	138
Agawam.....	140	Hadley.....	103	North Reading.....	69
Amesbury.....	842	Hamilton.....	174	Northampton.....	288
Amherst.....	367	Hanover.....	213	Northborough.....	57
Andover.....	1,103	Hanson.....	105	Northbridge.....	157
Arlington.....	2,804	Hardwick.....	16	Northfield.....	82
Ashburnham.....	104	Harvard.....	76	Norton.....	132
Ashland.....	138	Harwich.....	80	Norwood.....	528
Athol.....	785	Hatfield.....	124	Norwell.....	59
Attleboro.....	2,233	Haverhill.....	4,941	Oak Bluffs.....	15
Auburn.....	174	Hingham.....	661	Orange.....	315
Avon.....	245	Hinsdale.....	50	Orleans.....	60
Ayer.....	500	Holbrook.....	259	Oxford.....	148
Barnstable.....	72	Holden.....	158	Palmer.....	384
Barre.....	131	Holliston.....	254	Peabody.....	2,434
Bedford.....	104	Holyoke.....	5,273	Pembroke.....	16
Belchertown.....	147	Hopedale.....	270	Pepperell.....	213
Bellingham.....	45	Hopkinton.....	105	Pittsfield.....	4,219
Belmont.....	1,710	Hubbardston.....	8	Plainville.....	113
Beverly.....	2,366	Hudson.....	710	Plymouth.....	1,044
Billerica.....	524	Hull.....	105	Provincetown.....	207
Blackstone.....	176	Huntington.....	78	Quincy.....	4,450
Boston.....	89,673	Ipswich.....	451	Randolph.....	406
Bourne.....	36	Kingston.....	109	Raynham.....	56
Braintree.....	1,521	Lakeville.....	21	Reading.....	1,047
Brockton.....	8,150	Lancaster.....	142	Rehoboth.....	56
Brookfield.....	110	Lanesborough.....	18	Revere.....	2,324
Brookline.....	9,924	Laurence.....	6,503	Rochester.....	12
Bridgewater.....	487	Lee.....	214	Rockland.....	1,026
Buckland.....	107	Leicester.....	121	Rockport.....	209
Cambridge.....	10,911	Lenox.....	138	Rowley.....	59
Canton.....	293	Leominster.....	1,464	Russell.....	74
Charlton.....	67	Lexington.....	838	Rutland.....	505
Chatham.....	80	Lincoln.....	71	Salem.....	4,565
Chelmsford.....	226	Littleton.....	88	Salisbury.....	70
Chelsea.....	3,024	Longmeadow.....	419	Sandwich.....	113
Cheshire.....	71	Lowell.....	9,012	Saugus.....	323
Chester.....	98	Ludlow.....	953	Scituate.....	267
Chicopee.....	2,346	Lunenburg.....	70	Seekonk.....	72
Clarksburg.....	50	Lynn.....	11,424	Sharon.....	266
Clinton.....	907	Lynnfield.....	38	Sheffield.....	71
Cohasset.....	358	Malden.....	4,269	Shelburne.....	211
Colrain.....	92	Manchester.....	291	Sherborn.....	191
Concord.....	837	Mansfield.....	1,372	Shirley.....	122
Dalton.....	279	Marblehead.....	114	Shrewsbury.....	242
Danvers.....	1,088	Marietta.....	96	Somerset.....	79
Dartmouth.....	267	Marlborough.....	1,243	Somerville.....	10,996
Dedham.....	1,329	Marshfield.....	59	South Hadley.....	447
Deerfield.....	137	Mattapoisett.....	96	Southborough.....	126
Dennis.....	82	Maynard.....	506	Southbridge.....	1,078
Dighton.....	32	Medfield.....	103	Southwick.....	82
Douglas.....	138	Medford.....	4,580	Spencer.....	353
Dracut.....	138	Medway.....	227	Springfield.....	14,467
Dudley.....	143	Melrose.....	3,072	Sterling.....	45
Duxbury.....	143	Merrimac.....	138	Stockbridge.....	53
East Bridgewater.....	171	Methuen.....	1,332	Stoneham.....	71
East Longmeadow.....	280	Middleborough.....	842	Stoughton.....	637
Easthampton.....	628	Middleton.....	70	Stew.....	19
Easton.....	143	Milford.....	4,724	Sturbridge.....	36
Edgartown.....	72	Millbury.....	437	Sudbury.....	21
Erving.....	83	Millis.....	147	Sunderland.....	29
Essex.....	122	Millville.....	206	Sutton.....	60
Everett.....	2,896	Milton.....	1,397	Swampscott.....	1,310
Fairhaven.....	558	Monson.....	254	Swansea.....	70
Fall River.....	6,602	Montague.....	225	Taunton.....	2,484
Falmouth.....	137	Nahant.....	188	Templeton.....	59
Fitchburg.....	3,130	Nantucket.....	158	Tewksbury.....	159
Foxborough.....	258	Natick.....	837	Tisbury.....	38
Framingham.....	1,744	Needham.....	817	Townsend.....	71
Franklin.....	666	New Bedford.....	8,450	Tyngsborough.....	36
Freetown.....	32	New Marlborough.....	18	Upton.....	79
Gardner.....	1,157	Newbury.....	95	Uxbridge.....	325
Georgetown.....	95	Newburyport.....	1,300	Wakefield.....	1,123
GloUCESTER.....	1,493	Newton.....	7,575	Walpole.....	478
Grafton.....	224	Norfolk.....	178	Waltham.....	3,347

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## MASSACHUSETTS—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Ware.....	488	West Stockbridge.....	52	Wilbraham.....	143
Wareham.....	293	West Springfield.....	977	Williamsburg.....	96
Warren.....	349	Westborough.....	70	Williamstown.....	176
Watertown.....	385	Westford.....	500	Wilmington.....	140
Wayland.....	140	Westfield.....	1,117	Winchendon.....	437
Webster.....	1,303	Westminster.....	44	Winchester.....	1,813
Wellesley.....	1,380	Weston.....	323	Winthrop.....	2,803
Wenham.....	70	Westport.....	79	Woburn.....	1,771
West Boylston.....	104	Westwood.....	14	Worcester.....	19,550
West Brookfield.....	36	Weymouth.....	1,802	Wrentham.....	152
West Bridgewater.....	138	Whately.....	46	Yarmouth.....	94
West Newbury.....	95	Whitman.....	825		

## MICHIGAN

Adrian.....	860	Fowlerville.....	35	Midland.....	460
Albion.....	500	Frankfort.....	80	Milan.....	100
Algonac.....	145	Fremont.....	80	Millford.....	100
Allegan.....	240	Gaylord.....	61	Monroe.....	1,339
Alma.....	300	Gladstone.....	360	Morenci.....	71
Alpena.....	690	Gladwin.....	65	Mount Clemens.....	1,320
Ann Arbor.....	2,367	Grand Haven.....	680	Mount Morris.....	113
Bad Axe.....	159	Grand Ledge.....	240	Mount Pleasant.....	270
Bangor.....	80	Grand Rapids.....	24,600	Munising.....	260
Battle Creek.....	4,385	Grayling.....	120	Muskegon.....	5,600
Bay City.....	2,989	Greenville.....	260	Muskegon Heights.....	600
Belding.....	250	Grosse Pointe.....	1,491	Nashville.....	40
Bellevue.....	120	Grosse Pointe Farms.....	(21)	Negaunee.....	360
Benton Harbor.....	1,260	Grosse Pointe Park.....	(21)	Newaygo.....	60
Bessemer.....	360	Hamtramck.....	1,453	Newberry.....	120
Big Rapids.....	240	Hancock.....	480	Niles.....	1,100
Birmingham.....	990	Harbor Beach.....	125	Northville.....	320
Blissfield.....	98	Harbor Springs.....	120	Norway.....	180
Boyer.....	100	Hart.....	60	Oakwood.....	(21)
Bronson.....	72	Hartford.....	120	Onaway.....	72
Buchanan.....	300	Hastings.....	7,450	Ontonagon.....	100
Cadillac.....	720	Hilland Park.....	360	Otsego.....	200
Caro.....	163	Hillsdale.....	350	Ovid.....	50
Caspian.....	40	Holland.....	1,200	Owosso.....	830
Cass City.....	56	Holly.....	44	Oxford.....	120
Cassopolis.....	80	Homer.....	40	Paw Paw.....	240
Cedar Springs.....	25	Houghton.....	400	Petoskey.....	360
Charlevoix.....	80	Bowell.....	253	Plainwell.....	120
Charlotte.....	360	Hubbell.....	60	Plymouth.....	830
Cheboygan.....	249	Hudson.....	105	Pontiac.....	2,754
Chelsea.....	108	Inlay City.....	84	Port Huron.....	2,246
Chesaning.....	82	Ionia.....	840	Portland.....	80
Clare.....	77	Iron Mountain.....	1,200	Quincy.....	33
Clare.....	88	Iron River.....	480	Reading.....	39
Clio.....	88	Ironwood.....	240	Red Jacket.....	(22)
Coldwater.....	368	Ishpeming.....	840	Redford.....	800
Constantine.....	100	Ithaca.....	88	Reed City.....	80
Corunna.....	55	Jackson.....	4,556	Richmond.....	63
Crosswell.....	64	Jacksonville.....	35	River Rouge.....	888
Crystal Falls.....	240	Kalamazoo.....	9,000	Rochester.....	263
Dearborn.....	1,199	Lake Linden.....	240	Rockford.....	180
Decatur.....	80	Lake Odessa.....	40	Rogers.....	180
Detroit.....	158,312	L'Anse.....	240	Romeo.....	130
Dowagiac.....	400	Lansing.....	6,054	Royal Oak.....	2,286
Dundee.....	48	Lapeer.....	190	Saginaw.....	5,527
Durand.....	330	Laurium.....	280	St. Charles.....	140
East Grand Rapids.....	(23)	Lawton.....	120	St. Clair.....	300
East Jordan.....	60	Leslie.....	31	St. Ignace.....	120
East Lansing.....	240	Lowell.....	180	St. Johns.....	240
East Tawas.....	95	Ludington.....	400	St. Joseph.....	940
Eaton Rapids.....	120	Mancelona.....	100	St. Louis.....	62
Ecorse.....	413	Manchester.....	43	Sandusky.....	68
Escanaba.....	1,200	Manistee.....	400	Sault Ste. Marie.....	840
Essexville.....	89	Manistique.....	250	Scottville.....	40
Evart.....	30	Marine.....	237	Sebewaing.....	58
Fenton.....	160	Marquette.....	1,320	Shelby.....	40
Ferndale.....	307	Marshall.....	320	South Haven.....	360
Flint.....	8,694	Mason.....	140	South Range.....	60
Flushing.....	65	Menominee.....	600	Sparta.....	80
Ford.....	(21)				

\*\* Included in Grand Rapids.

\*\* Included in Detroit.

\*\* Included in Calumet.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## MICHIGAN—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Stambaugh.....	120	Union City.....	20	Whitehall.....	80
Sturgis.....	620	Vassar.....	58	Williamston.....	50
Tawas.....	55	Vicksburg.....	120	Wyandotte.....	1,868
Tecumseh.....	145	Wakefield.....	1,500	Yale.....	100
Three Oaks.....	120	Washington Heights.....	(23)	Ypsilanti.....	880
Three Rivers.....	620	Watervliet.....	120	Zeeland.....	240
Traverse City.....	620	Wayne.....	400		
Trenton.....	360	West Branch.....	62		

