

TREASURY DEPARTMENT  
BUREAU OF INTERNAL REVENUE

# STATISTICS OF INCOME FOR 1927

COMPILED FROM INCOME-TAX RETURNS  
AND INCLUDING STATISTICS FROM  
ESTATE-TAX RETURNS



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



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# STATISTICS OF INCOME FOR 1927

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TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
*Washington, D. C., September 10, 1929.*

SIR: I have the honor to transmit herewith a report presenting statistical tabulations of the economic data reported on the income-tax returns for 1927 filed by individuals, corporations, and partnerships during 1928, and of the estate-tax returns, irrespective of the date of death of the decedent, likewise filed during 1928. The report also contains an historical presentation of the income and tax liability reported by individuals and corporations since the inception of the present period of income taxation under the sixteenth amendment to the Constitution.

The income-tax returns for 1927 are filed under the provisions of the revenue act of 1926. The year for which the income is reported is in general the calendar year ending December 31, 1927. However, a considerable number of corporation returns and a negligible number of individual returns are filed for a fiscal year other than the calendar year. These returns are tabulated with the calendar year returns for the year in which the greater part of their accounting period falls. Thus, there are included with the returns for the calendar year 1927, returns whose fiscal year ends after June 30, 1927, but not later than June 30, 1928. Fiscal year returns ending in 1928 come partly under the provisions of the revenue act of 1928.

The statistics contained in this report are based on the taxpayers' returns as filed, unaudited except for a preliminary examination to insure proper execution of the return. All income-tax returns filed by individuals having net income of \$5,000 and over, and all returns filed by corporations, regardless of the size of net income, pass through the statistical section, and the data are tabulated from each of these returns. A sample of approximately 250,000 of the returns filed by individuals reporting net income of less than \$5,000 was analyzed, and the data obtained considered as fairly representative of such returns. The average results from this sample group were applied to the total number of individual returns, showing net income of less than \$5,000, to determine the data as published for these returns.

Throughout this report "net income" means the excess of gross income, as defined in the revenue act effective for the year for which the returns are filed, over the deductions claimed by the taxpayer under the provisions of the respective acts, and "deficit" means excess of deductions over gross income. The net income of individuals includes "capital net gain from sale of assets held more than two years." Credits allowed individuals, such as personal exemption, credit for dependents, "net loss for prior year," and "loss from the sale of capital assets held more than two years" (beginning with 1924) are not included in deductions; neither is the special credit of \$2,000 for domestic corporations having net income of \$25,000 or less, nor "net loss for prior year," included in deductions in arriving at net income of corporations.

The industrial classification is based on the predominant business of the corporation or of the affiliated groups of corporations filing a single return. The industrial divisions, however, do not contain corporations engaged solely in the industries in which they are classified, due to affiliated corporations filing consolidated returns, which include the income and deductions of the subsidiary or affiliated concerns. If such subsidiary or affiliated concerns could be classified independently of the consolidated returns, many would fall in industrial divisions other than the ones in which they are included.

The data for States and minor civil divisions, although compiled from returns filed in each locality, do not represent what may be called the geographical distribution of income, there being no way of ascertaining from the income-tax returns the amount of income originating in the respective States or the amount of tax paid on that basis, as income reported by an individual or corporation in one State may have been derived from sources in other States. Moreover, the number of returns filed is less than the number of corporations included or covered by such returns.

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 situated, excepting closely affiliated concerns filing a consolidated return, in which case the consolidated return is frequently filed in a State other than the State in which the principal place of business or principal office or agency of the subsidiaries is located.

The amount of income-tax liability returned for 1927, shown in the tabulations in this volume, is not altogether comparable with the amount of taxes collected during the calendar year 1928. A variety of factors is responsible for this discrepancy, several of the important of which are—

1. The amount of tax originally reported on the returns does not always represent precisely the amount of tax paid for the reason that an adjustment may be made after the data have been taken from the original returns for the statistics of income. These adjustments may result in additional assessments, thereby increasing the tax liability; or, in certificates of over-assessment, thereby decreasing the tax liability. An amended return has the same effect as an adjustment.

2. Income and profits taxes paid to foreign governments or possessions of the United States are deductible from income taxes payable to the United States but are not deducted in the amount of tax liability shown herein. The aggregate amount of income and profits taxes paid to foreign governments or possessions of the United States reported by individuals and corporations is, however, shown. Individual income taxes paid at the source on tax-free covenant bonds are deductible from income taxes payable by individuals but are not deducted in the income-tax liability of individual returns herein tabulated.

3. The amount of income taxes in fiscal year returns included in this tabulation may not represent taxes collected during 1928 on such returns. Fiscal year returns are required to be filed on or before the fifteenth day of the third month after the end of the fiscal year and payment, as in the case of calendar year returns, is required at the time when the return is filed, or in four quarterly installments.

The first of the quarterly installments is due when the return is filed. Thus, during the calendar year 1928, collections were made of part or all of the taxes in returns for fiscal years ended from January 31, 1927 (the last quarterly installment payment on which was due on or before January 15, 1928), to September 30, 1928 (the filing of returns and the full payment or first installment payment on which for the fiscal year ended on the latter date was due on or before December 15, 1928), whereas, as described above, there are excluded from these statistics those returns for fiscal years ending prior to July 1, 1927, and subsequent to June 30, 1928.

4. Delays in payment due to financial embarrassment, death, liquidation of business, or any other cause result in collection of taxes after the close of the year in which such taxes are due, and the classification of such collections as "back taxes," because made in a subsequent year. Certain amounts are uncollectible due likewise to the above causes.

5. Current collections include such interest and penalty items as are received during the year in connection with delinquent payments on returns for 1927.

#### INDIVIDUAL INCOME-TAX RETURNS

The returns for 1927 filed by individuals number 4,101,547, of which 2,440,941 were taxable and 1,660,606 nontaxable. The aggregate net income was \$22,545,090,553, and the tax liability \$830,639,434. As compared with the returns filed for the previous year, the number for 1927 decreased by 36,545, or 0.89 per cent. The total net income shows an increase of \$586,584,904, or 2.67 per cent, whereas the tax shows an increase of \$98,168,644, or 13.40 per cent. The average net income is \$5,496.73, the average amount of tax liability \$202.52, and the average tax rate 3.68 per cent. For the preceding year the average net income was \$5,306.43, the average amount of tax liability was \$177.01, and the average tax rate 3.34 per cent. The ratio of the number of individual returns filed to the total population is 3.45 per cent, which for the preceding year was 3.52 per cent.

#### DISTRIBUTION BY STATES AND BY INCOME CLASSES OF NUMBER OF RETURNS, NET INCOME AND TAX (INDIVIDUAL RETURNS)

The distribution of the returns of individuals and the net income and tax reported therein, by States and Territories, are shown in basic Table 1, pages 66-67, and in Table 2, pages 68-69, the distribution is shown by income classes.

#### SIMPLE AND CUMULATIVE DISTRIBUTION BY INCOME CLASSES, OF NUMBER OF RETURNS, NET INCOME, AND TAX (INDIVIDUAL RETURNS)

The distribution of the returns, by a limited number of income classes, is exhibited in the following table, which shows the number of returns filed, the amount of net income and tax reported; also cumulative totals and relative percentages. In basic Table 3, pages 70-72, a similar distribution of the number of returns, net income, and tax is shown by a more detailed income classification.

Simple and cumulative distribution of individual returns, by income classes, showing number of returns, net income, tax, and percentages, calendar year 1927

Income classes <sup>1</sup>	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number	Per cent	Number	Per cent	Number	Per cent
Under \$1,000 .....	126,745	3.09	4,101,547	100.00	126,745	3.09
\$1,000 to \$2,000 .....	996,098	24.29	3,974,802	96.91	1,122,843	27.38
\$2,000 to \$3,000 .....	855,762	20.87	2,978,704	72.62	1,978,605	48.25
\$3,000 to \$5,000 .....	1,209,345	29.48	2,122,942	51.75	3,187,950	77.73
\$5,000 to \$10,000 .....	567,700	13.84	913,597	22.27	3,755,650	91.57
\$10,000 to \$25,000 .....	252,079	6.14	345,897	8.43	4,007,729	97.71
\$25,000 to \$50,000 .....	60,123	1.47	93,818	2.29	4,067,852	99.18
\$50,000 to \$100,000 .....	22,573	.55	33,695	.82	4,090,425	99.73
\$100,000 to \$150,000 .....	5,261	.13	11,122	.27	4,095,686	99.86
\$150,000 to \$300,000 .....	3,873	.09	5,861	.14	4,099,559	99.95
\$300,000 to \$500,000 .....	1,141	.03	1,985	.05	4,100,700	99.98
\$500,000 to \$1,000,000 .....	557	.013	847	.020	4,101,257	99.993
\$1,000,000 and over .....	290	.007	290	.007	4,101,547	100.00
Total .....	4,101,547	100.00				

Income classes <sup>1</sup>	Net income					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under \$1,000 .....	\$72,230,684	0.32	\$22,545,090,553	100.00	\$72,230,684	0.32
\$1,000 to \$2,000 .....	1,645,373,700	7.30	22,472,859,869	99.68	1,717,809,384	7.62
\$2,000 to \$5,000 .....	2,062,275,084	9.15	20,827,284,169	92.38	3,780,081,468	16.77
\$3,000 to \$5,000 .....	4,700,816,426	20.85	18,765,009,085	83.23	8,480,897,894	37.62
\$5,000 to \$10,000 .....	3,595,759,157	17.28	14,064,192,659	62.38	12,376,657,051	54.90
\$10,000 to \$25,000 .....	3,748,057,507	16.62	10,168,433,502	45.10	16,124,714,558	71.52
\$25,000 to \$50,000 .....	2,051,779,684	9.10	6,420,373,995	28.48	18,176,455,242	80.62
\$50,000 to \$100,000 .....	1,535,387,374	6.81	4,368,605,511	19.38	19,711,872,616	87.43
\$100,000 to \$150,000 .....	636,018,520	2.82	2,833,217,937	12.57	20,347,891,136	90.25
\$150,000 to \$300,000 .....	787,270,255	3.49	2,197,199,417	9.75	21,135,161,391	93.74
\$300,000 to \$500,000 .....	431,121,727	1.91	1,409,929,162	6.26	21,566,283,118	95.65
\$500,000 to \$1,000,000 .....	378,166,589	1.68	978,807,435	4.35	21,944,449,707	97.33
\$1,000,000 and over .....	600,640,846	2.67	600,640,846	2.67	22,545,090,553	100.00
Total .....	22,545,090,553	100.00				

Income classes <sup>1</sup>	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under \$1,000 .....	\$39,980	0.01	\$830,639,434	100.00	\$39,980	0.01
\$1,000 to \$2,000 .....	1,233,658	.15	830,599,454	99.99	1,273,638	.16
\$2,000 to \$3,000 .....	3,970,412	.48	829,365,796	99.84	5,244,050	.64
\$3,000 to \$5,000 .....	6,508,177	.78	825,395,384	99.36	11,752,227	1.42
\$5,000 to \$10,000 .....	20,664,502	2.49	818,887,207	98.58	32,416,729	3.91
\$10,000 to \$25,000 .....	74,225,906	8.94	793,222,705	96.09	106,642,635	12.85
\$25,000 to \$50,000 .....	119,475,301	14.38	723,996,799	87.15	226,117,936	27.23
\$50,000 to \$100,000 .....	156,674,952	18.87	604,421,498	72.77	382,792,888	46.10
\$100,000 to \$150,000 .....	87,397,904	10.52	447,846,546	53.90	470,190,792	56.62
\$150,000 to \$300,000 .....	123,775,837	14.90	360,448,642	43.38	593,966,629	71.52
\$300,000 to \$500,000 .....	73,750,177	8.88	236,672,805	28.48	667,716,806	80.40
\$500,000 to \$1,000,000 .....	64,265,391	7.73	162,922,628	19.60	731,982,197	88.13
\$1,000,000 and over .....	98,657,237	11.87	98,657,237	11.87	830,639,434	100.00
Total .....	830,639,434	100.00				

<sup>1</sup> Distribution of income classes under \$5,000, estimated, based on sample. (See p. 1.)

## 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 of the taxpayer. In basic Tables 4 and 5 (pp. 73-78) similar distributions of the number of returns and net income are shown by income classes and by States and Territories.

*Distribution of individual returns by sex and family relationship of taxpayer, calendar year 1927*<sup>1</sup>

Family relationship	Returns		Net income <sup>2</sup>	
	Number	Per cent	Amount	Per cent
Joint returns of husbands and wives, with or without dependent children, and the returns of husbands whose wives, though living with them, file separate returns.....	2, 016, 850	49. 17	\$13, 870, 232, 343	61. 51
Wives filing separate returns from husbands.....	112, 719	2. 75	1, 219, 714, 318	5. 41
Single men, heads of families.....	302, 821	7. 38	1, 211, 234, 402	5. 39
Single women, heads of families.....	103, 430	2. 52	463, 326, 695	2. 06
Single men, not heads of families.....	1, 109, 676	27. 06	3, 700, 791, 106	16. 41
Single women, not heads of families.....	431, 769	10. 53	1, 770, 517, 373	7. 85
Community-property income.....	24, 282	. 59	309, 274, 316	1. 37
Total.....	4, 101, 547	100. 00	22, 545, 090, 553	100. 00

<sup>1</sup> Includes returns for income of estates or property held in trust.

<sup>2</sup> Net income for returns "under \$5,000" estimated on basis of sample. See p. 1.

## INCOME EXEMPT FROM NORMAL TAX (INDIVIDUAL RETURNS)

The net income specifically exempt from normal tax through personal exemption, credit for dependents, dividends on stock of domestic corporations, interest on Government obligations not wholly exempt from tax, capital net gain from sale of assets held more than two years, and net loss for prior year; also net income subject to normal tax, are shown in the following table:

*Net income exempt from and amount subject to normal tax, individual returns, calendar year 1927*

Distribution	Amount	Per cent
Total net income <sup>2</sup> .....	\$22, 545, 090, 553	100. 00
Net income specifically exempt from normal tax:		
Personal exemption and credit for dependents.....	12, 000, 708, 798	
Less exemption in excess of net income.....	1, 890, 895, 608	
Net personal exemptions and credit for dependents.....	10, 109, 813, 190	44. 84
Dividends on stock of domestic corporations.....	4, 254, 828, 886	18. 87
Interest on Government obligations not wholly exempt from tax.....	47, 479, 483	. 21
Capital net gain from sale of assets held more than 2 years.....	\$1, 081, 186, 018	
Less loss in ordinary net income deductible from capital net gain.....	8, 914, 290	
Net income offset by net loss for prior year.....	1, 072, 271, 728	4. 76
Net income offset by net loss for prior year.....	37, 034, 785	. 17
Total net income not subject to normal tax.....	15, 521, 448, 072	68. 85
Net income subject to normal tax.....	7, 023, 642, 481	31. 15

<sup>2</sup> Net income for returns "under \$5,000" estimated on basis of sample. See p. 1.

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

Under the revenue acts of 1924 and 1926 loss from the sale of capital assets held more than two years is not deductible in arriving at ordinary net income subject to normal tax and surtax if, by deducting such loss, the tax is less than by taking a tax credit of 12½ per cent of the amount of such loss. The revenue acts of 1918 and 1921 permitted such loss to be deducted in arriving at ordinary net income. In order therefore that the amounts shown as "net income" and "general deductions" in the Statistics of Income for 1924-1927 be made comparable with prior years, it is necessary that such losses be deducted from "net income" and that "general deductions" be increased by a like amount. These adjustments have not been made in the "net income" and "general deduction" figures shown in the Statistics of Income for these years.

Capital net loss from sale of assets held more than 2 years reported on individual income-tax returns for 1927 on which the tax credit of 12½ per cent was computed.....	\$48, 221, 344
Tax credit of 12½ per cent.....	6, 027, 668

### NET LOSS FOR PRIOR YEAR (INDIVIDUAL RETURNS)

The net loss during a given taxable year in a trade or business regularly carried on by the taxpayer, as specifically defined in the revenue acts of 1921, 1924, and 1926, is allowed as a deduction in computing the net income of the taxpayer for the succeeding taxable year. If such net loss is in excess of the net income (computed without such deduction) for that year, the amount of the excess may be carried over and allowed as a deduction in computing the net income for the next succeeding taxable year.

Such net losses being of prior year origin are therefore not included in the current year deductions in arriving at the net income for the various years shown in this volume.

"Net loss for prior year" reported in the individual income tax returns for the years 1922 to 1927, inclusive, is given below.

Returns for year:	Amount
1922 .....	\$45, 220, 859
1923 .....	34, 266, 149
1924 .....	29, 869, 182
1925 .....	32, 321, 310
1926 .....	27, 411, 767
1927 .....	37, 054, 785

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

The credit of 25 per cent of the tax on earned net income applies to the tax on the first \$5,000 of net income, and, if specifically earned, to the tax on an amount not exceeding \$10,000 under the revenue act of 1924 applicable to returns for 1924, and to an amount not exceeding \$20,000 under the revenue act of 1926 applicable to returns for 1925, 1926, and 1927.

Earned net income tax credit reported on returns for the years 1924-1927 is as follows:

Returns for year:	Amount
1924.....	\$30,637,463
1925.....	24,570,183
1926.....	24,646,993
1927.....	24,915,315

## SOURCE OF INCOME (INDIVIDUAL RETURNS)

Immediately following is shown a summary of the income reported by individuals distributed by sources; also general deductions. The amounts of income for the various sources represent the summation of positive net gain items shown on the income-tax returns; that is, in each instance the gross income as reported on the schedules in the returns exceeds the deductions allowed. Net losses in the schedules are transferred in tabulation to general deductions, which also include deductions included in the return under "general deductions."

*Sources of income and deductions in individual returns, calendar year 1927*

Distribution	Amount	Per cent
Wages and salaries.....	\$10,218,449,780	38.98
Business.....	3,287,421,294	12.54
Partnerships.....	1,755,145,035	6.70
Profit from sale of real estate, stocks, bonds, etc., other than capital net gain		
from sale of assets held more than 2 years.....	1,813,395,955	6.92
Capital net gain from sale of assets held more than 2 years.....	1,081,186,018	4.13
Total.....	18,155,598,082	69.27
Rents and royalties.....	1,302,275,981	4.97
Interest and investment income.....	2,026,897,032	7.73
Interest on Government obligations not wholly exempt from tax.....	47,479,483	.18
Dividends on stock of domestic corporations.....	4,254,828,886	16.24
Fiduciary.....	421,481,104	1.61
Total.....	8,052,962,486	30.73
Total income.....	26,208,560,568	100.00
General deductions:		
Miscellaneous deductions (includes taxes paid other than income tax—\$800,806,308—but does not include taxes paid on business and business property—\$122,622,494 (see p. —)).....	2,927,885,668	11.1
Loss from sale of real estate, stocks and bonds, other than loss from sale of assets held more than 2 years.....	227,878,965	.87
Contributions.....	507,706,382	1.94
Total deductions.....	3,663,470,015	13.98
Net income <sup>1</sup> .....	22,545,090,553	86.02

<sup>1</sup> Net income for returns "under \$5,000" estimated on basis of sample. See p. 1.

The following table shows, by size of net income, the distribution of the income by sources. The distribution, by sources, by States, and by finer income classification, is shown in basic Tables 6 and 7 (pp. 79-84). The percentage distribution of income, by sources, is shown in the second table following.

*Total income in individual returns distributed by income classes, showing sources of income in detail, calendar year 1927*

Income classes	Wages and salaries	Business	Partnerships	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years
Under \$5,000 <sup>1</sup> .....	\$5,694,173,901	\$1,583,246,027	\$400,723,375	\$301,536,583	-----
\$5,000 to \$10,000.....	1,952,270,811	836,307,833	351,780,955	261,780,002	-----
\$10,000 to \$25,000.....	1,444,538,961	532,212,938	366,105,914	463,815,199	-----
\$25,000 to \$50,000.....	560,174,834	181,009,651	201,983,447	328,984,967	\$32,380,725
\$50,000 to \$100,000.....	304,104,134	89,833,580	157,337,372	177,250,334	169,512,409
\$100,000 to \$150,000.....	97,321,437	23,024,909	68,416,091	67,200,759	115,214,351
\$150,000 to \$300,000.....	92,017,552	23,667,847	89,966,764	84,019,472	196,907,303
\$300,000 to \$500,000.....	35,564,477	8,478,299	50,477,551	46,526,708	131,788,912
\$500,000 to \$1,000,000.....	21,092,199	7,057,054	31,669,649	40,115,413	137,928,508
\$1,000,000 and over.....	17,191,474	2,583,156	36,683,917	42,166,518	297,453,810
Total.....	10,218,449,780	3,287,421,294	1,755,145,035	1,813,395,955	1,081,186,018

Income classes	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary	Total income
Under \$5,000 <sup>1</sup> .....	\$657,974,206	\$725,873,119	-----	\$492,919,183	\$62,129,884	\$9,948,576,278
\$5,000 to \$10,000.....	251,883,725	364,392,433	-----	430,621,042	68,732,930	4,517,769,731
\$10,000 to \$25,000.....	203,638,830	400,565,199	17,674,211	834,566,470	100,505,712	4,363,623,434
\$25,000 to \$50,000.....	88,572,129	217,391,311	11,960,832	679,905,761	69,240,031	2,371,603,688
\$50,000 to \$100,000.....	50,215,176	145,877,747	7,543,759	623,863,861	48,491,720	1,774,030,092
\$100,000 to \$150,000.....	16,654,878	51,754,777	2,551,803	276,702,231	12,849,063	731,690,299
\$150,000 to \$300,000.....	14,739,374	51,767,894	2,566,227	332,074,538	12,093,411	899,820,382
\$300,000 to \$500,000.....	6,806,173	27,141,837	1,004,220	172,434,124	7,150,662	487,372,963
\$500,000 to \$1,000,000.....	6,124,699	18,534,300	1,061,015	167,095,725	3,892,710	434,571,272
\$1,000,000 and over.....	5,666,791	23,598,415	3,117,416	244,645,951	6,394,981	679,502,429
Total.....	1,302,275,981	2,026,897,032	47,479,483	4,254,828,886	421,481,104	26,208,560,568

<sup>1</sup> Amounts shown for income class "Under \$5,000" are estimates based on sample. (See p. 1.)



*Percentage distribution of total income in individual returns, by income classes, showing sources of income in detail, calendar year 1927*

Income classes	Wages and salaries	Business	Partnerships	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years	Rents and royalties
Under \$5,000 <sup>1</sup> .....	57.24	15.91	4.03	3.03	-----	6.61
\$5,000 to \$10,000.....	43.21	18.51	7.79	5.79	-----	5.58
\$10,000 to \$25,000.....	33.10	12.20	8.39	10.63	-----	4.67
\$25,000 to \$50,000.....	23.62	7.63	8.52	13.87	1.37	3.73
\$50,000 to \$100,000.....	17.14	5.06	8.87	9.99	9.56	2.83
\$100,000 to \$150,000.....	13.30	3.15	9.35	9.18	15.75	2.28
\$150,000 to \$300,000.....	10.23	2.63	10.00	9.34	21.88	1.64
\$300,000 to \$500,000.....	7.30	1.74	10.36	9.54	27.04	1.39
\$500,000 to \$1,000,000.....	4.85	1.62	7.29	9.23	31.74	1.41
\$1,000,000 and over.....	2.53	.38	5.40	6.21	43.77	.84
Total.....	38.98	12.54	6.70	6.92	4.13	4.97

Income classes	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary	Total income
Under \$5,000 <sup>1</sup> .....	7.30	-----	4.95	0.93	100.00
\$5,000 to \$10,000.....	8.07	-----	9.53	1.52	100.00
\$10,000 to \$25,000.....	9.18	0.41	19.12	2.30	100.00
\$25,000 to \$50,000.....	9.17	.50	28.67	2.92	100.00
\$50,000 to \$100,000.....	8.22	.43	35.17	2.73	100.00
\$100,000 to \$150,000.....	7.07	.35	37.82	1.75	100.00
\$150,000 to \$300,000.....	5.75	.28	36.90	1.35	100.00
\$300,000 to \$500,000.....	5.57	.21	35.38	1.47	100.00
\$500,000 to \$1,000,000.....	4.27	.25	38.45	.89	100.00
\$1,000,000 and over.....	3.47	.46	36.00	.94	100.00
Total.....	7.73	.18	16.24	1.61	100.00

<sup>1</sup> Amounts shown for income class "Under \$5,000" are estimates based on sample. (See p. 1.)

**FREQUENCY DISTRIBUTION BY SIZE OF SPECIFIC SOURCES OF INCOME FOR INDIVIDUALS HAVING NET INCOME OF \$5,000 AND OVER, SHOWING FOR EACH SOURCE THE NUMBER OF RETURNS AND TOTAL AMOUNT, CALENDAR YEAR 1927**

There is given below a tabulation prepared from the income-tax returns of individuals reporting net income of \$5,000 and over, showing, for certain sources of income, the number of returns and the total amount distributed by the size of the specific source of income reported on the returns.

The income from partnerships and fiduciaries reported in items 4 and 4 (a), Form 1040, was not distributed by size, as the amounts shown in items 4 and 4 (a) may not represent the total income derived from partnerships and fiduciaries reported on Form 1040, as is shown by the instructions on the return relative to such income, and quoted below:

Enter as item 4 your share (whether received or not) in the profits of a partnership, and as item 4 (a) income of an estate or trust, except (a) where the tax or reduction on account of the share of net gain or loss derived from the sale of capital assets is computed as provided in instruction 6a, such net gain or loss shall be reported separately in Schedule D, and (b) the share of the profits which

consisted of dividends on stock of domestic corporations, and the taxable interest on obligations of the United States, shall be included in items 7 and 8, respectively, on page 1.

*Frequency distribution by size of specific sources of income for individuals having net income of \$5,000 and over, showing for each source the number of returns and total amount, calendar year 1927*

Size of specific source of income	Salaries, commissions, etc.		Business or profession		Dividends on stock of domestic corporations	
	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount
Under \$100.....	5,917	\$387,783	2,152	\$91,583	44,897	\$2,125,368
\$100 to \$200.....	4,774	670,991	2,034	282,140	33,384	4,881,780
\$200 to \$300.....	3,660	889,034	1,720	434,572	24,543	5,977,755
\$300 to \$400.....	3,184	1,069,232	1,459	505,087	20,687	7,141,234
\$400 to \$500.....	2,492	1,098,288	1,383	617,015	17,507	7,789,835
\$500 to \$1,000.....	11,557	8,268,143	6,160	4,533,191	62,702	45,244,302
\$1,000 to \$2,000.....	25,943	38,640,896	11,076	16,486,434	73,495	107,119,699
\$2,000 to \$3,000.....	28,753	75,034,484	11,393	28,402,387	43,499	109,699,079
\$3,000 to \$4,000.....	33,188	115,511,354	13,036	45,702,524	31,214	108,010,623
\$4,000 to \$5,000.....	35,143	158,802,488	16,885	76,364,092	23,266	103,974,821
\$5,000 to \$10,000.....	258,476	1,768,916,593	102,881	710,481,475	64,481	453,557,373
\$10,000 to \$15,000.....	70,462	827,714,619	23,740	285,084,356	25,878	314,601,126
\$15,000 to \$20,000.....	25,928	435,141,882	8,499	145,383,074	13,904	239,682,770
\$20,000 to \$25,000.....	12,187	267,033,962	3,713	82,352,821	8,460	188,552,892
\$25,000 to \$30,000.....	6,615	177,073,156	2,306	62,023,589	6,040	165,323,312
\$30,000 to \$40,000.....	6,227	210,013,083	2,208	76,527,790	6,782	233,748,329
\$40,000 to \$50,000.....	2,407	106,256,865	786	35,511,792	4,220	187,693,789
\$50,000 to \$75,000.....	2,495	145,806,228	893	54,456,306	5,097	308,388,315
\$75,000 to \$100,000.....	739	62,347,836	324	27,772,571	2,152	184,947,124
\$100,000 to \$250,000.....	675	92,845,810	223	31,714,947	2,912	430,549,670
\$250,000 to \$500,000.....	61	19,822,106	40	13,181,400	594	206,143,811
\$500,000 to \$1,000,000.....	6	4,403,683	7	4,774,546	220	149,177,083
\$1,000,000 and over.....	4	6,527,363	1	1,491,575	95	197,549,613
Total.....	540,893	4,524,275,879	212,919	1,704,175,267	516,029	3,761,909,703

  

Size of specific source of income	Rents and royalties		Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years		Capital net gain from sale of assets held more than 2 years	
	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount
Under \$100.....	21,437	\$1,095,188	18,433	\$865,212	377	\$18,730
\$100 to \$200.....	19,621	2,783,305	14,377	2,082,835	297	42,991
\$200 to \$300.....	16,270	4,001,470	11,664	2,864,629	290	72,223
\$300 to \$400.....	14,331	5,033,487	10,441	3,668,843	271	94,077
\$400 to \$500.....	12,112	5,489,760	8,237	3,670,825	273	122,324
\$500 to \$1,000.....	38,341	27,847,538	32,023	23,249,063	1,090	792,797
\$1,000 to \$2,000.....	34,873	49,712,538	38,632	55,598,789	1,481	2,159,578
\$2,000 to \$3,000.....	17,996	44,010,780	24,842	61,043,141	1,163	2,901,631
\$3,000 to \$4,000.....	11,598	40,025,453	18,037	62,375,600	1,882	3,085,682
\$4,000 to \$5,000.....	8,230	36,683,911	14,084	62,851,674	768	3,889,704
\$5,000 to \$10,000.....	20,966	145,759,071	38,456	270,196,270	2,627	19,067,949
\$10,000 to \$15,000.....	6,593	79,616,174	15,009	181,886,126	1,725	21,167,962
\$15,000 to \$20,000.....	2,690	46,079,615	7,380	126,813,238	1,189	20,689,766
\$20,000 to \$25,000.....	1,356	29,654,571	4,294	95,474,328	869	19,492,233
\$25,000 to \$30,000.....	717	19,480,805	2,689	73,328,709	739	20,281,008
\$30,000 to \$40,000.....	829	28,227,251	2,937	100,570,774	1,089	37,930,430
\$40,000 to \$50,000.....	370	16,403,870	1,519	67,325,006	812	36,479,387
\$50,000 to \$75,000.....	367	21,782,139	1,415	84,753,125	1,349	83,556,197
\$75,000 to \$100,000.....	136	11,568,655	514	43,233,235	775	66,896,075
\$100,000 to \$250,000.....	109	16,513,114	655	94,935,210	1,464	225,253,861
\$250,000 to \$500,000.....	17	5,572,977	147	49,113,291	432	147,592,549
\$500,000 to \$1,000,000.....	5	3,183,893	45	30,782,770	163	112,913,890
\$1,000,000 and over.....	2	3,776,210	8	15,170,081	120	257,184,914
Total.....	228,946	644,301,775	265,838	1,511,859,372	20,235	1,081,186,018

**INCOME FROM BUSINESS REPORTED BY INDIVIDUALS HAVING NET  
INCOME FROM ALL SOURCES OF \$5,000 AND OVER**

The net profit from business other than from partnerships reported by individuals whose net income from all sources was \$5,000 and over, is shown according to the nature of the business 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 occupation of or the total income reported by the person making the return.

The income from business on the returns showing net income of less than \$5,000 is not given by industrial divisions, as the sample of the returns in this class previously referred to was considered as being not sufficiently comprehensive to determine the number of businesses in each industrial division.

The net profit from business as shown in these statistics means the total receipts from business or profession less cost of goods sold and other business deductions, such as salaries, interest on business indebtedness, taxes on business or business property, loss from fire or storm, bad debts arising from sales, depreciation, obsolescence, and depletion, rents, repairs, and other expenses, as provided for in Schedule A of the individual income tax return, Form 1040.

*Income from business, distributed by industrial groups, showing number of businesses and net profit from business reported by individuals having net income from all sources of \$5,000 and over, calendar year 1927; also grand totals for 1926 and 1925*

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Agriculture and related industries.....	16,297	7.68	\$103,212,791	6.06
Mining and quarrying.....	1,160	.54	12,355,376	.73
<b>Manufacturing:</b>				
Food products, beverages, and tobacco.....	3,003	1.41	23,958,823	1.41
Textiles and textile products.....	2,639	1.24	25,613,419	1.50
Leather and leather products.....	227	.11	2,662,126	.16
Rubber and related products.....	80	.04	592,662	.03
Lumber and wood products.....	775	.36	7,201,418	.42
Paper, pulp, and products.....	157	.07	1,678,961	.10
Printing and publishing.....	2,003	.94	16,921,350	.99
Chemicals and allied substances.....	390	.18	4,279,467	.25
Stone, clay, and glass products.....	587	.28	5,256,715	.31
Metal and metal products.....	1,952	.92	19,424,314	1.14
All other manufacturing industries.....	1,049	.49	11,273,574	.66
Total manufacturing.....	12,862	6.04	118,862,829	6.97
Construction.....	12,304	5.77	111,392,090	6.54
Transportation and other public utilities.....	3,116	1.46	22,594,344	1.33
Trade.....	53,935	25.33	400,029,873	23.47
Service—professional, amusements, hotels, etc.....	83,471	39.20	688,881,713	40.42
Finance—banking, insurance, real estate, and stock-brokers, etc.....	12,866	6.04	126,966,569	7.45
Business not sufficiently defined to be classed with any other division.....	16,908	7.94	119,879,682	7.03
Grand total 1927.....	212,919	100.00	1,704,175,267	100.00
Grand total 1926.....	218,148		1,738,522,844	
Grand total 1925.....	203,576		1,623,638,298	

## INCOME OF ESTATES AND TRUSTS

Individual income tax returns, Form 1040, are filed by fiduciaries for estates and trusts under the conditions outlined below:

Income of (a) estates of decedents before final settlement, (b) trusts, whether created by will or deed, for unascertained persons or persons with contingent interests; or income held under the terms of the will or trust for future distribution, is taxed to the fiduciary as a single person, except that from the income of a decedent's estate there may be first deducted any amount properly paid or credited to a beneficiary. In such cases the fiduciary should make a return for the estate or trust on Form 1040 if the net income is \$1,500 or over, or the gross income is \$5,000 or over.

¶ Fiduciary returns of income, Form 1041, are filed for estates and trusts under the following conditions:

Every fiduciary, or at least one of joint fiduciaries, must make a return on Form 1041 for the estate or trust for which he acts, if any income of such estate or trust is distributable currently, or the tax is payable by the beneficiaries or by the grantor, provided (a) the net income of such estate or trust for the taxable year is \$1,500 or over, or (b) the gross income is \$5,000 or over, or (c) any beneficiary of such estate or trust is a nonresident alien. If the sole beneficiary of the estate or trust is a nonresident alien Form 1041 may be omitted, but in such case the fiduciary should make an individual return for the beneficiary on Form 1040B.

For the calendar year 1927 there were filed 80,898, Form 1041, and 5,860, Form 1040B.

The following tabulation compiled from the returns Forms 1040 and 1040B, having net income of \$5,000 and over, shows the number of returns and amount of net income. These returns are distributed by sex and family relationship of the testator or grantor and included in the tabulation of such distribution for all individual returns.

*Returns on Form 1040 and 1040B for estates and trusts, showing net income of \$5,000 and over for 1927, distributed by size of net income*

Income class	Number of returns	Net income	Income class	Number of returns	Net income
\$5,000 to \$6,000 <sup>1</sup> .....	337	\$1,848,808	\$60,000 to \$70,000.....	144	\$9,315,855
\$5,000 to \$6,000.....	1,083	5,948,474	\$70,000 to \$80,000.....	117	8,757,366
\$6,000 to \$7,000 <sup>1</sup> .....	259	1,071,141	\$80,000 to \$90,000.....	71	6,015,181
\$6,000 to \$7,000.....	848	5,496,091	\$90,000 to \$100,000.....	54	5,127,969
\$7,000 to \$8,000 <sup>1</sup> .....	207	1,545,320	\$100,000 to \$150,000.....	161	19,549,120
\$7,000 to \$8,000.....	728	5,450,600	\$150,000 to \$200,000.....	73	12,481,944
\$8,000 to \$9,000 <sup>1</sup> .....	146	1,236,588	\$200,000 to \$250,000.....	47	10,648,688
\$8,000 to \$9,000.....	554	4,695,246	\$250,000 to \$300,000.....	14	3,876,244
\$9,000 to \$10,000 <sup>1</sup> .....	160	1,516,891	\$300,000 to \$400,000.....	32	11,199,813
\$9,000 to \$10,000.....	512	4,863,293	\$400,000 to \$500,000.....	14	6,213,507
\$10,000 to \$11,000.....	553	5,781,794	\$500,000 to \$750,000.....	19	11,246,350
\$11,000 to \$12,000.....	472	5,431,559	\$750,000 to \$1,000,000.....	7	6,031,898
\$12,000 to \$13,000.....	383	4,779,000	\$1,000,000 to \$1,500,000.....	9	10,483,161
\$13,000 to \$14,000.....	335	4,542,783	\$1,500,000 to \$2,000,000.....	3	5,331,674
\$14,000 to \$15,000.....	302	4,382,772	\$2,000,000 to \$3,000,000.....	7	( <sup>2</sup> )
\$15,000 to \$20,000.....	995	17,204,704	\$3,000,000 to \$4,000,000.....	1	( <sup>2</sup> )
\$20,000 to \$25,000.....	633	14,110,202	\$4,000,000 to \$5,000,000.....		
\$25,000 to \$30,000.....	427	11,608,077	\$5,000,000 and over.....	1	( <sup>2</sup> )
\$30,000 to \$40,000.....	489	16,831,805	Classes grouped <sup>2</sup> .....		28,126,533
\$40,000 to \$50,000.....	333	14,870,323			
\$50,000 to \$60,000.....	206	11,249,879	Total.....	10,736	299,470,556

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

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

## TAXES PAID OTHER THAN INCOME TAX

In the following table taxes other than Federal income taxes or income and profits taxes paid foreign countries or possessions of the United States allowed as deductions are distributed by income classes. In column 1 is shown the amount of taxes reported under "Deductions" in the individual income tax return as item 12 on Form 1040 and item 6 on Form 1040A, in accordance with the following instructions quoted from Form 1040:

Enter as item 12 personal taxes and all taxes on property not used in your business or profession, paid during the year, not including those assessed against local benefits of a kind tending to increase the value of the property assessed. Do not include taxes imposed by section 600 of the act upon sales by the manufacturer, Federal income taxes, taxes imposed upon your interest as shareholder of a corporation, which are paid by the corporation without reimbursement from you, nor income and profits taxes claimed as a credit in item 52 on page 1 of the return.

In column 2 is shown the amount of taxes paid on business property or for carrying on business, as reported under business deductions in Schedule A, item 12, "Income from business or profession," and does not include Federal income taxes, taxes assessed against local benefits of a kind tending to increase the value of property, nor taxes imposed upon sales by manufacturers.

*Taxes paid other than income tax, individual returns, calendar year 1927*

Income classes	Taxes paid included in general deductions	Taxes paid included in business deductions <sup>1</sup>	Total
Under \$5,000 <sup>1</sup>	\$359,832,476	\$77,626,599	\$437,459,075
\$5,000 to \$6,000	40,993,805	7,502,106	48,495,911
\$6,000 to \$7,000	32,343,508	5,563,797	37,907,305
\$7,000 to \$8,000	26,401,944	4,358,080	30,760,024
\$8,000 to \$9,000	21,401,864	3,483,685	24,885,549
\$9,000 to \$10,000	18,275,460	2,605,085	20,880,545
\$10,000 to \$11,000	15,898,419	1,993,487	17,891,906
\$11,000 to \$12,000	14,218,671	1,697,145	15,915,816
\$12,000 to \$13,000	11,875,839	1,477,608	13,353,447
\$13,000 to \$14,000	10,488,929	1,332,523	11,821,452
\$14,000 to \$15,000	9,990,625	1,079,184	11,069,809
\$15,000 to \$20,000	36,900,188	3,681,056	40,581,244
\$20,000 to \$25,000	24,880,551	2,267,884	27,148,435
\$25,000 to \$30,000	18,413,967	1,355,673	19,769,640
\$30,000 to \$40,000	25,217,081	1,065,141	27,182,222
\$40,000 to \$50,000	17,429,362	957,936	18,387,298
\$50,000 to \$60,000	13,226,900	598,454	13,825,354
\$60,000 to \$70,000	10,523,073	484,522	11,007,595
\$70,000 to \$80,000	8,275,831	468,928	8,744,759
\$80,000 to \$90,000	8,294,992	260,898	8,555,890
\$90,000 to \$100,000	5,379,885	133,887	5,513,772
\$100,000 to \$150,000	17,562,801	734,720	18,297,521
\$150,000 to \$200,000	9,072,923	313,971	9,386,894
\$200,000 to \$250,000	6,265,942	112,770	6,378,712
\$250,000 to \$300,000	5,693,849	139,440	5,833,289
\$300,000 to \$400,000	7,028,664	41,238	7,069,902
\$400,000 to \$500,000	3,152,559	53,822	3,206,381
\$500,000 to \$750,000	5,208,921	260,921	5,559,842
\$750,000 to \$1,000,000	3,214,941	10,209	3,225,150
\$1,000,000 to \$1,500,000	4,944,602	6,721	4,951,323
\$1,500,000 to \$2,000,000	1,745,957	1,233	1,747,190
\$2,000,000 to \$3,000,000	1,437,906	13,710	1,451,616
\$3,000,000 to \$4,000,000	3,644,737	5,089	3,649,826
\$4,000,000 to \$5,000,000	364,536	4,972	369,508
\$5,000,000 and over	844,600	-----	844,600
Total	800,806,308	122,622,494	923,428,802

<sup>1</sup> Amounts shown for income class "Under \$5,000" are estimates based on sample. (See p. 1.)

<sup>2</sup> See text (p. 13).

### WHOLLY AND PARTIALLY TAX-EXEMPT OBLIGATIONS (INDIVIDUAL RETURNS)

The following tabulation shows the 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, by income class distribution, are shown in basic Table 8 (pp. 85-86).

*Tax-exempt obligations, showing amount owned and interest received, by nature of obligation, calendar year 1927*

Nature of obligation	Amount	Interest received
Wholly tax-exempt obligations:		
Obligations of States and Territories or political subdivisions thereof....	\$3, 064, 031, 968	\$152, 335, 75
Securities issued under the Federal farm loan act.....	598, 234, 246	29, 205, 942
Liberty 3½ percent bonds and obligations of the possessions of the United States.....	659, 108, 893	25, 365, 508
Total wholly tax-exempt obligations.....	4, 321, 375, 107	206, 907, 209
Partially tax-exempt obligations:		
Liberty bonds, Treasury bonds, certificates of indebtedness, war-savings certificates, and Treasury notes (not tax-exempt).....	1, 274, 445, 482	59, 975, 352
Grand total.....	5, 595, 820, 589	266, 882, 561

### RETURNS, BY COUNTIES AND CITIES (INDIVIDUAL RETURNS)

The number of returns of individuals filed for the calendar year 1927, by counties, cities, and townships, is shown in basic Table 11 (pp. 176-308). This tabulation does not represent an exact count of returns for each civil division, 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 co-partners according to their distributive share, whether distributed or not.

The number of partnership returns filed for 1917 to 1927, inclusive, is as follows:

Year:	Number	Year:	Number
1917.....	31, 701	1923.....	304, 996
1918.....	100, 728	1924.....	321, 158
1919.....	175, 898	1925.....	309, 414
1920.....	240, 767	1926.....	295, 425
1921.....	259, 359	1927.....	282, 841
1922.....	287, 959		

## CORPORATION INCOME-TAX RETURNS

Corporation income-tax returns for 1927 numbered 475,031, of which 259,849 show net income aggregating \$8,981,884,261 and tax \$1,130,674,128. For the calendar year 1926 corporations filed 455,320 returns, of which 258,134 show net income totaling \$9,673,402,889 and tax of \$1,229,797,243.

DISTRIBUTION, BY INDUSTRIAL GROUPS, OF NUMBER OF RETURNS  
INCOME, AND TAX (CORPORATION RETURNS)

The table immediately following shows the returns of corporations distributed by industrial groups and segregated according to "Corporations reporting net income," "Corporations reporting no net income," and "Inactive corporations showing no income data." Basic Table 12 (p. 310) shows the returns distributed by States and Territories and likewise by those showing net income, no net income, and inactive.

In analyzing the data compiled for corporations classified under "Finance—banking, insurance, real estate and holding companies, stockbrokers, etc.," allowances should be made for the two special deductions from gross income permitted life-insurance companies. These special deductions, totaling \$455,321,615, 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 1926.)

These special deductions for life-insurance companies in basic Tables 14 and 15 (pp. 312–325) are included in "Miscellaneous deductions" under "Statutory deductions."

*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, net loss for prior year, and income tax; also inactive corporations reporting no income data, calendar year 1927<sup>1</sup>*

Industrial groups	Total number of returns	Corporations reporting net income			
		Number of returns	Per cent of total reporting	Gross income <sup>2</sup>	Deductions
Agriculture and related industries.....	9,905	4,445	44.88	\$633,781,952	\$555,204,778
Mining and quarrying.....	18,519	5,232	28.25	2,259,850,477	1,983,541,814
Manufacturing:					
Food products, beverages, and tobacco.....	15,524	9,232	59.47	9,702,208,946	9,116,388,494
Textiles and textile products.....	13,851	8,240	59.49	6,285,401,148	5,867,916,969
Leather and leather products.....	2,411	1,445	60.06	1,415,200,205	1,316,128,393
Rubber and related products.....	655	335	51.14	1,039,525,022	969,271,870
Lumber and wood products.....	7,816	4,178	53.45	1,929,813,782	1,804,405,285
Paper, pulp, and products.....	2,083	1,386	66.54	1,401,780,073	1,277,792,262
Printing and publishing.....	10,679	6,734	63.06	2,185,712,460	1,987,236,807
Chemicals and allied substances.....	7,229	3,960	54.78	6,799,331,331	6,303,474,059
Stone, clay, and glass products.....	4,682	2,587	55.25	1,357,109,268	1,199,846,411
Metal and metal products.....	20,379	11,412	56.00	16,256,966,289	14,755,692,555
All other manufacturing industries.....	8,106	4,108	50.68	1,761,042,343	1,597,290,392
Total manufacturing.....	93,415	53,620	57.40	50,134,090,867	46,195,443,497
Construction.....	17,609	10,071	57.19	2,413,183,931	2,242,023,968
Transportation and other public utilities.....	22,912	13,855	60.47	12,844,090,391	11,255,210,330
Trade.....	122,360	74,747	61.09	33,512,875,844	32,356,005,639
Service—professional, amusements, hotels, etc.....	34,193	18,287	53.48	2,680,916,440	2,436,452,590
Finance—banking, insurance, real estate and holding companies, stockbrokers, etc.....	137,425	78,100	56.83	10,797,009,957	* 9,274,176,159
Nature of business not given.....	18,693	1,492	7.98	48,539,858	44,396,681
Grand total.....	475,031	259,849	54.70	115,324,339,717	106,342,455,456

Industrial groups	Corporations reporting net income				
	Net income	Net loss for prior year	Income tax		
			Amount	Per cent of net income	Per cent of total tax
Agriculture and related industries.....	\$78,577,174	\$6,504,006	\$9,053,541	11.52	0.80
Mining and quarrying.....	276,308,663	12,470,132	34,898,460	12.63	3.09
Manufacturing:					
Food products, beverages, and tobacco.....	585,820,452	11,483,361	75,793,776	12.94	6.70
Textiles and textile products.....	417,484,179	34,032,009	50,341,461	12.06	4.45
Leather and leather products.....	99,071,812	7,013,367	12,229,044	12.34	1.08
Rubber and related products.....	70,253,152	4,098,922	8,849,421	12.60	.78
Lumber and wood products.....	125,408,497	4,474,624	15,611,798	12.45	1.38
Paper, pulp, and products.....	123,987,811	3,074,225	16,063,362	12.96	1.42
Printing and publishing.....	198,475,653	3,965,318	25,123,328	12.66	2.22
Chemicals and allied substances.....	495,857,272	8,398,156	64,766,664	13.06	5.73
Stone, clay, and glass products.....	157,262,857	1,698,714	20,563,697	13.08	1.82
Metal and metal products.....	1,601,273,734	14,563,659	198,066,290	13.19	17.52
All other manufacturing industries.....	163,751,951	7,339,699	20,325,669	12.41	1.80
Total manufacturing.....	3,938,647,370	100,147,054	507,734,510	12.89	44.90
Construction.....	171,159,963	9,706,168	20,078,238	11.73	1.78
Transportation and other public utilities.....	1,688,880,061	12,319,687	210,877,896	13.27	18.65
Trade.....	1,156,870,205	39,084,547	137,351,547	11.87	12.15
Service—professional, amusements, hotels, etc.....	244,463,850	11,300,385	28,625,757	11.71	2.53
Finance—banking, insurance, real estate and holding companies, stockbrokers, etc.....	1,522,833,798	52,412,730	181,705,991	11.93	16.07
Nature of business not given.....	4,143,177	348,666	348,188	8.40	.03
Grand total.....	8,981,884,261	244,293,375	1,130,674,128	12.59	100.00

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

<sup>2</sup> Gross income corresponds to total income as reported on the face of the return plus the cost of goods sold.

<sup>3</sup> Includes special nonexpense deductions of life-insurance companies. (See p. 15.)



*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, net loss for prior year, and income tax; also inactive corporations reporting no income data, calendar year 1927—Continued*

Industrial groups	Corporations reporting no net income					Inactive corporations reporting no income data	
	Number of returns	Per cent of total reporting	Gross income <sup>1</sup>	Deductions	Deficit	Number of returns	Per cent
Agriculture and related industries.....	4, 460	45. 02	\$188, 644, 782	\$250, 537, 986	\$61, 893, 204	1, 000	10. 10
Mining and quarrying.....	7, 804	42. 14	1, 576, 985, 724	1, 823, 910, 004	246, 924, 280	5, 483	29. 61
Manufacturing:							
Food products, beverages, and tobacco.....	5, 630	36. 27	4, 212, 282, 626	4, 320, 473, 265	108, 190, 639	662	4. 26
Textiles and textile products.....	5, 343	38. 57	1, 522, 067, 615	1, 642, 883, 544	120, 815, 929	268	1. 94
Leather and leather products.....	903	37. 45	316, 039, 057	337, 741, 647	21, 702, 590	60	2. 49
Rubber and related products.....	284	43. 36	407, 271, 983	426, 628, 469	19, 356, 486	36	5. 50
Lumber and wood products.....	3, 353	42. 90	874, 473, 686	968, 768, 528	94, 294, 842	285	3. 65
Paper, pulp, and products.....	642	30. 82	267, 599, 523	281, 213, 919	13, 614, 396	55	2. 64
Printing and publishing.....	3, 629	33. 98	380, 416, 720	415, 204, 715	34, 787, 995	316	2. 96
Chemicals and allied substances.....	2, 892	40. 00	1, 969, 078, 193	2, 079, 447, 208	110, 369, 015	377	5. 22
Stone, clay, and glass products.....	1, 876	40. 07	243, 350, 016	271, 705, 789	28, 355, 773	219	4. 68
Metal and metal products.....	8, 227	40. 37	2, 928, 373, 358	3, 169, 678, 495	241, 305, 137	740	3. 63
All other manufacturing industries.....	3, 417	42. 15	467, 835, 233	526, 095, 070	58, 259, 837	581	7. 17
Total manufacturing.....	36, 196	38. 75	13, 588, 788, 010	14, 429, 840, 649	851, 052, 639	3, 599	3. 85
Construction.....	6, 281	35. 07	642, 410, 274	701, 827, 673	59, 417, 399	1, 257	7. 14
Transportation and other public utilities.....	6, 982	30. 48	2, 295, 882, 216	2, 493, 354, 643	197, 472, 427	2, 075	9. 05
Trade.....	44, 931	36. 72	7, 430, 839, 801	7, 793, 179, 145	362, 339, 344	2, 682	2. 19
Service—professional, amusements, hotels, etc.....	12, 859	37. 61	906, 078, 710	1, 023, 143, 870	117, 065, 160	3, 047	8. 91
Finance—banking, insurance, real estate and holding companies, stockbrokers, etc.....	44, 582	32. 44	2, 407, 046, 374	3, 297, 223, 283	566, 176, 909	14, 743	10. 73
Nature of business not given.....	1, 731	9. 26	37, 335, 838	46, 733, 852	9, 398, 014	15, 470	82. 76
Grand total.....	165, 826	34. 91	29, 074, 011, 729	31, 545, 751, 105	2, 471, 739, 376	49, 356	10. 39

<sup>1</sup> Gross income corresponds to total income as reported on the face of the return plus the cost of goods sold.

<sup>2</sup> Includes special nonexpense deduction of life-insurance companies. (See p. 15.)

#### NET LOSS FOR PRIOR YEAR (CORPORATION RETURNS)

The net loss during a given taxable year in a trade or business regularly carried on by the taxpayer, as specifically defined in the revenue acts of 1921, 1924, and 1926, is allowed as a deduction in computing the net income of the taxpayer for the succeeding taxable year. If such net loss is in excess of the net income (computed without such deduction) for that year, the amount of the excess may be carried over and allowed as a deduction in computing the net income for the next succeeding taxable year.

Such net losses being of prior year origin are therefore not included in the current year deductions in arriving at the net income for the various years shown in this volume.

"Net loss for prior year" reported in the corporation returns filed for the calendar years 1922 to 1927, inclusive, and fiscal year returns to June 30 of the succeeding year (see p. 31) is given below.

Return for year:	Amount	Return for year—Contd.	Amount
1922-----	\$501, 780, 287	1925-----	\$243, 078, 565
1923-----	578, 307, 088	1926-----	235, 851, 012
1924-----	219, 727, 166	1927-----	244, 293, 375

AMOUNT OF CORPORATION NET INCOME EXEMPT FROM AND AMOUNT  
SUBJECT TO TAX

The corporation net income subject to tax is reduced by a credit of \$2,000 allowed corporations with net income of \$25,000 or less. For corporations with net income in excess of \$25,000, but not in excess of \$25,270, the method of computing the tax, as provided for in the revenue act, affords a variable amount of credit, but in every case less than \$2,000. The revenue act of 1928 increased the credit to \$3,000 for net incomes under \$25,000 with a variable amount of credit for incomes up to \$25,360, this change affecting some of the fiscal year returns included. A deduction for "Net loss for prior year" from net income for the current year is likewise permitted. The net income reported, also the net income not subject to, and the amount subject to tax in corporation returns for 1927, are shown below.

Net income-----	\$8, 981, 884, 261
Net income not subject to tax:	
Net loss for prior year-----	\$244, 293, 375
Specific credit of \$2,000 for corporations with net income not in excess of \$25,000 and a variable amount of credit for corporations with net income in excess of \$25,000 but not in excess of \$25,270 (estimate)-----	323, 671, 663
Total-----	567, 965, 038
Net income subject to tax-----	8, 413, 919, 223

DIVIDEND DISTRIBUTION

The amount of cash and stock dividends paid to shareholders on the capital stock of domestic corporations, as reported in the corporation income tax returns for 1927, is shown by States and Territories in basic Table 13 (p. 311) and by industrial divisions in basic Table 14 (pp. 312-323). A presentation of the aggregate amounts of dividends distributed for the years 1922 to 1927, inclusive, for all corporations is given below.

Cash and stock dividends distributed by years <sup>1</sup>

Year	Aggregate		Corporations reporting net income		Corporations reporting no net income	
	Cash dividends	Stock dividends	Cash dividends	Stock dividends	Cash dividends	Stock dividends
1922-----	\$3, 436, 715, 104	\$3, 348, 049, 865	\$3, 182, 869, 985	\$3, 166, 915, 574	\$253, 845, 119	\$181, 134, 291
1923-----	4, 169, 117, 678	801, 285, 583	3, 820, 619, 642	787, 167, 102	348, 498, 080	104, 118, 481
1924-----	4, 338, 822, 858	510, 525, 809	3, 994, 990, 754	466, 820, 095	343, 832, 104	43, 705, 714
1925-----	5, 139, 474, 507	544, 431, 367	4, 817, 301, 320	502, 489, 520	372, 173, 187	41, 941, 847
1926-----	5, 945, 292, 657	767, 649, 610	5, 530, 210, 586	716, 219, 451	415, 082, 071	41, 430, 159
1927-----	6, 423, 767, 181	692, 501, 245	5, 786, 065, 738	632, 177, 901	637, 701, 443	60, 323, 344

<sup>1</sup> Cash dividends and stock dividends of capital stock of life insurance companies are not included.

**COMPILED RECEIPTS AND STATUTORY DEDUCTIONS (CORPORATION RETURNS)**

The income statement of compiled receipts and statutory deductions of corporations as reported in the income-tax returns, also net profit (or deficit), net income, tax, net profit after deducting tax, and cash and stock dividends, segregated by major industrial groups, is shown in basic Table 14, pages 312-313. 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 15, pages 324-325, shows for all corporations the income and deduction items expressed in percentages of such total receipts as are compiled and the profits from sales in percentages of gross sales.

**CORPORATION RETURNS, DISTRIBUTION BY SIZE OF NET INCOME AND DEFICIT**

The following table shows for corporations, distributed by size of net income, size of deficit, and inactive corporations, the number of returns, amount of net income or deficit, amount of tax, and relative percentages. Basic Table 18 (pp. 365-370) shows the returns distributed by size of net income and deficit, by industrial divisions.

**ALL CORPORATIONS**

Size of net income	Number of returns showing net income	Per cent	Amount of net income	Per cent	Amount of tax	Per cent
Under \$1,000.....	70,299	27.05	\$27,806,395	0.31	\$8,540	0.12
\$1,000 to \$2,000.....	52,044	20.03	79,589,268	.89	32,184	
\$2,000 to \$3,000.....	26,470	10.19	64,351,482	.72	1,337,383	
\$3,000 to \$4,000.....	15,048	5.79	52,633,692	.59	2,604,853	
\$4,000 to \$5,000.....	9,914	3.82	44,367,754	.49	2,839,630	.25
\$5,000 to \$10,000.....	27,690	10.66	197,100,206	2.19	16,942,577	1.50
\$10,000 to \$15,000.....	11,387	4.38	137,633,906	1.53	13,900,194	1.23
\$15,000 to \$20,000.....	9,912	3.81	165,701,312	1.84	17,981,849	1.59
\$20,000 to \$25,000.....	6,217	2.39	140,165,752	1.56	16,046,765	1.42
\$25,000 to \$50,000.....	12,518	4.82	447,199,459	4.98	57,597,798	5.09
\$50,000 to \$100,000.....	8,299	3.19	580,909,267	6.48	75,700,536	6.70
\$100,000 to \$250,000.....	5,823	2.24	901,979,956	10.04	114,258,190	10.11
\$250,000 to \$500,000.....	2,047	.79	714,494,467	7.95	91,277,843	8.07
\$500,000 to \$1,000,000.....	1,139	.44	788,890,764	8.78	103,168,307	9.13
\$1,000,000 to \$5,000,000.....	855	.33	1,700,282,717	18.93	222,661,223	19.69
\$5,000,000 and over.....	187	.07	2,938,777,864	32.72	394,316,256	34.87
Total for returns showing net income.....	259,849	100.00	8,981,884,261	100.00	1,130,674,128	100.00

  

Size of deficit	Number of returns showing no net income	Per cent	Amount of deficit	Per cent
Under \$1,000.....	49,199	29.67	\$22,260,980	0.90
\$1,000 to \$2,000.....	23,543	14.20	35,201,966	1.42
\$2,000 to \$3,000.....	15,379	9.27	38,056,867	1.54
\$3,000 to \$4,000.....	11,321	6.83	39,367,959	1.59
\$4,000 to \$5,000.....	8,333	5.03	37,228,992	1.51
\$5,000 to \$10,000.....	23,198	13.99	166,072,281	6.72
\$10,000 to \$15,000.....	10,118	6.10	125,106,434	5.06
\$15,000 to \$20,000.....	5,633	3.40	98,125,977	3.97
\$20,000 to \$25,000.....	3,776	2.28	85,380,525	3.46
\$25,000 to \$50,000.....	7,863	4.74	273,897,401	11.08
\$50,000 to \$100,000.....	4,019	2.42	277,499,065	11.23
\$100,000 to \$250,000.....	2,327	1.41	351,234,547	14.21
\$250,000 to \$500,000.....	654	.39	225,694,160	9.13
\$500,000 to \$1,000,000.....	257	.15	176,554,346	7.14
\$1,000,000 to \$5,000,000.....	188	.11	351,194,669	14.21
\$5,000,000 and over.....	18	.01	168,863,207	6.83
Total for returns showing deficit.....	165,826	100.00	2,471,739,376	100.00
Inactive corporations, no income data reported.....	49,356			

## ASSETS AND LIABILITIES (CORPORATION RETURNS)

In the tables immediately following are shown for 379,158 corporations out of 475,031 filing income tax returns a summary statement of the principal assets and liabilities as of December 31, 1927, or at the close of the fiscal year nearest thereto, and a comparative statement showing, by size of net income, the number of corporation returns filed and the number of balance sheets tabulated. The variance between the number of balance sheets tabulated and the number of returns filed is due to the data for assets and liabilities not being reported on all returns. In Tables 19 and 20 (pp. 371-383) are shown the same data by industrial groups for corporations reporting net income and no net income and in aggregate for all corporations.

In the analysis of the balance sheets items not otherwise distributed are included in "Miscellaneous assets" or "Miscellaneous liabilities." Some of these items are—

*Miscellaneous assets.*—Investments in affiliated companies; stocks and bonds other than tax-exempt obligations; patents, good will, formulas, trade-marks, etc.

*Miscellaneous liabilities.*—Reserves; accrued expenses; unadjusted credits; deposits (time, saving, demand, etc.) reported by banks; reserves, other funds, capital stock, and surplus for life-insurance companies.

*Assets and liabilities.*—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1927, or at close of fiscal year nearest thereto, by corporations reporting net income and no net income

Assets and liabilities	Aggregate	Corporations reporting net income	Corporations reporting net income
<b>Assets:</b>			
Cash (in till and deposits in banks).....	\$16,851,216,594	\$13,553,883,635	\$3,297,332,959
Notes receivable.....	32,365,006,588	26,744,074,848	5,620,931,740
Accounts receivable (less reserve for bad debts).....	18,594,380,445	14,217,823,903	4,376,556,542
Inventory.....	21,005,344,454	15,968,217,154	5,037,127,300
Tax-exempt investments—			
Obligations of State and Territories or political subdivisions thereof.....	2,223,478,480	1,659,060,272	564,418,208
Securities issued under the Federal farm loan act and obligations of the United States or its possessions.....	7,557,042,033	5,938,024,437	1,619,017,596
Total tax exempt investments.....	9,780,520,513	7,597,084,709	2,183,435,804
Real estate, buildings, and equipment (less depreciation).....	104,945,293,326	76,591,078,349	28,354,214,977
Miscellaneous assets, not distributed.....	84,000,555,302	66,291,822,612	17,708,732,690
Total assets.....	287,542,317,222	220,963,985,210	66,578,332,012
<b>Liabilities:</b>			
Notes payable.....	13,021,037,104	7,623,900,880	5,397,136,224
Accounts payable.....	11,104,858,036	7,350,443,339	3,754,414,697
Bonded debt and mortgages.....	34,739,571,192	24,372,370,019	10,367,201,173
Miscellaneous liabilities not distributed.....	96,274,333,003	77,830,351,544	18,443,981,459
Capital stock—			
Preferred.....	17,800,278,039	12,628,211,902	5,172,066,137
Common.....	74,080,965,946	54,447,219,851	19,633,746,095
Total capital stock.....	91,881,243,985	67,075,431,753	24,805,812,232
Surplus.....	45,414,697,191	37,871,193,370	7,543,503,821
Less deficit.....	4,893,423,289	1,159,705,695	3,733,717,594
Net surplus.....	40,521,273,902	36,711,487,675	3,809,786,227
Total liabilities.....	287,542,317,222	220,963,985,210	66,578,332,012

<sup>1</sup> Includes loans and discounts from bank statements which for 1926 were included in "Miscellaneous assets."

*Corporation returns—Comparative statement showing by size of net income the number of corporation income tax returns filed and the number of balance sheets tabulated; also the number showing par-value and no-par-value common stock*

Size of net income	Number of corporation income-tax returns filed	Number of corporation balance sheets tabulated					
		Total	Per cent of balance sheets to returns filed	Showing par-value common stock	Showing no-par-value common stock	Per cent	
						Showing par-value common stock	Showing no-par-value common stock
Under \$5,000.....	173, 775	146, 281	84. 18	136, 602	9, 679	93. 38	6. 62
\$5,000 to \$10,000.....	27, 690	27, 189	98. 19	26, 340	849	96. 87	3. 13
\$10,000 to \$25,000.....	27, 516	27, 256	99. 06	26, 432	824	96. 98	3. 02
\$25,000 to \$50,000.....	12, 518	12, 384	98. 93	11, 949	435	96. 49	3. 51
\$50,000 to \$100,000.....	8, 299	8, 227	99. 13	7, 947	280	96. 60	3. 40
\$100,000 to \$500,000.....	7, 870	7, 791	99. 00	7, 491	300	96. 15	3. 85
\$500,000 to \$1,000,000.....	1, 139	1, 125	98. 77	1, 052	73	93. 51	6. 49
\$1,000,000 to \$5,000,000.....	855	845	98. 83	779	66	92. 19	7. 81
\$5,000,000 and over.....	187	186	99. 47	173	13	93. 01	6. 99
Reporting net income.....	259, 849	231, 284	89. 01	218, 765	12, 519	94. 58	5. 42
Reporting no net income.....	165, 826	147, 872	89. 17	137, 375	10, 497	92. 90	7. 10
Inactive corporations reporting no income data.....	49, 356	-----	-----	-----	-----	-----	-----
Grand total.....	475, 031	379, 156	79. 82	356, 140	23, 016	93. 93	6. 07

## CORPORATION FISCAL YEAR RETURNS

The tabulations for fiscal year returns are compiled from returns filed by corporations whose fiscal year is other than the calendar year. The returns are also included in the general tables of corporation income throughout this report and fall within one or more of the following conditions: Full 12 months' period, net income of \$2,000 and over; net deficit of \$500,000 and over; gross sales or other items of \$5,000,000 and over, or net loss for prior year deduction. The compilation also includes a limited number of returns showing net income of less than \$2,000, or deficit, and not falling under the other conditions stated above. This is also true of the tables prepared from the fiscal-year returns as well as part year returns for 1925 and 1926, published in the Statistics of Income for 1926, except that for returns for the months, July to November, inclusive, for these years, a considerably larger number of returns was included showing net income of \$2,000 or less or deficits, and not falling in the above categories.

Corporation returns filed for fiscal year, showing the total number of returns, number reporting net income and no net income, amount of net income or deficit, net loss for prior year and income tax—Included in corporation tables for 1927

[Fiscal year terminating not earlier than July 1, 1927, nor later than June 30, 1928]

FISCAL YEAR RETURNS DISTRIBUTED BY MONTH ENDING—

Month ended	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
		Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
July, 1927.....	1, 498	1, 468	\$51, 128, 960	\$3, 201, 961	\$6, 138, 619	30	\$1, 772, 729
August, 1927.....	1, 253	1, 233	88, 455, 703	2, 850, 789	11, 312, 778	20	2, 760, 117
September, 1927.....	1, 302	1, 279	76, 981, 194	4, 636, 369	9, 526, 649	23	7, 304, 849
October, 1927.....	1, 101	1, 082	103, 075, 317	3, 041, 554	13, 371, 227	19	11, 338, 952
November, 1927.....	1, 615	1, 608	155, 664, 182	3, 710, 481	20, 207, 009	7	1, 957, 500
January, 1928.....	2, 596	2, 587	147, 123, 415	3, 796, 243	18, 819, 225	9	5, 562, 460
February, 1928.....	1, 257	1, 245	77, 713, 377	2, 493, 832	9, 481, 870	12	3, 283, 755
March, 1928.....	1, 754	1, 741	58, 644, 380	4, 072, 926	6, 885, 185	13	4, 564, 159
April, 1928.....	1, 595	1, 580	77, 270, 841	2, 627, 562	9, 332, 221	15	9, 747, 020
May, 1928.....	1, 865	1, 852	61, 856, 233	4, 741, 106	6, 968, 657	13	9, 183, 570
June, 1928.....	4, 272	4, 226	203, 843, 024	7, 463, 768	24, 150, 354	46	18, 825, 110
Total fiscal year.....	20, 108	19, 901	1, 101, 756, 626	42, 636, 591	136, 193, 821	207	76, 300, 221

FISCAL YEAR RETURNS DISTRIBUTED BY SIZE OF NET INCOME AND NET DEFICIT

Distribution	Number of returns	Net income	Income tax
Reporting net income:			
Size of net income—			
Under \$1,000.....	339	\$135, 906	\$531
\$1,000 to \$2,000.....	346	507, 534	3, 083
\$2,000 to \$3,000.....	3, 230	7, 837, 657	133, 746
\$3,000 to \$4,000.....	1, 961	6, 786, 797	288, 587
\$4,000 to \$5,000.....	1, 428	6, 378, 213	371, 650
\$5,000 to \$10,000.....	3, 787	26, 922, 224	2, 122, 956
\$10,000 to \$25,000.....	3, 837	62, 409, 721	6, 390, 180
\$25, 000 to \$50,000.....	1, 974	70, 732, 914	8, 507, 781
\$50,000 to \$100,000.....	1, 348	96, 522, 723	11, 945, 669
\$100,000 to \$500,000.....	1, 307	265, 797, 047	33, 551, 225
\$500,000 to \$1,000,000.....	194	136, 543, 425	17, 555, 456
\$1,000,000 to \$5,000,000.....	138	267, 164, 472	35, 061, 547
\$5,000,000 and over.....	12	154, 022, 993	20, 261, 410
Total reporting net income.....	19, 901	1, 101, 756, 626	136, 193, 821
Reporting no net income:			
Size of deficit—			
Under \$1,000.....	12	6, 262	-----
\$1,000 to \$2,000.....	18	25, 293	-----
\$2,000 to \$3,000.....	9	21, 592	-----
\$3,000 to \$4,000.....	5	17, 035	-----
\$4,000 to \$5,000.....	4	17, 312	-----
\$5,000 to \$10,000.....	15	110, 342	-----
\$10,000 to \$25,000.....	19	300, 797	-----
\$25,000 to \$50,000.....	17	1, 011, 751	-----
\$50,000 to \$100,000.....	17	1, 303, 646	-----
\$100,000 to \$500,000.....	40	10, 506, 603	-----
\$500,000 to \$1,000,000.....	30	19, 569, 384	-----
\$1,000,000 to \$5,000,000.....	21	43, 410, 204	-----
\$5,000,000 and over.....	-----	-----	-----
Total reporting deficit.....	207	76, 300, 221	-----

In basic Table 21 (pp. 384-388) the fiscal year returns are distributed by industrial groups and by corporations reporting net income and no net income; also amount of net income, net loss for prior year, income tax, and amount of deficit. In basic Table 22 (pp. 389-399), parts 1, 2, and 3, is shown the distribution of compiled receipts and statutory deductions, by months ending the fiscal year, and for returns showing net income, no net income, and in aggregate.

#### CORPORATION PART YEAR RETURNS

The returns filed by corporations for less than 12 months represent reorganizations, consolidations, disintegrations, newly organized businesses, liquidating corporations, and changes from calendar year to fiscal year, or vice versa, and are also included in the general corporation income tables in this report.

Below are shown for part year returns the total number, number reporting net income and no net income, net income, deficit, net loss for prior year and income tax. The part year returns likewise fall under the same conditions as to net income, deficit, etc., as govern the returns used in the tabulations for fiscal year returns.

#### *Corporation part year returns, 1927*

Total number of returns.....	5, 377
Corporations reporting net income:	
Number of returns.....	5, 329
Net income.....	\$158, 348, 852
Net loss for prior year.....	\$7, 346, 488
Income tax.....	\$19, 164, 477
Corporations reporting no net income:	
Number of returns.....	48
Deficit.....	\$25, 881, 409

### HISTORICAL SUMMARIES

#### SUMMARY OF INCOME AND TAX, BY YEARS (INDIVIDUAL RETURNS)

A résumé of the number of income-tax returns filed, the net income, and tax reported for each of the years since the inception of the present period of income taxation follows herewith. The income-tax returns filed by individuals, 1916-1927, inclusive, by States, showing number, net income, and tax, as well as the average net income and average tax per return, are exhibited in Table 10, pages 163-175. The income-tax returns filed by corporations for 1916 to 1927, inclusive, by States, showing total number of returns, number reporting net income and no net income, amount of gross income, net income or deficit, and income tax, also relative percentages, are presented in Table 23, pages 400-421. An outline of important changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals is shown on pages 32-39.

*Individual returns, calendar years 1913 to 1927, showing number of returns and net income*

Year	Number of returns					Net income
	Total	Taxable	Nontaxable	Per cent of total		
				Taxable	Non-taxable	
1913.....	357,598					\$3,900,000,000
1914.....	357,515					4,000,000,000
1915.....	336,652					4,600,000,000
1916.....	437,036	362,970	74,066	83	17	6,300,000,000
1917.....	3,472,890	2,707,234	765,656	78	22	13,700,000,000
1918.....	4,425,114	3,392,863	1,032,251	77	23	16,000,000,000
1919.....	5,332,760	4,231,181	1,101,579	79	21	19,900,000,000
1920.....	7,259,944	5,518,310	1,741,634	76	24	23,700,000,000
1921.....	6,662,176	3,589,985	3,072,191	54	46	19,600,000,000
1922.....	6,787,481	3,681,249	3,106,232	54	46	21,400,000,000
1923.....	7,698,321	4,270,121	3,428,200	55	45	24,500,000,000
1924.....	7,369,788	4,489,698	2,880,090	61	39	25,700,000,000
1925.....	4,171,051	2,501,166	1,669,885	60	40	21,900,000,000
1926.....	4,138,092	2,470,990	1,667,102	60	40	21,960,000,000
1927.....	4,101,547	2,440,941	1,660,606	59	41	22,545,000,000

*Income and profits taxes in individual returns, calendar years 1913 to 1927 <sup>1</sup>*

Year	Tax before tax credits				Credits against tax <sup>2</sup>	Tax
	Normal tax	Surtax	Tax on capital net gain 12½ per cent	Total		
1913.....	\$12,728,038	\$15,525,497		\$28,253,535		\$28,253,535
1914.....	16,559,493	24,486,669		41,046,162		41,046,162
1915.....	23,995,777	43,947,818		67,943,595		67,943,595
1916.....	51,440,558	121,946,136		173,386,694		173,386,694
1917.....	156,897,441	433,345,732		<sup>3</sup> 896,630,719		<sup>3</sup> 896,630,719
1918.....	476,432,808	651,289,027		1,127,721,835		1,127,721,835
1919.....	468,104,801	801,525,303		1,269,630,104		1,269,630,104
1920.....	478,249,919	596,803,767		1,075,053,686		1,075,053,686
1921.....	308,059,422	411,327,684		719,387,106		719,387,106
1922.....	355,409,840	474,581,111	\$31,066,357	861,057,308		861,057,308
1923.....	378,387,954	464,918,056	38,915,500	882,221,510	<sup>4</sup> \$220,555,377	661,666,133
1924.....	257,794,728	437,540,797	48,603,064	743,938,589	39,673,199	704,265,390
1925.....	216,360,163	432,853,170	117,570,971	766,784,304	32,229,121	734,555,183
1926.....	200,599,384	448,330,446	112,509,705	761,439,535	28,968,745	732,470,790
1927.....	215,817,075	511,731,376	134,033,966	861,582,417	30,942,983	830,639,434

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39. Amounts shown for 1913-1915, inclusive, are receipts for fiscal year ended June 30, immediately following, as shown in annual report of commissioner of Internal Revenue, which receipts include fines, penalties, additional assessments, etc. 1916 and subsequent years tax is amount reported on returns.

<sup>2</sup> Includes credit of 25 per cent of tax on earned income and credit of 12½ per cent on capital net loss and excludes credit for income and profits taxes paid to a foreign country or a possession of the United States and credit for income tax paid at source.

<sup>3</sup> Includes war excess-profits taxes of \$101,249,781 on individuals and of \$103,887,984 on partnerships.

<sup>4</sup> 25 per cent reduction provided for in section 1200 (a) of revenue act of 1924.



*Number of individual returns, calendar years 1914 to 1927, by income classes <sup>1</sup>*

Income classes	1914	1915	1916	1917	1918	1919	1920
\$1,000 to \$2,000.....				1,640,758	1,516,938	1,924,872	2,671,950
\$2,000 to \$3,000.....				838,707	1,496,878	1,569,741	2,569,316
\$3,000 to \$5,000.....	149,279	127,994	157,149	560,763	932,336	1,180,488	1,337,116
\$5,000 to \$10,000.....	127,448	120,402	150,553	270,666	319,356	438,851	455,442
\$10,000 to \$25,000.....	58,603	60,284	80,880	112,502	116,569	162,485	171,830
\$25,000 to \$50,000.....	14,676	17,301	23,734	30,391	28,542	37,477	38,548
\$50,000 to \$100,000.....	5,161	6,847	10,452	12,439	9,996	13,320	12,093
\$100,000 to \$150,000.....	1,189	1,793	2,900	3,302	2,358	2,983	2,191
\$150,000 to \$300,000.....	769	1,326	2,437	2,347	1,514	1,864	1,063
\$300,000 to \$500,000.....	216	376	714	559	382	425	239
\$500,000 to \$1,000,000.....	114	209	376	315	178	189	123
\$1,000,000 and over.....	60	120	206	141	67	65	33
Total.....	357,515	336,652	<sup>2</sup> 429,401	3,472,890	4,425,114	5,332,760	7,259,944

Income classes	1921	1922	1923	1924	1925	1926	1927
Under \$1,000.....	401,849	402,076	368,502	344,876	98,178	119,513	126,745
\$1,000 to \$2,000.....	2,440,544	2,471,181	2,523,150	2,413,881	1,071,992	1,045,519	996,098
\$2,000 to \$3,000.....	2,222,031	2,129,898	2,472,641	2,112,993	842,528	837,792	855,762
\$3,000 to \$5,000.....	1,072,146	1,190,115	1,719,625	1,800,900	1,327,683	1,240,400	1,209,345
\$5,000 to \$10,000.....	353,247	391,373	387,842	437,330	503,652	560,549	567,700
\$10,000 to \$25,000.....	132,344	151,329	170,095	191,216	236,779	246,730	252,079
\$25,000 to \$50,000.....	28,946	35,478	39,832	47,061	59,721	57,487	60,123
\$50,000 to \$100,000.....	8,717	12,000	12,452	15,816	20,958	20,520	22,673
\$100,000 to \$150,000.....	1,367	2,171	2,339	3,065	4,759	4,724	5,261
\$150,000 to \$300,000.....	739	1,323	1,301	1,876	3,223	3,267	3,873
\$300,000 to \$500,000.....	162	309	327	457	892	892	1,141
\$500,000 to \$1,000,000.....	63	161	141	242	479	468	557
\$1,000,000 and over.....	21	67	74	75	207	231	290
Total.....	6,662,176	6,787,481	7,698,321	7,369,788	4,171,051	4,138,092	4,101,547

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 32-39.

<sup>2</sup> This total is exclusive of 7,635 returns of married women made separate from returns of husbands. 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 the husband's income.

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

*Individual returns, net income reported for calendar years 1916 to 1927, by income classes <sup>1</sup>*

Income classes	Net income				
	1916	1917 <sup>2</sup>	1918 <sup>2</sup>	1919 <sup>2</sup>	1920 <sup>2</sup>
\$1,000 to \$2,000.....		\$2,461,137,000	\$2,232,354,577	\$2,829,113,151	\$4,050,066,618
\$2,000 to \$5,000.....		2,064,977,328	3,626,824,833	3,807,286,365	6,184,543,368
\$3,000 to \$5,000.....	\$624,669,015	2,115,864,601	3,535,219,007	4,513,264,030	5,039,607,239
\$5,000 to \$10,000.....	1,037,247,977	1,827,508,088	2,145,690,016	2,954,137,253	3,068,330,963
\$10,000 to \$25,000.....	1,235,015,786	1,687,165,619	1,736,548,050	2,412,275,757	2,547,904,786
\$25,000 to \$50,000.....	822,661,658	1,042,320,083	978,042,710	1,277,364,635	1,307,785,113
\$50,000 to \$100,000.....	722,795,474	846,894,335	679,720,737	896,497,209	810,386,333
\$100,000 to \$150,000.....	357,355,318	400,492,040	284,106,740	358,392,923	265,511,505
\$150,000 to \$300,000.....	505,859,406	474,651,960	305,024,817	371,148,536	215,138,673
\$300,000 to \$500,000.....	271,938,017	209,904,969	144,545,428	159,070,948	89,313,552
\$500,000 to \$1,000,000.....	256,771,325	214,631,270	119,075,548	128,290,396	79,962,894
\$1,000,000 and over.....	464,263,644	303,835,914	137,486,892	152,650,245	77,078,139
Total.....	6,298,577,620	13,652,383,207	15,924,639,355	19,850,491,448	23,735,629,183

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 32-39.

<sup>2</sup> Net income for returns under \$5,000 estimated on basis of sample. See p. 1.

*Individual returns, net income reported for calendar years 1916 to 1927, by income classes—Continued*

Income classes	Net income			
	1921 *	1922 *	1923 *	1924 *
Under \$1,000.....	\$213,849,934	\$247,564,383	\$252,513,019	\$235,451,546
\$1,000 to \$2,000.....	3,620,761,768	3,630,570,922	3,693,641,547	3,564,474,084
\$2,000 to \$3,000.....	5,325,931,265	5,153,497,468	6,073,443,625	5,277,147,446
\$3,000 to \$5,000.....	4,054,891,244	4,500,557,809	6,469,194,945	6,827,924,126
\$5,000 to \$10,000.....	2,378,759,237	2,641,904,702	2,653,026,193	2,991,187,905
\$10,000 to \$25,000.....	1,958,156,206	2,255,871,780	2,538,079,115	2,855,396,811
\$25,000 to \$50,000.....	979,629,305	1,208,273,932	1,350,680,468	1,599,848,363
\$50,000 to \$100,000.....	582,230,218	805,223,854	833,898,237	1,066,783,643
\$100,000 to \$150,000.....	163,520,999	260,203,553	280,656,213	377,644,950
\$150,000 to \$300,000.....	145,948,047	266,814,381	260,584,012	374,609,374
\$300,000 to \$500,000.....	61,842,550	116,672,075	124,569,194	171,248,552
\$500,000 to \$1,000,000.....	42,780,426	107,670,678	95,107,209	158,462,179
\$1,000,000 and over.....	49,411,329	141,386,993	152,071,881	155,974,475
Total.....	19,577,212,528	21,336,212,530	24,777,465,658	25,656,153,454

  

Income classes	Net income		
	1925 *	1926 *	1927 *
Under \$1,000.....	\$58,305,538	\$67,237,548	\$72,230,684
\$1,000 to \$2,000.....	1,774,601,508	1,747,917,122	1,645,575,700
\$2,000 to \$3,000.....	2,047,969,883	2,042,903,198	2,062,275,084
\$3,000 to \$5,000.....	5,236,003,283	4,872,788,835	4,700,816,426
\$5,000 to \$10,000.....	3,463,852,012	3,838,953,366	3,895,759,157
\$10,000 to \$25,000.....	3,544,898,379	3,660,622,482	3,748,057,507
\$25,000 to \$50,000.....	2,032,239,284	1,954,653,219	2,051,770,684
\$50,000 to \$100,000.....	1,418,948,285	1,389,339,134	1,535,387,374
\$100,000 to \$150,000.....	572,859,982	570,159,915	636,018,520
\$150,000 to \$300,000.....	655,300,217	661,411,549	787,270,255
\$300,000 to \$500,000.....	339,773,657	340,214,162	431,121,727
\$500,000 to \$1,000,000.....	327,367,523	317,881,202	378,166,589
\$1,000,000 and over.....	422,456,852	494,393,917	600,640,846
Total.....	21,894,576,403	21,958,505,649	22,545,090,553

\* Net income for returns under \$5,000 estimated on basis of sample. See p. 1.

*Individual returns, tax reported for calendar years 1916 to 1927, by income classes*<sup>1</sup>

Income classes	Tax				
	1916	1917	1918	1919	1920
\$1,000 to \$2,000.....		\$16, 243, 504	\$26, 481, 602	\$24, 696, 200	\$36, 859, 732
\$2,000 to \$3,000.....		9, 097, 378	35, 415, 344	28, 257, 861	45, 507, 821
\$3,000 to \$5,000.....	\$775, 804	18, 283, 457	32, 928, 720	75, 914, 847	83, 496, 116
\$5,000 to \$10,000.....	6, 301, 183	44, 066, 389	93, 057, 963	91, 537, 910	97, 886, 033
\$10,000 to \$25,000.....	11, 637, 014	80, 695, 149	142, 448, 679	164, 832, 523	172, 259, 321
\$25,000 to \$50,000.....	11, 602, 681	76, 593, 344	130, 240, 648	154, 946, 343	154, 265, 276
\$50,000 to \$100,000.....	16, 298, 587	85, 027, 556	147, 428, 655	186, 357, 608	163, 717, 719
\$100,000 to \$150,000.....	12, 423, 481	55, 766, 236	95, 680, 064	118, 705, 303	86, 687, 694
\$150,000 to \$300,000.....	24, 007, 267	86, 718, 157	136, 155, 916	163, 095, 349	92, 604, 423
\$300,000 to \$500,000.....	17, 951, 410	50, 227, 598	79, 164, 847	86, 031, 052	47, 043, 461
\$500,000 to \$1,000,000.....	20, 901, 911	59, 349, 187	69, 834, 148	76, 228, 132	45, 641, 005
\$1,000,000 and over.....	51, 487, 356	109, 424, 999	88, 885, 249	99, 026, 996	49, 185, 085
Total.....	173, 386, 694	691, 492, 954	1, 127, 721, 835	1, 269, 630, 104	1, 075, 053, 686

Income classes	Tax			
	1921	1922	1923	1924
Under \$1,000.....	\$173, 678	\$246, 636	\$316, 602	\$145, 629
\$1,000 to \$2,000.....	29, 160, 654	27, 081, 089	18, 252, 646	10, 432, 394
\$2,000 to \$3,000.....	20, 712, 373	20, 729, 737	16, 605, 972	10, 207, 284
\$3,000 to \$5,000.....	42, 743, 604	47, 533, 306	46, 048, 427	26, 865, 387
\$5,000 to \$10,000.....	68, 871, 422	70, 387, 912	54, 074, 735	28, 827, 944
\$10,000 to \$25,000.....	126, 886, 410	123, 575, 960	103, 109, 350	78, 068, 669
\$25,000 to \$50,000.....	112, 909, 840	125, 697, 249	163, 600, 750	109, 359, 811
\$50,000 to \$100,000.....	115, 711, 635	144, 092, 555	108, 878, 597	136, 636, 004
\$100,000 to \$150,000.....	52, 330, 056	71, 337, 246	55, 719, 390	75, 677, 735
\$150,000 to \$300,000.....	61, 495, 988	98, 810, 408	62, 104, 203	92, 480, 898
\$300,000 to \$500,000.....	31, 859, 630	43, 488, 227	31, 668, 552	45, 771, 131
\$500,000 to \$1,000,000.....	25, 112, 090	38, 559, 344	25, 498, 434	42, 585, 301
\$1,000,000 and over.....	31, 419, 726	49, 517, 639	35, 788, 475	47, 207, 203
Total.....	719, 387, 106	861, 057, 308	661, 666, 133	704, 265, 390

Income classes	Tax		
	1925	1926	1927
Under \$1,000.....	\$68, 557	\$55, 538	\$39, 980
\$1,000 to \$2,000.....	1, 704, 087	1, 761, 233	1, 233, 658
\$2,000 to \$3,000.....	3, 809, 422	4, 216, 702	3, 970, 412
\$3,000 to \$5,000.....	8, 326, 214	7, 245, 433	6, 508, 177
\$5,000 to \$10,000.....	19, 149, 177	20, 272, 195	20, 664, 502
\$10,000 to \$25,000.....	74, 171, 952	72, 464, 803	74, 225, 906
\$25,000 to \$50,000.....	120, 688, 692	112, 796, 680	119, 475, 301
\$50,000 to \$100,000.....	147, 842, 780	140, 946, 589	156, 674, 952
\$100,000 to \$150,000.....	79, 471, 792	77, 900, 137	87, 397, 904
\$150,000 to \$300,000.....	103, 058, 819	103, 997, 156	123, 775, 837
\$300,000 to \$500,000.....	55, 721, 982	55, 255, 627	73, 750, 177
\$500,000 to \$1,000,000.....	53, 674, 188	53, 665, 366	64, 265, 391
\$1,000,000 and over.....	66, 867, 521	81, 893, 331	98, 657, 237
Total.....	734, 555, 183	732, 470, 790	830, 639, 434

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 32-39. Distribution of income classes under \$5,000 estimated, based on sample. (See p. 1.)

*Individual returns, average amount of tax and average rate of tax by income classes  
calendar years 1916 to 1927<sup>1</sup>*

Income classes	1916		1917		1918		1919	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
\$1,000 to \$2,000			\$9.90	0.66	\$17.46	1.19	\$12.83	0.87
\$2,000 to \$3,000			10.85	.44	23.66	.98	18.00	.74
\$3,000 to \$5,000	\$4.94	0.12	32.60	.86	88.95	2.35	64.31	1.68
\$5,000 to \$10,000	41.85	.61	162.80	2.41	291.39	4.34	208.59	3.10
\$10,000 to \$25,000	143.88	.94	717.27	4.78	1,222.01	8.20	1,014.45	6.83
\$25,000 to \$50,000	488.86	1.41	2,520.26	7.34	4,563.12	13.32	4,134.44	12.13
\$50,000 to \$100,000	1,559.37	2.25	6,835.56	10.04	14,748.76	21.69	13,990.81	20.79
\$100,000 to \$150,000	4,283.96	3.48	16,888.62	13.92	40,576.79	33.68	39,793.93	33.12
\$150,000 to \$300,000	9,851.16	4.75	36,948.51	18.27	89,871.89	44.64	87,497.50	43.94
\$300,000 to \$500,000	25,142.03	6.60	89,852.59	23.93	207,237.82	54.77	202,425.96	54.08
\$500,000 to \$1,000,000	55,590.19	8.14	188,410.12	27.63	392,326.67	58.65	403,323.45	59.42
\$1,000,000 and over	249,938.62	11.09	776,063.82	35.65	1,326,645.51	64.65	1,523,492.25	64.87
General average.	396.60	2.75	199.11	5.06	254.85	7.08	238.08	6.39

  

Income classes	1920		1921		1922		1923	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under \$1,000			\$0.43	0.03	\$0.61	0.10	\$0.86	0.13
\$1,000 to \$2,000	\$13.80	0.91	11.95	.81	10.96	.75	7.23	.49
\$2,000 to \$3,000	17.71	.74	9.32	.39	9.73	.40	6.72	.27
\$3,000 to \$5,000	62.44	1.66	39.87	1.05	39.94	1.06	26.78	.71
\$5,000 to \$10,000	214.92	3.19	194.97	2.90	179.85	2.66	139.42	2.04
\$10,000 to \$25,000	1,002.50	6.76	958.76	6.48	816.60	5.48	606.19	4.06
\$25,000 to \$50,000	4,001.90	11.80	3,900.71	11.53	3,542.96	10.40	2,600.94	7.67
\$50,000 to \$100,000	13,538.22	20.20	13,274.25	19.87	12,007.71	17.89	8,743.86	13.06
\$100,000 to \$150,000	39,519.71	32.61	38,280.95	32.00	32,859.16	27.42	23,821.89	19.85
\$150,000 to \$300,000	87,116.11	43.04	83,215.14	42.14	74,686.63	37.03	47,735.74	23.83
\$300,000 to \$500,000	196,834.56	52.67	196,664.38	51.94	140,738.60	37.27	96,845.72	25.42
\$500,000 to \$1,000,000	371,065.08	57.08	398,604.30	58.70	239,499.03	35.81	180,839.96	26.81
\$1,000,000 and over	1,490,457.12	63.81	1,496,177.43	63.59	739,069.24	35.02	483,628.04	23.53
General average.	148.08	4.53	107.98	3.67	126.86	4.04	85.95	2.67

  

Income classes	1924		1925		1926		1927	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under \$1,000	\$0.42	0.06	\$0.70	0.12	\$0.46	0.08	\$ .32	.06
\$1,000 to \$2,000	4.32	.29	1.59	.10	1.68	.10	1.24	.07
\$2,000 to \$3,000	4.83	.19	4.52	.19	5.03	.21	4.63	.19
\$3,000 to \$5,000	15.92	.39	6.27	.16	5.84	.15	5.38	.14
\$5,000 to \$10,000	64.92	.96	38.02	.55	36.16	.52	36.40	.53
\$10,000 to \$25,000	408.27	2.73	313.20	2.09	293.70	1.98	294.45	1.98
\$25,000 to \$50,000	2,323.79	6.84	2,020.85	5.94	1,962.12	5.77	1,987.18	5.82
\$50,000 to \$100,000	8,639.10	12.81	7,054.24	10.42	6,868.74	10.14	6,940.81	10.20
\$100,000 to \$150,000	24,690.94	20.04	16,699.26	13.87	16,490.26	13.66	16,612.41	13.74
\$150,000 to \$300,000	49,296.85	24.69	31,976.05	15.73	31,832.61	15.72	31,958.64	15.72
\$300,000 to \$500,000	100,155.65	26.73	62,468.59	16.40	61,945.77	16.24	64,636.44	17.11
\$500,000 to \$1,000,000	175,972.32	26.87	112,054.67	16.39	114,669.58	16.88	115,377.72	16.99
\$1,000,000 and over	629,429.37	30.27	323,031.50	15.83	354,516.58	16.56	340,197.36	16.42
General average.	95.56	2.74	176.11	3.35	177.00	3.33	202.52	3.68

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 32-39. Distribution of income classes under \$5,000 estimated, based on sample. (See p. 1.)

*Individual returns, total income distributed, by main sources, for calendar years 1916 to 1927 <sup>1</sup>*

Distribution	Income											
	1916		1917		1918		1919		1920		1921	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Wages and salaries <sup>2</sup> .....	\$1,851,276,776	22.17	\$3,648,437,902	30.21	\$8,267,391,550	46.59	\$10,755,692,651	47.94	\$15,270,373,354	57.22	\$13,813,169,165	59.21
Business <sup>3</sup> .....	2,637,474,520	31.59	2,865,412,746	23.73	3,124,355,196	17.61	3,877,550,454	17.28	3,203,555,387	12.01	2,366,318,610	10.14
Partnerships <sup>4</sup> .....			775,086,665	6.42	1,214,914,422	6.85	1,831,430,243	8.16	1,701,229,432	6.37	1,341,186,308	5.75
Profits from sale of real estate, stocks, bonds, etc., other than profits reported as "capital net gain" <sup>5</sup> .....			318,170,617	2.63	291,185,704	1.64	999,364,287	4.45	1,020,542,719	3.82	462,858,673	1.98
Capital net gain from sale of assets held more than 2 years <sup>6</sup> .....												
Total.....	4,488,751,296	53.76	7,007,107,930	62.99	12,897,846,872	72.69	17,464,037,635	77.83	21,197,700,892	79.42	17,983,532,756	77.08
Rents and royalties.....	643,802,657	7.71	684,343,399	5.67	975,679,666	5.50	1,019,004,265	4.54	1,047,423,738	3.92	1,177,937,882	5.05
Interest and investment income <sup>7</sup> .....	701,084,156	8.39	936,715,456	7.76	1,403,485,691	7.91	1,437,401,878	6.41	1,647,749,856	6.17	1,643,344,489	7.05
Interest on Government obligations not wholly exempt from tax <sup>8</sup> .....							63,377,222	.28	61,549,572	.24	46,994,406	.20
Dividends on stock of domestic corporations <sup>9</sup> .....	2,136,468,625	25.59	2,848,842,499	23.58	2,468,749,244	13.90	2,453,774,825	10.94	2,735,845,795	10.25	2,476,952,399	10.62
Fiduciary <sup>10</sup> .....	379,795,249	4.55										
Total.....	3,861,150,687	46.24	4,469,901,354	37.01	4,847,914,601	27.31	4,973,648,190	22.17	5,492,568,961	20.58	5,345,249,176	22.92
Total income.....	8,349,901,983	100.00	12,077,009,284	100.00	17,745,761,473	100.00	22,437,685,825	100.00	26,690,269,853	100.00	23,328,781,932	100.00
General deductions:												
Miscellaneous.....	2,051,324,363	24.57	640,682,989	5.30	1,821,122,118	10.26	2,578,194,377	11.49	2,567,351,054	9.62	3,751,569,404	16.08
Loss from sale of real estate, stocks, and bonds, other than loss from sale of assets held more than 2 years.....												
Contributions <sup>11</sup> .....			245,080,088	2.03					387,289,616	1.45		
Total deductions.....	2,051,324,363	24.57	885,763,077	7.33	1,821,122,118	10.26	2,578,194,377	11.49	2,954,640,670	11.07	3,751,569,404	16.08
Net income.....	6,298,577,620	75.43	11,191,246,207	92.67	15,924,639,355	89.74	19,859,491,448	88.51	23,735,629,183	88.93	19,577,212,528	83.92

See footnotes at end of table.

Individual returns, total income distributed, by main sources, for calendar years 1916 to 1927—Continued

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STATISTICS OF INCOME

Distribution	Income											
	1922		1923		1924		1925		1926		1927	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Wages and salaries <sup>1</sup>	\$13,693,992,791	55.06	\$14,195,355,961	48.54	\$13,617,662,626	46.04	\$9,742,159,865	38.55	\$9,994,314,530	39.27	\$10,218,449,780	38.98
Business <sup>1</sup>	2,839,771,144	11.42	4,722,766,099	16.15	4,755,483,091	16.08	3,688,804,463	14.59	3,572,895,708	14.04	3,287,421,294	12.54
Partnership <sup>1</sup>	1,427,127,347	5.74	1,676,408,680	5.73	1,810,013,740	6.12	1,827,025,490	7.23	1,732,581,033	6.81	1,755,145,035	6.70
Profits from sale of real estate, stocks, bonds, etc., other than profits reported as "capital net gain" <sup>1</sup>	742,103,997	2.98	863,106,709	2.95	1,124,565,658	3.80	1,991,659,499	7.89	1,465,625,374	5.76	1,813,395,955	6.92
Capital net gain from sale of assets held more than 2 years <sup>1</sup>	249,247,583	1.00	305,393,768	1.04	389,148,434	1.32	940,569,341	3.72	912,917,534	3.59	1,081,186,018	4.13
Total	18,952,242,862	76.20	21,763,031,217	74.41	21,696,873,549	73.36	18,190,218,658	71.98	17,678,334,179	69.47	18,155,598,082	69.27
Rents and royalties	1,224,928,998	4.92	1,814,126,275	6.20	2,009,716,478	6.79	1,471,332,463	5.82	1,450,759,713	5.70	1,302,275,981	4.97
Interest and investment income <sup>1</sup>	1,738,600,915	6.99	2,177,771,024	7.45	2,281,703,361	7.71	1,814,402,206	7.18	1,936,604,432	7.61	2,026,897,032	7.73
Interest on Government obligations not wholly exempt from tax <sup>1</sup>	33,988,634	.14	43,710,945	.15	29,645,332	.10	25,651,179	.10	36,781,773	.15	47,479,483	.18
Dividends on stock of domestic corporations <sup>1</sup>	2,664,219,081	10.71	3,119,828,710	10.66	3,250,913,954	10.99	3,464,624,648	13.71	4,011,590,274	15.76	4,254,828,886	16.24
Fiduciary <sup>1</sup>	257,927,864	1.04	329,124,466	1.13	310,143,901	1.05	305,895,537	1.21	333,365,460	1.31	421,481,104	1.61
Total	5,919,665,492	23.80	7,484,561,420	25.59	7,882,123,026	26.64	7,081,816,033	28.02	7,769,101,652	30.53	8,052,962,486	30.73
Total income	24,871,903,354	100.00	29,247,592,637	100.00	29,578,996,575	100.00	25,272,034,691	100.00	25,447,435,831	100.00	26,208,560,568	100.00
General deductions:												
Miscellaneous	3,110,477,655	12.51	3,935,329,849	13.45	3,389,674,954	11.46	2,935,868,044	11.62	2,826,509,251	11.11	2,927,885,668	11.17
Loss from sale of real estate, stocks, and bonds, other than loss from sale of assets held more than 2 years									178,215,623	.70	227,878,965	.87
Contributions <sup>11</sup>	425,218,169	1.71	534,797,130	1.83	533,168,167	1.80	441,590,244	1.74	484,205,308	1.90	507,705,382	1.94
Total deductions	3,535,695,824	14.22	4,470,126,979	15.28	3,922,843,121	13.26	3,377,458,288	13.36	3,488,930,182	13.71	3,663,470,015	13.98
Net income	21,336,212,530	85.78	24,777,465,658	84.72	25,656,153,454	86.74	21,894,576,403	86.64	21,958,505,649	86.29	22,545,090,553	86.02

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39. The income items for 1916 are "gross income," the deductions not having been allocated to the various sources but included in aggregate under "general deductions." Beginning 1917, deductions allowable against the various sources of income are applied against the gross income from the specific sources as reported on the schedules in the income-tax returns and wherever net losses are shown on schedules, such net losses are transferred in tabulation to "general deductions," which also contain the other deductions included in the return under "general deductions."

<sup>2</sup> Exclusive of such wages and salaries of the individual, his wife, or dependent minors, derived from the business conducted by the individual. Prior to 1924 such wages and salaries were reported either as income under "Wages and salaries" or as part of income from "Business."

<sup>3</sup> See notes 2, 4, and 5.

<sup>4</sup> Certain income from partnerships included in other sources, see notes 6, 7, 8, and 9. Tabulated with "Business" in 1916. In 1918 to 1921, inclusive, the amount includes income of personal service corporations as defined in the revenue acts of 1918 and 1921 (except certain amounts included in other sources, see notes 7, 8, and 9) and of fiduciaries, as described in note 10.

<sup>5</sup> Profits from sale of real estate, etc., included in "Business" in 1916.

<sup>6</sup> Capital net gains of individuals, partnerships, and fiduciaries given special classifications for taxation, beginning 1922.

<sup>7</sup> Includes, all years, dividends of foreign corporations and income from all sources not reported elsewhere; includes interest on tax-free covenant bonds of individuals and fiduciaries, beginning 1917; of partnerships, beginning 1920; and of personal service corporations, 1920 and 1921; includes in 1917 and 1918 interest on Government bonds not wholly exempt from tax; in 1917 income of fiduciaries as described in note 10.

<sup>8</sup> Interest on such obligations held by individuals, partnerships, fiduciaries, and personal service corporations (1918 to 1921, inclusive). In 1917 and 1918 amount included in "Interest and investment income."

<sup>9</sup> Includes dividends received by individuals, partnerships, fiduciaries, and personal service corporations (1918 to 1921, inclusive); includes stock dividends 1916 to 1919 inclusive.

<sup>10</sup> Certain income from fiduciaries included in other sources, see notes 6, 7, 8, and 9. In 1917 amount included in "Interest and investment income"; in 1918 to 1921, inclusive, in "Partnerships."

<sup>11</sup> Contributions 1916, 1918, 1919, and 1921 tabulated in "General deductions."

<sup>12</sup> Does not include data for 1,640,758 returns with net income under \$2,000, and aggregate net income of \$2,461,137,000.

**CHANGES IN THE TAX LAWS AFFECTING THE COMPARABILITY  
OF STATISTICAL DATA FROM INCOME-TAX RETURNS OF INDIVIDUALS**

The following tables, A, B, and C, show for citizens and residents of the United States the minimum income for which income-tax returns are required, the personal exemption, credits for dependents, and tax rates under the revenue acts of 1913 to 1928, inclusive.

- A. Individuals required to file returns, personal exemption, credit for dependents, and normal tax rates under the revenue acts, 1913 to 1928, inclusive.
- B. Surtax rates under the revenue acts, 1913 to 1928, inclusive.
- C. Supplemental income taxes and tax credits under the revenue acts of 1917 to 1928, inclusive.



*A.—Individuals required to file returns, personal exemption, credit for dependents, and normal tax rates under the revenue acts 1913–1928, inclusive*

[Applicable to: Citizens and residents of the United States and taxable estates and trusts]

Revenue act	Applicable to incomes for the years	Individuals required to file returns				Personal exemption and credit for dependents			Net income subject to normal tax <sup>2</sup>	Normal tax
		Married and living with husband or wife <sup>1</sup>		Single, or married and not living with husband or wife						
		Net income <sup>3</sup>	Gross income regardless of amount of net income	Net income	Gross income regardless of amount of net income	Married and living with husband or wife or head of family <sup>4</sup>	Single or married and not living with husband or wife <sup>4</sup>	Credit for each dependent <sup>5</sup>	Amount	Rate per cent
1913	{ Mar. 1 to Dec. 31, 1913; 1914; and 1915. }	\$3,000	-----	\$3,000	-----	\$4,000	\$3,000	None.	All-----	1
1916	1916-----	3,000	-----	3,000	-----	4,000	3,000	None.	All-----	2
1917	1917-----	2,000	-----	1,000	-----	2,000	1,000	\$200	{ First \$2,000-----	2
1918	{ 1918-----	2,000	-----	1,000	-----	2,000	1,000	200	{ Balance over \$2,000-----	4
	{ 1919-20-----	2,000	-----	1,000	-----	2,000	1,000	200	{ First \$4,000-----	6
									{ Balance over \$4,000-----	12
1921	{ 1921-23 <sup>6</sup> -----	2,000	\$5,000	1,000	\$5,000	2,500	1,000	400	{ First \$4,000-----	4
									{ Balance over \$4,000-----	8
									{ First \$4,000-----	4
1924	{ 1924-----	2,500	5,000	1,000	5,000	2,500	1,000	400	{ Balance over \$4,000-----	8
									{ First \$4,000-----	2
									{ Second \$4,000-----	4
1926	{ 1925-----	3,500	5,000	1,500	5,000	3,500	1,500	400	{ Balance over \$8,000-----	6
	{ 1926-----								{ First \$4,000-----	1½
	{ 1927-----								{ Second \$4,000-----	3
1928	{ 1928-----	3,500	5,000	1,500	5,000	3,500	1,500	400	{ Balance over \$8,000-----	5
									{ First \$4,000-----	1½
									{ Second \$4,000-----	3
									{ Balance over \$8,000-----	5

<sup>1</sup> Husband and wife each to file a return unless combined income is included in joint return.

<sup>2</sup> Net income after deducting personal exemption, credit for dependents, dividends on stock of domestic corporations, and interest not wholly tax-exempt on U. S. obligations issued after Sept. 1, 1917.

<sup>3</sup> Net income means the excess of gross income over deductions as defined in the various revenue acts. Net income has been adjusted from time to time as follows:

- Amortization of buildings, machinery, equipment or other facilities constructed or acquired on or after Apr. 6, 1917, for the production of articles contributing to the prosecution of the war, is included to a reasonable amount in business deductions for 1918, 1919, 1920, and 1921.
- Contributions to charitable and scientific organizations, etc., not exceeding 15 per cent of the net income before deducting the contributions, are deducted for 1917 and subsequent years. For unlimited deduction of contributions see section 214, revenue acts of 1924 and 1926, and section 120, revenue act of 1928.
- Losses sustained in transactions entered into for profit but not connected with business or trade are not deductible for 1913 to 1915, inclusive. For 1916 and 1917, such losses are deductible to the extent of the aggregate income from such transactions; for 1918 and subsequent years, such losses are wholly deductible, excepting that for 1924 and subsequent years the loss, if incurred through the sale of capital assets held for more than 2 years, is deductible from *total tax*, to the extent of 12½ per cent of the loss. (See Table "C.")
- Net loss for prior year. The revenue act of 1918 provides, in the case of a net loss for any taxable year beginning after Oct. 31, 1918, and ending prior to Jan. 1, 1920, for the deduction of such loss from net income of the preceding year, a redetermination of taxes for the preceding year being made. If the net loss exceeds the net income for the preceding year the amount of such excess is to be deducted from the net income of the succeeding taxable year. For 1921 and subsequent years the revenue acts provide for net loss in any year beginning after Dec. 31, 1920, to be deducted from the net income of the succeeding taxable year and if such net loss exceeds the net income for the succeeding year, the amount of such excess is to be allowed in the next succeeding year.

<sup>4</sup> No provision for head of family in revenue act of 1913. Exemption prorated for period Mar. 1, 1913 to Dec. 31, 1913.

<sup>5</sup> Under 18 years of age or incapable of self-support because mentally or physically defective.

<sup>6</sup> Tax for 1923 reduced 25 per cent by credit or refund under the revenue act of 1924.

<sup>7</sup> For net incomes of \$5,000 and over, personal exemption is \$2,000.

NONRESIDENT ALIENS<sup>1</sup> (AND TAXABLE ESTATES AND TRUSTS FOR  
NONRESIDENT ALIENS)

Revenue act of—	Applicable to income for the year	Personal exemption	Credit for dependents	Normal tax rate <sup>2</sup>
1913.....	Mar. 1 to Dec. 31, 1913; 1914; 1915.	None.....	None.....	<i>Per cent</i> 1
1916.....	1916.....	\$3,000 if single, \$4,000 if married.	None.....	2
1917.....	1917.....	None.....	None.....	2
1918.....	1918.....	( <sup>3</sup> ).....	( <sup>3</sup> ).....	12
1918.....	1919 and 1920.....	( <sup>3</sup> ).....	( <sup>3</sup> ).....	8
1921.....	1921.....	\$1,000.....	None.....	8
1924.....	1922 and 1923 <sup>4</sup> .....	\$1,000.....	( <sup>4</sup> ).....	<sup>5</sup> 8
1924.....	1924.....	\$1,000.....	( <sup>4</sup> ).....	<sup>5</sup> 6
1926.....	1925, 1926, and 1927.....	\$1,500.....	( <sup>4</sup> ).....	<sup>5</sup> 5
1928.....	1928.....	\$1,500.....	( <sup>4</sup> ).....	<sup>5</sup> 5

<sup>1</sup> Required to file income-tax returns for all income derived from sources within the United States, regardless of amount, unless total tax has been paid at source.

<sup>2</sup> All income in excess of personal exemption, credit for dependents, dividends on stock of domestic corporations, and interest not wholly tax exempt on United States obligations issued after Sept. 1, 1917, is subject to normal tax.

<sup>3</sup> If country of which nonresident alien is a citizen either imposes no income tax or allows similar credit to citizens of the United States not residing within such foreign country, personal exemption (\$1,000 if single, \$2,000 if married) and credit for each dependent (\$200) allowed only.

<sup>4</sup> If nonresident alien is resident of contiguous country (Canada or Mexico), \$400 credit for dependents allowed.

<sup>5</sup> Alien residents of contiguous countries (Canada or Mexico) on net income attributable to compensation for labor or personal services actually performed in the United States receive benefit of normal tax rate provided for United States citizens.

<sup>6</sup> Tax for 1923 reduced 25 per cent by credit or refund under the revenue act of 1924.

*B.—Surtax rates under the revenue acts 1913-1928, inclusive*

[Applicable to: Citizens and residents of the United States, nonresident aliens, and taxable estates and trusts]

Revenue act of 1913, applicable to incomes for period Mar. 1, 1913, to Dec. 31, 1913, and for 1914 and 1915			Revenue act of 1916, applicable to incomes for 1916			Revenue act of 1917, applicable to incomes for 1917			Revenue act of 1918, applicable to incomes for 1918-19 and 1920, and revenue act of 1921, applicable to incomes for 1921		
Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax
\$20,000 to \$50,000.....	1	\$300	\$20,000 to \$40,000.....	1	\$200	\$5,000 to \$7,500.....	1	\$25	\$5,000 to \$6,000.....	1	\$10
\$50,000 to \$75,000.....	2	800	\$40,000 to \$60,000.....	2	600	\$7,500 to \$10,000.....	2	75	\$6,000 to \$8,000.....	2	50
\$75,000 to \$100,000.....	3	1,550	\$60,000 to \$80,000.....	3	1,200	\$10,000 to \$12,500.....	3	150	\$8,000 to \$10,000.....	3	110
\$100,000 to \$250,000.....	4	7,550	\$80,000 to \$100,000.....	4	2,000	\$12,500 to \$15,000.....	4	250	\$10,000 to \$12,000.....	4	190
\$250,000 to \$500,000.....	5	20,050	\$100,000 to \$150,000.....	5	4,500	\$15,000 to \$20,000.....	5	500	\$12,000 to \$14,000.....	5	290
Over \$500,000.....	6		\$150,000 to \$200,000.....	6	7,500	\$20,000 to \$40,000.....	8	2,100	\$14,000 to \$16,000.....	6	410
			\$200,000 to \$250,000.....	7	11,000	\$40,000 to \$60,000.....	12	4,500	\$16,000 to \$18,000.....	7	550
			\$250,000 to \$300,000.....	8	15,000	\$60,000 to \$80,000.....	17	7,900	\$18,000 to \$20,000.....	8	710
			\$300,000 to \$500,000.....	9	33,000	\$80,000 to \$100,000.....	22	12,300	\$20,000 to \$22,000.....	9	890
			\$500,000 to \$1,000,000.....	10	83,000	\$100,000 to \$150,000.....	27	25,800	\$22,000 to \$24,000.....	10	1,090
			\$1,000,000 to \$1,500,000.....	11	138,000	\$150,000 to \$200,000.....	31	41,300	\$24,000 to \$26,000.....	11	1,310
			\$1,500,000 to \$2,000,000.....	12	198,000	\$200,000 to \$250,000.....	37	59,800	\$26,000 to \$28,000.....	12	1,550
			Over \$2,000,000.....	13		\$250,000 to \$300,000.....	42	80,800	\$28,000 to \$30,000.....	13	1,810
						\$300,000 to \$500,000.....	46	172,800	\$30,000 to \$32,000.....	14	2,090
						\$500,000 to \$750,000.....	50	297,800	\$32,000 to \$34,000.....	15	2,390
						\$750,000 to \$1,000,000.....	55	433,300	\$34,000 to \$36,000.....	16	2,710
						\$1,000,000 to \$1,500,000.....	61	740,300	\$36,000 to \$38,000.....	17	3,050
						\$1,500,000 to \$2,000,000.....	62	1,050,300	\$38,000 to \$40,000.....	18	3,410
						Over \$2,000,000.....	63		\$40,000 to \$42,000.....	19	3,790
									\$42,000 to \$44,000.....	20	4,190
									\$44,000 to \$46,000.....	21	4,610
									\$46,000 to \$48,000.....	22	5,050
									\$48,000 to \$50,000.....	23	5,510
									\$50,000 to \$52,000.....	24	5,990
									\$52,000 to \$54,000.....	25	6,490
									\$54,000 to \$56,000.....	26	7,010
									\$56,000 to \$58,000.....	27	7,550
									\$58,000 to \$60,000.....	28	8,110
									\$60,000 to \$62,000.....	29	8,690
									\$62,000 to \$64,000.....	30	9,290
									\$64,000 to \$66,000.....	31	9,910
									\$66,000 to \$68,000.....	32	10,550
									\$68,000 to \$70,000.....	33	11,210
									\$70,000 to \$72,000.....	34	11,890
									\$72,000 to \$74,000.....	35	12,590
									\$74,000 to \$76,000.....	36	13,310
									\$76,000 to \$78,000.....	37	14,050
									\$78,000 to \$80,000.....	38	14,810
									\$80,000 to \$82,000.....	39	15,590

*B.—Surtax rates under the revenue acts 1913-1928, inclusive—Continued*

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STATISTICS OF INCOME

Revenue act of 1913, applicable to incomes for period Mar. 1, 1913, to Dec. 31, 1913, and for 1914 and 1915			Revenue act of 1916, applicable to incomes for 1916			Revenue act of 1917, applicable to incomes for 1917			Revenue act of 1918, applicable to incomes for 1918-19 and 1920, and revenue act of 1921, applicable to incomes for 1921		
Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax
									\$82,000 to \$84,000.....	40	\$16,390
									\$84,000 to \$86,000.....	41	17,210
									\$86,000 to \$88,000.....	42	18,050
									\$88,000 to \$90,000.....	43	18,910
									\$90,000 to \$92,000.....	44	19,790
									\$92,000 to \$94,000.....	45	20,690
									\$94,000 to \$96,000.....	46	21,610
									\$96,000 to \$98,000.....	47	22,550
									\$98,000 to \$100,000.....	48	23,510
									\$100,000 to \$150,000.....	52	49,510
									\$150,000 to \$200,000.....	56	77,510
									\$200,000 to \$300,000.....	60	137,510
									\$300,000 to \$500,000.....	63	263,510
									\$500,000 to \$1,000,000.....	64	583,510
									Over \$1,000,000.....	65	-----

  

Revenue act of 1921, applicable to incomes for 1922 and 1923 <sup>1</sup>			Revenue act of 1924, applicable to incomes for 1924			Revenue of 1926, applicable to incomes for 1925, 1926, 1927, and 1928		
Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax
\$6,000 to \$10,000.....	1	\$40	\$10,000 to \$14,000.....	1	\$40	\$10,000 to \$14,000.....	1	\$40
\$10,000 to \$12,000.....	2	80	\$14,000 to \$16,000.....	2	80	\$14,000 to \$16,000.....	2	80
\$12,000 to \$14,000.....	3	140	\$16,000 to \$18,000.....	3	140	\$16,000 to \$18,000.....	3	140
\$14,000 to \$16,000.....	4	220	\$18,000 to \$20,000.....	4	220	\$18,000 to \$20,000.....	4	220
\$16,000 to \$18,000.....	5	320	\$20,000 to \$22,000.....	5	320	\$20,000 to \$22,000.....	5	320
\$18,000 to \$20,000.....	6	440	\$22,000 to \$24,000.....	6	440	\$22,000 to \$24,000.....	6	440
\$20,000 to \$22,000.....	8	600	\$24,000 to \$26,000.....	7	580	\$24,000 to \$28,000.....	7	720
\$22,000 to \$24,000.....	9	780	\$26,000 to \$28,000.....	8	740	\$28,000 to \$32,000.....	8	1,040
\$24,000 to \$26,000.....	10	980	\$28,000 to \$30,000.....	9	920	\$32,000 to \$36,000.....	9	1,400
\$26,000 to \$28,000.....	11	1,200	\$30,000 to \$34,000.....	10	1,320	\$36,000 to \$40,000.....	10	1,800
\$28,000 to \$30,000.....	12	1,440	\$34,000 to \$36,000.....	11	1,540	\$40,000 to \$44,000.....	11	2,240

\$30,000 to \$32,000.....	13	1, 700	\$36,000 to \$38,000.....	12	1, 780	\$44,000 to \$48,000.....	12	2, 720
\$32,000 to \$36,000.....	15	2, 300	\$38,000 to \$42,000.....	13	2, 300	\$48,000 to \$52,000.....	13	3, 240
\$36,000 to \$38,000.....	16	2, 620	\$42,000 to \$44,000.....	14	2, 580	\$52,000 to \$56,000.....	14	3, 800
\$38,000 to \$40,000.....	17	2, 960	\$44,000 to \$46,000.....	15	2, 880	\$56,000 to \$60,000.....	15	4, 400
\$40,000 to \$42,000.....	18	3, 320	\$46,000 to \$48,000.....	16	3, 200	\$60,000 to \$64,000.....	16	5, 040
\$42,000 to \$44,000.....	19	3, 700	\$48,000 to \$50,000.....	17	3, 540	\$64,000 to \$70,000.....	17	6, 060
\$44,000 to \$46,000.....	20	4, 100	\$50,000 to \$52,000.....	18	3, 900	\$70,000 to \$80,000.....	18	7, 860
\$46,000 to \$48,000.....	21	4, 520	\$52,000 to \$56,000.....	19	4, 660	\$80,000 to \$100,000.....	19	11, 660
\$48,000 to \$50,000.....	22	4, 960	\$56,000 to \$58,000.....	20	5, 060	Over \$100,000.....	20	-----
\$50,000 to \$52,000.....	23	5, 420	\$58,000 to \$62,000.....	21	5, 900			
\$52,000 to \$54,000.....	24	5, 900	\$62,000 to \$64,000.....	22	6, 340			
\$54,000 to \$56,000.....	25	6, 400	\$64,000 to \$66,000.....	23	6, 800			
\$56,000 to \$58,000.....	26	6, 920	\$66,000 to \$68,000.....	24	7, 280			
\$58,000 to \$60,000.....	27	7, 460	\$68,000 to \$70,000.....	25	7, 780			
\$60,000 to \$62,000.....	28	8, 020	\$70,000 to \$74,000.....	26	8, 820			
\$62,000 to \$64,000.....	29	8, 600	\$74,000 to \$76,000.....	27	9, 360			
\$64,000 to \$66,000.....	30	9, 200	\$76,000 to \$80,000.....	28	10, 480			
\$66,000 to \$68,000.....	31	9, 820	\$80,000 to \$82,000.....	29	11, 060			
\$68,000 to \$70,000.....	32	10, 460	\$82,000 to \$84,000.....	30	11, 660			
\$70,000 to \$72,000.....	33	11, 120	\$84,000 to \$88,000.....	31	12, 900			
\$72,000 to \$74,000.....	34	11, 800	\$88,000 to \$90,000.....	32	13, 540			
\$74,000 to \$76,000.....	35	12, 500	\$90,000 to \$92,000.....	33	14, 200			
\$76,000 to \$78,000.....	36	13, 220	\$92,000 to \$94,000.....	34	14, 880			
\$78,000 to \$80,000.....	37	13, 960	\$94,000 to \$96,000.....	35	15, 580			
\$80,000 to \$82,000.....	38	14, 720	\$96,000 to \$100,000.....	36	17, 020			
\$82,000 to \$84,000.....	39	15, 500	\$100,000 to \$200,000.....	37	54, 020			
\$84,000 to \$86,000.....	40	16, 300	\$200,000 to \$300,000.....	38	92, 020			
\$86,000 to \$88,000.....	41	17, 120	\$300,000 to \$500,000.....	39	170, 020			
\$88,000 to \$90,000.....	42	17, 960	Over \$500,000.....	40	-----			
\$90,000 to \$92,000.....	43	18, 820						
\$92,000 to \$94,000.....	44	19, 700						
\$94,000 to \$96,000.....	45	20, 600						
\$96,000 to \$98,000.....	46	21, 520						
\$98,000 to \$100,000.....	47	22, 460						
\$100,000 to \$150,000.....	48	46, 460						
\$150,000 to \$200,000.....	49	70, 960						
Over \$200,000.....	50	-----						

<sup>1</sup> Tax for 1923 reduced 25 per cent by credit or refund under the revenue act of 1924.

*C.—Supplemental income taxes and tax credits under the revenue acts 1917–1928, inclusive*

[Applicable to: Citizens and residents of the United States, nonresident aliens, and taxable estates and trusts]

Revenue act	Applicable to incomes for the years	Excess-profits tax		Tax on capital net gain from sale of assets held more than 2 years	Tax credit on capital net loss from sale of assets held more than 2 years	Tax credit of 25 per cent of tax computed on earned net income		Tax credit for income and profits taxes paid to foreign countries or United States possessions <sup>1</sup>
		Income subject to excess-profits tax	Rate per cent			Amount of earned net income subject to tax for computation of credit	Limit of credit	
1917	1917	Salaries and income from business having no invested capital in excess of \$6,000. <sup>2</sup>	8					For 1917 and prior years, taxes paid to foreign countries or United States possessions were not allowed as a tax credit but were included in general deductions.
		Net income from business having invested capital: <sup>3</sup>						
		Net income equal to 15 per cent of invested capital less deduction. <sup>4</sup>	20					
		Net income in excess of 15 per cent of invested capital but not in excess of 20 per cent of invested capital.	25					
		Net income in excess of 20 per cent of invested capital but not in excess of 25 per cent of invested capital.	35					
		Net income in excess of 25 per cent of invested capital but not in excess of 33 per cent of invested capital.	45					
		Net income in excess of 33 per cent of invested capital.	60					

1918	1918-1920	None						Amount paid or accrued.
1921	1921	do.						Same as 1918 act.
	1922-23 <sup>1</sup>	do.		Taxpayer may elect to be taxed at 12½ per cent on capital net gain provided that the total tax, including the tax on capital net gain is not less than 12½ per cent of the total net income. (Loss in ordinary net income can <i>not</i> be deducted from capital net gain.)				Do.
1924	1924	do.		Taxpayer may elect to be taxed at 12½ per cent on capital net gain if the tax would be greater than 12½ per cent by including capital net gain in ordinary net income. (Loss in ordinary net income may be deducted from capital net gain and the balance taxed at 12½ per cent.)	Capital net loss may be reported apart from ordinary net income and a tax credit of 12½ per cent of the capital net loss taken, if the tax thus produced is not less than the tax would be if the capital net loss were deducted from ordinary net income.	All net income up to \$5,000 whether earned or not, and up to \$10,000 if earned.	25 per cent of normal tax on earned net income. (Can not exceed 25 per cent of normal tax on ordinary net income.)	Do.
1926	1925, 1926, 1927	do.		Same as 1924 act.	Same as 1924 act.	All net income up to \$5,000 whether earned or not, and up to \$20,000 if earned.	25 per cent of total tax on earned net income. (Can not exceed 25 per cent of normal tax on ordinary net income plus surtax on earned net income.)	Do.
1928	1928	do.		do.	do.	All net income up to \$5,000 whether earned or not, and up to \$30,000 if earned.	do.	Do.

<sup>1</sup> Beginning with 1921 the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayer's net income from sources without the United States bears to the entire net income.

<sup>2</sup> In excess of \$3,000 for nonresident aliens.

<sup>3</sup> Nonresident aliens having business with invested capital reported only that proportion of invested capital which net income from sources within the United States was of the entire net income.

<sup>4</sup> Deduction (which, however, was not allowed nonresident aliens), \$6,000 plus an amount equal to the same percentage of invested capital for taxable year as the average annual pre-war income was of pre-war invested capital (not less than 7 per cent nor more than 9 per cent). If not established during at least 1 whole year of the pre-war period, 8 per cent. If, during the pre-war period the individual deficit or a very small income from business, or if invested capital can not be determined, same per cent as that of representative businesses. (See sec. 210, revenue act of 1917.)

<sup>5</sup> Tax for 1923 computed under the revenue act of 1921 reduced 25 per cent by credit or refund under the revenue act of 1924.

## SUMMARY OF CORPORATION INCOME AND TAX BY YEARS

*Corporation returns, calendar years 1909 to 1927, showing total number, number and per cent reporting net income and no net income, and amount of net income and deficit.<sup>1</sup>*

Year	Number of returns				Percent of total			Net income	Deficit
	Total	Report- ing net income	Report- ing no net income	Inactive corporations no income data re- ported	Report- ing net income	Report- ing no net in- come	No income data reported		
1909..	262,490	\$ 52,498	\$ 209,992		20	80		\$3,590,000,000	
1910..	270,202	\$ 54,040	\$ 216,162		20	80		3,761,000,000	
1911..	288,352	\$ 55,129	\$ 233,223		19	81		3,503,000,000	
1912..	305,336	\$ 61,116	\$ 244,220		20	80		4,151,000,000	
1913..	316,909	188,866	128,043		60	40		4,714,000,000	
1914..	\$ 299,445	174,205	125,240		58	42		3,940,000,000	
1915..	\$ 366,443	190,911	175,532		52	48		5,310,000,000	
1916..	341,253	206,984	134,269		61	39		8,766,000,000	\$657,000,000
1917..	351,426	232,079	119,347	No data available.	66	34	No data available.	10,730,000,000	650,000,000
1918..	317,579	202,061	115,518		64	36		8,362,000,000	690,000,000
1919..	320,198	209,634	110,564		65	35		9,412,000,000	996,000,000
1920..	343,595	203,233	142,362		59	41		7,903,000,000	2,029,000,000
1921..	356,397	171,239	185,158		48	52		4,336,000,000	3,878,000,000
1922..	382,885	212,535	170,348		56	44		6,964,000,000	2,194,000,000
1923..	398,933	233,339	165,594		58	42		8,322,000,000	2,014,000,000
1924..	417,421	236,389	181,032		57	43		7,587,000,000	2,224,000,000
1925..	430,072	252,334	177,738		59	41		9,584,000,000	1,963,000,000
1926..	455,320	258,134	197,186		57	43		9,673,000,000	2,169,000,000
1927..	475,031	259,849	165,826	49,356	55	35	10	8,982,000,000	2,472,000,000

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. 1909-1915 includes to a limited extent additions made by audit and delinquent returns filed. Fiscal and fractional (part year) returns are included.

<sup>2</sup> Returns showing net income in excess of \$5,000 exemption.

<sup>3</sup> Returns showing net income not in excess of \$5,000 exemption, or deficit.

<sup>4</sup> 1915 contains approximately 30,000 returns showing no net income which properly belong and should be included in 1914. (See Annual Report, Commissioner of Internal Revenue, 1916, p. 26.)

*Income and profits taxes in corporation returns, calendar years 1913 to 1927 <sup>1</sup>*

Year	Tax		
	Income tax	War-profits and excess-profits tax	Total tax
1913..	<sup>2</sup> \$43,127,740		<sup>2</sup> \$43,127,740
1914..	39,144,532		39,144,532
1915..	56,993,657		56,993,657
1916..	171,805,150		171,805,150
1917..	503,698,029	\$1,638,747,740	2,142,445,769
1918..	653,198,483	2,505,565,939	3,158,764,422
1919..	743,535,888	1,431,805,690	2,175,341,578
1920..	636,508,292	988,726,351	1,625,234,643
1921..	366,443,621	335,131,811	701,575,432
1922..	775,310,154	<sup>3</sup> \$ 466,114	783,776,268
1923..	937,106,798		937,106,798
1924..	881,549,546		881,549,546
1925..	1,170,331,206		1,170,331,206
1926..	1,229,797,243		1,229,797,243
1927..	1,130,674,128		1,130,674,128

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 43-45. 1909-1915 includes to a limited extent additions made by audit and delinquent returns filed. Fiscal year returns are included. Amounts shown for 1913-1915, inclusive, are receipts for fiscal year ended June 30, immediately following as shown in annual reports of Commissioner of Internal Revenue, which receipts include fines, penalties, additional assessments, etc., 1916 and subsequent years tax is amount reported on returns.

<sup>2</sup> Includes excise tax, \$10,671,077, act of Aug. 5, 1909.

<sup>3</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.



*Corporation returns—Distribution of number of returns, net income, and deficit, by size of net income and deficit for all corporations for years 1918 to 1927, inclusive*<sup>1</sup>

Distribution	1918		1919		1920	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Returns showing net income:						
Size of net income—						
Under \$2,000.....	68,973	\$55,281,461			75,905	\$65,835,628
\$2,000 to \$5,000.....	49,397	162,073,156			46,868	151,338,556
\$5,000 to \$10,000.....	29,780	213,305,243			27,615	194,776,140
\$10,000 to \$25,000.....	37,053	800,570,917			35,994	786,538,508
\$25,000 to \$50,000.....					7,092	496,550,045
\$50,000 to \$100,000.....	7,224	507,215,825			5,497	851,989,198
\$100,000 to \$250,000.....	5,383	838,508,564			2,124	737,217,126
\$250,000 to \$500,000.....	2,054	713,779,767			1,142	788,372,009
\$500,000 to \$1,000,000.....	1,171	815,090,903			836	1,629,705,255
\$1,000,000 to \$5,000,000.....	846	1,701,416,343			160	2,203,332,348
\$5,000,000 and over.....	180	2,554,269,070				
Total for returns showing net income.....	202,061	8,361,511,249	209,634	\$9,411,418,458	203,233	7,902,654,813
Returns showing no net income:						
Size of deficit—						
Under \$25,000.....						
\$25,000 to \$100,000.....						
\$100,000 to \$500,000.....						
\$500,000 to \$1,000,000.....						
\$1,000,000 to \$2,000,000.....						
\$2,000,000 to \$3,000,000.....						
\$3,000,000 to \$4,000,000.....						
\$4,000,000 to \$5,000,000.....						
\$5,000,000 and over.....						
Total for returns showing no net income.....	115,518	689,772,361	110,564	995,546,241	142,362	2,029,423,744
Grand total—net income less deficit.....	317,579	7,671,738,888	320,198	8,415,872,217	345,595	5,873,231,069

  

Distribution	1921		1922		1923	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Returns showing net income:						
Size of net income—						
Under \$2,000.....	75,451	\$61,895,581	92,259	\$86,729,211	99,240	\$87,992,887
\$2,000 to \$5,000.....	40,402	124,049,405	43,502	137,791,967	48,269	153,069,832
\$5,000 to \$10,000.....	20,134	142,168,065	24,787	174,308,283	27,602	199,336,286
\$10,000 to \$25,000.....	25,327	547,473,491	35,811	767,133,959	39,764	891,426,019
\$25,000 to \$50,000.....					8,258	577,435,489
\$50,000 to \$100,000.....	4,595	320,442,399	7,312	512,069,921	5,942	923,065,165
\$100,000 to \$250,000.....	3,108	478,376,439	5,114	791,272,098	2,149	745,679,327
\$250,000 to \$500,000.....	1,136	391,713,873	1,889	658,842,334	1,089	752,853,087
\$500,000 to \$1,000,000.....	555	380,316,893	1,016	708,997,233	858	1,695,716,712
\$1,000,000 to \$5,000,000.....	461	918,041,802	725	1,444,773,281	168	2,294,954,330
\$5,000,000 and over.....	70	971,569,865	120	1,681,892,856		
Total for returns showing net income.....	171,239	4,336,047,813	212,535	6,963,811,143	233,339	8,321,529,134
Returns showing no net income:						
Size of deficit—						
Under \$25,000.....						
\$25,000 to \$100,000.....						
\$100,000 to \$500,000.....						
\$500,000 to \$1,000,000.....						
\$1,000,000 to \$2,000,000.....						
\$2,000,000 to \$3,000,000.....						
\$3,000,000 to \$4,000,000.....						
\$4,000,000 to \$5,000,000.....						
\$5,000,000 and over.....						
Total for returns showing no net income.....	185,158	3,878,219,134	170,348	2,193,776,356	165,594	2,013,554,987
Grand total—net income less deficit.....	356,397	457,828,679	382,883	4,770,034,787	398,933	6,307,974,147

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 43-45. Fiscal year returns are included.

*Corporation returns—Distribution of number of returns, net income, and deficit, by size of net income and deficit for all corporations for years 1918 to 1927, inclusive—Continued*

Distribution	1924		1925		1926	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>Returns showing net income:</b>						
Size of net income—						
Under \$2,000.....	105, 135	\$92, 757, 850	108, 447	\$96, 859, 748	118, 092	\$104, 121, 718
\$2,000 to \$5,000.....	49, 050	154, 696, 040	51, 334	162, 780, 292	50, 918	160, 215, 419
\$5,000 to \$10,000.....	26, 090	192, 682, 420	29, 067	207, 812, 825	28, 363	201, 434, 466
\$10,000 to \$25,000.....	39, 411	858, 279, 429	29, 533	477, 066, 018	26, 463	424, 743, 533
\$25,000 to \$50,000.....	7, 857	546, 492, 107	13, 965	498, 304, 439	15, 250	505, 981, 193
\$50,000 to \$100,000.....	5, 200	800, 400, 960	9, 249	646, 218, 517	8, 748	612, 009, 482
\$100,000 to \$250,000.....	1, 793	620, 791, 551	6, 270	966, 671, 837	5, 966	917, 880, 867
\$250,000 to \$500,000.....	952	662, 504, 898	2, 200	765, 259, 354	2, 137	749, 611, 283
\$500,000 to \$1,000,000.....	739	1, 447, 837, 353	1, 156	788, 857, 128	1, 100	750, 354, 667
\$1,000,000 to \$5,000,000.....	162	2, 210, 209, 684	917	1, 876, 242, 787	883	1, 769, 642, 841
\$5,000,000 and over.....			196	3, 097, 610, 752	214	3, 468, 407, 420
<b>Total for returns showing net income.....</b>	<b>236, 389</b>	<b>7, 586, 652, 292</b>	<b>252, 334</b>	<b>9, 583, 683, 697</b>	<b>258, 134</b>	<b>9, 673, 402, 889</b>
<b>Returns showing no net income:</b>						
Size of deficit—						
Under \$25,000.....			165, 909	507, 429, 985	183, 538	622, 156, 073
\$25,000 to \$100,000.....			8, 565	401, 080, 214	10, 630	497, 909, 273
\$100,000 to \$500,000.....			2, 876	486, 586, 356	2, 619	520, 867, 843
\$500,000 to \$1,000,000.....			241	171, 006, 631	251	178, 364, 712
\$1,000,000 to \$2,000,000.....			81	111, 694, 991	94	124, 482, 493
\$2,000,000 to \$3,000,000.....			28	67, 150, 838	28	66, 305, 016
\$3,000,000 to \$4,000,000.....			15	55, 984, 630	12	41, 221, 059
\$4,000,000 to \$5,000,000.....			7	31, 018, 188	6	26, 887, 189
\$5,000,000 and over.....			16	130, 676, 262	8	90, 516, 644
<b>Total for returns showing no net income.....</b>	<b>181, 032</b>	<b>2, 223, 925, 993</b>	<b>177, 738</b>	<b>1, 962, 628, 095</b>	<b>197, 186</b>	<b>2, 168, 710, 302</b>
<b>Grand total—net income less deficit.....</b>	<b>417, 421</b>	<b>5, 362, 726, 299</b>	<b>430, 072</b>	<b>7, 621, 055, 602</b>	<b>455, 320</b>	<b>7, 504, 692, 587</b>

Distribution	1927		Distribution	1927	
	Number of returns	Amount		Number of returns	Amount
<b>Size of net income:</b>			<b>Size of deficit:</b>		
Under \$1,000.....	70, 299	\$27, 806, 395	Under \$1,000.....	49, 199	\$22, 260, 980
\$1,000 to \$2,000.....	52, 044	79, 589, 268	\$1,000 to \$2,000.....	23, 543	35, 201, 966
\$2,000 to \$3,000.....	26, 470	64, 351, 482	\$2,000 to \$3,000.....	15, 379	38, 056, 867
\$3,000 to \$4,000.....	15, 048	52, 633, 692	\$3,000 to \$4,000.....	11, 321	39, 367, 959
\$4,000 to \$5,000.....	9, 914	44, 367, 754	\$4,000 to \$5,000.....	8, 333	37, 228, 992
\$5,000 to \$10,000.....	27, 690	197, 100, 206	\$5,000 to \$10,000.....	23, 198	166, 072, 281
\$10,000 to \$15,000.....	11, 387	137, 633, 906	\$10,000 to \$15,000.....	10, 118	125, 106, 434
\$15,000 to \$20,000.....	9, 912	165, 701, 312	\$15,000 to \$20,000.....	5, 633	98, 125, 977
\$20,000 to \$25,000.....	6, 217	140, 165, 752	\$20,000 to \$25,000.....	3, 776	85, 380, 525
\$25,000 to \$50,000.....	12, 518	447, 199, 459	\$25,000 to \$50,000.....	7, 863	273, 897, 401
\$50,000 to \$100,000.....	8, 299	580, 609, 267	\$50,000 to \$100,000.....	4, 019	277, 499, 065
\$100,000 to \$250,000.....	5, 823	901, 979, 956	\$100,000 to \$250,000.....	2, 327	351, 234, 547
\$250,000 to \$500,000.....	2, 047	714, 494, 467	\$250,000 to \$500,000.....	654	225, 694, 160
\$500,000 to \$1,000,000.....	1, 139	788, 800, 764	\$500,000 to \$1,000,000.....	257	176, 554, 346
\$1,000,000 to \$5,000,000.....	855	1,700,282,717	\$1,000,000 to \$5,000,000.....	188	351, 194, 669
\$5,000,000 and over.....	187	2,938,777,864	\$5,000,000 and over.....	18	168, 863, 207
<b>Total for returns showing net income.....</b>	<b>259, 849</b>	<b>8,981,884,261</b>	<b>Total for returns showing no net income.....</b>	<b>165, 826</b>	<b>2,471,739,376</b>
			Inactive corporations no income data reported.....	49, 356	-----
			<b>Grand total—net income less deficit.....</b>	<b>475, 031</b>	<b>6,510,144,885</b>

# CHANGES IN TAX LAWS AFFECTING THE COMPARABILITY OF STATISTICAL DATA FROM INCOME-TAX RETURNS OF CORPORATIONS

*Corporation income and profits tax rates, exemptions, and credits under the revenue acts of 1909-1928, inclusive*<sup>1</sup>

[Applicable to domestic and foreign corporations]

Revenue act	Applicable to incomes for the years—	Exemption <sup>2</sup>	Income tax		Excess-profits tax <sup>3</sup>		
			Taxable income	Rate per cent	Credit	Amount subject to tax	Rate per cent
1909 (excise tax) ..	1909 to Feb. 28, 1913.	\$5,000	All net income <sup>4</sup> in excess of exemption.	1			
1913 .....	Mar. 1, 1913, to Dec. 31, 1915.	None.	All net income .....	1			
1916 .....	1916 .....	None.	do .....	2			
1917 .....	1917 .....	None.	Dividends out of earnings from Mar. 1, 1913, to Dec. 31, 1915.	1	\$3,000 <sup>5</sup> plus an amount equal to the same percentage of invested capital <sup>6</sup> for the taxable year as the average annual pre-war income was of pre-war invested capital (not less than 7 nor more than 9 per cent).	Net income equal to 15 per cent of invested capital less credit.	20
			Net income in excess of the sum of— The excess-profits tax for the current year and Dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1915.	2	If not established during at least one whole year of the pre-war period, 8 per cent.	Net income in excess of 15 per cent of invested capital but not in excess of 20 per cent of invested capital.	25
			Net income in excess of the sum of—			Net income in excess of 20 per cent of invested capital but not in excess of 25 per cent of invested capital.	35

<sup>1</sup> All corporations are required to file returns regardless of amount of net income or loss, except those specifically exempt as mutual, cooperative, fraternal, civic, charitable, scientific, etc., not operating for profit. From Jan. 1, 1918, to Dec. 31, 1921, personal-service corporations were treated as partnerships. Prior and subsequent to said dates, such corporations were taxed as other corporations.

<sup>2</sup> For 1918 and subsequent years foreign corporations not allowed specific exemption.

<sup>3</sup> For 1918-1921, inclusive, war-profits and excess-profits tax of foreign corporations is computed by comparison with representative corporations whose invested capital can be satisfactorily determined and which are engaged in a like or similar trade or business and similarly circumstanced. (See sec. 328, revenue acts 1918 and 1921.)

<sup>4</sup> Net income means "statutory" net income, i. e., the excess of gross income over deductions as defined in the various revenue acts. Foreign corporations report only the net income from sources within the United States. Net income has been adjusted from time to time as follows:

- (a) Amortization of buildings, machinery, equipment, or other facilities constructed or acquired on or after Apr. 6, 1917, for the production of articles contributing to the prosecution of the war, are included to a reasonable amount in business deductions for 1918, 1919, 1920, and 1921.
- (b) Dividends of domestic corporations were entirely tax exempt for 1918 and subsequent years.
- (c) Net loss for prior year. The revenue act of 1918 provides, in the case of a net loss for any taxable year beginning after Oct. 31, 1918, and ending prior to Jan. 1, 1920, for the deduction of such loss from the net income of the *preceding* year, a redetermination of taxes for the preceding year being made. If the net loss exceeds the net income for the preceding year the amount of such excess is to be deducted from the net income of the *succeeding* taxable year. For 1921 and subsequent years the revenue acts provide for net loss in any year beginning after Dec. 31, 1920, to be deducted from the net income of the succeeding taxable year and if such net loss exceeds the net income for the succeeding year, the amount of such excess is to be allowed in the *next* succeeding year.
- (d) For insurance companies see special provisions in the various revenue acts.

<sup>5</sup> Foreign corporations not allowed the \$3,000.

<sup>6</sup> Invested capital within the meaning of the statute is the capital actually paid in to the corporation by the stockholders, including surplus and undivided profits (exclusive of those for the current year), stocks, bonds, and other obligations (other than obligations of the United States) the dividends or interest from which are not included in computing net income, and excluding inadmissible assets. (See art. 831 of Regulations 45.) For 1917 foreign corporations reported that proportion of invested capital which net income from sources within the United States was of the entire net income. For 1918-1921, inclusive, it was not necessary for foreign corporations to report invested capital. (See note 3.)

Revenue act	Applicable to incomes for the years—	Ex-emption <sup>2</sup>	Income tax		Excess-profits tax		
			Taxable income	Rate per cent	Credit	Amount subject to tax	Rate per cent
1917.....	1917.....	None.	The excess-profits tax for the current year and Dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1917.	4	If, during pre-war period, corporation had either no net income or a very small net income, or if invested capital can not be determined, same per cent as that of representative corporations. (See sec. 210, revenue act 1917.)	Net income in excess of 25 per cent of invested capital but not in excess of 33 per cent of invested capital.	45
1918.....	1918.....	\$2,000	Net income in excess of the sum of— The exemption, Excess profits and war profits taxes for current year and Interest on United States obligations issued after Sept. 1, 1917.	12	\$3,000 plus 8 per cent of the invested capital for the taxable year. <sup>6</sup>	Net income equal to 20 per cent of invested capital less credit. Net income in excess of 20 per cent of invested capital.	30 65
1918.....	1919 and 1920.....	2,000	Net income in excess of this sum of— The exemption, Excess-profits tax for current year, Excess-profits and war-profits taxes on income from Government contracts, and Interest on United States obligations issued after Sept. 1, 1917, and War Finance Corporation bonds not exempt.	10 10	Same as 1918 <sup>6</sup> .....	Net income equal to 20 per cent of invested capital less credit. Net income in excess of 20 per cent of invested capital.	20 40
1921.....	1921.....	\$2,000	Same as 1919 and 1920.....	10	do.....	Same as 1919 and 1920.....	(11)
1924.....	1922 and 1923.....	\$2,000	Net income in excess of exemption.....	12½	do.....	do.....	do.....
1924.....	1924.....	\$2,000	do.....	12½	do.....	do.....	do.....
1926.....	1925.....	\$2,000	do.....	13	do.....	do.....	do.....
1926.....	1926 and 1927.....	\$2,000	do.....	13½	do.....	do.....	do.....
1928.....	1928.....	\$3,000	do.....	12	do.....	do.....	do.....

[illegible]

	to Dec. 31, 1915.							United States posses- sions were not al- lowed as a tax credit, but were included in general deductions. Amount paid or ac- crued.
1916	1916							
1917	1917							
1918	1918	\$3,000 plus either an amount equal to the average pre- war net income plus or minus 10 per cent of the increase or decrease of in- vested capital for the tax- able year as compared with average pre-war in- vested capital, or 10 per cent of the invested capital for the taxable year, whichever is greater. <sup>7</sup>	Net income in excess of war profits credit.	80—less amount of excess profits tax.				
1918	1919 and 1920				\$10,000	Amount in excess of \$10,000 derived from Government con- tracts made between Apr. 6, 1917, and Nov. 11, 1918 act.	Excess profits and war profits tax rates of 1918 act.	Same as 1918.
1921	1921				10,000	Same as 1919 and 1920.	Same as 1919 and 1920.	Same as 1918 act. <sup>10</sup>
1924	1922 and 1923							Do.
1926	1924							Do.
	1925							Do.
1928	1926 and 1927							Do.
	1928							Do.

<sup>7</sup> If corporation was not in existence during the whole of at least 1 calendar year during the pre-war period, the credit (with certain exceptions) shall be the sum of \$3.00 and an amount equal to the same percentage of invested capital for the taxable year as the average percentage of net income to invested capital for the pre-war period of representative corporations; but such amount shall in no case be less than 10 per cent of the invested capital of the taxpayer for the taxable year. (See sec. 311, revenue act of 1918.)

<sup>8</sup> Allowed domestic corporations with net income of \$25,000 or less.

<sup>9</sup> Income of insurance companies, exclusive of mutual companies other than life, taxable at 12½ per cent.

<sup>10</sup> Beginning with 1921 the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayer's net income from sources without the United States bears to the entire net income.

<sup>11</sup> Same as 1919 and 1920.

NOTE.—For the year 1917, there was also a tax of 10 per cent upon that portion of the total net income remaining undistributed six months after the close of the taxable year, in excess of the income actually employed in the business, or invested in obligations of the United States issued after Sept. 1, 1917.

For the years 1918 to 1920, a corporation that permitted an unreasonable accumulation of profits was not subject to the ordinary corporation income tax but the individual stockholders were taxed upon their distributive shares of its net income in the same manner as the members of a partnership or a personal-service corporation.

For the years 1921 to 1923, an additional tax of 25 per cent was imposed upon the taxable net income of a corporation, where it was shown that there had been an evasion of surtax as the result of an unreasonable accumulation of profits. This additional tax was increased to 50 per cent for 1924 and subsequent years, with the provision that the 50 per cent additional tax shall not apply if all the shareholders of the corporation include in their gross income their entire distributive shares, whether distributed or not, of the net income of the corporation for the taxable year.

# INCOME AND PROFITS TAXES PAID FOREIGN COUNTRIES OR POSSESSIONS OF THE UNITED STATES

The amounts reported by individuals and corporations for income and profits taxes paid foreign countries or possessions of the United States are shown below. These amounts are tax credits and should be deducted from the net tax shown in the various tables in the report to arrive at the tax payable to the United States.

## *Income and profits taxes paid foreign countries*

Year	Individual returns	Corporation returns
1925.....	\$1,987,285	\$20,139,995
1926.....	2,622,246	21,653,994
1927.....	2,297,852	24,236,955

## ESTATE-TAX RETURNS

The following tables are compiled from estate-tax returns filed with the bureau in the 12 months ending December 31, 1928, as distinguished from the number of estates of persons who died within the period, the returns not being due until one year after the date of death, and under certain conditions further extensions of time are granted for filing the returns.

The tax is not imposed 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 defined by statute includes transfers made in contemplation of death or intended to take effect at or after death.

The net estate is the amount of the gross estate less the sum of authorized deductions, and in the case of resident decedents a specific exemption of \$100,000 for individuals who died on or after February 26, 1926, the date the revenue act of 1926 went into effect. Estate tax returns filed under the revenue act of 1926 are allowed a tax credit not to exceed 80 per cent of the total Federal estate tax for estate, inheritance, legacy, or succession tax made to any of the several States, Territories, or the District of Columbia. Under the previous revenue acts the specific exemption was \$50,000, and under the revenue act of 1924 (effective June 2, 1924) the tax credit for estate, inheritance, legacy, or succession taxes made to any of the several States, Territories, or District of Columbia was limited to 25 per cent of the total Federal estate tax. Prior to the revenue act of 1924 this tax credit was not allowed. For statistical purposes the returns are distributed into classes on the size of the net estate corresponding to the successive brackets specified in the revenue act of 1926.

The tables are based on the data disclosed by the returns as filed, but not as determined upon investigation and audit. The tax shown does not correspond with the actual receipts of taxes during the period, for the reason that payments 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 shows for the returns of estates of resident decedents, distributed by size of net estate, the number of returns, number subject to tax and number not subject to tax, form of property owned by the decedent at the time of death, nature of deductions entered in the returns under the provisions of the law, net taxable estate, total tax, tax credit, and net tax after deducting tax credit.

Table 2 distributes the returns of estates of resident decedents by States and Territories. It shows the total number of returns and aggregate gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit, as well as the distribution by estates subject to tax and those not subject to tax.

Table 2-A shows the same distribution as Table 2 for estates of resident decedents whose date of death was after February 26, 1926. (Taxed under revenue act of 1926.)

Table 2-B shows the same distribution as Table 2 for estates of resident decedents whose date of death was after June 2, 1924, and prior to February 26, 1926. (Taxed under revenue act of 1924.)

Table 2-C shows the same distribution as Table 2 for estates of resident decedents whose date of death was prior to June 2, 1924. (Taxed under revenue acts in force prior to the revenue act of 1924.)

Table 3 shows returns of estates of resident decedents distributed by size of net estate, giving the number of returns, gross and net estate, deductions, total tax, tax credit, and net tax after deducting tax credit.

Table 4 shows the returns of estates 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, tax credit, and net tax after deducting tax credit.

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductions, showing amounts, number of estates, and relative percentages, by size of net estate*

[Returns filed from Jan. 1, 1928, to Dec. 31, 1928]

Distribution	Total		Size of net estate													
			No net taxable estate				Under \$50,000		\$50,000 to \$100,000		\$100,000 to \$200,000		\$200,000 to \$400,000		\$400,000 to \$600,000	
			Gross estate under \$50,000		Gross estate over \$50,000											
Number of returns	8,079		99		1,864		2,184		1,026		1,067		884		326	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:																
Real estate	\$610,653,222	17.43	\$1,124,796	30.24	\$87,406,295	27.50	\$90,225,989	27.36	\$55,934,396	24.47	\$67,255,529	20.92	\$72,400,819	17.27	\$41,447,781	17.18
Investments in bonds and stocks—																
Federal Government bonds—																
Wholly tax-exempt	59,141,754	1.69	130	—	1,792,472	.57	1,894,452	.55	1,794,990	.79	2,028,248	.63	3,271,538	.78	3,146,051	1.30
Partially tax-exempt	50,999,598	1.46	31,631	.85	4,900,878	1.54	8,010,101	2.43	5,232,435	2.29	7,503,335	2.33	6,890,050	1.64	4,453,588	1.84
State and municipal bonds, wholly tax-exempt	137,269,555	3.92	1,051	.03	3,441,683	1.08	5,649,911	1.71	3,301,452	1.44	7,401,650	2.30	11,415,827	2.72	6,722,971	2.79
All other bonds	239,439,946	6.83	95,618	2.57	16,566,672	5.21	24,786,941	7.52	19,154,697	8.38	27,104,331	8.43	33,749,732	8.05	22,815,711	9.46
Total bonds	486,850,823	13.90	128,330	3.45	26,701,705	8.40	40,251,405	12.21	29,483,574	12.90	44,037,564	13.69	55,327,147	13.19	37,138,321	15.39
Capital stock in corporation	1,516,970,859	43.30	606,845	16.32	76,468,605	24.06	94,199,031	28.57	71,645,427	31.33	110,616,728	34.41	173,113,737	41.29	102,915,623	42.66
Total bonds and stocks	2,003,821,682	57.20	735,175	19.77	103,170,310	32.46	134,450,436	40.78	101,129,001	44.23	154,654,292	48.10	228,440,884	54.48	140,053,944	58.05
Mortgages, notes, cash, etc.	355,278,175	11.00	612,483	16.47	44,687,294	14.06	58,164,932	17.61	36,440,012	15.94	47,150,104	14.67	54,119,219	12.91	26,188,961	10.85
Insurance	103,218,400	2.95	761,847	20.48	17,626,868	5.55	13,263,143	4.02	8,651,320	3.78	15,852,545	4.93	15,364,610	3.66	8,891,540	3.66
Jointly owned property (\$60,804,893 distributed by form of property)	211,816,848	6.05	313,257	8.42	24,763,302	7.79	19,369,472	5.87	12,736,274	5.57	19,179,355	5.97	26,849,565	6.40	14,588,912	6.05
Miscellaneous property																
Transfers made within 2 years prior to date of death	86,988,016	2.48	82,199	2.21	5,599,351	1.74	7,641,073	2.32	7,469,530	3.27	8,532,348	2.65	11,254,883	2.69	6,328,731	2.62



Power of appointment or general power of deed made in contemplation of death	18,310,935	.52	14,422	.39	337,385	.11	588,745	.18	1,596,167	.70	1,133,974	.35	3,012,966	.72	621,510	.26
Property from an estate taxed within 5 years; value at date of death of present decedent	83,151,406	2.37	75,192	2.02	34,299,446	10.79	6,015,095	1.83	4,666,237	2.04	7,746,915	2.41	7,824,889	1.87	3,143,597	1.30
<b>Total gross estate</b>	<b>3,503,238,681</b>	<b>100.00</b>	<b>3,719,371</b>	<b>100.00</b>	<b>317,800,251</b>	<b>100.00</b>	<b>329,718,885</b>	<b>100.00</b>	<b>228,622,937</b>	<b>100.00</b>	<b>321,505,062</b>	<b>100.00</b>	<b>419,277,835</b>	<b>100.00</b>	<b>241,209,976</b>	<b>100.00</b>
<b>Nature of deduction:</b>																
Insurance exemption	51,797,949		677,082		10,080,903		7,940,985		4,715,534		8,580,020		7,088,226		3,198,075	
Funeral and administrative expenses	144,688,934		306,438		14,566,287		14,305,642		9,160,608		13,244,299		17,466,236		9,746,985	
Debts, unpaid mortgages, etc.	392,432,336		712,303		140,577,365		33,546,414		22,716,459		25,882,587		37,523,721		23,719,867	
Property from an estate taxed within 5 years; value at date of previous decedent's death	71,857,039		69,778		32,595,641		5,188,689		4,193,391		7,172,408		6,292,115		2,995,417	
Charitable, public, and similar bequests	216,099,140		32,705		36,966,525		12,546,668		12,151,380		9,548,132		13,659,284		10,683,408	
Specific exemption	784,359,000		7,750,000		178,600,000		208,750,000		100,900,000		104,900,000		88,100,000		32,450,000	
<b>Total deductions</b>	<b>1,661,225,428</b>		<b>9,548,306</b>		<b>413,386,721</b>		<b>282,278,398</b>		<b>153,837,369</b>		<b>169,327,446</b>		<b>170,129,582</b>		<b>83,063,752</b>	
<b>Net taxable estate</b>	<b>1,943,428,691</b>						<b>47,440,487</b>		<b>74,785,568</b>		<b>152,177,616</b>		<b>249,148,253</b>		<b>158,206,224</b>	
<b>Total tax</b>	<b>135,013,559</b>						<b>476,664</b>		<b>985,072</b>		<b>2,956,626</b>		<b>6,867,619</b>		<b>5,462,232</b>	
<b>Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia<sup>1</sup></b>	<b>94,452,324</b>						<b>305,040</b>		<b>691,178</b>		<b>2,001,756</b>		<b>4,934,146</b>		<b>3,927,135</b>	
<b>Net tax after deducting tax credit</b>	<b>40,561,235</b>						<b>171,624</b>		<b>293,894</b>		<b>864,870</b>		<b>1,933,473</b>		<b>1,535,097</b>	

<sup>1</sup> Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to effective date of revenue act of 1926 (Feb. 26, 1926) and to 80 per cent of the total tax after the effective date of the revenue act of 1926.

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductions, showing amounts, number of estates, and relative percentages, by size of net estate—Continued*

Distribution	Size of net estate															
	\$600,000 to \$800,000		\$800,000 to \$1,000,000		\$1,000,000 to \$1,500,000		\$1,500,000 to \$2,000,000		\$2,000,000 to \$2,500,000		\$2,500,000 to \$3,000,000		\$3,000,000 to \$3,500,000		\$3,500,000 to \$4,000,000	
	Number of returns.....	167	110		136		67		44		23		19		11	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:																
Real estate.....	\$25,043,736	15.75	\$21,027,260	14.30	\$25,378,774	11.74	\$14,502,179	10.03	\$11,126,744	9.02	\$7,744,522	9.71	\$14,670,243	16.52	\$3,457,133	7.56
Investments in bonds and stocks—																
Federal Government bonds—																
Wholly tax-exempt.....	3,157,076	1.98	2,518,195	1.71	6,132,118	2.83	5,157,019	3.57	4,895,872	3.97	2,300,817	2.88	1,354,405	1.52	115,888	.25
Partially tax-exempt.....	3,912,556	2.46	2,094,089	1.42	2,829,858	1.31	1,566,104	1.08	1,265,430	1.02	370,995	.47	201,113	.23	43,560	.10
State and municipal bonds, wholly tax-exempt.....	9,217,183	5.80	7,786,653	5.30	15,405,000	7.13	12,089,412	8.36	6,718,303	5.44	4,296,871	5.39	5,025,727	5.66	1,176,916	2.57
All other bonds.....	15,248,318	9.59	13,040,314	8.87	18,696,425	8.65	6,718,393	4.65	8,659,046	7.02	2,466,245	3.09	3,103,508	3.49	2,747,491	6.01
Total bonds.....	31,535,133	19.83	25,439,251	17.30	43,063,410	19.92	25,530,928	17.66	21,538,651	17.45	9,434,928	11.83	9,684,753	10.90	4,083,855	8.93
Capital stock in corporation.....	64,058,672	40.29	71,741,785	48.78	94,276,312	43.62	78,189,464	54.08	64,649,494	52.39	43,842,690	54.95	43,318,193	48.77	33,450,265	73.13
Total bonds and stocks.....	95,593,805	60.12	97,181,036	66.08	137,339,722	63.54	103,720,392	71.74	86,188,145	69.84	53,277,618	66.78	53,002,946	59.67	37,534,120	82.06
Mortgages, notes, cash, etc.....	16,890,296	10.62	12,968,962	8.82	21,531,599	9.96	11,707,109	8.10	6,699,231	5.43	7,823,441	9.81	6,212,913	7.00	1,471,331	3.22
Insurance.....	4,316,354	2.71	4,162,313	2.83	4,369,890	2.02	1,866,475	1.29	3,945,971	3.20	658,280	.82	580,134	.65	80,573	.18
Miscellaneous property.....	7,481,854	4.71	4,479,054	3.05	9,568,863	4.43	6,449,182	4.46	6,191,565	5.02	5,596,754	7.02	8,682,831	9.78	2,132,584	4.66
Transfers made within 2 years prior to date of death.....	6,787,966	4.27	4,066,750	2.76	8,194,566	3.79	2,883,002	2.00	475,989	.38	4,677,691	5.86	3,956,941	4.46	926,095	2.02
Power of appointment or general power of deed made in contemplation of death.....	1,127,348	.71	1,883,653	1.28	4,853,881	2.25	222,539	.15	2,918,345	2.36	-----	-----	-----	-----	-----	-----
Property from an estate taxed within 5 years; value at date of death of present decedent.....	1,759,097	1.11	1,302,950	.88	4,899,722	2.27	3,227,993	2.23	5,866,713	4.75	1,000	-----	1,710,090	1.92	136,389	.30
Total gross estate.....	159,000,456	100.00	147,071,978	100.00	216,137,017	100.00	144,578,871	100.00	123,412,703	100.00	79,779,306	100.00	88,816,098	100.00	45,738,225	100.00

Nature of deduction:										
Insurance exemption.....	1,503,701	2,515,425	1,326,672	1,253,766	832,285	196,347	97,030	65,349		
Funeral and administrative expenses.....	6,754,884	5,963,386	8,214,856	5,282,881	4,655,991	2,919,092	3,198,039	1,841,640		
Debts, unpaid mortgages, etc.....	10,366,230	11,491,856	13,117,599	7,279,547	7,110,961	7,189,740	9,377,908	1,342,784		
Property from an estate taxed within 5 years, value at date of previous decedent's death.....	1,619,515	1,190,297	3,108,715	3,036,465	2,296,388	1,000	1,625,258	121,253		
Charitable, public, and similar bequests.....	5,882,489	16,794,696	10,274,877	5,879,846	7,369,828	4,718,274	10,735,528	558,245		
Specific exemption.....	16,700,000	11,000,000	13,600,000	6,700,000	4,400,000	2,300,000	1,900,000	1,100,000		
Total deduction.....	42,826,819	48,955,600	49,642,719	29,432,505	26,665,453	17,324,453	26,933,763	5,029,271		
Net taxable estate.....	116,173,637	98,116,318	166,494,298	115,146,366	96,747,250	62,454,853	61,882,335	40,708,954		
Total tax.....	4,715,933	4,503,442	9,029,536	7,247,662	6,802,750	4,765,534	5,117,378	3,570,661		
Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia <sup>1</sup> .....	3,319,939	3,151,765	6,187,755	5,109,031	4,534,323	3,170,706	3,410,295	2,488,025		
Net tax after deducting tax credit.....	1,395,994	1,351,677	2,841,781	2,138,631	2,268,427	1,594,828	1,707,083	1,082,636		

<sup>1</sup> Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to effective date of revenue act of 1926 (Feb. 26, 1926), and to 80 per cent of the total tax after the effective date of the revenue act of 1926.