## MINNESOTA

Ada.....	40	Grand Rapids.....	135	Pipestone.....	293
Adrian.....	26	Granite Falls.....	33	Plainview.....	40
Aitkin.....	44	Hallock.....	27	Preston.....	48
Albert Lea.....	839	Hastings.....	190	Princeton.....	38
Alexandria.....	142	Hibbing.....	1,130	Proctorknott.....	499
Anoka.....	118	Hutchinson.....	86	Red Lake Falls.....	11
Appleton.....	36	International Falls.....	363	Red Wing.....	723
Aurora.....	123	Ironton.....	32	Redwood Falls.....	57
Austin.....	905	Jackson.....	90	Renville.....	14
Barnesville.....	67	Janesville.....	18	Richfield.....	33
Belle Plaine.....	19	Jordan.....	40	Robbinsdale.....	101
Bemidji.....	332	Kasson.....	47	Rochester.....	1,673
Benson.....	72	Keewatin.....	(3)	Roseau.....	19
Biwabik.....	80	Kenyon.....	40	Rushford.....	41
Blooming Prairie.....	22	Kinney.....	(3)	St. Charles.....	30
Blue Earth.....	86	Lake City.....	140	St. Cloud.....	1,056
Bovey.....	107	Lake Crystal.....	31	St. James.....	272
Brainerd.....	264	Lakefield.....	40	St. Louis Park.....	107
Breckenridge.....	244	Lanesboro.....	38	St. Paul.....	29,387
Browns Valley.....	13	Le Sueur.....	65	St. Peter.....	86
Buffalo.....	50	Litchfield.....	84	Sandstone.....	28
Buhl.....	86	Little Falls.....	249	Sauk Center.....	108
Caledonia.....	43	Long Prairie.....	46	Sauk Rapids.....	30
Cambridge.....	27	Luverne.....	232	Shakopee.....	46
Canby.....	60	Madelia.....	47	Slayton.....	19
Cannon Falls.....	55	Madison.....	40	Sleepy Eye.....	86
Cass Lake.....	59	Mahnomen.....	16	South St. Paul.....	502
Chaska.....	66	Mankato.....	1,180	South Stillwater.....	37
Chatfield.....	39	Marshall.....	85	Spring Valley.....	45
Chisholm.....	397	Melrose.....	150	Springfield.....	59
Cloquet.....	380	Milaca.....	28	Staples.....	222
Cokato.....	37	Minneapolis.....	49,132	Stillwater.....	501
Coleraine.....	131	Montevideo.....	235	Thief River Falls.....	194
Columbia Heights.....	47	Montgomery.....	37	Tracy.....	197
Crookston.....	595	Monticello.....	29	Two Harbors.....	533
Crosby.....	94	Moorhead.....	460	Virginia.....	1,215
Dawson.....	30	Mora.....	21	Wabasha.....	60
Deer River.....	46	Morris.....	51	Wadena.....	90
Detroit.....	185	Mountain Iron.....	28	Warren.....	45
Duluth.....	13,100	Mountain Lake.....	11	Warroad.....	14
East Grand Forks.....	185	Nashauk.....	167	Waseca.....	325
Edina.....	26	New Prague.....	67	Waterville.....	23
Ely.....	220	New Ulm.....	326	Wells.....	33
Eveleth.....	633	North Mankato.....	60	West Minneapolis.....	67
Fairfax.....	31	North St. Paul.....	105	West St. Paul.....	76
Fairmont.....	288	Northfield.....	340	Wheaton.....	34
Faribault.....	580	Olivia.....	42	White Bear Lake.....	275
Farmington.....	92	Ortonville.....	80	Willmar.....	518
Fergus Falls.....	501	Osakis.....	55	Windom.....	64
Fosston.....	15	Owatonna.....	448	Winnebago City.....	52
Frazee.....	17	Park Rapids.....	27	Winona.....	1,685
Gilbert.....	(3)	Paynesville.....	26	Winthrop.....	46
Glenuee.....	58	Pelican Rapids.....	27	Worthington.....	207
Glenwood.....	96	Perham.....	35	Zumbrota.....	37
Graceville.....	26	Pine City.....	15		

<sup>2</sup> Not reported.<sup>23</sup> Included in Battle Creek.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## MISSISSIPPI

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Aberdeen.....	170	Holly Springs.....	100	Philadelphia.....	70
Ackerman.....	31	Houston.....	60	Picayune.....	120
Amory.....	120	Indianola.....	180	Pontotoc.....	43
Batesville.....	40	Itabena.....	100	Poplarville.....	80
Bay St. Louis.....	120	Iuka.....	29	Port Gibson.....	40
Belzoni.....	120	Jackson.....	2,750	Quitman.....	70
Biloxi.....	400	Kosciusko.....	120	Richton.....	40
Booneville.....	80	Laurel.....	860	Rosedale.....	100
Brookhaven.....	300	Leland.....	160	Ruleville.....	80
Bude.....	42	Lexington.....	120	Sardis.....	90
Canton.....	305	Louisville.....	90	Senatobia.....	51
Charleston.....	120	Lumberton.....	90	Shaw.....	100
Clarksdale.....	870	McComb.....	1,003	Shelby.....	100
Cleveland.....	160	Macon.....	80	Starkville.....	110
Collins.....	40	Magnolia.....	120	Summit.....	120
Columbia.....	165	Marks.....	50	Sumrall.....	30
Columbus.....	540	Meridian.....	1,900	Tupelo.....	300
Corinth.....	320	Moorhead.....	56	Tutwiler.....	45
Crystal Springs.....	80	Moss Point.....	60	Tylertown.....	57
Durant.....	140	Natchez.....	730	Union.....	50
Ellisville.....	46	New Albany.....	139	Vicksburg.....	1,750
Forest.....	65	Newton.....	55	Water Valley.....	270
Gloster.....	53	Norfield.....	20	West Point.....	153
Greenville.....	900	Ocean Springs.....	100	Wiggins.....	30
Greenwood.....	880	Okolona.....	120	Winona.....	120
Grenada.....	230	Oxford.....	80	Woodville.....	50
Gulfport.....	610	Pascagoula.....	120	Yazoo City.....	360
Hattiesburg.....	1,004	Pass Christian.....	80		
Hazlehurst.....	100	Pelahatchie.....	30		

## MISSOURI

Albany.....	85	Doniphan.....	35	Lamar.....	75
Appleton City.....	20	East Prairie.....	12	Lathrop.....	35
Ash Grove.....	10	Edina.....	53	Lebanon.....	75
Aurora.....	100	Eldon.....	95	Lees Summit.....	105
Bernie.....	11	Eldorado Springs.....	20	Lexington.....	300
Bethany.....	50	Elsberrv.....	19	Liberal.....	40
Bevier.....	35	Elvins.....	98	Liberty.....	225
Bloomfield.....	47	Excelsior Springs.....	200	Louisiana.....	202
Bolivar.....	65	Farmington.....	162	Macon.....	171
Bonne Terre.....	282	Fayette.....	117	Malden.....	84
Boonville.....	250	Ferguson.....	308	Maplewood.....	1,272
Bowling Green.....	60	Festus.....	248	Marceline.....	211
Braymer.....	25	Fornelt.....	49	Marionville.....	25
Brookfield.....	433	Fredericktown.....	52	Marionville.....	375
Brunswick.....	70	Fulton.....	180	Marshall.....	30
Butler.....	110	Gallatin.....	55	Marshfield.....	185
Cainesville.....	10	Gideon.....	28	Maryville.....	25
California.....	90	Glasgow.....	59	Maysville.....	51
Cameron.....	150	Granby.....	20	Memphis.....	462
Campbell.....	31	Grant City.....	20	Mexico.....	90
Canton.....	56	Greenfield.....	20	Milan.....	1,029
Cape Girardeau.....	820	Hamilton.....	35	Moberly.....	255
Cardwell.....	20	Hannibal.....	1,398	Monroe City.....	71
Carl Junction.....	35	Harrisonville.....	110	Montgomery.....	48
Carrollton.....	200	Hayti.....	58	Morehouse.....	33
Carterville.....	30	Hermann.....	53	Mound City.....	85
Carthage.....	460	Higbee.....	43	Mount Vernon.....	10
Caruthersville.....	221	Higginsville.....	150	Mountain Grove.....	35
Cassville.....	10	Holden.....	40	Mountain View.....	15
Centralia.....	76	Huntsville.....	45	Neosho.....	160
Chaffee.....	131	Ilmo.....	120	Nevada.....	385
Charleston.....	139	Independence.....	1,155	New Madrid.....	51
Chillicothe.....	240	Jackson.....	77	Newburg.....	68
Clarence.....	24	Jefferson City.....	865	Norborne.....	50
Clayton.....	866	Joplin.....	1,960	Novinger.....	55
Clinton.....	290	Kansas City.....	40,650	Odessa.....	70
Columbia.....	543	Kennett.....	114	Oran.....	24
Crane.....	(2)	King City.....	65	Osceola.....	15
Crystal City.....	314	Kirksville.....	387	Pacific.....	70
De Soto.....	165	Kirkwood.....	888	Palmyra.....	64
Despwater.....	30	La Grange.....	30	Paris.....	53
Dexter.....	54	La Plata.....	53	Parma.....	11

2 Not reported.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## MISSOURI—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Pattonsburg.....	25	St. Louis.....	92,954	Trenton.....	440
Peirce City.....	30	Ste. Genevieve.....	112	Troy.....	77
Perryville.....	55	Salem.....	53	Union.....	50
Piedmont.....	27	Salisbury.....	75	Uniondale.....	( <sup>3</sup> )
Plattsburg.....	110	Sarcoixie.....	25	Unionville.....	75
Pleasant Hill.....	75	Savannah.....	75	University City.....	1,484
Poplar Bluff.....	381	Sedalia.....	1,135	Vandalia.....	75
Portageville.....	40	Senath.....	19	Versailles.....	30
Princeton.....	35	Seneca.....	20	Warrensburg.....	160
Republic.....	10	Shelbina.....	42	Washington.....	199
Rich Hill.....	50	Sikeston.....	194	Webb City.....	230
Richmond.....	190	Slater.....	225	Webster Groves.....	2,464
Richmond Heights.....	234	Springfield.....	2,960	Wellsville.....	50
Rockport.....	70	Stanberry.....	50	West Plains.....	85
Rolla.....	106	Sweet Springs.....	45	Willow Springs.....	35
St. Charles.....	793	Tarkio.....	135	Windsor.....	60
St. James.....	25	Thayer.....	81		
St. Joseph.....	7,760	Tipton.....	25		

## MONTANA

Anaconda.....	2,592	Glasgow.....	170	Miles City.....	902
Baker.....	63	Glendive.....	536	Missoula.....	1,529
Big Timber.....	93	Great Falls.....	3,310	Philipsburg.....	170
Billings.....	2,350	Hamilton.....	180	Polson.....	70
Bozeman.....	669	Hardin.....	145	Poplar.....	76
Butte.....	8,344	Harlowton.....	241	Red Lodge.....	519
Chinook.....	123	Havre.....	733	Roundup.....	531
Choteau.....	70	Helena.....	2,037	Scobey.....	145
Cut Bank.....	137	Kalispell.....	579	Sidney.....	118
Deer Lodge.....	539	Laurel.....	251	Three Forks.....	127
Dillon.....	375	Lewistown.....	809	Walkerville.....	209
Eureka.....	59	Libby.....	263	Whitefish.....	414
Forsyth.....	259	Livingston.....	963	Wolf Point.....	196
Fort Benton.....	82	Malta.....	127		

## NEBRASKA

Ainsworth.....	57	Genoa.....	60	Plainview.....	81
Albion.....	156	Gering.....	101	Plattsmouth.....	259
Alliance.....	520	Gordon.....	68	Ponca.....	76
Alma.....	54	Gothenburg.....	123	Randolph.....	103
Ashland.....	93	Grand Island.....	1,463	Ravenna.....	172
Atkinson.....	66	Hartington.....	115	Red Cloud.....	88
Auburn.....	206	Hastings.....	963	St. Edwards.....	54
Aurora.....	189	Havelock.....	258	St. Paul.....	83
Bayard.....	69	Hebron.....	74	Sargent.....	40
Beatrice.....	638	Holdrege.....	219	Schuyler.....	158
Beaver City.....	53	Hooper.....	144	Scottsbluff.....	482
Benkelman.....	59	Humboldt.....	89	Scribner.....	129
Bethany.....	59	Kearney.....	520	Seward.....	270
Blair.....	174	Kimball.....	76	Shelton.....	41
Bloomfield.....	74	Lexington.....	134	Sidney.....	231
Bridgeport.....	118	Lincoln.....	6,102	South Sioux City.....	132
Broken Bow.....	132	Long Pine.....	51	Stanton.....	116
Burwell.....	47	Loup City.....	74	Stromsburg.....	98
Cambridge.....	83	Lyons.....	110	Superior.....	263
Central City.....	179	McCook.....	501	Sutton.....	71
Chadron.....	424	Madison.....	163	Tecumseh.....	91
Chappell.....	36	Minden.....	131	Tekamah.....	122
College View.....	51	Mitchell.....	150	Tilden.....	52
Columbus.....	539	Nebraska City.....	462	University Place.....	239
Cozad.....	81	Neligh.....	73	Valentine.....	65
Crawford.....	80	Newman Grove.....	52	Wahoo.....	274
Creighton.....	64	Norfolk.....	886	Wakefield.....	132
Crete.....	269	North Bend.....	83	Walthill.....	30
Curtis.....	48	North Platte.....	779	Wayne.....	270
David City.....	203	O'Neil.....	65	Weeping Water.....	62
Fairbury.....	558	Oakland.....	192	West Point.....	209
Falls City.....	423	Ogallala.....	45	Wilber.....	179
Franklin.....	48	Omaha.....	23,733	Wisner.....	186
Fremont.....	1,088	Ord.....	164	Wymore.....	224
Friend.....	72	Osceola.....	86	York.....	322
Fullerton.....	90	Pawnee City.....	77		
Geneva.....	116	Pierce.....	77		

<sup>3</sup> Not reported.



TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## NEVADA

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Carson City.....	138	Goldfield.....	158	Sparks.....	615
Elko.....	416	Las Vegas.....	501	Tonopah.....	666
Ely.....	251	Lovelock.....	185	Virginia City.....	147
Fallon.....	201	Reno.....	2,365	Yerington.....	185

## NEW HAMPSHIRE

Allenstown.....	136	Hampton.....	156	Northumberland.....	136
Alton.....	36	Hanover.....	410	Ossipee.....	40
Andover.....	28	Haverhill.....	274	Pembroke.....	10
Antrim.....	65	Henniker.....	45	Peterboro.....	200
Ashland.....	120	Hillsborough.....	176	Plaistow.....	50
Bartlett.....	50	Hinsdale.....	120	Pittsfield.....	117
Bedford.....	8	Hooksett.....	38	Plymouth.....	240
Belmont.....	17	Hopkinton.....	80	Portsmouth.....	1,425
Berlin.....	1,125	Hudson.....	120	Raymond.....	33
Boscawen.....	7	Jaffrey.....	130	Rochester.....	864
Bristol.....	7	Keene.....	1,125	Rollinsford.....	4
Campton.....	13	Laconia.....	915	Rye.....	44
Canaan.....	40	Laconia.....	274	Salem.....	120
Charlestown.....	50	Lebanon.....	663	Sandwich.....	14
Claremont.....	860	Lincoln.....	78	Seabrook.....	46
Colebrook.....	98	Lisbon.....	117	Somersworth.....	276
Concord.....	2,409	Littleton.....	351	Stewartstown.....	29
Conway.....	117	Londonderry.....	20	Swansey.....	78
Derry.....	390	Manchester.....	6,000	Tilton.....	234
Dover.....	1,013	Marlboro.....	75	Troy.....	50
Enfield.....	166	Meredith.....	78	Wakefield.....	5
Epping.....	59	Merrimack.....	38	Walpole.....	110
Exeter.....	468	Milford.....	312	Warner.....	50
Farmington.....	156	Milton.....	40	Weare.....	35
Franklin.....	475	Nashua.....	2,775	Whitefield.....	98
Goffstown.....	118	Newmarket.....	276	Wilton.....	136
Gorham.....	156	Newport.....	352	Winchester.....	80
Greenville.....	120	Northfield.....	13	Wolfeboro.....	98

## NEW JERSEY

Allendale.....	106	East Newark.....	107	Jamesburg.....	66
Alpha.....	168	East Orange.....	2,800	Jersey City.....	29,589
Arlington.....	2,008	East Paterson.....	84	Keansburg.....	99
Asbury Park.....	1,643	East Rutherford.....	252	Kearny.....	991
Atlantic City.....	6,126	Edgewater.....	340	Kenilworth.....	52
Atlantic Highlands.....	166	Egg Harbor.....	237	Keyport.....	394
Audubon.....	830	Elizabeth.....	11,478	Lambertville.....	345
Barrington.....	(3)	Elmer.....	87	Leonia.....	322
Bayonne.....	7,773	Englewood.....	1,756	Linden.....	281
Belleville.....	1,179	Fair Haven.....	49	Little Ferry.....	94
Belmar.....	273	Fairview.....	117	Lodi.....	265
Belvidere.....	118	Flemington.....	245	Long Branch.....	1,039
Bergenfield.....	191	Fort Lee.....	287	Madison.....	332
Beverly.....	275	Franklin.....	428	Magnolia.....	72
Bloomfield.....	2,710	Freehold.....	683	Manasquan.....	187
Bloomfieldale.....	72	Frehtown.....	45	Matawan.....	218
Bogota.....	429	Garfield.....	670	Maywood.....	327
Boonton.....	447	Garwood.....	95	Merchantville.....	1,467
Bordentown.....	381	Glen Ridge.....	987	Metuchen.....	372
Bound Brook.....	739	Glen Rock.....	149	Middlesex.....	92
Bradley Beach.....	324	Gloucester.....	680	Midland Park.....	148
Bridgeton.....	965	Guttenberg.....	320	Milbourn.....	248
Burlington.....	615	Hackensack.....	2,092	Milville.....	636
Butler.....	269	Hackettstown.....	182	Montclair.....	5,110
Caldwell.....	331	Haddon Heights.....	573	Moonachie.....	8
Camden.....	6,957	Haddonfield.....	1,446	Morristown.....	1,955
Cape May.....	310	Haledon.....	238	National Park.....	14
Carlstadt.....	283	Hammonton.....	115	Netcong.....	122
Chatham.....	330	Harrison.....	1,432	New Brunswick.....	3,947
Clayton.....	92	Hasbrouck Heights.....	296	New Providence.....	14
Cliffside Park.....	289	Hawthorne.....	378	Newark.....	41,255
Clifton.....	1,841	High Bridge.....	178	Newton.....	266
Closter.....	137	Highland Park.....	110	North Arlington.....	75
Collingswood.....	1,851	Highlands.....	89	North Plainfield.....	320
Delford.....	(3)	Hightstown.....	326	Northfield.....	69
Dover.....	1,636	Hoboken.....	8,728	Nutley.....	973
Dumont.....	167	Hopewell.....	105	Oaklyn.....	211
Dunellen.....	321	Irvington.....	2,705	Ocean City.....	418

\* Not reported.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## NEW JERSEY—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Orange.....	12, 883	Riverside.....	296	Ventnor.....	898
Palisades Park.....	308	Riverton.....	487	Verona.....	297
Park Ridge.....	129	Rockaway.....	130	Vineland.....	827
Passaic.....	5, 011	Rosevelt.....	7	Waldwick.....	119
Paterson.....	10, 051	Roselle.....	1, 737	Wallington.....	147
Paulsboro.....	220	Roselle Park.....	255	Wanaque.....	35
Peapack-Gladstone.....	35	Rumson.....	112	Washington.....	272
Pennsgrove.....	258	Rutherford.....	2, 050	Weehawken.....	2, 924
Perth Amboy.....	3, 002	Salem.....	580	West Caldwell.....	42
Phillipsburg.....	1, 886	Secaucus.....	227	West Hoboken.....	1, 454
Pitman.....	390	Somerville.....	160	West New York.....	2, 390
Plainfield.....	4, 430	South Amboy.....	717	West Orange.....	780
Pleasantville.....	612	South Bound Brook.....	53	West Paterson.....	55
Point Pleasant Beach.....	182	South Orange.....	335	Westfield.....	1, 456
Pompton Lakes.....	135	South River.....	263	Westville.....	256
Princeton.....	1, 344	Spring Lake.....	225	Westwood.....	480
Prospect Park.....	39	Stanhope.....	107	Wharton.....	352
Rahway.....	2, 292	Summit.....	1, 400	Wildwood.....	468
Ramsey.....	85	Sussex.....	106	Wood Ridge.....	102
Raritan.....	224	Swedesboro.....	213	Woodbine.....	25
Red Bank.....	1, 246	Tenafly.....	358	Woodbury.....	850
Ridgefield.....	65	Totowa.....	51	Woodlynne.....	161
Ridgefield Park.....	2, 166	Trenton.....	12, 060	Woodstown.....	148
Ridgewood.....	516	Tuckerton.....	41		
Ringwood.....	45	Union.....	2, 154		

## NEW MEXICO

Alamogordo.....	71	Deming.....	169	Raton.....	572
Albuquerque.....	2, 550	East Las Vegas.....	432	Roswell.....	450
Artesia.....	81	Gallup.....	545	Santa Fe.....	469
Belen.....	122	Las Cruces.....	188	Santa Rosa.....	38
Carlsbad.....	200	Las Vegas.....	105	Silver City.....	216
Clayton.....	65	Lordsburg.....	75	Socorro.....	50
Clovis.....	488	Magdalena.....	50	Tucumcari.....	300
Columbus.....	13	Portales.....	57	Tularosa.....	18

## NEW YORK

Adams.....	136	Bronxville.....	1, 010	Coxsackie.....	110
Addison.....	75	Buffalo.....	61, 500	Croton on Hudson.....	240
Akron.....	310	Caledonia.....	138	Cuba.....	153
Albany.....	13, 300	Cambridge.....	140	Dannemora.....	25
Albion.....	415	Camden.....	107	Dansville.....	458
Alexandria Bay.....	123	Canajoharie.....	320	Delhi.....	158
Allegany.....	165	Canandaigua.....	748	Depew.....	315
Amityville.....	423	Canastota.....	271	Deposit.....	156
Amsterdam.....	3, 200	Canisteo.....	155	Dexter.....	56
Andover.....	58	Canton.....	266	Dobbs Ferry.....	345
Angola.....	142	Carthage.....	498	Dolgeville.....	275
Antwerp.....	83	Castile.....	47	Dundee.....	55
Arcade.....	96	Castleton.....	240	Dunkirk.....	1, 425
Athens.....	120	Catskill.....	420	East Aurora.....	635
Attica.....	185	Cattaraugus.....	102	East Rochester.....	590
Auburn.....	2, 878	Cazenovia.....	205	East Rockaway.....	77
Avoca.....	27	Cedarhurst.....	512	East Syracuse.....	535
Avon.....	234	Champlain.....	70	Eastwood.....	410
Babylon.....	595	Chateaugay.....	104	Ellenville.....	200
Bainbridge.....	121	Chatham.....	255	Elmira.....	5, 870
Baldwinsville.....	323	Chester.....	85	Elmira Heights.....	174
Ballston Spa.....	500	Clayton.....	108	Elmsford.....	120
Batavia.....	1, 345	Clifton Springs.....	254	Endicott.....	1, 758
Bath.....	280	Clinton.....	243	Fairport.....	454
Beacon.....	865	Clyde.....	139	Falconer.....	262
Belmont.....	74	Cobleskill.....	245	Farmingdale.....	210
Binghanton.....	7, 496	Cohoes.....	1, 630	Fayetteville.....	201
Blasdell.....	145	Cold Spring.....	190	Floral Park.....	312
Bolivar.....	207	Cooperstown.....	323	Fonda.....	80
Boonville.....	141	Corinth.....	120	Fort Edward.....	190
Briar Cliff Manor.....	120	Corning.....	1, 500	Fort Plain.....	280
Brockport.....	348	Cornwall.....	125	Frankfort.....	308
Brocton.....	105	Cortland.....	1, 205	Franklinville.....	175

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## NEW YORK—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Fredonia	450	Middleport	168	Rome	1,933
Freeport	1,291	Middletown	1,760	Rouses Point	140
Friendship	46	Millbrook	90	Rye	680
Fulton	968	Mincola	373	Sag Harbor	218
Garden City	537	Mohawk	211	St. Johnsville	200
Geneseo	242	Monroe	190	Salamanca	883
Geneva	1,640	Monticello	245	Salem	90
Glen Cove	706	Montour Falls	155	Saranac Lake	684
Glen Falls	1,860	Moravia	102	Saratoga Springs	1,130
Gloversville	1,690	Mount Kisco	500	Saugerties	380
Goshen	315	Mount Morris	198	Scarsdale	660
Gouverneur	190	Mount Vernon	5,920	Schenectady	12,100
Gowanda	281	Naples	68	Schuylerville	150
Granville	200	New Berlin	75	Scotia	700
Green Island	260	New Hartford	327	Sea Cliff	199
Greene	114	New Paltz	90	Seneca Falls	529
Greenport	241	New Rochelle	5,130	Sherburne	106
Greenwich	220	New York	788,414	Sherrill	262
Groton	245	Newark	558	Shortsville	167
Hamburg	695	Newburgh	2,820	Sidney	159
Hamilton	196	Niagara Falls	6,150	Silver Creek	230
Hammondsport	95	North Collins	60	Silver Springs	80
Hancock	140	North Pelham	165	Skaneateles	265
Hastings upon Hudson	460	North Tarrytown	180	Sloan	67
Haverstraw	480	North Tonawanda	1,650	Sodus	135
Hempstead	1,178	Northport	260	Solvay	495
Herkimer	830	Northville	65	South Glens Falls	75
Highland Falls	150	Norwich	752	South Nyack	40
Hillburn	80	Norwood	145	Southampton	405
Holley	145	Nunda	112	Spring Valley	310
Homer	168	Nyack	880	Springville	175
Honeoye Falls	105	Oakfield	380	Suffern	380
Hoosick Falls	320	Ogdensburg	942	Syracuse	19,625
Hornell	1,462	Olean	2,288	Tarrytown	1,100
Horseheads	173	Oneida	1,149	Ticonderoga	250
Hudson	1,190	Oneonta	1,398	Tonawanda	1,265
Hudson Falls	440	Oriskany	80	Troy	6,080
Ilion	1,097	Oriskany Falls	46	Trumansburg	53
Irvington	340	Ossining	1,320	Tuckahoe	730
Ithaca	2,253	Oswego	1,541	Tupper Lake	182
Jamestown	5,475	Owego	354	Unadilla	97
Johnson City	1,240	Oxford	109	Union	154
Johnstown	930	Painted Post	220	Utica	9,154
Jordan	63	Palmyra	295	Valatie	65
Keeseville	65	Patchogue	455	Walden	320
Kenmore	816	Pawling	160	Walton	111
Kingston	1,920	Peekskill	1,520	Wappingers Falls	300
La Salle	512	Pelham	615	Warsaw	306
Lackawanna	1,340	Pelham Manor	290	Warwick	370
Lake Placid	210	Penn Yan	432	Waterford	240
Lancaster	704	Perry	245	Waterloo	258
Larchmont	660	Phelps	107	Watertown	3,199
Lawrence	341	Philmont	80	Watervliet	1,420
Leroy	395	Phoenix	121	Waterville	145
Liberty	335	Pittsford	251	Watkins	187
Little Falls	1,092	Plattsburg	980	Waverly	449
Little Valley	85	Pleasantville	520	Wayland	179
Liverpool	203	Port Byron	74	Webster	220
Lockport	2,468	Port Chester	1,900	Weedsport	110
Lowville	277	Port Henry	130	Wellsville	460
Lynbrook	794	Port Jervis	1,040	West Carthage	(24)
Lyons	321	Potsdam	381	West Haverstraw	75
McGrawville	51	Poughkeepsie	3,490	Westfield	280
Malone	663	Pulaski	142	White Plains	3,660
Mamaroneck	800	Piermont	160	Whitehall	600
Manchester	136	Randolph	102	Whitesboro	328
Manlius	138	Ravena	150	Williamsville	414
Massena	705	Rensselaer	1,290	Wolcott	73
Mayville	120	Rhinebeck	170	Yonkers	10,780
Mechanicville	890	Richfield Springs	87	Yorkville	110
Medina	595	Rocheater	39,241		
Mexico	77	Rockville Center	1,051		