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductions, showing amounts, number of estates, and relative percentages, by size of net estate—Continued*

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STATISTICS OF INCOME

Number of returns.....	Size of net estate													
	\$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	
	16		12		7		3		4		2		8	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:														
Real estate.....	\$12,708,645	15.93	\$16,812,958	20.05	\$6,615,832	11.68	\$565,760	2.12	\$436,269	1.18	\$1,019,126	4.87	\$33,748,436	10.17
Investments in bonds and stocks—														
Federal Government bonds—														
Wholly tax-exempt.....	1,262,039	1.58	1,342,052	1.60	2,193,871	3.87	205,427	.77	1,405,504	3.81	862,914	4.12	12,400,676	3.73
Partially tax-exempt.....	596,164	.75	208,448	.25	331,260	.59	286,911	1.07	20,557	.06			250,605	.08
State and municipal bonds, wholly tax-exempt.....	6,121,003	7.67	5,653,886	6.74	3,206,809	5.66	3,446,795	12.89	4,463,697	12.08	72,443	.35	14,654,303	4.42
All other bonds.....	1,714,722	2.15	1,074,844	1.28	3,296,893	5.82	11,331	.04	633,476	1.71	75,753	.36	17,679,485	5.32
Total bonds.....	9,693,928	12.15	8,279,230	9.87	9,028,833	15.94	3,950,464	14.77	6,523,234	17.66	1,011,110	4.83	44,985,069	13.55
Capital stock in corporation.....	44,359,688	55.61	50,844,081	60.61	25,407,554	44.85	21,700,793	81.13	22,415,923	60.68	16,095,286	76.93	213,054,663	64.20
Total bonds and stocks.....	54,053,616	67.76	59,123,311	70.84	34,436,387	60.79	25,651,257	95.90	28,939,157	78.35	17,106,396	81.76	258,039,732	77.75
Mortgages, notes, cash, etc.....	6,133,973	7.69	5,020,118	5.99	1,637,632	2.89	225,671	.84	614,135	1.66	253,997	1.22	18,724,762	5.65
Insurance.....	257,236	.32	338,590	.40	689,550	1.22	104,446	.39	775,723	2.10	646,452	3.09	14,540	
Miscellaneous property.....	1,505,448	1.89	2,570,140	3.06	12,996,847	22.95	199,765	.73	6,172,683	16.71	1,895,129	9.06	18,094,012	5.45
Transfers made within 2 years prior to date of death.....	4,655,085	5.84	18,024	.02	268,408	.47							3,259,384	.98
Power of appointment or general power of deed made in contemplation of death.....														
Property from an estate taxed within 5 years; value at date of death of present decedent.....	461,081	.57												
Total gross estate.....	79,775,084	100.00	83,883,141	100.00	56,644,656	100.00	26,746,899	100.00	36,937,967	100.00	20,921,100	100.00	331,880,866	100.00
Nature of deduction:														
Insurance exemption.....	191,260		197,634		342,905				40,000		640,710		14,040	
Funeral and administrative expenses.....	3,218,039		3,215,225		1,596,537		1,457,245		1,408,782		555,117		15,610,755	
Debts, unpaid mortgages, etc.....	3,613,909		14,783,421		7,304,380		947,032		1,060,728		466,329		12,301,199	

Property from an estate taxed within 5 years, value at date of previous decedent's death.....	380,709								
Charitable, public, and similar bequests.....	265,955	252,500	1,551,000	897,395	83,000	353,100	54,864,394		
Specific exemption.....	1,600,000	1,200,000	700,000	360,000	400,000	200,000	800,000		
Total deductions.....	9,269,872	19,648,780	11,494,822	3,691,583	2,992,510	2,245,256	83,590,388		
Net taxable estate.....	70,505,212	64,234,361	45,149,834	23,145,316	33,945,457	18,675,844	248,290,478		
Total tax.....	6,726,730	6,677,155	5,078,473	2,805,293	4,283,383	2,453,410	44,486,066		
Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia <sup>1</sup> .....	4,293,212	4,653,613	3,626,379	1,097,350	3,173,006	1,964,328	32,323,342		
Net tax after deducting tax credit.....	2,433,518	2,023,542	1,452,094	1,707,853	1,110,377	491,082	12,162,754		

<sup>1</sup> Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to effective date of revenue act of 1926 (Feb. 26, 1926), and to 80 per cent of the total tax after the effective date of the revenue act of 1926.



Oklahoma.....	42	11,987,710	30	9,875,028	4,329,123	5,545,905	252,954	201,611	51,343	12	2,112,682	3,337,718
Oregon.....	48	12,816,842	38	11,609,744	5,628,908	5,980,836	190,470	151,862	38,608	10	1,207,098	1,590,211
Pennsylvania.....	775	368,723,975	617	345,372,694	145,855,381	199,517,313	12,635,451	7,061,842	5,573,609	158	23,351,281	30,204,100
Rhode Island.....	80	44,823,910	65	42,300,308	22,468,577	19,831,731	1,241,519	768,541	472,978	15	2,523,602	3,123,106
South Carolina.....	30	6,455,598	21	5,087,879	3,159,339	1,928,540	40,220	27,092	13,128	9	1,367,719	1,548,673
South Dakota.....	14	2,698,700	13	2,586,708	1,443,329	1,143,379	28,174	22,260	5,914	1	111,992	115,690
Tennessee.....	70	25,448,170	52	19,270,429	9,615,403	9,655,026	329,962	216,780	113,182	18	6,177,741	6,854,236
Texas.....	197	52,580,290	127	44,653,456	18,991,516	25,661,940	1,226,046	849,118	376,928	70	7,926,834	11,130,410
Utah.....	15	2,399,961	12	2,045,674	1,461,678	583,996	7,263	5,172	2,091	3	354,287	394,637
Vermont.....	26	7,252,500	22	6,694,068	3,061,483	3,632,585	122,494	96,560	25,934	4	558,432	611,806
Virginia.....	90	24,034,970	69	20,315,616	10,545,286	9,770,330	273,251	214,909	58,342	21	3,719,354	4,533,411
Washington.....	53	13,336,790	33	10,932,124	4,718,022	6,214,102	224,457	170,370	54,087	20	2,404,666	3,064,978
West Virginia.....	46	14,621,983	33	11,233,512	5,606,803	5,626,709	183,655	146,278	37,377	13	3,388,471	3,933,827
Wisconsin.....	121	34,506,886	96	30,387,778	14,905,612	15,482,166	602,744	475,611	127,133	25	4,119,108	4,989,315
Wyoming.....	9	3,783,073	6	3,532,321	1,071,468	2,460,853	142,250	101,347	40,903	3	250,752	295,833
Total.....	8,079	3,503,238,684	6,116	3,181,719,062	1,238,290,401	1,943,428,661	135,013,559	94,452,324	40,561,235	1,963	321,519,622	422,935,027

<sup>1</sup> Credit for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of the revenue act of 1926 (Feb. 26, 1926), and to 80 per cent of the total tax after the effective date of the revenue act of 1926.)





Oklahoma.....	39	11,732,997	27	9,620,315	4,128,134	5,492,181	252,417	201,491	50,926	12	2,112,682	3,337,718
Oregon.....	46	12,627,883	36	11,420,785	5,498,073	5,922,712	189,888	151,836	38,052	10	1,207,098	1,590,211
Pennsylvania.....	763	367,197,048	611	344,345,000	145,249,832	199,095,168	12,629,063	7,060,302	5,568,761	152	22,852,048	29,570,691
Rhode Island.....	80	44,823,910	65	42,300,308	22,468,577	19,831,731	1,241,519	768,541	472,978	15	2,523,602	3,123,106
South Carolina.....	29	6,293,481	20	4,925,762	3,051,856	1,873,906	39,627	27,092	12,535	9	1,367,719	1,548,673
South Dakota.....	12	2,581,382	11	2,469,390	1,337,410	1,131,950	28,060	22,235	5,825	1	111,992	115,090
Tennessee.....	65	24,878,555	47	18,701,114	9,232,074	9,469,040	327,795	216,687	111,108	18	6,177,741	6,854,236
Texas.....	185	51,654,129	119	43,976,129	18,526,392	25,449,737	1,223,776	849,118	374,658	66	7,678,000	10,835,440
Utah.....	13	2,221,587	10	1,867,300	1,350,102	517,198	6,462	5,163	1,299	3	354,237	394,637
Vermont.....	24	6,954,565	21	6,454,318	2,936,499	3,517,819	120,699	96,560	24,139	3	500,247	541,418
Virginia.....	87	23,734,883	66	20,015,529	10,345,219	9,670,310	272,251	214,909	57,342	21	3,719,354	4,533,411
Washington.....	52	13,271,232	33	10,932,124	4,718,022	6,214,102	224,457	170,370	54,087	19	2,359,108	2,990,761
West Virginia.....	45	14,575,995	33	11,233,512	5,606,803	5,626,709	183,655	146,278	37,377	12	3,342,483	3,882,369
Wisconsin.....	118	34,154,890	93	30,085,782	14,730,486	15,305,296	600,203	474,991	125,217	25	4,119,108	4,989,315
Wyoming.....	7	3,634,295	5	3,433,797	1,011,704	2,422,093	141,862	101,347	40,515	2	200,498	240,052
Total.....	7,609	3,453,956,649	5,844	3,146,252,620	1,216,554,459	1,929,698,161	134,768,976	94,417,331	40,351,645	1,765	307,704,029	405,679,221

<sup>1</sup> Credit for payment of estate, inheritance, legacy, or succession taxes, made to any of the several States, Territories, or District of Columbia. (Limited to 80 per cent of the total tax under the revenue act of 1926.)



Ohio.....	6	1,160,036	5	1,114,139	352,977	761,162	19,365	4,552	14,813	1	45,897	54,280
Oklahoma.....	2	162,681	2	162,681	112,547	50,134	501	120	381			
Oregon.....	1	62,966	1	62,966	52,599	10,367	104	26	78			
Pennsylvania.....	10	1,449,899	6	1,027,694	605,549	422,145	6,388	1,546	4,848	4	422,196	523,981
Rhode Island.....												
South Carolina.....												
South Dakota.....	1	63,173	1	63,173	53,164	10,009	190	25	75			
Tennessee.....	3	312,306	3	312,306	224,193	88,113	881	93	788			
Texas.....	2	125,692								2	125,692	147,562
Utah.....	1	55,696	1	55,696	52,213	3,483	35	9	26			
Vermont.....	1	58,185								1	58,185	70,388
Virginia.....	2	189,586	2	189,586	124,246	65,334	653		653			
Washington.....												
West Virginia.....	1	45,988								1	45,988	51,458
Wisconsin.....	3	351,995	3	351,996	175,126	176,870	2,536	620	1,916			
Wyoming.....	2	148,778	1	96,524	59,761	38,763	388		388	1	50,254	55,781
Total.....	255	39,645,001	147	23,039,168	13,529,343	9,509,825	175,878	34,993	140,885	103	7,695,833	9,724,368

<sup>1</sup> Credit for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax under the revenue act of 1924.)

TABLE 2-C.—*Estates of resident decedents—Date of death before June 2, 1924—Taxed under the revenue acts in force prior to the revenue act of 1924—Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, and total tax*

[Returns filed from Jan. 1, 1928, to Dec. 31, 1928]

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	Number	Gross estate	Deductions
Alabama.....										
Alaska.....										
Arizona.....										
Arkansas.....	1	\$138,436	1	\$138,436	\$50,000	\$88,436	\$1,269			
California.....	7	647,250	6	545,189	356,661	188,528	2,118	1	\$102,061	\$130,400
Colorado.....	1	43,248						1	43,248	52,355
Connecticut.....	2	115,496	1	54,111	54,061	50	1	1	61,385	75,501
Delaware.....										
District of Columbia.....	4	292,593	2	155,531	124,763	30,768	307	2	137,062	145,566
Florida.....	2	126,570	1	75,611	53,365	22,246	222	1	50,959	51,184
Georgia.....										
Hawaii.....	1	83,983						1	83,983	85,312
Idaho.....	1	43,020						1	43,020	69,706
Illinois.....	28	2,421,402	16	1,687,038	1,069,618	617,420	8,555	12	734,364	1,023,554
Indiana.....	1	51,162						1	51,162	57,096
Iowa.....	4	405,514	2	282,265	152,944	129,321	1,947	2	123,249	136,138
Kansas.....	7	454,468	7	454,468	376,730	77,738	779			
Kentucky.....	4	191,805	1	57,442	50,561	6,881	69	3	134,363	172,344
Louisiana.....										
Maine.....										
Maryland.....	1	61,157	1	61,157	52,327	8,830	88			
Massachusetts.....	2	453,835	2	453,835	184,742	269,093	7,077			
Michigan.....	5	473,464	4	464,464	247,020	217,444	3,519	1	9,000	51,052
Minnesota.....										
Mississippi.....										
Missouri.....	33	2,578,961	22	1,848,085	1,357,649	490,436	8,077	11	730,876	907,076
Montana.....										
Nebraska.....	4	274,019	1	55,098	50,683	4,415	44	3	218,921	237,446
Nevada.....										
New Hampshire.....										
New Jersey.....	3	220,576	2	176,787	116,719	60,068	701	1	43,789	53,397
New Mexico.....										
New York.....	36	4,125,551	18	2,297,676	1,450,371	847,305	19,274	18	1,827,875	2,170,082

North Carolina	41	2,744,661	18	1,386,426	1,037,026	349,400	4,538	23	1,358,235	1,577,251
North Dakota										
Ohio	5	582,568	3	392,097	210,045	182,052	2,535	2	190,471	204,925
Oklahoma	1	92,032	1	92,032	88,442	3,590	36			
Oregon	1	125,993	1	125,993	78,236	47,757	478			
Pennsylvania	2	77,037						2	77,037	109,428
Rhode Island										
South Carolina	1	162,117	1	162,117	107,483	54,634	593			
South Dakota	1	54,145	1	54,145	52,725	1,420	14			
Tennessee	2	257,009	2	257,009	159,136	97,873	1,286			
Texas	10	800,469	8	677,327	465,124	212,203	2,270	2	123,142	147,408
Utah	1	122,678	1	122,678	59,363	63,315	766			
Vermont	1	239,750	1	239,750	124,984	114,766	1,795			
Virginia	1	110,507	1	110,507	75,821	34,686	347			
Washington	1	65,558						1	65,558	74,217
West Virginia										
Wisconsin										
Wyoming										
Total	215	18,637,034	125	12,427,274	8,206,599	4,220,675	68,705	90	6,209,760	7,531,438

TABLE 3.—*Estates of resident decedents—Distribution by size of net estate, showing number, gross estate, deductions, net estate, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from Jan. 1, 1928, to Dec. 31, 1928]

Size of net estate	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit <sup>1</sup>	Net tax after deducting tax credit
No net taxable estate:							
Gross estate under \$50,000.....	99	\$3, 719, 371	\$9, 548, 306	-----	-----	-----	-----
Gross estate over \$50,000.....	1, 864	317, 800, 251	413, 386, 721	-----	-----	-----	-----
Net taxable estate:							
Under \$50,000.....	2, 184	329, 718, 885	282, 278, 398	\$47, 440, 487	\$476, 664	\$305, 040	\$171, 624
\$50,000 to \$100,000.....	1, 026	228, 622, 937	153, 837, 369	74, 785, 568	985, 072	691, 178	293, 894
\$100,000 to \$200,000.....	1, 067	321, 505, 062	169, 327, 446	152, 177, 616	2, 956, 626	2, 091, 756	864, 870
\$200,000 to \$400,000.....	884	419, 277, 835	170, 129, 582	249, 148, 253	6, 867, 619	4, 934, 146	1, 933, 473
\$400,000 to \$600,000.....	326	241, 269, 976	83, 063, 752	158, 206, 224	5, 462, 232	3, 927, 135	1, 535, 097
\$600,000 to \$800,000.....	167	159, 000, 456	42, 826, 819	116, 173, 637	4, 715, 933	3, 319, 939	1, 395, 994
\$800,000 to \$1,000,000.....	110	147, 071, 978	48, 955, 600	98, 116, 318	4, 503, 442	3, 151, 765	1, 351, 677
\$1,000,000 to \$1,500,000.....	136	216, 137, 017	49, 642, 719	166, 494, 298	9, 029, 536	6, 187, 755	2, 841, 781
\$1,500,000 to \$2,000,000.....	67	144, 578, 871	29, 432, 505	115, 146, 366	7, 247, 662	5, 109, 031	2, 138, 631
\$2,000,000 to \$2,500,000.....	44	123, 412, 703	26, 665, 453	96, 747, 250	6, 802, 750	4, 534, 323	2, 268, 427
\$2,500,000 to \$3,000,000.....	23	79, 779, 306	17, 324, 453	62, 454, 853	4, 765, 534	3, 170, 706	1, 594, 828
\$3,000,000 to \$3,500,000.....	19	88, 816, 098	26, 933, 763	61, 882, 335	5, 117, 378	3, 410, 295	1, 707, 083
\$3,500,000 to \$4,000,000.....	11	45, 738, 225	5, 029, 271	40, 708, 954	3, 570, 661	2, 488, 025	1, 082, 636
\$4,000,000 to \$5,000,000.....	16	79, 775, 084	9, 269, 872	70, 505, 212	6, 726, 730	4, 293, 212	2, 433, 518
\$5,000,000 to \$6,000,000.....	12	83, 883, 141	19, 648, 780	64, 234, 361	6, 677, 155	4, 653, 613	2, 023, 542
\$6,000,000 to \$7,000,000.....	7	56, 614, 656	11, 494, 822	45, 149, 834	5, 078, 473	3, 626, 379	1, 452, 094
\$7,000,000 to \$8,000,000.....	3	26, 746, 899	3, 691, 883	23, 145, 316	2, 805, 203	1, 097, 350	1, 707, 853
\$8,000,000 to \$9,000,000.....	4	36, 937, 967	2, 992, 510	33, 945, 457	4, 283, 383	3, 173, 006	1, 110, 377
\$9,000,000 to \$10,000,000.....	2	20, 921, 100	2, 245, 256	18, 675, 844	2, 455, 410	1, 964, 328	491, 082
\$10,000,000 and over.....	8	331, 880, 866	83, 590, 388	248, 290, 478	44, 486, 096	32, 323, 342	12, 162, 754
Total.....	8, 079	3, 503, 238, 684	1, 661, 225, 428	1, 943, 428, 661	135, 013, 559	94, 452, 324	40, 561, 235

<sup>1</sup> Credit for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of the revenue act of 1926 (Feb. 23, 1926), and to 80 per cent of the total tax after the effective date of the revenue act of 1926.)

TABLE 4.—*Estates of nonresident decedents—Distribution by size of net estate showing number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from Jan. 1, 1928, to Dec. 31, 1928]

Size of net estate	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit <sup>1</sup>	Net tax after deducting tax credit
No net taxable estate:							
Gross estate under \$50,000.....	6	\$65, 530	\$67, 824	-----	-----	-----	-----
Gross estate over \$50,000.....							
Net taxable estate:							
Under \$50,000.....	1, 990	12, 463, 458	500, 131	\$11, 963, 327	\$125, 975	\$3, 512	\$122, 463
\$50,000 to \$100,000.....	67	4, 666, 863	108, 185	4, 558, 678	61, 118	4, 495	56, 623
\$100,000 to \$200,000.....	51	7, 399, 920	122, 138	7, 277, 782	140, 568	21, 915	118, 653
\$200,000 to \$400,000.....	20	6, 299, 744	624, 622	5, 675, 122	170, 580	36, 226	134, 354
\$400,000 to \$600,000.....	7	3, 388, 812	162, 551	3, 226, 261	107, 664	18, 783	88, 881
\$600,000 to \$800,000.....	5	3, 767, 802	214, 602	3, 553, 200	145, 692	23, 785	121, 907
\$800,000 to \$1,000,000.....	4	3, 669, 727	64, 092	3, 605, 635	181, 392	34, 693	146, 699
\$1,000,000 to \$1,500,000.....	6	7, 578, 900	95, 151	7, 483, 749	499, 156		499, 156
\$1,500,000 to \$2,000,000.....	1	1, 730, 983		1, 730, 983	109, 288		109, 288
\$2,000,000 to \$2,500,000.....							
\$2,500,000 to \$3,000,000.....							
\$3,000,000 to \$3,500,000.....							
\$3,500,000 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.....	2, 157	51, 031, 739	1, 959, 296	49, 074, 737	1, 541, 433	143, 409	1, 398, 024

<sup>1</sup> Credit for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of the revenue act of 1926 (Feb. 23, 1926), and to 80 per cent of the total tax after the effective date of the revenue act of 1926.)

The number of estate tax returns filed for the period from September 9, 1916, to December 31, 1928, is as follows:

*Historical comparison, by resident and nonresident decedents, of number of returns, gross and net estate and tax, September 9, 1916, to December 31, 1928*

	Returns filed			Gross estate		
	Total	Resident decedents	Non-resident decedents	Total	Resident decedents	Non-resident 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, 875	12, 563	1, 313	3, 014, 072, 723	2, 955, 959, 404	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, 512	13, 011	1, 502	2, 566, 521, 698	2, 540, 922, 175	25, 599, 523
Jan. 1, 1925-Dec. 31, 1925.....	16, 019	14, 613	2, 006	3, 001, 088, 953	2, 958, 333, 744	42, 725, 209
Jan. 1, 1926-Dec. 31, 1926.....	14, 567	13, 142	1, 425	3, 407, 923, 034	3, 386, 266, 616	21, 656, 418
Jan. 1, 1927-Dec. 31, 1927.....	10, 700	9, 353	1, 347	3, 173, 235, 017	3, 146, 289, 565	26, 945, 452
Jan. 1, 1928-Dec. 31, 1928.....	10, 236	8, 079	2, 157	3, 554, 270, 423	3, 503, 238, 684	51, 031, 739

  

	Net taxable estate			Tax		
	Total	Resident decedents	Non-resident decedents	Total	Resident decedents	Non-resident decedents
Sept. 9, 1916-Jan. 15, 1922.....	\$5, 509, 522, 243	\$5, 407, 673, 531	\$101, 848, 712	\$356, 516, 251	\$351, 133, 321	\$5, 377, 923
Jan. 15, 1922-Dec. 31, 1922.....	1, 704, 974, 496	1, 652, 832, 089	52, 142, 407	120, 562, 181	117, 623, 821	2, 938, 360
Jan. 1, 1923-Dec. 31, 1923.....	1, 522, 061, 390	1, 504, 621, 046	27, 440, 344	89, 169, 477	88, 383, 941	725, 536
Jan. 1, 1924-Dec. 31, 1924.....	1, 395, 815, 832	1, 372, 429, 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, 234	86, 223, 095	1, 099, 189
Jan. 1, 1926-Dec. 31, 1926.....	1, 972, 536, 751	1, 951, 969, 366	20, 567, 385	101, 805, 202	101, 324, 152	481, 050
Jan. 1, 1927-Dec. 31, 1927.....	1, 761, 617, 630	1, 735, 840, 229	25, 775, 801	41, 686, 113	40, 931, 224	754, 889
Jan. 1, 1928-Dec. 31, 1928.....	1, 992, 503, 398	1, 943, 428, 661	49, 074, 737	41, 959, 259	40, 561, 235	1, 398, 024

*Changes in tax laws affecting the comparability of statistical data from estate tax returns. Federal estate tax rates, specific exemptions, and credits against estate tax, revenue acts, 1916-1928, inclusive*

Net estate			Revenue act of 1916. In effect from Sept. 9, 1916, to Mar. 2, 1917, inclusive	Revenue act of 1916, amended. In effect from Mar. 3, 1917, to Oct. 3, 1917, inclusive	Revenue act of 1917. In effect from Oct. 4, 1917, to 6.55 p. m. Feb. 24, 1919, inclusive	Revenue acts of 1918, 1921, and 1924 (as amended by revenue act of 1926). In effect from 6.55 p. m. Feb. 24, 1919, to 10.25 a. m. Feb. 26, 1923, inclusive	Revenue act of 1926. In effect after 10.25 a. m. Feb. 26, 1926
Exceeding	Not exceeding	Amount of block					
			<i>Rate per cent</i>	<i>Rate per cent</i>	<i>Rate per cent</i>	<i>Rate per cent</i>	<i>Rate per cent</i>
	\$50, 000	\$50, 000	1	1½	2	1	1
\$50, 000	100, 000	50, 000	2	3	4	2	2
100, 000	150, 000	50, 000	2	3	4	2	3
150, 000	200, 000	50, 000	3	4½	6	3	3
200, 000	250, 000	50, 000	3	4½	6	3	4
250, 000	400, 000	150, 000	4	6	8	4	4
400, 000	450, 000	50, 000	4	6	8	4	5
450, 000	600, 000	150, 000	5	7½	10	6	5
600, 000	750, 000	150, 000	5	7½	10	6	6
750, 000	800, 000	50, 000	5	7½	10	8	6
800, 000	1, 000, 000	200, 000	5	7½	10	8	7
1, 000, 000	1, 500, 000	500, 000	6	9	12	10	8
1, 500, 000	2, 000, 000	500, 000	6	9	12	12	9
2, 000, 000	2, 500, 000	500, 000	7	10½	14	14	10
2, 500, 000	3, 000, 000	500, 000	7	10½	14	14	11
3, 000, 000	3, 500, 000	500, 000	8	12	16	16	12
3, 500, 000	4, 000, 000	500, 000	8	12	16	16	13
4, 000, 000	5, 000, 000	1, 000, 000	9	13½	18	18	14
5, 000, 000	6, 000, 000	1, 000, 000	10	15	20	20	15
6, 000, 000	7, 000, 000	1, 000, 000	10	15	20	20	16
7, 000, 000	8, 000, 000	1, 000, 000	10	15	20	20	17
8, 000, 000	9, 000, 000	1, 000, 000	10	15	22	22	18
9, 000, 000	10, 000, 000	1, 000, 000	10	15	22	22	19
10, 000, 000			10	15	25	25	20

*Changes in tax laws affecting the comparability of statistical data from estate tax returns. Federal estate tax rates, specific exemptions, and credits against estate tax, revenue acts, 1916-1926, inclusive—Continued*

Specific exemptions and credits against tax	Revenue act of 1916. In effect from Sept. 9, 1916, to Mar. 2, 1917, inclusive	Revenue act of 1916, amended. In effect from Mar. 3, 1917, to Oct. 3, 1917, inclusive	Revenue act of 1917. In effect from Oct. 4, 1917, to 6.55 p. m. Feb. 24, 1919, inclusive	Revenue acts of 1918, 1921, and 1924 (as amended by revenue act of 1926). In effect from 6.55 p. m. Feb. 24, 1919, to 10.25 a. m. Feb. 26, 1926, inclusive	Revenue act of 1926. In effect after 10.25 a. m. Feb. 26, 1926
Specific exemptions:					
Resident decedents.....	\$50,000	\$50,000	\$50,000	\$50,000	\$100,000
Nonresident decedents.....					
Credits against estate tax:					
Credit for estate, inheritance, legacy, or succession tax made to any of the several States, Territories, or District of Columbia in respect to property included in the gross estate of the decedent for Federal estate tax purposes.				Not to exceed 25 per cent of total tax. (After 4.01 p. m. June 2, 1924, and prior to 10.25 a. m. Feb. 26, 1926.)	Not to exceed 80 per cent of total tax. (Subsequent to 10.25 a. m. Feb. 26, 1926.)
Credit for gift tax paid.....				Total amount paid <sup>1</sup> upon gifts made during calendar years 1924 and 1925 by the decedent in respect to property included in the decedent's gross estate for Federal estate tax purposes.	Total amount paid <sup>1</sup> upon gifts made during calendar years 1924 and 1925 by the decedent in respect to property included in the decedent's gross estate for Federal estate tax purposes.

<sup>1</sup> Rates for gift tax same as for estate tax under revenue act of 1924 as amended by revenue act of 1926. (Gift tax repealed as of Jan. 1, 1926.)

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,

ROBT. H. LUCAS,  
*Commissioner of Internal Revenue.*

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



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# BASIC TABLES

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## INDIVIDUAL RETURNS

**TABLE 1.—Individual returns—Distribution by States and Territories, showing population and ratio of population filing returns; also number of returns, net income, net loss for prior year, personal exemption and credit for dependents, average net income and average tax per returns, and relative percentages**

[Income returned for the calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1.]

States and Territories	Population as of July 1, 1927 (Bureau of the Census estimate)	Returns		Net income <sup>1</sup>		Net loss for prior year
		Number	Per cent	Amount	Per cent	
Alabama.....	2,549,000	27,992	0.68	\$133,224,614	0.59	\$167,557
Alaska <sup>2</sup> .....						
Arizona.....	459,000	11,059	.27	45,837,158	.20	121,353
Arkansas.....	1,923,000	17,331	.42	75,553,896	.34	319,530
California.....	4,433,000	315,566	7.69	1,582,576,258	7.02	2,816,284
Colorado.....	1,074,000	31,727	.77	148,473,486	.66	216,473
Connecticut.....	1,636,000	77,778	1.89	451,001,651	2.00	254,947
Delaware.....	213,000	9,266	.23	90,262,899	.40	29,586
District of Columbia.....	540,000	39,560	.96	198,938,042	.88	3,250
Florida.....	1,363,000	40,080	.98	206,917,657	.92	819,004
Georgia.....	3,171,000	33,818	.82	167,407,479	.74	370,380
Hawaii.....	305,000	9,252	.23	44,618,510	.19	9,914
Idaho.....	534,000	10,673	.26	38,448,758	.17	97,957
Illinois.....	7,296,000	378,859	9.24	2,093,908,574	9.28	8,186,446
Indiana.....	3,150,000	76,703	1.87	349,434,464	1.55	278,569
Iowa.....	2,425,000	45,349	1.11	190,436,034	.84	119,122
Kansas.....	1,828,000	35,575	.86	157,394,402	.70	522,475
Kentucky.....	2,538,000	33,004	.80	172,582,213	.77	169,682
Louisiana.....	1,934,000	37,293	.91	175,254,161	.78	933,029
Maine.....	793,000	18,710	.45	103,080,848	.46	67,606
Maryland.....	1,597,000	65,099	1.59	390,671,215	1.73	309,998
Massachusetts.....	4,242,000	214,356	5.23	1,189,273,214	5.27	1,036,094
Michigan.....	4,490,000	175,806	4.29	950,085,831	4.21	838,259
Minnesota.....	2,686,000	61,439	1.50	295,670,416	1.31	372,322
Mississippi.....	1,791,000	16,964	.41	64,878,684	.29	484,652
Missouri.....	3,510,000	96,407	2.35	501,495,130	2.22	427,966
Montana.....	714,000	18,651	.46	69,654,023	.31	68,297
Nebraska.....	1,395,000	32,170	.79	130,131,079	.58	181,898
Nevada.....	77,000	4,702	.12	17,443,233	.08	33,768
New Hampshire.....	455,000	14,484	.35	70,560,949	.31	57,129
New Jersey.....	3,749,000	195,467	4.76	1,117,398,064	4.96	690,029
New Mexico.....	392,000	6,462	.16	26,288,148	.12	59,137
New York.....	11,423,000	766,974	18.70	5,398,451,005	23.95	9,243,355
North Carolina.....	2,897,000	33,393	.81	155,916,827	.69	151,138
North Dakota.....	641,000	9,758	.24	33,252,341	.15	37,360
Ohio.....	6,710,000	222,707	5.43	1,153,756,214	5.12	967,289
Oklahoma.....	2,384,000	39,806	.97	212,341,656	.94	429,904
Oregon.....	890,000	33,903	.83	140,739,425	.63	219,909
Pennsylvania.....	9,730,000	381,374	9.30	2,091,825,217	9.27	1,764,768
Rhode Island.....	704,000	25,184	.61	157,464,733	.70	134,729
South Carolina.....	1,845,000	14,310	.35	55,218,679	.25	120,902
South Dakota.....	696,000	10,969	.27	35,906,515	.16	33,001
Tennessee.....	2,485,000	33,812	.83	173,162,605	.76	239,420
Texas.....	5,397,000	114,534	2.79	560,322,568	2.49	2,324,517
Utah.....	522,000	13,029	.32	53,628,897	.24	143,787
Vermont.....	353,000	8,268	.20	41,842,221	.19	45,311
Virginia.....	2,546,000	37,393	.91	172,239,863	.76	192,532
Washington.....	1,617,000	62,200	1.52	252,547,211	1.12	454,315
West Virginia.....	1,696,000	32,500	.79	139,696,175	.62	192,951
Wisconsin.....	2,918,000	100,956	2.46	436,579,613	1.94	251,689
Wyoming.....	241,000	8,870	.22	31,297,698	.14	44,655
Total.....	118,988,000	4,101,547	100.00	22,545,090,553	100.00	37,054,785

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. Net income for returns under \$5000 estimated on basis of sample. See p. 1.

<sup>2</sup> Alaska included in the State of Washington.

TABLE 1.—*Individual returns—Distribution by States and Territories, showing population and ratio of population filing returns; also number of returns, net income, net loss for prior year, personal exemption and credit for dependents average net income and average tax per returns, and relative percentages—Contd.*

States and Territories	Personal exemption and credit for dependents	Tax		Average net income per return	Average income tax per return	Ratio of population filing returns
		Amount	Per cent			
Alabama.....	\$86,116,318	\$2,455,166	0.30	\$4,759.38	\$87.71	1.10
Alaska <sup>2</sup> .....						
Arizona.....	31,346,000	1,697,800	.08	4,144.78	63.10	2.41
Arkansas.....	58,355,138	1,339,952	.16	4,359.47	77.32	.90
California.....	903,809,658	46,044,694	5.54	5,015.94	145.91	7.12
Colorado.....	95,510,564	3,307,180	.40	4,679.72	104.24	2.95
Connecticut.....	218,764,072	19,117,674	1.94	5,738.58	207.23	4.75
Delaware.....	26,287,417	7,970,035	.96	9,741.30	860.14	3.81
District of Columbia.....	103,615,271	6,027,133	.73	5,028.77	152.35	7.33
Florida.....	124,243,806	6,047,244	.73	5,162.62	150.88	2.94
Georgia.....	104,341,754	3,612,724	.43	4,956.25	108.83	1.07
Hawaii.....	30,479,843	1,200,544	.14	4,822.58	129.76	3.03
Idaho.....	32,711,918	247,272	.03	3,692.43	23.17	2.09
Illinois.....	1,071,282,748	73,796,361	8.88	5,523.87	164.79	5.19
Indiana.....	227,552,549	8,884,047	1.07	4,555.68	115.82	2.44
Iowa.....	138,992,671	3,319,099	.40	4,199.34	72.59	1.87
Kansas.....	116,030,920	2,240,877	.27	4,424.30	62.90	1.95
Kentucky.....	96,087,431	4,027,734	.49	5,229.13	122.04	1.30
Louisiana.....	169,767,208	3,174,839	.38	4,699.38	85.13	1.93
Maine.....	56,346,114	3,300,741	.40	5,500.40	176.42	2.36
Maryland.....	190,316,511	13,859,686	1.67	6,091.19	212.30	4.08
Massachusetts.....	610,451,830	43,949,866	5.29	5,518.12	205.03	5.05
Michigan.....	486,655,614	35,599,799	4.29	5,404.05	202.49	3.92
Minnesota.....	180,445,569	7,383,307	.89	4,812.42	120.17	2.29
Mississippi.....	55,491,195	816,329	.10	3,824.49	48.13	.95
Missouri.....	292,708,976	13,738,256	1.65	5,201.85	142.50	2.75
Montana.....	56,442,178	867,944	.10	3,734.60	46.54	2.61
Nebraska.....	101,518,440	1,427,747	.17	4,045.11	44.38	2.30
Nevada.....	12,023,244	228,799	.03	3,793.75	48.66	0.11
New Hampshire.....	41,332,006	1,824,931	.22	4,871.65	126.00	3.18
New Jersey.....	533,673,143	38,911,894	4.68	5,716.56	199.07	5.21
New Mexico.....	18,993,903	283,463	.04	4,068.11	43.80	1.65
New York.....	2,235,226,293	305,210,059	36.74	7,038.64	387.94	6.71
North Carolina.....	106,778,358	4,519,870	.54	4,698.45	135.33	1.15
North Dakota.....	31,974,634	187,635	.02	3,397.70	19.23	1.52
Ohio.....	652,643,222	35,519,337	4.28	5,180.60	159.49	3.32
Oklahoma.....	132,463,857	6,232,124	.75	5,394.41	156.56	1.67
Oregon.....	104,821,410	1,929,597	.23	4,151.24	56.65	3.81
Pennsylvania.....	1,113,223,859	78,674,625	9.47	5,484.88	206.29	3.92
Rhode Island.....	72,754,375	6,332,169	.76	6,252.57	251.44	3.58
South Carolina.....	45,801,151	554,731	.07	3,858.75	38.77	.78
South Dakota.....	35,819,423	299,067	.03	3,273.45	19.11	1.58
Tennessee.....	104,520,289	4,035,541	.49	5,121.33	119.35	1.36
Texas.....	228,178,933	12,906,842	1.56	4,892.19	112.72	2.12
Utah.....	40,280,965	851,031	.10	4,116.12	65.32	2.50
Vermont.....	21,964,354	846,932	.10	5,060.74	102.43	2.34
Virginia.....	113,664,734	3,611,135	.44	4,606.21	96.57	1.47
Washington.....	173,183,007	2,913,642	.35	4,060.24	46.84	3.85
West Virginia.....	96,857,167	2,519,731	.30	4,298.34	77.53	1.92
Wisconsin.....	302,857,001	10,621,745	1.28	4,324.45	105.21	3.46
Wyoming.....	25,724,626	274,644	.03	3,528.49	30.96	3.68
Total.....	12,000,708,798	830,639,434	100.00	5,496.73	202.52	3.45

<sup>2</sup> Alaska included in the State of Washington.

TABLE 2.—*Individual returns—Distribution by income classes, showing the number of returns, net income, net tax, average net tax per return, and average rate of tax, net loss for prior year, personal exemption and credit for dependents, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)*

[Income returned for the calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1]

Income classes	Number of returns	Net income <sup>1</sup>	Tax after tax credits			Net loss for prior year	Personal exemption and credit for dependents
			Net tax	Average net tax per return	Average rate of tax to net income (per cent)		
Under \$1,000 <sup>2</sup> .....	115,744	\$66,280,369					\$299,240,733
Under \$1,000.....	11,001	5,950,313	\$39,980	\$3.63	0.67		898,570
\$1,000 to \$2,000 <sup>2</sup> .....	453,132	706,584,940					1,245,798,605
\$1,000 to \$2,000.....	542,966	938,990,760	1,233,658	2.27	.13		820,986,987
\$2,000 to \$3,000 <sup>2</sup> .....	397,948	974,329,808					1,459,421,450
\$2,000 to \$3,000.....	457,814	1,087,945,276	3,970,412	8.67	.36		711,369,704
\$3,000 to \$4,000 <sup>2</sup> .....	475,367	1,660,408,416					1,909,367,030
\$3,000 to \$4,000.....	244,538	866,949,749	2,879,855	11.78	.33		577,758,341
\$4,000 to \$5,000 <sup>2</sup> .....	174,336	758,949,837					772,491,188
\$4,000 to \$5,000.....	315,104	1,414,508,424	3,628,322	11.51	.26		1,044,747,502
\$5,000 to \$6,000 <sup>2</sup> .....	20,808	112,665,392				\$1,105,578	87,604,978
\$5,000 to \$6,000.....	181,015	991,941,921	3,768,914	20.82	.38	282,065	640,948,075
\$6,000 to \$7,000 <sup>2</sup> .....	9,416	60,751,734				980,449	32,343,063
\$6,000 to \$7,000.....	127,740	826,857,840	4,178,369	32.71	.51	235,219	454,121,201
\$7,000 to \$8,000 <sup>2</sup> .....	5,964	44,546,599				697,570	18,736,060
\$7,000 to \$8,000.....	92,937	699,604,786	4,244,833	45.67	.61	234,498	330,679,950
\$8,000 to \$9,000 <sup>2</sup> .....	4,332	36,714,070				882,069	13,101,343
\$8,000 to \$9,000.....	68,331	579,828,312	4,158,548	60.86	.72	323,141	240,899,535
\$9,000 to \$10,000 <sup>2</sup> .....	3,559	33,794,589				767,707	10,347,460
\$9,000 to \$10,000.....	53,598	509,053,914	4,313,838	80.49	.85	214,317	191,808,301
\$10,000 to \$11,000.....	43,718	458,183,031	4,383,671	100.27	.96	954,155	149,481,946
\$11,000 to \$12,000.....	35,131	403,643,534	4,551,979	129.57	1.13	830,721	120,125,983
\$12,000 to \$13,000.....	28,532	356,293,171	4,611,472	161.62	1.29	990,956	96,817,423
\$13,000 to \$14,000.....	23,727	320,178,702	4,721,581	199.00	1.47	795,634	80,341,027
\$14,000 to \$15,000.....	20,156	292,271,414	4,854,075	240.83	1.66	635,651	67,740,216
\$15,000 to \$20,000.....	65,391	1,127,068,207	25,004,439	382.38	2.22	2,717,188	216,878,595
\$20,000 to \$25,000.....	35,424	790,419,448	26,098,689	736.75	3.30	2,248,264	115,351,651
\$25,000 to \$30,000.....	21,894	598,458,662	26,431,225	1,207.24	4.42	1,961,706	70,502,747
\$30,000 to \$40,000.....	24,773	853,569,772	49,142,519	1,983.71	5.76	2,490,762	78,511,845
\$40,000 to \$50,000.....	13,456	599,742,250	43,901,557	3,262.60	7.32	2,487,515	41,886,041
\$50,000 to \$60,000.....	8,192	447,201,129	38,381,456	4,685.24	8.58	1,319,282	25,192,710
\$60,000 to \$70,000.....	5,644	364,580,130	35,590,063	6,305.92	9.76	1,201,637	17,363,193
\$70,000 to \$80,000.....	3,844	287,559,815	30,810,515	8,015.22	10.71	813,779	11,536,549
\$80,000 to \$90,000.....	2,781	235,627,045	27,198,138	9,779.98	11.54	563,941	8,293,700
\$90,000 to \$100,000.....	2,112	200,419,255	24,694,240	11,692.35	12.32	666,623	6,223,144
\$100,000 to \$150,000.....	5,261	636,018,520	87,397,904	16,612.41	13.74	2,168,268	15,478,213
\$150,000 to \$200,000.....	2,122	364,214,566	55,569,990	26,187.55	15.26	805,842	6,088,947
\$200,000 to \$250,000.....	1,106	246,213,183	38,989,108	35,252.36	15.84	666,451	3,102,935
\$250,000 to \$300,000.....	645	176,842,506	29,216,739	45,297.27	16.52	376,603	1,809,193
\$300,000 to \$400,000.....	755	259,624,653	44,317,452	58,698.61	17.07	190,756	2,093,283
\$400,000 to \$500,000.....	386	171,497,074	29,432,725	76,250.58	17.16		1,075,550
\$500,000 to \$750,000.....	384	228,999,193	38,596,245	100,511.06	16.85	1,887,324	1,007,364
\$750,000 to \$1,000,000.....	173	149,167,396	25,669,143	148,376.55	17.21	93,732	458,664
\$1,000,000 to \$1,500,000.....	138	164,637,400	28,471,058	206,312.01	17.29		356,450
\$1,500,000 to \$2,000,000.....	56	97,049,514	16,313,262	291,308.25	16.81		123,250
\$2,000,000 to \$3,000,000.....	55	132,044,039	21,271,277	386,750.49	16.11		123,087
\$3,000,000 to \$4,000,000.....	22	74,835,056	12,341,256	560,966.18	16.49		40,716
\$4,000,000 to \$5,000,000.....	8	36,623,123	4,852,405	606,550.63	13.29	4,495,382	9,000
\$5,000,000 and over.....	11	95,551,714	15,407,979	1,400,725.36	16.13		25,600
Total.....	4,101,547	22,545,090,553	830,639,434	202.52	3.68	37,054,785	12,000,708,798
Non-taxable <sup>2</sup> .....	1,660,606	4,455,025,754				4,433,373	5,848,451,810
Taxable.....	2,440,941	18,090,064,799	830,639,434	202.52	3.68	32,621,412	6,152,256,988

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

<sup>2</sup> Non-taxable. Specific exemptions exceed net income.

TABLE 2.—Individual returns—Distribution by income classes, showing the number of returns, net income, net tax, average net tax per return, and average rate of tax, net loss per prior year, personal exemption and credit for dependents, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

Income classes	Tax before tax credits			Tax credits		
	Normal tax	Surtax	12½ per cent tax on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under \$1,000 <sup>2</sup>						
Under \$1,000	\$53,306			\$53,306	\$13,326	
\$1,000 to \$2,000 <sup>2</sup>						
\$1,000 to \$2,000	1,644,881			1,644,881	411,223	
\$2,000 to \$3,000 <sup>2</sup>						
\$2,000 to \$3,000	5,293,878			5,293,878	1,323,466	
\$3,000 to \$4,000 <sup>2</sup>						
\$3,000 to \$4,000	3,839,811			3,839,811	959,956	
\$4,000 to \$5,000 <sup>2</sup>						
\$4,000 to \$5,000	4,837,761			4,837,761	1,209,439	
\$5,000 to \$6,000 <sup>2</sup>						
\$5,000 to \$6,000	4,783,119			4,783,119	1,014,295	
\$6,000 to \$7,000 <sup>2</sup>						
\$6,000 to \$7,000	5,126,237			5,126,237	947,868	
\$7,000 to \$8,000 <sup>2</sup>						
\$7,000 to \$8,000	5,128,673			5,128,673	883,840	
\$8,000 to \$9,000 <sup>2</sup>						
\$8,000 to \$9,000	4,954,350			4,954,350	795,802	
\$9,000 to \$10,000 <sup>2</sup>						
\$9,000 to \$10,000	5,103,362			5,103,362	789,524	
\$10,000 to \$11,000	4,918,805	\$211,687		5,130,492	746,821	
\$11,000 to \$12,000	4,752,467	522,000		5,274,467	722,488	
\$12,000 to \$13,000	4,577,691	709,285		5,286,976	675,504	
\$13,000 to \$14,000	4,557,976	826,892		5,384,868	663,287	
\$14,000 to \$15,000	4,518,249	1,002,645		5,520,894	666,819	
\$15,000 to \$20,000	20,133,642	7,905,293		28,038,935	3,034,496	
\$20,000 to \$25,000	16,319,155	12,137,862		28,457,017	2,358,328	
\$25,000 to \$30,000	13,260,046	14,750,118		28,010,164	1,578,939	
\$30,000 to \$40,000	19,658,199	30,580,020	\$1,214,398	51,452,617	1,895,006	\$415,092
\$40,000 to \$50,000	13,494,893	29,066,629	2,714,932	45,276,454	1,065,706	309,191
\$50,000 to \$60,000	9,522,079	26,004,517	3,892,990	39,419,586	670,065	368,065
\$60,000 to \$70,000	7,358,719	24,569,596	4,586,566	36,454,881	478,845	385,433
\$70,000 to \$80,000	5,435,947	21,826,116	4,350,645	31,612,708	353,335	448,858
\$80,000 to \$90,000	4,381,363	19,306,733	4,206,669	27,894,765	248,813	447,814
\$90,000 to \$100,000	3,634,079	17,507,936	3,993,174	25,135,189	201,788	239,161
\$100,000 to \$150,000	11,095,195	63,333,670	14,352,720	88,781,585	516,359	867,322
\$150,000 to \$200,000	6,132,992	40,153,036	10,139,027	56,425,055	284,777	570,288
\$200,000 to \$250,000	3,698,294	27,263,593	8,372,829	39,334,716	125,770	219,838
\$250,000 to \$300,000	2,919,185	20,684,931	5,979,236	29,583,352	69,459	297,154
\$300,000 to \$400,000	3,967,290	30,796,177	9,894,713	44,658,180	77,422	265,306
\$400,000 to \$500,000	2,538,686	26,893,403	6,436,258	29,868,347	40,266	395,356
\$500,000 to \$750,000	2,627,307	26,141,462	10,197,761	38,966,530	48,361	321,921
\$750,000 to \$1,000,000	1,522,572	17,316,578	6,983,639	25,822,789	16,395	137,251
\$1,000,000 to \$1,500,000	1,699,781	18,574,688	8,302,953	28,577,422	12,882	93,482
\$1,500,000 to \$2,000,000	890,077	9,811,059	5,744,752	16,355,888	5,843	36,783
\$2,000,000 to \$3,000,000	790,306	11,359,700	9,146,519	21,296,525	5,236	20,012
\$3,000,000 to \$4,000,000	514,758	7,389,856	4,621,120	12,525,734	2,363	182,115
\$4,000,000 to \$5,000,000	5,036	2,339,449	2,510,636	4,854,521	369	1,747
\$5,000,000 and over	216,908	8,806,445	6,393,029	15,416,382	924	7,479
Total	215,817,075	511,731,376	134,033,966	861,582,417	24,915,315	6,027,668
Nontaxable <sup>2</sup>						
Taxable	215,817,075	511,731,376	134,033,966	861,582,417	24,915,315	6,027,668

<sup>2</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—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)

[Income returned for the calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1]

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.....	126,745	3.09	4,101,547	100.00	126,745	3.09
\$1,000 to \$2,000.....	996,098	24.29	3,974,802	96.91	1,122,843	27.38
\$2,000 to \$3,000.....	855,762	20.87	2,978,704	72.62	1,978,605	48.25
\$3,000 to \$4,000.....	719,905	17.55	2,122,942	51.75	2,698,510	65.80
\$4,000 to \$5,000.....	459,440	11.93	1,403,037	34.20	3,187,950	77.73
\$5,000 to \$6,000.....	201,823	4.92	913,597	22.27	3,389,773	82.65
\$6,000 to \$7,000.....	137,156	3.35	711,774	17.35	3,526,929	86.00
\$7,000 to \$8,000.....	98,901	2.41	574,618	14.00	3,625,830	88.41
\$8,000 to \$9,000.....	72,693	1.77	475,717	11.59	3,698,493	90.18
\$9,000 to \$10,000.....	57,137	1.39	403,054	9.82	3,755,650	91.57
\$10,000 to \$11,000.....	43,718	1.07	345,897	8.43	3,799,368	92.64
\$11,000 to \$12,000.....	35,131	.86	302,179	7.36	3,834,499	93.50
\$12,000 to \$13,000.....	28,532	.69	267,048	6.50	3,863,031	94.19
\$13,000 to \$14,000.....	23,727	.58	238,516	5.81	3,886,758	94.77
\$14,000 to \$15,000.....	20,156	.49	214,789	5.23	3,906,914	95.26
\$15,000 to \$20,000.....	65,391	1.59	194,633	4.74	3,972,305	96.85
\$20,000 to \$25,000.....	35,424	.864	129,242	3.150	4,007,729	97.714
\$25,000 to \$30,000.....	21,894	.534	93,818	2.286	4,029,623	98.248
\$30,000 to \$40,000.....	24,773	.604	71,924	1.752	4,054,396	98.852
\$40,000 to \$50,000.....	13,456	.325	47,151	1.148	4,067,852	99.177
\$50,000 to \$60,000.....	8,192	.200	33,695	.823	4,076,044	99.377
\$60,000 to \$70,000.....	5,644	.138	25,503	.623	4,081,688	99.515
\$70,000 to \$80,000.....	3,844	.094	19,859	.485	4,085,532	99.609
\$80,000 to \$90,000.....	2,781	.068	16,015	.391	4,088,313	99.677
\$90,000 to \$100,000.....	2,112	.052	13,234	.323	4,090,425	99.729
\$100,000 to \$150,000.....	5,261	.128	11,122	.271	4,095,686	99.857
\$150,000 to \$200,000.....	2,122	.052	5,861	.143	4,097,808	99.909
\$200,000 to \$250,000.....	1,106	.027	3,739	.091	4,098,914	99.936
\$250,000 to \$300,000.....	645	.016	2,633	.064	4,099,559	99.952
\$300,000 to \$400,000.....	755	.019	1,988	.048	4,100,314	99.971
\$400,000 to \$500,000.....	385	.009	1,233	.029	4,100,700	99.980
\$500,000 to \$750,000.....	384	.009	847	.020	4,101,084	99.989
\$750,000 to \$1,000,000.....	173	.004	463	.011	4,101,257	99.993
\$1,000,000 to \$1,500,000.....	138	.003	290	.007	4,101,395	99.996
\$1,500,000 to \$2,000,000.....	56	.0015	152	.004	4,101,451	99.9975
\$2,000,000 to \$3,000,000.....	55	.0013	96	.0025	4,101,506	99.9988
\$3,000,000 to \$4,000,000.....	22	.0007	41	.0012	4,101,528	99.9995
\$4,000,000 to \$5,000,000.....	8	.0002	19	.0005	4,101,536	99.9997
\$5,000,000 and over.....	11	.0003	11	.0003	4,101,547	100.00
Total.....	4,101,547	100.00				

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

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.....	\$72,230,684	0.32	\$22,545,090,553	100.00	\$72,230,684	0.32
\$1,000 to \$2,000.....	1,645,575,700	7.29	22,472,859,869	99.68	1,717,806,384	7.61
\$2,000 to \$3,000.....	2,062,275,084	9.15	20,827,284,169	92.39	3,780,081,468	16.76
\$3,000 to \$4,000.....	2,527,358,165	11.21	18,765,009,085	83.24	6,307,439,633	27.97
\$4,000 to \$5,000.....	2,173,458,261	9.64	16,237,650,920	72.03	8,480,897,894	37.61
\$5,000 to \$6,000.....	1,104,607,313	4.90	14,004,192,659	62.39	9,585,505,207	42.51
\$6,000 to \$7,000.....	887,609,574	3.94	12,959,585,346	57.49	10,473,114,781	46.45
\$7,000 to \$8,000.....	744,151,385	3.30	12,071,975,772	53.55	11,217,266,166	49.75
\$8,000 to \$9,000.....	616,542,382	2.72	11,327,824,387	50.25	11,833,808,548	52.47
\$9,000 to \$10,000.....	542,848,503	2.41	10,711,282,005	47.53	12,376,657,051	54.88
\$10,000 to \$11,000.....	458,183,031	2.03	10,168,433,502	45.12	12,834,840,082	56.91
\$11,000 to \$12,000.....	403,643,534	1.79	9,710,250,471	43.00	13,238,483,616	58.70
\$12,000 to \$13,000.....	356,293,171	1.58	9,306,608,937	41.30	13,594,776,787	60.28
\$13,000 to \$14,000.....	320,178,702	1.42	8,950,313,766	39.72	13,914,955,489	61.70
\$14,000 to \$15,000.....	292,271,414	1.30	8,630,135,064	38.30	14,207,226,903	63.00
\$15,000 to \$20,000.....	1,127,068,207	5.00	8,337,863,650	37.00	15,334,295,110	68.00
\$20,000 to \$25,000.....	790,419,448	3.51	7,210,795,443	32.00	16,124,714,558	71.51
\$25,000 to \$30,000.....	598,458,662	2.65	6,420,375,995	28.49	16,723,173,220	74.16
\$30,000 to \$40,000.....	853,599,772	3.79	5,821,917,333	25.84	17,576,742,992	77.95
\$40,000 to \$50,000.....	599,742,250	2.66	4,968,347,561	22.06	18,176,485,242	80.61
\$50,000 to \$60,000.....	447,201,129	1.98	4,368,605,311	19.39	18,623,686,371	82.59
\$60,000 to \$70,000.....	364,580,130	1.62	3,921,404,182	17.41	18,988,266,501	84.21
\$70,000 to \$80,000.....	287,559,815	1.28	3,656,824,052	15.79	19,275,826,316	85.49
\$80,000 to \$90,000.....	235,627,045	1.05	3,269,264,287	14.51	19,511,453,361	86.54
\$90,000 to \$100,000.....	200,419,255	.91	3,033,637,192	13.46	19,711,872,616	87.45
\$100,000 to \$150,000.....	636,018,520	2.82	2,833,217,937	12.55	20,347,891,136	90.27
\$150,000 to \$200,000.....	364,214,566	1.62	2,197,199,417	9.73	20,712,105,702	91.89
\$200,000 to \$250,000.....	246,213,183	1.09	1,832,984,851	8.11	20,958,318,885	92.98
\$250,000 to \$300,000.....	176,842,506	.78	1,586,771,668	7.02	21,135,161,391	93.76
\$300,000 to \$400,000.....	259,624,653	1.15	1,409,929,162	6.24	21,394,786,044	94.91
\$400,000 to \$500,000.....	171,497,074	.76	1,150,304,509	5.09	21,566,283,118	95.67
\$500,000 to \$750,000.....	228,999,193	1.02	978,807,435	4.33	21,795,282,311	96.69
\$750,000 to \$1,000,000.....	149,167,396	.66	749,808,242	3.31	21,944,449,707	97.35
\$1,000,000 to \$1,500,000.....	164,637,400	.73	600,640,846	2.65	22,109,087,107	98.08
\$1,500,000 to \$2,000,000.....	97,049,514	.43	436,003,446	1.92	22,206,136,621	98.51
\$2,000,000 to \$3,000,000.....	132,044,039	.58	338,953,932	1.49	22,338,180,660	99.09
\$3,000,000 to \$4,000,000.....	74,835,056	.33	206,909,893	.91	22,413,015,716	99.42
\$4,000,000 to \$5,000,000.....	36,523,123	.16	132,074,837	.58	22,449,538,839	99.58
\$5,000,000 and over.....	95,551,714	.42	95,551,714	.42	22,545,090,553	100.00
Total.....	22,545,090,553	100.00				

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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—Con.*

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 .....	\$39,980	0.01	\$830,639,434	100.00	\$39,980	0.01
\$1,000 to \$2,000 .....	1,233,658	.15	830,599,454	99.99	1,273,638	.16
\$2,000 to \$3,000 .....	3,970,412	.48	829,365,796	99.84	5,244,050	.64
\$3,000 to \$4,000 .....	2,879,855	.35	825,395,384	99.36	8,123,905	.99
\$4,000 to \$5,000 .....	3,628,322	.44	822,515,529	99.01	11,752,227	1.43
\$5,000 to \$6,000 .....	3,768,914	.45	818,887,207	98.57	15,521,141	1.88
\$6,000 to \$7,000 .....	4,178,369	.50	815,118,293	98.12	19,699,510	2.38
\$7,000 to \$8,000 .....	4,244,833	.51	810,939,924	97.62	23,944,343	2.89
\$8,000 to \$9,000 .....	4,158,548	.50	806,695,091	97.11	28,102,891	3.39
\$9,000 to \$10,000 .....	4,313,838	.52	802,536,543	96.61	32,416,729	3.91
\$10,000 to \$11,000 .....	4,383,671	.53	798,222,705	96.09	36,800,400	4.44
\$11,000 to \$12,000 .....	4,551,979	.55	793,839,034	95.56	41,352,379	4.99
\$12,000 to \$13,000 .....	4,611,472	.56	789,287,055	95.01	45,963,851	5.55
\$13,000 to \$14,000 .....	4,721,581	.57	784,675,583	94.45	50,685,432	6.12
\$14,000 to \$15,000 .....	4,854,075	.59	779,954,002	93.88	55,539,507	6.71
\$15,000 to \$20,000 .....	25,004,439	3.01	775,099,927	93.29	80,543,946	9.72
\$20,000 to \$25,000 .....	26,098,689	3.14	750,095,558	90.28	106,642,635	12.86
\$25,000 to \$30,000 .....	26,431,225	3.18	723,996,799	87.14	133,073,860	16.04
\$30,000 to \$40,000 .....	49,142,519	5.92	697,565,574	83.96	182,216,379	21.96
\$40,000 to \$50,000 .....	43,901,557	5.28	648,423,055	78.04	226,117,936	27.24
\$50,000 to \$60,000 .....	38,381,456	4.62	604,521,498	72.76	264,499,392	31.86
\$60,000 to \$70,000 .....	35,590,603	4.28	566,140,042	68.14	300,089,995	36.14
\$70,000 to \$80,000 .....	30,810,515	3.71	530,549,439	63.86	330,900,510	39.85
\$80,000 to \$90,000 .....	27,198,138	3.27	499,738,924	60.15	358,098,648	43.12
\$90,000 to \$100,000 .....	24,694,240	2.97	472,540,786	56.88	382,792,888	46.09
\$100,000 to \$150,000 .....	87,397,904	10.52	447,846,546	53.91	470,190,792	56.61
\$150,000 to \$200,000 .....	55,569,990	6.69	369,448,642	43.39	525,760,782	63.30
\$200,000 to \$250,000 .....	38,989,108	4.69	301,878,652	36.70	564,749,890	67.99
\$250,000 to \$300,000 .....	29,216,739	3.52	265,889,544	32.01	593,966,629	71.51
\$300,000 to \$400,000 .....	44,317,452	5.33	236,672,805	28.49	638,284,081	76.84
\$400,000 to \$500,000 .....	29,432,725	3.54	192,355,353	23.16	667,716,806	80.38
\$500,000 to \$750,000 .....	38,596,248	4.65	162,922,628	19.62	706,313,054	85.03
\$750,000 to \$1,000,000 .....	25,669,143	3.09	121,326,380	14.97	731,982,197	88.12
\$1,000,000 to \$1,500,000 .....	28,471,058	3.43	98,657,237	11.88	760,453,255	91.55
\$1,500,000 to \$2,000,000 .....	16,313,262	1.96	70,186,179	8.45	776,766,517	93.51
\$2,000,000 to \$3,000,000 .....	21,271,277	2.56	53,872,917	6.49	798,037,794	96.07
\$3,000,000 to \$4,000,000 .....	12,341,256	1.49	32,601,640	3.93	810,379,050	97.56
\$4,000,000 to \$5,000,000 .....	4,852,405	.58	20,260,384	2.44	815,231,455	98.14
\$5,000,000 and over .....	15,407,979	1.86	15,107,979	1.86	830,639,434	100.00
Total .....	\$80,639,434	100.00	-----	-----	-----	-----



TABLE 4.—*Individual returns—Number of returns and net income, distributed according to sex and family relationship, by States and Territories*

[Income returned for the calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1]

States and Territories	Joint returns of husbands and wives, with or without dependent children, including returns of husbands whose wives, though living with them, file separate returns		Single men—Heads of families	
	Number of returns	Net income <sup>1</sup>	Number of returns	Net income <sup>1</sup>
Alabama.....	15,156	\$91,341,151	1,857	\$7,350,655
Alaska <sup>2</sup> .....				
Arizona.....	4,942	21,063,646	733	2,278,655
Arkansas.....	10,729	52,801,193	1,074	3,891,823
California.....	155,713	983,249,882	22,793	82,897,953
Colorado.....	17,475	98,228,362	2,347	8,162,728
Connecticut.....	35,569	262,468,849	4,682	21,446,588
Delaware.....	4,203	55,355,084	828	4,432,853
District of Columbia.....	15,481	111,251,444	2,094	9,055,057
Florida.....	23,512	140,415,730	2,216	8,771,455
Georgia.....	18,256	112,631,800	2,395	9,439,109
Hawaii.....	4,923	27,917,058	630	1,964,933
Idaho.....	5,647	21,432,777	568	1,928,644
Illinois.....	175,379	1,310,895,077	27,637	116,164,080
Indiana.....	37,725	229,094,646	5,940	19,772,555
Iowa.....	25,286	128,106,993	2,724	9,161,091
Kansas.....	21,623	114,460,320	2,984	9,856,877
Kentucky.....	15,540	108,620,410	3,157	11,789,453
Louisiana.....	17,387	69,270,934	2,461	9,836,728
Maine.....	10,073	66,431,883	1,415	5,314,505
Maryland.....	33,278	224,128,933	4,932	23,730,730
Massachusetts.....	101,113	665,844,592	19,305	70,526,536
Michigan.....	83,477	595,145,007	9,557	42,334,532
Minnesota.....	32,388	199,125,168	3,652	14,361,753
Mississippi.....	10,291	46,694,434	1,194	3,954,912
Missouri.....	50,327	326,332,768	8,823	31,670,111
Montana.....	8,950	44,100,209	1,820	4,742,244
Nebraska.....	19,522	93,350,248	1,892	6,643,688
Nevada.....	1,619	7,619,950	260	966,517
New Hampshire.....	7,255	43,906,681	937	3,304,790
New Jersey.....	97,180	718,474,323	17,295	67,908,933
New Mexico.....	3,149	12,925,368	416	1,441,299
New York.....	371,155	3,288,313,355	56,069	267,619,078
North Carolina.....	19,286	107,876,651	2,260	9,661,223
North Dakota.....	6,083	24,170,320	473	1,623,043
Ohio.....	106,246	726,213,865	18,658	67,233,156
Oklahoma.....	25,091	156,670,868	1,955	7,910,311
Oregon.....	18,255	95,608,686	2,568	7,622,396
Pennsylvania.....	174,486	1,263,552,117	33,593	129,915,246
Rhode Island.....	11,798	92,232,746	2,261	8,719,343
South Carolina.....	8,247	38,096,751	939	3,219,261
South Dakota.....	7,152	27,221,080	480	1,440,687
Tennessee.....	18,507	118,452,011	2,671	10,260,666
Texas.....	55,236	222,433,991	5,919	23,131,721
Utah.....	6,893	35,883,564	724	2,597,412
Vermont.....	3,993	25,662,633	676	2,639,874
Virginia.....	18,884	112,637,122	3,115	10,768,871
Washington.....	27,921	119,777,565	3,169	10,598,537
West Virginia.....	16,131	90,814,708	2,165	7,503,942
Wisconsin.....	54,398	292,247,622	5,762	21,992,007
Wyoming.....	3,920	18,781,168	746	2,274,941
Total.....	2,016,850	13,870,232,343	302,821	1,211,234,402

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. Net income for returns under \$5,000 estimated on basis of sample. See p. 1.

<sup>2</sup> Alaska included in the State of Washington.

TABLE 4.—*Individual returns—Number of returns and net income, distributed according to sex and family relationship, by States and Territories—Continued*

States and Territories	Single women—Heads of families		Single men—Not heads of families		Single women—Not heads of families	
	Number of returns	Net income <sup>1</sup>	Number of returns	Net income <sup>1</sup>	Number of returns	Net income <sup>1</sup>
Alabama.....	591	\$2, 516, 134	7, 492	\$20, 502, 374	2, 361	\$7, 027, 533
Alaska <sup>2</sup> .....						
Arizona.....	180	701, 481	3, 552	8, 940, 154	575	1, 739, 479
Arkansas.....	402	1, 796, 178	3, 503	9, 999, 065	1, 242	3, 926, 676
California.....	9, 575	42, 372, 472	89, 542	264, 793, 172	30, 591	126, 120, 748
Colorado.....	957	3, 756, 595	7, 428	22, 073, 501	2, 800	10, 090, 795
Connecticut.....	2, 225	12, 229, 109	19, 682	66, 647, 773	12, 491	55, 199, 225
Delaware.....	333	2, 199, 666	2, 361	12, 443, 786	1, 161	7, 206, 968
District of Columbia.....	1, 526	5, 534, 325	9, 936	31, 965, 872	9, 532	30, 732, 001
Florida.....	895	3, 814, 125	8, 653	29, 643, 950	3, 745	13, 768, 631
Georgia.....	945	3, 676, 854	8, 070	23, 938, 884	3, 396	10, 785, 329
Hawaii.....	365	1, 609, 020	1, 826	6, 126, 827	1, 270	4, 878, 336
Idaho.....	151	461, 529	2, 872	6, 584, 941	460	1, 140, 099
Illinois.....	9, 753	39, 578, 730	119, 198	380, 653, 483	37, 495	144, 643, 950
Indiana.....	1, 516	5, 047, 349	24, 771	62, 427, 595	5, 326	18, 407, 942
Iowa.....	891	2, 634, 580	11, 525	31, 464, 454	3, 967	13, 126, 942
Kansas.....	860	2, 671, 099	7, 198	19, 617, 774	2, 198	6, 643, 580
Kentucky.....	987	4, 240, 391	9, 362	28, 916, 534	3, 182	12, 676, 652
Louisiana.....	1, 043	4, 435, 037	8, 289	25, 279, 046	2, 727	9, 687, 751
Maine.....	412	1, 739, 501	4, 187	14, 651, 907	2, 057	9, 285, 356
Maryland.....	1, 704	10, 748, 554	15, 957	68, 467, 892	7, 731	43, 977, 611
Massachusetts.....	6, 350	25, 656, 782	48, 654	185, 125, 340	31, 077	132, 365, 534
Michigan.....	2, 983	13, 626, 417	58, 227	185, 923, 721	17, 127	65, 026, 099
Minnesota.....	924	4, 222, 538	16, 896	45, 094, 427	6, 130	18, 983, 358
Mississippi.....	371	1, 131, 878	3, 542	8, 492, 041	1, 254	2, 814, 673
Missouri.....	3, 028	11, 543, 913	23, 431	77, 114, 106	8, 656	31, 009, 883
Montana.....	396	959, 160	6, 216	15, 824, 391	1, 097	2, 754, 977
Nebraska.....	629	1, 873, 515	6, 918	18, 190, 202	2, 593	7, 101, 552
Nevada.....	57	436, 264	2, 228	5, 130, 015	222	748, 827
New Hampshire.....	266	1, 894, 090	3, 940	11, 182, 805	1, 639	7, 284, 676
New Jersey.....	5, 802	25, 706, 231	48, 572	156, 122, 232	21, 501	90, 465, 514
New Mexico.....	112	495, 473	1, 631	4, 510, 027	450	1, 088, 818
New York.....	20, 547	109, 270, 055	190, 958	870, 279, 505	101, 178	478, 700, 096
North Carolina.....	614	2, 648, 567	7, 634	20, 802, 171	2, 822	7, 675, 176
North Dakota.....	123	291, 136	2, 382	5, 460, 265	577	1, 234, 399
Ohio.....	4, 876	20, 551, 286	68, 457	199, 582, 966	19, 263	74, 878, 202
Oklahoma.....	634	2, 684, 497	8, 785	29, 226, 103	2, 301	7, 036, 044
Oregon.....	1, 230	3, 780, 997	8, 914	23, 071, 858	2, 318	7, 359, 824
Pennsylvania.....	9, 561	46, 657, 421	114, 613	370, 446, 269	40, 190	174, 063, 038
Rhode Island.....	775	4, 390, 621	6, 166	23, 579, 169	3, 379	18, 192, 796
South Carolina.....	303	1, 051, 294	3, 424	8, 193, 212	1, 078	2, 901, 058
South Dakota.....	128	324, 587	2, 468	5, 273, 405	642	1, 308, 577
Tennessee.....	938	3, 344, 905	8, 061	24, 569, 887	2, 898	9, 869, 128
Texas.....	2, 716	11, 565, 590	23, 942	74, 500, 410	7, 824	28, 909, 967
Utah.....	146	806, 459	4, 538	10, 321, 998	677	2, 116, 179
Vermont.....	200	728, 879	2, 064	5, 995, 865	1, 069	5, 066, 788
Virginia.....	1, 032	3, 851, 035	9, 621	26, 381, 286	3, 970	12, 383, 303
Washington.....	1, 212	4, 258, 974	17, 590	43, 102, 510	5, 594	15, 304, 410
West Virginia.....	531	2, 059, 146	11, 469	27, 747, 613	1, 630	6, 382, 034
Wisconsin.....	1, 495	5, 237, 252	29, 720	76, 185, 110	7, 897	25, 507, 698
Wyoming.....	140	515, 013	3, 561	8, 258, 213	409	1, 009, 141
Total.....	103, 430	463, 326, 695	1, 109, 676	3, 700, 791, 106	431, 769	1, 770, 517, 373

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. Net income for returns under \$5,000 estimated on basis of sample. See p. 1.

<sup>2</sup> Alaska included in the State of Washington.

TABLE 4.—*Individual returns—Number of returns and net income, distributed according to sex and family relationship, by States and Territories—Continued*

States and Territories	Wives filing separate returns from husbands		Community property income		Grand total	
	Number of returns	Net income <sup>1</sup>	Number of returns	Net income <sup>1</sup>	Number of returns	Net income <sup>1</sup>
Alabama.....	625	\$4,486,767			27,992	\$133,224,614
Alaska <sup>2</sup> .....						
Arizona.....	278	1,373,619	799	\$9,740,124	11,059	45,837,158
Arkansas.....	381	3,138,961			17,331	75,553,896
California.....	7,094	78,731,956	258	4,410,075	315,566	1,582,576,258
Colorado.....	720	6,161,505			31,727	148,473,486
Connecticut.....	3,129	33,109,107			77,778	451,001,651
Delaware.....	380	8,624,542			9,266	90,262,899
District of Columbia.....	991	10,399,343			39,560	198,938,042
Florida.....	1,059	10,503,766			40,080	206,917,657
Georgia.....	756	6,970,503			33,818	167,407,470
Hawaii.....	233	2,122,336			9,252	44,618,519
Idaho.....	400	1,367,514	575	5,533,254	10,673	38,448,758
Illinois.....	9,397	101,973,254			378,859	2,093,908,574
Indiana.....	1,425	13,784,386			76,703	349,434,464
Iowa.....	956	5,941,974			45,349	190,436,034
Kansas.....	712	4,144,752			35,575	157,394,402
Kentucky.....	776	6,338,773			33,004	172,582,213
Louisiana.....	1,399	5,038,988	3,987	51,705,677	37,293	175,254,161
Maine.....	566	5,657,696			18,710	103,080,848
Maryland.....	1,497	19,617,495			65,099	390,671,215
Massachusetts.....	7,857	79,754,430			214,356	1,189,273,214
Michigan.....	4,435	48,029,455			175,806	950,085,831
Minnesota.....	1,449	13,883,172			61,439	295,670,416
Mississippi.....	312	1,790,746			16,064	64,878,684
Missouri.....	2,142	23,824,349			96,407	501,495,130
Montana.....	172	1,273,942			18,651	69,654,023
Nebraska.....	616	2,971,874			32,170	130,131,079
Nevada.....	78	359,954	238	2,182,606	4,702	17,443,233
New Hampshire.....	447	2,987,907			14,484	70,569,949
New Jersey.....	5,117	58,729,831			195,467	1,117,398,064
New Mexico.....	231	836,216	473	4,940,947	6,462	26,288,148
New York.....	27,067	384,263,916			766,974	5,393,451,005
North Carolina.....	782	7,353,039			33,398	155,916,827
North Dakota.....	120	473,178			9,758	33,252,341
Ohio.....	5,207	65,296,739			222,707	1,153,756,214
Oklahoma.....	1,040	8,815,833			39,806	212,341,656
Oregon.....	613	3,295,664			33,903	149,739,425
Pennsylvania.....	8,931	107,191,120			381,374	2,091,825,217
Rhode Island.....	865	10,350,658			25,184	157,464,733
South Carolina.....	319	1,757,163			14,310	55,218,679
South Dakota.....	99	338,179			10,969	35,906,515
Tennessee.....	737	6,666,008			33,812	173,162,605
Texas.....	5,514	19,657,242	13,383	180,123,647	114,534	560,322,568
Utah.....	251	1,603,285			13,029	53,628,897
Vermont.....	266	1,748,182			8,268	41,842,221
Virginia.....	771	6,218,246			37,393	172,239,863
Washington.....	2,145	8,867,229	4,569	50,637,986	62,200	252,547,211
West Virginia.....	574	5,188,732			32,500	139,696,175
Wisconsin.....	1,684	15,409,624			100,956	436,579,613
Wyoming.....	94	459,222			8,870	31,297,698
Total.....	112,719	1,219,714,318	24,282	309,274,316	4,101,547	22,545,090,553

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. Net income for returns under \$5,000 estimated on basis of sample. See p. 1.

<sup>2</sup> Alaska included in the State of Washington.

TABLE 5.—*Individual returns—Number of returns and net income distributed according to sex and family relationship, by income classes—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)*

[Income returned for the calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1.]

Income classes	Joint returns of husbands and wives, with or without dependent children, including returns of husbands whose wives, though living with them, file separate returns		Single men—Heads of families	
	Number of returns	Net income <sup>1</sup>	Number of returns	Net income <sup>1</sup>
Under \$1,000 <sup>2</sup> .....	65, 278	\$36, 603, 899	3, 558	\$2, 162, 824
Under \$1,000.....	1, 264	700, 275	2	1, 342
\$1,000 to \$2,000 <sup>2</sup> .....	139, 505	217, 449, 492	79, 955	138, 474, 606
\$1,000 to \$2,000.....	9, 567	16, 459, 026	41	74, 223
\$2,000 to \$3,000 <sup>2</sup> .....	231, 842	580, 849, 201	103, 812	245, 258, 187
\$2,000 to \$3,000.....	20, 091	49, 974, 343	436	1, 041, 838
\$3,000 to \$4,000 <sup>2</sup> .....	408, 313	1, 431, 048, 988	43, 337	148, 270, 739
\$3,000 to \$4,000.....	98, 386	365, 326, 114	6, 946	26, 097, 742
\$4,000 to \$5,000 <sup>2</sup> .....	155, 754	677, 117, 446	8, 991	39, 003, 726
\$4,000 to \$5,000.....	228, 378	1, 027, 795, 050	17, 951	80, 133, 605
\$5,000 to \$6,000 <sup>2</sup> .....	16, 089	86, 854, 650	845	4, 560, 164
\$5,000 to \$6,000.....	138, 607	759, 517, 625	8, 201	44, 926, 696
\$6,000 to \$7,000 <sup>2</sup> .....	5, 899	38, 041, 469	371	2, 387, 051
\$6,000 to \$7,000.....	97, 105	628, 997, 543	5, 607	36, 259, 196
\$7,000 to \$8,000 <sup>2</sup> .....	3, 529	26, 360, 812	176	1, 321, 023
\$7,000 to \$8,000.....	70, 415	530, 685, 348	3, 586	26, 845, 421
\$8,000 to \$9,000 <sup>2</sup> .....	2, 397	20, 311, 844	164	1, 387, 639
\$8,000 to \$9,000.....	51, 031	433, 039, 978	2, 836	24, 087, 989
\$9,000 to \$10,000 <sup>2</sup> .....	1, 871	17, 773, 283	123	1, 171, 311
\$9,000 to \$10,000.....	39, 681	376, 894, 264	2, 205	20, 989, 234
\$10,000 to \$11,000.....	31, 088	325, 785, 363	1, 780	18, 651, 058
\$11,000 to \$12,000.....	24, 963	286, 801, 710	1, 453	16, 686, 433
\$12,000 to \$13,000.....	19, 920	248, 740, 591	1, 148	14, 326, 598
\$13,000 to \$14,000.....	16, 485	222, 415, 249	984	13, 289, 633
\$14,000 to \$15,000.....	13, 867	201, 022, 277	812	11, 772, 283
\$15,000 to \$20,000.....	43, 942	756, 835, 800	2, 673	46, 070, 379
\$20,000 to \$25,000.....	23, 141	516, 139, 240	1, 421	31, 719, 002
\$25,000 to \$30,000.....	13, 987	382, 274, 863	847	23, 188, 420
\$30,000 to \$40,000.....	15, 606	537, 724, 366	905	31, 087, 210
\$40,000 to \$50,000.....	8, 246	367, 459, 438	513	22, 754, 912
\$50,000 to \$60,000.....	5, 007	273, 068, 343	289	15, 863, 352
\$60,000 to \$70,000.....	3, 482	224, 773, 059	218	14, 083, 607
\$70,000 to \$80,000.....	2, 319	173, 634, 785	119	8, 862, 119
\$80,000 to \$90,000.....	1, 656	140, 151, 122	93	7, 877, 123
\$90,000 to \$100,000.....	1, 302	123, 645, 852	56	5, 306, 945
\$100,000 to \$150,000.....	3, 192	386, 208, 717	183	22, 220, 333
\$150,000 to \$200,000.....	1, 283	220, 568, 015	78	13, 185, 862
\$200,000 to \$250,000.....	642	143, 324, 058	41	9, 002, 310
\$250,000 to \$300,000.....	411	112, 424, 057	18	4, 917, 049
\$300,000 to \$400,000.....	467	160, 941, 467	18	6, 326, 730
\$400,000 to \$500,000.....	254	112, 787, 592	11	4, 925, 498
\$500,000 to \$750,000.....	239	142, 190, 367	10	5, 583, 516
\$750,000 to \$1,000,000.....	109	93, 894, 618	1	( <sup>3</sup> )
\$1,000,000 to \$1,500,000.....	80	96, 408, 884	3	( <sup>3</sup> )
\$1,500,000 to \$2,000,000.....	35	60, 938, 494	1	( <sup>3</sup> )
\$2,000,000 to \$3,000,000.....	36	84, 709, 028	1	( <sup>3</sup> )
\$3,000,000 to \$4,000,000.....	15	51, 535, 441	1	( <sup>3</sup> )
\$4,000,000 to \$5,000,000.....	8	36, 523, 123		
\$5,000,000 and over.....	6	65, 505, 774	1	( <sup>3</sup> )
Classes grouped <sup>3</sup> .....				19, 080, 424
Total.....	2, 016, 850	13, 870, 232, 343	302, 821	1, 211, 234, 402
Nontaxable <sup>2</sup> .....	1, 030, 477	3, 132, 411, 084	241, 332	583, 997, 270
Taxable.....	986, 373	10, 737, 821, 259	61, 489	627, 237, 132

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

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

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

TABLE 5.—Individual returns—Number of returns and net income distributed according to sex and family relationship, by income classes—Continued

Income classes	Single women—Heads of families		Single men—Not heads of families		Single women—Not heads of families	
	Number of returns	Net income <sup>1</sup>	Number of returns	Net income <sup>1</sup>	Number of returns	Net income <sup>1</sup>
Under \$1,000 <sup>2</sup> .....	2,287	\$1,371,144	27,230	\$16,016,513	13,392	\$8,034,555
Under \$1,000.....	10	5,868	416	171,168	450	212,570
\$1,000 to \$2,000 <sup>2</sup> .....	33,672	57,291,236	119,769	175,946,519	73,502	107,402,373
\$1,000 to \$2,000.....	27	43,205	390,942	679,455,633	131,563	226,442,136
\$2,000 to \$3,000 <sup>2</sup> .....	31,232	74,448,504	15,785	36,932,591	12,053	28,985,268
\$2,000 to \$3,000.....	91	220,040	334,346	790,574,226	91,671	218,225,830
\$3,000 to \$4,000 <sup>2</sup> .....	11,587	39,239,125	3,534	12,065,815	5,946	20,576,234
\$3,000 to \$4,000.....	1,343	4,976,717	96,328	327,495,656	32,078	110,079,013
\$4,000 to \$5,000 <sup>2</sup> .....	2,870	12,586,236	1,697	7,672,555	3,382	15,151,957
\$4,000 to \$5,000.....	3,935	17,588,397	39,530	175,951,633	16,450	73,239,522
\$5,000 to \$6,000 <sup>2</sup> .....	716	3,915,542	847	4,637,522	1,346	7,372,633
\$5,000 to \$6,000.....	2,297	12,594,034	15,170	83,042,890	7,004	38,503,968
\$6,000 to \$7,000 <sup>2</sup> .....	522	3,373,727	691	4,464,335	1,127	7,273,562
\$6,000 to \$7,000.....	1,743	11,293,336	10,433	67,462,683	5,410	35,035,353
\$7,000 to \$8,000 <sup>2</sup> .....	318	2,370,071	504	3,758,020	794	5,940,836
\$7,000 to \$8,000.....	1,318	9,869,057	7,768	58,389,260	4,100	30,823,909
\$8,000 to \$9,000 <sup>2</sup> .....	277	2,343,322	411	3,464,567	588	5,002,070
\$8,000 to \$9,000.....	1,076	9,150,374	5,733	48,636,447	3,132	26,566,826
\$9,000 to \$10,000 <sup>2</sup> .....	179	1,700,380	345	3,287,808	539	5,092,282
\$9,000 to \$10,000.....	827	7,831,072	4,436	42,614,337	2,713	25,762,226
\$10,000 to \$11,000.....	824	8,656,508	3,904	40,323,301	2,574	27,008,306
\$11,000 to \$12,000.....	690	7,937,645	3,034	34,882,113	2,077	23,845,451
\$12,000 to \$13,000.....	608	7,584,563	2,518	31,464,354	1,773	22,140,044
\$13,000 to \$14,000.....	443	5,974,910	2,202	29,748,034	1,454	19,602,371
\$14,000 to \$15,000.....	381	5,525,168	1,852	26,939,812	1,409	20,409,205
\$15,000 to \$20,000.....	1,394	24,040,312	6,220	107,476,735	4,578	78,973,077
\$20,000 to \$25,000.....	777	17,453,710	3,490	77,711,204	2,644	59,193,420
\$25,000 to \$30,000.....	500	13,661,611	2,257	62,418,413	1,781	48,708,131
\$30,000 to \$40,000.....	546	18,855,511	2,608	80,717,404	2,038	70,227,527
\$40,000 to \$50,000.....	304	13,673,057	1,545	68,893,528	1,209	54,020,127
\$50,000 to \$60,000.....	172	9,486,694	914	49,877,331	763	41,689,543
\$60,000 to \$70,000.....	112	7,221,274	626	40,710,453	511	32,893,642
\$70,000 to \$80,000.....	88	6,526,762	486	36,393,389	323	24,126,372
\$80,000 to \$90,000.....	50	4,227,965	345	29,287,595	273	23,186,845
\$90,000 to \$100,000.....	30	2,873,252	272	25,791,268	191	18,048,916
\$100,000 to \$150,000.....	102	12,436,926	606	72,267,213	490	59,729,410
\$150,000 to \$200,000.....	40	6,935,335	262	45,100,638	157	26,717,521
\$200,000 to \$250,000.....	9	1,937,370	154	34,100,543	88	19,774,494
\$250,000 to \$300,000.....	11	3,034,210	82	22,603,834	47	12,950,346
\$300,000 to \$400,000.....	9	3,101,978	101	34,406,776	68	23,487,323
\$400,000 to \$500,000.....	4	1,887,182	52	23,073,143	22	9,678,107
\$500,000 to \$750,000.....	5	3,193,517	65	39,101,950	21	12,210,918
\$750,000 to \$1,000,000.....	1	( <sup>3</sup> )	30	26,146,960	8	6,946,595
\$1,000,000 to \$1,500,000.....	2	( <sup>3</sup> )	26	31,081,172	10	11,655,915
\$1,500,000 to \$2,000,000.....	1	( <sup>3</sup> )	15	22,047,389	4	7,287,004
\$2,000,000 to \$3,000,000.....	-----	-----	11	27,015,233	4	10,656,060
\$3,000,000 to \$4,000,000.....	-----	-----	2	6,735,154	3	9,626,840
\$4,000,000 to \$5,000,000.....	-----	-----	-----	-----	-----	-----
\$5,000,000 and over.....	-----	-----	4	22,848,991	-----	-----
Classes grouped <sup>3</sup> .....	-----	4,871,817	-----	-----	-----	-----
Total.....	103,430	463,326,695	1,109,676	3,700,791,106	431,769	1,770,517,373
Nontaxable <sup>2</sup> .....	83,660	198,639,287	170,813	268,236,335	112,669	210,829,771
Taxable.....	19,770	264,687,408	938,863	3,432,554,771	319,100	1,559,687,602

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

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

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

TABLE 5.—Individual returns—Number of returns and net income distributed according to sex and family relationship, by income classes—Continued

Income classes	Wives filing separate returns from husbands		Community property income		Grand total	
	Number of returns	Net income <sup>1</sup>	Number of returns	Net income <sup>1</sup>	Number of returns	Net income <sup>1</sup>
Under \$1,000 <sup>2</sup> .....	3,999	\$2,101,434	-----	-----	115,744	\$66,280,369
Under \$1,000.....	8,859	4,859,092	-----	-----	11,001	5,950,315
\$1,000 to \$2,000 <sup>2</sup> .....	6,729	10,020,714	-----	-----	453,132	706,584,940
\$1,000 to \$2,000.....	10,826	16,516,537	-----	-----	542,966	938,990,760
\$2,000 to \$3,000 <sup>2</sup> .....	3,224	7,858,057	-----	-----	397,948	974,329,808
\$2,000 to \$3,000.....	11,179	27,908,990	-----	-----	457,814	1,087,945,276
\$3,000 to \$4,000 <sup>2</sup> .....	2,650	9,207,515	-----	-----	475,367	1,660,408,416
\$3,000 to \$4,000.....	9,457	32,974,502	-----	-----	244,538	866,949,749
\$4,000 to \$5,000 <sup>2</sup> .....	1,642	7,417,917	-----	-----	174,336	758,949,837
\$4,000 to \$5,000.....	8,860	39,860,217	-----	-----	315,104	1,414,508,424
\$5,000 to \$6,000 <sup>2</sup> .....	806	4,410,793	159	\$914,088	20,808	112,665,392
\$5,000 to \$6,000.....	4,623	25,353,150	5,113	28,003,558	181,015	991,941,921
\$6,000 to \$7,000 <sup>2</sup> .....	695	4,488,055	111	723,534	9,416	60,751,734
\$6,000 to \$7,000.....	3,798	24,600,961	3,584	23,208,766	127,740	826,857,840
\$7,000 to \$8,000 <sup>2</sup> .....	553	4,127,996	90	667,841	5,964	44,546,599
\$7,000 to \$8,000.....	3,091	23,190,212	2,650	19,802,519	92,937	699,604,786
\$8,000 to \$9,000 <sup>2</sup> .....	425	3,606,329	70	598,299	4,332	36,714,070
\$8,000 to \$9,000.....	2,576	21,857,117	1,947	16,489,581	68,331	579,828,312
\$9,000 to \$10,000 <sup>2</sup> .....	420	3,981,936	82	787,499	3,559	33,794,589
\$9,000 to \$10,000.....	2,169	20,576,860	1,517	14,385,871	53,598	509,053,914
\$10,000 to \$11,000.....	2,232	23,377,632	1,316	13,780,863	43,718	458,183,031
\$11,000 to \$12,000.....	1,941	22,317,563	973	11,172,619	35,131	403,643,534
\$12,000 to \$13,000.....	1,689	21,104,140	876	10,932,881	28,532	356,293,171
\$13,000 to \$14,000.....	1,511	20,415,993	648	8,732,512	23,727	320,178,702
\$14,000 to \$15,000.....	1,249	18,122,760	586	8,481,909	20,156	292,271,414
\$15,000 to \$20,000.....	4,806	83,212,552	1,778	30,459,354	65,391	1,127,068,207
\$20,000 to \$25,000.....	3,014	67,441,488	937	20,761,384	35,424	790,419,448
\$25,000 to \$30,000.....	2,001	54,798,466	491	13,408,758	21,894	598,458,662
\$30,000 to \$40,000.....	2,517	87,091,295	553	18,866,459	24,773	853,569,772
\$40,000 to \$50,000.....	1,397	62,216,700	242	10,724,488	13,456	599,742,250
\$50,000 to \$60,000.....	897	49,029,264	150	8,186,602	8,192	447,201,129
\$60,000 to \$70,000.....	596	38,536,539	99	6,361,556	5,644	364,580,130
\$70,000 to \$80,000.....	429	32,070,123	80	5,946,265	3,844	287,559,815
\$80,000 to \$90,000.....	309	26,257,746	55	4,638,738	2,781	235,627,045
\$90,000 to \$100,000.....	226	21,419,595	35	3,334,427	2,112	200,419,255
\$100,000 to \$150,000.....	627	75,854,540	61	7,301,381	5,261	636,018,520
\$150,000 to \$200,000.....	265	45,381,697	37	6,325,498	2,122	364,214,566
\$200,000 to \$250,000.....	154	34,124,884	18	3,929,524	1,106	246,213,183
\$250,000 to \$300,000.....	68	18,691,819	8	2,221,161	645	176,842,506
\$300,000 to \$400,000.....	81	28,456,609	8	2,903,770	755	259,624,653
\$400,000 to \$500,000.....	41	18,255,775	2	889,777	386	171,497,074
\$500,000 to \$750,000.....	40	24,292,406	4	2,426,456	384	228,999,193
\$750,000 to \$1,000,000.....	22	18,590,804	2	1,906,378	173	149,167,396
\$1,000,000 to \$1,500,000.....	17	19,811,573	-----	-----	138	164,637,400
\$1,500,000 to \$2,000,000.....	2	3,297,486	-----	-----	56	97,049,514
\$2,000,000 to \$3,000,000.....	3	( <sup>3</sup> )	-----	-----	55	132,044,039
\$3,000,000 to \$4,000,000.....	1	( <sup>3</sup> )	-----	-----	22	74,835,056
\$4,000,000 to \$5,000,000.....	-----	-----	-----	-----	8	36,523,123
\$5,000,000 and over.....	-----	-----	-----	-----	11	95,551,714
Classes grouped <sup>3</sup> .....	-----	10,686,485	-----	-----	-----	-----
Total.....	112,719	1,219,714,318	24,282	309,274,316	4,101,547	22,545,090,553
Nontaxable <sup>2</sup> .....	21,143	57,220,746	512	3,691,261	1,660,606	4,455,025,754
Taxable.....	91,576	1,162,493,572	23,770	305,583,055	2,440,941	18,090,064,799

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

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

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

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

[Income returned for the calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1.]

States and Territories	Sources of income				
	Wages and salaries	Business	Partnerships	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years <sup>1</sup>
Alabama.....	\$68,775,981	\$23,884,937	\$15,558,060	\$7,684,032	\$2,027,825
Alaska <sup>2</sup> .....					
Arizona.....	21,183,094	10,936,386	3,455,659	3,655,742	1,302,239
Arkansas.....	24,633,728	17,357,044	9,436,653	3,085,363	2,201,717
California.....	630,426,996	284,551,478	119,867,965	154,996,997	60,772,770
Colorado.....	65,740,732	33,994,099	10,544,822	8,085,886	3,729,691
Connecticut.....	165,688,671	52,834,084	21,543,389	47,874,243	18,809,645
Delaware.....	23,017,913	7,119,173	2,981,949	11,887,118	8,138,204
District of Columbia.....	101,094,956	27,256,010	8,262,051	13,365,035	8,594,762
Florida.....	94,810,539	38,316,606	16,158,857	31,314,734	8,941,286
Georgia.....	95,076,145	27,176,927	15,268,077	11,998,499	3,715,053
Hawaii.....	24,265,945	4,943,397	1,224,532	2,770,899	528,765
Idaho.....	16,978,301	14,658,101	3,512,289	1,159,721	554,452
Illinois.....	1,017,820,356	252,648,791	137,644,514	145,349,233	102,644,820
Indiana.....	174,372,166	58,228,579	24,336,649	19,964,645	15,206,073
Iowa.....	87,825,384	45,318,275	16,402,141	7,671,903	1,466,620
Kansas.....	59,011,200	53,760,590	17,806,186	7,583,852	2,520,866
Kentucky.....	81,170,934	27,026,812	14,155,895	16,623,726	4,009,435
Louisiana.....	89,732,756	29,368,793	18,927,796	11,942,981	1,897,378
Maine.....	37,052,188	19,713,071	4,720,781	7,887,023	3,825,122
Maryland.....	166,444,135	44,589,732	25,363,180	31,552,626	25,328,924
Massachusetts.....	500,482,276	145,135,880	75,386,394	101,715,599	51,229,718
Michigan.....	478,884,608	124,280,322	49,970,372	87,096,607	55,489,649
Minnesota.....	150,006,726	52,089,042	20,700,566	13,615,209	8,921,787
Mississippi.....	32,473,361	19,662,694	9,306,970	2,555,842	190,746
Missouri.....	273,509,151	70,424,574	30,025,028	26,072,380	17,636,237
Montana.....	35,435,892	26,677,433	5,367,231	2,918,239	612,222
Nebraska.....	59,556,232	40,078,799	12,879,420	5,678,387	606,368
Nevada.....	8,473,150	4,620,569	1,714,302	815,001	124,259
New Hampshire.....	25,689,169	13,608,499	3,983,874	6,471,738	2,615,475
New Jersey.....	558,123,165	147,644,079	57,761,270	93,450,168	56,038,071
New Mexico.....	10,748,695	8,634,661	2,915,851	1,231,204	116,697
New York.....	2,245,158,805	570,904,114	545,443,582	526,880,629	379,888,993
North Carolina.....	64,078,278	26,687,695	15,078,960	14,014,091	5,102,720
North Dakota.....	14,595,168	12,728,648	3,822,762	651,821	128,996
Ohio.....	571,550,902	154,050,934	70,402,415	73,450,988	51,507,883
Oklahoma.....	93,144,781	42,439,013	26,384,736	15,963,687	4,437,943
Oregon.....	68,371,987	40,109,211	11,202,232	5,516,690	916,396
Pennsylvania.....	939,879,328	302,039,781	129,183,622	157,985,026	115,743,956
Rhode Island.....	63,494,949	19,811,842	9,677,874	9,751,237	4,264,891
South Carolina.....	32,261,587	12,742,513	5,174,935	2,878,274	270,213
South Dakota.....	15,269,857	14,396,627	3,965,966	999,589	2,118
Tennessee.....	90,640,820	28,184,533	17,473,336	8,533,510	5,421,864
Texas.....	242,261,814	129,632,944	76,638,890	39,824,870	15,394,558
Utah.....	28,351,036	11,479,510	3,469,612	2,285,785	1,574,786
Vermont.....	16,785,687	8,614,599	2,852,841	2,353,483	212,280
Virginia.....	86,560,644	28,717,108	15,857,140	11,674,461	3,213,113
Washington.....	132,879,359	59,941,382	17,641,878	10,105,148	3,232,109
West Virginia.....	75,158,415	24,985,730	9,624,244	9,955,989	3,375,026
Wisconsin.....	218,250,156	69,206,359	31,298,690	31,470,576	16,466,081
Wyoming.....	16,578,722	9,818,305	2,750,012	925,799	55,519
Total.....	10,218,449,780	3,287,421,294	1,755,145,035	1,813,395,955	1,081,186,013

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. Net income for returns under \$5,000 estimated on basis of sample. See p. 1.

<sup>2</sup> Alaska included in the State of Washington.

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

States and Territories	Sources of income—Continued				
	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary
Alabama.....	\$12,403,821	\$13,151,194	\$184,207	\$15,951,055	\$1,594,835
Alaska <sup>1</sup> .....					
Arizona.....	3,386,724	3,809,141	55,606	4,441,541	241,098
Arkansas.....	9,744,618	7,108,902	115,715	9,353,749	1,250,208
California.....	153,525,744	186,570,639	1,840,741	259,654,476	23,690,835
Colorado.....	10,499,156	17,045,836	421,784	25,292,940	1,569,846
Connecticut.....	21,224,188	40,402,739	931,049	126,526,883	10,350,544
Delaware.....	2,280,045	5,540,460	144,559	42,517,944	1,237,279
District of Columbia.....	13,207,373	24,498,060	470,060	32,298,341	5,090,804
Florida.....	20,344,932	28,769,064	379,739	41,101,010	4,160,338
Georgia.....	13,398,197	12,550,432	195,098	26,831,370	1,652,675
Hawaii.....	2,196,654	2,925,953	35,138	12,651,579	1,102,722
Idaho.....	2,355,075	3,006,157	33,556	2,423,186	236,134
Illinois.....	123,575,884	176,999,418	2,800,361	337,775,585	31,753,178
Indiana.....	25,094,309	15,857,044	1,149,900	54,063,078	2,026,839
Iowa.....	20,357,199	24,348,339	222,464	27,510,096	1,454,131
Kansas.....	19,718,212	12,462,096	221,380	14,870,151	993,615
Kentucky.....	11,370,486	13,115,253	711,687	34,432,773	2,706,357
Louisiana.....	16,763,636	17,039,955	256,370	20,365,189	1,254,783
Maine.....	4,390,863	15,202,959	291,137	23,718,802	1,844,673
Maryland.....	18,348,331	45,132,876	766,985	76,161,170	11,946,448
Massachusetts.....	39,999,979	103,874,152	2,941,373	299,766,579	35,072,721
Michigan.....	63,187,387	82,377,237	1,067,744	174,287,646	10,562,271
Minnesota.....	15,410,847	26,381,853	661,221	55,717,673	4,032,897
Mississippi.....	6,390,435	6,329,789	61,710	6,097,922	346,613
Missouri.....	34,022,441	35,795,433	1,595,071	98,052,621	5,699,889
Montana.....	3,770,190	4,692,205	98,921	5,923,323	305,380
Nebraska.....	13,231,030	14,254,122	134,313	12,512,820	925,892
Nevada.....	829,185	1,154,382	11,103	1,771,309	84,579
New Hampshire.....	3,087,969	6,559,905	163,873	16,218,013	993,803
New Jersey.....	45,114,394	114,858,654	1,405,383	191,425,581	20,085,074
New Mexico.....	1,877,036	2,391,195	15,727	2,300,417	339,512
New York.....	175,670,685	484,451,078	14,723,235	1,122,932,607	128,699,469
North Carolina.....	14,961,143	8,014,509	255,953	33,173,649	1,288,540
North Dakota.....	2,150,910	3,857,607	16,600	2,050,463	253,159
Ohio.....	68,987,399	58,040,672	4,025,510	241,650,900	15,320,330
Oklahoma.....	36,390,631	17,490,114	478,009	22,315,152	7,394,517
Oregon.....	11,159,361	15,075,188	210,753	13,229,826	1,278,779
Pennsylvania.....	93,964,800	180,827,732	4,402,027	435,514,586	58,627,533
Rhode Island.....	6,580,709	17,341,127	389,295	41,899,514	4,223,236
South Carolina.....	4,522,618	5,820,569	57,527	6,968,531	567,054
South Dakota.....	3,175,062	3,509,898	50,711	2,003,945	151,276
Tennessee.....	12,546,536	12,504,865	306,032	26,678,307	1,882,058
Texas.....	76,539,737	55,701,390	999,975	66,193,900	6,530,459
Utah.....	2,034,730	3,858,136	46,113	8,500,500	391,750
Vermont.....	1,656,074	4,941,418	84,067	9,601,854	733,858
Virginia.....	11,577,951	13,522,919	535,278	23,933,373	2,971,040
Washington.....	16,943,925	19,850,577	383,020	26,882,643	1,451,305
West Virginia.....	11,266,023	5,909,594	631,586	30,106,117	1,035,146
Wisconsin.....	19,573,208	50,312,630	467,389	67,973,479	3,689,265
Wyoming.....	1,587,079	2,104,325	72,528	2,294,718	266,647
Total.....	1,302,275,981	2,026,897,032	47,479,483	4,254,828,886	421,481,104

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



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

States and Territories	Total income	General deductions			Net income <sup>1</sup>
		Miscellaneous	Loss from sale of real estate, stocks, and bonds other than loss from sale of assets held more than 2 years	Contributions	
Alabama.....	\$161,215,947	\$23,662,674	\$645,799	\$3,682,860	\$133,224,614
Alaska <sup>2</sup> .....					
Arizona.....	52,567,140	5,987,534	202,668	2,539,780	45,837,158
Arkansas.....	93,687,702	15,555,411	362,294	2,216,101	75,553,896
California.....	1,875,898,341	254,348,640	16,467,009	22,506,434	1,582,576,258
Colorado.....	176,894,792	24,180,549	1,410,579	2,830,178	148,473,486
Connecticut.....	506,185,245	40,146,607	4,480,909	10,556,078	451,001,651
Delaware.....	104,884,644	11,475,079	423,320	2,723,346	90,262,899
District of Columbia.....	234,047,482	29,727,747	1,895,706	3,485,987	198,938,042
Florida.....	284,297,105	68,160,827	4,157,596	5,061,025	206,917,657
Georgia.....	207,862,473	33,682,917	2,180,235	4,591,842	167,407,479
Hawaii.....	52,642,614	6,943,528	287,244	793,332	44,618,510
Idaho.....	44,916,972	5,760,923	277,857	429,934	38,445,758
Illinois.....	2,328,812,140	175,208,943	19,888,162	40,306,461	2,093,908,574
Indiana.....	390,347,282	30,813,610	2,276,078	7,823,130	349,434,464
Iowa.....	232,576,552	36,959,974	993,894	4,186,650	190,436,034
Kansas.....	188,948,098	27,208,071	779,213	3,566,412	157,394,402
Kentucky.....	206,233,318	28,009,323	905,668	4,736,114	172,582,213
Louisiana.....	216,340,637	35,553,172	2,114,822	3,418,482	175,254,161
Maine.....	118,746,139	12,664,570	864,305	2,136,416	103,080,848
Maryland.....	445,634,407	44,302,333	3,252,202	7,408,657	390,671,215
Massachusetts.....	1,355,604,680	124,643,142	17,342,176	24,346,148	1,189,273,214
Michigan.....	1,122,572,873	142,646,163	7,380,296	22,460,673	956,085,831
Minnesota.....	347,537,818	43,381,644	1,787,273	6,698,485	295,670,416
Mississippi.....	83,326,082	16,064,254	211,153	2,171,991	64,878,684
Missouri.....	592,842,825	73,395,093	4,726,466	13,226,136	501,495,130
Montana.....	79,801,636	9,029,101	459,694	658,218	69,654,023
Nebraska.....	159,855,413	25,973,175	1,110,445	2,640,714	136,131,079
Nevada.....	19,597,839	1,993,189	87,107	74,310	17,442,233
New Hampshire.....	79,390,318	7,125,054	388,916	1,315,399	70,560,949
New Jersey.....	1,285,665,839	134,644,245	8,975,354	24,648,176	1,117,308,064
New Mexico.....	30,570,995	3,884,590	93,425	304,823	26,288,148
New York.....	6,194,753,197	587,935,327	79,266,566	129,100,209	5,398,451,005
North Carolina.....	202,655,108	39,086,681	862,215	6,789,385	155,916,827
North Dakota.....	40,526,434	6,593,090	89,402	591,601	33,252,341
Ohio.....	1,308,987,933	115,299,738	8,960,853	30,971,123	1,153,756,214
Oklahoma.....	266,438,583	48,025,496	1,583,329	4,488,102	212,341,656
Oregon.....	167,070,513	23,354,637	1,066,513	1,909,938	140,739,425
Pennsylvania.....	2,418,118,351	252,343,696	16,411,575	57,537,863	2,091,825,217
Rhode Island.....	177,434,674	14,804,128	1,376,997	3,788,816	157,464,733
South Carolina.....	71,263,821	13,553,349	493,182	1,998,611	55,218,679
South Dakota.....	43,524,959	6,884,621	103,605	630,218	35,906,515
Tennessee.....	204,171,861	25,399,324	706,855	4,903,077	173,162,605
Texas.....	709,709,537	133,906,758	3,326,133	12,157,678	560,322,568
Utah.....	61,991,958	7,145,087	285,370	932,004	53,628,897
Vermont.....	47,836,161	4,684,487	237,994	1,071,459	41,842,221
Virginia.....	208,563,027	29,283,289	1,409,874	5,530,691	172,239,863
Washington.....	289,320,346	32,217,785	1,328,886	3,226,464	252,547,211
West Virginia.....	171,917,870	27,438,140	1,516,012	3,297,543	139,696,175
Wisconsin.....	508,707,833	62,469,473	2,727,105	6,931,642	436,579,613
Wyoming.....	36,033,654	4,230,871	199,219	305,866	31,297,698
Total.....	26,208,560,568	2,927,885,668	227,878,965	507,705,382	22,545,090,553

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

<sup>2</sup> Alaska included in the State of Washington.

TABLE 7.—Individual returns—Distribution of income by sources of income, general deductions and net income, by income classes—Amounts shown for income class "under \$5,000" are estimates based on sample

[Income returned for the calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1]

Income classes	Sources of income				
	Wages and salaries	Business	Partnerships	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years <sup>1</sup>
Under \$5,000.....	\$5,694, 173, 901	\$1,583, 246, 027	\$400, 723, 375	\$301, 536, 583	-----
\$5,000 to \$6,000.....	595, 789, 714	267, 231, 611	92, 685, 423	55, 147, 893	-----
\$6,000 to \$7,000.....	454, 222, 327	193, 818, 160	79, 654, 525	55, 173, 296	-----
\$7,000 to \$8,000.....	364, 939, 902	153, 208, 112	68, 903, 234	54, 193, 186	-----
\$8,000 to \$9,000.....	288, 016, 540	121, 885, 088	59, 682, 800	40, 163, 211	-----
\$9,000 to \$10,000.....	248, 402, 328	100, 164, 862	50, 854, 968	48, 102, 416	-----
\$10,000 to \$11,000.....	200, 034, 467	79, 215, 884	45, 179, 222	45, 217, 366	-----
\$11,000 to \$12,000.....	174, 055, 454	66, 406, 738	38, 479, 454	42, 093, 124	-----
\$12,000 to \$13,000.....	145, 430, 418	55, 924, 166	35, 721, 791	30, 421, 660	-----
\$13,000 to \$14,000.....	127, 944, 349	50, 407, 789	31, 564, 470	25, 989, 174	-----
\$14,000 to \$15,000.....	115, 707, 517	42, 126, 009	29, 572, 113	34, 563, 523	-----
\$15,000 to \$20,000.....	416, 620, 467	148, 652, 483	108, 308, 461	148, 885, 913	-----
\$20,000 to \$25,000.....	264, 656, 289	89, 479, 869	77, 280, 403	117, 444, 439	-----
\$25,000 to \$30,000.....	180, 374, 827	60, 152, 427	60, 684, 267	96, 806, 186	-----
\$30,000 to \$40,000.....	232, 528, 923	76, 290, 666	84, 620, 260	138, 674, 712	\$10, 107, 117
\$40,000 to \$50,000.....	146, 973, 079	44, 596, 658	56, 769, 920	93, 504, 069	22, 273, 608
\$50,000 to \$60,000.....	98, 526, 019	28, 556, 747	45, 315, 565	59, 297, 529	31, 531, 068
\$60,000 to \$70,000.....	75, 833, 081	22, 777, 947	37, 677, 539	41, 432, 461	37, 013, 933
\$70,000 to \$80,000.....	53, 138, 496	16, 651, 518	28, 238, 015	31, 428, 836	35, 012, 961
\$80,000 to \$90,000.....	41, 396, 666	11, 953, 650	25, 414, 323	22, 797, 316	33, 930, 595
\$90,000 to \$100,000.....	34, 939, 872	9, 893, 718	20, 691, 930	22, 294, 192	32, 023, 852
\$100,000 to \$150,000.....	97, 321, 437	23, 024, 909	68, 416, 061	67, 200, 759	115, 214, 351
\$150,000 to \$200,000.....	47, 854, 420	12, 338, 739	40, 339, 795	39, 296, 324	81, 548, 105
\$200,000 to \$250,000.....	27, 280, 187	5, 839, 897	27, 463, 126	25, 297, 471	67, 463, 544
\$250,000 to \$300,000.....	16, 832, 945	5, 450, 151	22, 163, 843	19, 425, 677	47, 895, 554
\$300,000 to \$400,000.....	22, 013, 782	4, 768, 597	32, 115, 699	28, 389, 464	79, 334, 073
\$400,000 to \$500,000.....	13, 550, 695	3, 709, 702	18, 361, 852	18, 137, 244	52, 454, 839
\$500,000 to \$750,000.....	13, 479, 885	5, 429, 781	19, 451, 969	25, 008, 625	81, 910, 640
\$750,000 to \$1,000,000.....	7, 612, 314	1, 627, 273	12, 217, 680	14, 506, 788	56, 017, 868
\$1,000,000 to \$1,500,000.....	6, 904, 757	168, 369	18, 447, 823	16, 493, 861	66, 563, 137
\$1,500,000 to \$2,000,000.....	1, 837, 294	1, 491, 575	9, 793, 591	7, 170, 678	46, 626, 402
\$2,000,000 to \$3,000,000.....	6, 493, 669	101, 181	2, 787, 194	4, 180, 519	73, 173, 116
\$3,000,000 to \$4,000,000.....	1, 243, 130	-----	2, 202, 937	8, 109, 000	36, 968, 960
\$4,000,000 to \$5,000,000.....	291, 374	-----	2, 642	4, 327, 266	20, 110, 285
\$5,000,000 and over.....	415, 250	822, 031	3, 449, 730	1, 886, 194	54, 011, 910
Total.....	10, 218, 449, 789	3, 287, 421, 294	1, 755, 145, 035	1, 813, 395, 955	1, 061, 186, 081

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

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

Income classes	Sources of income—Continued				
	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary
Under \$5,000.....	\$657,974,200	\$725,873,119	-----	\$492,919,183	\$92,129,884
\$5,000 to \$6,000.....	75,485,412	92,776,248	-----	85,631,142	16,227,923
\$6,000 to \$7,000.....	58,139,055	81,454,441	-----	89,959,399	14,880,211
\$7,000 to \$8,000.....	47,536,470	72,113,937	-----	88,247,275	14,186,555
\$8,000 to \$9,000.....	39,153,148	62,348,464	-----	83,855,100	11,786,048
\$9,000 to \$10,000.....	31,569,640	55,699,343	-----	82,928,126	11,652,193
\$10,000 to \$11,000.....	27,282,776	46,495,816	\$1,658,203	76,686,129	10,696,764
\$11,000 to \$12,000.....	23,429,748	41,847,086	1,705,853	72,178,208	9,731,088
\$12,000 to \$13,000.....	20,268,749	38,134,450	1,535,071	68,593,978	9,191,075
\$13,000 to \$14,000.....	17,920,760	33,555,267	1,303,467	64,162,738	8,406,341
\$14,000 to \$15,000.....	16,123,937	30,876,211	1,352,696	62,648,956	7,613,250
\$15,000 to \$20,000.....	59,652,151	124,454,556	5,750,686	271,400,505	31,431,605
\$20,000 to \$25,000.....	58,960,709	85,201,813	4,368,235	218,955,956	23,435,589
\$25,000 to \$30,000.....	26,519,222	66,215,668	3,473,060	181,025,619	18,881,113
\$30,000 to \$40,000.....	37,851,460	89,914,683	5,095,505	281,256,986	28,795,865
\$40,000 to \$50,000.....	24,201,447	61,260,960	3,392,267	217,623,156	21,563,053
\$50,000 to \$60,000.....	16,193,687	45,292,376	2,334,353	172,304,687	16,150,966
\$60,000 to \$70,000.....	13,307,373	34,480,903	1,850,263	145,234,176	11,218,551
\$70,000 to \$80,000.....	9,604,318	26,457,250	1,383,544	121,216,320	8,227,751
\$80,000 to \$90,000.....	6,877,006	22,725,901	1,290,278	99,977,784	8,097,334
\$90,000 to \$100,000.....	4,232,792	16,921,317	685,321	85,130,894	4,797,118
\$100,000 to \$150,000.....	16,654,878	51,754,777	2,551,803	276,702,231	12,549,063
\$150,000 to \$200,000.....	7,198,824	24,615,356	1,155,938	154,322,278	6,150,153
\$200,000 to \$250,000.....	3,188,437	15,377,143	719,461	105,076,851	3,745,345
\$250,000 to \$300,000.....	4,352,063	11,775,395	690,828	72,675,379	2,197,913
\$300,000 to \$400,000.....	4,432,497	15,924,153	610,081	101,404,209	4,281,248
\$400,000 to \$500,000.....	2,373,676	11,217,684	394,139	71,029,924	2,869,414
\$500,000 to \$750,000.....	2,789,393	12,164,050	525,339	100,696,026	2,706,202
\$750,000 to \$1,000,000.....	3,335,306	6,370,250	535,676	66,399,699	1,186,508
\$1,000,000 to \$1,500,000.....	390,379	7,154,524	669,302	70,445,153	1,790,806
\$1,500,000 to \$2,000,000.....	459,164	3,949,057	754,062	26,698,504	1,699,135
\$2,000,000 to \$3,000,000.....	2,551,028	3,308,056	410,650	45,960,043	2,826,010
\$3,000,000 to \$4,000,000.....	2,140,855	3,464,439	433,571	30,907,283	1,658
\$4,000,000 to \$5,000,000.....	47,001	1,219,016	31,771	16,611,087	40,495
\$5,000,000 and over.....	78,364	5,403,323	818,060	44,023,881	36,877
<b>Total.....</b>	<b>1,302,275,981</b>	<b>2,026,897,032</b>	<b>47,479,483</b>	<b>4,254,828,886</b>	<b>421,481,104</b>

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

Income classes	Total income	General deductions			Net income <sup>1</sup>
		Miscellaneous	Loss from sale of real estate, stocks and bonds other than loss from sale of assets held more than 2 years	Contributions	
Under \$5,000.....	\$9,948,576,278	\$1,221,764,013	\$91,396,668	\$154,517,703	\$8,480,897,894
\$5,000 to \$6,000.....	1,280,975,371	147,103,159	7,431,123	21,833,776	1,104,607,313
\$6,000 to \$7,000.....	1,027,301,414	115,797,429	6,046,391	17,848,020	887,609,574
\$7,000 to \$8,000.....	863,328,671	98,473,786	5,779,314	14,924,186	744,151,385
\$8,000 to \$9,000.....	716,790,399	82,286,183	5,478,658	12,483,176	616,542,382
\$9,000 to \$10,000.....	629,373,876	70,936,822	4,612,126	10,976,425	542,848,503
\$10,000 to \$11,000.....	532,466,627	60,612,999	4,215,598	9,454,999	458,183,031
\$11,000 to \$12,000.....	469,926,753	54,173,146	3,744,561	8,365,512	403,643,534
\$12,000 to \$13,000.....	414,221,358	46,363,532	3,951,951	7,612,704	356,293,171
\$13,000 to \$14,000.....	371,194,355	41,108,323	3,141,364	6,765,966	320,178,702
\$14,000 to \$15,000.....	340,674,212	39,008,143	3,208,387	6,186,068	292,271,414
\$15,000 to \$20,000.....	1,315,156,827	149,436,215	14,276,836	24,375,569	1,127,068,207
\$20,000 to \$25,000.....	919,983,302	102,525,355	9,292,330	17,746,169	790,419,448
\$25,000 to \$30,000.....	694,132,389	74,540,778	7,403,306	13,729,643	598,458,662
\$30,000 to \$40,000.....	985,313,082	102,965,020	8,539,630	20,238,660	853,569,772
\$40,000 to \$50,000.....	692,158,217	70,559,723	6,354,261	15,501,983	599,742,250
\$50,000 to \$60,000.....	515,802,997	52,498,357	4,381,568	11,721,943	447,201,129
\$60,000 to \$70,000.....	420,826,227	42,093,334	4,017,723	10,135,040	364,580,130
\$70,000 to \$80,000.....	331,359,009	32,914,013	2,982,201	7,902,980	287,559,815
\$80,000 to \$90,000.....	274,460,853	29,372,629	2,684,228	6,776,951	235,627,045
\$90,000 to \$100,000.....	231,581,006	22,908,772	2,016,918	6,236,061	200,419,255
\$100,000 to \$150,000.....	731,690,299	67,661,144	8,027,883	19,982,752	636,018,520
\$150,000 to \$200,000.....	414,819,992	35,607,732	3,000,203	11,097,491	364,214,566
\$200,000 to \$250,000.....	281,481,642	25,284,247	2,297,252	7,686,960	246,213,183
\$250,000 to \$300,000.....	203,518,748	18,890,282	1,867,138	5,918,822	176,842,506
\$300,000 to \$400,000.....	293,273,794	22,729,264	2,120,115	8,799,762	259,624,653
\$400,000 to \$500,000.....	194,099,169	15,555,859	1,381,215	5,665,021	171,497,074
\$500,000 to \$750,000.....	264,761,910	25,487,947	1,131,562	9,143,208	228,999,193
\$750,000 to \$1,000,000.....	169,809,362	12,759,793	2,019,827	5,862,346	149,167,396
\$1,000,000 to \$1,500,000.....	189,028,111	15,125,495	2,435,446	6,829,770	164,637,400
\$1,500,000 to \$2,000,000.....	109,579,462	8,261,186	704,544	3,564,218	97,049,514
\$2,000,000 to \$3,000,000.....	141,797,466	4,580,098	727,634	4,445,695	132,044,039
\$3,000,000 to \$4,000,000.....	85,470,833	7,093,867	284,857	3,257,053	74,835,056
\$4,000,000 to \$5,000,000.....	42,680,937	4,348,017	25,947	1,783,850	36,523,123
\$5,000,000 and over.....	110,945,620	7,059,006	.....	8,334,900	95,551,714
Total.....	26,208,560,568	2,927,885,668	227,878,965	507,705,382	22,545,090,553

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

TABLE 8.—*Individual returns—Tax-exempt obligations reported in returns of net income of \$5,000 and over, showing amounts owned and interest received, by nature of obligation and by size of net income of taxpayers*

[Income returned for calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1.]

Income classes	Amount owned				Interest received					
	Total	Wholly tax exempt			Partially tax exempt: Liberty 4 and 4½ per cent bonds, Treasury bonds, certificates of indebtedness, war-savings certificates, and Treasury notes (not tax exempt)	Total	Wholly tax exempt			Partially tax exempt: Liberty 4 and 4½ per cent bonds, Treasury bonds, certificates of indebtedness, war-savings certificates, and Treasury notes (not tax exempt)
		Obligations of States and Territories, or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States and of the possessions of the United States			Obligations of States and Territories, or political subdivisions thereof	Securities issued under the Federal farm loan act	Liberty 3½ per cent bonds and obligations of the possessions of the United States	
\$5,000 to \$6,000.....	\$105,707,951	\$32,371,034	\$7,116,612	\$5,262,351	\$60,957,954	\$4,950,704	\$1,693,583	\$367,926	\$220,412	\$2,668,783
\$6,000 to \$7,000.....	117,563,614	42,968,301	8,146,347	5,693,733	60,760,228	5,375,194	2,230,356	358,408	251,507	2,534,923
\$7,000 to \$8,000.....	100,165,816	35,526,412	6,942,190	5,869,057	51,828,157	4,670,636	1,821,589	323,745	212,593	2,312,709
\$8,000 to \$9,000.....	91,133,128	28,838,566	6,554,192	3,938,276	51,802,091	4,570,957	1,529,804	513,086	322,494	2,205,573
\$9,000 to \$10,000.....	101,977,250	38,986,556	6,830,499	9,209,995	46,950,200	4,709,280	1,973,079	320,292	313,193	2,102,716
\$10,000 to \$11,000.....	76,243,752	27,710,990	5,235,657	4,720,093	38,577,012	3,544,991	1,447,745	260,904	147,480	1,688,862
\$11,000 to \$12,000.....	73,320,743	23,062,426	6,350,874	3,401,399	40,506,044	3,443,243	1,277,260	294,434	128,608	1,742,941
\$12,000 to \$13,000.....	74,684,758	28,108,267	5,978,259	3,762,298	36,835,934	3,589,212	1,405,885	396,043	133,304	1,653,980
\$13,000 to \$14,000.....	67,876,904	27,372,487	5,192,454	3,236,645	32,075,818	3,080,786	1,342,293	261,377	98,964	1,378,152
\$14,000 to \$15,000.....	62,238,245	22,132,226	5,004,090	2,637,170	32,464,759	3,026,710	1,295,302	241,392	102,033	1,387,983
\$15,000 to \$20,000.....	306,027,800	132,139,442	24,911,046	16,909,575	132,067,737	16,215,959	8,227,707	1,573,741	694,203	5,720,308
\$20,000 to \$25,000.....	256,638,990	113,427,508	24,769,117	18,172,888	100,269,477	12,275,825	5,791,637	1,317,923	660,084	4,506,181
\$25,000 to \$30,000.....	202,064,533	89,670,552	19,768,845	16,125,347	76,499,789	9,511,981	4,614,638	937,085	609,240	3,351,018
\$30,000 to \$40,000.....	328,309,386	156,329,134	34,264,247	29,060,807	108,655,198	16,438,134	8,887,760	1,711,783	1,005,830	4,832,761
\$40,000 to \$50,000.....	339,063,342	198,237,623	38,581,694	28,468,243	73,775,782	16,193,567	9,820,835	1,877,373	1,230,208	3,265,151
\$50,000 to \$60,000.....	259,089,381	153,398,191	29,240,243	22,829,141	53,621,806	12,763,267	7,729,942	1,696,253	814,134	2,522,938
\$60,000 to \$70,000.....	220,565,920	130,282,149	26,868,642	21,241,913	42,173,216	11,110,674	6,969,430	1,298,158	817,213	2,025,573
\$70,000 to \$80,000.....	160,655,321	93,821,317	18,825,635	19,047,529	28,960,840	7,877,125	4,939,524	946,193	719,444	1,271,964
\$80,000 to \$90,000.....	135,530,828	82,457,712	18,120,342	12,609,897	22,342,577	6,644,730	4,151,357	949,684	453,976	1,089,713
\$90,000 to \$100,000.....	142,414,110	94,054,408	15,484,165	16,142,457	16,733,080	6,599,646	4,475,541	763,624	608,617	751,864
\$100,000 to \$150,000.....	519,189,634	348,753,131	52,386,888	58,741,614	59,308,001	24,298,196	16,583,880	2,694,138	2,076,373	3,043,805
\$150,000 to \$200,000.....	281,461,178	188,658,759	29,695,535	37,965,520	25,141,364	12,498,173	8,547,958	1,473,763	1,363,839	1,112,613
\$200,000 to \$250,000.....	242,374,576	160,086,620	20,823,208	44,701,555	16,763,193	11,058,699	7,583,295	1,003,443	1,676,078	785,883
\$250,000 to \$300,000.....	117,463,231	74,311,888	13,811,770	18,072,955	11,266,618	6,040,353	3,574,704	625,251	725,552	1,114,846
\$300,000 to \$400,000.....	228,619,451	151,388,969	20,409,050	44,279,311	12,452,121	10,269,713	6,948,402	968,251	1,740,987	612,073

TABLE 8.—*Individual returns—Tax-exempt obligations reported in returns of net income of \$5,000 and over, showing amounts owned and interest received, by nature of obligation and by size of net income of taxpayers—Continued*

Income classes	Amount owned					Interest received				
	Total	Wholly tax exempt			Partially tax exempt: Liberty 4 and 4½ per cent bonds, Treasury bonds, certificates of indebtedness, war-savings certificates, and Treasury notes (not tax exempt)	Total	Wholly tax exempt			Partially tax exempt: Liberty 4 and 4½ per cent bonds, Treasury bonds, certificates of indebtedness, war-savings certificates, and Treasury notes (not tax exempt)
		Obligations of States and Territories, or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States and of the possessions of the United States			Obligations of States and Territories, or political subdivisions thereof	Securities issued under the Federal farm loan act	Liberty 3½ per cent bonds and obligations of the possessions of the United States	
\$400,000 to \$500,000.....	\$156,283,150	\$102,923,569	\$12,960,130	\$32,085,801	\$8,313,650	\$6,929,778	\$4,528,280	\$594,670	\$1,377,556	\$429,272
\$500,000 to \$750,000.....	199,664,105	124,501,631	21,825,480	43,761,513	9,575,481	9,957,048	6,264,504	1,180,211	1,986,064	526,269
\$750,000 to \$1,000,000.....	80,211,919	41,420,606	7,600,853	24,399,009	6,291,421	3,272,216	1,544,049	316,897	872,342	538,928
\$1,000,000 to \$1,500,000.....	125,851,664	85,170,297	4,634,271	32,349,393	3,697,703	3,787,412	3,693,891	361,679	1,197,393	529,449
\$1,500,000 to \$2,000,000.....	54,718,930	38,016,880	2,867,400	8,037,400	5,797,250	3,602,275	2,279,394	113,949	283,548	925,384
\$2,000,000 to \$3,000,000.....	145,679,451	93,156,534	11,803,481	38,552,653	2,166,783	5,249,176	3,521,410	413,104	1,251,500	63,162
\$3,000,000 to \$4,000,000.....	70,417,873	44,825,580	2,636,000	20,347,000	2,609,298	4,905,134	3,201,646	227,670	1,047,487	428,331
\$4,000,000 to \$5,000,000.....	26,448,000	14,488,400	3,250,000	5,651,350	3,058,250	910,712	553,717	148,084	176,877	32,034
\$5,000,000 and over.....	126,160,650	45,433,800	79,255,000	1,325,000	146,850	5,511,055	1,870,362	2,775,408	46,375	818,910
Total.....	5,595,820,589	3,064,031,968	598,234,246	659,108,893	1,274,445,482	266,882,561	152,335,759	29,205,942	25,365,508	59,975,352

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)*

Income returned for calendar year ended Dec. 31, 1927. Fiscal and fractional (part year) returns are included. See p. 1]

## ALABAMA

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under \$1,000 <sup>2</sup>	685	\$396,682							
Under \$1,000	79	36,549	\$375	\$500			\$500	\$125	
\$1,000 to \$2,000 <sup>2</sup>	2,849	4,442,939							
\$1,000 to \$2,000	3,721	6,425,935	10,479	13,972			13,972	3,493	
\$2,000 to \$3,000 <sup>2</sup>	2,520	6,237,352							
\$2,000 to \$3,000	2,810	6,741,039	25,427	33,902			33,902	8,475	
\$3,000 to \$4,000 <sup>2</sup>	3,661	12,885,186							
\$3,000 to \$4,000	1,568	5,644,457	18,243	24,324			24,324	6,081	
\$4,000 to \$5,000 <sup>2</sup>	1,288	5,600,875							
\$4,000 to \$5,000	2,407	10,772,475	25,425	33,901			33,901	8,476	
\$5,000 to \$6,000 <sup>2</sup>	172	923,814							
\$5,000 to \$6,000	1,411	7,724,873	28,292	34,760			34,760	6,468	
\$6,000 to \$7,000 <sup>2</sup>	60	387,569							
\$6,000 to \$7,000	949	6,131,064	30,456	36,454			36,454	5,998	
\$7,000 to \$8,000 <sup>2</sup>	34	259,079							
\$7,000 to \$8,000	661	4,947,473	30,164	35,425			35,425	5,261	
\$8,000 to \$9,000 <sup>2</sup>	27	228,228							
\$8,000 to \$9,000	498	4,220,412	29,186	33,977			33,977	4,791	
\$9,000 to \$10,000 <sup>2</sup>	25	236,062							
\$9,000 to \$10,000	408	3,861,248	32,629	37,539			37,539	4,910	
\$10,000 to \$11,000	323	3,381,250	33,046	35,932	\$1,516		37,448	4,402	
\$11,000 to \$12,000	265	3,038,666	34,593	34,593	3,873		38,466	4,911	
\$12,000 to \$13,000	200	2,492,197	33,887	32,911	4,902		37,813	3,926	
\$13,000 to \$14,000	168	2,259,363	33,365	31,294	5,785		37,079	3,714	
\$14,000 to \$15,000	126	1,827,837	31,983	29,199	6,213		35,412	3,429	
\$15,000 to \$20,000	444	7,694,814	190,675	152,134	55,734		207,868	17,193	
\$20,000 to \$25,000	232	5,188,921	178,299	111,165	80,228		191,393	13,094	

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

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

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## ALABAMA—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$25,000 to \$30,000.....	111	\$3,036,839	\$136,692	\$69,428	\$74,702		\$144,130	\$7,438	
\$30,000 to \$40,000.....	116	4,001,959	220,811	83,737	140,074	\$7,387	231,198	8,764	\$1,623
\$40,000 to \$50,000.....	67	2,943,231	219,354	69,914	139,073	15,090	224,077	4,580	143
\$50,000 to \$60,000.....	30	1,652,490	146,250	38,348	102,360	7,944	148,652	2,402	
\$60,000 to \$70,000.....	27	1,719,421	170,126	35,147	103,642	33,726	172,515	2,389	
\$70,000 to \$80,000.....	13	966,670	108,061	16,343	71,966	20,691	109,000	939	
\$80,000 to \$90,000.....	5	423,796	53,821	8,805	35,214	11,315	55,334	1,456	57
\$90,000 to \$100,000.....	10	961,422	122,552	14,823	83,997	25,127	123,947	1,074	321
\$100,000 to \$150,000.....	15	1,836,300	256,435	39,580	162,291	56,865	258,736	1,739	562
\$150,000 to \$200,000.....	2	365,918	53,726	4,959	35,702	13,281	53,942	216	
\$200,000 to \$250,000.....	2	458,261	64,694	5,494	33,451	25,950	64,895	201	
\$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> )	
\$300,000 to \$400,000.....	1	( <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.....									
\$4,000,000 to \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped <sup>2</sup> .....		871,718	137,158	9,236	92,417	35,566	137,219	61	
Total.....	27,992	133,224,614	2,455,166	1,107,796	1,233,140	252,942	2,593,873	136,006	2,706
Nontaxable <sup>2</sup> .....	11,321	31,597,786							
Taxable.....	16,671	101,626,828	2,455,166	1,107,796	1,233,140	252,942	2,593,878	136,006	2,706



## ARIZONA

## STATISTICS OF INCOME

Under \$1,000 <sup>2</sup>	320	\$177, 114							
Under \$1,000	6	3, 023	\$35	\$46			\$46	\$11	
\$1,000 to \$2,000 <sup>2</sup>	1, 278	1, 998, 326							
\$1,000 to \$2,000	1, 694	2, 716, 699	4, 045	5, 393			5, 393	1, 348	
\$2,000 to \$3,000 <sup>2</sup>	1, 102	2, 747, 002							
\$2,000 to \$3,000	1, 239	2, 912, 080	10, 725	14, 301			14, 301	3, 576	
\$3,000 to \$4,000 <sup>2</sup>	1, 336	4, 632, 079							
\$3,000 to \$4,000	643	2, 272, 845	8, 636	11, 515			11, 515	2, 879	
\$4,000 to \$5,000 <sup>2</sup>	392	1, 707, 626							
\$4,000 to \$5,000	875	3, 938, 322	11, 822	15, 763			15, 763	3, 941	
\$5,000 to \$6,000 <sup>2</sup>	53	287, 079							
\$5,000 to \$6,000	624	3, 413, 553	15, 549	19, 595			19, 595	4, 046	
\$6,000 to \$7,000 <sup>2</sup>	22	142, 406							
\$6,000 to \$7,000	412	2, 668, 632	15, 061	18, 080			18, 080	3, 019	
\$7,000 to \$8,000 <sup>2</sup>	13	91, 945							
\$7,000 to \$8,000	272	2, 029, 349	15, 261	18, 055			18, 055	2, 794	
\$8,000 to \$9,000 <sup>2</sup>	7	59, 804							
\$8,000 to \$9,000	191	1, 614, 827	14, 399	16, 476			16, 476	2, 077	
\$9,000 to \$10,000 <sup>2</sup>	4	37, 286							
\$9,000 to \$10,000	154	1, 454, 571	15, 759	17, 604			17, 604	1, 845	
\$10,000 to \$11,000	90	943, 338	10, 759	11, 597	\$436		12, 033	1, 274	
\$11,000 to \$12,000	66	757, 403	10, 615	10, 795	1, 008		11, 803	1, 188	
\$12,000 to \$13,000	43	536, 070	8, 762	8, 524	1, 036		9, 560	798	
\$13,000 to \$14,000	37	500, 353	7, 965	7, 182	1, 303		8, 485	520	
\$14,000 to \$15,000	39	563, 007	10, 906	9, 918	1, 900		11, 818	912	
\$15,000 to \$20,000	115	1, 934, 766	46, 855	37, 052	12, 160		49, 202	2, 347	
\$20,000 to \$25,000	49	1, 090, 778	38, 957	23, 983	16, 742		40, 725	1, 768	
\$25,000 to \$30,000	24	660, 750	28, 856	14, 406	15, 187		29, 593	737	
\$30,000 to \$40,000	16	557, 239	28, 479	8, 440	20, 938		29, 378	875	\$24
\$40,000 to \$50,000	6	258, 476	21, 402	8, 212	12, 517	\$748	21, 477	75	
\$50,000 to \$60,000	5	282, 670	26, 526	7, 289	17, 327	2, 004	26, 620	94	
\$60,000 to \$70,000	4	258, 825	27, 589	7, 354	20, 671		28, 025	436	
\$70,000 to \$80,000	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	
\$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> )	
\$90,000 to \$100,000									
\$100,000 to \$150,000	11	1, 337, 880	168, 369	18, 324	83, 629	67, 159	169, 112	743	
\$150,000 to \$200,000	3	498, 076	58, 705	594	8, 039	50, 082	58, 715	10	
\$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> )	
\$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> )	
\$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									

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## ARIZONA—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$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> .....		\$752,956	\$91,763	\$4,747	\$44,481	\$42,786	\$92,014	\$251	
Total.....	11,059	45,837,158	697,800	315,245	257,364	162,779	735,388	37,564	\$24
Nontaxable <sup>2</sup> .....	4,536	11,880,667							
Taxable.....	6,523	33,956,491	697,800	315,245	257,364	162,779	735,388	37,564	24

## ARKANSAS

Under \$1,000 <sup>2</sup> .....	728	\$439,678							
Under \$1,000.....	35	14,969	\$157	\$209			\$209	\$52	
\$1,000 to \$2,000 <sup>2</sup> .....	2,311	3,510,067							
\$1,000 to \$2,000.....	1,508	2,001,738	4,398	5,864			5,864	1,466	
\$2,000 to \$3,000 <sup>2</sup> .....	2,359	5,922,935							
\$2,000 to \$3,000.....	1,173	2,756,521	9,869	13,158			13,158	3,289	
\$3,000 to \$4,000 <sup>2</sup> .....	2,703	9,355,945							
\$3,000 to \$4,000.....	870	3,135,694	9,179	12,239			12,239	3,060	
\$4,000 to \$5,000 <sup>2</sup> .....	912	3,961,296							
\$4,000 to \$5,000.....	1,454	6,488,859	14,059	18,746			18,746	4,687	
\$5,000 to \$6,000 <sup>2</sup> .....	109	590,683							
\$5,000 to \$6,000.....	798	4,362,691	16,297	20,426			20,426	4,129	
\$6,000 to \$7,000 <sup>2</sup> .....	39	246,904							
\$6,000 to \$7,000.....	504	3,253,219	15,404	18,466			18,466	3,062	
\$7,000 to \$8,000 <sup>2</sup> .....	32	241,116							
\$7,000 to \$8,000.....	378	2,837,516	18,737	21,947			21,947	3,210	

\$8,000 to \$9,000 <sup>1</sup>	22	186,940							
\$8,000 to \$9,000	249	2,110,019	15,041	17,499			17,499	2,458	
\$9,000 to \$10,000 <sup>2</sup>	13	123,435							
\$9,000 to \$10,000	185	1,755,839	15,569	17,832			17,832	2,233	
\$10,000 to \$11,000	157	1,643,037	16,835	17,738	\$738		18,476	1,641	
\$11,000 to \$12,000	117	1,339,945	14,152	14,481	1,655		16,136	1,984	
\$12,000 to \$13,000	93	1,164,926	16,284	15,572	2,459		18,031	1,747	
\$13,000 to \$14,000	75	1,009,229	14,856	13,650	2,472		16,122	1,266	
\$14,000 to \$15,000	58	839,517	13,530	12,251	2,866		15,117	1,587	
\$15,000 to \$20,000	176	3,032,895	72,275	56,196	20,884		77,080	4,805	
\$20,000 to \$25,000	87	1,959,582	79,176	48,599	34,141		82,740	3,564	
\$25,000 to \$30,000	50	1,342,331	56,700	27,465	31,868		59,333	2,633	
\$30,000 to \$40,000	53	1,821,898	103,918	43,317	64,688		108,005	3,645	\$442
\$40,000 to \$50,000	22	977,027	71,733	22,653	50,311	\$1,599	74,563	549	2,281
\$50,000 to \$60,000	17	934,260	68,424	13,719	51,180	9,143	74,042	1,059	4,559
\$60,000 to \$70,000	11	697,234	70,217	11,939	32,386	26,048	70,373	156	
\$70,000 to \$80,000	8	600,543	63,411	9,346	45,695	9,464	64,505	652	442
\$80,000 to \$90,000	1	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		
\$90,000 to \$100,000	7	662,811	71,594	2,501	39,108	31,106	72,715	23	1,098
\$100,000 to \$150,000	7	769,183	100,676	9,844	67,903	23,242	100,989	313	
\$150,000 to \$200,000	2	353,012	49,771	1,027	53,922		54,949	6	5,172
\$200,000 to \$250,000	3	646,297	93,171	6,833	52,887	34,014	93,734	563	
\$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> )	
\$300,000 to \$400,000	2	671,513	97,781	570	62,933	34,312	97,815	34	
\$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> )	
\$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>		1,193,092	146,708	121	40,329	106,283	146,733	25	
Total	17,331	75,553,896	1,339,952	474,208	658,425	275,211	1,407,844	53,898	13,994
Nontaxable <sup>2</sup>	9,228	24,578,999							
Taxable	8,103	50,974,897	1,339,952	474,208	658,425	275,211	1,407,844	53,898	13,994

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## CALIFORNIA

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under \$1,000 <sup>2</sup> .....	11,877	\$6,885,874							
Under \$1,000.....	708	407,596	\$2,329	\$3,106			\$3,106	\$777	
\$1,000 to \$2,000 <sup>2</sup> .....	34,660	54,698,995							
\$1,000 to \$2,000.....	40,962	71,840,887	101,164	134,885			134,885	33,721	
\$2,000 to \$3,000 <sup>2</sup> .....	33,485	82,373,363							
\$2,000 to \$3,000.....	36,869	85,015,949	306,349	408,465			408,465	102,116	
\$3,000 to \$4,000 <sup>2</sup> .....	34,895	122,419,420							
\$3,000 to \$4,000.....	20,045	70,676,012	250,086	333,448			333,448	83,362	
\$4,000 to \$5,000 <sup>2</sup> .....	12,412	53,898,494							
\$4,000 to \$5,000.....	24,149	109,319,362	312,991	417,321			417,321	104,330	
\$5,000 to \$6,000 <sup>2</sup> .....	1,356	7,346,248							
\$5,000 to \$6,000.....	12,585	69,231,198	264,562	338,967			338,967	74,405	
\$6,000 to \$7,000 <sup>2</sup> .....	717	4,618,066							
\$6,000 to \$7,000.....	9,104	58,947,625	305,013	372,321			372,321	67,308	
\$7,000 to \$8,000 <sup>2</sup> .....	485	3,624,927							
\$7,000 to \$8,000.....	6,710	50,276,014	311,648	373,246			373,246	61,598	
\$8,000 to \$9,000 <sup>2</sup> .....	350	2,965,254							
\$8,000 to \$9,000.....	5,117	43,468,672	322,506	377,488			377,488	54,982	
\$9,000 to \$10,000 <sup>2</sup> .....	256	2,424,060							
\$9,000 to \$10,000.....	3,947	37,547,437	332,395	384,403			384,403	52,008	
\$10,000 to \$11,000.....	3,279	34,379,937	338,381	371,179	\$15,752		386,931	48,550	
\$11,000 to \$12,000.....	2,535	29,162,881	348,160	353,701	37,814		391,515	43,355	
\$12,000 to \$13,000.....	2,155	26,945,050	364,372	354,080	53,236		407,316	42,944	
\$13,000 to \$14,000.....	1,724	23,298,909	353,530	332,217	59,861		392,078	38,548	
\$14,000 to \$15,000.....	1,498	21,722,326	382,792	349,821	74,273		424,094	41,302	
\$15,000 to \$20,000.....	4,911	84,505,490	1,954,352	1,566,337	589,435		2,155,772	201,420	
\$20,000 to \$25,000.....	2,526	56,290,581	1,957,167	1,229,354	863,658		2,093,012	135,845	
\$25,000 to \$30,000.....	1,564	42,715,973	1,985,028	1,009,219	1,063,069		2,072,288	87,260	
\$30,000 to \$40,000.....	1,742	60,087,968	3,576,667	1,449,996	2,160,983	\$79,182	3,690,161	109,847	\$3,647
\$40,000 to \$50,000.....	893	39,804,092	3,019,260	969,325	1,954,293	163,273	3,086,891	59,793	7,838
\$50,000 to \$60,000.....	582	31,663,386	2,799,473	720,414	1,820,006	314,748	2,855,168	44,873	10,822
\$60,000 to \$70,000.....	308	19,923,082	2,019,803	471,782	1,374,189	216,509	2,062,480	24,903	17,774

\$70,000 to \$80,000.....	253	18,905,712	2,099,338	398,410	1,350,677	399,394	2,148,481	33,173	15,971
\$80,000 to \$90,000.....	198	16,734,800	1,940,409	313,178	1,287,820	364,375	1,965,373	15,941	9,023
\$90,000 to \$100,000.....	118	11,200,607	1,327,464	174,370	870,512	310,034	1,354,916	10,883	16,569
\$100,000 to \$150,000.....	310	37,341,297	5,198,940	685,960	3,610,715	945,211	5,241,886	27,906	15,040
\$150,000 to \$200,000.....	109	18,674,810	2,743,834	243,905	1,786,922	728,407	2,759,234	8,972	6,428
\$200,000 to \$250,000.....	53	11,841,953	1,844,531	171,585	1,269,875	434,348	1,875,808	5,772	25,505
\$250,000 to \$300,000.....	32	8,726,882	1,378,149	113,978	894,915	374,655	1,383,548	2,883	2,516
\$300,000 to \$400,000.....	45	15,834,724	2,679,301	252,076	1,854,071	595,042	2,701,189	2,771	19,117
\$400,000 to \$500,000.....	19	8,483,875	1,349,123	138,873	923,280	343,456	1,405,600	1,420	55,066
\$500,000 to \$750,000.....	10	5,601,866	944,444	77,189	560,270	308,260	945,719	727	548
\$750,000 to \$1,000,000.....	5	4,378,573	746,826	39,707	496,253	211,101	747,061	235	-----
\$1,000,000 to \$1,500,000.....	2	2,718,074	404,146	4,416	271,482	159,658	435,556	61	31,349
\$1,500,000 to \$2,000,000.....	2	3,567,921	447,990	6,192	15,132	426,897	448,221	231	-----
\$2,000,000 to \$3,000,000.....	4	10,080,036	1,332,471	25,130	172,603	1,134,854	1,332,587	116	-----
\$3,000,000 to \$4,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$4,000,000 to \$5,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$5,000,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total.....	315,566	1,582,576,258	46,044,994	14,966,044	25,431,096	7,509,404	47,906,544	1,624,338	237,212
Nontaxable <sup>1</sup> .....	130,493	341,254,701	-----	-----	-----	-----	-----	-----	-----
Taxable.....	185,073	1,241,321,557	46,044,994	14,966,044	25,431,096	7,509,404	47,906,544	1,624,338	237,212

## COLORADO

Under \$1,000 <sup>2</sup> .....	1,369	\$777,886	-----	-----	-----	-----	-----	-----
Under \$1,000.....	69	39,359	\$342	\$456	-----	\$456	\$114	-----
\$1,000 to \$2,000 <sup>2</sup> .....	3,965	6,217,156	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	3,593	6,221,189	10,217	13,623	-----	13,623	3,406	-----
\$2,000 to \$3,000 <sup>2</sup> .....	3,754	9,339,604	-----	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	2,925	6,911,695	26,173	34,897	-----	34,897	8,724	-----
\$3,000 to \$4,000 <sup>2</sup> .....	4,022	14,015,835	-----	-----	-----	-----	-----	-----
\$3,000 to \$4,000.....	1,749	6,267,449	17,610	23,480	-----	23,480	5,870	-----
\$4,000 to \$5,000 <sup>2</sup> .....	1,299	5,713,569	-----	-----	-----	-----	-----	-----
\$4,000 to \$5,000.....	2,381	10,726,387	25,178	33,571	-----	33,571	8,393	-----
\$5,000 to \$6,000 <sup>2</sup> .....	188	1,023,829	-----	-----	-----	-----	-----	-----
\$5,000 to \$6,000.....	1,397	7,653,584	27,961	35,392	-----	35,392	7,431	-----
\$6,000 to \$7,000 <sup>2</sup> .....	106	692,239	-----	-----	-----	-----	-----	-----
\$6,000 to \$7,000.....	983	6,357,324	30,551	37,408	-----	37,408	6,857	-----
\$7,000 to \$8,000 <sup>2</sup> .....	56	419,811	-----	-----	-----	-----	-----	-----
\$7,000 to \$8,000.....	693	5,205,254	30,427	36,217	-----	36,217	5,790	-----
\$8,000 to \$9,000 <sup>2</sup> .....	34	291,185	-----	-----	-----	-----	-----	-----

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

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

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

COLORADO—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$8,000 to \$9,000.....	552	\$4,664,926	\$30,682	\$36,178			\$36,178	\$5,496	
\$9,000 to \$10,000 <sup>2</sup> .....	38	367,539							
\$9,000 to \$10,000.....	408	3,822,599	33,516	38,648			38,648	5,132	
\$10,000 to \$11,000.....	288	3,008,556	27,151	29,833	\$1,275		31,108	3,957	
\$11,000 to \$12,000.....	250	2,871,884	31,222	31,337	3,729		35,066	3,844	
\$12,000 to \$13,000.....	192	2,401,186	30,961	30,423	4,825		35,248	4,287	
\$13,000 to \$14,000.....	157	2,117,553	30,010	28,369	5,415		33,784	3,774	
\$14,000 to \$15,000.....	147	2,128,774	33,567	30,974	7,205		38,179	4,612	
\$15,000 to \$20,000.....	405	6,955,465	141,260	110,491	48,056		158,547	17,287	
\$20,000 to \$25,000.....	243	5,446,132	174,737	104,417	84,687		189,104	14,367	
\$25,000 to \$30,000.....	125	3,409,812	146,312	69,938	83,542		153,480	7,168	
\$30,000 to \$40,000.....	119	4,076,016	216,667	78,981	142,102	\$3,815	224,898	7,906	\$325
\$40,000 to \$50,000.....	63	2,815,773	207,951	64,128	138,443	10,993	213,564	4,481	1,132
\$50,000 to \$60,000.....	50	2,700,908	221,159	50,750	162,140	15,561	228,451	2,858	4,434
\$60,000 to \$70,000.....	32	2,071,224	193,156	37,394	152,880	9,678	199,952	2,223	4,573
\$70,000 to \$80,000.....	13	968,913	102,558	14,021	66,367	23,005	103,393	835	
\$80,000 to \$90,000.....	13	1,099,807	127,065	14,732	84,349	28,831	127,912	282	565
\$90,000 to \$100,000.....	10	940,967	102,992	5,994	35,103	62,361	103,458	466	
\$100,000 to \$150,000.....	19	2,354,403	309,057	17,441	252,557	40,266	310,264	1,028	179
\$150,000 to \$200,000.....	9	1,581,127	227,875	11,734	154,095	62,525	228,254	479	
\$200,000 to \$250,000.....	4	900,986	141,045	8,227	110,300	23,317	141,844	478	321
\$250,000 to \$300,000.....	4	1,129,662	194,998	22,820	139,982	32,869	195,671	673	
\$300,000 to \$400,000.....	2	713,735	86,030	1,179	16,021	69,068	86,268	238	
\$400,000 to \$500,000.....	2	925,243	165,050	8,644	136,536	19,896	165,076	26	
\$500,000 to \$750,000.....	2	1,126,941	163,700	3,246	110,106	61,898	175,250	224	11,326
\$750,000 to \$1,000,000.....									
\$1,000,000 to \$1,500,000.....									
\$1,500,000 to \$2,000,000.....									
\$2,000,000 to \$3,000,000.....									
\$3,000,000 to \$4,000,000.....									

\$4,000,000 to \$5,000,000.....									
\$5,000,000 and over.....									
Total.....	31,727	148,473,486	3,307,180	1,064,943	1,939,715	464,083	3,468,741	138,706	22,855
Nontaxable <sup>2</sup> .....	14,831	38,858,653							
Taxable.....	16,896	109,614,833	3,307,180	1,064,943	1,939,715	464,083	3,468,741	138,706	22,855

## CONNECTICUT

Under \$1,000 <sup>1</sup> .....	2,394	\$1,330,368							
Under \$1,000.....	295	164,859	\$842	\$1,122			\$1,122	\$280	
\$1,000 to \$2,000 <sup>2</sup> .....	8,416	13,110,617							
\$1,000 to \$2,000.....	11,221	19,386,590	18,129	24,172			24,172	6,043	
\$2,000 to \$3,000 <sup>2</sup> .....	8,028	19,785,121							
\$2,000 to \$3,000.....	8,294	19,685,860	45,090	64,120			64,120	16,030	
\$3,000 to \$4,000 <sup>2</sup> .....	7,585	26,380,382							
\$3,000 to \$4,000.....	4,225	15,040,227	44,623	59,497			59,497	14,874	
\$4,000 to \$5,000 <sup>2</sup> .....	3,473	15,192,142							
\$4,000 to \$5,000.....	5,574	25,070,001	49,459	65,946			65,946	16,487	
\$5,000 to \$6,000 <sup>2</sup> .....	523	2,845,630							
\$5,000 to \$6,000.....	2,936	16,172,098	63,918	80,554			80,554	16,636	
\$6,000 to \$7,000 <sup>2</sup> .....	293	1,899,949							
\$6,000 to \$7,000.....	2,244	14,659,955	69,090	85,257			85,257	16,167	
\$7,000 to \$8,000 <sup>2</sup> .....	199	1,453,293							
\$7,000 to \$8,000.....	1,708	12,761,712	69,239	85,422			85,422	16,183	
\$8,000 to \$9,000 <sup>2</sup> .....	146	1,237,181							
\$8,000 to \$9,000.....	1,307	11,192,423	74,778	89,684			89,684	14,906	
\$9,000 to \$10,000 <sup>2</sup> .....	141	1,337,831							
\$9,000 to \$10,000.....	1,063	10,115,852	77,016	91,822			91,822	14,806	
\$10,000 to \$11,000.....	896	9,398,356	77,178	86,819	\$4,617		91,436	14,258	
\$11,000 to \$12,000.....	789	9,061,723	83,627	88,269	11,722		99,991	16,364	
\$12,000 to \$13,000.....	597	7,465,099	82,334	79,462	14,739		94,201	11,867	
\$13,000 to \$14,000.....	498	6,716,350	86,143	81,377	17,321		98,698	12,555	
\$14,000 to \$15,000.....	394	5,723,931	80,996	73,276	19,716		92,992	11,996	
\$15,000 to \$20,000.....	1,369	23,717,500	459,623	344,035	169,032		513,067	53,444	
\$20,000 to \$25,000.....	806	18,043,055	543,082	307,579	284,953		592,532	49,450	
\$25,000 to \$30,000.....	544	14,846,941	599,809	269,304	364,393		633,697	33,888	
\$30,000 to \$40,000.....	589	20,305,889	1,082,124	385,652	724,449	\$28,499	1,138,600	38,652	\$17,824
\$40,000 to \$50,000.....	355	15,782,657	1,067,587	277,193	760,225	73,156	1,110,574	24,169	18,818
\$50,000 to \$60,000.....	220	11,989,040	973,374	204,751	683,403	112,377	1,000,531	15,196	11,961
\$60,000 to \$70,000.....	133	8,583,863	787,962	107,615	527,396	163,821	798,532	7,482	3,388
\$70,000 to \$80,000.....	107	7,956,477	795,141	94,899	555,466	158,099	807,964	6,208	6,615
\$80,000 to \$90,000.....	91	7,692,497	855,623	99,043	637,370	130,039	866,452	5,115	5,714
\$90,000 to \$100,000.....	54	5,130,225	588,509	61,734	435,891	104,435	602,060	3,786	9,765

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

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





\$2,000 to \$3,000.....	849	2,000,457	7,278	9,704			9,704	2,426	
\$3,000 to \$4,000 <sup>2</sup> .....	889	3,098,791							
\$3,000 to \$4,000.....	412	1,474,994	4,592	6,122			6,122	1,530	
\$4,000 to \$5,000 <sup>2</sup> .....	305	1,331,360							
\$4,000 to \$5,000.....	526	2,348,085	6,022	8,029			8,029	2,007	
\$5,000 to \$6,000 <sup>2</sup> .....	80	438,373							
\$5,000 to \$6,000.....	388	2,123,256	7,636	9,394			9,394	1,758	
\$6,000 to \$7,000 <sup>2</sup> .....	41	262,116							
\$6,000 to \$7,000.....	269	1,738,196	7,645	9,173			9,173	1,528	
\$7,000 to \$8,000 <sup>2</sup> .....	19	142,581							
\$7,000 to \$8,000.....	201	1,506,736	8,898	10,524			10,524	1,626	
\$8,000 to \$9,000 <sup>2</sup> .....	21	178,175							
\$8,000 to \$9,000.....	132	1,116,329	6,978	8,265			8,265	1,287	
\$9,000 to \$10,000 <sup>2</sup> .....	10	95,256							
\$9,000 to \$10,000.....	116	1,100,584	7,898	9,201			9,201	1,303	
\$10,000 to \$11,000.....	116	1,216,558	10,770	12,109	\$573		12,682	1,912	
\$11,000 to \$12,000.....	87	999,407	8,979	9,358	1,277		10,635	1,656	
\$12,000 to \$13,000.....	65	811,184	8,586	8,013	1,619		9,632	1,046	
\$13,000 to \$14,000.....	62	836,460	10,945	10,139	2,164		12,303	1,358	
\$14,000 to \$15,000.....	59	855,352	11,975	10,487	2,947		13,434	1,459	
\$15,000 to \$20,000.....	181	3,142,485	65,179	44,542	25,697		70,239	5,060	
\$20,000 to \$25,000.....	108	2,413,949	75,531	43,861	37,079		80,940	5,409	
\$25,000 to \$30,000.....	69	1,875,865	80,530	37,761	46,028		83,789	3,259	
\$30,000 to \$40,000.....	87	3,040,273	170,703	60,252	113,528	\$989	174,769	4,041	\$25
\$40,000 to \$50,000.....	61	2,731,790	185,081	43,600	153,512	12,509	189,021	3,955	585
\$50,000 to \$60,000.....	45	2,451,748	201,257	37,990	150,390	15,190	203,570	2,313	
\$60,000 to \$70,000.....	27	1,760,453	164,173	27,233	136,591	4,55	168,379	1,926	2,280
\$70,000 to \$80,000.....	25	1,876,245	189,578	23,508	161,328	6,440	191,276	1,698	
\$80,000 to \$90,000.....	12	1,006,138	108,629	7,499	101,873	799	110,171	816	726
\$90,000 to \$100,000.....	18	1,687,453	201,639	30,876	156,470	17,647	204,993	1,782	1,572
\$100,000 to \$150,000.....	33	3,920,085	556,263	63,532	467,966	28,722	560,220	3,181	776
\$150,000 to \$200,000.....	16	2,654,226	404,328	24,501	338,498	42,098	405,097	576	193
\$200,000 to \$250,000.....	9	1,902,831	289,072	15,671	217,095	56,807	289,573	501	
\$250,000 to \$300,000.....	5	1,353,461	242,629	22,247	269,877	11,954	244,078	249	1,206
\$300,000 to \$400,000.....	8	2,642,911	457,970	29,294	374,110	55,062	453,466	496	
\$400,000 to \$500,000.....	10	4,506,867	777,053	28,655	652,339	104,981	785,965	606	8,306
\$500,000 to \$750,000.....	7	4,118,329	764,400	20,279	714,247	31,899	766,425	321	1,704
\$750,000 to \$1,000,000.....	5	4,300,820	778,132	72,122	522,978	184,679	779,779	873	774
\$1,000,000 to \$1,500,000.....	4	5,345,111	957,017	1,070	823,759	132,439	957,268	251	
\$1,500,000 to \$2,000,000.....									
\$2,000,000 to \$3,000,000.....	3	6,989,148	1,189,456		884,305	305,316	1,189,621	165	
\$3,000,000 to \$4,000,000.....									
\$4,000,000 to \$5,000,000.....									
\$5,000,000 and over.....									
Total.....	9,266	90,262,899	7,970,035	759,304	6,276,240	1,012,086	8,047,630	59,448	18,147
Nontaxable <sup>2</sup> .....	3,944	10,226,049							
Taxable.....	5,322	80,036,850	7,970,035	759,304	6,276,240	1,012,086	8,047,630	59,448	18,147

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## DISTRICT OF COLUMBIA

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under \$1,000 <sup>2</sup>	808	\$454,606							
Under \$1,000	98	66,094	\$130	\$173			\$173	\$43	
\$1,000 to \$2,000 <sup>2</sup>	3,175	4,983,342							
\$1,000 to \$2,000	8,009	13,809,032	20,203	26,938			26,938	6,735	
\$2,000 to \$3,000 <sup>2</sup>	2,610	6,408,921							
\$2,000 to \$3,000	5,530	13,141,045	48,862	65,149			65,149	16,287	
\$3,000 to \$4,000 <sup>2</sup>	3,395	12,012,621							
\$3,000 to \$4,000	2,906	10,429,509	34,979	46,639			46,639	11,660	
\$4,000 to \$5,000 <sup>2</sup>	1,162	5,010,527							
\$4,000 to \$5,000	3,574	16,000,914	42,054	56,072			56,072	14,018	
\$5,000 to \$6,000 <sup>2</sup>	139	753,379							
\$5,000 to \$6,000	1,786	9,789,389	38,422	49,714			49,714	11,292	
\$6,000 to \$7,000 <sup>2</sup>	54	347,442							
\$6,000 to \$7,000	1,241	8,029,256	40,460	50,641			50,641	10,181	
\$7,000 to \$8,000 <sup>2</sup>	59	440,626							
\$7,000 to \$8,000	912	6,803,382	41,403	50,468			50,468	9,065	
\$8,000 to \$9,000 <sup>2</sup>	27	230,311							
\$8,000 to \$9,000	613	5,189,275	38,609	46,228			46,228	7,619	
\$9,000 to \$10,000 <sup>2</sup>	31	294,664							
\$9,000 to \$10,000	463	4,374,423	37,046	44,230			44,230	7,184	
\$10,000 to \$11,000	396	4,148,577	40,899	46,251	\$1,890		48,141	7,242	
\$11,000 to \$12,000	321	3,688,076	42,150	44,797	4,755		49,552	7,402	
\$12,000 to \$13,000	258	3,223,071	44,561	44,639	6,616		51,255	6,694	
\$13,000 to \$14,000	206	2,784,254	40,557	39,389	7,168		46,557	6,000	
\$14,000 to \$15,000	179	2,592,426	40,154	37,378	8,887		46,265	6,111	
\$15,000 to \$20,000	541	9,289,667	207,165	169,360	64,694		234,054	26,889	
\$20,000 to \$25,000	290	6,493,079	206,372	132,401	100,927		233,328	26,956	
\$25,000 to \$30,000	183	4,997,577	223,356	115,708	123,014		238,722	15,366	
\$30,000 to \$40,000	221	7,599,820	443,147	177,701	271,666	\$11,511	460,878	17,022	\$709
\$40,000 to \$50,000	104	4,637,629	346,684	111,033	225,948	18,349	355,330	8,455	191
\$50,000 to \$60,000	75	4,113,087	380,601	106,294	245,258	35,930	387,482	6,881	
\$60,000 to \$70,000	42	2,736,118	282,526	62,764	187,879	35,208	285,851	3,165	160

\$70,000 to \$80,000.....	30	2,225,063	248,329	49,863	185,318	15,899	251,080	2,451	46
\$80,000 to \$90,000.....	21	1,799,405	216,485	39,450	137,486	42,547	219,483	2,252	148
\$90,000 to \$100,000.....	19	1,795,324	231,150	34,531	160,791	38,059	233,381	2,083	53
\$100,000 to \$150,000.....	40	4,760,979	683,009	100,671	491,401	95,087	687,159	4,097	615
\$150,000 to \$200,000.....	20	3,474,286	551,340	55,273	440,322	57,081	552,676	1,336	9
\$200,000 to \$250,000.....	12	2,762,485	375,050	21,141	227,633	127,546	376,320	655	
\$250,000 to \$300,000.....	3	840,778	133,179	9,664	89,996	33,667	133,327	139	
\$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> )	
\$400,000 to \$500,000.....	3	1,353,591	266,445	25,137	234,615	6,924	266,676	231	
\$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> )	
\$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.....	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	
\$4,000,000 to \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped <sup>3</sup> .....		5,053,992	681,806	23,026	125,411	533,933	682,370	564	
Total.....	39,560	198,938,042	6,027,133	1,882,723	3,341,675	1,051,741	6,276,139	246,075	2,931
Nontaxable <sup>2</sup> .....	11,460	30,936,439							
Taxable.....	28,100	168,001,603	6,027,133	1,882,723	3,341,675	1,051,741	6,276,139	246,075	2,931

## FLORIDA

Under \$1,000 <sup>1</sup> .....	1,712	\$963,970							
Under \$1,000.....	162	86,211	\$351	\$468		\$468	\$117		
\$1,000 to \$2,000 <sup>1</sup> .....	3,583	5,591,165							
\$1,000 to \$2,000.....	4,730	8,251,020	14,664	19,552		19,552	4,888		
\$2,000 to \$3,000 <sup>1</sup> .....	3,782	9,396,858							
\$2,000 to \$3,000.....	3,825	9,107,856	35,054	46,738		46,738	11,684		
\$3,000 to \$4,000 <sup>1</sup> .....	5,433	19,123,930							
\$3,000 to \$4,000.....	2,460	8,862,824	25,729	34,306		34,306	8,577		
\$4,000 to \$5,000 <sup>1</sup> .....	2,206	9,595,312							
\$4,000 to \$5,000.....	3,865	17,322,839	43,902	58,536		58,536	14,634		
\$5,000 to \$6,000 <sup>1</sup> .....	305	1,653,474							
\$5,000 to \$6,000.....	1,718	9,391,172	35,004	44,756		44,756	9,752		
\$6,000 to \$7,000 <sup>1</sup> .....	112	723,444							
\$6,000 to \$7,000.....	1,072	6,920,946	33,486	41,072		41,072	7,586		
\$7,000 to \$8,000 <sup>1</sup> .....	91	680,962							
\$7,000 to \$8,000.....	782	5,858,969	36,460	43,364		43,364	6,904		
\$8,000 to \$9,000 <sup>1</sup> .....	57	482,216							
\$8,000 to \$9,000.....	608	5,161,082	38,109	44,884		44,884	6,775		
\$9,000 to \$10,000 <sup>1</sup> .....	49	465,563							

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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.