<sup>24</sup> Included in Carthage.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## NORTH CAROLINA

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Aheskie.....	100	Granite Falls.....	25	Plymouth.....	99
Albemarle.....	225	Greensboro.....	3,865	Raeford.....	75
Andrews.....	45	Greenville.....	500	Raleigh.....	3,940
Asheboro.....	130	Hamlet.....	570	Ramseur.....	35
Asheville.....	4,115	Henderson.....	510	Randleman.....	30
Ayden.....	100	Hendersonville.....	360	Red Springs.....	100
Beaufort.....	150	Hertford.....	100	Reidsville.....	250
Belhaven.....	55	Hickory.....	450	Roanoke Rapids.....	125
Belmont.....	130	High Point.....	1,300	Robersonville.....	40
Benson.....	60	Highland.....	10	Rockingham.....	255
Bessemer City.....	50	Hillsboro.....	80	Rocky Mount.....	1,635
Brevard.....	80	Kenersville.....	50	Reper.....	15
Burgaw.....	35	Kings Mountain.....	90	Roxboro.....	170
Burlington.....	625	Kinston.....	605	Rutherfordton.....	90
Canton.....	155	La Grange.....	45	St. Pauls.....	50
Carrboro.....	15	Laurinburg.....	155	Salisbury.....	1,020
Chadbourne.....	60	Leaksville.....	210	Sanford.....	265
Chapel Hill.....	155	Lenoir.....	210	Scotland Neck.....	100
Charlotte.....	6,655	Lexington.....	370	Selma.....	115
Cherryville.....	75	Lincolnton.....	155	Shelby.....	270
China Grove.....	25	Littleton.....	80	Siler City.....	50
Clayton.....	95	Louisburg.....	90	Smithfield.....	150
Clinton.....	115	Lowell.....	30	Southport.....	55
Concord.....	520	Lumberton.....	255	Spencer.....	365
Cornelius.....	20	McAdenville.....	10	Spring Hope.....	70
Dallas.....	15	Madison.....	70	Statesville.....	510
Davidson.....	100	Maiden.....	40	Tarboro.....	370
Dunn.....	180	Marion.....	175	Taylorsville.....	50
Durham.....	2,960	Maxton.....	105	Thomasville.....	230
East Lumberton.....	(25)	Mayodan.....	40	Troy.....	40
East Spencer.....	(26)	Mebane.....	90	Troyon.....	70
Edenton.....	225	Mocksville.....	50	Wadesboro.....	160
Elizabeth City.....	570	Monroe.....	395	Wake Forest.....	80
Elkin.....	95	Mooresville.....	170	Warsaw.....	70
Enfield.....	125	Morehead City.....	100	Washington.....	440
Fairmont.....	50	Morganton.....	165	Waynesville.....	115
Farmville.....	100	Mount Airy.....	340	Weldon.....	175
Fayetteville.....	885	Mount Holly.....	165	Wendell.....	45
Forest City.....	80	Mount Olive.....	155	West Hickory.....	(c)
Franklinton.....	55	Murphy.....	50	Whiteville.....	50
Fremont.....	50	New Bern.....	770	Williamston.....	70
Gastonia.....	900	Newton.....	119	Wilmington.....	2,930
Gibsonville.....	500	North Wilkesboro.....	170	Wilson.....	560
Goldsboro.....	805	Norwood.....	30	Windsor.....	60
Graham.....	85	Oxford.....	265	Winston-Salem.....	3,760

## NORTH DAKOTA

Ashley.....	35	Grafton.....	159	Mandan.....	429
Beach.....	52	Grand Forks.....	1,326	Marmarth.....	114
Bismarck.....	818	Hankinson.....	70	Mayville.....	53
Bottineau.....	52	Harvey.....	145	Minot.....	1,274
Cando.....	78	Hebron.....	47	New Rockford.....	159
Carrington.....	78	Hillsboro.....	58	Oakes.....	91
Casselton.....	126	Jamestown.....	802	Park River.....	63
Cooperstown.....	57	Kenmare.....	89	Rugby.....	80
Crosby.....	78	La Moure.....	54	Valley City.....	341
Devils Lake.....	420	Langdon.....	60	Wahpeton.....	234
Dickinson.....	283	Larimore.....	76	Williston.....	283
Ellendale.....	46	Lidgerwood.....	95	Wilton.....	122
Enderlin.....	207	Linton.....	39	Wishek.....	48
Fargo.....	2,973	Lisbon.....	76		

## OHIO

Ada.....	95	Antwerp.....	48	Athens.....	444
Addyston.....	45	Arcanum.....	67	Avon.....	117
Akron.....	20,289	Archbold.....	37	Baberton.....	4,265
Alliance.....	2,754	Ashland.....	629	Barnesville.....	379
Amherst.....	492	Ashtabula.....	3,072	Batavia.....	132
Amsterdam.....	102	Ashville.....	45	Bedford.....	214

\* Not reported.

\*\* Included in Lumberton.

\*\* Included in Spencer.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## OHIO—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Bellaire	1, 167	Elyria	3, 387	Medina	299
Belle Valley	26	Euclid	269	Miamisburg	438
Bellefontaine	790	Fairport Harbor	226	Middleport	259
Bellevue	575	Findlay	1, 163	Middletown	2, 538
Belpre	21	Flushing	155	Milford	220
Berea	236	Forest	57	Millersburg	267
Bergholz	97	Fort Recovery	39	Minerva	180
Bethel	45	Fostoria	723	Mingo Junction	349
Bethesda	64	Franklin	307	Minster	78
Bexley	88	Fredericktown	44	Monroeville	50
Blanchester	175	Fremont	890	Montpelier	241
Bluffton	83	Galion	762	Mount Gilead	96
Bowling Green	332	Gallipolis	100	Mount Healthy	438
Bradford	175	Garfield Heights	204	Mount Sterling	42
Bratenahl	80	Garrettsville	34	Mount Vernon	721
Bremen	80	Geneva	98	Murray City	48
Bridgeport	355	Georgetown	132	Napoleon	381
Brilliant	185	Germantown	175	Navarre	110
Brookville	68	Gibsonburg	199	Nelsonville	320
Bryan	223	Girard	1, 434	New Boston	132
Buchtel	22	Glendale	263	New Bremen	82
Bucyrus	781	Glouster	197	New Carlisle	38
Byesville	160	Grandview Heights	6	New Connerstown	217
Cadiz	557	Granville	82	New Lexington	160
Caldwell	75	Greenfield	275	New London	102
Cambridge	1, 061	Greenville	455	New Philadelphia	762
Canal Fulton	84	Grover	135	New Richmond	49
Canton	10, 318	Hamilton	4, 375	New Straitsville	83
Cardington	20	Harrison	175	Newark	1, 880
Carey	165	Hicksville	76	Newburgh Heights	236
Carrollton	273	Hillsboro	265	Newton Falls	88
Cedarville	67	Holgate	42	Niles	1, 054
Celina	266	Hubbard	640	North Baltimore	121
Chagrin Falls	178	Hudson	191	North Canton	127
Chardon	161	Huron	165	North College Hill	27
Chauncey	12	Independence	27	North Olmsted	23
Cheviot	525	Ironton	822	Norwalk	547
Chillicothe	1, 241	Jackson	284	Norwood	4, 725
Cincinnati	42, 919	Jacksonville	58	Oak Harbor	137
Circleville	321	Jamestown	51	Oak Hill	61
Cleveland	59, 650	Jefferson	81	Oakwood	37
Cleveland Heights	1, 218	Kenmore	755	Oberlin	459
Cleves	175	Kent	1, 943	Orrville	581
Clyde	167	Kenton	396	Osborn	65
Coal Grove	11	Lakewood	3, 351	Ottawa	90
Coldwater	56	Lancaster	980	Oxford	263
Columbiana	116	Lebanon	263	Painesville	2, 406
Columbus	22, 644	Leetonia	540	Paulding	83
Columbus Grove	57	Leipsic	63	Peebles	33
Conneaut	1, 260	Lewisburg	34	Perrysburg	228
Continental	27	Lima	3, 267	Piqua	1, 050
Corning	62	Linden Heights	(28)	Plain City	40
Coshocton	681	Lisbon	457	Plymouth	62
Covington	175	Lockland	612	Pomeroy	235
Crestline	487	Lodi	191	Port Clinton	386
Crooksville	92	Logan	401	Portsmouth	3, 002
Cuyahoga Falls	525	London	222	Reverna	685
Dayton	19, 250	Lorain	4, 215	Reading	525
Defiance	409	Loudonville	89	Richwood	53
Delaware	501	Louisville	160	Ripley	136
Delpnos	392	Loveland	175	Rittman	144
Delta	73	Lowellville	675	Rockford	34
Dennison	530	McArthur	57	Rocky River	150
Deshler	62	McComb	32	Roseville	98
Dillonvale	198	McConnelsville	60	Sabina	90
Dover	714	Manchester	52	St. Bernard	788
Dover Center	140	Mansfield	2, 528	St. Clairsville	198
Doylestown	71	Maple Heights	12	St. Marys	278
Dresden	30	Marblehead	72	St. Paris	36
East Cleveland	2, 183	Marietta	1, 060	Salem	655
East Columbus	33	Marion	1, 800	Salineville	344
East Liverpool	2, 645	Martins Ferry	917	Sandusky	2, 283
East Palestine	642	Marysville	200	Sciotoville	94
East Youngstown	(27)	Massillon	1, 835	Sebring	1, 035
Eaton	265	Maumee	269	Shadyside	270
Elmwood Place	438	Mechanicsburg	68	Shaker Heights	129

<sup>27</sup> Included in Youngstown.<sup>28</sup> Included in Columbus.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## OHIO—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Shawnee.....	106	Troy.....	700	West Carrollton.....	175
Shelby.....	386	Uhrichsville.....	692	West Jefferson.....	19
Shreve.....	87	Union City.....	17	West Liberty.....	38
Sidney.....	508	Upper Sandusky.....	229	West Milton.....	66
Somerset.....	58	Urbana.....	431	West Park.....	686
South Charleston.....	69	Utica.....	50	Westerville.....	111
South Euclid.....	128	Van Wert.....	630	Wickliffe.....	233
South Zanesville.....	43	Vernilion.....	153	Willard.....	575
Spencerville.....	61	Versailles.....	79	Willoughby.....	253
Springfield.....	5, 032	Wadsworth.....	481	Wilmington.....	394
Steubenville.....	4, 065	Wapakoneta.....	256	Woodfield.....	271
Struthers.....	1, 444	Warren.....	2, 164	Wooster.....	1, 603
Stryker.....	17	Washington Court House.....	613	Wyoming.....	525
Swanton.....	88	Wauseon.....	117	Xenia.....	792
Sylvania.....	184	Waverly.....	37	Yellow Springs.....	79
Tiffin.....	1, 101	Wellington.....	179	Yorkville.....	140
Tippecanoe City.....	219	Wellston.....	154	Youngstown.....	28, 663
Toledo.....	25, 074	Wellsville.....	481	Zanesville.....	2, 601
Toronto.....	375				