\$5,000,000 and over									
Classes grouped <sup>2</sup>		5,264,783	795,240	30,460	341,253	424,156	795,874	634	
Total	40,080	206,917,657	6,047,244	1,635,654	3,516,089	1,116,544	6,268,287	185,645	35,398
Nontaxable <sup>2</sup>	17,330	48,676,894							
Taxable	22,750	158,240,763	6,047,244	1,635,654	3,516,089	1,116,544	6,268,287	185,645	35,398

# GEORGIA

Under \$1,000 <sup>2</sup>	939	\$508,335							
Under \$1,000	92	48,452	\$381	\$508			\$508	\$127	
\$1,000 to \$2,000 <sup>2</sup>	3,597	5,644,725							
\$1,000 to \$2,000	3,787	6,550,320	9,947	13,262			13,262	3,315	
\$2,000 to \$3,000 <sup>2</sup>	2,875	7,136,365							
\$2,000 to \$3,000	3,330	7,838,313	30,052	40,070			40,070	10,018	
\$3,000 to \$4,000 <sup>2</sup>	4,722	16,715,546							
\$3,000 to \$4,000	2,013	7,215,593	22,138	29,518			29,518	7,380	
\$4,000 to \$5,000 <sup>2</sup>	1,947	8,486,715							
\$4,000 to \$5,000	2,908	13,087,253	30,614	40,818			40,818	10,204	
\$5,000 to \$6,000 <sup>2</sup>	208	1,128,137							
\$5,000 to \$6,000	1,541	8,451,813	29,024	37,280			37,280	8,256	
\$6,000 to \$7,000 <sup>2</sup>	91	587,137							
\$6,000 to \$7,000	1,152	7,437,492	34,483	43,114			43,114	8,631	
\$7,000 to \$8,000 <sup>2</sup>	60	444,806							
\$7,000 to \$8,000	847	6,320,857	35,519	43,064			43,064	7,545	
\$8,000 to \$9,000 <sup>2</sup>	52	441,207							
\$8,000 to \$9,000	593	5,023,823	34,213	41,029			41,029	6,816	
\$9,000 to \$10,000 <sup>2</sup>	37	348,121							
\$9,000 to \$10,000	443	4,198,588	32,200	38,475			38,475	6,275	
\$10,000 to \$11,000	380	3,978,058	35,029	40,017	\$1,759		41,776	6,747	
\$11,000 to \$12,000	284	3,267,893	34,556	36,420	4,198		40,618	6,062	
\$12,000 to \$13,000	256	3,191,335	38,334	37,772	6,292		44,064	5,730	
\$13,000 to \$14,000	201	2,714,152	37,872	36,645	6,971		43,616	5,744	
\$14,000 to \$15,000	146	2,116,732	32,383	29,624	7,166		36,790	4,407	
\$15,000 to \$20,000	484	8,332,825	171,236	134,859	57,961		192,820	21,584	
\$20,000 to \$25,000	246	5,490,866	183,094	114,077	84,861		198,938	15,844	
\$25,000 to \$30,000	168	4,586,868	192,465	91,021	114,368		205,389	12,924	
\$30,000 to \$40,000	169	5,792,847	320,608	122,214	204,225	\$9,678	336,117	14,996	\$513
\$40,000 to \$50,000	84	3,715,920	264,910	81,276	182,650	11,000	274,926	6,573	3,443
\$50,000 to \$60,000	51	2,772,749	241,281	63,304	159,033	26,421	248,758	4,428	3,049
\$60,000 to \$70,000	34	2,218,026	208,841	35,852	139,307	45,741	220,900	2,451	9,608
\$70,000 to \$80,000	12	882,067	90,025	13,014	75,149	3,822	91,985	1,335	625
\$80,000 to \$90,000	12	1,009,119	109,586	18,026	87,932	4,781	110,739	1,153	
\$90,000 to \$100,000	10	947,859	124,387	20,772	96,657	8,364	125,793	1,406	

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## GEORGIA—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$100,000 to \$150,000.....	27	\$3, 164, 863	\$407, 263	\$41, 165	\$285, 739	\$89, 767	\$416, 671	\$2, 647	\$6, 761
\$150,000 to \$200,000.....	10	1, 773, 883	263, 017	15, 889	197, 998	50, 242	264, 129	809	303
\$200,000 to \$250,000.....	3	628, 072	112, 703	12, 825	100, 595	—	113, 420	189	528
\$250,000 to \$300,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	—
\$300,000 to \$400,000.....	4	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	—
\$400,000 to \$500,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	—
\$500,000 to \$750,000.....	—	—	—	—	—	—	—	—	—
\$750,000 to \$1,000,000.....	—	—	—	—	—	—	—	—	—
\$1,000,000 to \$1,500,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	—	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$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, 209, 747	486, 563	27, 786	292, 861	196, 356	517, 003	370	30, 070
Total.....	33, 818	167, 407, 479	3, 612, 724	1, 299, 696	2, 105, 722	446, 172	3, 851, 590	183, 966	54, 900
Nontaxable <sup>2</sup> .....	14, 528	41, 441, 094	—	—	—	—	—	—	—
Taxable.....	19, 290	125, 966, 385	3, 612, 724	1, 299, 696	2, 105, 722	446, 172	3, 851, 590	183, 966	54, 900

## HAWAII

Under \$1,000 <sup>1</sup> .....	586	\$317, 782	—	—	—	—	—	—	—
Under \$1,000.....	13	7, 291	\$54	\$70	—	—	\$70	\$16	—
\$1,000 to \$2,000 <sup>1</sup> .....	1, 442	2, 278, 890	—	—	—	—	—	—	—
\$1,000 to \$2,000.....	896	1, 554, 348	2, 681	3, 576	—	—	3, 576	895	—
\$2,000 to \$3,000 <sup>1</sup> .....	982	2, 401, 563	—	—	—	—	—	—	—
\$2,000 to \$3,000.....	868	2, 070, 190	7, 619	10, 159	—	—	10, 159	2, 540	—
\$3,000 to \$4,000 <sup>1</sup> .....	1, 035	3, 627, 356	—	—	—	—	—	—	—
\$3,000 to \$4,000.....	548	1, 934, 247	7, 222	9, 630	—	—	9, 630	2, 408	—
\$4,000 to \$5,000 <sup>1</sup> .....	448	1, 941, 557	—	—	—	—	—	—	—

\$4,000 to \$5,000.....	606	2,712,424	6,693	8,924			8,924	2,231	
\$5,000 to \$6,000 <sup>1</sup>	89	486,288							
\$5,000 to \$6,000.....	368	2,014,434	6,127	8,910			8,910	2,783	
\$6,000 to \$7,000 <sup>1</sup>	53	342,590							
\$6,000 to \$7,000.....	254	1,640,685	7,174	8,999			8,999	1,825	
\$7,000 to \$8,000 <sup>1</sup>	27	199,882							
\$7,000 to \$8,000.....	155	1,151,507	5,514	6,783			6,783	1,269	
\$8,000 to \$9,000 <sup>1</sup>	19	160,353							
\$8,000 to \$9,000.....	104	878,886	4,608	5,626			5,626	1,018	
\$9,000 to \$10,000 <sup>1</sup>	15	143,243							
\$9,000 to \$10,000.....	99	938,182	6,110	7,309			7,309	1,199	
\$10,000 to \$11,000.....	74	775,154	4,976	5,707	\$343		6,050	1,074	
\$11,000 to \$12,000.....	62	711,910	6,437	6,686	905		7,591	1,154	
\$12,000 to \$13,000.....	47	585,689	5,866	5,814	1,131		6,945	1,079	
\$13,000 to \$14,000.....	34	457,732	5,288	4,925	1,177		6,102	814	
\$14,000 to \$15,000.....	32	462,318	5,305	4,558	1,564		6,122	817	
\$15,000 to \$20,000.....	119	2,076,460	35,616	25,013	15,237		40,250	4,634	
\$20,000 to \$25,000.....	84	1,867,306	51,756	27,093	28,629		56,822	4,566	
\$25,000 to \$30,000.....	43	1,182,082	43,475	15,798	29,602		45,400	1,925	
\$30,000 to \$40,000.....	53	1,812,389	97,234	33,825	66,717	\$88	100,100	2,418	\$448
\$40,000 to \$50,000.....	24	1,054,319	68,241	12,382	49,508	7,405	69,295	1,054	
\$50,000 to \$60,000.....	22	1,186,176	90,616	13,841	71,025	7,021	91,887	1,105	166
\$60,000 to \$70,000.....	10	648,647	57,926	7,276	48,540	2,953	58,769	843	
\$70,000 to \$80,000.....	10	749,313	73,039	4,492	66,659	2,000	73,151	112	
\$80,000 to \$90,000.....	5	425,361	44,540	1,543	23,894	20,376	45,813	131	1,142
\$90,000 to \$100,000.....	2	193,815	22,268	311	22,145		22,456	34	154
\$100,000 to \$150,000.....	15	1,837,338	254,932	16,804	239,691	1,673	258,168	735	2,501
\$150,000 to \$200,000.....	6	1,064,647	169,469	10,173	154,135	5,472	169,780	311	
\$200,000 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> )	
\$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> )	
\$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> .....		726,186	109,758	710	89,970	19,134	109,814	56	
Total.....	9,252	44,618,510	1,200,544	267,037	910,872	66,092	1,244,001	39,046	4,411
Nontaxable <sup>2</sup> .....	4,696	11,899,474							
Taxable.....	4,556	32,719,036	1,200,544	267,037	910,872	66,092	1,224,001	39,046	4,411

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## IDAHO

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under \$1,000 <sup>2</sup> .....	319	\$195,357							
Under \$1,000.....	5	1,780	\$21	\$28			\$28	\$7	
\$1,000 to \$2,000 <sup>2</sup> .....	1,123	1,778,200							
\$1,000 to \$2,000.....	1,456	2,521,458	3,675	4,900			4,900	1,225	
\$2,000 to \$3,000 <sup>2</sup> .....	1,128	2,840,496							
\$2,000 to \$3,000.....	1,043	2,502,565	9,175	12,233			12,233	3,058	
\$3,000 to \$4,000 <sup>2</sup> .....	1,757	6,206,002							
\$3,000 to \$4,000.....	649	2,330,646	7,900	10,533			10,533	2,633	
\$4,000 to \$5,000 <sup>2</sup> .....	717	3,124,979							
\$4,000 to \$5,000.....	905	4,066,163	12,625	16,834			16,834	4,209	
\$5,000 to \$6,000 <sup>2</sup> .....	85	457,984							
\$5,000 to \$6,000.....	570	3,110,658	12,934	16,150			16,150	3,216	
\$6,000 to \$7,000 <sup>2</sup> .....	24	147,389							
\$6,000 to \$7,000.....	272	1,742,567	10,010	11,914			11,914	1,904	
\$7,000 to \$8,000 <sup>2</sup> .....	10	74,336							
\$7,000 to \$8,000.....	164	1,221,948	9,325	10,669			10,669	1,344	
\$8,000 to \$9,000 <sup>2</sup> .....	9	76,137							
\$8,000 to \$9,000.....	130	1,095,132	9,580	10,910			10,910	1,330	
\$9,000 to \$10,000 <sup>2</sup> .....	9	87,639							
\$9,000 to \$10,000.....	52	492,621	4,947	5,603			5,603	656	
\$10,000 to \$11,000.....	53	558,363	7,384	7,833	\$282		8,115	731	
\$11,000 to \$12,000.....	24	276,125	4,393	4,369	360		4,729	336	
\$12,000 to \$13,000.....	37	463,085	5,956	5,508	932		6,440	484	
\$13,000 to \$14,000.....	17	230,868	3,197	2,862	505		3,367	170	
\$14,000 to \$15,000.....	17	244,384	3,215	2,637	807		3,444	229	
\$15,000 to \$20,000.....	50	859,202	21,401	16,803	5,720		22,523	1,122	
\$20,000 to \$25,000.....	24	529,150	17,367	10,294	7,898		18,192	825	
\$25,000 to \$30,000.....	7	191,941	9,199	4,863	4,761		9,624	425	
\$30,000 to \$40,000.....	7	234,880	12,642	4,399	8,313		12,712	70	
\$40,000 to \$50,000.....	2	84,744	5,748	1,849	4,122		5,971	223	
\$50,000 to \$60,000.....	2	107,518	10,078	3,276	6,999		10,275	197	
\$60,000 to \$70,000.....	2	120,478	13,488	144		\$13,370	13,514	26	



\$70,000 to \$80,000.....	2	(3)	(3)		(3)	(3)	(3)	
\$80,000 to \$90,000.....								
\$90,000 to \$100,000.....	1	(3)	(3)			(3)	(3)	
\$100,000 to \$150,000.....	1	(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>2</sup> .....		473,963	53,012	257	2,521	50,285	53,063	51
Total.....	10,673	38,448,758	247,272	164,868	43,220	63,655	271,743	24,471
Nontaxable <sup>2</sup> .....	5,181	14,988,519						
Taxable.....	5,492	23,460,239	247,272	164,868	43,220	63,655	271,743	24,471

## ILLINOIS

Under \$1,000 <sup>1</sup> .....	8,536	\$5,025,840						
Under \$1,000.....	1,081	752,871	\$6,621	\$8,828		\$8,828	\$2,207	
\$1,000 to \$2,000 <sup>2</sup> .....	38,421	61,200,076						
\$1,000 to \$2,000.....	51,558	89,805,283	88,222	117,629		117,629	29,407	
\$2,000 to \$3,000 <sup>2</sup> .....	30,850	76,192,430						
\$2,000 to \$3,000.....	51,171	123,117,508	460,960	614,614		614,614	153,654	
\$3,000 to \$4,000 <sup>2</sup> .....	36,971	129,876,189						
\$3,000 to \$4,000.....	27,399	96,252,196	411,108	548,144		548,144	137,036	
\$4,000 to \$5,000 <sup>2</sup> .....	12,560	54,613,974						
\$4,000 to \$5,000.....	31,894	142,570,676	405,366	540,488		540,488	135,122	
\$5,000 to \$6,000 <sup>2</sup> .....	1,411	7,586,638						
\$5,000 to \$6,000.....	19,234	105,216,344	403,936	508,569		508,569	104,633	
\$6,000 to \$7,000 <sup>2</sup> .....	558	3,599,566						
\$6,000 to \$7,000.....	12,951	83,727,072	427,286	522,244		522,244	94,958	
\$7,000 to \$8,000 <sup>2</sup> .....	349	2,602,042						
\$7,000 to \$8,000.....	9,246	69,147,231	421,511	510,690		510,690	89,179	
\$8,000 to \$9,000 <sup>2</sup> .....	233	1,967,664						
\$8,000 to \$9,000.....	6,756	57,345,760	424,617	507,794		507,794	83,177	
\$9,000 to \$10,000 <sup>2</sup> .....	206	1,966,975						

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## ILLINOIS—Continued

Income classes	Number of returns	Net income 1	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$9,000 to \$10,000	5, 247	\$49, 827, 102	\$431, 557	\$513, 019			\$513, 019	\$81, 462	
\$10,000 to \$11,000	4, 122	43, 217, 966	440, 155	498, 657	\$20, 301		518, 958	78, 803	
\$11,000 to \$12,000	3, 350	38, 483, 157	443, 498	470, 464	49, 907		520, 371	76, 873	
\$12,000 to \$13,000	2, 686	33, 531, 970	454, 335	456, 579	67, 539		524, 118	69, 783	
\$13,000 to \$14,000	2, 261	30, 490, 201	479, 043	470, 592	78, 656		549, 248	70, 205	
\$14,000 to \$15,000	1, 880	27, 244, 970	478, 368	452, 610	93, 621		546, 231	67, 863	
\$15,000 to \$20,000	6, 063	104, 390, 489	2, 409, 402	2, 002, 285	730, 162		2, 732, 447	323, 045	
\$20,000 to \$25,000	3, 271	72, 853, 874	2, 482, 305	1, 602, 054	1, 121, 016		2, 723, 070	240, 765	
\$25,000 to \$30,000	1, 968	53, 800, 523	2, 424, 602	1, 247, 610	1, 341, 151		2, 588, 761	164, 159	
\$30,000 to \$40,000	2, 284	78, 840, 741	4, 554, 412	1, 912, 265	2, 836, 212	\$111, 493	4, 859, 970	203, 465	\$102, 093
\$40,000 to \$50,000	1, 235	54, 907, 356	4, 044, 293	1, 311, 124	2, 646, 944	256, 821	4, 214, 889	117, 285	53, 311
\$50,000 to \$60,000	750	40, 950, 293	3, 567, 133	944, 971	2, 439, 914	299, 320	3, 684, 205	71, 661	45, 411
\$60,000 to \$70,000	535	34, 428, 340	3, 351, 629	707, 294	2, 323, 616	421, 265	3, 452, 175	51, 301	49, 245
\$70,000 to \$80,000	351	26, 382, 173	2, 839, 052	541, 436	2, 001, 773	409, 831	2, 953, 040	34, 084	79, 904
\$80,000 to \$90,000	274	23, 309, 261	2, 590, 790	438, 759	1, 863, 636	482, 703	2, 785, 098	28, 598	165, 710
\$90,000 to \$100,000	202	19, 160, 271	2, 416, 039	367, 680	1, 689, 795	392, 583	2, 450, 058	22, 297	11, 722
\$100,000 to \$150,000	452	54, 800, 680	7, 498, 038	913, 247	5, 517, 868	1, 209, 443	7, 640, 558	49, 880	92, 640
\$150,000 to \$200,000	195	33, 377, 380	5, 098, 377	561, 734	3, 811, 298	833, 377	5, 206, 309	22, 267	85, 665
\$200,000 to \$250,000	110	24, 379, 281	3, 713, 509	269, 029	2, 434, 296	1, 028, 205	3, 731, 530	10, 616	7, 406
\$250,000 to \$300,000	68	18, 627, 672	2, 967, 451	266, 073	1, 856, 361	853, 513	2, 975, 947	7, 029	1, 467
\$300,000 to \$400,000	72	24, 912, 664	4, 000, 641	308, 751	2, 470, 070	1, 229, 654	4, 008, 475	7, 222	612
\$400,000 to \$500,000	36	16, 043, 187	2, 595, 290	236, 393	1, 601, 936	837, 388	2, 675, 717	4, 786	75, 641
\$500,000 to \$750,000	23	13, 107, 590	1, 887, 288	83, 769	1, 280, 265	593, 936	1, 957, 970	2, 245	68, 437
\$750,000 to \$1,000,000	14	12, 094, 497	2, 005, 621	35, 663	1, 409, 978	564, 576	2, 010, 217	1, 306	3, 290
\$1,000,000 to \$1,500,000	12	14, 016, 374	2, 309, 728	72, 523	1, 456, 583	782, 290	2, 311, 396	1, 219	449
\$1,500,000 to \$2,000,000	4	6, 956, 354	1, 223, 045		986, 018	237, 646	1, 223, 664	55	564
\$2,000,000 to \$3,000,000	5	11, 694, 056	1, 839, 308	84, 223	839, 293	916, 348	1, 839, 864	556	
\$3,000,000 to \$4,000,000	1	(3)	(3)		(3)	(3)	(3)	(3)	
\$4,000,000 to \$5,000,000	2	(3)	(3)		(3)	(3)	(3)	(3)	

\$5,000,000 and over Classes grouped <sup>1</sup>	1	( <sup>2</sup> ) 19, 513, 817	( <sup>3</sup> ) 2, 201, 825	( <sup>3</sup> ) 907, 396	( <sup>3</sup> ) 1, 294, 544	( <sup>3</sup> ) 2, 201, 940	( <sup>3</sup> ) 115	
Total	378, 859	2, 093, 908, 574	73, 796, 361	20, 647, 804	43, 875, 605	12, 754, 836	77, 278, 245	2, 638, 318
Nontaxable <sup>2</sup>	130, 095	344, 631, 394						
Taxable	248, 764	1, 749, 277, 180	73, 796, 361	20, 647, 804	43, 875, 605	12, 754, 836	77, 278, 245	2, 638, 318
								843, 566

## INDIANA

Under \$1,000 <sup>1</sup>	2, 142	\$1, 310, 134						
Under \$1,000	110	72, 269	\$661	\$881		\$881	\$220	
\$1,000 to \$2,000 <sup>2</sup>	9, 059	14, 118, 333						
\$1,000 to \$2,000	13, 295	23, 030, 076	24, 205	32, 273		32, 273	8, 068	
\$2,000 to \$3,000 <sup>1</sup>	8, 019	19, 740, 653						
\$2,000 to \$3,000	8, 114	18, 905, 099	64, 251	85, 668		85, 668	21, 417	
\$3,000 to \$4,000 <sup>1</sup>	9, 733	34, 046, 980						
\$3,000 to \$4,000	3, 879	13, 911, 908	30, 817	41, 089		41, 089	10, 272	
\$4,000 to \$5,000 <sup>1</sup>	3, 467	15, 122, 619						
\$4,000 to \$5,000	4, 972	22, 333, 961	45, 774	61, 033		61, 033	15, 259	
\$5,000 to \$6,000 <sup>1</sup>	425	2, 294, 723						
\$5,000 to \$6,000	2, 882	15, 787, 617	54, 693	70, 344		70, 344	15, 651	
\$6,000 to \$7,000 <sup>1</sup>	193	1, 249, 778						
\$6,000 to \$7,000	2, 051	13, 263, 962	59, 710	74, 281		74, 281	14, 571	
\$7,000 to \$8,000 <sup>1</sup>	104	770, 573						
\$7,000 to \$8,000	1, 494	11, 185, 436	62, 441	76, 532		76, 532	14, 091	
\$8,000 to \$9,000 <sup>1</sup>	95	814, 148						
\$8,000 to \$9,000	1, 016	8, 008, 484	56, 511	68, 003		68, 003	11, 492	
\$9,000 to \$10,000 <sup>1</sup>	62	589, 084						
\$9,000 to \$10,000	807	7, 660, 338	59, 506	71, 741		71, 741	12, 235	
\$10,000 to \$11,000	675	7, 079, 586	63, 644	70, 895	\$3, 571	74, 466	10, 822	
\$11,000 to \$12,000	567	6, 518, 757	68, 819	71, 855	8, 613	80, 468	11, 649	
\$12,000 to \$13,000	399	4, 985, 156	59, 009	58, 499	9, 880	68, 379	9, 370	
\$13,000 to \$14,000	324	4, 381, 440	58, 372	57, 039	11, 286	68, 325	9, 953	
\$14,000 to \$15,000	285	4, 127, 113	64, 673	60, 862	14, 094	74, 956	10, 283	
\$15,000 to \$20,000	971	16, 608, 067	345, 982	276, 935	113, 091	390, 026	44, 044	
\$20,000 to \$25,000	471	10, 429, 142	323, 507	201, 315	156, 452	357, 767	34, 260	
\$25,000 to \$30,000	294	8, 050, 093	336, 828	160, 044	198, 278	358, 322	21, 494	
\$30,000 to \$40,000	284	9, 720, 028	635, 382	305, 307	351, 763	659, 688	22, 849	\$1, 457
\$40,000 to \$50,000	152	6, 799, 050	483, 413	139, 626	331, 506	496, 088	11, 994	681
\$50,000 to \$60,000	88	4, 765, 620	405, 763	100, 428	278, 910	415, 242	7, 373	2, 106
\$60,000 to \$70,000	60	3, 898, 612	362, 696	55, 503	261, 019	369, 975	5, 423	1, 856
\$70,000 to \$80,000	45	3, 372, 144	347, 808	53, 450	257, 959	358, 973	4, 382	6, 783
\$80,000 to \$90,000	34	2, 877, 193	325, 201	48, 602	231, 889	332, 703	3, 781	3, 721
\$90,000 to \$100,000	19	1, 780, 088	212, 656	23, 445	142, 032	215, 335	1, 673	1, 006

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## INDIANA—Continued

Income classes	Number of returns	Net income	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$100,000 to \$150,000.....	44	\$5,294,069	\$721,658	\$87,526	\$518,876	\$120,777	\$727,179	\$5,333	\$188
\$150,000 to \$200,000.....	19	3,271,934	453,805	31,187	278,286	146,743	456,216	1,533	878
\$200,000 to \$250,000.....	11	2,422,700	408,321	50,747	281,320	76,924	408,991	670	-----
\$250,000 to \$300,000.....	13	3,537,480	570,135	43,944	395,428	132,554	571,926	1,791	-----
\$300,000 to \$400,000.....	9	3,125,891	417,609	6,920	140,621	270,534	418,075	466	-----
\$400,000 to \$500,000.....	11	4,762,414	801,774	95,014	441,479	267,157	803,650	1,345	531
\$500,000 to \$750,000.....	6	3,725,216	489,080	16,043	97,211	376,189	489,443	363	-----
\$750,000 to \$1,000,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-----
\$1,000,000 to \$1,500,000.....	2	(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> .....		3,086,496	469,343	15,853	223,305	230,652	469,810	467	-----
Total.....	76,703	349,434,464	8,884,047	2,612,884	4,746,869	1,888,095	9,247,848	344,594	19,207
Nontaxable <sup>2</sup> .....	33,299	90,057,025							
Taxable.....	43,404	259,377,439	8,884,047	2,612,884	4,746,869	1,888,095	9,247,848	344,594	19,207

## IOWA

Under \$1,000 <sup>2</sup> .....	1,317	\$726,143							
Under \$1,000.....	229	134,570	\$502	\$670			\$670	\$168	
\$1,000 to \$2,000 <sup>2</sup> .....	4,401	6,996,016							
\$1,000 to \$2,000.....	5,783	9,936,822	14,307	19,076			19,076	4,769	
\$2,000 to \$3,000 <sup>2</sup> .....	5,090	12,683,775							
\$2,000 to \$3,000.....	5,259	12,592,946	49,133	65,510			65,510	16,377	
\$3,000 to \$4,000 <sup>2</sup> .....	6,327	22,304,674							
\$3,000 to \$4,000.....	3,624	12,959,494	43,681	58,241			58,241	14,560	

\$4,000 to \$5,000 <sup>2</sup>	2,755	11,915,154								
\$4,000 to \$5,000	4,416	19,571,925	41,803	55,737			55,737	13,934		
\$5,000 to \$6,000 <sup>2</sup>	111	600,434								
\$5,000 to \$6,000	1,079	5,895,511	21,804	27,110			27,110	5,306		
\$6,000 to \$7,000 <sup>2</sup>	30	191,853								
\$6,000 to \$7,000	827	5,375,220	27,872	33,225			33,225	5,353		
\$7,000 to \$8,000 <sup>2</sup>	21	155,166								
\$7,000 to \$8,000	622	4,663,334	28,847	33,773			33,773	4,926		
\$8,000 to \$9,000 <sup>2</sup>	15	128,962								
\$8,000 to \$9,000	495	4,204,097	30,876	35,517			35,517	4,641		
\$9,000 to \$10,000 <sup>2</sup>	15	142,625								
\$9,000 to \$10,000	438	4,171,116	36,642	42,180			42,180	5,538		
\$10,000 to \$11,000	373	3,903,488	35,633	39,348	\$1,734		41,082	5,449		
\$11,000 to \$12,000	311	3,568,122	40,582	41,357	4,640		45,997	5,415		
\$12,000 to \$13,000	239	3,001,173	41,307	39,996	6,186		46,182	4,875		
\$13,000 to \$14,000	176	2,366,671	33,257	32,236	6,064		38,300	5,043		
\$14,000 to \$15,000	157	2,277,421	37,555	33,411	7,874		41,285	3,730		
\$15,000 to \$20,000	507	8,728,701	184,183	143,566	61,649		205,215	21,032		
\$20,000 to \$25,000	250	5,592,663	179,534	105,008	86,256		192,264	12,730		
\$25,000 to \$30,000	137	3,751,434	151,932	67,381	92,695		160,076	8,144		
\$30,000 to \$40,000	136	4,706,028	253,414	86,911	170,688	\$4,664	262,263	8,343	\$506	
\$40,000 to \$50,000	84	3,711,895	253,223	68,539	184,443	8,617	261,599	6,072	304	
\$50,000 to \$60,000	46	2,491,961	209,818	46,048	144,003	24,107	214,158	3,840	500	
\$60,000 to \$70,000	16	1,032,991	106,915	24,287	65,004	19,452	108,743	1,456	372	
\$70,000 to \$80,000	11	804,246	80,855	9,823	69,635	2,418	81,876	991		
\$80,000 to \$90,000	12	1,012,143	107,919	7,592	85,012	15,361	108,565	646		
\$90,000 to \$100,000	8	778,925	96,879	9,989	77,581	10,124	97,694	815		
\$100,000 to \$150,000	22	2,620,750	340,205	29,310	239,032	75,153	343,495	2,055	1,235	
\$150,000 to \$200,000										
\$200,000 to \$250,000	2	405,166	56,135		42,383	13,787	56,170	35		
\$250,000 to \$300,000	2	572,519	98,916	5,592	86,030	7,371	98,993	77		
\$300,000 to \$400,000	3	1,050,540	185,033		185,088		185,088	55		
\$400,000 to \$500,000										
\$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> )		
\$750,000 to \$1,000,000										
\$1,000,000 to \$1,500,000										
\$1,500,000 to \$2,000,000	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		
\$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>		2,709,360	519,307	4,028	513,704	1,967	519,099	392		
Total	45,349	190,436,034	3,310,099	1,166,461	2,130,301	183,021	3,479,783	166,767	2,917	
Nontaxable <sup>2</sup>	20,082	55,844,802								
Taxable	25,267	134,591,232	3,310,099	1,166,461	2,130,301	183,021	3,479,783	166,767	2,917	

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## KANSAS

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under \$1,000 <sup>2</sup>	927	\$560,288							
Under \$1,000	97	48,054	\$387	\$516			\$516	\$129	
\$1,000 to \$2,000 <sup>2</sup>	3,514	5,603,738							
\$1,000 to \$2,000	3,709	6,426,380	10,165	13,553			13,553	3,388	
\$2,000 to \$3,000 <sup>2</sup>	4,523	11,278,424							
\$2,000 to \$3,000	2,662	6,404,072	24,836	33,115			33,115	8,279	
\$3,000 to \$4,000 <sup>2</sup>	5,902	20,747,158							
\$3,000 to \$4,000	1,861	6,717,950	20,863	27,818			27,818	6,955	
\$4,000 to \$5,000 <sup>2</sup>	2,468	10,733,718							
\$4,000 to \$5,000	2,740	12,276,984	28,676	38,234			38,234	9,558	
\$5,000 to \$6,000 <sup>2</sup>	221	1,199,679							
\$5,000 to \$6,000	1,744	9,543,660	34,170	43,004			43,004	8,834	
\$6,000 to \$7,000 <sup>2</sup>	84	537,043							
\$6,000 to \$7,000	1,166	7,534,148	37,396	43,900			43,900	6,504	
\$7,000 to \$8,000 <sup>2</sup>	42	316,230							
\$7,000 to \$8,000	782	5,857,840	36,532	41,992			41,993	5,461	
\$8,000 to \$9,000 <sup>2</sup>	29	245,656							
\$8,000 to \$9,000	559	4,716,649	35,616	40,360			40,360	4,744	
\$9,000 to \$10,000 <sup>2</sup>	19	179,298							
\$9,000 to \$10,000	439	4,153,764	35,433	40,053			40,053	4,620	
\$10,000 to \$11,000	309	3,236,797	32,718	34,315	\$1,564		35,879	3,161	
\$11,000 to \$12,000	272	3,117,562	36,860	36,331	3,884		40,215	3,355	
\$12,000 to \$13,000	209	2,607,474	37,512	35,818	5,359		41,177	3,665	
\$13,000 to \$14,000	157	2,121,355	35,105	32,364	5,535		37,899	2,794	
\$14,000 to \$15,000	143	2,073,374	36,601	32,778	7,051		39,829	3,228	
\$15,000 to \$20,000	397	6,850,532	153,442	118,198	47,911		166,109	12,667	
\$20,000 to \$25,000	223	4,927,399	176,716	113,822	72,732		186,554	9,838	
\$25,000 to \$30,000	118	3,194,983	146,703	75,955	75,537		151,492	4,789	
\$30,000 to \$40,000	112	3,903,589	239,953	102,499	139,992	\$2,413	244,904	4,951	
\$40,000 to \$50,000	62	2,760,405	223,935	82,652	139,525	5,293	227,510	3,575	
\$50,000 to \$60,000	28	1,543,958	140,830	35,203	95,070	11,836	142,109	1,279	
\$60,000 to \$70,000	15	972,208	88,017	18,510	71,565	5,850	95,925	530	\$7,378

\$70,000 to \$80,000.....	10	754,069	94,241	19,933	47,523	27,387	94,843	602	
\$80,000 to \$90,000.....	6	507,850	58,431	6,524	29,101	23,278	58,903	472	
\$90,000 to \$100,000.....	6	575,495	77,331	14,116	46,980	16,765	77,861	530	
\$100,000 to \$150,000.....	12	1,417,202	184,957	30,370	127,880	28,927	187,177	1,146	1,074
\$150,000 to \$200,000.....	4	676,133	75,971	170	406	75,401	75,977	6	
\$200,000 to \$250,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	
\$250,000 to \$300,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	
\$300,000 to \$400,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )			( <sup>2</sup> )	( <sup>2</sup> )		
\$400,000 to \$500,000.....									
\$500,000 to \$750,000.....									
\$750,000 to \$1,000,000.....									
\$1,000,000 to \$1,500,000.....									
\$1,500,000 to \$2,000,000.....									
\$2,000,000 to \$3,000,000.....									
\$3,000,000 to \$4,000,000.....									
\$4,000,000 to \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped <sup>3</sup> .....		1,073,284	137,480	1,238	35,590	100,879	137,707	227	
Total.....	35,875	157,394,402	2,240,877	1,113,382	953,205	298,029	2,364,616	115,287	8,452
Nontaxable <sup>2</sup> .....	17,729	51,401,232							
Taxable.....	17,846	105,993,170	2,240,877	1,113,382	953,205	298,029	2,364,616	115,287	8,452

## KENTUCKY

Under \$1,000 <sup>1</sup> .....	537	\$303,884							
Under \$1,000.....	65	33,946	\$17	\$23			\$23	\$6	
\$1,000 to \$2,000 <sup>1</sup> .....	3,654	5,880,976							
\$1,000 to \$2,000.....	4,309	7,474,112	11,541	15,388			15,388	3,847	
\$2,000 to \$3,000 <sup>1</sup> .....	2,838	7,000,921							
\$2,000 to \$3,000.....	3,437	8,103,134	29,581	39,441			39,441	9,860	
\$3,000 to \$4,000 <sup>1</sup> .....	3,690	12,964,664							
\$3,000 to \$4,000.....	1,931	6,864,625	23,285	31,047			31,047	7,762	
\$4,000 to \$5,000 <sup>1</sup> .....	1,486	6,467,059							
\$4,000 to \$5,000.....	2,625	11,767,248	32,786	43,714			43,714	10,928	
\$5,000 to \$6,000 <sup>1</sup> .....	325	1,776,438							
\$5,000 to \$6,000.....	1,673	9,155,939	34,341	42,536			42,536	8,195	
\$6,000 to \$7,000 <sup>1</sup> .....	131	842,638							
\$6,000 to \$7,000.....	1,192	7,724,988	36,216	44,042			44,042	7,826	
\$7,000 to \$8,000 <sup>1</sup> .....	92	687,119							
\$7,000 to \$8,000.....	857	6,406,737	34,387	41,184			41,184	6,797	
\$8,000 to \$9,000 <sup>1</sup> .....	57	482,071							
\$8,000 to \$9,000.....	645	5,449,665	34,484	40,652			40,652	6,168	
\$9,000 to \$10,000 <sup>1</sup> .....	80	570,570							

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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.





\$5,000,000 and over.....									
Classes grouped <sup>2</sup> .....		2, 739, 715	493, 569	61, 496	336, 986	95, 690	494, 172	603	
Total.....	33, 004	172, 582, 213	4, 027, 734	1, 388, 040	2, 324, 992	499, 156	4, 212, 188	165, 966	18, 488
Nontaxable <sup>2</sup> .....	12, 870	36, 976, 340							
Taxable.....	20, 134	135, 605, 873	4, 027, 734	1, 388, 040	2, 324, 992	499, 156	4, 212, 188	165, 966	18, 488

## LOUISIANA

Under \$1,000 <sup>1</sup> .....	1, 095	\$636, 860							
Under \$1,000.....	33	12, 181	\$77	\$102			\$102	\$25	
\$1,000 to \$2,000 <sup>2</sup> .....	4, 664	6, 970, 992							
\$1,000 to \$2,000.....	3, 563	6, 232, 478	9, 703	12, 938			12, 938	3, 235	
\$2,000 to \$3,000 <sup>2</sup> .....	3, 799	9, 458, 420							
\$2,000 to \$3,000.....	3, 386	7, 989, 763	27, 878	37, 170			37, 170	9, 292	
\$3,000 to \$4,000 <sup>2</sup> .....	4, 670	16, 374, 129							
\$3,000 to \$4,000.....	1, 942	6, 911, 255	22, 955	30, 607			30, 607	7, 652	
\$4,000 to \$5,000 <sup>2</sup> .....	2, 049	8, 966, 510							
\$4,000 to \$5,000.....	2, 906	13, 044, 295	36, 472	48, 629			48, 629	12, 157	
\$5,000 to \$6,000 <sup>2</sup> .....	307	1, 666, 990							
\$5,000 to \$6,000.....	2, 337	12, 795, 770	57, 270	72, 511			72, 511	15, 241	
\$6,000 to \$7,000 <sup>2</sup> .....	114	736, 754							
\$6,000 to \$7,000.....	1, 555	10, 039, 909	50, 097	68, 765			68, 765	12, 668	
\$7,000 to \$8,000 <sup>2</sup> .....	80	587, 777							
\$7,000 to \$8,000.....	1, 058	7, 870, 495	54, 781	65, 659			65, 659	10, 878	
\$8,000 to \$9,000 <sup>2</sup> .....	53	455, 904							
\$8,000 to \$9,000.....	724	6, 125, 608	49, 411	57, 779			57, 779	8, 368	
\$9,000 to \$10,000 <sup>2</sup> .....	42	400, 482							
\$9,000 to \$10,000.....	466	4, 408, 187	43, 454	50, 115			50, 115	6, 661	
\$10,000 to \$11,000.....	386	4, 049, 078	43, 261	47, 060	\$1, 865		48, 925	5, 664	
\$11,000 to \$12,000.....	277	3, 177, 646	43, 935	44, 579	4, 050		48, 629	4, 694	
\$12,000 to \$13,000.....	241	3, 002, 787	46, 121	44, 366	6, 107		50, 473	4, 352	
\$13,000 to \$14,000.....	171	2, 303, 171	38, 394	35, 621	5, 754		41, 375	2, 981	
\$14,000 to \$15,000.....	156	2, 267, 007	41, 457	37, 092	7, 901		44, 993	3, 536	
\$15,000 to \$20,000.....	496	8, 454, 404	193, 812	150, 116	56, 408		206, 524	12, 712	
\$20,000 to \$25,000.....	238	5, 240, 542	169, 956	102, 111	76, 084		178, 195	8, 239	
\$25,000 to \$30,000.....	106	2, 911, 856	127, 356	58, 691	72, 231		130, 922	3, 566	
\$30,000 to \$40,000.....	138	4, 724, 292	208, 592	103, 963	167, 958	\$2, 322	274, 243	5, 369	\$282
\$40,000 to \$50,000.....	76	3, 402, 097	256, 422	85, 587	158, 492	15, 526	259, 605	3, 183	
\$50,000 to \$60,000.....	46	2, 510, 965	207, 444	45, 484	145, 073	19, 865	210, 422	2, 418	560
\$60,000 to \$70,000.....	31	2, 007, 166	190, 528	42, 209	140, 929	8, 963	192, 101	1, 573	
\$70,000 to \$80,000.....	23	1, 898, 864	168, 961	18, 815	126, 826	24, 826	170, 467	1, 506	
\$80,000 to \$90,000.....	20	1, 705, 615	193, 177	23, 173	152, 127	19, 029	194, 329	1, 152	
\$90,000 to \$100,000.....	10	959, 048	120, 122	14, 960	70, 933	34, 787	120, 680	558	
\$100,000 to \$150,000.....	25	2, 899, 515	379, 416	56, 504	278, 312	46, 845	381, 661	2, 245	

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## LOUISIANA—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$150,000 to \$200,000.....	6	\$997,039	\$171,015	\$22,138	\$149,368	—	\$171,506	\$491	—
\$200,000 to \$250,000.....	2	( <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> )
\$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> )	—
\$500,000 to \$750,000.....	—	—	—	—	—	—	—	—	—
\$750,000 to \$1,000,000.....	—	—	—	—	—	—	—	—	—
\$1,000,000 to \$1,500,000.....	—	—	—	—	—	—	—	—	—
\$1,500,000 to \$2,000,000.....	—	—	—	—	—	—	—	—	—
\$2,000,000 to \$3,000,000.....	—	—	—	—	—	—	—	—	—
\$3,000,000 to \$4,000,000.....	—	—	—	—	—	—	—	—	—
\$4,000,000 to \$5,000,000.....	—	—	—	—	—	—	—	—	—
\$5,000,000 and over.....	—	—	—	—	—	—	—	—	—
Classes grouped <sup>2</sup> .....	—	1,258,310	156,772	19,356	155,715	\$39,364	214,435	471	\$57,192
Total.....	37,293	175,254,161	3,174,839	1,396,100	1,776,133	211,527	3,383,760	150,887	58,034
Nontaxable <sup>2</sup> .....	16,873	46,254,818	—	—	—	—	—	—	—
Taxable.....	20,420	128,999,343	3,174,839	1,396,100	1,776,133	211,527	3,383,760	150,887	58,034

## MAINE

Under \$1,000 <sup>2</sup> .....	654	\$375,152	—	—	—	—	—	—	—
Under \$1,000.....	61	35,598	\$290	\$387	—	—	\$387	\$97	—
\$1,000 to \$2,000 <sup>2</sup> .....	2,392	3,737,844	—	—	—	—	—	—	—
\$1,000 to \$2,000.....	2,086	3,578,056	5,633	7,510	—	—	7,510	1,877	—
\$2,000 to \$3,000 <sup>2</sup> .....	2,159	5,364,932	—	—	—	—	—	—	—
\$2,000 to \$3,000.....	1,451	3,430,588	12,424	16,565	—	—	16,565	4,141	—
\$3,000 to \$4,000 <sup>2</sup> .....	2,392	8,367,788	—	—	—	—	—	—	—
\$3,000 to \$4,000.....	805	2,884,040	9,193	12,268	—	—	12,268	3,065	—

\$4,000 to \$5,000 <sup>1</sup>	873	3,847,080							
\$4,000 to \$5,000	1,094	4,906,607	11,767	15,689			15,689	3,922	
\$5,000 to \$6,000 <sup>2</sup>	160	862,765							
\$5,000 to \$6,000	940	5,158,911	19,159	24,111			24,111	4,952	
\$6,000 to \$7,000 <sup>2</sup>	79	509,196							
\$6,000 to \$7,000	625	4,044,219	19,304	23,583			23,583	4,279	
\$7,000 to \$8,000 <sup>2</sup>	45	334,209							
\$7,000 to \$8,000	480	3,582,122	20,951	24,840			24,840	3,889	
\$8,000 to \$9,000 <sup>2</sup>	26	218,900							
\$8,000 to \$9,000	373	3,161,560	21,255	24,936			24,936	3,681	
\$9,000 to \$10,000 <sup>2</sup>	19	178,332							
\$9,000 to \$10,000	300	2,841,081	22,167	25,532			25,532	3,365	
\$10,000 to \$11,000	220	2,306,920	20,138	21,769	\$1,073		22,842	2,704	
\$11,000 to \$12,000	193	2,220,572	23,476	2,854			26,330	3,069	
\$12,000 to \$13,000	155	1,934,998	21,806	20,699	3,814		24,513	2,707	
\$13,000 to \$14,000	101	1,359,623	16,926	15,260	3,407		18,667	1,741	
\$14,000 to \$15,000	105	1,523,516	23,036	20,572	5,218		25,790	2,754	
\$15,000 to \$20,000	331	5,700,072	111,390	84,085	39,083		123,168	11,778	
\$20,000 to \$25,000	163	3,637,565	110,335	62,389	55,542		117,931	7,596	
\$25,000 to \$30,000	101	2,756,649	111,747	49,401	68,014		117,415	5,668	
\$30,000 to \$40,000	120	4,096,226	218,935	77,240	144,765	\$5,456	227,461	7,647	\$879
\$40,000 to \$50,000	66	2,945,105	211,159	61,234	130,704	16,919	217,857	4,075	2,623
\$50,000 to \$60,000	37	2,024,168	167,690	39,374	113,954	17,534	170,862	3,143	29
\$60,000 to \$70,000	23	1,469,284	140,906	21,410	91,194	30,310	142,914	2,008	
\$70,000 to \$80,000	12	906,748	98,125	15,399	78,864	4,539	98,802	364	313
\$80,000 to \$90,000	11	926,598	109,267	16,450	90,098	3,530	110,078	811	
\$90,000 to \$100,000	11	1,053,454	123,124	9,988	111,210	5,640	126,838	1,135	2,579
\$100,000 to \$150,000	27	3,173,549	414,063	31,860	317,324	67,340	416,524	1,940	521
\$150,000 to \$200,000	7	1,199,382	183,489	11,419	154,302	19,086	184,807	520	798
\$200,000 to \$250,000	2	452,983	83,181	9,662	73,916		83,578	397	
\$250,000 to \$300,000	3	826,566	124,552	14,641	53,412	50,785	124,838	286	
\$300,000 to \$400,000	2	720,254	119,599	9,419	81,589	28,645	119,603	4	
\$400,000 to \$500,000	2	935,406	145,251	4,485	92,222	48,941	145,648	397	
\$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> )	
\$750,000 to \$1,000,000	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> )
\$1,000,000 to \$1,500,000	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	
\$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>		3,492,230	580,618	29,787	388,402	172,927	591,116	414	10,084
Total	18,710	103,080,848	3,300,741	825,430	2,109,911	477,652	3,412,993	94,426	17,826
Nontaxable <sup>1</sup>	8,799	23,796,198							
Taxable	9,911	79,284,650	3,300,741	825,430	2,109,911	477,652	3,412,993	94,426	17,826

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## MARYLAND

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under \$1,000 <sup>2</sup>	1, 877	\$1, 077, 766							
Under \$1,000	287	176, 845	\$1, 525	\$2, 034			\$2, 034	\$509	
\$1,000 to \$2,000 <sup>2</sup>	5, 883	9, 198, 169							
\$1,000 to \$2,000	6, 571	11, 496, 284	18, 775	25, 033			25, 033	6, 258	
\$2,000 to \$3,000 <sup>2</sup>	5, 135	12, 863, 215							
\$2,000 to \$3,000	7, 498	18, 118, 974	69, 297	92, 396			92, 396	23, 099	
\$3,000 to \$4,000 <sup>2</sup>	7, 411	26, 058, 863							
\$3,000 to \$4,000	5, 092	18, 377, 579	53, 249	70, 999			70, 999	17, 750	
\$4,000 to \$5,000 <sup>2</sup>	3, 847	16, 730, 451							
\$4,000 to \$5,000	4, 839	21, 818, 165	47, 799	63, 731			63, 731	15, 932	
\$5,000 to \$6,000 <sup>2</sup>	431	2, 328, 131							
\$5,000 to \$6,000	3, 034	16, 658, 512	68, 894	88, 011			88, 011	19, 117	
\$6,000 to \$7,000 <sup>2</sup>	196	1, 260, 537							
\$6,000 to \$7,000	2, 204	14, 241, 495	74, 491	92, 011			92, 011	17, 520	
\$7,000 to \$8,000 <sup>2</sup>	105	784, 229							
\$7,000 to \$8,000	1, 637	12, 235, 676	76, 708	92, 611			92, 611	15, 903	
\$8,000 to \$9,000 <sup>2</sup>	86	720, 880							
\$8,000 to \$9,000	1, 228	10, 393, 522	75, 838	89, 843			89, 843	14, 005	
\$9,000 to \$10,000 <sup>2</sup>	85	806, 551							
\$9,000 to \$10,000	1, 039	9, 851, 793	87, 551	101, 845			101, 845	14, 294	
\$10,000 to \$11,000	835	8, 752, 580	86, 146	95, 801	\$3, 992		99, 793	13, 647	
\$11,000 to \$12,000	703	8, 060, 633	93, 239	95, 002	10, 211		105, 213	11, 974	
\$12,000 to \$13,000	524	6, 539, 664	84, 450	82, 943	12, 896		95, 839	11, 389	
\$13,000 to \$14,000	446	6, 008, 702	86, 233	81, 709	15, 347		97, 056	10, 823	
\$14,000 to \$15,000	424	6, 158, 908	100, 222	91, 277	21, 120		112, 397	12, 175	
\$15,000 to \$20,000	1, 287	22, 225, 044	508, 177	398, 624	158, 807		557, 431	49, 254	
\$20,000 to \$25,000	693	15, 440, 345	519, 653	321, 023	235, 648		556, 671	37, 018	
\$25,000 to \$30,000	443	12, 068, 402	548, 780	281, 810	293, 704		575, 514	26, 754	
\$30,000 to \$40,000	482	16, 541, 580	979, 284	395, 531	589, 661	\$25, 599	1, 010, 791	28, 952	\$2, 555
\$40,000 to \$50,000	260	11, 549, 159	838, 624	248, 144	541, 853	72, 690	862, 687	18, 607	5, 456
\$50,000 to \$60,000	121	6, 618, 448	569, 601	139, 470	372, 613	71, 779	583, 862	9, 406	4, 855
\$60,000 to \$70,000	106	6, 794, 781	656, 923	133, 170	408, 460	125, 788	667, 408	8, 500	1, 985

\$70,000 to \$80,000.....	57	4,223,221	444,032	68,191	311,416	72,501	452,108	3,464	4,612
\$80,000 to \$90,000.....	51	4,321,061	475,492	66,154	287,125	130,465	483,744	3,360	4,892
\$90,000 to \$100,000.....	41	3,908,262	480,883	67,345	301,882	114,813	484,040	3,026	131
\$100,000 to \$150,000.....	78	9,181,452	1,244,447	162,516	848,221	251,467	1,262,204	6,760	10,997
\$150,000 to \$200,000.....	37	6,356,078	988,454	104,697	715,033	171,387	991,117	2,095	568
\$200,000 to \$250,000.....	9	2,044,187	313,195	24,305	211,984	77,497	313,786	547	44
\$250,000 to \$300,000.....	8	2,277,274	312,914	41,666	321,717	45,716	400,099	734	95,451
\$300,000 to \$400,000.....	12	3,962,986	613,934	40,558	355,456	218,855	614,869	935	
\$400,000 to \$500,000.....	7	3,086,924	516,280	9,277	422,351	85,431	517,059	457	322
\$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> )	
\$750,000 to \$1,000,000.....	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	
\$1,000,000 to \$1,500,000.....									
\$1,500,000 to \$2,000,000.....	2	3,478,541	478,996	2,247	139,627	337,126	479,000	4	
\$2,000,000 to \$3,000,000.....	5	13,743,191	1,959,390	7,011	695,447	1,257,182	1,959,640	250	
\$3,000,000 to \$4,000,000.....									
\$4,000,000 to \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped <sup>3</sup> .....		2,131,950	386,230	33,332	272,807	80,352	386,491	261	
Total.....	65,099	390,671,215	13,859,686	3,710,317	7,547,368	3,138,648	14,396,333	404,779	131,868
Nontaxable <sup>2</sup> .....	25,056	71,828,792							
Taxable.....	40,043	318,842,423	13,859,686	3,710,317	7,547,368	3,138,648	14,396,333	404,779	131,868

## MASSACHUSETTS

Under \$1,000 <sup>1</sup> .....	9,217	\$5,205,875							
Under \$1,000.....	1,070	550,743	\$4,444	\$5,926			\$5,926	\$1,482	
\$1,000 to \$2,000 <sup>2</sup> .....	25,615	40,369,613							
\$1,000 to \$2,000.....	32,801	56,475,934	42,011	56,014			56,014	14,003	
\$2,000 to \$3,000 <sup>1</sup> .....	27,083	66,350,404							
\$2,000 to \$3,000.....	19,182	45,499,214	165,527	220,703			220,703	55,176	
\$3,000 to \$4,000 <sup>1</sup> .....	23,572	81,980,501							
\$3,000 to \$4,000.....	9,571	34,141,685	104,920	139,893			139,893	34,973	
\$4,000 to \$5,000 <sup>1</sup> .....	8,290	36,282,524							
\$4,000 to \$5,000.....	11,605	51,993,735	120,835	161,113			161,113	40,278	
\$5,000 to \$6,000 <sup>2</sup> .....	1,096	5,951,963							
\$5,000 to \$6,000.....	7,168	39,324,206	145,846	193,032			193,032	47,186	
\$6,000 to \$7,000 <sup>2</sup> .....	609	3,948,157							
\$6,000 to \$7,000.....	5,775	37,508,228	182,933	228,156			228,156	45,223	
\$7,000 to \$8,000 <sup>2</sup> .....	402	3,013,272							
\$7,000 to \$8,000.....	4,308	32,359,155	185,046	227,081			227,081	42,035	
\$8,000 to \$9,000 <sup>2</sup> .....	319	2,701,848							
\$8,000 to \$9,000.....	3,315	28,150,391	186,588	225,843			225,843	39,255	
\$9,000 to \$10,000 <sup>2</sup> .....	257	2,440,054							

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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.



\$5,000,000 and over.....									
Classes grouped <sup>3</sup> .....		5,418,041	1,058,014	124,347	727,087	207,188	1,058,622	608	
Total.....	214,356	1,189,273,214	43,949,866	11,138,279	28,307,291	6,376,072	45,821,642	1,375,939	495,837
Nontaxable <sup>2</sup> .....	96,460	248,244,211							
Taxable.....	117,896	941,029,003	43,949,866	11,138,279	28,307,291	6,376,072	45,821,642	1,375,939	495,837

## MICHIGAN

Under \$1,000 <sup>2</sup> .....	4,404	\$2,571,728							
Under \$1,000.....	271	137,860	\$992	\$1,323			\$1,323	\$331	
\$1,000 to \$2,000 <sup>2</sup> .....	18,849	29,336,948							
\$1,000 to \$2,000.....	11,392	20,499,877	47,707	63,610			63,610	15,903	
\$2,000 to \$3,000 <sup>2</sup> .....	14,322	35,760,988							
\$2,000 to \$3,000.....	33,004	78,843,692	334,286	445,714			445,714	111,428	
\$3,000 to \$4,000 <sup>2</sup> .....	20,480	71,859,329							
\$3,000 to \$4,000.....	15,101	52,033,402	268,603	358,137			358,137	89,534	
\$4,000 to \$5,000 <sup>2</sup> .....	6,836	29,770,377							
\$4,000 to \$5,000.....	18,001	81,040,478	314,501	419,335			419,335	104,834	
\$5,000 to \$6,000 <sup>2</sup> .....	728	3,925,616							
\$5,000 to \$6,000.....	6,415	35,135,693	128,464	165,210			165,210	36,746	
\$6,000 to \$7,000 <sup>2</sup> .....	270	1,743,880							
\$6,000 to \$7,000.....	4,536	29,459,488	145,117	179,823			179,823	34,706	
\$7,000 to \$8,000 <sup>2</sup> .....	187	1,384,650							
\$7,000 to \$8,000.....	3,416	25,647,227	150,610	183,093			183,093	32,483	
\$8,000 to \$9,000 <sup>2</sup> .....	131	1,104,116							
\$8,000 to \$9,000.....	2,443	20,758,982	149,636	178,788			178,788	29,152	
\$9,000 to \$10,000 <sup>2</sup> .....	129	1,223,686							
\$9,000 to \$10,000.....	1,932	18,359,981	156,739	186,848			186,848	30,109	
\$10,000 to \$11,000.....	1,632	17,102,323	176,586	196,537	\$7,914		204,451	27,865	
\$11,000 to \$12,000.....	1,330	15,271,719	172,516	181,172	19,349		200,521	28,005	
\$12,000 to \$13,000.....	1,027	12,812,176	163,678	163,495	25,169		188,664	24,986	
\$13,000 to \$14,000.....	900	12,141,973	179,710	174,329	31,620		205,949	26,239	
\$14,000 to \$15,000.....	719	10,403,507	177,237	165,412	35,763		201,175	23,938	
\$15,000 to \$20,000.....	2,481	42,725,746	963,381	789,508	297,843		1,087,351	123,970	
\$20,000 to \$25,000.....	1,283	28,608,851	944,173	594,837	438,878		1,033,715	89,542	
\$25,000 to \$30,000.....	810	22,089,815	983,053	503,639	538,793		1,042,432	59,379	
\$30,000 to \$40,000.....	893	30,698,571	1,753,482	683,615	1,100,904	\$55,018	1,839,537	72,887	\$13,168
\$40,000 to \$50,000.....	530	23,535,171	1,716,474	518,728	1,121,191	124,870	1,764,789	43,934	4,381
\$50,000 to \$60,000.....	328	17,816,723	1,526,267	373,362	1,006,023	188,809	1,568,194	29,497	12,430
\$60,000 to \$70,000.....	213	13,710,641	1,339,149	260,211	900,653	215,832	1,376,696	21,679	15,868
\$70,000 to \$80,000.....	159	11,918,976	1,247,088	202,512	857,495	220,572	1,280,579	14,117	19,374
\$80,000 to \$90,000.....	79	6,728,542	785,208	135,537	557,894	125,061	818,492	7,920	25,364
\$90,000 to \$100,000.....	86	8,179,544	980,213	122,669	691,094	185,175	998,938	8,094	10,631

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## MICHIGAN—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$100,000 to \$150,000.....	235	\$28,204,535	\$3,723,014	\$416,365	\$2,524,650	\$838,424	\$3,779,439	\$21,194	\$35,231
\$150,000 to \$200,000.....	78	13,504,599	1,943,102	180,475	1,217,433	556,503	1,954,411	6,216	5,093
\$200,000 to \$250,000.....	46	10,225,587	1,565,619	127,807	1,003,336	439,760	1,570,903	5,190	94
\$250,000 to \$300,000.....	37	10,057,700	1,530,971	139,741	1,129,220	380,052	1,649,013	4,178	113,864
\$300,000 to \$400,000.....	37	12,892,552	1,940,559	82,376	1,266,651	649,345	1,998,372	3,343	54,470
\$400,000 to \$500,000.....	14	6,230,214	917,089	38,510	667,283	295,966	1,001,759	1,408	83,262
\$500,000 to \$750,000.....	14	8,539,380	1,282,830	79,166	880,776	449,372	1,409,314	1,194	125,290
\$750,000 to \$1,000,000.....	10	8,333,324	1,413,252	99,899	849,604	464,879	1,414,382	1,040	90
\$1,000,000 to \$1,500,000.....	5	5,993,652	996,717	40,408	623,161	333,668	997,237	320	
\$1,500,000 to \$2,000,000.....	6	10,782,739	1,681,001	54,707	814,172	812,921	1,681,500	799	
\$2,000,000 to \$3,000,000.....	4	8,949,685	1,631,564	35,107	1,350,579	266,249	1,631,935	371	
\$3,000,000 to \$4,000,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	
\$4,000,000 to \$5,000,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	
\$5,000,000 and over.....									
Classes grouped <sup>2</sup> .....		12,029,588	2,169,211	2,810	1,809,537	357,100	2,169,447	236	
Total.....	175,806	950,085,831	35,599,799	8,544,815	21,746,985	6,959,576	37,251,376	1,132,967	518,610
Nontaxable <sup>2</sup> .....	66,336	178,681,318							
Taxable.....	109,470	771,404,513	35,599,799	8,544,815	21,746,985	6,959,576	37,251,376	1,132,967	518,610

## MINNESOTA

Under \$1,000 <sup>2</sup> .....	1,950	\$1,139,383							
Under \$1,000.....	164	109,581	\$1,067	\$1,422			\$1,422	\$355	
\$1,000 to \$2,000 <sup>2</sup> .....	6,605	10,179,193							
\$1,000 to \$2,000.....	11,125	19,003,326	28,206	37,608			37,608	9,402	
\$2,000 to \$3,000 <sup>2</sup> .....	5,915	14,827,052							
\$2,000 to \$3,000.....	5,731	13,428,528	50,098	66,797			66,797	16,699	
\$3,000 to \$4,000 <sup>2</sup> .....	7,532	26,371,438							



\$3,000 to \$4,000.....	2,747	9,823,031	28,712	38,283			38,283	9,571	
\$4,000 to \$5,000 <sup>1</sup>	2,818	12,299,510							
\$4,000 to \$5,000.....	4,219	18,984,999	44,645	59,527			59,527	14,882	
\$5,000 to \$6,000 <sup>2</sup>	388	1,984,251							
\$5,000 to \$6,000.....	2,489	13,545,409	46,611	59,787			59,787	13,176	
\$6,000 to \$7,000 <sup>2</sup>	152	975,397							
\$6,000 to \$7,000.....	1,809	11,702,490	53,000	65,837			65,837	12,837	
\$7,000 to \$8,000 <sup>2</sup>	109	813,176							
\$7,000 to \$8,000.....	1,378	10,358,179	57,485	70,300			70,300	12,815	
\$8,000 to \$9,000 <sup>2</sup>	57	483,271							
\$8,000 to \$9,000.....	962	8,145,406	54,005	65,163			65,163	11,158	
\$9,000 to \$10,000 <sup>2</sup>	48	458,540							
\$9,000 to \$10,000.....	754	7,147,052	57,336	68,319			68,319	10,983	
\$10,000 to \$11,000.....	643	6,736,818	61,470	69,590	\$3,063		72,653	11,183	
\$11,000 to \$12,000.....	483	5,548,503	59,912	63,083	7,112		70,195	10,283	
\$12,000 to \$13,000.....	376	4,677,095	54,810	54,637	9,183		63,820	9,010	
\$13,000 to \$14,000.....	326	4,398,834	60,831	59,693	11,356		71,049	10,218	
\$14,000 to \$15,000.....	264	3,823,756	58,133	53,965	13,127		67,092	8,959	
\$15,000 to \$20,000.....	851	14,629,125	293,566	282,707	101,903		334,610	41,044	
\$20,000 to \$25,000.....	454	10,105,200	306,918	184,789	153,586		338,375	31,457	
\$25,000 to \$30,000.....	279	7,680,803	319,739	149,061	190,126		339,187	19,448	
\$30,000 to \$40,000.....	325	11,210,486	606,369	222,086	404,824	\$14,013	640,923	27,702	\$6,852
\$40,000 to \$50,000.....	180	8,015,040	548,902	135,166	385,333	44,937	565,436	12,664	3,870
\$50,000 to \$60,000.....	99	5,389,234	427,092	86,704	309,594	41,272	437,570	8,884	1,594
\$60,000 to \$70,000.....	56	3,629,842	345,644	50,069	234,232	60,662	350,963	4,363	956
\$70,000 to \$80,000.....	40	2,970,142	311,620	50,850	234,611	31,569	317,030	4,183	1,227
\$80,000 to \$90,000.....	29	2,451,077	282,154	42,721	217,279	24,649	284,649	2,439	56
\$90,000 to \$100,000.....	23	2,193,653	275,188	37,653	205,076	35,526	278,255	3,067	
\$100,000 to \$150,000.....	46	5,594,217	722,717	57,292	537,955	139,595	734,842	4,485	7,640
\$150,000 to \$200,000.....	18	3,086,564	467,268	39,065	349,885	80,434	469,384	2,038	78
\$200,000 to \$250,000.....	11	2,557,942	417,049	19,158	355,960	43,415	418,539	1,490	
\$250,000 to \$300,000.....	7	1,963,658	284,435	2,718	208,383	73,775	284,876	363	78
\$300,000 to \$400,000.....	10	3,418,529	529,856	30,620	307,925	191,784	530,329	473	
\$400,000 to \$500,000.....	3	1,352,101	214,325	4,929	150,128	59,545	214,602	277	
\$500,000 to \$750,000.....	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$750,000 to \$1,000,000.....	1	(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> .....		2,518,585	314,144	3,369	45,311	265,937	314,617	473	
Total.....	61,439	295,670,416	7,383,307	2,188,968	4,435,958	1,107,113	7,732,039	326,381	22,351
Nontaxable <sup>2</sup> .....	25,554	69,531,211							
Taxable.....	35,885	226,139,205	7,383,307	2,188,968	4,435,958	1,107,113	7,732,039	326,381	22,351

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## MISSISSIPPI

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under \$1,000 <sup>1</sup>	945	\$594,259							
Under \$1,000	51	27,438	\$237	\$316			\$316	\$79	
\$1,000 to \$2,000 <sup>1</sup>	3,048	4,739,711							
\$1,000 to \$2,000	1,573	2,720,615	4,354	5,805			5,805	1,451	
\$2,000 to \$3,000 <sup>1</sup>	2,756	6,825,686							
\$2,000 to \$3,000	1,125	2,676,270	10,436	13,915			13,915	3,479	
\$3,000 to \$4,000 <sup>1</sup>	2,217	7,663,469							
\$3,000 to \$4,000	666	2,402,522	7,677	10,236			10,236	2,559	
\$4,000 to \$5,000 <sup>1</sup>	748	3,263,210							
\$4,000 to \$5,000	1,015	4,549,307	10,904	14,539			14,539	3,635	
\$5,000 to \$6,000 <sup>1</sup>	93	499,495							
\$5,000 to \$6,000	661	3,618,212	12,818	15,852			15,852	3,034	
\$6,000 to \$7,000 <sup>1</sup>	32	204,464							
\$6,000 to \$7,000	450	2,898,739	14,108	16,513			16,513	2,405	
\$7,000 to \$8,000 <sup>1</sup>	22	160,253							
\$7,000 to \$8,000	313	2,346,615	14,959	17,211			17,211	2,252	
\$8,000 to \$9,000 <sup>1</sup>	17	145,066							
\$8,000 to \$9,000	243	2,067,357	14,228	16,117			16,117	1,889	
\$9,000 to \$10,000 <sup>1</sup>	12	113,288							
\$9,000 to \$10,000	167	1,585,957	13,472	15,291			15,291	1,819	
\$10,000 to \$11,000	136	1,431,687	13,855	14,778	\$699		15,477	1,622	
\$11,000 to \$12,000	90	1,032,757	12,499	12,404	1,326		13,730	1,231	
\$12,000 to \$13,000	89	1,107,608	13,259	12,164	2,126		14,290	1,031	
\$13,000 to \$14,000	61	821,245	12,708	11,558	2,008		13,566	858	
\$14,000 to \$15,000	61	885,293	16,171	14,155	3,115		17,270	1,099	
\$15,000 to \$20,000	157	2,713,576	59,902	45,577	18,607		64,184	4,282	
\$20,000 to \$25,000	80	1,759,861	60,286	37,851	25,423		63,274	2,988	
\$25,000 to \$30,000	49	1,332,537	59,459	28,766	32,409		61,175	1,716	
\$30,000 to \$40,000	42	1,445,028	90,162	38,567	50,129	\$2,742	91,438	1,276	
\$40,000 to \$50,000	13	580,246	41,445	14,021	28,030	96	42,147	702	
\$50,000 to \$60,000	15	824,466	73,346	21,884	45,933	6,618	74,435	1,089	
\$60,000 to \$70,000	3	200,268	18,995	2,508	16,535		19,043	48	

\$70,000 to \$80,000.....	3	225, 671	16, 981	3, 818	7, 120	6, 257	17, 195	214	
\$80,000 to \$90,000.....	5	423, 973	49, 715	6, 643	43, 856		50, 499	719	\$65
\$90,000 to \$100,000.....	1	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )		( <sup>1</sup> )	( <sup>1</sup> )	
\$100,000 to \$150,000.....	2	247, 422	39, 216	7, 109	32, 340	290	39, 739	412	111
\$150,000 to \$200,000.....	2	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	
\$200,000 to \$250,000.....									
\$250,000 to \$300,000.....									
\$300,000 to \$400,000.....	1	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )		( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )
\$400,000 to \$500,000.....									
\$500,000 to \$750,000.....									
\$750,000 to \$1,000,000.....									
\$1,000,000 to \$1,500,000.....									
\$1,500,000 to \$2,000,000.....									
\$2,000,000 to \$3,000,000.....									
\$3,000,000 to \$4,000,000.....									
\$4,000,000 to \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped <sup>3</sup> .....		755, 113	135, 237	23, 184	105, 159	7, 842	136, 185	614	334
Total.....	16, 964	64, 878, 684	816, 429	420, 782	414, 815	23, 845	859, 442	42, 503	510
Nontaxable <sup>2</sup> .....	9, 890	24, 208, 901							
Taxable.....	7, 074	40, 669, 783	816, 429	420, 782	414, 815	23, 845	859, 442	42, 503	510

## MISSOURI

Under \$1,000 <sup>1</sup> .....	2, 355	\$1, 468, 762						
Under \$1,000.....	187	101, 047	\$542	\$723			\$723	\$181
\$1,000 to \$2,000 <sup>2</sup> .....	11, 914	19, 004, 306						
\$1,000 to \$2,000.....	13, 142	22, 635, 096	33, 910	45, 214			45, 214	11, 304
\$2,000 to \$3,000 <sup>2</sup> .....	11, 358	27, 951, 948						
\$2,000 to \$3,000.....	8, 216	19, 291, 587	72, 434	96, 579			96, 579	24, 145
\$3,000 to \$4,000 <sup>2</sup> .....	11, 673	40, 917, 021						
\$3,000 to \$4,000.....	5, 233	18, 887, 727	49, 813	66, 417			66, 417	16, 604
\$4,000 to \$5,000 <sup>2</sup> .....	3, 765	16, 317, 226						
\$4,000 to \$5,000.....	6, 920	30, 960, 049	70, 624	94, 165			94, 165	23, 541
\$5,000 to \$6,000 <sup>2</sup> .....	518	2, 811, 528						
\$5,000 to \$6,000.....	4, 135	22, 647, 185	81, 367	103, 919			103, 919	22, 552
\$6,000 to \$7,000 <sup>2</sup> .....	279	1, 793, 545						
\$6,000 to \$7,000.....	2, 974	19, 249, 004	91, 951	114, 781			114, 781	22, 830
\$7,000 to \$8,000 <sup>2</sup> .....	156	1, 164, 380						
\$7,000 to \$8,000.....	2, 098	15, 652, 536	87, 915	108, 402			108, 402	20, 487
\$8,000 to \$9,000 <sup>2</sup> .....	147	1, 248, 771						
\$8,000 to \$9,000.....	1, 602	13, 572, 354	90, 404	110, 168			110, 168	19, 764
\$9,000 to \$10,000 <sup>2</sup> .....	113	1, 068, 900						

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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.