## OKLAHOMA

Ada.....	373	Enfaula.....	88	Pawnee.....	147
Afton.....	39	Fairfax.....	307	Perry.....	236
Allen.....	37	Fairview.....	79	Picher.....	196
Altus.....	304	Fort Gibson.....	37	Ponca City.....	1, 109
Alva.....	206	Frederick.....	245	Poteau.....	77
Anadarko.....	160	Garber.....	69	Prague.....	39
Antlers.....	49	Geary.....	52	Pryor.....	49
Ardmore.....	1, 016	Grandfield.....	86	Purcell.....	98
Atoka.....	42	Guthrie.....	510	Quapaw.....	19
Avant.....	69	Guymon.....	72	Quinton.....	37
Barnsdall.....	167	Haileyville.....	91	Ringling.....	29
Bartlesville.....	1, 767	Hartshorne.....	98	Roff.....	12
Beggs.....	110	Haskell.....	108	Ryan.....	(3)
Bixby.....	39	Headton.....	231	Sallisaw.....	59
Blackwell.....	589	Heavener.....	118	Sand Springs.....	314
Boley.....	3	Hennessey.....	49	Sapulpa.....	981
Boswell.....	20	Henryetta.....	471	Sayre.....	108
Boynton.....	59	Hobart.....	177	Shamrock.....	76
Bristow.....	716	Holdenville.....	274	Shattuck.....	49
Britton.....	40	Hollis.....	118	Shawnee.....	785
Broken Arrow.....	98	Hominy.....	441	Skiatook.....	186
Broken Bow.....	49	Hugo.....	235	Snyder.....	39
Caddo.....	33	Idabel.....	88	Spiro.....	49
Cardin.....	49	Jenks.....	69	Stigler.....	49
Carnegie.....	42	Kiefer.....	101	Stillwater.....	275
Cement.....	52	Kingfisher.....	118	Stillwell.....	42
Chandler.....	137	Kiowa.....	11	Stroud.....	148
Checotah.....	59	Krebs.....	20	Sulphur.....	79
Chelsea.....	73	Kusa.....	4	Tahlequah.....	49
Cherokee.....	98	Lawton.....	432	Tecumseh.....	39
Chickasha.....	697	Lehigh.....	5	Thomas.....	22
Claremore.....	186	Lindsay.....	59	Tishomingo.....	39
Cleveland.....	265	McAlester.....	559	Tonkawa.....	451
Clinton.....	186	McCurtain.....	20	Tulsa.....	11, 442
Coalgate.....	79	Madill.....	49	Vian.....	13
Collinsville.....	118	Mangum.....	157	Vinita.....	176
Comanche.....	79	Marietta.....	79	Wagoner.....	88
Commerce.....	49	Marlow.....	118	Walters.....	98
Cordell.....	98	Medford.....	62	Wapanucka.....	6
Covington.....	121	Miami.....	363	Watonga.....	42
Coweta.....	49	Morris.....	79	Waurika.....	98
Cushing.....	520	Mounds.....	69	Waynoka.....	79
Davis.....	39	Muskogee.....	2, 447	Weatherford.....	79
Devol.....	19	Newkirk.....	147	Weleetka.....	108
Dewar.....	41	Norman.....	301	Wetumka.....	176
Dewey.....	100	Nowata.....	189	Wewoka.....	294
Drumright.....	471	Oilton.....	141	Wilburton.....	62
Duncan.....	432	O'Keene.....	39	Wilson.....	285
Durant.....	216	Okemah.....	314	Woodward.....	206
Edmond.....	98	Oklahoma City.....	10, 737	Wynnewood.....	69
El Reno.....	691	Okmulgee.....	1, 570	Wynona.....	95
Elk City.....	157	Pauls Valley.....	167	Yale.....	196
Enid.....	1, 220	Pawhuska.....	967	Yukon.....	49

² Not reported.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## OREGON

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Albany.....	400	Grants Pass.....	280	Oregon City.....	546
Ashland.....	290	Gresham.....	145	Oswego.....	182
Astoria.....	1,180	Heppner.....	110	Pendleton.....	840
Baker.....	602	Hillsboro.....	255	Portland.....	33,205
Bandon.....	127	Hood River.....	363	Prineville.....	89
Bend.....	1,015	Independence.....	75	Rainier.....	89
Burns.....	68	Klamath Falls.....	935	Roseburg.....	561
Clatskanie.....	101	La Grande.....	799	St. Helens.....	180
Condon.....	96	Lakeview.....	150	Salem.....	1,306
Coquille.....	165	Lebanon.....	108	Seaside.....	112
Corvallis.....	440	McMinnville.....	235	Silverton.....	296
Cottage Grove.....	150	Marshfield.....	735	Springfield.....	111
Dallas.....	165	Medford.....	762	The Dalles.....	635
Elgin.....	41	Milton.....	85	Tillamook.....	271
Enterprise.....	145	Milwaukie.....	368	Union.....	65
Eugene.....	1,233	Newberg.....	143	West Linn.....	90
Forest Grove.....	110	North Bend.....	254	Woodburn.....	75
Gladstone.....	83	Ontario.....	110		

## PENNSYLVANIA

Albion.....	163	Brownstown.....	(3)	Dallastown.....	87
Aldan.....	223	Brownsville.....	627	Danville.....	284
Aliquippa.....	256	Burgettstown.....	296	Darby.....	582
Allentown.....	7,130	Burnham.....	145	Dayton.....	45
Altoona.....	6,743	Butler.....	2,806	Denver.....	69
Ambler.....	526	California.....	342	Derry.....	414
Ambridge.....	1,695	Cambridge Springs.....	216	Dickson City.....	235
Apollo.....	415	Camp Hill.....	90	Donora.....	1,306
Archbald.....	209	Canonsburg.....	1,396	Donora.....	1,695
Arnold.....	753	Canton.....	143	Dormont.....	341
Ashland.....	332	Carbondale.....	3,063	Downington.....	325
Ashley.....	624	Carlisle.....	812	Doylestown.....	428
Aspinwall.....	804	Carnegie.....	2,025	Doylesburg.....	339
Athens.....	280	Carle Place.....	678	Dravosburg.....	1,268
Austintown.....	95	Carrolltown.....	85	Dunbar.....	288
Avalon.....	847	Castle Shannon.....	226	Duncannon.....	72
Avis.....	37	Catskill.....	505	Duncansville.....	75
Avoca.....	482	Catawissa.....	163	Dunmore.....	1,434
Avonmore.....	113	Centerville.....	300	Dupont.....	397
Bangor.....	285	Central City.....	40	Duquesne.....	1,949
Barnesboro.....	404	Centralia.....	127	Duryea.....	255
Bath.....	130	Chalfant.....	96	East Brady.....	205
Beaver.....	966	Chambersburg.....	853	East Conemaugh.....	300
Beaver Falls.....	1,945	Charleroi.....	1,480	East Greenville.....	43
Beaver Meadow.....	83	Chester.....	3,130	East Landsdowne.....	258
Bedford.....	177	Clairstown.....	1,017	East McKeesport.....	200
Belleville.....	341	Clarion.....	288	East Mauch Chunk.....	574
Belle Vernon.....	300	Clarks Summit.....	180	East Pittsburgh.....	1,401
Bellevue.....	2,983	Claysville.....	90	East Stroudsburg.....	167
Beilwood.....	206	Clearfield.....	800	East Vandergrift.....	25
Ben Avon.....	430	Clifton Heights.....	258	East Washington.....	160
Bentleyville.....	246	Clymer.....	165	Easton.....	4,828
Berlin.....	80	Coaldale.....	542	Ebensburg.....	175
Berwick.....	563	Coalport.....	163	Eddystone.....	78
Bessemer.....	226	Coatesville.....	892	Edgewood.....	412
Bethlehem.....	4,918	Cokeburg.....	45	Edgeworth.....	300
Big Run.....	45	College Hill.....	210	Edwardsville.....	369
Birdsboro.....	320	Collingdale.....	369	Eldred.....	80
Blairsville.....	260	Columbia.....	930	Elizabeth.....	515
Blakely.....	26	Colwyn.....	117	Elizabethtown.....	332
Bloomsburg.....	491	Conemaugh.....	100	Elizabethville.....	18
Blossburg.....	85	Confluence.....	65	Elkland.....	110
Boswell.....	55	Connellsville.....	1,558	Ellsworth.....	125
Boyertown.....	536	Conshohocken.....	879	Ellwood City.....	1,405
Brackenridge.....	555	Conway.....	173	Emaus.....	310
Bradford.....	2,712	Coplay.....	177	Emmenton.....	155
Bradford.....	2,237	Coraopolis.....	1,481	Emporium.....	215
Brentwood.....	90	Corry.....	627	Emsworth.....	256
Bridgeport.....	357	Coudersport.....	109	Ephrata.....	272
Bridgeport.....	600	Crafton.....	2,373	Erie.....	10,710
Bridgewater.....	112	Cresson.....	379	Etna.....	593
Bristol.....	517	Cressona.....	136	Evans City.....	165
Brockwayville.....	290	Curwensville.....	95	Everett.....	102
Brookville.....	464	Dale.....	260	Everson.....	133

<sup>1</sup> Not reported.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## PENNSYLVANIA—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Exeter.....	56	Kulpmont.....	205	Mount Penn.....	122
Export.....	251	Kutztown.....	201	Mount Pleasant.....	627
Fairchance.....	165	Lancaster.....	5,980	Mount Union.....	140
Falls Creek.....	40	Langhorne.....	145	Muncy.....	98
Farrell.....	728	Lansdale.....	766	Munhall.....	929
Fayette City.....	276	Lansdowne.....	1,395	Myerstown.....	197
Ferndale.....	160	Lansford.....	1,145	Nanticoke.....	1,447
Fleetwood.....	139	Larksville.....	312	Nanty-Glo.....	966
Flemington.....	23	Latrobe.....	1,180	Narberth.....	1,639
Ford City.....	678	Lebanon.....	1,758	Nazareth.....	403
Forest City.....	123	Lebanon Independent.....	(3)	Nescopeck.....	113
Forty Fort.....	331	Lechburg.....	482	New Bethlehem.....	205
Fountain Hill.....	(29)	Leetsdale.....	178	New Brighton.....	1,461
Frackville.....	368	Lehighton.....	859	New Castle.....	5,938
Franklin.....	1,276	Lemoyne.....	202	New Cumberland.....	254
Freedom.....	414	Lewisburg.....	253	New Eagle.....	95
Freeland.....	255	Lewistown.....	998	New Holland.....	127
Freemansburg.....	(4)	Legonier.....	173	New Hope.....	102
Freeport.....	502	Lilly.....	173	New Kensington.....	2,503
Galeton.....	183	Linesville.....	35	New Philadelphia.....	161
Gallitzin.....	173	Lititz.....	310	Newport.....	112
Gettysburg.....	310	Littlestown.....	75	Newtown.....	190
Gilberton.....	260	Lock Haven.....	788	Newville.....	41
Girard.....	100	Luzerne.....	330	Norristown.....	3,207
Girardville.....	213	Lykens.....	272	North Bellevue.....	300
Glassport.....	502	McAdoo.....	87	North Braddock.....	1,087
Glen Campbell.....	45	McDonaid.....	640	North Catasauqua.....	142
Glen Rock.....	82	McKees Rocks.....	2,667	North Charleroi.....	590
Glenfield.....	200	McKeesport.....	7,460	North Clairton.....	(31)
Glenolden.....	310	McSherrystown.....	78	North East.....	113
Gordon.....	63	Mahanoy City.....	766	North Wales.....	209
Greencastle.....	117	Malvern.....	156	North York.....	142
Greensburg.....	2,909	Manheim.....	299	Northampton.....	356
Greentree.....	65	Manor.....	298	Northampton Heights.....	137
Greenville.....	590	Mansfield.....	127	Northumberland.....	648
Grove City.....	627	Marcus Hook.....	352	Norwood.....	487
Hallstead.....	101	Marianna.....	90	Oakdale.....	188
Hamburg.....	369	Marietta.....	197	Oakland.....	42
Hanover.....	756	Marion Heights.....	56	Oakmont.....	841
Harrisburg.....	7,983	Mars.....	115	Oil City.....	2,672
Hastings.....	153	Marysville.....	117	Old Forge.....	428
Hatboro.....	223	Masontown.....	364	Olyphant.....	954
Hawley.....	125	Matamoras.....	92	Orwigsburg.....	83
Hays.....	203	Mauch Chunk.....	529	Osceola Mills.....	175
Hazleton.....	2,163	Mayfield.....	133	Overbrook.....	(32)
Hellertown.....	178	Meadville.....	1,518	Oxford.....	147
Highspire.....	103	Mechanicsburg.....	348	Paint.....	82
Hollidaysburg.....	513	Media.....	723	Palmerton.....	421
Homer City.....	135	Mercer.....	288	Palmyra.....	398
Homestead.....	2,503	Mercersburg.....	91	Palo Alto.....	34
Honesdale.....	395	Moyersdale.....	226	Parker Landing.....	67
Hooversville.....	80	Middletown.....	427	Parkesburg.....	117
Houston.....	251	Midland.....	414	Parnassus.....	539
Houtzdale.....	138	Millburg.....	98	Parsons.....	454
Hughestown.....	26	Millintown.....	79	Patton.....	240
Hughesville.....	34	Mill Hall.....	48	Pen Argyl.....	380
Hummelstown.....	295	Millersburg.....	165	Penbrook.....	101
Huntingdon.....	543	Millvale.....	1,268	Penn.....	85
Hyndman.....	31	Milton.....	879	Pennsburg.....	197
Heidelberg.....	175	Miners Mills.....	170	Perkasie.....	12
Indiana.....	841	Minersville.....	522	Philadelphia.....	157,540
Ingram.....	356	Mohnton.....	148	Philipsburg.....	819
Irvona.....	65	Monaca.....	590	Phoenixville.....	834
Irwin.....	878	Monessen.....	1,858	Pine Grove.....	296
Jeannette.....	1,305	Monongahela.....	1,182	Pitcairn.....	718
Jenkintown.....	830	Montgomery.....	91	Pittsburgh.....	101,424
Jermyn.....	277	Montoursville.....	84	Pittston.....	2,425
Jersey Shore.....	1,088	Montrose.....	192	Plymouth.....	956
Johnsonburg.....	314	Moosic.....	233	Point Marion.....	185
Johnstown.....	5,660	Morrisville.....	305	Polk.....	55
Juniata.....	575	Morton.....	125	Port Allegany.....	115
Kane.....	813	Mount Carmel.....	1,164	Port Carbon.....	119
Kennett Square.....	243	Mount Holly Springs.....	33	Port Vue.....	48
Kingston.....	1,504	Mount Jewett.....	165	Portage.....	275
Kittanning.....	966	Mount Joy.....	258	Pottstown.....	1,371
Knoxville.....	400	Mount Oliver.....	(30)	Pottsville.....	2,248