\$5,000,000 and over.....		8,371,003	1,083,404	9,555	132,739	941,271	1,083,565	161	
Classes grouped <sup>3</sup> .....									
Total.....	96,407	501,495,130	13,738,256	4,061,365	8,121,003	2,192,683	14,375,051	596,967	39,828
Nontaxable <sup>2</sup> .....	42,278	113,746,387							
Taxable.....	54,129	387,748,743	13,738,256	4,061,365	8,121,003	2,192,683	14,375,051	596,967	39,828

## MONTANA

Under \$1,000 <sup>2</sup> .....	371	\$211,992							
Under \$1,000.....	21	12,549	\$119	\$158			\$158	\$39	
\$1,000 to \$2,000 <sup>2</sup> .....	2,434	4,013,541							
\$1,000 to \$2,000.....	3,406	5,876,848	8,820	11,760			11,760	2,940	
\$2,000 to \$3,000 <sup>2</sup> .....	1,935	4,725,597							
\$2,000 to \$3,000.....	2,276	5,334,855	19,772	26,363			26,363	6,591	
\$3,000 to \$4,000 <sup>2</sup> .....	2,466	8,807,048							
\$3,000 to \$4,000.....	775	2,765,067	8,470	11,294			11,294	2,824	
\$4,000 to \$5,000 <sup>2</sup> .....	1,075	4,673,920							
\$4,000 to \$5,000.....	1,127	5,093,085	11,116	14,821			14,821	3,705	
\$5,000 to \$6,000 <sup>2</sup> .....	95	505,260							
\$5,000 to \$6,000.....	753	4,124,039	15,370	18,802			18,802	3,432	
\$6,000 to \$7,000 <sup>2</sup> .....	22	140,120							
\$6,000 to \$7,000.....	467	3,007,846	14,000	16,382			16,382	2,382	
\$7,000 to \$8,000.....	19	141,287							
\$7,000 to \$8,000.....	324	2,417,832	14,879	17,078			17,078	2,199	
\$8,000 to \$9,000.....	11	94,659							
\$8,000 to \$9,000.....	217	1,843,665	12,983	14,883			14,883	1,900	
\$9,000 to \$10,000 <sup>2</sup> .....	9	86,283							
\$9,000 to \$10,000.....	143	1,348,815	12,407	13,830			13,830	1,423	
\$10,000 to \$11,000.....	129	1,352,652	13,181	14,386	\$615		15,001	1,820	
\$11,000 to \$12,000.....	100	1,148,188	13,491	13,596	1,432		15,028	1,537	
\$12,000 to \$13,000.....	67	837,243	12,610	12,308	1,665		13,973	1,363	
\$13,000 to \$14,000.....	56	754,563	12,324	11,503	1,944		13,447	1,123	
\$14,000 to \$15,000.....	42	610,951	10,326	8,750	2,087		10,837	511	
\$15,000 to \$20,000.....	149	2,557,861	61,952	47,611	17,826		65,437	3,485	
\$20,000 to \$25,000.....	63	1,393,994	50,949	33,377	21,002		54,379	3,430	
\$25,000 to \$30,000.....	18	490,864	23,629	12,842	12,107		24,949	1,320	
\$30,000 to \$40,000.....	33	1,157,852	57,599	29,129	43,834	\$6	72,969	15,370	
\$40,000 to \$50,000.....	19	867,867	63,140	19,555	44,663	1,073	65,291	985	\$1,166
\$50,000 to \$60,000.....	7	383,907	28,676	5,582	21,582	4,466	31,630	304	2,650
\$60,000 to \$70,000.....	7	457,760	48,450	12,670	33,896	2,599	49,165	715	
\$70,000 to \$80,000.....	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	
\$80,000 to \$90,000.....									
\$90,000 to \$100,000.....	2	( <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 more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## MONTANA—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$100,000 to \$150,000.....	6	\$710,610	\$90,924	\$12,407	\$52,833	\$32,063	\$97,303	\$266	\$6,113
\$150,000 to \$200,000.....	4	717,115	107,403	6,977	87,348	14,196	108,521	311	897
\$200,000 to \$250,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	
\$250,000 to \$300,000.....									
\$300,000 to \$400,000.....									
\$400,000 to \$500,000.....									
\$500,000 to \$750,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )		( <sup>2</sup> )		
\$750,000 to \$1,000,000.....									
\$1,000,000 to \$1,500,000.....									
\$1,500,000 to \$2,000,000.....									
\$2,000,000 to \$3,000,000.....									
\$3,000,000 to \$4,000,000.....									
\$4,000,000 to \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped <sup>3</sup> .....		988,288	155,354	8,766	124,885	22,125	155,776	422	
Total.....	18,651	69,654,023	867,944	394,830	467,719	76,528	939,077	60,397	10,736
Nontaxable <sup>2</sup> .....	8,437	23,399,707							
Taxable.....	10,214	46,254,316	867,944	394,830	467,719	76,528	939,077	60,397	10,736

## NEBRASKA

Under \$1,000 <sup>2</sup> .....	1,437	\$833,983							
Under \$1,000.....	105	56,267	\$458	\$611			\$611	\$153	
\$1,000 to \$2,000 <sup>2</sup> .....	4,181	6,355,990							
\$1,000 to \$2,000.....	3,242	5,626,541	9,412	12,549			12,549	3,137	
\$2,000 to \$3,000 <sup>2</sup> .....	4,000	10,050,260							
\$2,000 to \$3,000.....	2,778	6,599,733	25,581	34,108			34,108	8,527	
\$3,000 to \$4,000 <sup>2</sup> .....	4,558	15,801,002							
\$3,000 to \$4,000.....	1,596	5,740,494	16,432	21,910			21,910	5,478	

\$4,000 to \$5,000 <sup>1</sup>	1,520	6,632,249							
\$4,000 to \$5,000	2,560	11,516,563	28,658	38,210			38,210	9,552	
\$5,000 to \$6,000 <sup>2</sup>	227	1,217,203							
\$5,000 to \$6,000	1,665	9,093,239	33,101	41,049			41,049	7,948	
\$6,000 to \$7,000 <sup>2</sup>	73	467,801							
\$6,000 to \$7,000	1,014	6,564,198	31,765	38,501			38,501	6,736	
\$7,000 to \$8,000 <sup>2</sup>	40	289,920							
\$7,000 to \$8,000	711	5,296,147	30,491	36,164			36,164	5,673	
\$8,000 to \$9,000 <sup>2</sup>	32	269,798							
\$8,000 to \$9,000	436	3,701,000	26,542	31,281			31,281	4,739	
\$9,000 to \$10,000 <sup>2</sup>	16	151,587							
\$9,000 to \$10,000	355	3,376,253	27,946	32,606			32,606	4,660	
\$10,000 to \$11,000	257	2,694,913	25,831	28,569	\$1,257		29,826	3,995	
\$11,000 to \$12,000	198	2,271,174	26,548	27,913	2,877		30,790	4,242	
\$12,000 to \$13,000	172	2,146,415	27,741	27,673	4,217		31,890	4,149	
\$13,000 to \$14,000	144	1,941,924	30,394	29,358	5,018		34,376	3,982	
\$14,000 to \$15,000	100	1,448,855	24,607	22,819	4,971		27,790	3,183	
\$15,000 to \$20,000	329	5,617,216	123,112	100,625	38,027		138,652	15,540	
\$20,000 to \$25,000	189	4,199,182	146,204	93,494	64,180		157,674	11,470	
\$25,000 to \$30,000	83	2,280,913	101,668	51,900	55,672		107,572	5,904	
\$30,000 to \$40,000	68	2,350,124	136,060	55,801	84,103	\$2,393	142,297	4,778	\$1,459
\$40,000 to \$50,000	33	1,474,228	108,702	34,330	72,993	4,712	112,035	3,287	46
\$50,000 to \$60,000	14	750,897	56,535	13,196	43,402	3,857	60,455	1,265	2,655
\$60,000 to \$70,000	16	1,038,668	86,495	13,277	63,107	11,846	88,230	1,735	
\$70,000 to \$80,000	4	298,684	30,094	3,669	11,907	15,134	30,710	616	
\$80,000 to \$90,000	3	248,544	30,050	5,177	25,204		30,381	331	
\$90,000 to \$100,000	7	676,891	79,588	8,778	40,483	30,887	80,148	560	
\$100,000 to \$150,000	3	357,068	47,797	5,420	35,908	6,898	48,226	429	
\$150,000 to \$200,000	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> )
\$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	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> )
\$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>		695,155	115,935	13,146	105,575	60	118,781	745	2,101
Total	32,170	130,131,079	1,427,747	822,134	658,901	75,787	1,556,822	122,814	6,261
Nontaxable <sup>2</sup>	16,084	42,069,793							
Taxable	16,086	88,061,286	1,427,747	822,134	658,901	75,787	1,556,822	122,814	6,261

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	
\$90,000 to \$100,000.....	1	( <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.....	1	( <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.....									
\$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> )	
\$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> .....		820, 937	125, 432	10, 980	102, 677	11, 801	125, 458	26	
Total.....	4, 702	17, 443, 233	228, 799	100, 716	127, 008	15, 533	243, 257	14, 458	
Nontaxable <sup>2</sup> .....	1, 340	3, 813, 066							
Taxable.....	3, 362	13, 630, 167	228, 799	100, 716	127, 008	15, 533	243, 257	14, 458	

## NEW HAMPSHIRE

Under \$1,000 <sup>2</sup> .....	532	\$325, 420							
Under \$1,000.....	47	28, 958	\$214	\$285			\$285	\$71	
\$1,000 to \$2,000 <sup>2</sup> .....	1, 970	3, 060, 856							
\$1,000 to \$2,000.....	1, 982	3, 403, 892	5, 234	6, 979			6, 979	1, 745	
\$2,000 to \$3,000 <sup>2</sup> .....	1, 702	4, 230, 598							
\$2,000 to \$3,000.....	1, 305	3, 097, 007	11, 153	14, 871			14, 871	3, 718	
\$3,000 to \$4,000 <sup>2</sup> .....	1, 592	5, 555, 585							
\$3,000 to \$4,000.....	703	2, 519, 877	7, 309	9, 745			9, 745	2, 436	
\$4,000 to \$5,000 <sup>2</sup> .....	530	2, 341, 860							
\$4,000 to \$5,000.....	1, 061	4, 763, 669	11, 670	15, 560			15, 560	3, 890	
\$5,000 to \$6,000 <sup>2</sup> .....	136	740, 843							
\$5,000 to \$6,000.....	564	3, 096, 391	10, 099	12, 762			12, 762	2, 663	
\$6,000 to \$7,000 <sup>2</sup> .....	73	471, 446							
\$6,000 to \$7,000.....	437	2, 853, 816	13, 455	16, 313			16, 313	2, 858	
\$7,000 to \$8,000 <sup>2</sup> .....	47	353, 461							
\$7,000 to \$8,000.....	254	1, 924, 866	9, 287	11, 245			11, 245	1, 958	
\$8,000 to \$9,000 <sup>2</sup> .....	31	263, 612							
\$8,000 to \$9,000.....	222	1, 889, 855	11, 840	13, 840			13, 840	2, 000	
\$9,000 to \$10,000 <sup>2</sup> .....	34	318, 821							
\$9,000 to \$10,000.....	201	1, 911, 467	13, 952	16, 035			16, 035	2, 083	

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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.



\$5,000,000 and over.....									
Classes grouped <sup>3</sup> .....		2, 634, 694	444, 296	40, 453	268, 008	136, 027	444, 488	192	
Total.....	14, 484	70, 560, 949	1, 824, 931	489, 162	1, 086, 347	320, 671	1, 896, 180	57, 717	13, 532
Nontaxable <sup>2</sup> .....	6, 647	17, 662, 502							
Taxable.....	7, 837	52, 898, 447	1, 824, 931	489, 162	1, 086, 347	320, 671	1, 896, 180	57, 717	13, 532

## NEW JERSEY

Under \$1,000 <sup>1</sup> .....	2, 855	\$1, 617, 917							
Under \$1,000.....	633	356, 435	\$3, 354	\$4, 472			\$4, 472	\$1, 118	
\$1,000 to \$2,000 <sup>2</sup> .....	15, 704	25, 144, 183							
\$1,000 to \$2,000.....	27, 120	47, 138, 044	74, 938	99, 917			99, 917	24, 979	
\$2,000 to \$3,000 <sup>2</sup> .....	17, 681	43, 570, 441							
\$2,000 to \$3,000.....	23, 302	55, 315, 258	203, 341	271, 122			271, 122	67, 781	
\$3,000 to \$4,000 <sup>2</sup> .....	24, 318	86, 326, 464							
\$3,000 to \$4,000.....	10, 522	37, 683, 943	114, 091	152, 121			152, 121	38, 030	
\$4,000 to \$5,000 <sup>2</sup> .....	10, 854	47, 041, 474							
\$4,000 to \$5,000.....	13, 231	59, 474, 281	148, 621	198, 162			198, 162	49, 541	
\$5,000 to \$6,000 <sup>2</sup> .....	968	5, 188, 468							
\$5,000 to \$6,000.....	10, 573	57, 687, 633	207, 120	257, 350			257, 350	50, 230	
\$6,000 to \$7,000 <sup>2</sup> .....	385	2, 479, 253							
\$6,000 to \$7,000.....	7, 171	46, 433, 888	254, 344	307, 362			307, 362	53, 018	
\$7,000 to \$8,000 <sup>2</sup> .....	251	1, 880, 186							
\$7,000 to \$8,000.....	5, 030	37, 686, 958	217, 280	265, 450			265, 450	48, 170	
\$8,000 to \$9,000 <sup>2</sup> .....	169	1, 428, 784							
\$8,000 to \$9,000.....	3, 795	32, 183, 485	217, 675	264, 521			264, 521	46, 846	
\$9,000 to \$10,000 <sup>2</sup> .....	132	1, 258, 687							
\$9,000 to \$10,000.....	2, 882	27, 468, 633	222, 650	269, 138			269, 138	46, 488	
\$10,000 to \$11,000.....	2, 360	24, 778, 834	231, 205	264, 223	\$11, 348		275, 571	44, 366	
\$11,000 to \$12,000.....	1, 923	22, 102, 121	244, 810	259, 352	28, 255		287, 607	42, 797	
\$12,000 to \$13,000.....	1, 519	18, 994, 992	238, 818	242, 074	37, 458		279, 532	40, 714	
\$13,000 to \$14,000.....	1, 211	16, 330, 762	238, 143	235, 494	42, 375		277, 869	39, 726	
\$14,000 to \$15,000.....	1, 114	16, 164, 277	266, 914	254, 136	54, 968		309, 104	42, 190	
\$15,000 to \$20,000.....	3, 392	58, 408, 613	1, 282, 793	1, 057, 846	404, 868		1, 462, 714	179, 921	
\$20,000 to \$25,000.....	1, 856	41, 496, 021	1, 380, 544	896, 046	633, 630		1, 529, 676	149, 132	
\$25,000 to \$30,000.....	1, 188	32, 499, 059	1, 452, 624	760, 638	793, 861		1, 554, 499	101, 875	
\$30,000 to \$40,000.....	1, 191	40, 948, 668	2, 364, 638	973, 565	1, 453, 837	\$55, 046	2, 482, 448	111, 481	\$6, 329
\$40,000 to \$50,000.....	618	27, 702, 465	2, 153, 691	646, 332	1, 435, 130	133, 565	2, 215, 027	56, 627	4, 709
\$50,000 to \$60,000.....	368	20, 093, 717	1, 739, 307	423, 933	1, 163, 543	197, 809	1, 785, 285	34, 598	11, 380
\$60,000 to \$70,000.....	270	17, 619, 115	1, 782, 108	374, 959	1, 230, 435	210, 106	1, 815, 500	26, 277	7, 115
\$70,000 to \$80,000.....	177	13, 327, 422	1, 406, 995	228, 966	1, 010, 370	191, 277	1, 428, 613	16, 349	5, 289
\$80,000 to \$90,000.....	107	9, 033, 342	1, 085, 702	197, 716	760, 966	138, 640	1, 097, 322	10, 174	1, 446
\$90,000 to \$100,000.....	80	7, 689, 998	970, 653	153, 425	692, 922	140, 537	986, 884	9, 053	7, 173

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 to \$2,000.....	767	1,338,406	2,113	2,818			2,818	705	
\$2,000 to \$3,000 <sup>1</sup> .....	664	1,639,796							
\$2,000 to \$3,000.....	658	1,578,000	5,914	7,885			7,885	1,971	
\$3,000 to \$4,000 <sup>1</sup> .....	814	2,834,378							
\$3,000 to \$4,000.....	423	1,509,080	5,443	7,257			7,257	1,814	
\$4,000 to \$5,000 <sup>1</sup> .....	218	953,167							
\$4,000 to \$5,000.....	551	2,476,823	7,825	10,433			10,433	2,608	
\$5,000 to \$6,000 <sup>1</sup> .....	50	273,259							
\$5,000 to \$6,000.....	385	2,100,873	9,575	12,216			12,216	2,641	
\$6,000 to \$7,000 <sup>1</sup> .....	7	44,016							
\$6,000 to \$7,000.....	246	1,536,847	9,200	11,047			11,047	1,847	
\$7,000 to \$8,000 <sup>1</sup> .....	8	60,837							
\$7,000 to \$8,000.....	174	1,236,801	10,269	11,859			11,859	1,590	
\$8,000 to \$9,000 <sup>1</sup> .....	8	67,506							
\$8,000 to \$9,000.....	130	1,100,775	9,603	10,658			10,658	1,055	
\$9,000 to \$10,000 <sup>1</sup> .....	3	28,717							
\$9,000 to \$10,000.....	70	662,028	7,413	8,135			8,135	722	
\$10,000 to \$11,000.....	60	627,578	8,159	8,504	\$280		8,784	625	
\$11,000 to \$12,000.....	43	491,369	7,743	7,654	614		8,268	525	
\$12,000 to \$13,000.....	33	408,916	6,295	5,870	765		6,635	340	
\$13,000 to \$14,000.....	16	217,557	4,541	4,156	578		4,734	193	
\$14,000 to \$15,000.....	27	389,203	8,104	7,352	1,282		8,634	530	
\$15,000 to \$20,000.....	51	844,052	25,151	21,077	5,089		26,166	1,015	
\$20,000 to \$25,000.....	23	514,071	18,713	11,216	7,992		19,208	495	
\$25,000 to \$30,000.....	16	439,672	19,049	8,371	11,009		19,380	331	
\$30,000 to \$40,000.....	16	551,056	30,732	11,217	20,115	\$113	31,445	273	\$440
\$40,000 to \$50,000.....	6	270,204	19,490	4,888	12,416	2,240	19,544	54	
\$50,000 to \$60,000.....	7	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	
\$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> )	
\$70,000 to \$80,000.....									
\$80,000 to \$90,000.....	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	
\$90,000 to \$100,000.....									
\$100,000 to \$150,000.....	1	( <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.....									
\$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.....									

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## NEW MEXICO—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$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> .....		\$649, 103	\$68, 054	\$14, 239	\$42, 373	\$12, 234	\$68, 846	\$792	
Total.....	6, 462	26, 288, 148	283, 403	186, 874	102, 513	14, 587	303, 974	20, 131	\$440
Nontaxable <sup>2</sup> .....	2, 755	7, 234, 289							
Taxable.....	3, 707	19, 053, 859	283, 403	186, 874	102, 513	14, 587	303, 974	20, 131	440

## NEW YORK

Under \$1,000 <sup>2</sup> .....	16, 925	\$9, 140, 797							
Under \$1,000.....	2, 698	1, 205, 692	\$5, 910	\$7, 880			\$7, 880	\$1, 970	
\$1,000 to \$2,000 <sup>2</sup> .....	80, 237	120, 016, 331							
\$1,000 to \$2,000.....	99, 287	170, 009, 433	217, 826	290, 435			290, 435	72, 609	
\$2,000 to \$3,000 <sup>2</sup> .....	64, 842	150, 796, 806							
\$2,000 to \$3,000.....	82, 043	196, 503, 779	680, 710	907, 613			907, 613	226, 903	
\$3,000 to \$4,000 <sup>2</sup> .....	84, 798	291, 095, 284							
\$3,000 to \$4,000.....	44, 062	156, 084, 378	482, 233	642, 977			642, 977	160, 744	
\$4,000 to \$5,000 <sup>2</sup> .....	32, 261	140, 367, 346							
\$4,000 to \$5,000.....	58, 366	262, 658, 842	585, 342	780, 457			780, 457	195, 115	
\$5,000 to \$6,000 <sup>2</sup> .....	3, 126	16, 850, 425							
\$5,000 to \$6,000.....	35, 738	195, 899, 425	753, 885	965, 416			965, 416	211, 531	
\$6,000 to \$7,000 <sup>2</sup> .....	1, 380	8, 896, 116							
\$6,000 to \$7,000.....	25, 892	167, 758, 738	863, 577	1, 071, 777			1, 071, 777	208, 200	
\$7,000 to \$8,000 <sup>2</sup> .....	879	6, 564, 971							
\$7,000 to \$8,000.....	19, 523	150, 068, 097	945, 362	1, 156, 101			1, 156, 101	210, 739	

\$8,000 to \$9,000 <sup>1</sup>	641	5,437,282						
\$8,000 to \$9,000	14,790	125,622,021	927,596	1,119,882			1,119,882	192,286
\$9,000 to \$10,000 <sup>1</sup>	556	5,283,568						
\$9,000 to \$10,000	12,175	115,691,817	1,007,209	1,212,328			1,212,328	205,119
\$10,000 to \$11,000	9,689	101,529,598	1,020,159	1,163,341	\$46,625		1,209,966	189,807
\$11,000 to \$12,000	8,024	92,281,885	1,096,050	1,168,948	120,773		1,289,721	193,671
\$12,000 to \$13,000	6,533	81,630,786	1,105,519	1,129,567	163,074		1,292,641	187,122
\$13,000 to \$14,000	5,658	76,398,211	1,177,967	1,166,622	198,589		1,365,211	187,244
\$14,000 to \$15,000	4,786	69,495,625	1,204,877	1,158,305	239,746		1,398,051	193,174
\$15,000 to \$20,000	15,680	271,082,357	6,286,199	5,251,404	1,921,472		7,172,876	886,677
\$20,000 to \$25,000	8,808	196,892,774	6,753,943	4,427,753	3,026,060		7,453,813	699,870
\$25,000 to \$30,000	5,805	158,831,922	7,298,415	3,848,440	3,921,648		7,770,088	471,673
\$30,000 to \$40,000	6,837	235,759,063	13,982,946	5,907,858	8,402,031	\$405,020	14,714,909	589,046
\$40,000 to \$50,000	3,862	172,311,753	12,915,459	4,206,852	8,325,583	786,665	13,319,100	331,329
\$50,000 to \$60,000	2,392	130,749,710	11,485,023	3,077,814	7,629,702	1,057,559	11,795,075	209,067
\$60,000 to \$70,000	1,776	114,860,527	11,522,446	2,689,431	7,880,473	1,238,489	11,808,393	170,140
\$70,000 to \$80,000	1,229	92,035,998	10,164,108	2,038,986	7,229,526	1,165,903	10,434,415	126,195
\$80,000 to \$90,000	903	76,406,835	9,181,517	1,737,591	6,527,456	1,087,692	9,352,739	90,273
\$90,000 to \$100,000	686	65,011,492	8,214,618	1,411,651	5,890,926	1,063,815	8,366,392	70,860
\$100,000 to \$150,000	1,768	214,934,163	30,467,284	4,588,376	22,233,236	4,148,725	30,970,337	191,451
\$150,000 to \$200,000	799	137,206,023	21,819,396	2,944,107	16,150,616	3,072,655	22,167,378	91,968
\$200,000 to \$250,000	408	90,833,136	14,984,901	1,784,416	10,637,128	2,651,408	15,072,952	59,673
\$250,000 to \$300,000	249	68,417,461	12,076,553	1,538,665	8,856,716	1,750,512	12,145,893	32,002
\$300,000 to \$400,000	305	105,024,129	19,271,670	2,215,529	13,982,506	3,217,879	19,415,974	38,325
\$400,000 to \$500,000	152	67,648,339	12,370,165	1,332,821	9,261,893	1,910,814	12,508,528	17,366
\$500,000 to \$750,000	190	114,802,433	20,406,165	1,825,636	14,322,871	4,375,080	20,523,587	22,257
\$750,000 to \$1,000,000	80	68,338,153	11,822,898	854,737	7,068,180	3,366,349	11,889,266	7,280
\$1,000,000 to \$1,500,000	65	77,191,730	14,270,022	1,112,001	10,236,439	2,930,830	14,279,270	6,813
\$1,500,000 to \$2,000,000	26	44,542,008	8,199,830	580,996	5,930,178	1,727,746	8,238,920	2,871
\$2,000,000 to \$3,000,000	22	52,420,209	8,790,565	469,642	5,058,650	3,284,596	8,812,788	2,211
\$3,000,000 to \$4,000,000	14	47,841,757	8,253,747	469,350	5,495,273	2,472,699	8,437,322	1,460
\$4,000,000 to \$5,000,000	2	9,880,237	1,287,268	136,971	1,145,460		1,287,467	199
\$5,000,000 and over	7	68,131,543	11,310,699	211,575	6,977,903	4,129,190	11,318,608	648
Total	766,974	5,398,451,005	305,210,059	68,472,216	198,472,304	47,019,086	313,963,606	6,755,888
Nontaxable <sup>2</sup>	285,645	754,448,926						
Taxable	481,329	4,644,002,079	305,210,059	68,472,216	198,472,304	47,019,086	313,963,606	6,755,888

## NORTH CAROLINA

Under \$1,000 <sup>1</sup>	1,548	\$973,630						
Under \$1,000	48	30,960	\$306	\$408			\$408	\$102
\$1,000 to \$2,000 <sup>1</sup>	5,645	8,653,766						
\$1,000 to \$2,000	3,820	6,574,440	10,127	13,503			13,503	3,376

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## NORTH CAROLINA—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$2,000 to \$3,000 <sup>2</sup>	4,815	\$11,861,022							
\$2,000 to \$3,000	2,074	4,902,459	\$17,939	\$23,919			\$23,919	\$5,980	
\$3,000 to \$4,000 <sup>2</sup>	4,565	15,790,189							
\$3,000 to \$4,000	1,333	4,788,741	14,282	19,042			19,042	4,760	
\$4,000 to \$5,000 <sup>2</sup>	1,583	6,924,187							
\$4,000 to \$5,000	2,007	9,061,413	20,045	26,727			26,727	6,682	
\$5,000 to \$6,000 <sup>2</sup>	1,178	965,001							
\$5,000 to \$6,000	1,156	6,320,327	20,874	25,807			25,807	4,933	
\$6,000 to \$7,000 <sup>2</sup>	1,103	662,599							
\$6,000 to \$7,000	810	5,247,248	22,526	27,494			27,494	4,968	
\$7,000 to \$8,000 <sup>2</sup>	89	668,286							
\$7,000 to \$8,000	502	4,201,789	22,411	26,814			26,814	4,403	
\$8,000 to \$9,000 <sup>2</sup>	59	499,302							
\$8,000 to \$9,000	413	3,507,219	23,627	27,585			27,585	3,958	
\$9,000 to \$10,000 <sup>2</sup>	46	439,393							
\$9,000 to \$10,000	355	3,358,948	24,399	29,174			29,174	4,775	
\$10,000 to \$11,000	276	2,839,819	25,221	27,514	\$1,359		28,873	3,652	
\$11,000 to \$12,000	252	2,895,001	28,251	28,938	3,703		32,641	4,390	
\$12,000 to \$13,000	190	2,368,922	27,163	26,407	4,677		31,084	3,921	
\$13,000 to \$14,000	145	1,960,833	23,100	21,288	5,083		26,371	3,271	
\$14,000 to \$15,000	121	1,752,513	24,020	21,472	5,995		27,467	2,547	
\$15,000 to \$20,000	457	7,925,574	156,327	117,536	56,688		174,224	17,897	
\$20,000 to \$25,000	225	4,997,824	152,140	87,329	75,476		162,805	10,665	
\$25,000 to \$30,000	124	3,395,683	137,066	61,260	82,952		144,212	7,146	
\$30,000 to \$40,000	142	4,905,377	271,001	100,813	181,011	\$1,082	282,906	9,916	\$1,989
\$40,000 to \$50,000	84	3,798,851	269,603	74,884	193,734	5,660	274,278	4,675	
\$50,000 to \$60,000	31	1,674,563	133,492	27,997	102,708	7,064	137,769	2,569	1,708
\$60,000 to \$70,000	26	1,670,927	153,304	20,609	122,802	10,997	154,408	1,104	
\$70,000 to \$80,000	23	1,736,409	183,191	25,466	147,721	11,525	184,712	1,402	119
\$80,000 to \$90,000	18	1,534,339	166,354	23,158	117,028	27,352	167,538	1,184	
\$90,000 to \$100,000	11	1,055,079	120,886	9,879	88,483	23,291	121,653	680	187
\$100,000 to \$150,000	30	3,480,068	461,368	43,459	351,265	68,324	463,048	1,680	



\$150,000 to \$200,000.....	11	1,946,963	287,956	17,053	223,682	47,835	288,570	614	
\$200,000 to \$250,000.....	6	1,355,987	225,946	20,744	179,045	26,434	226,223	277	
\$250,000 to \$300,000.....	3	821,331	152,723	18,031	133,001	3,903	154,935	337	1,875
\$300,000 to \$400,000.....	3	1,067,904	198,624	17,550	169,176	12,116	198,842	218	
\$400,000 to \$500,000.....	3	1,300,267	217,726		189,006	28,767	217,773	47	
\$500,000 to \$750,000.....	4	2,196,775	344,275	7,264	222,453	115,067	344,784	447	62
\$750,000 to \$1,000,000.....	3	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	
\$1,000,000 to \$1,500,000.....	1	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	
\$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> .....		3,754,899	582,697	3,504	334,775	244,748	583,027	330	
Total.....	33,398	155,916,827	4,519,870	1,022,628	2,991,823	634,165	4,648,616	122,806	5,940
Nontaxable <sup>2</sup> .....	18,631	47,437,375							
Taxable.....	14,767	108,479,452	4,519,870	1,022,628	2,991,823	634,165	4,648,616	122,806	5,940

## NORTH DAKOTA

Under \$1,000 <sup>1</sup> .....	617	\$356,958						
Under \$1,000.....	14	7,331	\$81	\$108			\$108	\$27
\$1,000 to \$2,000 <sup>2</sup> .....	1,425	2,197,983						
\$1,000 to \$2,000.....	1,123	1,948,493	3,102	4,136			4,136	1,034
\$2,000 to \$3,000 <sup>2</sup> .....	1,568	3,917,418						
\$2,000 to \$3,000.....	798	1,896,944	7,356	9,807			9,807	2,451
\$3,000 to \$4,000 <sup>2</sup> .....	1,464	5,055,254						
\$3,000 to \$4,000.....	353	1,373,528	4,218	5,624			5,624	1,406
\$4,000 to \$5,000 <sup>2</sup> .....	389	1,692,257						
\$4,000 to \$5,000.....	349	2,455,076	5,403	7,204			7,204	1,801
\$5,000 to \$6,000 <sup>2</sup> .....	62	335,463						
\$5,000 to \$6,000.....	399	2,183,218	7,587	9,457			9,457	1,870
\$6,000 to \$7,000 <sup>2</sup> .....	20	128,084						
\$6,000 to \$7,000.....	247	1,596,603	7,149	8,440			8,440	1,291
\$7,000 to \$8,000 <sup>2</sup> .....	11	81,969						
\$7,000 to \$8,000.....	196	1,461,521	8,026	9,402			9,402	1,376
\$8,000 to \$9,000 <sup>2</sup> .....	5	42,458						
\$8,000 to \$9,000.....	95	803,013	5,440	6,315			6,315	875
\$9,000 to \$10,000 <sup>2</sup> .....	3	28,445						
\$9,000 to \$10,000.....	87	825,142	6,455	7,419			7,419	964
\$10,000 to \$11,000.....	49	511,788	4,361	4,642	\$259		4,901	540
\$11,000 to \$12,000.....	41	473,713	5,704	5,987	619		6,606	902
\$12,000 to \$13,000.....	46	572,201	7,593	7,363	1,132		8,495	902
\$13,000 to \$14,000.....	26	349,978	4,736	4,227	899		5,126	390

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## NORTH DAKOTA—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$14,000 to \$15,000.....	21	\$302, 115	\$4, 730	\$4, 267	\$959	-----	\$5, 226	\$496	-----
\$15,000 to \$20,000.....	66	1, 108, 240	25, 235	20, 224	7, 137	-----	27, 361	2, 126	-----
\$20,000 to \$25,000.....	26	576, 167	16, 843	9, 294	8, 511	-----	17, 805	962	-----
\$25,000 to \$30,000.....	12	330, 919	16, 505	8, 521	8, 321	-----	16, 842	337	-----
\$30,000 to \$40,000.....	11	367, 864	24, 554	11, 886	11, 511	\$2, 175	25, 572	995	\$23
\$40,000 to \$50,000.....	2	93, 261	6, 915	500	2, 737	3, 843	7, 080	165	-----
\$50,000 to \$60,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	-----
\$60,000 to \$70,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	-----	( <sup>2</sup> )	( <sup>2</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>2</sup> .....	-----	178, 937	15, 642	708	4, 898	10, 106	15, 712	70	-----
Total.....	9, 758	33, 252, 341	187, 635	145, 531	46, 983	16, 124	208, 638	20, 980	23
Nontaxable <sup>2</sup> .....	5, 564	13, 836, 289	-----	-----	-----	-----	-----	-----	-----
Taxable.....	4, 194	19, 416, 052	187, 635	145, 531	46, 983	16, 124	208, 638	20, 980	23

## OHIO

## STATISTICS OF INCOME

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Under \$1,000 <sup>1</sup>	5, 124	\$3, 007, 037							
Under \$1,000	373	212, 984	\$1, 940	\$2, 586			\$2, 586	\$646	
\$1,000 to \$2,000 <sup>1</sup>	24, 942	39, 414, 623							
\$1,000 to \$2,000	38, 351	66, 248, 360	79, 462	105, 950			105, 950	26, 488	
\$2,000 to \$3,000 <sup>1</sup>	20, 931	51, 720, 060							
\$2,000 to \$3,000	23, 223	54, 835, 599	194, 072	258, 762			258, 762	64, 690	
\$3,000 to \$4,000 <sup>1</sup>	26, 050	91, 425, 762							
\$3,000 to \$4,000	11, 728	42, 402, 617	111, 827	149, 103			149, 103	37, 276	
\$4,000 to \$5,000 <sup>1</sup>	8, 274	36, 120, 491							
\$4,000 to \$5,000	17, 038	76, 175, 244	149, 386	199, 181			199, 181	49, 795	
\$5,000 to \$6,000 <sup>1</sup>	1, 305	7, 100, 834							
\$5,000 to \$6,000	8, 737	47, 972, 166	170, 458	217, 358			217, 358	46, 900	
\$6,000 to \$7,000 <sup>1</sup>	671	4, 328, 101							
\$6,000 to \$7,000	6, 306	40, 727, 962	188, 364	234, 272			234, 272	45, 908	
\$7,000 to \$8,000 <sup>1</sup>	435	3, 256, 966							
\$7,000 to \$8,000	4, 658	34, 798, 610	194, 949	238, 587			238, 587	43, 638	
\$8,000 to \$9,000 <sup>1</sup>	349	2, 957, 992							
\$8,000 to \$9,000	3, 371	28, 627, 519	185, 878	226, 092			226, 092	40, 214	
\$9,000 to \$10,000 <sup>1</sup>	256	2, 421, 010							
\$9,000 to \$10,000	2, 740	26, 009, 478	200, 165	241, 216			241, 216	41, 051	
\$10,000 to \$11,000	2, 149	22, 505, 604	191, 978	218, 433	\$10, 313		228, 746	36, 768	
\$11,000 to \$12,000	1, 797	20, 646, 732	200, 106	210, 180	26, 683		236, 863	36, 757	
\$12,000 to \$13,000	1, 552	19, 366, 342	220, 297	218, 814	38, 764		257, 578	37, 281	
\$13,000 to \$14,000	1, 212	16, 362, 002	211, 969	204, 046	42, 203		246, 249	34, 280	
\$14,000 to \$15,000	1, 057	15, 325, 458	227, 147	211, 152	53, 267		264, 419	37, 272	
\$15,000 to \$20,000	3, 444	59, 351, 923	1, 184, 513	931, 611	416, 573		1, 348, 184	163, 671	
\$20,000 to \$25,000	1, 847	41, 182, 118	1, 241, 565	736, 332	629, 644		1, 365, 976	124, 411	
\$25,000 to \$30,000	1, 101	30, 081, 625	1, 250, 261	587, 262	739, 383		1, 326, 645	76, 384	
\$30,000 to \$40,000	1, 362	46, 980, 704	2, 564, 483	924, 348	1, 714, 182	\$49, 326	2, 687, 856	109, 149	\$14, 224
\$40,000 to \$50,000	706	31, 490, 513	2, 200, 708	599, 005	1, 519, 523	148, 000	2, 266, 528	57, 417	8, 403
\$50,000 to \$60,000	444	24, 225, 166	1, 987, 534	409, 321	1, 435, 643	198, 707	2, 043, 671	38, 934	17, 203
\$60,000 to \$70,000	276	17, 796, 820	1, 624, 742	251, 311	1, 128, 831	285, 372	1, 665, 514	20, 614	20, 158
\$70,000 to \$80,000	188	14, 067, 401	1, 442, 085	204, 195	1, 026, 257	252, 665	1, 483, 117	14, 737	26, 295
\$80,000 to \$90,000	118	9, 978, 409	1, 099, 834	118, 785	763, 731	229, 750	1, 112, 266	8, 593	3, 839
\$90,000 to \$100,000	92	8, 712, 032	1, 014, 939	117, 752	705, 302	210, 670	1, 033, 724	9, 375	9, 410
\$100,000 to \$150,000	237	28, 412, 884	3, 756, 838	325, 477	2, 826, 850	646, 630	3, 798, 957	21, 902	20, 217
\$150,000 to \$200,000	92	15, 662, 817	2, 252, 928	167, 726	1, 630, 834	510, 963	2, 809, 523	7, 159	49, 436
\$200,000 to \$250,000	57	12, 705, 285	1, 858, 897	117, 692	1, 076, 470	675, 626	1, 869, 788	4, 738	6, 153
\$250,000 to \$300,000	22	6, 046, 839	970, 754	76, 099	672, 439	227, 422	975, 960	1, 985	3, 221
\$300,000 to \$400,000	30	10, 208, 834	1, 737, 405	135, 182	1, 274, 484	333, 600	1, 743, 266	2, 916	2, 945
\$400,000 to \$500,000	22	9, 651, 669	1, 501, 028	70, 069	1, 029, 591	452, 585	1, 552, 245	1, 469	49, 743
\$500,000 to \$750,000	25	14, 451, 994	2, 196, 306	87, 046	1, 090, 611	1, 021, 009	2, 198, 666	1, 464	896
\$750,000 to \$1,000,000	6	5, 320, 515	940, 130	55, 973	663, 674	220, 895	940, 542	412	
\$1,000,000 to \$1,500,000	6	7, 325, 933	1, 260, 318	110, 113	692, 978	457, 684	1, 260, 775	457	

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## OHIO—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$1,500,000 to \$2,000,000.....	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	-----
\$2,000,000 to \$3,000,000.....	2	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	-----
\$3,000,000 to \$4,000,000.....									-----
\$4,000,000 to \$5,000,000.....									-----
\$5,000,000 and over.....									-----
Classes grouped <sup>2</sup> .....		\$6, 133, 190	\$906, 071	\$8, 046	\$393, 818	\$504, 875	\$906, 739	\$668	-----
Total.....	222, 707	1, 153, 756, 214	35, 519, 337	8, 969, 077	21, 602, 048	6, 425, 779	36, 996, 904	1, 245, 419	\$232, 148
Nontaxable <sup>2</sup> .....	88, 337	241, 752, 876							
Taxable.....	134, 370	912, 003, 338	35, 519, 337	8, 969, 077	21, 602, 048	6, 425, 779	36, 996, 904	1, 245, 419	232, 148

## OKLAHOMA

Under \$1,000 <sup>2</sup> .....	1, 317	\$734, 198							
Under \$1,000.....	62	39, 671	\$319	\$425			\$425	\$106	
\$1,000 to \$2,000 <sup>2</sup> .....	3, 776	5, 866, 593							
\$1,000 to \$2,000.....	4, 089	7, 049, 763	11, 229	14, 971			14, 971	3, 742	
\$2,000 to \$3,000 <sup>2</sup> .....	4, 444	11, 111, 635							
\$2,000 to \$3,000.....	3, 067	7, 310, 407	17, 681	23, 575			23, 575	5, 894	
\$3,000 to \$4,000 <sup>2</sup> .....	5, 354	18, 656, 424							
\$3,000 to \$4,000.....	2, 258	8, 083, 597	18, 953	25, 271			25, 271	6, 318	
\$4,000 to \$5,000 <sup>2</sup> .....	1, 683	7, 345, 358							
\$4,000 to \$5,000.....	3, 572	16, 066, 694	29, 181	38, 908			38, 908	9, 727	
\$5,000 to \$6,000 <sup>2</sup> .....	210	1, 127, 657							
\$5,000 to \$6,000.....	2, 244	12, 255, 100	46, 727	57, 157			57, 157	10, 430	
\$6,000 to \$7,000 <sup>2</sup> .....	80	520, 163							
\$6,000 to \$7,000.....	1, 624	10, 513, 536	56, 738	66, 413			66, 413	9, 675	
\$7,000 to \$8,000 <sup>2</sup> .....	51	382, 791							

\$7,000 to \$8,000.....	1,053	7,860,783	45,655	56,225			56,225	7,570	
\$8,000 to \$9,000 <sup>1</sup> .....	34	287,417							
\$9,000 to \$10,000.....	784	6,644,559	51,087	57,901			57,901	6,814	
\$10,000 to \$11,000.....	24	227,870							
\$11,000 to \$12,000.....	586	5,551,630	52,756	59,313			59,313	6,557	
\$12,000 to \$13,000.....	483	5,068,420	56,741	60,272	\$2,596		62,868	6,127	
\$13,000 to \$14,000.....	395	4,540,134	57,265	57,622	5,888		63,510	6,245	
\$14,000 to \$15,000.....	316	3,943,535	60,644	58,299	7,824		66,123	5,479	
\$15,000 to \$16,000.....	269	3,632,090	60,795	57,750	9,274		67,024	6,229	
\$16,000 to \$17,000.....	214	3,101,054	63,054	57,357	10,600		67,957	4,903	
\$17,000 to \$18,000.....	671	11,512,934	306,287	248,948	79,506		328,454	22,167	
\$18,000 to \$19,000.....	369	8,239,236	283,844	199,446	127,750		327,196	43,352	
\$19,000 to \$20,000.....	212	5,762,256	276,230	145,710	139,881		285,591	9,361	
\$20,000 to \$25,000.....	221	7,646,043	487,265	214,395	280,369	\$4,667	499,431	11,670	\$496
\$25,000 to \$30,000.....	118	5,233,212	422,924	166,019	258,681	13,371	438,071	8,866	6,281
\$30,000 to \$40,000.....	58	3,147,949	299,703	96,048	189,926	18,152	304,126	4,074	349
\$40,000 to \$50,000.....	37	2,369,292	260,300	76,749	167,901	18,139	262,789	2,489	
\$50,000 to \$60,000.....	30	2,323,326	263,095	56,958	177,676	31,266	265,900	2,027	778
\$60,000 to \$70,000.....	19	1,581,039	198,621	44,189	117,921	38,362	200,472	1,851	
\$70,000 to \$80,000.....	13	1,234,633	135,472	16,189	53,141	67,490	136,820	1,348	
\$80,000 to \$90,000.....	29	3,500,394	509,609	80,035	360,149	72,368	512,552	2,883	
\$90,000 to \$100,000.....	20	3,467,645	533,974	88,897	352,627	120,347	561,871	2,311	25,586
\$100,000 to \$150,000.....	7	1,621,122	290,766	49,741	211,421	30,545	291,707	941	
\$150,000 to \$200,000.....	4	1,128,781	202,990	29,077	152,491	24,941	206,509	711	2,808
\$200,000 to \$250,000.....	2	649,627	112,688	9,645	86,050	16,997	112,692	43	
\$250,000 to \$300,000.....	3	1,295,793	246,419	39,143	163,671	44,042	246,856	437	
\$300,000 to \$350,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$350,000 to \$400,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$400,000 to \$450,000.....	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> )
\$450,000 to \$500,000.....									
\$500,000 to \$550,000.....									
\$550,000 to \$600,000.....									
\$600,000 to \$650,000.....									
\$650,000 to \$700,000.....									
\$700,000 to \$750,000.....									
\$750,000 to \$800,000.....									
\$800,000 to \$850,000.....									
\$850,000 to \$900,000.....									
\$900,000 to \$950,000.....									
\$950,000 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> .....		3,707,295	770,052	92,461	634,199	46,187	772,847	693	2,102
Total.....	39,806	212,341,656	6,232,124	2,345,109	3,589,542	546,874	6,481,525	211,001	38,400
Nontaxable <sup>2</sup> .....	16,973	46,260,106							
Taxable.....	22,833	166,081,550	6,232,124	2,345,109	3,589,542	546,874	6,481,525	211,001	38,400

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## OREGON

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under \$1,000 <sup>2</sup>	843	\$465,775							
Under \$1,000	63	32,099	\$237	\$316			\$316	\$79	
\$1,000 to \$2,000 <sup>2</sup>	3,908	6,392,734							
\$1,000 to \$2,000	4,639	8,011,898	12,347	16,463			16,463	4,116	
\$2,000 to \$3,000 <sup>2</sup>	3,780	9,352,062							
\$2,000 to \$3,000	3,692	8,696,273	33,432	44,576			44,576	11,144	
\$3,000 to \$4,000 <sup>2</sup>	4,880	17,244,921							
\$3,000 to \$4,000	1,577	5,664,285	18,799	25,066			25,066	6,267	
\$4,000 to \$5,000 <sup>2</sup>	1,687	7,306,666							
\$4,000 to \$5,000	2,625	11,729,279	30,170	40,226			40,226	10,056	
\$5,000 to \$6,000 <sup>2</sup>	117	636,571							
\$5,000 to \$6,000	1,571	8,586,564	31,437	40,103			40,103	8,666	
\$6,000 to \$7,000 <sup>2</sup>	57	364,485							
\$6,000 to \$7,000	990	6,371,423	31,188	37,938			37,938	6,750	
\$7,000 to \$8,000 <sup>2</sup>	44	327,961							
\$7,000 to \$8,000	699	5,216,890	32,286	38,369			38,369	6,083	
\$8,000 to \$9,000 <sup>2</sup>	26	220,337							
\$8,000 to \$9,000	497	4,202,645	29,770	35,244			35,244	5,474	
\$9,000 to \$10,000 <sup>2</sup>	28	262,806							
\$9,000 to \$10,000	366	3,466,878	29,936	34,824			34,824	4,888	
\$10,000 to \$11,000	277	2,901,697	28,670	31,883	\$1,317		33,200	4,530	
\$11,000 to \$12,000	229	2,741,219	31,533	33,150	3,468		36,618	5,085	
\$12,000 to \$13,000	196	2,439,924	34,112	33,803	4,745		38,548	4,436	
\$13,000 to \$14,000	163	2,200,469	36,333	35,004	5,697		40,701	4,368	
\$14,000 to \$15,000	123	1,780,629	32,005	29,328	6,078		35,406	3,401	
\$15,000 to \$20,000	349	5,963,088	133,066	108,106	40,201		148,307	15,241	
\$20,000 to \$25,000	154	3,505,396	114,938	73,403	53,603		127,006	12,068	
\$25,000 to \$30,000	87	2,352,222	99,967	47,412	56,075		103,487	3,520	
\$30,000 to \$40,000	102	3,486,752	194,865	74,958	122,235	\$3,864	201,057	6,063	\$129
\$40,000 to \$50,000	46	2,035,794	142,722	40,691	96,214	10,877	147,782	3,447	1,613
\$50,000 to \$60,000	20	1,101,750	93,297	21,655	68,581	4,860	95,096	1,490	309
\$60,000 to \$70,000	15	958,023	100,984	26,827	70,577	4,590	101,994	863	147
\$70,000 to \$80,000	11	810,989	84,806	18,552	71,562	1,889	92,003	642	6,555

\$80,000 to \$90,000.....	4	330,981	37,928	4,803	33,527		38,330	402	
\$90,000 to \$100,000.....	8	747,598	96,698	17,186	68,840	11,664	97,690	723	269
\$100,000 to \$150,000.....	15	1,725,085	235,139	33,984	155,897	47,842	237,723	1,219	1,365
\$150,000 to \$200,000.....	2	329,597	42,794	1,609	23,937	17,267	42,813	19	
\$200,000 to \$250,000.....	2	( <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> )	
\$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> .....		775,660	131,138	8,626	111,400	11,695	131,721	583	
Total.....	33,903	140,739,425	1,920,597	954,105	993,954	114,548	2,062,607	131,623	10,387
Nontaxable <sup>2</sup> .....	15,370	42,574,318							
Taxable.....	18,533	98,165,107	1,920,597	954,105	993,954	114,548	2,062,607	131,623	10,387

## PENNSYLVANIA

Under \$1,000 <sup>2</sup> .....	10,161	\$5,645,945							
Under \$1,000.....	1,075	567,484	\$1,840	\$2,453			\$2,453	\$613	
\$1,000 to \$2,000 <sup>2</sup> .....	46,347	73,414,017							
\$1,000 to \$2,000.....	47,454	81,818,418	101,783	135,711			135,711	33,928	
\$2,000 to \$3,000 <sup>2</sup> .....	35,511	87,334,478							
\$2,000 to \$3,000.....	48,975	116,620,525	430,107	573,476			573,476	143,369	
\$3,000 to \$4,000 <sup>2</sup> .....	42,852	149,662,611							
\$3,000 to \$4,000.....	24,990	87,282,493	242,006	322,675			322,675	80,669	
\$4,000 to \$5,000 <sup>2</sup> .....	15,407	66,899,319							
\$4,000 to \$5,000.....	28,740	128,493,049	346,035	461,380			461,380	115,345	
\$5,000 to \$6,000 <sup>2</sup> .....	1,948	10,522,055							
\$5,000 to \$6,000.....	14,614	80,255,435	294,958	371,757			371,757	76,799	
\$6,000 to \$7,000 <sup>2</sup> .....	945	6,105,993							
\$6,000 to \$7,000.....	10,816	69,977,081	337,909	414,604			414,604	76,695	
\$7,000 to \$8,000 <sup>2</sup> .....	538	4,030,532							
\$7,000 to \$8,000.....	8,018	60,027,517	348,458	419,246			419,246	70,788	
\$8,000 to \$9,000 <sup>2</sup> .....	387	3,288,155							
\$8,000 to \$9,000.....	5,945	50,381,098	347,220	410,994			410,994	63,774	
\$9,000 to \$10,000 <sup>2</sup> .....	343	3,257,129							
\$9,000 to \$10,000.....	4,620	43,872,794	359,417	420,659			420,659	61,242	
\$10,000 to \$11,000.....	3,921	41,076,170	364,686	416,035	\$19,083		435,118	70,432	

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## PENNSYLVANIA—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$11,000 to \$12,000.....	3,061	\$35,149,722	\$375,758	\$387,521	\$45,552	-----	\$433,073	\$57,315	-----
\$12,000 to \$13,000.....	2,466	30,764,532	379,908	369,181	61,564	-----	430,745	50,837	-----
\$13,000 to \$14,000.....	2,158	29,104,848	415,084	392,040	75,714	-----	467,754	52,670	-----
\$14,000 to \$15,000.....	1,860	26,978,367	427,116	386,223	92,574	-----	478,797	51,681	-----
\$15,000 to \$20,000.....	5,961	102,698,806	2,239,226	1,754,592	721,826	-----	2,476,418	237,192	-----
\$20,000 to \$25,000.....	3,285	73,360,006	2,391,719	1,435,982	1,135,123	-----	2,571,105	179,386	-----
\$25,000 to \$30,000.....	2,058	56,222,247	2,410,894	1,195,705	1,383,482	-----	2,579,187	168,293	-----
\$30,000 to \$40,000.....	2,317	79,804,209	4,542,888	1,754,494	2,841,623	\$137,368	4,733,485	153,016	\$37,581
\$40,000 to \$50,000.....	1,301	57,926,764	4,175,864	1,256,158	2,795,237	261,355	4,312,750	100,676	36,210
\$50,000 to \$60,000.....	815	44,565,294	3,782,466	895,327	2,552,643	445,729	3,893,699	61,029	50,204
\$60,000 to \$70,000.....	565	36,495,676	3,508,600	669,881	2,399,627	507,138	3,576,646	43,398	24,648
\$70,000 to \$80,000.....	340	25,351,459	2,681,041	434,319	1,823,172	478,128	2,735,619	25,294	29,284
\$80,000 to \$90,000.....	260	22,124,207	2,520,082	361,506	1,754,624	453,996	2,570,126	19,691	30,353
\$90,000 to \$100,000.....	221	20,964,086	2,552,021	357,501	1,771,651	478,077	2,607,229	17,960	37,248
\$100,000 to \$150,000.....	565	68,301,841	9,272,181	1,101,655	6,545,610	1,751,692	9,398,957	54,712	72,064
\$150,000 to \$200,000.....	197	33,919,686	5,093,726	528,403	3,474,433	1,142,160	5,144,996	18,456	32,814
\$200,000 to \$250,000.....	98	21,753,575	3,306,543	276,042	2,310,271	817,813	3,404,126	10,400	87,543
\$250,000 to \$300,000.....	45	12,221,736	1,890,313	112,092	1,238,909	543,335	1,894,336	4,023	-----
\$300,000 to \$400,000.....	67	22,554,421	3,689,264	243,029	2,583,528	878,360	3,704,917	5,416	10,237
\$400,000 to \$500,000.....	37	16,797,273	2,769,788	99,946	2,007,294	667,895	2,775,135	3,001	2,346
\$500,000 to \$750,000.....	38	22,936,161	3,813,567	201,483	2,491,269	1,124,358	3,817,110	3,096	447
\$750,000 to \$1,000,000.....	18	16,474,331	2,795,990	79,439	2,126,901	641,536	2,847,876	1,429	50,457
\$1,000,000 to \$1,500,000.....	20	23,702,279	3,756,726	85,565	2,219,198	1,481,907	3,786,670	765	29,179
\$1,500,000 to \$2,000,000.....	3	4,987,648	759,774	239	403,731	355,974	759,944	170	-----
\$2,000,000 to \$3,000,000.....	6	14,570,794	2,363,690	111,168	1,220,940	1,032,099	2,364,207	517	-----
\$3,000,000 to \$4,000,000.....	2	6,574,342	923,597	32,745	213,030	678,224	923,999	402	-----
\$4,000,000 to \$5,000,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	-----	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )



\$5,000,000 and over.....	1	( <sup>3</sup> ) 14,988,609	( <sup>3</sup> ) 2,662,280	( <sup>3</sup> ) 2,150,323	( <sup>3</sup> ) 513,987	( <sup>3</sup> ) 2,664,310	( <sup>3</sup> ) 125	( <sup>3</sup> ) 1,905
Classes grouped <sup>2</sup> .....								
Total.....	381,374	2,091,825,217	78,674,525	18,471,226	48,458,932	14,391,131	81,321,289	2,114,244
Nontaxable <sup>2</sup> .....	151,439	410,160,234						
Taxable.....	226,935	1,681,664,983	78,674,525	18,471,226	48,458,932	14,391,131	81,321,289	2,114,244

## RHODE ISLAND

Under \$1,000 <sup>2</sup> .....	514	\$283,225						
Under \$1,000.....	85	38,964	\$292	\$339		\$389	\$97	
\$1,000 to \$2,000 <sup>2</sup> .....	2,669	4,277,678						
\$1,000 to \$2,000.....	3,343	5,774,472	9,074	12,101		12,101	3,027	
\$2,000 to \$3,000 <sup>2</sup> .....	2,632	6,473,060						
\$2,000 to \$3,000.....	2,437	5,822,371	21,478	28,637		28,637	7,159	
\$3,000 to \$4,000 <sup>2</sup> .....	2,733	9,613,347						
\$3,000 to \$4,000.....	1,357	4,888,730	15,022	20,029		20,029	5,007	
\$4,000 to \$5,000 <sup>2</sup> .....	1,017	4,455,058						
\$4,000 to \$5,000.....	1,993	8,889,302	23,532	31,375		31,375	7,843	
\$5,000 to \$6,000 <sup>2</sup> .....	176	959,121						
\$5,000 to \$6,000.....	1,054	5,787,469	21,248	27,058		27,058	5,810	
\$6,000 to \$7,000 <sup>2</sup> .....	69	446,723						
\$6,000 to \$7,000.....	798	5,165,828	24,762	30,569		30,569	5,807	
\$7,000 to \$8,000 <sup>2</sup> .....	42	321,930						
\$7,000 to \$8,000.....	578	4,346,636	25,345	30,967		30,967	5,622	
\$8,000 to \$9,000 <sup>2</sup> .....	39	330,399						
\$8,000 to \$9,000.....	440	3,760,474	25,405	30,120		30,120	4,715	
\$9,000 to \$10,000 <sup>2</sup> .....	28	264,783						
\$9,000 to \$10,000.....	353	3,339,924	25,705	31,068		31,068	5,363	
\$10,000 to \$11,000.....	321	3,366,212	28,156	31,916	\$1,547	33,463	5,307	
\$11,000 to \$12,000.....	252	2,888,607	29,684	30,824	3,659	34,483	4,799	
\$12,000 to \$13,000.....	209	2,609,470	30,289	29,624	5,188	34,812	4,523	
\$13,000 to \$14,000.....	211	2,844,654	37,838	36,602	7,278	43,880	6,042	
\$14,000 to \$15,000.....	166	2,400,216	34,292	32,114	8,076	40,190	5,898	
\$15,000 to \$20,000.....	533	9,150,911	184,900	144,747	63,219	207,966	23,066	
\$20,000 to \$25,000.....	298	6,679,600	208,511	121,317	104,268	225,585	17,074	
\$25,000 to \$30,000.....	186	5,083,005	208,510	95,543	124,658	220,201	11,691	
\$30,000 to \$40,000.....	206	7,118,167	404,744	153,573	254,394	421,944	15,584	\$1,616
\$40,000 to \$50,000.....	138	6,163,271	414,903	99,249	284,942	426,657	7,642	4,112
\$50,000 to \$50,000.....	81	4,431,846	377,960	91,587	260,267	37,116	388,970	3,263
\$60,000 to \$70,000.....	60	3,865,062	361,808	66,987	273,958	29,900	370,845	3,374
\$70,000 to \$80,000.....	30	2,258,237	229,890	26,726	186,764	21,218	234,708	3,077
\$80,000 to \$90,000.....	28	2,385,881	273,326	36,979	218,300	23,054	278,333	3,027
\$90,000 to \$100,000.....	20	1,908,780	233,579	23,134	186,039	26,681	235,854	1,152

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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.....	546	1,934,986	6,739	8,985			8,985	2,246	
\$4,000 to \$5,000 <sup>2</sup> .....	678	2,955,299							
\$4,000 to \$5,000.....	755	3,393,683	6,762	9,016			9,016	2,254	
\$5,000 to \$6,000 <sup>2</sup> .....	109	592,186							
\$5,000 to \$6,000.....	541	2,950,184	10,020	12,663			12,663	2,643	
\$6,000 to \$7,000 <sup>2</sup> .....	42	272,837							
\$6,000 to \$7,000.....	359	2,320,737	10,255	12,417			12,417	2,162	
\$7,000 to \$8,000 <sup>2</sup> .....	35	260,386							
\$7,000 to \$8,000.....	235	1,758,681	9,058	10,923			10,923	1,805	
\$8,000 to \$9,000 <sup>2</sup> .....	28	239,383							
\$8,000 to \$9,000.....	169	1,434,406	9,717	11,464			11,464	1,747	
\$9,000 to \$10,000 <sup>2</sup> .....	17	162,327							
\$9,000 to \$10,000.....	127	1,199,677	9,010	10,769			10,769	1,759	
\$10,000 to \$11,000.....	132	1,375,964	10,714	12,132	\$563		12,695	1,981	
\$11,000 to \$12,000.....	87	1,002,024	9,384	9,332	1,279		10,611	1,227	
\$12,000 to \$13,000.....	73	912,688	11,682	11,226	1,801		13,027	1,345	
\$13,000 to \$14,000.....	57	770,667	9,846	9,433	2,009		11,442	1,596	
\$14,000 to \$15,000.....	60	872,220	12,614	10,962	3,037		13,999	1,385	
\$15,000 to \$20,000.....	126	2,155,443	44,318	34,414	14,382		48,796	4,478	
\$20,000 to \$25,000.....	72	1,614,009	49,868	29,319	24,716		54,035	4,167	
\$25,000 to \$30,000.....	46	1,258,806	51,928	23,990	30,626		54,616	2,688	
\$30,000 to \$40,000.....	35	1,208,978	68,450	25,728	44,727		70,455	1,890	\$115
\$40,000 to \$50,000.....	19	844,620	63,748	21,849	40,268	\$3,502	65,619	1,871	
\$50,000 to \$60,000.....	8	438,324	42,095	11,521	23,344	8,448	43,313	1,218	
\$60,000 to \$70,000.....	5	318,439	29,079	6,848	24,995		31,843	641	2,123
\$70,000 to \$80,000.....	4	297,015	28,500	2,818	20,444	5,625	28,887	387	
\$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> )	
\$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> )	
\$100,000 to \$150,000.....	1	( <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.....									
\$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> .....		397,800	47,800	4,012	27,899	16,200	48,111	311	
Total.....	14,310	55,218,679	554,731	307,346	260,090	33,775	601,211	44,242	2,238
Nontaxable <sup>1</sup> .....	8,070	21,401,473							
Taxable.....	6,240	33,817,206	554,731	307,346	260,090	33,775	601,211	44,242	2,238

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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.



\$70,000 to \$80,000.....									
\$80,000 to \$90,000.....									
\$90,000 to \$100,000.....	1	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )		( <sup>3</sup> )	( <sup>3</sup> )	
\$100,000 to \$150,000.....	1	( <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.....									
\$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> .....		422,484	44,069	4,376	40,136	256	44,768	464	\$235
Total.....	10,969	35,906,515	209,667	150,211	80,536	266	231,013	21,111	235
Nontaxable <sup>2</sup> .....	6,770	16,342,922							
Taxable.....	4,199	19,563,593	209,667	150,211	80,536	266	231,013	21,111	235

## TENNESSEE

Under \$1,000 <sup>2</sup> .....	823	\$466,870							
Under \$1,000.....	51	37,249	\$354	\$472			\$472	\$118	
\$1,000 to \$2,000 <sup>2</sup> .....	4,072	6,338,430							
\$1,000 to \$2,000.....	3,664	6,325,405	9,458	12,611			12,611	3,153	
\$2,000 to \$3,000 <sup>2</sup> .....	3,221	8,008,561							
\$2,000 to \$3,000.....	2,976	7,038,297	27,466	36,621			36,621	9,155	
\$3,000 to \$4,000 <sup>2</sup> .....	4,692	16,450,260							
\$3,000 to \$4,000.....	2,052	7,365,176	21,823	29,097			29,097	7,274	
\$4,000 to \$5,000 <sup>2</sup> .....	1,602	6,961,904							
\$4,000 to \$5,000.....	2,557	11,435,747	27,106	36,141			36,141	9,035	
\$5,000 to \$6,000 <sup>2</sup> .....	223	1,193,273							
\$5,000 to \$6,000.....	1,700	9,316,232	34,406	42,306			42,306	7,900	
\$6,000 to \$7,000 <sup>2</sup> .....	99	628,047							
\$6,000 to \$7,000.....	1,180	7,619,865	35,586	43,425			43,425	7,839	
\$7,000 to \$8,000 <sup>2</sup> .....	74	550,277							
\$7,000 to \$8,000.....	861	6,438,485	35,876	43,163			43,163	7,287	
\$8,000 to \$9,000 <sup>2</sup> .....	42	352,566							
\$8,000 to \$9,000.....	588	4,974,397	33,801	40,035			40,035	6,234	
\$9,000 to \$10,000 <sup>2</sup> .....	34	321,127							

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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.



\$5,000,000 and over.....		1,921,801	248,255	9,915	56,215	182,509	248,639	384	
Classes grouped <sup>3</sup> .....									
Total.....	33,812	173,162,605	4,035,541	1,426,352	2,135,470	675,657	4,237,479	183,915	18,023
Nontaxable <sup>2</sup> .....	14,882	41,271,315							
Taxable.....	18,930	131,891,290	4,035,541	1,426,352	2,135,470	675,657	4,237,479	183,915	18,023

## TEXAS

Under \$1,000 <sup>1</sup> .....	3,491	\$1,991,338							
Under \$1,000.....	38	26,541	\$196	\$262			\$262	\$66	
\$1,000 to \$2,000 <sup>2</sup> .....	11,229	17,551,182							
\$1,000 to \$2,000.....	19,999	19,281,910	29,921	39,895			39,895	9,974	
\$2,000 to \$3,000 <sup>2</sup> .....	10,576	27,145,292							
\$2,000 to \$3,000.....	19,244	24,777,024	90,300	120,400			120,400	30,100	
\$3,000 to \$4,000 <sup>2</sup> .....	14,499	50,983,493							
\$3,000 to \$4,000.....	8,407	29,988,334	105,054	140,072			140,072	35,018	
\$4,000 to \$5,000 <sup>2</sup> .....	5,079	22,152,904							
\$4,000 to \$5,000.....	11,821	52,962,939	180,741	240,988			240,988	60,247	
\$5,000 to \$6,000 <sup>2</sup> .....	586	3,372,207							
\$5,000 to \$6,000.....	7,348	40,207,961	191,464	242,785			242,785	51,321	
\$6,000 to \$7,000 <sup>2</sup> .....	235	1,549,525							
\$6,000 to \$7,000.....	4,855	31,329,206	196,501	238,170			238,170	41,669	
\$7,000 to \$8,000 <sup>2</sup> .....	161	1,204,406							
\$7,000 to \$8,000.....	3,347	25,080,405	199,537	234,018			234,018	34,481	
\$8,000 to \$9,000 <sup>2</sup> .....	111	942,542							
\$8,000 to \$9,000.....	2,147	18,192,271	169,421	195,166			195,166	25,745	
\$9,000 to \$10,000 <sup>2</sup> .....	90	859,503							
\$9,000 to \$10,000.....	1,566	14,814,360	163,525	185,061			185,061	21,536	
\$10,000 to \$11,000.....	1,130	11,826,319	147,053	157,960	\$5,359		163,319	16,266	
\$11,000 to \$12,000.....	849	9,753,285	148,204	149,982	12,413		162,395	14,191	
\$12,000 to \$13,000.....	717	8,949,558	150,478	146,061	17,137		163,198	12,720	
\$13,000 to \$14,000.....	556	7,483,403	147,223	138,018	18,945		156,963	9,740	
\$14,000 to \$15,000.....	445	6,440,576	132,359	120,278	21,400		141,678	9,319	
\$15,000 to \$20,000.....	1,426	24,536,136	673,205	543,589	167,617		711,206	38,001	
\$20,000 to \$25,000.....	765	16,977,007	631,467	405,554	251,296		656,850	25,383	
\$25,000 to \$30,000.....	392	10,719,740	516,451	269,028	258,836		527,864	11,413	
\$30,000 to \$40,000.....	450	15,492,414	951,233	400,205	546,423	\$20,603	967,231	15,874	\$124
\$40,000 to \$50,000.....	201	8,898,563	697,836	245,433	409,143	52,361	706,937	8,789	312
\$50,000 to \$60,000.....	122	6,636,778	588,249	169,499	373,080	49,720	592,299	3,967	83
\$60,000 to \$70,000.....	82	5,286,325	539,907	120,430	355,654	67,339	543,423	3,515	1
\$70,000 to \$80,000.....	73	5,430,407	637,381	153,945	450,753	37,081	641,779	4,398	
\$80,000 to \$90,000.....	37	3,103,187	377,666	74,281	239,880	67,966	382,127	2,284	
\$90,000 to \$100,000.....	28	2,685,060	356,782	64,843	233,064	60,795	358,702	1,920	2,177

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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.....	372	1,340,867	3,507	4,676			4,676	1,169	
\$4,000 to \$5,000 <sup>2</sup> .....	711	3,117,532							
\$4,000 to \$5,000.....	716	3,212,740	6,269	8,358			8,358	2,089	
\$5,000 to \$6,000 <sup>2</sup> .....	153	823,012							
\$5,000 to \$6,000.....	505	2,758,446	8,831	10,795			10,795	1,964	
\$6,000 to \$7,000 <sup>2</sup> .....	60	383,941							
\$6,000 to \$7,000.....	342	2,211,378	9,312	11,293			11,293	1,981	
\$7,000 to \$8,000 <sup>2</sup> .....	23	170,040							
\$7,000 to \$8,000.....	233	1,762,915	8,513	10,263			10,263	1,750	
\$8,000 to \$9,000 <sup>2</sup> .....	24	204,532							
\$8,000 to \$9,000.....	194	1,641,595	9,228	11,056			11,056	1,828	
\$9,000 to \$10,000 <sup>2</sup> .....	16	151,689							
\$9,000 to \$10,000.....	115	1,089,246	6,986	8,509			8,509	1,523	
\$10,000 to \$11,000.....	128	1,344,596	10,906	11,893	\$649		12,542	1,636	
\$11,000 to \$12,000.....	85	981,684	9,676	10,107	1,306		11,413	1,737	
\$12,000 to \$13,000.....	62	773,619	9,007	8,635	1,537		10,172	1,165	
\$13,000 to \$14,000.....	42	564,501	6,944	6,439	1,440		7,879	935	
\$14,000 to \$15,000.....	44	639,708	10,175	9,349	2,218		11,567	1,392	
\$15,000 to \$20,000.....	137	2,331,694	44,813	33,055	16,405		49,460	4,647	
\$20,000 to \$25,000.....	76	1,712,665	54,104	30,795	27,082		57,877	3,773	
\$25,000 to \$30,000.....	43	1,184,438	44,267	18,007	28,633		46,640	2,373	
\$30,000 to \$40,000.....	48	1,688,973	92,348	33,417	61,823		95,240	2,632	\$260
\$40,000 to \$50,000.....	18	792,793	51,343	12,465	38,590	\$2,713	53,768	1,371	1,054
\$50,000 to \$60,000.....	9	494,093	37,813	5,000	30,347	2,897	38,244	431	
\$60,000 to \$70,000.....	10	659,086	58,141	6,027	46,850	5,905	58,782	641	
\$70,000 to \$80,000.....	2	145,318	15,287	2,468	12,279	564	15,311	24	
\$80,000 to \$90,000.....	9	751,624	77,265	4,801	42,228	30,679	77,708	431	12
\$90,000 to \$100,000.....	5	461,394	40,874	272	40,657		40,929	55	
\$100,000 to \$150,000.....	4	( <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.....									
\$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	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	
\$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> .....		1,712,235	221,538	8,670	59,272	153,909	221,851	313	
Total.....	13,029	53,628,897	851,031	284,862	411,316	196,667	892,845	40,488	1,326
Nontaxable <sup>2</sup> .....	6,935	17,769,722							
Taxable.....	6,094	35,859,175	851,031	284,862	411,316	196,667	892,845	40,488	1,326

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

VERMONT

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under \$1,000 <sup>2</sup>	92	\$51,714							
Under \$1,000	44	26,425	\$208	\$277			\$277	\$69	
\$1,000 to \$2,000 <sup>2</sup>	646	1,086,431							
\$1,000 to \$2,000	1,168	2,018,375	3,081	4,108			4,108	1,027	
\$2,000 to \$3,000 <sup>2</sup>	602	1,699,348							
\$2,000 to \$3,000	966	2,284,538	8,294	11,059			11,059	2,765	
\$3,000 to \$4,000 <sup>2</sup>	890	3,136,962							
\$3,000 to \$4,000	498	1,806,976	4,663	6,218			6,218	1,555	
\$4,000 to \$5,000 <sup>2</sup>	406	1,770,287							
\$4,000 to \$5,000	769	3,460,188	8,310	11,080			11,080	2,770	
\$5,000 to \$6,000 <sup>2</sup>	102	543,554							
\$5,000 to \$6,000	443	2,425,008	8,299	10,647			10,647	2,348	
\$6,000 to \$7,000 <sup>2</sup>	47	304,323							
\$6,000 to \$7,000	306	1,985,826	9,065	11,056			11,056	1,991	
\$7,000 to \$8,000 <sup>2</sup>	21	157,980							
\$7,000 to \$8,000	219	1,632,646	9,013	10,624			10,624	1,611	
\$8,000 to \$9,000 <sup>2</sup>	21	176,595							
\$8,000 to \$9,000	164	1,391,907	9,427	10,931			10,931	1,504	
\$9,000 to \$10,000 <sup>2</sup>	15	143,565							
\$9,000 to \$10,000	94	893,235	6,840	7,813			7,813	973	
\$10,000 to \$11,000	98	1,031,024	8,819	9,310	\$580		9,890	1,071	
\$11,000 to \$12,000	68	783,844	7,565	7,870	1,031		8,596	726	
\$12,000 to \$13,000	62	776,626	9,018	8,185	1,567		9,752	734	
\$13,000 to \$14,000	59	796,069	10,870	10,207	2,060		12,267	1,397	
\$14,000 to \$15,000	46	667,392	9,332	8,144	2,309		10,453	1,121	
\$15,000 to \$20,000	128	2,214,416	43,228	31,083	16,681		47,764	4,536	
\$20,000 to \$25,000	71	1,577,846	44,131	24,465	24,001		48,466	4,335	
\$25,000 to \$30,000	37	1,032,930	45,734	21,255	26,603		47,858	2,124	
\$30,000 to \$40,000	37	1,266,064	62,101	17,793	46,121		63,914	1,813	
\$40,000 to \$50,000	20	899,111	63,492	16,530	43,853	\$4,500	64,883	1,391	
\$50,000 to \$60,000	10	549,508	44,259	8,644	33,286	3,242	45,172	913	
\$60,000 to \$70,000	9	599,953	52,337	5,067	39,118	9,051	53,236	899	

\$70,000 to \$80,000.....	5	374,490	41,286	6,877	34,695		41,572	286
\$80,000 to \$90,000.....	4	340,686	35,000	2,644	26,956	5,536	35,136	136
\$90,000 to \$100,000.....	3	288,195	34,191	2,941	28,491	2,791	34,223	32
\$100,000 to \$150,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$150,000 to \$200,000.....	3	528,470	80,789	711	79,634	650	80,995	206
\$200,000 to \$250,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )
\$250,000 to \$300,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
\$300,000 to \$400,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	
\$400,000 to \$500,000.....								
\$500,000 to \$750,000.....								
\$750,000 to \$1,000,000.....								
\$1,000,000 to \$1,500,000.....								
\$1,500,000 to \$2,000,000.....								
\$2,000,000 to \$3,000,000.....								
\$3,000,000 to \$4,000,000.....								
\$4,000,000 to \$5,000,000.....								
\$5,000,000 and over.....								
Classes grouped <sup>3</sup> .....		1,119,654	187,275	5,911	181,010	763	187,684	409
Total.....	8,268	41,842,221	846,932	271,145	587,996	26,533	885,674	38,742
Nontaxable <sup>2</sup> .....	2,932	9,070,759						
Taxable.....	5,336	32,771,462	846,932	271,145	587,996	26,533	885,674	38,742

## VIRGINIA

Under \$1,000 <sup>1</sup> .....	915	\$521,912						
Under \$1,000.....	100	52,185	\$464	\$619		\$619	\$155	
\$1,000 to \$2,000 <sup>2</sup> .....	4,782	7,457,102						
\$1,000 to \$2,000.....	5,577	9,597,229	12,647	16,863		16,863	4,216	
\$2,000 to \$3,000 <sup>2</sup> .....	4,401	10,939,418						
\$2,000 to \$3,000.....	3,398	8,004,382	29,607	39,476		39,476	9,869	
\$3,000 to \$4,000 <sup>2</sup> .....	4,996	17,512,892						
\$3,000 to \$4,000.....	1,563	5,606,498	16,747	22,329		22,329	5,582	
\$4,000 to \$5,000 <sup>2</sup> .....	1,816	7,967,076						
\$4,000 to \$5,000.....	2,172	9,769,611	22,602	29,336		29,336	7,334	
\$5,000 to \$6,000 <sup>2</sup> .....	318	1,717,249						
\$5,000 to \$6,000.....	1,631	8,926,339	29,329	36,519		36,519	7,190	
\$6,000 to \$7,000 <sup>2</sup> .....	156	1,003,262						
\$6,000 to \$7,000.....	1,020	6,605,588	29,153	35,631		35,631	6,478	
\$7,000 to \$8,000 <sup>2</sup> .....	111	827,986						
\$7,000 to \$8,000.....	744	5,570,541	30,027	35,849		35,849	5,822	
\$8,000 to \$9,000 <sup>2</sup> .....	78	652,273						
\$8,000 to \$9,000.....	571	4,837,016	29,485	35,431		35,431	5,946	
\$9,000 to \$10,000 <sup>2</sup> .....	50	471,386						

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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.



\$5,000,000 and over.....									
Classes grouped <sup>3</sup> .....		2,088,991	342,994	18,510	237,451	87,557	343,523	534	
Total.....	37,393	172,239,863	3,611,135	1,174,736	2,204,174	401,074	3,779,984	145,068	23,781
Nontaxable <sup>2</sup> .....	17,623	49,070,556							
Taxable.....	19,770	123,169,307	3,611,135	1,174,736	2,204,174	401,074	3,779,984	145,068	23,781

## WASHINGTON

Under \$1,000 <sup>2</sup> .....	1,042	\$571,874							
Under \$1,000.....	12	6,564	\$73	\$98			\$98	\$25	
\$1,000 to \$2,000 <sup>2</sup> .....	4,906	7,968,104							
\$1,000 to \$2,000.....	11,411	19,557,069	30,652	40,869			40,869	10,217	
\$2,000 to \$3,000 <sup>2</sup> .....	4,333	10,600,981							
\$2,000 to \$3,000.....	7,225	17,048,549	64,670	86,226			86,226	21,556	
\$3,000 to \$4,000 <sup>2</sup> .....	6,975	24,989,200							
\$3,000 to \$4,000.....	4,429	15,882,230	51,628	68,838			68,838	17,210	
\$4,000 to \$5,000 <sup>2</sup> .....	2,959	12,831,800							
\$4,000 to \$5,000.....	7,257	32,484,275	98,041	130,721			130,721	32,680	
\$5,000 to \$6,000 <sup>2</sup> .....	276	1,486,062							
\$5,000 to \$6,000.....	3,446	18,827,235	84,293	108,910			108,910	24,617	
\$6,000 to \$7,000 <sup>2</sup> .....	139	896,395							
\$6,000 to \$7,000.....	2,279	14,748,284	86,885	105,892			105,892	19,007	
\$7,000 to \$8,000 <sup>2</sup> .....	66	492,761							
\$7,000 to \$8,000.....	1,487	11,083,482	78,932	93,663			93,663	14,731	
\$8,000 to \$9,000 <sup>2</sup> .....	49	413,291							
\$8,000 to \$9,000.....	883	7,471,032	64,260	74,900			74,900	10,640	
\$9,000 to \$10,000 <sup>2</sup> .....	44	419,170							
\$9,000 to \$10,000.....	548	5,201,281	49,730	57,124			57,124	7,394	
\$10,000 to \$11,000.....	450	4,705,042	52,407	56,958	\$2,047		59,005	6,598	
\$11,000 to \$12,000.....	307	3,527,622	43,778	44,328	4,505		48,833	5,055	
\$12,000 to \$13,000.....	244	3,048,572	45,583	44,198	5,968		50,166	4,583	
\$13,000 to \$14,000.....	182	2,461,435	42,820	40,150	6,312		46,462	3,642	
\$14,000 to \$15,000.....	175	2,533,097	44,758	39,688	8,595		48,283	3,525	
\$15,000 to \$20,000.....	454	7,709,010	177,107	139,341	51,009		190,350	13,243	
\$20,000 to \$25,000.....	204	4,587,680	152,031	88,619	71,224		159,843	7,812	
\$25,000 to \$30,000.....	112	3,083,878	119,413	49,052	73,597		122,649	3,236	
\$30,000 to \$40,000.....	146	4,906,626	260,620	94,378	170,554	\$2,891	267,823	6,026	\$1,177
\$40,000 to \$50,000.....	38	1,692,581	107,024	87,293	715		110,238	1,895	
\$50,000 to \$60,000.....	40	2,183,781	183,886	41,281	134,296	12,452	188,029	2,028	2,115
\$60,000 to \$70,000.....	34	2,152,407	191,716	35,840	141,469	21,186	198,495	1,791	4,988
\$70,000 to \$80,000.....	7	536,919	52,227	2,841	47,815	2,167	52,823	442	154
\$80,000 to \$90,000.....	10	844,282	90,017	8,295	56,440	30,614	95,349	627	4,705
\$90,000 to \$100,000.....	6	558,244	63,549	3,544	39,485	22,725	65,754	319	1,886

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## WASHINGTON—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$100,000 to \$150,000.....	12	\$1,498,759	\$202,719	\$22,613	\$178,701	\$13,432	\$214,746	\$809	\$11,218
\$150,000 to \$200,000.....	6	932,072	146,620	18,050	106,832	21,891	146,773	153	
\$200,000 to \$250,000.....	3	637,367	84,706	1,979	39,187	43,670	84,836	130	
\$250,000 to \$300,000.....	3	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	
\$300,000 to \$400,000.....									
\$400,000 to \$500,000.....									
\$500,000 to \$750,000.....									
\$750,000 to \$1,000,000.....									
\$1,000,000 to \$1,500,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	
\$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> .....		2,018,192	243,497	1,782	13,807	228,138	243,727	230	
Total.....	62,200	252,547,211	2,913,642	1,522,408	1,239,136	399,881	3,161,425	219,645	28,138
Nontaxable <sup>2</sup> .....	20,789	60,669,641							
Taxable.....	41,411	191,877,570	2,913,642	1,522,408	1,239,136	399,881	3,161,425	219,645	28,138

## WEST VIRGINIA

Under \$1,000 <sup>2</sup> .....	914	\$539,634							
Under \$1,000.....	21	9,926	\$103	\$138			\$138	\$35	
\$1,000 to \$2,000 <sup>2</sup> .....	3,823	6,019,068							
\$1,000 to \$2,000.....	6,710	11,478,181	15,935	21,246			21,246	5,311	
\$2,000 to \$3,000 <sup>2</sup> .....	3,442	8,614,812							
\$2,000 to \$3,000.....	2,793	6,431,626	22,678	30,237			30,237	7,559	
\$3,000 to \$4,000 <sup>2</sup> .....	4,681	16,521,550							

\$3,000 to \$4,000.....	948	3,388,319	8,566	11,422			11,422	2,856	
\$4,000 to \$5,000 <sup>2</sup> .....	1,820	7,955,355							
\$4,000 to \$5,000.....	1,450	6,502,837	14,106	18,888			18,888	4,722	
\$5,000 to \$6,000 <sup>2</sup> .....	322	1,798,165							
\$5,000 to \$6,000.....	1,260	6,832,941	22,257	27,835			27,835	5,578	
\$6,000 to \$7,000 <sup>2</sup> .....	162	1,041,432							
\$6,000 to \$7,000.....	720	4,669,121	19,438	23,750			23,750	4,312	
\$7,000 to \$8,000 <sup>2</sup> .....	83	617,723							
\$7,000 to \$8,000.....	562	4,201,057	20,613	24,841			24,841	4,228	
\$8,000 to \$9,000 <sup>2</sup> .....	69	555,286							
\$8,000 to \$9,000.....	393	3,341,496	19,288	23,313			23,313	4,025	
\$9,000 to \$10,000 <sup>2</sup> .....	53	501,873							
\$9,000 to \$10,000.....	321	3,041,295	20,908	24,480			24,480	3,572	
\$10,000 to \$11,000.....	253	2,640,642	18,348	20,479	\$1,106		21,585	3,237	
\$11,000 to \$12,000.....	185	2,125,990	18,028	17,553	2,737		20,590	2,562	
\$12,000 to \$13,000.....	175	2,182,504	20,397	19,070	4,397		23,467	3,070	
\$13,000 to \$14,000.....	153	2,064,646	23,837	21,393	5,304		26,697	2,860	
\$14,000 to \$15,000.....	108	1,565,005	21,139	18,255	5,285		23,540	2,401	
\$15,000 to \$20,000.....	410	7,032,581	122,718	88,404	47,911		136,315	13,597	
\$20,000 to \$25,000.....	228	5,061,508	138,110	71,312	75,148		147,460	9,250	
\$25,000 to \$30,000.....	131	3,570,457	141,568	60,972	87,137		148,109	6,541	
\$30,000 to \$40,000.....	118	4,030,319	200,433	50,987	153,005	\$2,204	206,196	5,282	\$181
\$40,000 to \$50,000.....	62	2,735,654	196,380	54,665	131,441	13,504	199,610	3,155	75
\$50,000 to \$60,000.....	28	1,561,086	139,633	25,671	82,343	28,176	136,190	1,817	740
\$60,000 to \$70,000.....	23	1,484,819	135,367	19,575	95,234	22,024	136,833	1,211	255
\$70,000 to \$80,000.....	17	1,270,086	137,495	23,791	112,486	3,373	139,650	1,505	650
\$80,000 to \$90,000.....	9	756,281	76,668	3,436	54,662	19,187	77,285	617	
\$90,000 to \$100,000.....	15	1,424,994	164,972	16,667	117,658	32,395	166,720	1,049	699
\$100,000 to \$150,000.....	20	2,373,875	263,358	5,884	188,168	100,055	294,107	749	
\$150,000 to \$200,000.....	12	2,042,304	283,714	12,878	203,874	72,573	280,325	1,255	4,356
\$200,000 to \$250,000.....	2	429,154	77,083	8,179	69,150		77,329	246	
\$250,000 to \$300,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$300,000 to \$400,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$400,000 to \$500,000.....	1	(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> .....		1,242,573	152,531	2,326	26,214	124,222	152,762	231	
Total.....	32,500	139,696,175	2,519,731	747,947	1,464,260	417,713	2,629,920	102,933	7,256
Nontaxable <sup>2</sup> .....	15,379	44,204,898							
Taxable.....	17,121	95,491,277	2,519,731	747,947	1,464,260	417,713	2,629,920	102,933	7,256

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)—Continued

## WISCONSIN

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	25 per cent of tax on earned income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under \$1,000 <sup>2</sup>	5, 672	\$3, 373, 993						
Under \$1,000	127	75, 798	\$715	\$954			\$954	\$229
\$1,000 to \$2,000 <sup>2</sup>	16, 326	24, 800, 866						
\$1,000 to \$2,000	13, 434	23, 193, 390	24, 781	33, 041			33, 041	8, 260
\$2,000 to \$3,000 <sup>2</sup>	12, 515	30, 565, 098						
\$2,000 to \$3,000	9, 515	23, 744, 612	81, 751	109, 002			109, 002	27, 231
\$3,000 to \$4,000 <sup>2</sup>	11, 098	38, 267, 868						
\$3,000 to \$4,000	4, 999	17, 547, 497	63, 312	84, 416			84, 416	21, 104
\$4,000 to \$5,000 <sup>2</sup>	3, 202	14, 065, 294						
\$4,000 to \$5,000	6, 229	28, 136, 650	58, 851	78, 467			78, 467	19, 616
\$5,000 to \$6,000 <sup>2</sup>	476	2, 574, 237						
\$5,000 to \$6,000	3, 858	21, 238, 341	83, 161	100, 162			100, 162	17, 001
\$6,000 to \$7,000 <sup>2</sup>	202	1, 306, 754						
\$6,000 to \$7,000	2, 623	16, 960, 364	81, 290	97, 633			97, 633	16, 343
\$7,000 to \$8,000 <sup>2</sup>	112	838, 943						
\$7,000 to \$8,000	1, 906	14, 333, 952	83, 176	98, 719			98, 719	15, 543
\$8,000 to \$9,000 <sup>2</sup>	71	604, 269						
\$8,000 to \$9,000	1, 383	11, 734, 085	80, 646	94, 788			94, 788	14, 142
\$9,000 to \$10,000 <sup>2</sup>	59	559, 866						
\$9,000 to \$10,000	996	9, 433, 164	74, 497	86, 936			86, 936	12, 439
\$10,000 to \$11,000	833	8, 721, 151	78, 070	86, 376	\$3, 905		90, 281	12, 211
\$11,000 to \$12,000	672	7, 700, 920	84, 030	86, 279	9, 904		96, 183	12, 153
\$12,000 to \$13,000	525	6, 550, 229	78, 883	77, 555	12, 894		90, 449	11, 566
\$13,000 to \$14,000	433	5, 840, 045	82, 979	79, 293	15, 047		94, 340	11, 361
\$14,000 to \$15,000	367	5, 318, 849	88, 144	81, 442	18, 352		99, 794	11, 650
\$15,000 to \$20,000	1, 191	20, 477, 183	435, 384	343, 370	142, 749		486, 119	50, 735
\$20,000 to \$25,000	564	12, 584, 208	403, 168	242, 120	194, 829		436, 949	33, 781
\$25,000 to \$30,000	339	9, 232, 955	392, 032	186, 228	229, 754		415, 982	23, 950
\$30,000 to \$40,000	410	14, 180, 104	769, 020	288, 208	512, 796	\$15, 230	\$16, 234	\$14, 910
\$40,000 to \$50,000	197	8, 780, 554	618, 787	183, 508	434, 059	22, 588	641, 155	16, 217
\$50,000 to \$60,000	99	5, 389, 337	444, 131	105, 023	316, 043	44, 940	466, 006	12, 601
\$60,000 to \$70,000	78	5, 091, 783	440, 863	82, 863	333, 704	83, 021	499, 588	6, 231
\$70,000 to \$80,000	49	3, 644, 940	352, 508	66, 461	273, 682	61, 304	401, 537	4, 385



\$80,000 to \$90,000.....	29	2,444,329	254,629	34,675	198,918	46,033	279,626	2,790	22,207
\$90,000 to \$100,000.....	33	3,139,741	381,466	54,620	306,244	38,373	399,237	3,828	13,943
\$100,000 to \$150,000.....	70	8,553,393	1,094,925	99,833	770,300	274,277	1,144,410	6,699	42,786
\$150,000 to \$200,000.....	24	4,049,338	600,243	55,084	401,555	147,419	604,058	2,194	1,621
\$200,000 to \$250,000.....	11	2,490,287	357,441	18,746	228,625	112,852	360,223	621	2,161
\$250,000 to \$300,000.....	10	2,772,562	459,728	54,757	285,489	121,420	461,666	1,265	673
\$300,000 to \$400,000.....	6	2,014,119	312,351	4,342	230,991	77,188	312,521	170	
\$400,000 to \$500,000.....	3	1,330,263	244,818	24,745	186,003	34,393	245,141	323	
\$500,000 to \$750,000.....	4	2,286,556	404,414	12,704	324,861	67,144	404,709	295	
\$750,000 to \$1,000,000.....									
\$1,000,000 to \$1,500,000.....	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	
\$1,500,000 to \$2,000,000.....									
\$2,000,000 to \$3,000,000.....									
\$3,000,000 to \$4,000,000.....									
\$4,000,000 to \$5,000,000.....									
\$5,000,000 and over.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	
Classes grouped <sup>3</sup> .....		10,633,721	1,611,551	54,957	649,202	907,826	1,611,985	434	
Total.....		100,956	436,579,613	10,621,745	3,107,307	6,079,906	2,055,098	11,242,311	406,375
Nontaxable <sup>1</sup> .....		49,533	116,957,188						
Taxable.....		51,423	319,622,425	10,621,745	3,107,307	6,079,906	2,055,098	11,242,311	406,375
									214,191

## WYOMING

Under \$1,000 <sup>1</sup> .....	241	\$145,421							
Under \$1,000.....	28	16,205	\$91	\$122			\$122	\$31	
\$1,000 to \$2,000 <sup>2</sup> .....	1,048	1,718,904							
\$1,000 to \$2,000.....	1,831	3,199,261	4,949	6,598			6,598	1,649	
\$2,000 to \$3,000 <sup>2</sup> .....	905	2,223,341							
\$2,000 to \$3,000.....	1,196	2,827,398	10,696	14,261			14,261	3,565	
\$3,000 to \$4,000 <sup>2</sup> .....	1,106	3,896,552							
\$3,000 to \$4,000.....	363	1,302,059	4,692	6,256			6,256	1,564	
\$4,000 to \$5,000 <sup>2</sup> .....	423	1,825,281							
\$4,000 to \$5,000.....	472	2,133,890	4,743	6,325			6,325	1,582	
\$5,000 to \$6,000 <sup>2</sup> .....	51	274,214							
\$5,000 to \$6,000.....	299	1,629,550	5,318	6,713			6,713	1,395	
\$6,000 to \$7,000 <sup>2</sup> .....	16	101,937							
\$6,000 to \$7,000.....	231	1,493,015	7,048	8,366			8,366	1,318	
\$7,000 to \$8,000 <sup>2</sup> .....	11	84,207							
\$7,000 to \$8,000.....	146	1,092,442	6,141	7,080			7,080	939	
\$8,000 to \$9,000 <sup>2</sup> .....	5	42,101							
\$8,000 to \$9,000.....	89	755,228	5,283	5,978			5,978	695	
\$9,000 to \$10,000 <sup>2</sup> .....	5	47,850							
\$9,000 to \$10,000.....	71	673,076	6,133	6,796			6,796	663	
\$10,000 to \$11,000.....	62	649,725	6,391	6,741	\$289		7,030	639	
\$11,000 to \$12,000.....	51	585,946	6,807	6,649	757		7,406	599	
\$12,000 to \$13,000.....	35	435,821	4,859	4,679	781		5,460	601	

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Distribution of income classes under \$5,000 estimated, based on sample (see p. 1)*—Continued

WYOMING—Continued

Income classes	Number of returns	Net income <sup>1</sup>	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
\$13,000 to \$14,000.....	36	\$487,455	\$7,775	\$6,932	\$1,273	-----	\$8,205	\$430	-----
\$14,000 to \$15,000.....	18	261,299	5,326	4,758	904	-----	5,662	336	-----
\$15,000 to \$20,000.....	70	1,199,186	27,391	20,990	8,311	-----	29,301	1,910	-----
\$20,000 to \$25,000.....	19	422,957	13,867	8,401	6,493	-----	14,894	1,027	-----
\$25,000 to \$30,000.....	17	473,787	21,862	10,694	12,147	-----	22,841	979	-----
\$30,000 to \$40,000.....	9	299,140	17,249	7,314	10,396	-----	17,710	461	-----
\$40,000 to \$50,000.....	8	360,686	23,501	4,162	16,967	\$2,481	23,610	109	-----
\$50,000 to \$60,000.....	3	162,128	15,703	5,213	10,222	328	15,763	60	-----
\$60,000 to \$70,000.....									
\$70,000 to \$80,000.....	3	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	
\$80,000 to \$90,000.....									
\$90,000 to \$100,000.....	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		( <sup>2</sup> )	( <sup>2</sup> )	
\$100,000 to \$150,000.....									
\$150,000 to \$200,000.....	1	( <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.....									
\$1,000,000 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> .....		477,666	68,819	14,519	48,265	6,630	69,414	595	
Total.....	8,870	31,297,698	274,644	169,547	116,805	9,439	295,791	21,147	
Nontaxable <sup>2</sup> .....	3,811	10,359,808							
Taxable.....	5,059	20,937,890	274,644	169,547	116,805	9,439	295,791	21,147	

<sup>1</sup> Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year 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 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* <sup>1</sup>—*Number of returns, net income, and tax*

## UNITED STATES

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	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	24,777,465,658	3,219.00	661,666,133	86.00
1924.....	7,369,788	25,656,153,454	3,481.00	704,265,390	96.00
1925.....	4,171,051	21,894,576,403	5,249.00	734,555,183	176.00
1926.....	4,138,092	21,958,505,649	5,306.00	732,470,790	177.00
1927.....	4,101,547	22,545,090,553	5,496.73	830,639,434	202.52

## ALABAMA

1916.....	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.....	52,884	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
1925.....	26,278	130,024,575	4,948.00	2,326,213	89.00
1926.....	28,540	136,523,003	4,784.00	2,449,196	86.00
1927.....	27,992	133,224,614	4,759.38	2,455,166	87.71

## ALASKA

1916.....	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> .....					
1925 <sup>2</sup> .....					
1926 <sup>2</sup> .....					
1927 <sup>2</sup> .....					

## ARIZONA

1916.....	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	59,526,474	2,599.00	603,100	26.00
1924.....	21,301	58,273,049	2,735.00	511,987	24.00
1925.....	10,104	41,382,939	4,096.00	544,953	54.00
1926.....	10,509	41,716,578	3,970.00	498,896	47.00
1927.....	11,059	45,837,158	4,144.78	697,800	63.10

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39. Net income for returns under \$5,000 estimated on basis of sample. See p. 1.<sup>2</sup> Included in the State of Washington.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* <sup>1</sup>—*Number of returns, net income, and tax*—Continued

## ARKANSAS

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	2,255	\$17,683,678	\$7,842.00	\$157,513	\$70.00
1917.....	17,839	68,296,287	3,828.00	1,848,177	104.00
1918.....	20,612	76,354,037	3,704.00	3,269,477	159.00
1919.....	33,556	123,704,361	3,687.00	4,237,673	126.00
1920.....	38,113	118,060,710	3,098.00	3,268,450	86.00
1921.....	33,830	92,616,903	2,738.00	1,866,164	55.00
1922.....	32,072	95,625,678	2,982.00	2,314,409	72.00
1923.....	35,788	109,793,634	3,068.00	2,050,416	57.69
1924.....	35,484	110,255,418	3,107.00	1,458,499	41.00
1925.....	20,597	84,474,350	4,101.00	1,434,504	70.00
1926.....	19,363	84,661,070	4,372.00	1,481,272	77.00
1927.....	17,331	75,553,896	4,359.47	1,339,952	77.32

## CALIFORNIA

Year	Number of returns	Total	Average	Total	Average
1916.....	21,208	\$228,324,945	\$10,766.00	\$3,595,636	\$170.00
1917.....	182,232	632,608,546	3,471.00	20,355,424	112.00
1918.....	206,471	701,850,330	3,399.00	36,070,926	175.00
1919.....	266,720	981,170,941	3,679.00	48,983,856	184.00
1920.....	396,973	1,329,006,594	3,348.00	50,447,505	127.00
1921.....	386,082	1,168,021,448	3,025.00	36,438,432	94.00
1922.....	420,923	1,357,524,521	3,225.00	43,778,932	104.00
1923.....	517,109	1,697,902,803	3,283.00	39,938,780	77.00
1924.....	511,218	1,741,063,671	3,406.00	37,880,658	74.00
1925.....	305,074	1,490,419,792	4,885.00	37,127,167	122.00
1926.....	315,344	1,571,673,688	4,984.00	46,238,346	147.00
1927.....	315,566	1,582,576,258	5,015.04	46,044,994	145.91

## COLORADO

Year	Number of returns	Total	Average	Total	Average
1916.....	4,435	\$53,854,130	\$12,143.00	\$1,055,758	\$238.00
1917.....	40,627	137,853,875	3,393.00	5,184,948	128.00
1918.....	54,160	159,487,951	2,945.00	5,844,925	108.00
1919.....	57,526	191,001,999	3,320.00	7,196,593	125.00
1920.....	74,198	219,277,184	2,955.00	6,766,900	91.00
1921.....	69,676	174,490,980	2,504.00	3,862,862	55.00
1922.....	67,463	184,572,407	2,736.00	4,869,555	72.00
1923.....	72,366	200,572,724	2,772.00	3,267,732	45.00
1924.....	73,350	205,087,973	2,796.00	3,162,736	43.00
1925.....	35,808	150,363,411	4,199.00	2,840,926	79.00
1926.....	35,110	154,804,655	4,409.00	2,959,248	84.00
1927.....	31,727	148,473,486	4,679.72	3,307,180	104.24

## CONNECTICUT

Year	Number of returns	Total	Average	Total	Average
1916.....	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	11,199,184	75.00
1924.....	143,406	478,174,249	3,334.00	12,593,904	88.00
1925.....	74,595	404,498,337	5,423.00	13,533,997	181.00
1926.....	81,449	433,776,846	5,326.00	13,751,314	169.00
1927.....	77,778	451,001,651	5,798.58	16,117,674	207.23

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927*<sup>1</sup>—*Number of returns, net income, and tax*—Continued

## DELAWARE

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	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	53,981,038	3,149.00	1,833,712	107.00
1923	19,202	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
1925	9,131	54,897,972	6,012.00	2,780,200	304.00
1926	9,301	70,544,423	7,585.00	5,100,884	548.00
1927	9,266	90,262,899	9,741.30	7,970,035	860.14

## DISTRICT OF COLUMBIA

1916	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	234,959,904	2,651.00	8,869,833	100.00
1920	109,730	299,802,574	2,732.00	9,468,632	86.00
1921	89,966	243,345,804	2,700.00	7,704,564	86.00
1922	77,923	231,328,739	2,969.00	8,336,587	107.00
1923	75,796	221,950,528	2,928.00	6,097,678	80.00
1924	77,836	253,312,253	3,254.00	5,765,861	74.00
1925	43,293	200,353,699	4,628.00	5,718,046	132.00
1926	40,024	198,055,768	4,948.00	5,526,436	138.00
1927	39,560	198,938,042	5,028.77	6,027,133	152.35

## FLORIDA

1916	1,779	\$17,401,202	\$9,781.00	\$322,636	\$181.00
1917	15,336	54,378,498	3,546.00	1,584,917	103.00
1918	19,102	63,681,401	3,334.00	2,367,463	124.00
1919	31,107	107,362,976	3,451.00	4,363,089	140.00
1920	42,210	141,105,124	3,343.00	5,242,705	124.00
1921	42,249	119,557,316	2,830.00	2,929,409	69.00
1922	41,531	132,047,020	3,179.00	4,059,859	98.00
1923	49,591	156,500,260	3,155.00	3,693,955	74.00
1924	64,306	250,963,654	3,902.00	7,229,272	112.00
1925	76,213	649,932,382	8,528.00	28,857,801	379.00
1926	56,109	322,601,033	5,750.00	10,415,636	186.00
1927	40,080	206,917,657	5,162.62	6,047,244	150.88

## GEORGIA

1916	3,444	\$32,992,965	\$9,580.00	\$378,062	\$110.00
1917	38,252	137,775,612	3,601.00	3,250,342	85.00
1918	39,073	148,366,439	3,797.00	7,077,184	181.00
1919	58,930	219,471,959	3,724.00	9,134,092	155.00
1920	73,325	228,619,716	3,118.00	7,697,693	105.00
1921	67,719	180,311,466	2,663.00	3,892,645	57.00
1922	69,988	199,432,531	2,850.00	4,557,769	65.00
1923	71,341	222,888,344	3,124.00	3,766,159	52.00
1924	62,651	210,908,421	3,366.00	3,398,860	54.00
1925	37,410	177,203,659	4,737.00	3,529,883	94.00
1926	36,744	171,146,482	4,658.00	2,888,409	79.00
1927	33,818	167,407,479	4,950.25	3,612,724	106.83

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927*<sup>1</sup>—*Number of returns, net income, and tax*—Continued

## HAWAII

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	1, 144	\$20, 362, 022	\$17, 799. 00	\$366, 802	\$321. 00
1917.....	3, 131	21, 888, 755	6, 991. 00	1, 174, 831	375. 00
1918.....	4, 242	20, 054, 940	4, 728. 00	1, 857, 352	438. 00
1919.....	8, 136	33, 164, 366	4, 076. 00	2, 145, 194	264. 00
1920.....	13, 715	55, 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, 820, 250	3, 448. 00	1, 319, 276	106. 00
1924.....	12, 387	46, 395, 290	3, 745. 00	1, 481, 883	120. 00
1925.....	9, 306	41, 465, 375	4, 456. 00	944, 053	101. 00
1926.....	9, 146	42, 950, 279	4, 696. 00	1, 096, 213	120. 00
1927.....	9, 252	44, 618, 510	4, 822. 58	1, 200, 544	129. 76

## IDAHO

Year	Number of returns	Total	Average	Total	Average
1916.....	753	\$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, 206	2, 907. 00	1, 493, 518	78. 00
1919.....	21, 448	65, 472, 540	3, 053. 00	1, 475, 023	69. 00
1920.....	25, 755	67, 391, 639	2, 617. 00	1, 086, 614	42. 00
1921.....	22, 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	428, 196	17. 00
1924.....	21, 436	52, 301, 491	2, 439. 00	261, 008	12. 00
1925.....	12, 907	40, 443, 781	3, 133. 00	170, 912	13. 00
1926.....	11, 617	39, 887, 951	3, 434. 00	184, 344	16. 00
1927.....	10, 673	38, 448, 758	3, 602. 43	247, 272	23. 17

## ILLINOIS

Year	Number of returns	Total	Average	Total	Average
1916.....	37, 525	\$484, 290, 833	\$12, 905. 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, 383. 00	85, 409, 203	157. 00
1921.....	611, 558	1, 833, 920, 436	2, 999. 00	68, 574, 351	112. 00
1922.....	614, 449	1, 927, 637, 451	3, 137. 00	77, 196, 407	126. 00
1923.....	676, 489	2, 272, 950, 122	3, 359. 00	62, 880, 129	93. 00
1924.....	652, 501	2, 413, 605, 350	3, 699. 00	66, 583, 239	102. 00
1925.....	357, 448	1, 975, 436, 222	5, 527. 00	64, 791, 507	181. 00
1926.....	374, 725	1, 995, 011, 099	5, 324. 00	64, 213, 839	171. 00
1927.....	378, 859	2, 093, 908, 574	5, 526. 87	73, 796, 361	194. 79

## INDIANA

Year	Number of returns	Total	Average	Total	Average
1916.....	7, 004	\$74, 637, 683	\$10, 656. 00	\$1, 165, 961	\$166. 00
1917.....	85, 021	261, 265, 426	3, 073. 00	5, 978, 782	70. 00
1918.....	104, 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	428, 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
1925.....	80, 300	344, 266, 673	4, 287. 00	7, 508, 733	94. 00
1926.....	77, 126	358, 624, 820	4, 650. 00	9, 934, 476	129. 00
1927.....	76, 703	349, 434, 464	4, 553. 68	8, 884, 047	115. 82

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927*<sup>1</sup>—*Number of returns, net income, and tax*—Continued

## IOWA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	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
1925	50,379	198,735,930	3,945.00	3,111,096	62.00
1926	49,476	203,015,352	4,103.00	2,917,845	59.00
1927	45,349	190,436,034	4,199.34	3,310,099	72.99

## KANSAS

1916	4,290	\$39,638,465	\$9,240.00	\$555,943	\$130.00
1917	63,065	202,159,002	3,206.00	5,428,495	86.00
1918	64,794	218,624,054	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	217,237,207	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
1925	34,284	141,511,127	4,128.00	2,222,306	65.00
1926	32,732	153,673,206	4,695.00	2,756,049	84.00
1927	35,575	157,394,402	4,424.30	2,240,877	62.99

## KENTUCKY

1916	3,837	\$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
1925	37,315	180,217,420	4,830.00	3,299,792	88.00
1926	32,821	169,100,987	5,152.00	3,226,344	98.00
1927	33,004	172,582,213	5,229.13	4,027,734	122.04

## LOUISIANA

1916	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
1925	49,695	195,835,488	4,806.00	3,850,206	95.00
1926	38,996	185,478,850	4,756.00	3,311,535	85.00
1927	37,293	175,254,161	4,699.38	3,174,839	85.13

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927*<sup>1</sup>—*Number of returns, net income, and tax*—Continued

## MAINE

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	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
1925	19,444	97,927,563	5,036.00	2,718,658	140.00
1926	19,709	107,979,178	5,479.00	3,419,490	174.00
1927	18,710	103,080,848	5,509.40	3,300,741	176.42

## MARYLAND

Year	Number of returns	Total	Average	Total	Average
1916	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	108,060	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	386,630,235	3,488.00	15,363,765	139.00
1923	127,770	401,259,584	3,140.00	11,540,437	90.00
1924	126,226	467,225,699	3,701.00	12,073,312	96.00
1925	66,152	362,484,950	5,480.00	11,623,229	176.00
1926	67,160	374,758,859	5,580.00	11,517,168	171.00
1927	65,099	390,671,215	6,001.19	13,859,686	212.90

## MASSACHUSETTS

Year	Number of returns	Total	Average	Total	Average
1916	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
1925	221,530	1,132,289,870	5,111.00	41,052,088	185.00
1926	224,042	1,147,576,498	5,122.00	37,115,976	166.00
1927	214,366	1,189,273,214	5,548.12	43,949,866	205.03

## MICHIGAN

Year	Number of returns	Total	Average	Total	Average
1916	11,448	\$162,533,104	\$14,198.00	\$3,340,682	\$292.00
1917	111,562	387,824,910	3,476.00	15,159,388	136.00
1918	135,349	415,313,164	3,068.00	22,336,385	165.00
1919	181,662	665,475,193	3,663.00	55,958,378	308.00
1920	305,075	895,679,238	2,936.00	40,493,261	133.00
1921	250,147	657,779,854	2,630.00	24,197,840	97.00
1922	267,953	796,411,946	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
1925	188,669	910,910,113	4,828.00	33,263,014	176.00
1926	176,804	905,814,790	5,123.00	32,408,357	183.00
1927	175,806	950,085,831	5,404.05	35,599,799	202.49

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.



TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927*<sup>1</sup>—*Number of returns, net income, and tax*—Continued

## MINNESOTA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	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	375,888,940	2,929.00	6,720,567	52.00
1925	71,291	305,945,206	4,292.00	6,125,915	86.00
1926	64,227	296,414,294	4,615.00	6,475,311	101.00
1927	61,439	295,670,416	4,812.42	7,383,307	120.17

## MISSISSIPPI

Year	Number of returns	Total	Average	Total	Average
1916	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
1925	16,985	78,750,950	4,342.00	989,451	58.00
1926	17,196	64,859,892	3,772.00	643,744	37.00
1927	16,964	64,878,684	3,824.49	816,429	48.13

## MISSOURI

Year	Number of returns	Total	Average	Total	Average
1916	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
1925	109,059	533,836,188	4,895.00	14,246,816	131.00
1926	99,509	512,801,163	5,153.00	13,496,872	136.00
1927	96,407	501,495,130	5,201.85	13,738,256	142.50

## MONTANA

Year	Number of returns	Total	Average	Total	Average
1916	1,801	\$19,467,019	\$10,809.00	\$304,448	\$169.00
1917	28,646	\$1,207,992	2,835.00	1,548,582	54.00
1918	34,464	90,091,830	2,614.00	3,012,902	87.00
1919	42,693	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	83,909,851	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
1925	19,239	66,825,486	3,473.00	580,196	30.00
1926	16,191	59,289,994	3,662.00	561,833	35.00
1927	18,651	69,654,023	3,734.60	867,944	46.54

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927* <sup>1</sup>—*Number of returns, net income, and tax*—Continued

## NEBRASKA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	4, 286	\$38, 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, 585	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, 700	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
1925.....	35, 661	141, 877, 975	3, 979. 00	1, 732, 535	49. 00
1926.....	33, 532	134, 153, 838	4, 001. 00	1, 381, 307	41. 00
1927.....	32, 170	130, 131, 079	4, 045. 11	1, 427, 747	44. 38

## NEVADA

Year	Number of returns	Total	Average	Total	Average
1916.....	364	\$2, 799, 775	\$7, 692. 00	\$18, 505	\$51. 00
1917.....	6, 623	16, 423, 316	2, 480. 00	241, 844	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, 834	17. 00
1925.....	6, 164	19, 661, 369	3, 190. 00	178, 361	29. 00
1926.....	4, 797	16, 795, 822	3, 501. 00	195, 497	41. 00
1927.....	4, 702	17, 443, 233	3, 709. 75	228, 799	48. 66

## NEW HAMPSHIRE

Year	Number of returns	Total	Average	Total	Average
1916.....	1, 735	\$19, 557, 542	\$11, 272. 00	\$258, 173	\$149. 00
1917.....	10, 809	42, 843, 296	3, 964. 00	1, 517, 183	140. 00
1918.....	17, 317	56, 889, 284	3, 285. 00	2, 827, 724	163. 00
1919.....	25, 601	78, 565, 318	3, 069. 00	2, 811, 830	110. 00
1920.....	35, 983	100, 431, 539	2, 791. 00	2, 720, 793	76. 00
1921.....	32, 410	82, 352, 496	2, 541. 00	1, 759, 290	54. 00
1922.....	31, 787	85, 577, 058	2, 692. 00	2, 133, 631	67. 00
1923.....	36, 876	104, 852, 122	2, 843. 00	1, 643, 150	45. 00
1924.....	31, 532	94, 132, 914	2, 985. 00	1, 377, 393	44. 00
1925.....	16, 413	70, 117, 771	4, 272. 00	1, 218, 822	74. 00
1926.....	15, 276	66, 743, 817	4, 369. 00	1, 201, 298	79. 00
1927.....	14, 484	70, 560, 949	4, 871. 65	1, 824, 931	126. 00

## NEW JERSEY

Year	Number of returns	Total	Average	Total	Average
1916.....	19, 701	\$254, 068, 880	\$12, 896. 00	\$5, 545, 231	\$281. 00
1917.....	134, 960	521, 042, 424	3, 861. 00	25, 710, 042	191. 00
1918.....	185, 706	653, 112, 589	3, 517. 00	43, 109, 648	232. 00
1919.....	231, 757	828, 428, 672	3, 575. 00	47, 321, 422	204. 00
1920.....	296, 989	977, 853, 627	3, 293. 00	43, 275, 477	145. 00
1921.....	269, 096	856, 856, 058	3, 184. 00	33, 258, 294	124. 00
1922.....	301, 834	1, 032, 262, 375	3, 420. 00	40, 982, 616	136. 00
1923.....	293, 503	1, 050, 741, 177	3, 580. 00	30, 552, 642	104. 00
1924.....	299, 904	1, 177, 421, 081	3, 926. 00	31, 941, 148	107. 00
1925.....	150, 874	943, 672, 751	6, 255. 00	32, 383, 155	215. 00
1926.....	176, 320	1, 032, 297, 571	5, 855. 00	32, 858, 092	186. 00
1927.....	195, 467	1, 117, 398, 064	5, 716. 56	38, 911, 894	199. 07

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927*<sup>1</sup>—*Number of returns, net income, and tax*—Continued

## NEW MEXICO

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	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	11,750	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
1925	7,203	23,994,717	3,331.00	178,762	25.00
1926	6,513	24,631,507	3,782.00	227,471	35.00
1927	6,462	26,288,148	4,068.11	283,403	43.86

## NEW YORK

Year	Number of returns	Total	Average	Total	Average
1916	93,155	\$1,922,864,651	\$20,641.00	\$77,970,521	\$837.00
1917	489,089	2,774,035,148	5,672.00	251,785,795	515.00
1918	559,753	2,719,713,784	4,859.00	354,263,417	633.00
1919	683,085	3,436,343,179	5,031.00	399,792,351	585.00
1920	1,047,634	4,030,623,696	3,847.00	286,607,280	274.00
1921	1,066,637	3,617,757,104	3,392.00	210,768,379	198.00
1922	1,102,748	4,110,588,989	3,727.00	273,960,079	248.00
1923	1,221,634	4,565,314,808	3,737.00	192,311,565	157.00
1924	1,215,640	5,144,766,182	4,232.00	239,774,567	195.00
1925	751,941	4,903,228,994	6,521.00	252,157,834	335.00
1926	753,044	4,984,020,281	6,619.00	247,164,324	328.00
1927	766,974	5,398,451,005	7,038.64	305,210,059	397.94

## NORTH CAROLINA

Year	Number of returns	Total	Average	Total	Average
1916	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	161,613,497	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	206,633,618	3,030.00	4,767,257	70.00
1924	63,864	200,888,953	3,145.00	3,777,873	59.00
1925	38,740	161,623,754	4,172.00	3,178,767	82.00
1926	35,332	153,231,981	4,337.00	3,398,245	96.00
1927	33,398	155,916,827	4,668.45	4,519,870	135.33

## NORTH DAKOTA

Year	Number of returns	Total	Average	Total	Average
1916	1,176	\$9,219,055	\$7,839.00	\$66,344	\$56.00
1917	20,941	61,233,723	2,924.00	936,892	45.00
1918	29,120	89,586,415	3,076.00	2,219,954	76.00
1919	27,375	80,190,946	2,929.00	1,360,509	50.00
1920	24,209	66,188,434	2,734.00	1,105,801	46.00
1921	18,440	43,032,753	2,334.00	485,783	26.00
1922	18,750	43,767,089	2,334.00	453,219	24.00
1923	18,054	42,973,996	2,380.00	276,288	15.00
1924	19,160	48,689,794	2,541.00	268,090	14.00
1925	11,715	35,695,178	3,047.00	162,559	14.00
1926	9,881	33,169,117	3,357.00	180,012	18.00
1927	9,758	33,252,341	3,407.70	187,635	19.23

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927*<sup>1</sup>—*Number of returns, net income, and tax*—Continued

## OHIO

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	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, 998	1, 407, 388, 003	3, 142. 00	56, 285, 168	126. 00
1921.....	367, 096	1, 060, 027, 926	2, 888. 00	33, 574, 094	91. 00
1922.....	364, 988	1, 138, 934, 714	3, 120. 00	39, 310, 406	108. 00
1923.....	463, 017	1, 457, 696, 567	3, 148. 00	33, 061, 877	71. 00
1924.....	418, 048	1, 403, 748, 560	3, 358. 00	32, 061, 822	77. 00
1925.....	224, 643	1, 141, 453, 071	5, 081. 00	30, 321, 360	135. 00
1926.....	231, 196	1, 146, 495, 871	4, 959. 00	32, 839, 052	142. 00
1927.....	222, 707	1, 153, 756, 214	5, 180. 60	35, 519, 337	159. 49

## OKLAHOMA

Year	Number of returns	Total	Average	Total	Average
1916.....	2, 539	\$66, 811, 462	\$26, 314. 00	\$4, 347, 797	\$1, 712. 00
1917.....	48, 758	170, 751, 353	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, 004	3, 019. 00	6, 414, 336	89. 00
1923.....	70, 189	221, 293, 177	3, 153. 00	3, 909, 926	56. 00
1924.....	63, 357	211, 271, 658	3, 335. 00	3, 794, 477	60. 00
1925.....	40, 825	219, 960, 990	5, 388. 00	6, 897, 119	169. 00
1926.....	37, 497	223, 036, 805	5, 948. 00	8, 134, 654	217. 00
1927.....	39, 806	212, 341, 656	5, 334. 41	6, 282, 124	156. 56

## OREGON

Year	Number of returns	Total	Average	Total	Average
1916.....	2, 800	\$24, 968, 572	\$8, 917. 00	\$337, 051	\$120. 00
1917.....	25, 071	84, 746, 023	3, 380. 00	3, 298, 630	132. 00
1918.....	34, 592	111, 601, 050	3, 226. 00	6, 049, 987	175. 00
1919.....	49, 663	166, 240, 606	3, 347. 00	8, 232, 437	166. 00
1920.....	67, 640	193, 652, 281	2, 863. 00	6, 649, 011	98. 00
1921.....	62, 804	159, 574, 639	2, 541. 00	4, 951, 580	79. 00
1922.....	61, 879	161, 226, 232	2, 606. 00	4, 239, 789	69. 00
1923.....	69, 123	189, 854, 013	2, 747. 00	2, 891, 804	42. 00
1924.....	66, 669	189, 884, 373	2, 848. 00	2, 025, 068	30. 00
1925.....	32, 542	132, 022, 718	4, 057. 00	1, 787, 992	55. 00
1926.....	30, 955	135, 030, 190	4, 362. 00	2, 175, 322	70. 00
1927.....	33, 903	140, 739, 425	4, 151. 24	1, 920, 597	56. 65

## PENNSYLVANIA

Year	Number of returns	Total	Average	Total	Average
1916.....	40, 289	\$643, 243, 991	\$15, 966. 00	\$17, 612, 739	\$437. 00
1917.....	328, 171	1, 390, 802, 293	4, 147. 00	79, 454, 848	242. 00
1918.....	518, 729	1, 770, 848, 133	3, 414. 00	137, 781, 370	266. 00
1919.....	539, 172	1, 838, 002, 395	3, 409. 00	128, 195, 161	238. 00
1920.....	672, 746	2, 212, 178, 029	3, 288. 00	118, 750, 989	177. 00
1921.....	621, 103	1, 937, 291, 858	3, 119. 00	84, 660, 220	136. 00
1922.....	587, 770	2, 005, 570, 020	3, 412. 00	93, 573, 559	159. 00
1923.....	740, 478	2, 478, 751, 471	3, 347. 00	73, 266, 630	98. 00
1924.....	713, 427	2, 548, 132, 809	3, 572. 00	77, 873, 521	109. 00
1925.....	376, 923	2, 031, 305, 849	5, 389. 00	73, 364, 345	195. 00
1926.....	397, 575	2, 138, 168, 594	5, 378. 00	76, 887, 315	193. 00
1927.....	381, 374	2, 091, 825, 217	5, 484. 88	78, 674, 525	206. 29

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927*<sup>1</sup>—*Number of returns, net income, and tax*—Continued

## RHODE ISLAND

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	3,745	\$65,257,163	\$17,425.00	\$1,915,104	\$511.00
1917	23,927	112,129,569	4,686.00	8,805,953	368.00
1918	32,921	129,630,322	3,938.00	13,512,766	410.00
1919	39,936	146,109,811	3,659.00	11,234,132	281.00
1920	53,128	180,303,990	3,394.00	11,685,163	220.00
1921	48,057	157,568,411	3,279.00	9,236,328	192.00
1922	50,076	171,409,669	3,423.00	9,351,580	187.00
1923	66,965	214,749,602	3,207.00	6,688,089	99.00
1924	48,792	191,556,190	3,926.00	6,722,491	138.00
1925	29,123	160,955,280	5,527.00	5,817,977	200.00
1926	26,362	155,050,974	5,882.00	5,545,787	210.00
1927	25,184	157,464,733	6,252.57	6,332,169	251.44

## SOUTH CAROLINA

1916	1,204	\$9,882,947	\$3,208.00	\$77,198	\$64.00
1917	22,321	70,917,349	3,177.00	1,815,909	81.00
1918	20,239	73,555,345	3,649.00	2,732,593	135.00
1919	37,296	142,688,832	3,826.00	5,192,020	139.00
1920	33,044	109,246,657	3,306.00	3,236,875	98.00
1921	25,160	68,255,825	2,713.00	1,246,523	50.00
1922	26,830	72,755,770	2,712.00	1,268,305	47.00
1923	28,225	87,031,355	3,083.00	1,555,315	55.00
1924	28,090	79,613,886	2,834.00	727,462	26.00
1925	15,727	57,661,544	3,666.00	430,879	27.00
1926	13,809	53,060,331	3,842.00	420,164	30.00
1927	14,310	55,218,679	3,853.75	554,731	38.77

## SOUTH DAKOTA

1916	971	\$7,474,252	\$7,697.00	\$48,563	\$50.00
1917	39,654	109,794,860	2,769.00	1,171,328	30.00
1918	45,505	151,725,486	3,334.00	4,139,239	91.00
1919	38,614	133,174,792	3,449.00	3,124,066	81.00
1920	34,670	103,578,036	2,988.00	2,228,187	64.00
1921	21,681	47,087,498	2,172.00	524,653	24.00
1922	21,465	48,949,551	2,280.00	548,688	26.00
1923	21,928	50,170,861	2,288.00	350,312	16.00
1924	26,506	66,124,303	2,495.00	306,097	12.00
1925	17,086	53,971,360	3,159.00	192,460	11.00
1926	12,414	38,153,263	3,073.00	208,893	17.00
1927	10,999	35,906,515	3,273.45	209,667	19.11

## TENNESSEE

1916	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	4,285,805	62.00
1924	66,981	224,184,198	3,347.00	3,419,535	51.00
1925	34,689	168,198,127	4,849.00	3,125,603	90.00
1926	35,495	175,714,293	4,950.00	3,651,457	103.00
1927	33,812	173,162,605	5,121.33	4,035,541	119.35

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927*<sup>1</sup>—*Number of returns, net income, and tax*—Continued

## TEXAS

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	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	138.00
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
1925.....	109,448	496,820,449	4,539.00	9,766,688	89.00
1926.....	111,438	547,562,501	4,914.00	12,681,529	114.00
1927.....	114,534	560,322,568	4,892.19	12,909,842	112.72

## UTAH

Year	Number of returns	Total	Average	Total	Average
1916.....	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	67,744,663	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
1925.....	16,101	61,634,951	3,828.00	660,497	41.00
1926.....	13,568	53,832,169	3,968.00	628,773	46.00
1927.....	13,029	53,628,897	4,116.12	851,031	65.32

## VERMONT

Year	Number of returns	Total	Average	Total	Average
1916.....	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	45,204,506	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	1,673,555	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
1925.....	9,559	45,857,160	4,797.00	919,959	96.00
1926.....	8,646	42,209,083	4,882.00	821,296	95.00
1927.....	8,268	41,842,221	5,060.74	846,932	102.43

## VIRGINIA

Year	Number of returns	Total	Average	Total	Average
1916.....	4,190	\$42,216,464	\$10,076.00	\$593,304	\$142.00
1917.....	37,951	130,682,859	3,443.00	3,929,273	104.00
1918.....	51,207	173,104,495	3,380.00	7,674,725	150.00
1919.....	75,966	247,658,373	3,260.00	9,020,237	119.00
1920.....	92,576	273,235,229	2,951.00	7,404,201	80.00
1921.....	76,257	208,331,701	2,732.00	4,161,116	55.00
1922.....	71,523	207,277,342	2,898.00	4,919,485	69.00
1923.....	77,451	242,586,945	3,132.00	3,669,294	47.00
1924.....	71,597	231,055,514	3,227.00	3,313,896	46.00
1925.....	37,507	170,257,017	4,559.00	2,981,412	79.00
1926.....	37,797	170,024,673	4,667.00	3,495,042	92.00
1927.....	37,393	172,239,863	4,606.21	3,611,135	96.57

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1927*<sup>1</sup>—*Number of returns, net income, and tax*—Continued

## WASHINGTON

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	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	261,499,721	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
1925 <sup>2</sup>	78,030	272,544,925	3,493.00	2,717,102	35.00
1926 <sup>2</sup>	61,950	245,592,050	3,964.00	2,800,548	45.00
1927	62,200	252,547,211	4,060.24	2,913,642	46.84

## WEST VIRGINIA

Year	Number of returns	Total	Average	Total	Average
1916	2,575	\$30,170,809	\$11,717.00	\$416,386	\$162.00
1917	28,281	105,061,550	3,750.00	3,303,285	117.00
1918	48,876	153,557,747	3,203.00	5,709,295	117.00
1919	45,168	147,949,092	3,276.00	5,319,197	118.00
1920	96,323	287,729,480	2,987.00	8,517,268	88.00
1921	75,277	207,157,054	2,752.00	4,570,113	61.00
1922	69,501	196,777,359	2,831.00	4,594,653	66.00
1923	89,263	200,343,202	2,017.00	3,875,864	43.00
1924	75,037	225,999,720	3,025.00	2,796,310	37.00
1926	35,810	144,777,460	4,043.00	2,133,510	60.00
1926	32,544	141,396,917	4,345.00	2,304,313	71.00
1927	32,500	139,696,175	4,298.34	2,519,731	77.53

## WISCONSIN

Year	Number of returns	Total	Average	Total	Average
1916	8,261	\$87,614,595	\$10,606.00	\$1,253,257	\$152.00
1917	70,554	228,190,253	3,234.00	5,716,256	81.00
1918	94,704	290,199,685	3,064.00	11,382,127	120.00
1919	105,793	337,851,344	3,194.00	10,901,097	103.00
1920	150,452	436,436,810	2,901.00	13,232,531	88.00
1921	148,457	379,754,222	2,558.00	8,971,044	60.00
1922	160,519	401,670,058	2,502.00	9,126,855	57.00
1923	194,050	547,039,928	2,819.00	9,019,076	46.00
1924	179,275	496,659,728	2,770.00	7,344,053	41.00
1925	110,485	418,618,008	3,789.00	6,799,312	62.00
1926	99,251	407,642,742	4,107.00	8,418,047	85.00
1927	100,956	436,579,613	4,324.45	10,621,745	105.21

## WYOMING

Year	Number of returns	Total	Average	Total	Average
1916	673	\$6,523,787	\$9,694.00	\$67,510	\$100.00
1917	7,663	28,855,603	3,766.00	838,196	109.00
1918	7,821	26,413,937	3,377.00	1,272,692	163.00
1919	18,349	52,462,959	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
1925	10,336	33,481,518	3,239.00	256,481	25.00
1926	8,930	31,750,581	3,556.00	263,319	29.00
1927	8,870	31,297,698	3,528.49	274,644	30.96

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 32-39.<sup>2</sup> Includes Alaska.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927*<sup>1</sup>

## ALABAMA

County and city	Number of returns	County and city	Number of returns
<b>Autauga:</b>		<b>Clay:</b>	
Prattville.....	52	Ashland.....	6
Miscellaneous.....	10	Lineville.....	6
Total.....	62	Miscellaneous.....	2
		Total.....	14
<b>Baldwin:</b>		<b>Cleburne:</b>	
Bay Minette.....	44	Heflin.....	15
Miscellaneous.....	75	Miscellaneous.....	1
Total.....	119	Total.....	16
<b>Barbour:</b>		<b>Coffee:</b>	
Clayton.....	18	Elba.....	17
Eufaula.....	118	Enterprise.....	36
Miscellaneous.....	15	Total.....	53
Total.....	151		
<b>Bibb:</b>		<b>Colbert:</b>	
Blotson.....	7	Sheffield.....	207
Miscellaneous.....	79	Tuscumbia.....	115
Total.....	86	Miscellaneous.....	12
		Total.....	334
<b>Blount:</b>		<b>Conecuh:</b>	
Oneonta.....	16	Evergreen.....	62
Miscellaneous.....	13	Miscellaneous.....	15
Total.....	29	Total.....	77
<b>Bullock:</b>		<b>Coosa:</b>	
Union Springs.....	46	Good Water.....	9
Miscellaneous.....	13	Miscellaneous.....	4
Total.....	59	Total.....	13
<b>Butler:</b>		<b>Covington:</b>	
Chapman.....	11	Andalusia.....	93
Georgiana.....	24	Florala.....	30
Greenville.....	72	Opp.....	31
Miscellaneous.....	7	River Falls.....	6
Total.....	114	Miscellaneous.....	15
		Total.....	175
<b>Calhoun:</b>		<b>Crenshaw:</b>	
Anniston.....	493	Luverne.....	26
Jacksonville.....	28	Miscellaneous.....	12
Oxford.....	14	Total.....	38
Piedmont.....	30		
Miscellaneous.....	10	<b>Cullman:</b>	
Total.....	575	Cullman.....	110
<b>Chambers:</b>		Miscellaneous.....	11
Lafayette.....	30	Total.....	121
Lanett.....	23		
Miscellaneous.....	33	<b>Dale:</b>	
Total.....	86	Ozark.....	50
<b>Cherokee: Miscellaneous.....</b>	<b>20</b>	Miscellaneous.....	7
		Total.....	57
<b>Chilton:</b>		<b>Dallas:</b>	
Clanton.....	34	Selma.....	630
Miscellaneous.....	14	Miscellaneous.....	55
Total.....	48	Total.....	685
<b>Choctaw: Miscellaneous.....</b>	<b>23</b>		
		<b>De Kalb:</b>	
<b>Clarke:</b>		Fort Payne.....	42
Jackson.....	25	Miscellaneous.....	36
Thomasville.....	37	Total.....	78
Miscellaneous.....	13		
Total.....	75		

<sup>1</sup>Does not represent an exact count for each civil division. See p. 14.



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## ALABAMA—Continued

County and city	Number of returns	County and city	Number of returns
Elmore:		Jefferson:	
Tallassee.....	53	Birmingham.....	12,761
Wetumpka.....	91	Bessemer.....	607
Miscellaneous.....	15	Blossburg.....	5
Total.....	159	Brighton.....	19
Escambia:		Fairfield.....	344
Atmore.....	58	Leeds.....	47
Brewton.....	78	Miscellaneous.....	411
Flomaton.....	22	Total.....	14,194
Miscellaneous.....	11	Lamar:	
Total.....	169	Sulligent.....	10
Etowah:		Miscellaneous.....	7
Alabama City.....	31	Total.....	17
Altoona.....	8	Lauderdale:	
Attalla.....	53	Florence.....	288
Cadtsden.....	347	Miscellaneous.....	4
Miscellaneous.....	2	Total.....	292
Total.....	441	Lawrence:	
Fayette:		Courtland.....	23
Fayette.....	37	Miscellaneous.....	11
Miscellaneous.....	6	Total.....	34
Total.....	43	Lee:	
Franklin:		Auburn.....	29
Russellville.....	36	Opelika.....	147
Miscellaneous.....	13	Phenix City.....	31
Total.....	49	Miscellaneous.....	2
Geneva:		Total.....	209
Geneva.....	22	Limestone:	
Hartford.....	15	Athens.....	74
Samson.....	28	Miscellaneous.....	11
Miscellaneous.....	6	Total.....	85
Total.....	71	Lowndes:	
Greene:		Fort Deposit.....	10
Eutaw.....	37	Miscellaneous.....	39
Miscellaneous.....	14	Total.....	49
Total.....	51	Macon:	
Hale:		Tuskegee.....	81
Akron.....	16	Miscellaneous.....	13
Greensboro.....	56	Total.....	94
Miscellaneous.....	18	Madison:	
Total.....	90	Huntsville.....	404
Henry:		Miscellaneous.....	34
Abbeville.....	18	Total.....	438
Headland.....	12	Marengo:	
Miscellaneous.....	1	Dennopolis.....	125
Total.....	31	Miscellaneous.....	63
Houston:		Total.....	188
Dothan.....	240	Marion: Miscellaneous.....	37
Miscellaneous.....	20	Marshall:	
Total.....	260	Albertville.....	32
Jackson:		Boaz.....	20
Bridgeport.....	11	Guntersville.....	40
Scottsboro.....	26	Miscellaneous.....	4
Miscellaneous.....	14	Total.....	96
Total.....	51		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## ALABAMA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Mobile:</b>		<b>Shelby—Continued.</b>	
Mobile.....	2,631	Montevallo.....	20
Prichard.....	14	Vincent.....	6
Whistler.....	29	Wilton.....	7
Miscellaneous.....	127	Miscellaneous.....	59
Total.....	2,801	Total.....	112
Monroe: Miscellaneous.....	73	<b>Sumter:</b>	
<b>Montgomery:</b>		Livingston.....	27
Montgomery.....	2,374	York.....	37
Miscellaneous.....	40	Miscellaneous.....	24
Total.....	2,414	Total.....	88
<b>Morgan:</b>		<b>Talladega:</b>	
Albany.....	4	Sylacauga.....	83
Decatur.....	323	Talladega.....	128
Hartselle.....	32	Miscellaneous.....	33
Miscellaneous.....	15	Total.....	244
Total.....	374	<b>Tallapoosa:</b>	
<b>Perry:</b>		Alexander City.....	41
Marion.....	67	Miscellaneous.....	18
Uniontown.....	41	Total.....	59
Miscellaneous.....	7	<b>Tuscaloosa:</b>	
Total.....	115	Holt.....	16
<b>Pickens:</b>		Kellerman.....	12
Aliceville.....	23	Tuscaloosa.....	451
Reform.....	2	Miscellaneous.....	44
Miscellaneous.....	25	Total.....	523
Total.....	50	<b>Walker:</b>	
<b>Pike:</b>		Carbon Hill.....	44
Brundidge.....	31	Coal Valley.....	1
Troy.....	174	Cordova.....	31
Miscellaneous.....	6	Dora.....	25
Total.....	211	Empire.....	6
<b>Randolph: Roanoke.....</b>	57	Jasper.....	152
<b>Russell:</b>		Oakman.....	11
Girard.....	9	Parrish.....	21
Miscellaneous.....	24	Quinton.....	7
Total.....	33	Sipsey.....	9
<b>St. Clair:</b>		Townley.....	19
Acmor.....	3	Miscellaneous.....	60
Pell City.....	16	Total.....	386
Miscellaneous.....	40	<b>Washington: Miscellaneous.....</b>	30
Total.....	59	<b>Wilcox:</b>	
<b>Shelby:</b>		Camden.....	35
Calera.....	15	Miscellaneous.....	49
Helena.....	5	Total.....	84
		<b>Winston: Haleyville.....</b>	23
		<b>State total.....</b>	27,992

## ARIZONA

<b>Apache:</b>		<b>Cochise—Continued.</b>	
St. Johns.....	6	Warren.....	95
Miscellaneous.....	61	Miscellaneous.....	202
Total.....	67	Total.....	1,455
<b>Cochise:</b>		<b>Coconino:</b>	
Bisbee.....	492	Flagstaff.....	273
Douglas.....	496	Williams.....	85
Lowell.....	134	Miscellaneous.....	54
Tombstone.....	36	Total.....	412

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## ARIZONA—Continued

County and city	Number of returns	County and city	Number of returns
Gila:		Navejo—Continued.	
Globe.....	393	Miscellaneous.....	17
Hayden.....	76	Total.....	453
Miami.....	402		
Miscellaneous.....	165	Pima:	
Total.....	1,036	Ajo.....	123
Graham:		Tucson.....	1,325
Safford.....	66	Miscellaneous.....	32
Thatcher.....	8	Total.....	1,480
Miscellaneous.....	17		
Total.....	91	Pinal:	
Greenlee:		Casa Grande.....	30
Clifton.....	48	Florence.....	27
Metcalf.....	16	Ray.....	64
Morenci.....	104	Superior.....	104
Miscellaneous.....	2	Miscellaneous.....	37
Total.....	170	Total.....	262
Maricopa:		Santa Cruz:	
Chandler.....	42	Nogales.....	238
Glendale.....	82	Miscellaneous.....	23
Mesa.....	135	Total.....	261
Phoenix.....	3,114	Yavapai:	
Tempe.....	91	Clarkdale.....	159
Miscellaneous.....	155	Humboldt.....	11
Total.....	3,619	Jerome.....	400
Mohave:		Prescott.....	407
Kingman.....	137	Miscellaneous.....	244
Oatman.....	24	Total.....	1,221
Miscellaneous.....	56		
Total.....	217	Yuma:	
Navejo:		Somerton.....	23
Holbrook.....	67	Yuma.....	253
Winslow.....	369	Miscellaneous.....	39
		Total.....	315
		State total.....	11,059

## ARKANSAS

Arkansas:		Bradley:	
De Witt.....	66	Warren.....	136
Gillett.....	31	Miscellaneous.....	11
Stuttgart.....	294	Total.....	147
Miscellaneous.....	54	Calhoun:	
Total.....	445	Thornton.....	13
Ashley:		Miscellaneous.....	6
Crossett.....	32	Total.....	19
Hamburg.....	34		
Miscellaneous.....	65	Carroll:	
Total.....	131	Berryville.....	16
Baxter: Miscellaneous.....	20	Eureka Springs.....	45
Benton:		Miscellaneous.....	11
Bentonville.....	38	Total.....	72
Rogers.....	97	Chicot:	
Siloam Springs.....	46	Dermott.....	40
Miscellaneous.....	40	Eudora.....	55
Total.....	221	Lake Village.....	62
Boone:		Miscellaneous.....	10
Harrison.....	52	Total.....	167
Miscellaneous.....	2	Clark:	
Total.....	54	Arkadelphia.....	105
		Gurdon.....	46
		Miscellaneous.....	19
		Total.....	170

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## ARKANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Clay:		Franklin:	
Corning.....	39	Ozark.....	16
Piggott.....	24	Miscellaneous.....	25
Rector.....	23	Total.....	41
Miscellaneous.....	18	Fulton: Miscellaneous.....	12
Total.....	109	Garland:	
Cleburne:		Hot Springs.....	694
Heber Springs.....	30	Miscellaneous.....	2
Miscellaneous.....	2	Total.....	696
Total.....	32	Grant: Miscellaneous.....	24
Cleveland: Miscellaneous.....	16	Greene:	
Columbia:		Paragould.....	152
Magnolia.....	95	Miscellaneous.....	10
Miscellaneous.....	32	Total.....	162
Total.....	127	Hempstead:	
Conway:		Hope.....	164
Morrilton.....	104	Miscellaneous.....	24
Miscellaneous.....	4	Total.....	188
Total.....	108	Hot Springs:	
Craighead:		Malvern.....	95
Jonesboro.....	359	Miscellaneous.....	2
Monette.....	12	Total.....	97
Miscellaneous.....	30	Howard:	
Total.....	401	Dierks.....	4
Crawford:		Nashville.....	78
Mulberry.....	10	Miscellaneous.....	11
Van Buren.....	103	Total.....	93
Miscellaneous.....	25	Independence:	
Total.....	138	Batesville.....	110
Crittenden:		Miscellaneous.....	19
Earl.....	49	Total.....	129
Miscellaneous.....	125	Izard: Miscellaneous.....	4
Total.....	174	Jackson:	
Cross:		Newport.....	129
Parkin.....	39	Miscellaneous.....	43
Wynne.....	107	Total.....	172
Miscellaneous.....	12	Jefferson:	
Total.....	158	Pine Bluff.....	1,004
Dallas:		Miscellaneous.....	68
Fordyce.....	73	Total.....	1,072
Miscellaneous.....	16	Johnson:	
Total.....	89	Clarksville.....	80
Desha:		Coal Hill.....	7
Arkansas City.....	23	Miscellaneous.....	10
Dumas.....	39	Total.....	97
McGehee.....	105	Lafayette:	
Miscellaneous.....	21	Lewisville.....	26
Total.....	188	Stamps.....	36
Drew:		Miscellaneous.....	23
Monticello.....	71	Total.....	85
Wilmar.....	2	Lawrence:	
Miscellaneous.....	29	Hoxie.....	19
Total.....	102	Walnut Ridge.....	58
Faulkner:		Miscellaneous.....	23
Conway.....	114	Total.....	100
Miscellaneous.....	8		
Total.....	122		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## ARKANSAS—Continued

County and city	Number of returns	County and city	Number of returns
<b>Lee:</b>		<b>Poinsett:</b>	
Marianna.....	125	Harrisburg.....	31
Miscellaneous.....	15	Lepanto.....	30
Total.....	140	Marked Tree.....	49
<b>Lincoln: Miscellaneous.....</b>	<b>40</b>	Trumann.....	33
<b>Little River:</b>		Miscellaneous.....	42
Ashdown.....	37	Total.....	185
Foreman.....	18	<b>Polk:</b>	
Miscellaneous.....	8	Mena.....	39
Total.....	63	Miscellaneous.....	10
<b>Logan:</b>		Total.....	49
Booneville.....	17	<b>Pope:</b>	
Paris.....	55	Atkins.....	29
Miscellaneous.....	6	Russellville.....	84
Total.....	78	Miscellaneous.....	7
<b>Lonoke:</b>		Total.....	120
England.....	76	<b>Prairie:</b>	
Lonoke.....	47	Des Arc.....	17
Miscellaneous.....	74	Miscellaneous.....	67
Total.....	197	Total.....	84
<b>Madison: Miscellaneous.....</b>	<b>9</b>	<b>Pulaski:</b>	
<b>Marion: Miscellaneous.....</b>	<b>2</b>	Little Rock.....	3,643
<b>Miller:</b>		North Little Rock.....	295
Texarkana.....	481	Miscellaneous.....	38
Miscellaneous.....	22	Total.....	3,976
Total.....	503	<b>Randolph:</b>	
<b>Mississippi:</b>		Pocahontas.....	18
Blytheville.....	250	Miscellaneous.....	2
Luxora.....	28	Total.....	20
Osceola.....	102	<b>St. Francis:</b>	
Wilson.....	28	Forrest City.....	136
Miscellaneous.....	86	Miscellaneous.....	67
Total.....	494	Total.....	203
<b>Monroe:</b>		<b>Saline:</b>	
Brinkley.....	67	Bauxite.....	22
Clarendon.....	47	Benton.....	52
Miscellaneous.....	42	Miscellaneous.....	4
Total.....	156	Total.....	78
<b>Montgomery: Miscellaneous.....</b>	<b>30</b>	<b>Scott: Miscellaneous.....</b>	<b>15</b>
<b>Nevada:</b>		<b>Searcy:</b>	
Prescott.....	108	Leslie.....	1
Miscellaneous.....	15	Miscellaneous.....	6
Total.....	123	Total.....	7
<b>Newton: Miscellaneous.....</b>	<b>3</b>	<b>Sebastian:</b>	
<b>Ouachita:</b>		Fort Smith.....	1,088
Camden.....	311	Greenwood.....	12
Louann.....	57	Hartford.....	13
Stephens.....	18	Huntington.....	11
Miscellaneous.....	38	Miscellaneous.....	36
Total.....	424	Total.....	1,160
<b>Perry: Miscellaneous.....</b>	<b>8</b>	<b>Sevier:</b>	
<b>Phillips:</b>		De Queen.....	94
Helena.....	516	Horatio.....	11
West Helena.....	56	Miscellaneous.....	14
Miscellaneous.....	81	Total.....	119
Total.....	653	<b>Sharp: Miscellaneous.....</b>	<b>11</b>
<b>Pike: Miscellaneous.....</b>	<b>20</b>	<b>Stone: Miscellaneous.....</b>	<b>8</b>

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## ARKANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Union:		White:	
Calion.....	8	Bald Knob.....	17
El Dorado.....	1,100	Beebe.....	18
Griffin.....	13	Searcy.....	88
Huttig.....	23	Miscellaneous.....	62
Junction City.....	19	Total.....	185
Norphet.....	113	Woodruff:	
Smackover.....	221	Augusta.....	47
Strong.....	18	Cotton Plant.....	41
Miscellaneous.....	16	Miscellaneous.....	35
Total.....	1,531	Total.....	123
Van Buren: Miscellaneous.....	7	Yell:	
Washington:		Dardanelle.....	16
Payetteville.....	209	Plainview.....	17
Springdale.....	39	Miscellaneous.....	16
Miscellaneous.....	28	Total.....	49
Total.....	276	State total.....	17,331

## CALIFORNIA

Alameda:		Contra Costa—Continued.	
Alameda.....	2,137	Richmond.....	1,105
Albany.....	40	Miscellaneous.....	855
Berkeley.....	6,982	Total.....	3,575
Emeryville.....	73	Del Norte: Miscellaneous.....	133
Hayward.....	373	Eldorado:	
Livermore.....	225	Placerville.....	150
Niles.....	60	Miscellaneous.....	43
Oakland.....	16,245	Total.....	193
Piedmont.....	1,201	Fresno:	
San Leandro.....	418	Clovis.....	61
Miscellaneous.....	365	Coalinga.....	300
Total.....	28,119	Fowler.....	49
Amador:		Fresno.....	3,562
Jackson.....	73	Kingsburg.....	75
Miscellaneous.....	88	Reedley.....	188
Total.....	161	Sanger.....	168
Butte:		Selma.....	168
Chico.....	605	Miscellaneous.....	597
Gridley.....	110	Total.....	5,168
Oroville.....	335	Glenn:	
Miscellaneous.....	171	Orland.....	66
Total.....	1,221	Willows.....	185
Calaveras:		Miscellaneous.....	86
San Andreas.....	30	Total.....	337
Miscellaneous.....	154	Humboldt:	
Total.....	184	Arcata.....	148
Colusa:		Eureka.....	938
Arbuckle.....	55	Ferndale.....	110
Colusa.....	225	Scotia.....	113
Miscellaneous.....	210	Miscellaneous.....	390
Total.....	490	Total.....	1,699
Contra Costa:		Imperial:	
Antioch.....	178	Brawley.....	376
Bay Point.....	75	Calixico.....	290
Crockett.....	380	Calipatria.....	61
El Cerrito.....	44	El Centro.....	476
Martinez.....	488	Holtville.....	103
Pittsburg.....	450		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Imperial—Continued.</b>		<b>Los Angeles—Continued.</b>	
Imperial.....	75	Montebello.....	235
Miscellaneous.....	61	Monterey Park.....	152
<b>Total.....</b>	<b>1,442</b>	Montrose.....	60
		Norwalk.....	128
<b>Inyo:</b>		Pomona.....	832
Bishop.....	150	Pasadena.....	7,775
Miscellaneous.....	138	Puente.....	178
<b>Total.....</b>	<b>288</b>	Redondo.....	417
		San Dimas.....	106
<b>Kern:</b>		San Gabriel.....	392
Bakersfield.....	1,966	San Fernando.....	356
Delano.....	135	Santa Fe Springs.....	54
Fellows.....	193	Santa Monica.....	2,395
Maricopa.....	172	Sherman.....	227
Taft.....	1,142	Sierra Madre.....	252
Miscellaneous.....	620	Southgate.....	204
<b>Total.....</b>	<b>4,228</b>	South Pasadena.....	1,311
		Torrance.....	342
<b>Kings:</b>		Tujunga.....	79
Corcoran.....	110	Vernon.....	34
Hanford.....	410	Walnut.....	125
Lemoore.....	93	Whittier.....	1,166
Miscellaneous.....	36	Willowbrook.....	30
<b>Total.....</b>	<b>649</b>	Miscellaneous.....	2,327
		<b>Total.....</b>	<b>129,896</b>
<b>Lake:</b>		<b>Madera:</b>	
Lakeport.....	68	Madera.....	223
Miscellaneous.....	87	Miscellaneous.....	108
<b>Total.....</b>	<b>155</b>	<b>Total.....</b>	<b>331</b>
<b>Lassen:</b>		<b>Marin:</b>	
Susanville.....	240	Mill Valley.....	300
Westwood.....	298	San Anselmo.....	365
Miscellaneous.....	19	San Rafael.....	635
<b>Total.....</b>	<b>557</b>	Sausalito.....	305
		Miscellaneous.....	583
<b>Los Angeles:</b>		<b>Total.....</b>	<b>2,188</b>
Alhambra.....	1,420	<b>Mariposa: Miscellaneous.....</b>	<b>85</b>
Arcadia.....	230	<b>Mendocino:</b>	
Artesia.....	74	Fort Bragg.....	205
Avalon.....	127	Ukiah.....	185
Azusa.....	149	Willits.....	60
Baldwin Park.....	103	Miscellaneous.....	178
Bell.....	231	<b>Total.....</b>	<b>628</b>
Bellflower.....	122	<b>Merced:</b>	
Belvedere.....	18	Los Banos.....	185
Beverly Hills.....	2,087	Merced.....	483
Burbank.....	562	Miscellaneous.....	473
Claremont.....	307	<b>Total.....</b>	<b>1,141</b>
Compton.....	421	<b>Modoc: Miscellaneous.....</b>	<b>131</b>
Covina.....	428	<b>Mono: Miscellaneous.....</b>	<b>14</b>
Culver City.....	402	<b>Monterey:</b>	
Downey.....	164	King City.....	91
El Monte.....	288	Monterey.....	530
El Segundo.....	146	Pacific Grove.....	243
Gardena.....	179	Salinas.....	563
Glendale.....	3,504	Miscellaneous.....	543
Glendora.....	173	<b>Total.....</b>	<b>1,970</b>
Hawthorne.....	123	<b>Napa:</b>	
Hermosa.....	221	Napa.....	530
Huntington Park.....	1,188	St. Helena.....	93
Inglewood.....	740	Miscellaneous.....	126
La Verne.....	119	<b>Total.....</b>	<b>749</b>
Lomita.....	105		
Long Beach.....	7,900		
Los Angeles City.....	88,254		
Lynwood.....	142		
Manhattan.....	72		
Maywood.....	132		
Moneta.....	34		
Monrovia.....	554		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued

## CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Nevada:</b>		<b>San Diego:</b>	
Grass Valley.....	185	Chula Vista.....	148
Nevada City.....	93	Coronado.....	300
Truckee.....	58	El Cajon.....	44
Miscellaneous.....	93	Escondido.....	171
<b>Total.....</b>	<b>429</b>	La Mesa.....	92
<b>Orange:</b>		National City.....	132
Anaheim.....	958	Oceanside.....	119
Balboa.....	85	San Diego.....	6,387
Brea.....	159	Miscellaneous.....	990
Buena Park.....	46	<b>Total.....</b>	<b>8,383</b>
Fullerton.....	637	<b>San Francisco: San Francisco.....</b>	<b>63,256</b>
Garden Grove.....	113	<b>San Joaquin:</b>	
Huntington Beach.....	430	Lodi.....	563
Laguna Beach.....	103	Manteca.....	93
La Habra.....	182	Stockton.....	3,420
Orange.....	559	Tracy.....	300
Placentia.....	172	Miscellaneous.....	363
Santa Ana.....	1,836	<b>Total.....</b>	<b>4,739</b>
Seal Beach.....	28	<b>San Luis Obispo:</b>	
Tustin.....	83	Arroyo Grande.....	74
Miscellaneous.....	318	Atascadero.....	44
<b>Total.....</b>	<b>5,709</b>	Pasa Robles.....	152
<b>Placer:</b>		Pismo Beach.....	27
Auburn.....	225	San Luis Obispo.....	550
Lincoln.....	132	Miscellaneous.....	175
Roseville.....	338	<b>Total.....</b>	<b>1,022</b>
Miscellaneous.....	344	<b>San Mateo:</b>	
<b>Total.....</b>	<b>1,039</b>	Burlingame.....	1,211
<b>Plumas: Miscellaneous.....</b>	<b>312</b>	Daly City.....	110
<b>Riverside:</b>		Half Moon Bay.....	43
Banning.....	90	Redwood City.....	505
Beaumont.....	20	San Bruno.....	73
Blythe.....	79	San Mateo.....	1,068
Coachella.....	44	South San Francisco.....	150
Corona.....	208	Miscellaneous.....	525
Elsinore.....	79	<b>Total.....</b>	<b>3,685</b>
Hemet.....	160	<b>Santa Barbara:</b>	
Indio.....	88	Lompoc.....	219
Perris.....	26	Santa Barbara.....	2,375
Riverside.....	1,443	Santa Maria.....	450
San Jacinto.....	60	Miscellaneous.....	432
Miscellaneous.....	262	<b>Total.....</b>	<b>3,476</b>
<b>Total.....</b>	<b>2,559</b>	<b>Santa Clara:</b>	
<b>Sacramento:</b>		Gilroy.....	225
Folsom City.....	70	Los Gatos.....	355
Sacramento.....	5,557	Mayfield.....	56
Miscellaneous.....	689	Mountain View.....	185
<b>Total.....</b>	<b>6,316</b>	Palo Alto.....	1,353
<b>San Benito:</b>		San Jose.....	3,705
Hollister.....	338	Santa Clara.....	260
Miscellaneous.....	102	Sunnyvale.....	75
<b>Total.....</b>	<b>440</b>	Miscellaneous.....	592
<b>San Bernardino:</b>		<b>Total.....</b>	<b>6,806</b>
Barstow.....	91	<b>Santa Cruz:</b>	
Chino.....	102	Santa Cruz.....	678
Colton.....	167	Watsonville.....	608
Needles.....	251	Miscellaneous.....	121
Ontario.....	506	<b>Total.....</b>	<b>1,407</b>
Redlands.....	936	<b>Shasta:</b>	
Rialto.....	79	Anderson.....	24
San Bernardino.....	1,184	Redding.....	300
Upland.....	310	Miscellaneous.....	129
Victorville.....	43	<b>Total.....</b>	<b>453</b>
Miscellaneous.....	728	<b>Sierra: Miscellaneous.....</b>	<b>107</b>
<b>Total.....</b>	<b>4,397</b>		



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns
Siskiyou:		Trinity: Miscellaneous.....	40
Dunsmuir.....	280	Tulare:	
Weed.....	150	Dinuba.....	168
Yreka.....	83	Exeter.....	185
Miscellaneous.....	531	Lindsay.....	308
Total.....	1,044	Porterville.....	370
Solano:		Tulare.....	370
Benicia.....	159	Visalia.....	505
Fairfield.....	34	Miscellaneous.....	279
Rio Vista.....	188	Total.....	2,185
Vacaville.....	188	Tuolumne:	
Vallejo.....	938	Sonora.....	185
Miscellaneous.....	438	Miscellaneous.....	247
Total.....	1,945	Total.....	432
Sonoma:		Ventura:	
Healdsburg.....	223	Fillmore.....	239
Petaluma.....	860	Ojai.....	116
Santa Rosa.....	823	Oxnard.....	431
Sebastopol.....	155	Santa Paula.....	413
Miscellaneous.....	381	Saticoy.....	29
Total.....	2,442	Ventura.....	1,147
Stanislaus:		Miscellaneous.....	323
Modesto.....	997	Total.....	2,698
Newman.....	263	Yolo:	
Oakdale.....	110	Woodland.....	390
Turlock.....	300	Miscellaneous.....	475
Miscellaneous.....	388	Total.....	865
Total.....	2,058	Yuba:	
Sutter:		Marysville.....	635
Yuba City.....	300	Miscellaneous.....	114
Miscellaneous.....	143	Total.....	749
Total.....	443	State total.....	351,566
Tehama:			
Corning.....	99		
Red Bluff.....	225		
Miscellaneous.....	74		
Total.....	398		

## COLORADO

Adams:		Bent:	
Brighton.....	83	Las Animas.....	117
Miscellaneous.....	95	Miscellaneous.....	28
Total.....	178	Total.....	145
Alamosa:		Boulder:	
Alamosa.....	187	Boulder.....	469
Miscellaneous.....	7	Lafayette.....	27
Total.....	194	Longmont.....	246
Arapahoe:		Louisville.....	26
Englewood.....	109	Miscellaneous.....	37
Littleton.....	118	Total.....	805
Miscellaneous.....	37	Chaffee:	
Total.....	264	Salida.....	233
Archuleta:		Miscellaneous.....	25
Pagoa Springs.....	25	Total.....	258
Miscellaneous.....	5	Cheyenne: Miscellaneous.....	31
Total.....	30	Clear Creek:	
Baca: Miscellaneous.....	23	Idaho Springs.....	32
		Miscellaneous.....	9
		Total.....	41

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## COLORADO—Continued

County and city	Number of returns	County and city	Number of returns
Conejos: Miscellaneous.....	63	La Plata:	
Costilla: Miscellaneous.....	21	Durango.....	204
Crowley:		Miscellaneous.....	29
Ordway.....	37	Total.....	233
Miscellaneous.....	23	Larimer:	
Total.....	60	Ft. Collins.....	550
Custer: Miscellaneous.....	38	Loveland.....	163
Delta:		Miscellaneous.....	157
Delta.....	107	Total.....	870
Miscellaneous.....	95	Las Animas:	
Total.....	202	Aguilar.....	21
Denver: Denver.....	16,244	Delagua.....	33
Dolores: Miscellaneous.....	30	Trinidad.....	435
Douglas: Miscellaneous.....	63	Miscellaneous.....	191
Eagle: Miscellaneous.....	106	Total.....	680
Elbert: Miscellaneous.....	33	Lincoln:	
El Paso:		Limon.....	39
Colorado Springs.....	1,852	Miscellaneous.....	60
Manitou.....	54	Total.....	99
Miscellaneous.....	86	Logan:	
Total.....	1,992	Sterling.....	273
Fremont:		Miscellaneous.....	60
Canon City.....	241	Total.....	333
Florence.....	124	Mesa:	
Rockvale.....	5	Fruita.....	26
Miscellaneous.....	39	Grand Junction.....	429
Total.....	409	Miscellaneous.....	97
Garfield:		Total.....	552
Glenwood Springs.....	123	Mineral: Miscellaneous.....	11
Miscellaneous.....	101	Moffat:	
Total.....	224	Craig.....	70
Gilpin: Miscellaneous.....	17	Miscellaneous.....	22
Grand: Miscellaneous.....	65	Total.....	92
Gunnison:		Montezuma: Miscellaneous.....	108
Crested Butte.....	34	Montrose:	
Gunnison.....	120	Montrose.....	155
Miscellaneous.....	64	Miscellaneous.....	43
Total.....	218	Total.....	198
Hinsdale: Miscellaneous.....	4	Morgan:	
Huerfano:		Brush.....	113
Walsenburg.....	165	Fort. Morgan.....	237
Miscellaneous.....	142	Miscellaneous.....	52
Total.....	307	Total.....	402
Jackson: Miscellaneous.....	47	Otero:	
Jefferson:		Fowler.....	28
Golden.....	117	La Junta.....	322
Miscellaneous.....	233	Rocky Ford.....	142
Total.....	350	Miscellaneous.....	35
Kiowa: Miscellaneous.....	17	Total.....	527
Kit Carson: Miscellaneous.....	71	Ouray:	
Lake:		Ouray.....	34
Leadville.....	237	Miscellaneous.....	16
Miscellaneous.....	15	Total.....	50
Total.....	252	Park: Miscellaneous.....	36

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## COLORADO—Continued

County and city	Number of returns	County and city	Number of returns
Phillips:		San Miguel:	
Haxton.....	38	Telluride.....	67
Holyoke.....	36	Miscellaneous.....	65
Miscellaneous.....	7	Total.....	132
Total.....	81		
Pitkin:		Sedgwick:	
Aspen.....	29	Julesburg.....	53
Miscellaneous.....	3	Miscellaneous.....	30
Total.....	32	Total.....	83
Prowers:		Summit: Miscellaneous.....	39
Holly.....	21		
Lamar.....	172	Teller:	
Miscellaneous.....	33	Cripple Creek.....	48
Total.....	226	Victor.....	78
		Miscellaneous.....	8
Pueblo:		Total.....	134
Pueblo.....	1,685		
Miscellaneous.....	43	Washington:	
Total.....	1,728	Akron.....	41
		Miscellaneous.....	13
Rio Blanco: Miscellaneous.....	56	Total.....	54
Rio Grande:			
Del Norte.....	68	Weld:	
Monte Vista.....	233	Eaton.....	155
Miscellaneous.....	2	Fort Lupton.....	84
Total.....	303	Greeley.....	609
Routt:		Windsor.....	67
Steamboat Springs.....	49	Miscellaneous.....	343
Miscellaneous.....	114	Total.....	1,258
Total.....	163		
Saguache: Miscellaneous.....	183	Yuma:	
San Juan:		Wray.....	48
Silverton.....	34	Yuma.....	46
Miscellaneous.....	112	Miscellaneous.....	22
Total.....	146	Total.....	116
		State total.....	31,727

## CONNECTICUT

Fairfield:		Hartford—Continued.	
Bethel.....	152	Burlington.....	1
Bridgeport.....	7,224	Canton.....	79
Danbury.....	1,510	East Granby.....	22
Darien.....	371	East Hartford.....	547
Fairfield.....	527	East Windsor.....	131
Greenwich.....	2,227	Enfield.....	400
Monroe.....	36	Farmington.....	346
New Canaan.....	360	Glastonbury.....	251
Newtown.....	107	Granby.....	33
Norwalk.....	1,671	Hartford.....	12,138
Redding.....	36	Manchester.....	986
Ridgefield.....	87	New Britain.....	2,818
Shelton.....	416	Newington.....	67
Stamford.....	2,430	Plainville.....	219
Stratford.....	581	Rocky Hill.....	56
Trumbull.....	27	Simsbury.....	196
Westport.....	380	Southington.....	291
Wilton.....	111	South Windsor.....	52
Miscellaneous.....	27	Suffield.....	147
Total.....	18,280	West Hartford.....	2,449
		Wethersfield.....	427
Hartford:		Windsor.....	345
Avon.....	40	Windsor Locks.....	162
Berlin.....	140	Miscellaneous.....	24
Bloomfield.....	64	Total.....	23,583
Bristol.....	1,182		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## CONNECTICUT—Continued

County and city	Number of returns	County and city	Number of returns
<b>Litchfield:</b>		<b>New Haven—Continued.</b>	
Harwinton.....	1	Wallingford.....	667
Kent.....	61	Waterbury.....	4,818
Litchfield.....	195	West Haven.....	996
New Hartford.....	47	Woodbridge.....	43
New Milford.....	239	Miscellaneous.....	6
Norfolk.....	103	<b>Total.....</b>	<b>23,646</b>
North Canaan.....	111	<b>New London:</b>	
Plymouth.....	133	Colchester.....	30
Salisbury.....	177	East Lyme.....	49
Sharon.....	59	Groton.....	209
Thomaston.....	191	Jewett City and Griswold.....	137
Torrington.....	921	Lebanon.....	5
Washington.....	95	Ledyard.....	11
Watertown.....	368	Montville.....	63
Winsted.....	430	New London.....	1,566
Woodbury.....	74	North Stonington.....	7
Miscellaneous.....	103	Norwich.....	1,396
<b>Total.....</b>	<b>3,308</b>	Sprague.....	77
<b>Middlesex:</b>		Stonington.....	353
Chester.....	63	Waterford.....	81
Clinton.....	70	Miscellaneous.....	123
Cromwell.....	68	<b>Total.....</b>	<b>4,107</b>
East Haddam.....	58	<b>Folland:</b>	
East Hampton.....	112	Coventry.....	24
Essex.....	132	Ellington.....	16
Haddam.....	40	Mansfield.....	25
Middlefield.....	27	Rockville and Vernon.....	322
Middletown.....	1,046	Somers.....	40
Old Saybrook.....	66	Stafford.....	108
Portland.....	168	Tolland.....	12
Saybrook.....	114	Willington.....	29
Miscellaneous.....	54	Miscellaneous.....	41
<b>Total.....</b>	<b>2,018</b>	<b>Total.....</b>	<b>617</b>
<b>New Haven:</b>		<b>Windham:</b>	
Ansonia.....	846	Brooklyn.....	15
Beacon Falls.....	42	Danielson and Killingly.....	309
Branford.....	396	Plainfield.....	171
Cheshire.....	140	Pomfret.....	56
Derby.....	491	Putnam.....	267
East Haven.....	197	Sterling.....	22
Guilford.....	121	Thompson.....	75
Hamden.....	492	Willimantic and Windham.....	516
Madison.....	69	Woodstock.....	19
Meriden.....	1,979	Miscellaneous.....	33
Middlebury.....	48	<b>Total.....</b>	<b>1,483</b>
Milford.....	508	<b>Miscellaneous for State:</b>	
Naugatuck.....	659	Residents of other States.....	736
New Haven.....	10,629	<b>State total.....</b>	<b>77,778</b>
North Branford.....	29		
North Haven.....	115		
Orange.....	48		
Seymour.....	278		
Southbury.....	29		