<sup>3</sup> Not reported.<sup>29</sup> Included in Bethlehem.<sup>30</sup> Included in Pittsburgh.<sup>31</sup> Included in Clairton.



TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## PENNSYLVANIA—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Pringle.....	58	South Connellsville.....	300	Warren.....	1,593
Prospect Park.....	408	South Fork.....	288	Warrior Run.....	54
Punkstutawney.....	751	South Greensburg.....	360	Washington.....	3,143
Quakertown.....	304	South Renovo.....	( <sup>2</sup> )	Watsonstown.....	220
Ramey.....	45	South Waverly.....	111	Waynesboro.....	620
Rankin.....	464	South Williamsport.....	( <sup>2</sup> )	Waynesburg.....	590
Reading.....	10,182	Southwest Greensburg.....	500	Weatherly.....	194
Red Lion.....	242	Spangler.....	125	Wellsboro.....	232
Renovo.....	939	Spring City.....	267	Wesleyville.....	170
Reynoldsville.....	190	Spring Grove.....	82	West Brownsville.....	281
Ridgway.....	678	Springdale.....	560	West Chester.....	1,075
Ridley Park.....	524	State College.....	241	West Conshohocken.....	91
Rimersburg.....	95	Steelton.....	568	West Easton.....	148
Roaring Spring.....	117	Stoneboro.....	90	West Fairview.....	61
Robesonia.....	93	Stroudsburg.....	243	West Grove.....	43
Rochester.....	1,180	Sugar Notch.....	384	West Hazleton.....	391
Rockledge.....	56	Summerville.....	45	West Homestead.....	450
Rockwood.....	65	Summit Hill.....	437	West Middlesex.....	65
Roscoe.....	165	Sunbury.....	2,345	West Newton.....	183
Roseto.....	49	Susquehanna Depot.....	1,115	West Pittston.....	910
Royalton.....	33	Swarthmore.....	698	West Reading.....	283
Royersford.....	333	Swissvale.....	2,536	West Wyoming.....	183
St. Clair.....	348	Swoyersville.....	85	West York.....	3
St. Marys.....	678	Sykesville.....	165	Westfield.....	128
Saltsburg.....	128	Tamaqua.....	1,201	Westmont.....	100
Saxton.....	70	Tarentum.....	1,607	Westview.....	790
Sayre.....	1,024	Taylor.....	321	Wheatland.....	80
Scalp Level.....	45	Throop.....	128	Whitaker.....	115
Schuylkill Haven.....	378	Tidioute.....	80	White Haven.....	284
Scottsdale.....	904	Titusville.....	850	Wilkes-Barre.....	10,357
Seranton.....	17,091	Topton.....	31	Wilkinsburg.....	7,345
Selinsgrove.....	117	Towanda.....	343	Williamsburg.....	117
Sellersville.....	150	Tower City.....	247	Williamsport.....	4,826
Sewickley.....	1,130	Trafford.....	359	Williamstown.....	295
Shamokin.....	2,470	Trainer.....	23	Wilmerding.....	1,020
Sharon.....	2,272	Tremont.....	198	Wilson.....	90
Sharon Hill.....	282	Troy.....	141	Wind Gap.....	23
Sharpsburg.....	1,580	Tunkhannock.....	144	Windber.....	840
Sharpsville.....	366	Turtle Creek.....	1,820	Winton.....	24
Shenandoah.....	968	Tyrone.....	797	Womelsdorf.....	68
Shickshinny.....	255	Union City.....	180	Woodlawn.....	2,034
Shillington.....	256	Uniontown.....	3,115	Wrightsville.....	115
Shingle House.....	70	Upland.....	81	Wyoming.....	157
Shippensburg.....	207	Vanderbilt.....	80	Wyomissing.....	516
Sinking Spring.....	272	Vandergrift.....	1,165	Yardley.....	87
Slatington.....	243	Vandling.....	102	Yeadon.....	140
Smethport.....	165	Verona.....	753	York.....	4,431
Somerset.....	415	Versailles.....	163	Youngsville.....	85
Souderton.....	207	Vintondale.....	70	Youngwood.....	251
South Allentown.....	( <sup>32</sup> )	Wall.....	175	Zelenople.....	310
South Brownsville.....	542	Walnutport.....	71		

## RHODE ISLAND

Barrington.....	290	Jamestown.....	88	Portsmouth.....	88
Bristol.....	630	Johnston.....	128	Providence.....	23,399
Burrillville.....	668	Lincoln.....	825	Richmond.....	152
Central Falls.....	1,312	Little Compton.....	10	Scituate.....	42
C Coventry.....	258	Middletown.....	39	Smithfield.....	114
Cranston.....	2,688	New Shoreham.....		South Kingstown.....	329
Cumberland.....	438	(Block Island).....	20	Tiverton.....	84
East Greenwich.....	433	Newport.....	2,184	Warren.....	350
East Providence.....	1,806	North Kingstown.....	264	Warwick.....	773
Exeter.....	11	North Providence.....	512	West Warwick.....	1,091
Glocester.....	56	North Smithfield.....	71	Westerly.....	842
Hopkinton.....	127	Pawtucket.....	5,063	Woonsocket.....	3,485

<sup>3</sup> Not reported.<sup>32</sup> Included in Allentown.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## SOUTH CAROLINA

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Abbeville	293	Easley	109	Mount Pleasant	40
Aiken	192	Eau Claire	(33)	Mullins	90
Allendale	53	Edgefield	78	Newberry	254
Anderson	737	Estill	28	New Brookland	63
Andrews	93	Florence	970	North Augusta	37
Bamberg	77	Fort Mill	37	Orangeburg	389
Barnwell	51	Fountain Inn	46	Pendleton	15
Batesburg	61	Gaffney	222	Rock Hill	400
Beaufort	231	Georgetown	272	St. George	25
Belton	88	Greenville	2,687	St. Matthews	70
Bennettsville	250	Greenwood	405	Saluda	26
Bishopville	77	Greer	139	Seneca	74
Blacksburg	41	Hartsville	252	Spartanburg	1,611
Blackville	27	Honea Path	63	Summerville	638
Branchville	36	Johnston	35	Sumter	678
Camden	198	Jonesville	16	Timmonsville	51
Charleston	4,295	Kershaw	46	Union	226
Cheraw	174	Kingsree	80	Varnville	26
Chester	337	Lake City	84	Walhalla	30
Clinton	184	Lancaster	130	Waterboro	63
Clio	42	Latta	61	Westminster	29
Clover	31	Laurens	218	Whitmire	35
Columbia	3,437	Leesville	17	Williamston	27
Conway	104	Liberty	40	Winnabow	122
Cowpens	7	McColl	63	Woodruff	52
Darlington	251	McCormick	38	Yorkville	107
Denmark	67	Manning	78		
Dillon	170	Marion	172		

## SOUTH DAKOTA

Aberdeen	2,192	Gregory	68	Platte	85
Arlington	43	Groton	89	Rapid City	986
Armour	95	Highmore	73	Redfield	267
Belle Fourche	180	Hot Springs	260	Salem	56
Beresford	137	Howard	77	Scotland	35
Britton	58	Huron	982	Sioux Falls	4,245
Brookings	248	Lake Preston	54	Sisseton	88
Canton	202	Lead	1,307	Spearfish	120
Centerville	131	Lemmon	89	Sturgis	111
Chamberlain	121	Lennox	72	Tyndall	81
Clark	110	Madison	345	Vermilion	200
De Smet	60	Milbank	193	Wagner	120
Deadwood	271	Miller	124	Watertown	1,018
Dell Rapids	108	Mitchell	824	Webster	151
Edgemont	243	Mobridge	364	Wessington Springs	45
Elk Point	85	Parker	77	Winner	169
Eureka	52	Parkston	67	Woonsocket	55
Flandreau	129	Pierre	309	Yankton	460

## TENNESSEE

Alcoa	64	Dyersburg	293	Johnson City	862
Alton Park	53	East Chattanooga	138	Kingsport	379
Athens	115	Elizabethton	75	Knoxville	7,137
Bolivar	29	Englewood	7	LaFollette	89
Bristol	565	Erwin	388	Lawrenceburg	59
Brownsville	164	Etowah	400	Lebanon	152
Chattanooga	8,623	Fayetteville	147	Lenoir City	113
Clarksburg	559	Franklin	242	Lewisburg	102
Cleveland	246	Gallatin	133	Lexington	53
Clinton	70	Greeneville	214	Livingston	40
Coal Creek	33	Greenfield	32	McKenzie	70
Columbia	461	Halls	31	McMinnville	90
Cookeville	75	Harriman	200	Manchester	28
Copperhill	110	Hartsville	22	Martin	85
Covington	126	Henderson	38	Maryville	257
Dayton	65	Humboldt	127	Memphis	18,388
Dickson	125	Huntingdon	39	Milan	63
Dresden	39	Jackson	1,330	Monterey	60
Dunlap	4	Jefferson City	29	Morristown	252
Dyer	31	Jellico	127	Mount Pleasant	149

33 Included in Columbia.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## TENNESSEE—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Murfreesboro.....	342	Rockwood.....	182	Sweetwater.....	85
Nashville.....	13,376	Rogersville.....	65	Tellico Plains.....	19
Newbern.....	40	St. Elmo.....	( <sup>3</sup> )	Tiptonville.....	43
Newport.....	108	Shelbyville.....	112	Tracy City.....	55
North Chattanooga.....	399	Somerville.....	38	Trenton.....	72
Oakdale.....	106	South Fulton.....	( <sup>3</sup> )	Tullahoma.....	148
Obion.....	17	South Pittsburg.....	100	Union City.....	190
Paris.....	399	Sparta.....	60	Waverly.....	50
Pulaski.....	139	Spring City.....	18	Winchester.....	88
Ripley.....	136	Springfield.....	229		

## TEXAS

Abilene.....	1,340	Crockett.....	180	Henrietta.....	115
Alba.....	21	Crowell.....	95	Hereford.....	204
Albany.....	126	Cuero.....	285	Hico.....	50
Alice.....	87	Cisco.....	305	Highland Park.....	( <sup>34</sup> )
Alto.....	22	Dalhart.....	405	Hillsboro.....	418
Alvarado.....	35	Dallas.....	24,835	Honey Grove.....	135
Alvin.....	52	De Leon.....	108	Houston.....	21,280
Alvord.....	24	Decatur.....	85	Hubbard.....	80
Amarillo.....	2,310	Del Rio.....	415	Huntsville.....	140
Angleton.....	40	Denison.....	1,270	Iowa Park.....	245
Anson.....	98	Denton.....	435	Italy.....	90
Araucanus Pass.....	56	Desdemona.....	85	Itasca.....	140
Arlington.....	193	Donna.....	75	Jacksboro.....	65
Athens.....	135	Dublin.....	85	Jacksonville.....	304
Atlanta.....	75	Eagle Lake.....	125	Jefferson.....	72
Austin.....	2,840	Eagle Pass.....	275	Kaufman.....	155
Baird.....	103	East Mayfield.....	( <sup>3</sup> )	Kenedy.....	140
Ballinger.....	255	Eastland.....	415	Kerens.....	280
Bartlett.....	150	Edinburg.....	70	Kerrville.....	32
Bastrop.....	80	El Campo.....	150	Killeen.....	32
Bay City.....	210	El Paso.....	5,900	Kingsville.....	420
Beaumont.....	3,760	Electra.....	790	Kirbyville.....	35
Beeville.....	165	Elgin.....	210	La Grange.....	210
Belton.....	210	Ennis.....	495	Ladonia.....	20
Big Spring.....	445	Farmersville.....	100	Lamesa.....	312
Boerne.....	65	Ferris.....	95	Lampasas.....	150
Bonham.....	285	Floresville.....	102	Lancaster.....	80
Bowie.....	120	Floydada.....	130	Laredo.....	180
Brady.....	145	Forney.....	104	Leonard.....	40
Breckenridge.....	955	Fort Stockton.....	104	Liberty.....	100
Brenham.....	410	Fort Worth.....	11,235	Llano.....	95
Bridgeport.....	70	Franklin.....	50	Lockhart.....	420
Brownsville.....	985	Freepert.....	225	Lockney.....	55
Brownwood.....	606	Gainesville.....	510	Lone Oak.....	18
Bryan.....	420	Galveston.....	5,450	Longview.....	375
Burkburnett.....	595	Garland.....	115	Lott.....	50
Caldwell.....	139	Gatesville.....	160	Lubbock.....	545
Calvert.....	16	Georgetown.....	210	Lutkin.....	448
Cameron.....	317	Giddings.....	55	Luling.....	420
Canadian.....	5	Gilmer.....	110	McAllen.....	140
Canyon.....	93	Goldthwaite.....	54	McGregor.....	60
Carthage.....	46	Gonzales.....	235	McKinney.....	505
Celeste.....	24	Gorman.....	35	Madisonville.....	42
Celina.....	78	Graham.....	310	Magnolia Park.....	( <sup>25</sup> )
Center.....	83	Granbury.....	31	Marfa.....	200
Childress.....	424	Grand Prairie.....	55	Marlin.....	360
Chillicothe.....	145	Grand Saline.....	55	Marshall.....	1,005
Christine.....	( <sup>3</sup> )	Grand View.....	40	Mart.....	280
Clarendon.....	210	Granger.....	90	Memphis.....	230
Clarksville.....	193	Grayburg.....	41	Menard.....	53
Cleburne.....	815	Greenville.....	885	Mercedes.....	210
Clifton.....	65	Groesbeck.....	175	Meridian.....	50
Coleman.....	235	Groveton.....	45	Merkel.....	115
Colorado.....	192	Hallettsville.....	140	Mexia.....	890
Comanche.....	85	Hamilton.....	105	Midland.....	132
Commerce.....	155	Hamlin.....	107	Midlothian.....	88
Conroe.....	163	Harlingen.....	210	Mineola.....	95
Cooper.....	165	Harrisburg.....	110	Mineral Wells.....	345
Corpus Christi.....	827	Haskell.....	90	Mission.....	190
Corsicana.....	1,685	Hearne.....	150	Moody.....	95
Cotulla.....	63	Henderson.....	118	Moran.....	88

<sup>3</sup> Not reported.<sup>34</sup> Included in Dallas.<sup>35</sup> Included in Houston.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## TEXAS—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Mount Pleasant	127	Rosebud	165	Taylor	630
Mount Vernon	37	Rosenberg	50	Teague	200
Nacogdoches	280	Rotan	85	Temple	1,020
Navasota	245	Royce City	35	Terrell	470
New Braunfels	470	Runge	90	Texarkana	1,063
New Castle	30	Rusk	33	Texas City	190
Nixon	35	Sabinal	75	Timpson	46
Nocena	53	San Angelo	899	Trinity	85
Oakwood	50	San Antonio	12,075	Troupe	29
Olney	265	San Augustine	65	Tulla	79
Orange	770	San Benito	285	Tyler	1,225
Paducah	100	San Juan	45	Uvalde	195
Palacios	65	San Marcos	585	Van Alstyne	48
Palestine	895	San Saba	75	Vernon	615
Paris	910	Sanger	40	Victoria	560
Pearsall	68	Santa Anna	90	Waco	3,640
Pecos	50	Schulenburg	140	Walnut Springs	21
Pharr	50	Seguin	345	Waxahachie	580
Pilot Point	35	Seymour	128	Weatherford	305
Pittsburg	83	Shamrock	94	Weimar	85
Plainview	280	Sherman	1,255	Wellington	235
Piano	130	Shiner	145	West	170
Pleasanton	90	Sinton	35	Wharton	150
Polytechnic	22	Slaton	234	Whitesboro	55
Port Arthur	3,220	Smithville	310	Whitewright	40
Port Lavaca	50	Snyder	37	Whitney	50
Post	47	Somerville	60	Wichita Falls	3,590
Quamby	260	Sonora	110	Wills Point	135
Ranger	460	Sour Lake	150	Winnboro	85
Richmond	140	Spur	85	Winters	135
Rockdale	100	Stamford	305	Wolfe City	35
Rockport	45	Stephenville	110	Wortham	245
Rockwall	93	Strawn	42	Yeaakum	560
Rogers	50	Sulphur Springs	245	Yorktown	190
Roscoe	65	Sweetwater	320		

## UTAH

American Fork	69	Hurricane	4	Price	284
Beaver	20	Hyrum	26	Providence	14
Bingham Canyon	1,143	Kanab	13	Provo	565
Bountiful	70	Lehi	10	Richfield	99
Brigham	195	Lewiston	23	Richmond	29
Castlegate	177	Logan	431	Roosevelt	23
Cedar City	71	Manti	71	St. George	28
Ephraim	39	Midvale	178	Salina	23
Escalante	2	Milford	195	Salt Lake City	13,735
Eureka	219	Monroe	12	Sandy	118
Fairview	23	Moroni	11	Smithfield	48
Farmington	47	Mount Pleasant	44	Spanish Fork	49
Fillmore City	25	Murray	298	Spring City	71
Fountain Green	29	Nephi	57	Springville	4
Grantsville	17	Ogden	3,002	Sunnyside	371
Gunnison	21	Panguitch	6	Tooele	278
Heber	71	Park City	372	Vernal	93
Helper	222	Parowan	21	Wellsville	13
Hiawatha	240	Payson	52		
Huntington	5	Pleasant Grove	19		

## VERMONT

Barre	1,225	Island Pond	(*)	Richford	95
Barton	60	Ludlow	150	Rutland	1,590
Bellows Falls	525	Lyndonville	190	St. Albans	850
Bennington	1,050	Middlebury	175	St. Johnsbury	625
Brandon	150	Montpelier	875	Springfield	450
Brattleboro	1,025	Morrisville	110	Swanton	95
Bristol	70	Newport	375	Vergennes	70
Burlington	2,125	North Troy	30	Waterbury	160
Enosburg Falls	60	Northfield	150	Windsor	325
Essex Junction	150	Orleans	70	Winooski	525
Fair Haven	200	Poultney	230	Woodstock	150
Graniteville	192	Proctor	275		
Hardwick	115	Randolph	125		

(\*) Not reported.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## VIRGINIA

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Abingdon.....	160	Farmville.....	160	Portsmouth.....	3,080
Alexandria.....	720	Franklin.....	160	Potomac.....	80
Altavista.....	88	Fredericksburg.....	480	Pulaski.....	260
Appalachia.....	240	Fries.....	17	Radford.....	269
Ashland.....	200	Front Royal.....	80	Richlands.....	48
Basic.....	10	Galax.....	55	Richmond.....	16,960
Bedford City.....	180	Gladeville.....	21	Roanoke.....	5,360
Berryville.....	49	Graham.....	160	Rocky Mount.....	80
Big Stone Gap.....	160	Hampton.....	800	Salem.....	240
Blacksburg.....	80	Harrisonburg.....	440	Saltville.....	80
Blackstone.....	160	Hopewell.....	240	Shenandoah.....	135
Bristol.....	520	Kecoughton.....	(*)	Smithfield.....	41
Buena Vista.....	80	Lawrenceville.....	140	South Boston.....	235
Cape Charles.....	320	Leesburg.....	120	South Hill.....	85
Charlottesville.....	2,360	Lexington.....	240	South Norfolk.....	203
Chase City.....	135	Luray.....	80	Staunton.....	820
Chatham.....	120	Lynchburg.....	2,560	Suffolk.....	640
Chincoteague.....	25	Manassas.....	100	Tazewell.....	180
Christiansburg.....	100	Marion.....	120	Victoria.....	195
Clifton Forge.....	640	Martinsville.....	240	Vinton.....	140
Colonial Beach.....	16	Narrows.....	42	Warrenton.....	170
Covington.....	560	Newport News.....	1,760	Waverly.....	37
Creve.....	260	Norfolk.....	10,357	Waynesboro.....	180
Culpeper.....	160	Norton.....	260	West Point.....	105
Damascus.....	17	Norcock.....	80	Williamsburg.....	120
Danville.....	1,580	Orange City.....	105	Winchester.....	540
Dendron.....	40	Petersburg.....	1,600	Woodstock.....	55
Emporia.....	220	Phoebe.....	120	Wytheville.....	125
Falls Church.....	95	Pocahontas.....	190		

## WASHINGTON

Aberdeen.....	2,840	Everett.....	2,880	Port Townsend.....	160
Anacortes.....	400	Goldendale.....	80	Prosser.....	120
Arlington.....	240	Grandview.....	80	Pullman.....	270
Auburn.....	560	Hillyard.....	80	Puyallup.....	560
Bellingham.....	2,320	Hogquam.....	2,000	Raymond.....	640
Blaine.....	120	Kalama.....	80	Renton.....	360
Bremerton.....	1,280	Kelso.....	520	Ritzville.....	120
Buckley.....	120	Kennewick.....	160	Roslyn.....	300
Burlington.....	120	Kent.....	320	Ruston.....	16
Camas.....	320	Kirkland.....	190	Seattle.....	46,520
Cashmere.....	240	Leavenworth.....	220	Sedro-Woolley.....	360
Centralia.....	680	Lynden.....	120	Snohomish.....	320
Charleston.....	200	Malden.....	80	South Bend.....	240
Chehalis.....	560	Marysville.....	80	Spokane.....	12,320
Cheney.....	80	Medical Lake.....	17	Sumner.....	240
Chewelah.....	120	Monroe.....	220	Sunnyside.....	160
Clarkston.....	120	Montesano.....	360	Tacoma.....	11,760
Cle Elum.....	400	Mount Vernon.....	520	Tekoa.....	120
Colfax.....	270	Odessa.....	40	Toppenish.....	200
Colville.....	160	Okanogan.....	115	Vancouver.....	1,040
Cosmopolis.....	240	Olympia.....	1,200	Waitsburg.....	160
Davenport.....	80	Oroville.....	80	Walla Walla.....	1,840
Dayton.....	280	Palouse.....	80	Wapato.....	160
Deer Park.....	80	Pasco.....	560	Waterville.....	120
Ellensburg.....	520	Pomeroy.....	360	Wenatchee.....	1,440
Elma.....	320	Port Angeles.....	640	Yakima.....	2,840
Enumclaw.....	290	Port Orchard.....	120		

## WEST VIRGINIA

Alderson.....	75	Bridgeport.....	76	Clarksburg.....	2,880
Ansted.....	85	Buckhannon.....	240	Clendenin.....	162
Avis.....	(*)	Burnsville.....	22	Davis.....	75
Bayard.....	12	Cameron.....	200	Elkins.....	520
Beckley.....	590	Cass.....	62	Eskdale.....	75
Belington.....	49	Ceredo.....	70	Fairmont.....	2,720
Benwood.....	415	Charles Town.....	160	Follansbee.....	545
Bluefield.....	2,300	Charleston.....	5,902	Gassaway.....	160
Bramwell.....	105	Chester.....	360	Grafton.....	1,010

\* Included in Newport News.

\* Included in Hinton.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## WEST VIRGINIA—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Harrisville.....	50	Moundsville.....	710	Rowlesburg.....	74
Hinton.....	640	Mount Hope.....	225	St. Albans.....	332
Holidays Cove.....	275	Mullens.....	150	St. Marys.....	200
Huntington.....	6,080	New Cumberland.....	190	Salem.....	150
Kenova.....	240	New Martinsville.....	250	Shepherdstown.....	36
Keyser.....	560	Oak Hill.....	120	Shinnston.....	200
Keystone.....	165	Paden City.....	61	Sistersville.....	320
Kimball.....	200	Parkersburg.....	3,040	South Charleston.....	218
Kingwood.....	94	Parsons.....	50	Spencer.....	167
Lewisburg.....	102	Pennstoro.....	134	Sturgiss City.....	(3)
Logan.....	717	Philippi.....	120	Terra Alta.....	66
McMechen.....	415	Piedmont.....	280	Thomas.....	120
Mabscott.....	27	Point Pleasant.....	200	Welch.....	550
Mannington.....	310	Princeton.....	800	Wellsburg.....	585
Marlinton.....	65	Revswood.....	56	West Union.....	76
Martinsburg.....	895	Richwood.....	240	Weston.....	629
Milton.....	65	Ridgeley.....	80	Wheeling.....	8,800
Monogah.....	225	Rivesville.....	165	Williamson.....	890
Montgomery.....	320	Romney.....	38	Williamstown.....	95
Morgantown.....	2,080	Ronceverte.....	150		

## WISCONSIN

Adams.....	185	Hartford.....	350	North Fond du Lac.....	263
Algoma.....	101	Hayward.....	67	North Milwaukee.....	615
Amery.....	76	Highland.....	28	Oconomowoc.....	488
Antigo.....	695	Horicon.....	165	Oconto.....	245
Appleton.....	2,060	Hudson.....	280	Oconto Falls.....	102
Arcadia.....	110	Hurley.....	220	Omro.....	45
Ashland.....	813	Janesville.....	2,050	Onalaska.....	67
Augusta.....	77	Jefferson.....	225	Oshkosh.....	2,750
Baraboo.....	600	Juneau.....	177	Owen.....	91
Barron.....	112	Kaukauna.....	615	Park Falls.....	250
Bayfield.....	50	Kenosha.....	5,000	Peshigo.....	123
Beaver Dam.....	767	Kewaunee.....	132	Phillips.....	150
Beloit.....	2,100	Kiel.....	114	Platteville.....	314
Berlin.....	230	Kilbourn City.....	150	Plymouth.....	315
Black River Falls.....	126	Kimberly.....	114	Port Washington.....	300
Bloomer.....	99	La Crosse.....	2,637	Portage.....	465
Boscobel.....	89	Ladysmith.....	218	Prairie du Chien.....	174
Brillion.....	174	Lake Geneva.....	295	Princeton.....	41
Brodhead.....	135	Lake Mills.....	124	Racine.....	6,450
Burlington.....	415	Lancaster.....	145	Randolph.....	97
* Cedarburg.....	200	Little Chute.....	124	Red Granite.....	27
* Chetek.....	61	Lodi.....	103	Reedsburg.....	285
* Chilton.....	110	Madison.....	5,652	Rhineland.....	550
* Chippewa Falls.....	717	Manitowoc.....	1,611	Rib Lake.....	26
* Clintonville.....	310	Marinette.....	715	Rice Lake.....	232
* Columbus.....	272	Marshfield.....	638	Richland Center.....	200
* Cornell.....	79	Mauston.....	83	Ripon.....	247
* Crandon.....	41	Mayville.....	271	River Falls.....	300
* Cuba City.....	53	Medford.....	116	Sauk City.....	104
* Cadash.....	650	Mellen.....	115	Schofield.....	42
* Cumberland.....	116	Menasha.....	725	Seymour.....	128
* Darlington.....	166	Menomonee Falls.....	95	Shawano.....	225
* De Pere.....	235	Menomonee.....	310	Sheboygan.....	3,800
* Delevan.....	338	Merrill.....	510	Sheboygan Falls.....	250
* Dodgeville.....	141	Milwaukee.....	71,506	Shorewood.....	523
* Durand.....	107	Mineral Point.....	262	Shullsburg.....	56
* Eau Claire.....	1,821	Mondovi.....	84	South Milwaukee.....	975
* Edgerton.....	280	Monroe.....	535	Sparta.....	260
* Elkhorn.....	260	Montello.....	52	Spooner.....	220
* Ellsworth.....	62	Mosinee.....	180	Stanley.....	86
* Elroy.....	128	Mount Horeb.....	193	Stevens Point.....	975
* Evansville.....	225	Neanah.....	975	Stoughton.....	336
* Fennimore.....	75	Neillsville.....	190	Stratford.....	53
* Fond du Lac.....	2,095	Nekoosa.....	188	Sturgeon Bay.....	194
* Fort Atkinson.....	433	New Holstein.....	190	Sun Prairie.....	97
* Fox Lake.....	68	New London.....	300	Superior.....	3,216
* Green Bay.....	3,139	New Richmond.....	140	Tomah.....	220
* Hamilton.....	(38)	Niagara.....	187	Tomahawk.....	250

<sup>3</sup> Not reported.<sup>35</sup> Included in Hurley.

TABLE 18.—*Individual returns by States and Territories—Number of returns distributed by cities, calendar year 1924—Continued*

## WISCONSIN—Continued

City or town	Number of returns	City or town	Number of returns	City or town	Number of returns
Two Rivers.....	720	Waupaca.....	225	West Bend.....	375
Viroqua.....	188	Waupun.....	310	West Milwaukee.....	81
Washburn.....	116	Wausau.....	1,650	West Salem.....	107
Waterloo.....	114	Wautoma.....	27	Westby.....	72
Watertown.....	768	Wauwatosa.....	2,225	Whitewater.....	250
Waukesha.....	1,250	West Allis.....	2,100	Wisconsin Rapids.....	675

## WYOMING

Basin.....	148	Green River.....	555	Rawlins.....	938
Buffalo.....	163	Greybull.....	303	Riverton.....	136
Casper.....	3,964	Kemmerer.....	221	Rock Springs.....	1,409*
Cheyenne.....	2,574	Lander.....	220	Sheridan.....	1,298
Cody.....	157	Laramie.....	1,378	Superior.....	243
Douglas.....	201	Lovell.....	73	Thermopolis.....	232
Evanston.....	492	Lusk.....	73	Torrington.....	90
Gillette.....	94	Newcastle.....	69	Wheatland.....	105
Glenrock.....	178	Powell.....	75	Worland.....	106

TABLE 19.—*Individual returns—Tax-exempt obligations reported in returns of net income of over \$5,000; amounts owned and interest received, distributed by nature of obligation and by net income of owners*

[Income returned for calendar year ended Dec. 31, 1924]

Income class distribution of returns of net income	Amount owned				Interest received			
	Wholly tax exempt			Partially tax exempt	Wholly tax exempt			Partially tax exempt
	Obligations of States and Territories or political subdivisions thereof or the District of Columbia	Securities issued under the Federal farm loan act	Liberty 3½ per cent bonds and obligations of the possessions of the United States	Liberty 4 and 4½ per cent bonds, Treasury 4½ per cent bonds, Treasury certificates, Treasury notes, and Treasury war savings certificates	Obligations of States and Territories or political subdivisions thereof or the District of Columbia	Securities issued under the Federal farm loan act	Liberty 3½ per cent bonds and obligations of the possessions of the United States	Liberty 4 and 4½ per cent bonds, Treasury 4½ per cent bonds, Treasury certificates, Treasury notes, and Treasury war savings certificates
\$5,000 to \$6,000	\$28,334,075	\$3,344,340	\$4,722,883	\$71,042,419	\$1,387,422	\$159,765	\$163,064	\$2,877,032
\$6,000 to \$7,000	24,295,707	3,865,593	4,591,873	62,552,702	1,189,448	213,008	193,140	2,578,137
\$7,000 to \$8,000	22,528,079	4,608,256	7,040,392	57,924,920	1,191,608	214,900	213,217	2,382,673
\$8,000 to \$9,000	23,155,085	4,537,871	3,424,054	57,765,893	1,157,554	204,695	142,377	2,346,125
\$9,000 to \$10,000	22,939,053	4,637,446	3,931,454	49,531,820	1,112,001	205,257	140,654	2,177,617
\$10,000 to \$11,000	23,485,466	4,392,408	3,428,889	51,525,255	1,184,440	210,171	120,348	2,168,461
\$11,000 to \$12,000	33,136,685	6,641,543	6,176,220	46,822,744	1,566,522	307,997	213,596	2,036,388
\$12,000 to \$13,000	24,959,075	3,477,644	3,919,375	44,707,086	1,259,521	194,108	169,316	1,814,763
\$13,000 to \$14,000	18,007,161	5,334,940	2,261,598	41,006,845	928,493	245,574	91,142	1,833,550
\$14,000 to \$15,000	24,451,841	3,897,831	3,978,544	40,182,123	1,122,160	166,758	93,583	1,669,576
\$15,000 to \$20,000	103,521,360	22,749,216	14,960,764	168,378,697	5,244,362	1,069,132	602,919	6,894,630
\$20,000 to \$25,000	111,282,748	18,125,345	19,084,740	131,520,317	4,952,243	853,938	651,533	5,911,579
\$25,000 to \$30,000	107,261,286	18,524,630	20,995,847	102,627,266	4,513,503	810,056	768,448	4,295,091
\$30,000 to \$40,000	208,680,336	36,924,040	33,803,419	151,572,791	9,988,111	1,693,802	1,118,893	6,501,124
\$40,000 to \$50,000	170,247,367	30,587,114	28,888,950	108,679,773	8,387,436	1,430,209	1,031,336	5,814,334
\$50,000 to \$60,000	118,216,243	25,160,244	21,358,069	73,645,231	5,325,863	1,207,483	736,853	3,032,395
\$60,000 to \$70,000	125,616,199	25,769,039	25,704,333	61,033,752	6,179,818	1,147,313	1,249,231	2,705,675
\$70,000 to \$80,000	120,499,026	23,389,816	29,959,241	46,106,310	5,421,125	1,030,323	1,204,361	2,922,591
\$80,000 to \$90,000	82,006,176	17,338,225	18,750,945	35,788,539	3,616,496	794,109	665,659	1,558,674
\$90,000 to \$100,000	62,908,508	12,498,611	12,254,311	22,804,438	3,116,142	592,608	425,028	1,039,932
\$100,000 to \$150,000	276,873,402	42,613,765	63,049,169	78,209,979	12,084,961	1,982,374	2,219,331	3,454,940
\$150,000 to \$200,000	168,343,681	31,159,300	50,793,908	38,439,349	7,597,945	1,348,568	1,691,437	4,452,329
\$200,000 to \$250,000	138,883,175	21,510,177	36,996,140	20,900,919	5,994,002	916,813	1,302,264	927,522
\$250,000 to \$300,000	72,364,719	11,896,570	25,367,336	13,804,298	3,195,068	603,023	875,405	546,010
\$300,000 to \$400,000	\$4,913,363	14,847,678	32,852,383	15,182,684	3,512,471	686,725	1,228,679	636,283



TABLE 19.—*Individual returns—Tax-exempt obligations reported in returns of net income of over \$5,000; amounts owned and interest received, distributed by nature of obligation and by net income of owners—Continued*

Income class distribution of returns of net income	Amount owned				Interest received			
	Wholly tax exempt			Partially tax exempt	Wholly tax exempt			Partially tax exempt
	Obligations of States and Territories or political subdivisions thereof or the District of Columbia	Securities issued under the Federal farm loan act	Liberty 3½ per cent bonds and obligations of the possessions of the United States	Liberty 4 and 4¼ per cent bonds, Treasury 4¼ per cent bonds, Treasury certificates, Treasury notes, and Treasury war savings certificates	Obligations of States and Territories or political subdivisions thereof or the District of Columbia	Securities issued under the Federal farm loan act	Liberty 3½ per cent bonds and obligations of the possessions of the United States	Liberty 4 and 4¼ per cent bonds, Treasury 4¼ per cent bonds, Treasury certificates, Treasury notes, and Treasury war savings certificates
\$400,000 to \$500,000 .....	\$87,444,137	\$11,360,354	\$31,972,800	\$6,334,332	\$4,315,390	\$520,878	\$1,115,851	\$258,211
\$500,000 to \$750,000 .....	110,713,522	15,748,833	53,194,628	11,020,378	5,827,679	706,332	2,500,148	446,135
\$750,000 to \$1,000,000 .....	48,107,122	8,592,503	27,710,382	6,915,358	2,144,995	347,040	820,227	199,816
\$1,000,000 to \$1,500,000 .....	26,373,300	4,069,250	26,071,156	1,594,270	1,035,465	181,034	909,883	66,553
\$1,500,000 to \$2,000,000 .....	6,819,526	1,904,000	7,116,500	388,506	226,381	76,559	216,341	15,483
\$2,000,000 to \$3,000,000 .....	20,802,000		19,315,000	4,047,449	1,481,318	49,677	551,706	169,471
\$3,000,000 to \$4,000,000 .....	1,515,691	50,000	5,000	371,350				9,832
\$4,000,000 to \$5,000,000 .....	19,845,858		10,721,728		993,040		375,260	
\$5,000,000 and over .....	33,811,500		82,691,850	3,823,598	1,395,097		2,980,081	170,020
Total .....	2,552,645,502	439,556,582	737,093,890	1,626,251,401	118,648,180	20,170,229	26,791,311	73,012,955

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