## DELAWARE

<b>Kent:</b>		<b>New Castle:</b>	
Camden.....	10	Claymont.....	149
Clayton.....	40	Delaware City.....	33
Dover.....	323	Edgemoor.....	58
Felton.....	21	Elmhurst.....	17
Frederica.....	13	Elsmere.....	54
Harrington.....	47	Hillcrest.....	4
Smyrna.....	76	Holyoak.....	40
Wyoming.....	27	Marshallton.....	63
Miscellaneous.....	31	Middletown.....	100
<b>Total.....</b>	<b>588</b>	Newark.....	212
		New Castle.....	133
		Newport.....	61

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## DELAWARE—Continued

County and city	Number of returns	County and city	Number of returns
New Castle—Continued.		Sussex—Continued.	
Richardson Park.....	39	Laurel.....	66
Townsend.....	61	Lewes.....	152
Wilmington.....	6, 678	Milford.....	163
Yorklyn.....	19	Millsboro.....	16
Miscellaneous.....	233	Milton.....	21
Total.....	7, 899	Rehoboth.....	29
Sussex:		Seaford.....	84
Bridgeville.....	49	Selbyville.....	27
Delmar.....	56	Miscellaneous.....	42
Georgetown.....	52	Total.....	779
Greenwood.....	22	State total.....	9, 266

## DISTRICT OF COLUMBIA

City	Number of returns
Washington.....	39, 560

## FLORIDA

County and city	Number of returns	County and city	Number of returns
Alachua:		Charlotte:	
Gainesville.....	299	Punta Gorda.....	86
High Springs.....	28	Miscellaneous.....	5
Miscellaneous.....	83	Total.....	91
Total.....	410	Citrus:	
Baker: Miscellaneous.....	19	Inverness.....	43
Bay:		Miscellaneous.....	36
Millville.....	4	Total.....	79
Panama City.....	98	Clay:	
Miscellaneous.....	22	Green Cove Springs.....	69
Total.....	124	Miscellaneous.....	23
Bradford:		Total.....	97
Starke.....	49	Collier: Miscellaneous.....	36
Miscellaneous.....	11	Columbia:	
Total.....	60	Lake City.....	139
Brevard:		Miscellaneous.....	13
Cocoa.....	154	Total.....	152
Melbourne.....	124	Dade:	
Titusville.....	106	Buena Vista.....	15
Miscellaneous.....	118	Coconut Grove.....	209
Total.....	502	Coral Gables.....	569
Broward:		Hialeah.....	76
Dania.....	38	Homestead.....	79
Fort Lauderdale.....	414	Lemon City.....	18
Hollywood.....	209	Little River.....	38
Pompano.....	44	Miami.....	5, 424
Miscellaneous.....	18	Miami Beach.....	569
Total.....	723	Miscellaneous.....	108
Calhoun:		Total.....	7, 105
Blountstown.....	17	De Soto:	
Miscellaneous.....	5	Arcadia.....	139
Total.....	22	Miscellaneous.....	13
		Total.....	152
		Dixie: Miscellaneous.....	13

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## FLORIDA—Continued

County and city	Number of returns	County and city	Number of returns
Duval:		Indian River:	
Jacksonville.....	6,241	Vero Beach.....	97
South Jacksonville.....	258	Miscellaneous.....	26
Miscellaneous.....	149	Total.....	123
Total.....	6,648	Jackson:	
Escambia:		Marianna.....	83
Pensacola.....	1,036	Miscellaneous.....	20
Miscellaneous.....	49	Total.....	103
Total.....	1,085	Jefferson:	
Flagler: Miscellaneous.....	23	Monticello.....	34
Franklin:		Miscellaneous.....	7
Apalachicola.....	56	Total.....	41
Carrabelle.....	8	Lafayette: Miscellaneous.....	4
Miscellaneous.....	2	Lake:	
Total.....	66	Eustis.....	148
Gadsden:		Leesburg.....	197
Quincy.....	137	Mount Dora.....	74
Miscellaneous.....	49	Miscellaneous.....	208
Total.....	186	Total.....	627
Gilchrist: Miscellaneous.....	13	Lee:	
Glades: Miscellaneous.....	8	Fort Myers.....	379
Gulf: Miscellaneous.....	13	Miscellaneous.....	23
Hamilton:		Total.....	402
Jasper.....	16	Leon:	
Miscellaneous.....	13	Tallahassee.....	289
Total.....	29	Miscellaneous.....	3
Hardee:		Total.....	292
Wauchula.....	89	Levy: Miscellaneous.....	79
Miscellaneous.....	24	Liberty: Miscellaneous.....	4
Total.....	113	Madison:	
Hendry: Miscellaneous.....	28	Madison.....	48
Hernando:		Miscellaneous.....	5
Brooksville.....	78	Total.....	53
Miscellaneous.....	1	Manatee:	
Total.....	79	Bradenton.....	309
Highlands:		Manatee.....	47
Avon Park.....	69	Palmetto.....	63
Sebring.....	119	Miscellaneous.....	34
Miscellaneous.....	12	Total.....	453
Total.....	200	Marion:	
Hillsborough:		Dunnellon.....	39
Plant City.....	188	Ocala.....	326
Port Tampa City.....	36	Miscellaneous.....	59
Tampa.....	5,126	Total.....	424
West Tampa.....	23	Martin:	
Ybor City.....	56	Stuart.....	104
Miscellaneous.....	94	Miscellaneous.....	39
Total.....	5,523	Total.....	143
Holmes:		Monroe:	
Bonifay.....	19	Key West.....	188
Miscellaneous.....	6	Miscellaneous.....	12
Total.....	25	Total.....	200

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## FLORIDA—Continued

County and city	Number of returns	County and city	Number of returns
Nassau:		St. Johns:	
Fernandina.....	84	St. Augustine.....	659
Miscellaneous.....	21	Miscellaneous.....	129
Total.....	105	Total.....	788
Okaloosa: Miscellaneous.....	34	St. Lucie:	
Okeechobee:		Fort Pierce.....	248
Okeechobee.....	59	Miscellaneous.....	16
Miscellaneous.....	7	Total.....	264
Total.....	66	Santa Rosa:	
Orange:		Milton.....	49
Orlando.....	1,491	Miscellaneous.....	15
Winter Garden.....	89	Total.....	64
Winter Park.....	211	Sarasota:	
Miscellaneous.....	139	Sarasota.....	459
Total.....	1,930	Miscellaneous.....	78
Osceola:		Total.....	537
Kissimmee.....	99	Seminole:	
St. Cloud.....	26	Sanford.....	378
Miscellaneous.....	18	Miscellaneous.....	79
Total.....	143	Total.....	457
Palm Beach:		Sumter: Miscellaneous.....	68
Delray.....	104	Suwanee:	
Lake Worth.....	133	Live Oak.....	78
Palm Beach.....	369	Miscellaneous.....	13
West Palm Beach.....	1,022	Total.....	91
Miscellaneous.....	110	Taylor:	
Total.....	1,738	Perry.....	58
Pasco:		Miscellaneous.....	13
Dade City.....	59	Total.....	71
Miscellaneous.....	86	Union: Miscellaneous.....	19
Total.....	145	Volusia:	
Pinellas:		Daytona.....	857
Clearwater.....	409	Deland.....	389
Dunedin.....	63	New Smyrna.....	136
St. Petersburg.....	2,636	Miscellaneous.....	113
Tarpon Springs.....	102	Total.....	1,495
Miscellaneous.....	125	Wakulla: Miscellaneous.....	4
Total.....	3,335	Walton:	
Polk:		De Funiak Springs.....	58
Auburndale.....	33	Miscellaneous.....	13
Bartow.....	219	Total.....	71
Fort Meade.....	32	Washington:	
Haines City.....	93	Chipley.....	24
Lakeland.....	596	Miscellaneous.....	6
Lake Wales.....	188	Total.....	30
Mulberry.....	31	State total.....	40,080
Winter Haven.....	314		
Miscellaneous.....	208		
Total.....	1,714		
Putnam:			
Crescent City.....	41		
Palatka.....	249		
Miscellaneous.....	49		
Total.....	339		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## GEORGIA

County and city	Number of returns	County and city	Number of returns
Appling:		Butts:	
Baxley.....	33	Jackson.....	22
Miscellaneous.....	3	Miscellaneous.....	1
Total.....	36	Total.....	23
Atkinson:		Calhoun:	
Willacoochee.....	7	Arlington.....	8
Miscellaneous.....	8	Miscellaneous.....	8
Total.....	15	Total.....	16
Bacon:		Camden: Miscellaneous.....	27
Alma.....	8	Campbell:	
Miscellaneous.....	1	Fairburn.....	25
Total.....	9	Miscellaneous.....	19
Baker: Miscellaneous.....	2	Total.....	44
Baldwin:		Candler: Miscellaneous.....	14
Milledgeville.....	89	Carroll:	
Miscellaneous.....	1	Bowden.....	7
Total.....	90	Carrollton.....	65
Banks: Miscellaneous.....	1	Villa Rica.....	18
Barrow:		Miscellaneous.....	5
Winder.....	26	Total.....	95
Miscellaneous.....	2	Catoosa: Miscellaneous.....	6
Total.....	28	Charlton: Miscellaneous.....	22
Bartow:		Chatham:	
Atco.....	2	Savannah.....	3,717
Cartersville.....	118	Miscellaneous.....	25
Miscellaneous.....	15	Total.....	3,742
Total.....	135	Chattahoochee: Miscellaneous.....	46
Ben Hill: Fitzgerald.....	100	Chattooga:	
Berrien:		Summerville.....	11
Nashville.....	11	Trion.....	14
Miscellaneous.....	6	Miscellaneous.....	3
Total.....	17	Total.....	28
Bibb:		Cherokee:	
Macon.....	2,195	Canton.....	23
Miscellaneous.....	14	Miscellaneous.....	12
Total.....	2,209	Total.....	35
Bleckley: Cochran.....	29	Clarke:	
Brantley: Miscellaneous.....	24	Athens.....	556
Brooks:		Miscellaneous.....	9
Quitman.....	73	Total.....	565
Miscellaneous.....	8	Clay: Fort Gaines.....	7
Total.....	81	Clayton:	
Bryan: Miscellaneous.....	22	Jonesboro.....	18
Bulloch:		Miscellaneous.....	14
Statesboro.....	67	Total.....	32
Miscellaneous.....	9	Clinch: Miscellaneous.....	25
Total.....	76	Cobb:	
Burke:		Acworth.....	11
Waynesboro.....	80	Marietta.....	172
Miscellaneous.....	23	Roswell.....	9
Total.....	112	Miscellaneous.....	57
		Total.....	249



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Coffee:</b>		<b>Early:</b>	
Douglas.....	67	Blakely.....	35
Miscellaneous.....	9	Miscellaneous.....	4
Total.....	76	Total.....	39
<b>Colquitt:</b>		Echols: Miscellaneous.....	1
Moultrie.....	97	Effingham: Miscellaneous.....	30
Miscellaneous.....	20		
Total.....	117	<b>Elbert:</b>	
<b>Columbia: Miscellaneous.....</b>	<b>13</b>	Elberton.....	68
<b>Cook:</b>		Miscellaneous.....	6
Adel.....	9	Total.....	74
Miscellaneous.....	4	<b>Emanuel:</b>	
Total.....	13	Swainsboro.....	28
<b>Coweta:</b>		Miscellaneous.....	22
Grantville.....	16	Total.....	50
Newnan.....	173	<b>Evans:</b>	
Miscellaneous.....	8	Claxton.....	30
Total.....	197	Miscellaneous.....	1
<b>Crawford: Miscellaneous.....</b>	<b>3</b>	Total.....	31
<b>Crisp:</b>		Fannin: Miscellaneous.....	18
Cordele.....	129	Fayette: Miscellaneous.....	3
Miscellaneous.....	4		
Total.....	133	<b>Floyd:</b>	
<b>Dade: Miscellaneous.....</b>	<b>4</b>	Lindale.....	24
<b>Decatur:</b>		Rome.....	392
Bainbridge.....	136	Miscellaneous.....	14
Miscellaneous.....	23	Total.....	430
Total.....	159	<b>Forsyth: Miscellaneous.....</b>	<b>3</b>
<b>De Kalb:</b>		<b>Franklin:</b>	
Decatur.....	579	Canon.....	5
Kirkwood.....	1	Lavonia.....	28
Lithonia.....	22	Royston.....	10
Stone Mountain.....	22	Miscellaneous.....	1
Miscellaneous.....	139	Total.....	44
Total.....	763	<b>Fulton:</b>	
<b>Dodge:</b>		Atlanta.....	14,059
Eastman.....	39	Chattahoochee.....	7
Miscellaneous.....	4	College Park.....	123
Total.....	43	East Point.....	108
<b>Dooley:</b>		Hapeville.....	42
Unadilla.....	12	Miscellaneous.....	45
Vienna.....	16	Total.....	14,384
Miscellaneous.....	7	<b>Gilmer: Miscellaneous.....</b>	<b>5</b>
Total.....	35	<b>Glascok: Miscellaneous.....</b>	<b>5</b>
<b>Dougherty:</b>		<b>Glynn:</b>	
Albany.....	560	Brunswick.....	296
Miscellaneous.....	10	Miscellaneous.....	10
Total.....	570	Total.....	306
<b>Douglas:</b>		<b>Gordon:</b>	
Douglasville.....	15	Calhoun.....	27
Miscellaneous.....	3	Miscellaneous.....	5
Total.....	18	Total.....	32
		<b>Grady:</b>	
		Cairo.....	36
		Miscellaneous.....	11
		Total.....	47

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Greene:		Jenkins:	
Greensboro.....	25	Millen.....	56
Union Point.....	7	Miscellaneous.....	5
Miscellaneous.....	3	Total.....	61
Total.....	35	Johnson:	
Gwinnett:		Wrightsville.....	13
Buford.....	32	Miscellaneous.....	1
Lawrenceville.....	20	Total.....	14
Miscellaneous.....	33	Jones: Miscellaneous.....	17
Total.....	85	Lamar:	
Habersham:		Barnesville.....	50
Cornelia.....	21	Miscellaneous.....	6
Miscellaneous.....	26	Total.....	56
Total.....	47	Lanier: Miscellaneous.....	6
Hall:		Laurens:	
Gainesville.....	180	Dublin.....	132
New Holland.....	3	Miscellaneous.....	7
Miscellaneous.....	7	Total.....	139
Total.....	190	Lee: Miscellaneous.....	5
Hancock:		Liberty: Miscellaneous.....	18
Sparta.....	23	Lincoln: Miscellaneous.....	15
Miscellaneous.....	7	Long: Miscellaneous.....	8
Total.....	30	Lowndes:	
Haralson:		Valdosta.....	303
Tallapoosa.....	19	Miscellaneous.....	14
Miscellaneous.....	4	Total.....	317
Total.....	23	Lumpkin: Miscellaneous.....	4
Harris: Miscellaneous.....	21	McDuffie: Thomson.....	34
Hart: Hartwell.....	13	McIntosh: Miscellaneous.....	33
Henry:		Macon:	
McDonough.....	13	Marshallville.....	26
Miscellaneous.....	9	Montezuma.....	69
Total.....	22	Miscellaneous.....	5
Houston: Miscellaneous.....	42	Total.....	100
Irwin:		Madison:	
Ocilla.....	8	Comer.....	4
Miscellaneous.....	1	Miscellaneous.....	12
Total.....	9	Total.....	16
Jackson:		Marion:	
Commerce.....	37	Buena Vista.....	14
Jefferson.....	7	Miscellaneous.....	1
Miscellaneous.....	7	Total.....	15
Total.....	51	Meriwether:	
Jasper:		Manchester.....	34
Monticello.....	20	Miscellaneous.....	24
Miscellaneous.....	18	Total.....	58
Total.....	38	Miller: Miscellaneous.....	9
Jeff Davis: Hazelhurst.....	25	Milton: Miscellaneous.....	1
Jefferson:		Mitchell:	
Louisville.....	23	Camilla.....	23
Wadley.....	11	Pelham.....	28
Wrens.....	7	Miscellaneous.....	7
Miscellaneous.....	8	Total.....	58
Total.....	49		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Monroe:		Rockdale:	
Forsyth.....	66	Conyers.....	15
Miscellaneous.....	4	Miscellaneous.....	3
Total.....	70	Total.....	18
Montgomery: Miscellaneous.....	13	Schley: Miscellaneous.....	14
Morgan:		Screven:	
Madison.....	27	Sylvania.....	19
Miscellaneous.....	3	Miscellaneous.....	16
Total.....	30	Total.....	35
Murray: Miscellaneous.....	7	Seminole: Donalsonville.....	10
Muscogee:		Spalding:	
Columbus.....	1,484	Griffin.....	240
Miscellaneous.....	6	Miscellaneous.....	9
Total.....	1,490	Total.....	249
Newton:		Stephens:	
Covington.....	53	Toccoa.....	39
Porterdale.....	11	Miscellaneous.....	2
Miscellaneous.....	7	Total.....	41
Total.....	71	Stewart:	
Oconee: Miscellaneous.....	3	Richland.....	22
Oglethorpe: Miscellaneous.....	16	Miscellaneous.....	19
Paulding: Dallas.....	12	Total.....	41
Peach:		Sumter:	
Fort Valley.....	94	Americus.....	200
Miscellaneous.....	9	Miscellaneous.....	14
Total.....	103	Total.....	214
Pickens: Miscellaneous.....	33	Talbot:	
Pierce:		Talbotton.....	17
Blackshear.....	31	Miscellaneous.....	6
Miscellaneous.....	4	Total.....	23
Total.....	35	Taliaferro: Miscellaneous.....	6
Pike: Miscellaneous.....	27	Tattnall:	
Polk:		Glennville.....	19
Aragon.....	2	Miscellaneous.....	10
Cedartown.....	120	Total.....	29
Rockmart.....	40	Taylor: Miscellaneous.....	30
Miscellaneous.....	2	Telfair:	
Total.....	164	McRae.....	30
Pulaski:		Miscellaneous.....	19
Hawkinsville.....	33	Total.....	49
Miscellaneous.....	2	Terrell:	
Total.....	35	Dawson.....	64
Putnam: Eatonton.....	28	Miscellaneous.....	11
Quitman: Miscellaneous.....	2	Total.....	75
Rabun: Miscellaneous.....	19	Thomas:	
Randolph:		Boston.....	11
Cuthbert.....	35	Meigs.....	5
Shellman.....	17	Thomasville.....	257
Miscellaneous.....	8	Miscellaneous.....	5
Total.....	60	Total.....	278
Richmond:			
Augusta.....	1,552		
Miscellaneous.....	12		
Total.....	1,564		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Tift:		Warren:	
Tifton.....	96	Warrenton.....	24
Miscellaneous.....	4	Miscellaneous.....	9
Total.....	100	Total.....	33
Toombs:		Washington:	
Vidalia.....	46	Sandersville.....	48
Miscellaneous.....	17	Tennille.....	23
Total.....	63	Miscellaneous.....	10
Towns: Miscellaneous.....	2	Total.....	81
Treutlen: Soperton.....	8	Wayne:	
Troup:		Jesup.....	43
Hogansville.....	19	Miscellaneous.....	14
Lagrange.....	253	Total.....	57
West Point.....	116	Wheeler: Miscellaneous.....	4
Miscellaneous.....	14	White: Miscellaneous.....	8
Total.....	402	Whitfield:	
Turner:		Dalton.....	142
Ashburn.....	17	Miscellaneous.....	4
Miscellaneous.....	3	Total.....	146
Total.....	20	Wilcox:	
Twiggs: Miscellaneous.....	17	Abbeville.....	9
Upson:		Rochelle.....	9
Thomaston.....	82	Miscellaneous.....	6
Miscellaneous.....	6	Total.....	24
Total.....	88	Wilkes:	
Walker:		Washington.....	49
La Fayette.....	47	Miscellaneous.....	7
Rossville.....	25	Total.....	56
Miscellaneous.....	24	Wilkinson:	
Total.....	96	Gordon.....	12
Walton:		Miscellaneous.....	12
Monroe.....	51	Total.....	24
Social Circle.....	10	Worth:	
Miscellaneous.....	3	Sylvester.....	24
Total.....	64	Miscellaneous.....	7
Ware:		Total.....	31
Waycross.....	312	State total.....	33,818
Miscellaneous.....	16		
Total.....	328		

## HAWAII

Hawaii:		Kauai: Miscellaneous.....	442
Hilo.....	446	Mau:	
Miscellaneous.....	448	Wailuku.....	192
Total.....	894	Miscellaneous.....	463
Honolulu:		Total.....	655
Honolulu.....	6,517	State total.....	9,252
Miscellaneous.....	744		
Total.....	7,261		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## IDAHO

County and city	Number of returns	County and city	Number of returns
<b>Ada:</b>		Clark: Miscellaneous.....	31
Boise.....	1,278	Clearwater: Miscellaneous.....	127
Meridian.....	30	Custer: Miscellaneous.....	57
Miscellaneous.....	39		
Total.....	1,347	<b>Elmore:</b>	
<b>Adams: Miscellaneous.....</b>	<b>31</b>	Glenns Ferry.....	71
<b>Bannock:</b>		Mountain Home.....	73
Pocatello.....	952	Miscellaneous.....	12
Miscellaneous.....	89	Total.....	156
Total.....	1,041	<b>Franklin:</b>	
<b>Bear Lake:</b>		Preston.....	25
Montpelier.....	95	Miscellaneous.....	5
Paris.....	12	Total.....	30
Miscellaneous.....	9	<b>Fremont:</b>	
Total.....	116	Ashton.....	45
<b>Benewah:</b>		St. Anthony.....	83
St. Maries.....	119	Miscellaneous.....	22
Miscellaneous.....	32	Total.....	150
Total.....	151	<b>Gem:</b>	
<b>Bingham:</b>		Emmett.....	81
Blackfoot.....	135	Miscellaneous.....	3
Fort Hall.....	1	Total.....	84
Shelley.....	37	<b>Gooding:</b>	
Miscellaneous.....	43	Gooding.....	69
Total.....	216	Miscellaneous.....	49
<b>Blaine:</b>		Total.....	118
Hailey.....	37	<b>Idaho:</b>	
Miscellaneous.....	34	Grangeville.....	97
Total.....	71	Miscellaneous.....	111
<b>Boise: Miscellaneous.....</b>	<b>24</b>	Total.....	208
<b>Bonner:</b>		<b>Jefferson:</b>	
Sandpoint.....	176	Rigby.....	43
Miscellaneous.....	83	Miscellaneous.....	34
Total.....	259	Total.....	77
<b>Bonneville:</b>		<b>Jerome:</b>	
Idaho Falls.....	516	Jerome.....	76
Miscellaneous.....	6	Miscellaneous.....	19
Total.....	522	Total.....	95
<b>Boundary:</b>		<b>Kootenai:</b>	
Bonnets Ferry.....	80	Coeur d'Alene.....	286
Miscellaneous.....	15	Miscellaneous.....	156
Total.....	95	Total.....	442
<b>Butte: Miscellaneous.....</b>	<b>30</b>	<b>Latah:</b>	
<b>Camas: Miscellaneous.....</b>	<b>37</b>	Moscow.....	215
<b>Canyon:</b>		Potlatch.....	78
Caldwell.....	188	Miscellaneous.....	159
Nampa.....	215	Total.....	452
Miscellaneous.....	72	<b>Lemhi:</b>	
Total.....	475	Salmon.....	73
<b>Caribou: Miscellaneous.....</b>	<b>60</b>	Miscellaneous.....	39
<b>Cassia:</b>		Total.....	112
Burley.....	161	<b>Lewis: Miscellaneous.....</b>	<b>131</b>
Oakley.....	15	<b>Lincoln:</b>	
Miscellaneous.....	26	Shoshone.....	75
Total.....	202	Miscellaneous.....	13
		Total.....	88

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## IDAHO—Continued

County and city	Number of returns	County and city	Number of returns
Madison:		Power:	
Rexburg.....	93	American Falls.....	46
Miscellaneous.....	17	Miscellaneous.....	8
Total.....	110	Total.....	54
Minidoka:		Shoshone:	
Rupert.....	93	Kellogg.....	337
Miscellaneous.....	36	Mullan.....	245
Total.....	129	Wallace.....	434
Nez Perce:		Miscellaneous.....	285
Lewiston.....	511	Total.....	1,301
Miscellaneous.....	50	Teton: Miscellaneous.....	32
Total.....	561	Twin Falls:	
Oneyda:		Buhl.....	150
Malad City.....	44	Filer.....	66
Miscellaneous.....	1	Twin Falls.....	484
Total.....	45	Miscellaneous.....	94
Owyhee: Miscellaneous.....	31	Total.....	794
Payette:		Valley: Miscellaneous.....	68
Payette.....	111	Washington:	
Miscellaneous.....	44	Weiser.....	160
Total.....	155	Miscellaneous.....	14
		Total.....	174
		Miscellaneous for State: Residents of	
		other States.....	184
		State total.....	10, 673

## ILLINOIS

Adams:		Calhoun: Miscellaneous.....	47
Clayton.....	15	Carroll:	
Quincy.....	1,354	Lanark.....	44
Miscellaneous.....	77	Mount Carroll.....	64
Total.....	1,446	Savanna.....	175
Alexander:		Miscellaneous.....	53
Cairo.....	505	Total.....	336
Miscellaneous.....	35	Cass:	
Total.....	540	Ashland.....	47
Bond:		Beardstown.....	244
Greenville.....	90	Virginia.....	84
Miscellaneous.....	13	Miscellaneous.....	46
Total.....	103	Total.....	421
Boone:		Champaign:	
Belvedere.....	186	Champaign.....	1,098
Miscellaneous.....	40	Rantoul.....	97
Total.....	226	Urbana.....	389
Brown:		Miscellaneous.....	236
Mount Sterling.....	40	Total.....	1,820
Miscellaneous.....	12	Christian:	
Total.....	52	Assumption.....	34
Bureau:		Kincaid.....	25
Cherry.....	4	Morrisonville.....	23
Depue.....	52	Pana.....	132
Ladd.....	22	Stonington.....	24
Princeton.....	226	Taylorville.....	255
Spring Valley.....	116	Miscellaneous.....	48
Miscellaneous.....	188	Total.....	541
Total.....	608		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
<b>Clark:</b>		<b>Crawford:</b>	
Casey.....	57	Oblong.....	55
Marshall.....	60	Palestine.....	35
Martinsville.....	12	Robinson.....	212
Miscellaneous.....	10	Miscellaneous.....	25
Total.....	139	Total.....	327
<b>Clay:</b>		<b>Cumberland:</b>	
Flora.....	44	Greenup.....	10
Miscellaneous.....	12	Neoga.....	22
Total.....	56	Miscellaneous.....	17
<b>Clinton:</b>		Total.....	49
Beckemeyer.....	10	<b>De Kalb:</b>	
Breese.....	36	De Kalb.....	353
Carlyle.....	45	Genoa.....	25
New Baden.....	20	Sandwich.....	93
Trenton.....	26	Sycamore.....	183
Miscellaneous.....	26	Miscellaneous.....	81
Total.....	163	Total.....	735
<b>Coles:</b>		<b>De Witt:</b>	
Charleston.....	161	Clinton.....	264
Mattoon.....	519	Farmer City.....	81
Oakland.....	19	Miscellaneous.....	42
Miscellaneous.....	17	Total.....	387
Total.....	716	<b>Douglas:</b>	
<b>Cook:</b>		Arcola.....	56
Argo.....	163	Newman.....	30
Arlington Heights.....	246	Tuscola.....	87
Barrington.....	230	Villa Grove.....	42
Bellewood.....	72	Miscellaneous.....	69
Berwyn.....	2,541	Total.....	284
Blue Island.....	792	<b>Du Page:</b>	
Brookfield.....	211	Downers Grove.....	605
Calumet City.....	225	Elmhurst.....	948
Chicago.....	246,639	Glen Ellyn.....	788
Chicago Heights.....	1,046	Hinsdale.....	900
Cicero.....	3,132	Lombard.....	321
Des Plaines.....	649	Naperville.....	358
Dolton.....	123	West Chicago.....	2.8
Elmwood Park.....	124	Wheaton.....	658
Evanston.....	8,520	Miscellaneous.....	728
Forest Park.....	888	Total.....	5,524
Glencoe.....	886	<b>Edgar:</b>	
Gross Point.....	49	Chrisman.....	36
Harvey.....	673	Paris.....	320
Homewood.....	234	Miscellaneous.....	84
Kenilworth.....	455	Total.....	440
La Grange.....	1,875	<b>Edwards:</b>	
Lansing.....	115	Albion.....	22
Lemont.....	188	Miscellaneous.....	13
Lyons.....	72	Total.....	35
Maywood.....	1,693	<b>Effingham:</b>	
Melrose Park.....	352	Altamont.....	25
Morton Grove.....	177	Effingham.....	101
Mount Greenwood.....	13	Miscellaneous.....	23
Niles.....	25	Total.....	149
Oak Park.....	9,355	<b>Fayette:</b>	
Palatine.....	162	St. Elmo.....	6
Park Ridge.....	1,118	Vandalia.....	75
Phoenix.....	2	Miscellaneous.....	34
Riverdale.....	89	Total.....	115
River Forest.....	1,326		
Riverside.....	910		
South Holland.....	110		
Summit.....	73		
Western Springs.....	335		
Wilmette.....	2,124		
Winnetka.....	1,913		
Miscellaneous.....	2,223		
Total.....	292,148		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
<b>Ford:</b>		<b>Henderson: Miscellaneous</b> .....	<b>79</b>
Gibson City.....	86	<b>Henry:</b>	
Paxton.....	106	Cambridge.....	72
Miscellaneous.....	116	Galva.....	123
Total.....	308	Geneseo.....	130
<b>Franklin:</b>		Kewanee.....	462
Benton.....	146	Miscellaneous.....	112
Buckner.....	5	Total.....	899
Christopher.....	72	<b>Iroquois:</b>	
Orient.....	13	Gilman.....	46
Royalton.....	23	Millford.....	44
Sesser.....	12	Onarga.....	55
West Frankfort.....	228	Sheldon.....	39
Zeigler.....	56	Watseka.....	131
Miscellaneous.....	20	Miscellaneous.....	154
Total.....	575	Total.....	469
<b>Fulton:</b>		<b>Jackson:</b>	
Astoria.....	24	Carbondale.....	214
Canton.....	222	Murphysboro.....	212
Cuba.....	17	Miscellaneous.....	81
Farmington.....	34	Total.....	507
Lewistown.....	36	<b>Jasper:</b>	
St. David.....	2	Newton.....	45
Vermont.....	15	Miscellaneous.....	9
Miscellaneous.....	87	Total.....	54
Total.....	437	<b>Jefferson:</b>	
<b>Gallatin:</b>		Mount Vernon.....	203
Equality.....	4	Miscellaneous.....	7
Ridgway.....	6	Total.....	210
Shawneetown.....	15	<b>Jersey:</b>	
Miscellaneous.....	5	Jerseyville.....	149
Total.....	30	Miscellaneous.....	12
<b>Greene:</b>		Total.....	161
Carrollton.....	101	<b>Jo Daviess:</b>	
Greenfield.....	17	East Dubuque.....	25
Roodhouse.....	71	Galena.....	125
White Hall.....	48	Stockton.....	42
Miscellaneous.....	35	Warren.....	20
Total.....	272	Miscellaneous.....	49
<b>Grundy:</b>		Total.....	261
Coal City.....	32	<b>Johnson: Miscellaneous</b> .....	<b>41</b>
Morris.....	234	<b>Kane:</b>	
South Wilmington.....	7	Aurora.....	2,749
Miscellaneous.....	89	Batavia.....	290
Total.....	362	Carpentersville.....	24
<b>Hamilton:</b>		Dundee.....	160
McLeansboro.....	25	East Dundee.....	5
Miscellaneous.....	2	Elgin.....	2,134
Total.....	27	St. Charles.....	241
<b>Hancock:</b>		West Dundee.....	5
Augusta.....	15	Miscellaneous.....	501
Carthage.....	104	Total.....	6,109
Dallas City.....	22	<b>Kankakee:</b>	
Hamilton.....	44	Bradley.....	46
La Harpe.....	35	Kankakee.....	749
Warsaw.....	38	Manteno.....	37
Miscellaneous.....	61	Momence.....	91
Total.....	319	St. Anne.....	35
<b>Hardin:</b>		Miscellaneous.....	110
Elizabethtown.....	6	Total.....	1,068
Rosiclare.....	20		
Miscellaneous.....	3		
Total.....	29		



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
<b>Kendall:</b>		<b>McDonough:</b>	
Piano.....	49	Blandinsville.....	22
Miscellaneous.....	98	Bushnell.....	92
Total.....	147	Colchester.....	10
		Macomb.....	259
		Miscellaneous.....	36
<b>Knox:</b>		Total.....	419
Abingdon.....	72	<b>McHenry:</b>	
Galesburg.....	1,124	Crystal Lake.....	286
Knoxville.....	30	Harvard.....	171
Miscellaneous.....	101	McHenry.....	103
Total.....	1,327	Marengo.....	83
		Woodstock.....	197
<b>Lake:</b>		Miscellaneous.....	330
Highland Park.....	1,390	Total.....	1,170
Highwood.....	90	<b>McLean:</b>	
Lake Forest.....	736	Bloomington.....	1,496
Libertyville.....	227	Chenoa.....	44
North Chicago.....	177	Le Roy.....	54
Ravinia.....	126	Lexington.....	21
Waukegan.....	1,888	Normal.....	189
Zion.....	120	Miscellaneous.....	250
Miscellaneous.....	694	Total.....	2,054
Total.....	5,448	<b>Macon:</b>	
<b>La Salle:</b>		Decatur.....	2,075
Earlville.....	33	Maroa.....	39
La Salle.....	547	Miscellaneous.....	90
Marseilles.....	89	Total.....	2,204
Mendota.....	197	<b>Macoupin:</b>	
Oglesby.....	56	Beuld.....	42
Ottawa.....	971	Carlinville.....	157
Peru.....	357	Gillespie.....	124
Seneca.....	21	Girard.....	39
Streator.....	447	Mount Olive.....	84
Utica.....	40	Staunton.....	153
Miscellaneous.....	139	Virden.....	62
Total.....	2,897	Miscellaneous.....	74
<b>Lawrence:</b>		Total.....	735
Bridgeport.....	55	<b>Madison:</b>	
Lawrenceville.....	236	Alton.....	1,461
St. Francisville.....	11	Collinsville.....	245
Sumner.....	11	East Alton.....	60
Miscellaneous.....	2	Edwardsville.....	327
Total.....	315	Glen Carbon.....	12
<b>Lee:</b>		Granite City.....	788
Amboy.....	53	Highland.....	114
Dixon.....	417	Livingston.....	15
Miscellaneous.....	124	Madison.....	147
Total.....	594	Troy.....	25
<b>Livingston:</b>		Venice.....	43
Chatsworth.....	41	Wood River.....	247
Dwight.....	130	Worden.....	1
Fairbury.....	109	Miscellaneous.....	128
Odell.....	48	Total.....	3,613
Pontiac.....	293	<b>Marion:</b>	
Miscellaneous.....	153	Centralia.....	415
Total.....	774	Odin.....	29
<b>Logan:</b>		Salem.....	83
Atlanta.....	32	Sandoval.....	24
Lincoln.....	352	Miscellaneous.....	27
Mount Pulaski.....	51	Total.....	578
Miscellaneous.....	94		
Total.....	529		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
<b>Marshall:</b>		<b>Peoria:</b>	
Henry.....	50	Averyville.....	4
Lacon.....	62	Bartonville.....	35
Toluca.....	14	Chillicothe.....	96
Wenona.....	31	Elmwood.....	25
Miscellaneous.....	22	Peoria.....	4, 677
Total.....	179	Peoria Heights.....	15
		Princeville.....	15
<b>Mason:</b>		Miscellaneous.....	94
Havana.....	95	Total.....	4, 961
Mason City.....	65		
Miscellaneous.....	64	<b>Perry:</b>	
Total.....	224	Duquoin.....	179
		Pinckneyville.....	43
<b>Massac:</b>		Tamara.....	6
Brookport.....	13	Miscellaneous.....	11
Metropolis.....	84	Total.....	239
Miscellaneous.....	5		
Total.....	102	<b>Piatt:</b>	
<b>Menard:</b>		Bement.....	21
Athens.....	28	Cerro Gordo.....	28
Petersburg.....	82	Monticello.....	138
Miscellaneous.....	50	Miscellaneous.....	91
Total.....	160	Total.....	278
		<b>Pike:</b>	
<b>Mercer:</b>		Barry.....	30
Aledo.....	144	Griggsville.....	27
Keithsburg.....	14	Pittsfield.....	107
Miscellaneous.....	101	Miscellaneous.....	47
Total.....	259	Total.....	211
		<b>Pope:</b>	
<b>Monroe:</b>		Golconda.....	18
Columbia.....	67	Miscellaneous.....	2
Waterloo.....	75	Total.....	20
Miscellaneous.....	15		
Total.....	157	<b>Pulaski:</b>	
<b>Montgomery:</b>		Mounds.....	72
Hillsboro.....	147	Mound City.....	44
Litchfield.....	155	Miscellaneous.....	40
Nokomis.....	50	Total.....	156
Panama.....	9		
Taylor Springs.....	5	<b>Putnam:</b>	
Witt.....	13	Granville.....	38
Miscellaneous.....	26	Miscellaneous.....	15
Total.....	* 405	Total.....	53
		<b>Randolph:</b>	
<b>Morgan:</b>		Chester.....	90
Jacksonville.....	618	Counterville.....	25
Waverly.....	31	Percy.....	6
Miscellaneous.....	87	Red Bud.....	38
Total.....	736	Sparta.....	85
		Tilden.....	5
<b>Moultrie:</b>		Miscellaneous.....	44
Lovington.....	24	Total.....	293
Sullivan.....	53		
Miscellaneous.....	36	<b>Richland:</b>	
Total.....	113	Olney.....	120
		Miscellaneous.....	3
<b>Ogle:</b>		Total.....	123
Mount Morris.....	107		
Oregon.....	76	<b>Rock Island:</b>	
Polo.....	52	East Moline.....	225
Rochelle.....	152	Moline.....	1, 296
Miscellaneous.....	88	Rock Island.....	1, 171
Total.....	475	Silvis.....	61
		Miscellaneous.....	145
		Total.....	2, 895

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
<b>St. Clair:</b>		<b>Union:</b>	
Belleville.....	974	Anna.....	112
Du po.....	70	Jonesboro.....	15
East St. Louis.....	2,663	Miscellaneous.....	42
Freeburg.....	31	<b>Total.....</b>	<b>169</b>
Lebanon.....	49	<b>Vermilion:</b>	
Lovejoy.....	3	Danville.....	1,585
Marissa.....	26	Georgetown.....	79
Mascoutah.....	41	Hoopeston.....	191
National Stock Yards.....	54	Rossville.....	42
New Athens.....	55	Westville.....	122
O'Fallon.....	82	Miscellaneous.....	270
Miscellaneous.....	143	<b>Total.....</b>	<b>2,289</b>
<b>Total.....</b>	<b>4,191</b>	<b>Wabash:</b>	
<b>Saline:</b>		Mount Carmel.....	153
Carrier Mills.....	20	Miscellaneous.....	32
Eldorado.....	49	<b>Total.....</b>	<b>185</b>
Harrisburg.....	246	<b>Warren:</b>	
Miscellaneous.....	36	Monmouth.....	301
<b>Total.....</b>	<b>341</b>	Miscellaneous.....	137
<b>Sangamon:</b>		<b>Total.....</b>	<b>438</b>
Auburn.....	41	<b>Washington:</b>	
Divernon.....	18	Nashville.....	56
Pawnee.....	45	Miscellaneous.....	42
Pleasant Plains.....	40	<b>Total.....</b>	<b>98</b>
Riverton.....	14	<b>Wayne:</b>	
Springfield.....	3,446	Fairfield.....	49
Thayer.....	2	Miscellaneous.....	11
Miscellaneous.....	150	<b>Total.....</b>	<b>60</b>
<b>Total.....</b>	<b>3,756</b>	<b>White:</b>	
<b>Schuyler:</b>		Carmi.....	75
Rushville.....	76	Grayville.....	23
Miscellaneous.....	8	Norris City.....	4
<b>Total.....</b>	<b>84</b>	Miscellaneous.....	9
<b>Scott:</b>		<b>Total.....</b>	<b>111</b>
Bluffs.....	33	<b>Whiteside:</b>	
Winchester.....	52	Fulton.....	62
Miscellaneous.....	15	Morrison.....	115
<b>Total.....</b>	<b>100</b>	Prophetstown.....	47
<b>Shelby:</b>		Rock Falls.....	46
Moweaqua.....	20	Sterling.....	410
Shelbyville.....	100	Miscellaneous.....	102
Windsor.....	7	<b>Total.....</b>	<b>782</b>
Miscellaneous.....	43	<b>Will:</b>	
<b>Total.....</b>	<b>170</b>	Braidwood.....	17
<b>Stark:</b>		Joliet.....	2,999
Toulon.....	55	Lockport.....	197
Wyoming.....	46	Peotone.....	47
Miscellaneous.....	26	Plainfield.....	54
<b>Total.....</b>	<b>137</b>	Steger.....	36
<b>Stephenson:</b>		Wilmington.....	76
Freeport.....	1,207	Miscellaneous.....	232
Lena.....	23	<b>Total.....</b>	<b>3,658</b>
Miscellaneous.....	64	<b>Williamson:</b>	
<b>Total.....</b>	<b>1,294</b>	Cartersville.....	40
<b>Tazewell:</b>		Creal Springs.....	3
Delavan.....	55	Herrin.....	186
East Peoria.....	33	Hurst.....	12
Morton.....	75	Johnston City.....	63
Pekin.....	485	Marion.....	225
Washington.....	70	Miscellaneous.....	19
Miscellaneous.....	117	<b>Total.....</b>	<b>548</b>
<b>Total.....</b>	<b>835</b>		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Winnebago:		Woodford—Continued.	
Pecatonica.....	33	Minonk.....	86
Rockford.....	4,414	Roanoke.....	52
South Beloit.....	8	Miscellaneous.....	102
Miscellaneous.....	93	Total.....	390
Total.....	4,548		
Woodford:		Miscellaneous for State: Residents of other States.....	205
El Paso.....	62		
Eureka.....	88	State total.....	378,859

## INDIANA

Adams:		Clay:	
Berne.....	37	Brazil.....	249
Decatur.....	171	Clay City.....	21
Miscellaneous.....	21	Harmony.....	5
Total.....	229	Miscellaneous.....	67
		Total.....	332
Allen:		Clinton:	
Fort Wayne.....	5,136	Frankfort.....	329
New Haven.....	46	Miscellaneous.....	36
Miscellaneous.....	74	Total.....	365
Total.....	5,256		
Bartholomew:		Crawford: Miscellaneous.....	41
Columbus.....	436		
Hope.....	11	Daviess:	
Miscellaneous.....	8	Washington.....	274
Total.....	455	Miscellaneous.....	26
		Total.....	300
Benton:		Dearborn:	
Fowler.....	59	Aurora.....	116
Miscellaneous.....	54	Lawrenceburg.....	117
Total.....	113	Miscellaneous.....	8
		Total.....	241
Blackford:		Decatur:	
Hartford City.....	158	Greensburg.....	170
Montpelier.....	33	St. Paul.....	17
Total.....	191	Miscellaneous.....	15
		Total.....	202
Boone:		DeKalb:	
Lebanon.....	118	Auburn.....	142
Thorntown.....	26	Butler.....	35
Miscellaneous.....	33	Garrett.....	150
Total.....	177	Waterloo.....	17
		Miscellaneous.....	10
Brown: Miscellaneous.....	4	Total.....	354
Carroll:		Delaware:	
Delphi.....	40	Albany.....	12
Flora.....	18	Eaton.....	10
Miscellaneous.....	16	Muncie.....	1,177
Total.....	74	Miscellaneous.....	31
		Total.....	1,230
Cass:			
Logansport.....	542	Dubois:	
Miscellaneous.....	26	Huntingburg.....	92
Total.....	568	Jasper.....	85
		Miscellaneous.....	10
Clark:		Total.....	187
Jeffersonville.....	273		
Miscellaneous.....	57		
Total.....	330		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Elkhart:</b>		<b>Hancock:</b>	
Elkhart.....	1,299	Fortville.....	30
Goshen.....	326	Greenfield.....	120
Nappanee.....	96	Shirley.....	5
Miscellaneous.....	81	Miscellaneous.....	32
<b>Total.....</b>	<b>1,802</b>	<b>Total.....</b>	<b>187</b>
<b>Fayette:</b>		<b>Harrison:</b>	
Connersville.....	447	Corydon.....	46
Miscellaneous.....	10	Miscellaneous.....	16
<b>Total.....</b>	<b>457</b>	<b>Total.....</b>	<b>62</b>
<b>Floyd:</b>		<b>Hendricks:</b>	
New Albany.....	752	Brownsburg.....	17
Miscellaneous.....	5	Danville.....	71
<b>Total.....</b>	<b>757</b>	Plainfield.....	38
<b>Fountain:</b>		Miscellaneous.....	45
Attica.....	130	<b>Total.....</b>	<b>171</b>
Covington.....	30	<b>Henry:</b>	
Veedersburg.....	19	Knightstown.....	56
Miscellaneous.....	20	Middletown.....	27
<b>Total.....</b>	<b>199</b>	Newcastle.....	321
<b>Franklin:</b>		Miscellaneous.....	39
Brookville.....	75	<b>Total.....</b>	<b>443</b>
Miscellaneous.....	23	<b>Howard:</b>	
<b>Total.....</b>	<b>98</b>	Greentown.....	10
<b>Fulton:</b>		Kokomo.....	730
Rochester.....	101	Miscellaneous.....	16
Miscellaneous.....	46	<b>Total.....</b>	<b>756</b>
<b>Total.....</b>	<b>147</b>	<b>Huntington:</b>	
<b>Gibson:</b>		Andrews.....	11
Fort Branch.....	24	Huntington.....	392
Oakland City.....	68	Warren.....	17
Owensville.....	8	Miscellaneous.....	24
Princeton.....	190	<b>Total.....</b>	<b>444</b>
Miscellaneous.....	43	<b>Jackson:</b>	
<b>Total.....</b>	<b>333</b>	Brownstown.....	25
<b>Grant:</b>		Crothersville.....	15
Fairmount.....	28	Seymour.....	197
Gas City.....	24	Miscellaneous.....	28
Jonesboro.....	16	<b>Total.....</b>	<b>265</b>
Marion.....	610	<b>Jasper:</b>	
National Military Home.....	11	Remington.....	18
Upland.....	11	Rensselaer.....	101
Miscellaneous.....	19	Miscellaneous.....	14
<b>Total.....</b>	<b>719</b>	<b>Total.....</b>	<b>133</b>
<b>Greene:</b>		<b>Jay:</b>	
Bloomfield.....	49	Dunkirk.....	57
Jasonville.....	69	Portland.....	115
Linton.....	97	Redkey.....	10
Worthington.....	21	Miscellaneous.....	8
Miscellaneous.....	14	<b>Total.....</b>	<b>190</b>
<b>Total.....</b>	<b>250</b>	<b>Jefferson:</b>	
<b>Hamilton:</b>		Madison.....	145
Arcadia.....	12	Miscellaneous.....	16
Noblesville.....	153	<b>Total.....</b>	<b>161</b>
Sheridan.....	33	<b>Jennings:</b>	
Miscellaneous.....	45	North Vernon.....	70
<b>Total.....</b>	<b>243</b>	Miscellaneous.....	6
		<b>Total.....</b>	<b>76</b>

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Johnson:</b>		<b>Marshall:</b>	
Edinburg.....	44	Argos.....	25
Franklin.....	167	Bourbon.....	42
Greenwood.....	56	Bremen.....	63
Miscellaneous.....	14	Culver.....	111
Total.....	281	Plymouth.....	100
		Miscellaneous.....	12
		Total.....	413
<b>Knox:</b>		<b>Martin:</b>	
Bicknell.....	115	Loogootee.....	19
Bruceville.....	4	Shoals.....	10
Vincennes.....	514	Total.....	29
Miscellaneous.....	51		
Total.....	684	<b>Miami:</b>	
		Converse.....	15
<b>Kosciusko:</b>		Peru.....	426
Pierceton.....	6	Miscellaneous.....	23
Syracuse.....	32	Total.....	464
Warsaw.....	175		
Miscellaneous.....	82	<b>Monroe:</b>	
Total.....	295	Bloomington.....	698
		Miscellaneous.....	48
<b>Lagrange:</b>		Total.....	746
Lagrange.....	38		
Miscellaneous.....	60	<b>Montgomery:</b>	
Total.....	98	Crawfordsville.....	314
		Ladoga.....	23
<b>Lake:</b>		Miscellaneous.....	44
Crown Point.....	211	Total.....	381
East Chicago.....	2,567		
Gary.....	5,455	<b>Morgan:</b>	
Hammond.....	2,754	Martinsville.....	115
Hessville.....	26	Mooreville.....	36
Hobart.....	202	Miscellaneous.....	18
Lowell.....	53	Total.....	169
Whiting.....	1,260		
Miscellaneous.....	228	<b>Newton:</b>	
Total.....	12,756	Goodland.....	22
		Kentland.....	36
<b>La Porte:</b>		Morocco.....	26
La Porte.....	775	Miscellaneous.....	25
Michigan City.....	848	Total.....	109
Miscellaneous.....	70		
Total.....	1,693	<b>Noble:</b>	
		Albion.....	24
<b>Lawrence:</b>		Kendallville.....	178
Bedford.....	498	Ligonier.....	86
Mitchell.....	63	Miscellaneous.....	34
Miscellaneous.....	26	Total.....	322
Total.....	587		
		<b>Ohio: Rising Sun.....</b>	<b>13</b>
<b>Madison:</b>			
Alexandria.....	71	<b>Orange:</b>	
Anderson.....	1,464	French Lick.....	51
Elwood.....	174	Orleans.....	38
Lapel.....	7	Paoli.....	31
Pendleton.....	29	Miscellaneous.....	47
Summitville.....	16	Total.....	167
Miscellaneous.....	12		
Total.....	1,773	<b>Owen:</b>	
		Spencer.....	50
<b>Marion:</b>		Miscellaneous.....	19
Beech Grove.....	23	Total.....	69
Broad Ripple.....	1		
Indianaapolis.....	17,943		
Miscellaneous.....	369		
Total.....	18,336		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Parke:</b>		<b>Scott:</b>	
Mecca.....	11	Scottsburg.....	38
Montezuma.....	16	Miscellaneous.....	7
Rockville.....	48	<b>Total.....</b>	<b>45</b>
Miscellaneous.....	17		
<b>Total.....</b>	<b>92</b>	<b>Shelby:</b>	
<b>Perry:</b>		Shelbyville.....	377
Cannelton.....	31	Miscellaneous.....	50
Tell City.....	73	<b>Total.....</b>	<b>427</b>
Miscellaneous.....	4		
<b>Total.....</b>	<b>108</b>	<b>Spencer:</b>	
<b>Pike:</b>		Rockport.....	41
Petersburg.....	72	Miscellaneous.....	29
Winslow.....	23	<b>Total.....</b>	<b>70</b>
Miscellaneous.....	10		
<b>Total.....</b>	<b>105</b>	<b>Starke:</b>	
<b>Porter:</b>		Knox.....	56
Chesterton.....	134	North Judson.....	27
Valparaiso.....	391	Miscellaneous.....	21
Miscellaneous.....	61	<b>Total.....</b>	<b>104</b>
<b>Total.....</b>	<b>586</b>	<b>Steuben:</b>	
<b>Posey:</b>		Angola.....	89
Mount Vernon.....	89	Miscellaneous.....	46
New Harmony.....	15	<b>Total.....</b>	<b>135</b>
Wadesville.....	2		
Miscellaneous.....	17	<b>Sullivan:</b>	
<b>Total.....</b>	<b>123</b>	Dugger.....	29
<b>Pulaski:</b>		Farmersburg.....	15
Winamac.....	34	Hymera.....	8
Miscellaneous.....	12	Shelburn.....	22
<b>Total.....</b>	<b>46</b>	Sullivan.....	166
<b>Putnam:</b>		Miscellaneous.....	35
Greencastle.....	214	<b>Total.....</b>	<b>275</b>
Miscellaneous.....	29	<b>Switzerland:</b>	
<b>Total.....</b>	<b>243</b>	Vevay.....	19
<b>Randolph:</b>		Miscellaneous.....	3
Ridgeville.....	12	<b>Total.....</b>	<b>22</b>
Union City.....	83	<b>Tippecanoe:</b>	
Winchester.....	120	Lafayette.....	1,003
Miscellaneous.....	31	West Lafayette.....	133
<b>Total.....</b>	<b>246</b>	Miscellaneous.....	29
<b>Ripley:</b>		<b>Total.....</b>	<b>1,165</b>
Batesville.....	107	<b>Tipton:</b>	
Osgood.....	15	Tipton.....	126
Miscellaneous.....	42	Miscellaneous.....	20
<b>Total.....</b>	<b>164</b>	<b>Total.....</b>	<b>146</b>
<b>Rush:</b>		<b>Union:</b>	
Rushville.....	188	Liberty.....	74
Miscellaneous.....	48	Miscellaneous.....	19
<b>Total.....</b>	<b>236</b>	<b>Total.....</b>	<b>93</b>
<b>St. Joseph:</b>		<b>Vanderburg:</b>	
Mishawaka.....	927	Evansville.....	2,756
Notre Dame.....	27	Howell.....	1
South Bend.....	4,720	Miscellaneous.....	12
Walkerton.....	29	<b>Total.....</b>	<b>2,769</b>
Miscellaneous.....	98	<b>Vermillion:</b>	
<b>Total.....</b>	<b>5,801</b>	Clinton.....	186
		Universal.....	8
		Miscellaneous.....	82
		<b>Total.....</b>	<b>276</b>

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
Vigo:		Wayne:	
Terre Haute.....	2,371	Cambridge City.....	85
West Terre Haute.....	35	Hagerstown.....	49
Miscellaneous.....	31	Richmond.....	1,096
Total.....	2,437	Miscellaneous.....	65
Wabash:		Total.....	1,295
North Manchester.....	71	Wells:	
Wabash.....	235	Bluffton.....	155
Miscellaneous.....	31	Miscellaneous.....	43
Total.....	337	Total.....	198
Warren:		White:	
Williamsport.....	28	Monon.....	34
Miscellaneous.....	26	Monticello.....	62
Total.....	54	Miscellaneous.....	42
Warriek:		Total.....	138
Boonville.....	102	Whitley:	
Newburg.....	20	Columbia City.....	99
Miscellaneous.....	16	South Whitley.....	37
Total.....	138	Miscellaneous.....	16
Washington:		Total.....	152
Salem.....	44	Miscellaneous for State: Residents of	
Miscellaneous.....	13	other States.....	693
Total.....	57	State total.....	76,703

## IOWA

Adair:		Blackhawk:	
Greenfield.....	42	Cedar Falls.....	161
Miscellaneous.....	77	LaPorte City.....	31
Total.....	119	Waterloo.....	1,463
Adams:		Miscellaneous.....	49
Corning.....	40	Total.....	1,724
Miscellaneous.....	14	Boone:	
Total.....	54	Boone.....	355
Allamakee:		Madrid.....	30
Lansing.....	29	Ogden.....	39
Postville.....	53	Miscellaneous.....	16
Waukon.....	44	Total.....	440
Miscellaneous.....	9	Bremer:	
Total.....	135	Sumner.....	52
Appanoose:		Waverly.....	119
Centerville.....	156	Miscellaneous.....	76
Cincinnati.....	1	Total.....	247
Moulton.....	11	Buchanan:	
Mystic.....	13	Independence.....	137
Miscellaneous.....	13	Miscellaneous.....	64
Total.....	194	Total.....	201
Audubon:		Buena Vista:	
Audubon.....	83	Alta.....	44
Miscellaneous.....	64	Sioux Rapids.....	19
Total.....	147	Storm Lake.....	162
Benton:		Miscellaneous.....	58
Belle Plaine.....	57	Total.....	283
Vinton.....	79	Butler:	
Miscellaneous.....	94	Clarksville.....	22
Total.....	230	Greene.....	38
		Parkersburg.....	20
		Miscellaneous.....	59
		Total.....	139



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Calhoun:</b>		<b>Crawford:</b>	
Lake City.....	42	Denison.....	124
Manson.....	51	Manilla.....	29
Rockwell City.....	84	Miscellaneous.....	228
Miscellaneous.....	76	Total.....	381
Total.....	253		
<b>Carroll:</b>		<b>Dallas:</b>	
Carroll.....	203	Adel.....	62
Coon Rapids.....	32	Perry.....	162
Manning.....	60	Miscellaneous.....	242
Miscellaneous.....	125	Total.....	466
Total.....	420		
<b>Cass:</b>		<b>Davis:</b>	
Anita.....	15	Bloomfield.....	43
Atlantic.....	201	Miscellaneous.....	8
Griswold.....	48	Total.....	51
Miscellaneous.....	37		
Total.....	301	<b>Decatur:</b>	
<b>Cedar:</b>		Lamoni.....	15
Tipton.....	52	Leon.....	27
Miscellaneous.....	124	Miscellaneous.....	41
Total.....	176	Total.....	83
<b>Cerro Gordo:</b>		<b>Delaware:</b>	
Clear Lake.....	89	Manchester.....	91
Mason City.....	729	Miscellaneous.....	82
Miscellaneous.....	34	Total.....	173
Total.....	852		
<b>Cherokee:</b>		<b>Des Moines:</b>	
Cherokee.....	198	Burlington.....	1,057
Marcus.....	54	West Burlington.....	11
Miscellaneous.....	90	Miscellaneous.....	50
Total.....	342	Total.....	1,118
<b>Chickasaw:</b>		<b>Dickinson:</b>	
Nashua.....	15	Spirit Lake.....	32
New Hampton.....	55	Miscellaneous.....	59
Miscellaneous.....	26	Total.....	91
Total.....	96	<b>Dubuque:</b>	
<b>Clarke:</b>		Cascade.....	32
Oscola.....	38	Dubuque.....	1,027
Miscellaneous.....	22	Dyersville.....	48
Total.....	60	Miscellaneous.....	71
<b>Clay:</b>		Total.....	1,778
Spencer.....	171	<b>Emmet:</b>	
Miscellaneous.....	99	Estherville.....	116
Total.....	270	Miscellaneous.....	30
<b>Clayton:</b>		Total.....	146
Elkader.....	62	<b>Fayette:</b>	
Guttenberg.....	19	Fayette.....	25
McGregor.....	42	Gelwein.....	219
Monona.....	37	West Union.....	48
Strawberry Point.....	35	Miscellaneous.....	113
Miscellaneous.....	105	Total.....	405
Total.....	300	<b>Floyd:</b>	
<b>Clinton:</b>		Charles City.....	237
Clinton.....	942	Nora Springs.....	27
Dewitt.....	94	Rockford.....	17
Miscellaneous.....	116	Miscellaneous.....	37
Total.....	1,152	Total.....	318
		<b>Franklin:</b>	
		Hampton.....	132
		Sheffield.....	19
		Miscellaneous.....	39
		Total.....	190

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## IOWA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Fremont:</b>		<b>Ida:</b>	
Hamburg.....	75	Holstein.....	103
Sidney.....	28	Ida Grove.....	115
Tabor.....	16	Miscellaneous.....	103
Miscellaneous.....	83	<b>Total.....</b>	<b>321</b>
<b>Total.....</b>	<b>202</b>	<b>Iowa:</b>	
<b>Greene:</b>		Marengo.....	56
Grand Junction.....	29	Williamsburg.....	44
Jefferson.....	82	Miscellaneous.....	61
Miscellaneous.....	77	<b>Total.....</b>	<b>161</b>
<b>Total.....</b>	<b>188</b>	<b>Jackson:</b>	
<b>Grundy:</b>		Bellevue.....	42
Grundy Center.....	60	Maquoketa.....	122
Reinbeck.....	21	Miscellaneous.....	76
Miscellaneous.....	64	<b>Total.....</b>	<b>240</b>
<b>Total.....</b>	<b>145</b>	<b>Jasper:</b>	
<b>Guthrie:</b>		Colfax.....	39
Guthrie Center.....	60	Newton.....	452
Stuart.....	40	Miscellaneous.....	164
Miscellaneous.....	73	<b>Total.....</b>	<b>655</b>
<b>Total.....</b>	<b>173</b>	<b>Jefferson:</b>	
<b>Hamilton:</b>		Fairfield.....	241
Jewell.....	22	Miscellaneous.....	19
Webster City.....	197	<b>Total.....</b>	<b>260</b>
Miscellaneous.....	82	<b>Johnson:</b>	
<b>Total.....</b>	<b>301</b>	Iowa City.....	565
<b>Hancock:</b>		Miscellaneous.....	45
Britt.....	29	<b>Total.....</b>	<b>610</b>
Garner.....	26	<b>Jones:</b>	
Miscellaneous.....	62	Anamosa.....	47
<b>Total.....</b>	<b>117</b>	Monticello.....	72
<b>Hardin:</b>		Miscellaneous.....	33
Ackley.....	61	<b>Total.....</b>	<b>152</b>
Eldora.....	130	<b>Keokuk:</b>	
Iowa Falls.....	121	Keota.....	29
Miscellaneous.....	91	Sigourney.....	51
<b>Total.....</b>	<b>403</b>	What Cheer.....	18
<b>Harrison:</b>		Miscellaneous.....	50
Dunlap.....	58	<b>Total.....</b>	<b>148</b>
Logan.....	44	<b>Kossuth:</b>	
Missouri Valley.....	123	Algona.....	157
Woodbine.....	35	Miscellaneous.....	163
Miscellaneous.....	46	<b>Total.....</b>	<b>320</b>
<b>Total.....</b>	<b>306</b>	<b>Lee:</b>	
<b>Henry:</b>		Fort Madison.....	522
Mount Pleasant.....	135	Keokuk.....	547
New London.....	16	Miscellaneous.....	44
Winfield.....	51	<b>Total.....</b>	<b>1,113</b>
Miscellaneous.....	53	<b>Linn:</b>	
<b>Total.....</b>	<b>235</b>	Cedar Rapids.....	2,016
<b>Howard:</b>		Marion.....	77
Cresco.....	90	Mount Vernon.....	53
Miscellaneous.....	18	Miscellaneous.....	166
<b>Total.....</b>	<b>108</b>	<b>Total.....</b>	<b>2,312</b>
<b>Humboldt:</b>		<b>Louisa:</b>	
Humboldt.....	93	Columbus Junction.....	32
Miscellaneous.....	82	Wapello.....	30
<b>Total.....</b>	<b>175</b>	Miscellaneous.....	52
		<b>Total.....</b>	<b>114</b>

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Lucas:		O'Brien:	
Chariton.....	135	Hartley.....	41
Miscellaneous.....	16	Sanborn.....	18
Total.....	151	Sheldon.....	114
		Miscellaneous.....	113
Lyon:		Total.....	286
Rock Rapids.....	76	Osceola:	
Miscellaneous.....	81	Sibley.....	71
Total.....	157	Miscellaneous.....	53
Madison:		Total.....	124
Winterset.....	84	Page:	
Miscellaneous.....	26	Clarinda.....	135
Total.....	110	Shenandoah.....	181
Mahaska:		Miscellaneous.....	84
New Sharon.....	15	Total.....	400
Oskaloosa.....	307	Palo Alto:	
Miscellaneous.....	34	Emmetsburg.....	61
Total.....	356	Miscellaneous.....	58
Marion:		Total.....	119
Knoxville.....	92	Plymouth:	
Melcher.....	9	Akron.....	30
Pella.....	80	Kingsley.....	47
Miscellaneous.....	39	Le Mars.....	206
Total.....	229	Remsen.....	91
Marshall:		Miscellaneous.....	64
Marshalltown.....	591	Total.....	438
State Center.....	61	Pocahontas:	
Miscellaneous.....	95	Fonda.....	34
Total.....	747	Pocahontas.....	40
Mills:		Rolfe.....	33
Glenwood.....	73	Miscellaneous.....	71
Malvern.....	63	Total.....	178
Miscellaneous.....	130	Polk:	
Total.....	266	Des Moines.....	5,903
Mitchell:		Valley Junction.....	104
Osage.....	125	Miscellaneous.....	91
Miscellaneous.....	44	Total.....	6,098
Total.....	169	Pottawattamie:	
Monona:		Avoca.....	68
Mapleton.....	54	Council Bluffs.....	1,162
Onawa.....	74	Oakland.....	70
Miscellaneous.....	90	Walnut.....	60
Total.....	218	Miscellaneous.....	187
Monroe:		Total.....	1,547
Albia.....	92	Poweshiek:	
Hiteman.....	5	Brooklyn.....	27
Miscellaneous.....	30	Grinnell.....	158
Total.....	127	Montezuma.....	20
Montgomery:		Miscellaneous.....	30
Red Oak.....	274	Total.....	235
Villisca.....	60	Ringgold:	
Miscellaneous.....	50	Mount Ayr.....	33
Total.....	384	Miscellaneous.....	17
Muscatine:		Total.....	50
Muscatine.....	479	Sac:	
West Liberty.....	69	Odebolt.....	73
Wilton Junction.....	25	Sac City.....	96
Miscellaneous.....	33	Miscellaneous.....	152
Total.....	606	Total.....	321

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Scott:		Warren:	
Bettendorf.....	48	Indianola.....	82
Davenport.....	2,412	Miscellaneous.....	54
Dixon.....	14	Total.....	136
Miscellaneous.....	93		
Total.....	2,567	Washington:	
Shelby:		Brighton.....	7
Harlan.....	155	Washington.....	165
Miscellaneous.....	106	Miscellaneous.....	102
Total.....	261	Total.....	274
Sioux:		Wayne:	
Alton.....	25	Corydon.....	28
Hawarden.....	74	Humeston.....	15
Orange City.....	47	Seymour.....	13
Rock Valley.....	23	Miscellaneous.....	15
Sioux Center.....	29	Total.....	71
Miscellaneous.....	122		
Total.....	320	Webster:	
Story:		Fort Dodge.....	757
Ames.....	237	Lehigh.....	14
Nevada.....	87	Miscellaneous.....	107
Story City.....	30	Total.....	878
Miscellaneous.....	96		
Total.....	450	Winnebago:	
Tama:		Forest City.....	50
Tama.....	68	Lake Mills.....	18
Toledo.....	35	Miscellaneous.....	38
Traer.....	50	Total.....	106
Miscellaneous.....	120		
Total.....	273	Winneshiek:	
Taylor:		Calmar.....	28
Bedford.....	40	Decorah.....	152
Lenox.....	23	Miscellaneous.....	68
Miscellaneous.....	50	Total.....	248
Total.....	113	Woodbury:	
Union:		Correctionville.....	34
Alton.....	13	Sioux City.....	2,580
Creston.....	258	Miscellaneous.....	233
Miscellaneous.....	21	Total.....	2,847
Total.....	292		
Van Buren:		Worth:	
Farmington.....	8	Manly.....	42
Miscellaneous.....	44	Northwood.....	41
Total.....	52	Miscellaneous.....	26
Wapello:		Total.....	108
Eldon.....	41	Wright:	
Ottumwa.....	622	Belmond.....	48
Miscellaneous.....	27	Clarion.....	91
Total.....	690	Dows.....	42
		Eagle Grove.....	73
		Miscellaneous.....	19
		Total.....	273
		State total.....	45,349

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## KANSAS

County and city	Number of returns	County and city	Number of returns
<b>Allen:</b>		<b>Cheyenne: Miscellaneous</b> .....	<b>80</b>
Humboldt.....	69	<b>Clark:</b>	
Iola.....	192	Ashland.....	49
La Harpe.....	6	Miscellaneous.....	28
Miscellaneous.....	28	<b>Total</b> .....	<b>77</b>
<b>Total</b> .....	<b>295</b>	<b>Clay:</b>	
<b>Anderson:</b>		Clay Center.....	148
Garnett.....	92	Miscellaneous.....	63
Miscellaneous.....	40	<b>Total</b> .....	<b>211</b>
<b>Total</b> .....	<b>132</b>	<b>Cloud:</b>	
<b>Atchison:</b>		Clyde.....	19
Atchison.....	521	Concordia.....	220
Miscellaneous.....	23	Miscellaneous.....	63
<b>Total</b> .....	<b>544</b>	<b>Total</b> .....	<b>302</b>
<b>Barber:</b>		<b>Coffey:</b>	
Kiowa.....	69	Burlington.....	48
Medicine Lodge.....	56	Miscellaneous.....	42
Miscellaneous.....	105	<b>Total</b> .....	<b>90</b>
<b>Total</b> .....	<b>230</b>	<b>Comanche:</b>	
<b>Barton:</b>		Coldwater.....	66
Ellinwood.....	103	Protection.....	22
Great Bend.....	316	Miscellaneous.....	12
Hoisington.....	180	<b>Total</b> .....	<b>100</b>
Miscellaneous.....	154	<b>Cowley:</b>	
<b>Total</b> .....	<b>753</b>	Arkansas City.....	524
<b>Bourbon:</b>		Winfield.....	549
Fort Scott.....	306	Miscellaneous.....	58
Miscellaneous.....	19	<b>Total</b> .....	<b>1,131</b>
<b>Total</b> .....	<b>325</b>	<b>Crawford:</b>	
<b>Brown:</b>		Arcadia.....	30
Hiawatha.....	90	Arma.....	29
Horton.....	97	Cherokee.....	21
Miscellaneous.....	63	Croweburg.....	2
<b>Total</b> .....	<b>250</b>	Franklin.....	8
<b>Butler:</b>		Frontenac.....	28
Augusta.....	150	Girard.....	73
Douglass.....	42	Mulberry.....	68
Eldorado.....	645	Pittsburg.....	693
Miscellaneous.....	208	Radley.....	3
<b>Total</b> .....	<b>1,045</b>	Miscellaneous.....	37
<b>Chase:</b>		<b>Total</b> .....	<b>992</b>
Cottonwood Falls.....	49	<b>Decatur:</b>	
Miscellaneous.....	57	Oberlin.....	63
<b>Total</b> .....	<b>106</b>	Miscellaneous.....	40
<b>Chautauqua:</b>		<b>Total</b> .....	<b>103</b>
Cedarvale.....	34	<b>Dickinson:</b>	
Sedan.....	48	Abilene.....	244
Miscellaneous.....	24	Herington.....	176
<b>Total</b> .....	<b>106</b>	Solomon.....	36
<b>Cherokee:</b>		Miscellaneous.....	114
Baxter Springs.....	220	<b>Total</b> .....	<b>570</b>
Columbus.....	123	<b>Doniphan:</b>	
Galena.....	86	Troy.....	35
Scammon.....	40	Miscellaneous.....	96
Weir.....	26	<b>Total</b> .....	<b>131</b>
West Mineral.....	6		
Miscellaneous.....	24		
<b>Total</b> .....	<b>525</b>		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## KANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Douglas:		Harper:	
Baldwin City.....	34	Anthony.....	107
Lawrence.....	571	Harper.....	46
Miscellaneous.....	27	Miscellaneous.....	66
Total.....	632	Total.....	219
Edwards:		Harvey:	
Kinsley.....	155	Halstead.....	59
Miscellaneous.....	153	Newton.....	431
Total.....	313	Miscellaneous.....	61
Elk:		Total.....	551
Howard.....	57	Haskell: Miscellaneous.....	58
Miscellaneous.....	62	Hodgeman: Miscellaneous.....	38
Total.....	119	Jackson:	
Ellis:		Holton.....	83
Ellis.....	75	Miscellaneous.....	35
Hays.....	187	Total.....	118
Miscellaneous.....	18	Jefferson:	
Total.....	280	Valley Falls.....	40
Ellsworth:		Miscellaneous.....	79
Ellsworth.....	96	Total.....	119
Wilson.....	49	Jewell:	
Miscellaneous.....	63	Mankato.....	41
Total.....	208	Miscellaneous.....	40
Finney:		Total.....	81
Garden City.....	171	Johnson:	
Miscellaneous.....	16	Olathe.....	97
Total.....	187	Miscellaneous.....	156
Ford:		Total.....	253
Dodge City.....	389	Kearny: Miscellaneous.....	25
Miscellaneous.....	143	Kingman:	
Total.....	532	Kingman.....	94
Franklin:		Miscellaneous.....	79
Ottawa.....	216	Total.....	173
Miscellaneous.....	42	Kiowa:	
Total.....	258	Greensburg.....	59
Geary:		Miscellaneous.....	60
Fort Riley.....	29	Total.....	119
Junction City.....	213	Labette:	
Miscellaneous.....	13	Chetopa.....	16
Total.....	255	Oswego.....	44
Gove: Miscellaneous.....	62	Parsons.....	467
Graham: Miscellaneous.....	32	Miscellaneous.....	22
Grant: Miscellaneous.....	33	Total.....	549
Gray: Miscellaneous.....	113	Lane: Miscellaneous.....	9
Greeley: Miscellaneous.....	9	Leavenworth:	
Greenwood:		Fort Leavenworth.....	56
Eureka.....	292	Leavenworth.....	481
Miscellaneous.....	295	National Military Home.....	1
Total.....	587	Miscellaneous.....	35
Hamilton:		Total.....	573
Syracuse.....	27	Lincoln:	
Miscellaneous.....	2	Lincoln.....	62
Total.....	29	Miscellaneous.....	55
		Total.....	117

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## KANSAS—Continued

County and city	Number of returns	County and city	Number of returns
<b>Linn:</b>		<b>Neosho:</b>	
La Cygne.....	15	Chanute.....	321
Pleasanton.....	26	Erie.....	19
Miscellaneous.....	43	Miscellaneous.....	27
Total.....	84	Total.....	367
<b>Logan: Miscellaneous.....</b>	<b>27</b>	<b>Ness: Miscellaneous.....</b>	<b>65</b>
<b>Lyon:</b>		<b>Norton:</b>	
Emporia.....	563	Norton.....	67
Miscellaneous.....	84	Miscellaneous.....	46
Total.....	647	Total.....	113
<b>McPherson:</b>		<b>Osage:</b>	
Lindsborg.....	89	Burlingame.....	28
McPherson.....	221	Osage City.....	35
Miscellaneous.....	151	Miscellaneous.....	62
Total.....	461	Total.....	125
<b>Marion:</b>		<b>Osborne:</b>	
Florence.....	54	Downs.....	28
Hillsboro.....	48	Osborne.....	51
Marion.....	132	Miscellaneous.....	33
Peabody.....	69	Total.....	112
Miscellaneous.....	82		
Total.....	385	<b>Ottawa:</b>	
<b>Marshall:</b>		Minneapolis.....	52
Blue Rapids.....	36	Miscellaneous.....	55
Frankfort.....	38	Total.....	107
Marysville.....	143		
Miscellaneous.....	131	<b>Pawnee:</b>	
Total.....	348	Larned.....	208
<b>Meade: Miscellaneous.....</b>	<b>152</b>	Miscellaneous.....	83
<b>Miami:</b>		Total.....	291
Osawatomie.....	95	<b>Phillips:</b>	
Paola.....	131	Phillipsburg.....	51
Miscellaneous.....	14	Miscellaneous.....	44
Total.....	240	Total.....	95
<b>Mitchell:</b>		<b>Pottawatomie:</b>	
Beloit.....	115	St. Marys.....	45
Miscellaneous.....	53	Wameco.....	62
Total.....	168	Miscellaneous.....	100
<b>Montgomery:</b>		Total.....	207
Caney.....	73	<b>Pratt:</b>	
Cherryvale.....	83	Pratt.....	239
Coffeyville.....	289	Miscellaneous.....	85
Independence.....	524	Total.....	324
Miscellaneous.....	26	<b>Rawlins: Miscellaneous.....</b>	<b>97</b>
Total.....	1,095	<b>Reno:</b>	
<b>Morris:</b>		Haven.....	35
Council Grove.....	83	Hutchinson.....	769
Miscellaneous.....	58	Miscellaneous.....	112
Total.....	141	Total.....	916
<b>Morton:</b>		<b>Republic:</b>	
Elkhart.....	29	Belleville.....	89
Miscellaneous.....	8	Miscellaneous.....	86
Total.....	37	Total.....	175
<b>Nemaha:</b>		<b>Rice:</b>	
Sabetha.....	97	Lyons.....	115
Seneca.....	45	Sterling.....	63
Miscellaneous.....	65	Miscellaneous.....	112
Total.....	207	Total.....	290

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## KANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Riley:		Stanton: Miscellaneous.....	14
Manhattan.....	452	Stevens: Miscellaneous.....	43
Miscellaneous.....	134		
Total.....	586	Sumner:	
Rooks: Miscellaneous.....	57	Caldwell.....	65
Rush: Miscellaneous.....	138	Conway Springs.....	35
Russell:		Mulvane.....	28
Russell.....	108	Wellington.....	247
Miscellaneous.....	107	Miscellaneous.....	156
Total.....	215	Total.....	531
Saline:		Thomas:	
Salina.....	708	Colby.....	144
Miscellaneous.....	65	Miscellaneous.....	71
Total.....	773	Total.....	215
Scott:		Trego:	
Scott City.....	34	Wakeeney.....	37
Miscellaneous.....	3	Miscellaneous.....	8
Total.....	37	Total.....	45
Sedgwick:		Wabaunsee: Miscellaneous.....	102
Wichita.....	3,970	Wallace: Miscellaneous.....	36
Miscellaneous.....	177		
Total.....	4,147	Washington:	
Seward:		Washington.....	38
Liberal.....	142	Miscellaneous.....	94
Miscellaneous.....	12	Total.....	132
Total.....	154	Wichita: Miscellaneous.....	12
Shawnee:		Wilson:	
Topeka.....	2,641	Altoona.....	9
Miscellaneous.....	39	Fredonia.....	101
Total.....	2,680	Neodesha.....	100
Sheridan: Miscellaneous.....	31	Miscellaneous.....	15
Sherman:		Total.....	225
Goodland.....	118	Woodson:	
Miscellaneous.....	15	Yates Center.....	49
Total.....	133	Miscellaneous.....	17
Smith:		Total.....	66
Smith Center.....	56	Wyandotte:	
Miscellaneous.....	34	Bonner Springs.....	47
Total.....	90	Kansas City.....	2,668
Stafford:		Rosedale.....	34
St. John.....	81	Miscellaneous.....	60
Stafford.....	92	Total.....	2,809
Miscellaneous.....	106	State total.....	35,575
Total.....	279		

## KENTUCKY

Adair: Columbia.....	11	Barren:	
Allen: Scottsville.....	13	Glasgow.....	92
Anderson:		Miscellaneous.....	5
Lawrenceburg.....	43	Total.....	97
Miscellaneous.....	2	Bath: Miscellaneous.....	29
Total.....	45		
Ballard: Miscellaneous.....	18		



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns
<b>Bell:</b>		<b>Carroll:</b>	
Middlesboro.....	214	Carrollton.....	54
Pineville.....	101	Miscellaneous.....	12
Miscellaneous.....	21	Total.....	66
Total.....	336	<b>Carter:</b>	
<b>Boone: Miscellaneous.....</b>	<b>58</b>	Olive Hill.....	18
<b>Bourbon:</b>		Miscellaneous.....	29
Millersburg.....	14	Total.....	47
Paris.....	371	<b>Casey: Miscellaneous.....</b>	<b>5</b>
Miscellaneous.....	15	<b>Christian:</b>	
Total.....	400	Hopkinsville.....	273
<b>Boyd:</b>		Miscellaneous.....	36
Ashland.....	905	Total.....	309
Catlettsburg.....	68	<b>Clark:</b>	
Miscellaneous.....	3	Winchester.....	368
Total.....	974	Miscellaneous.....	5
<b>Boyle:</b>		Total.....	373
Danville.....	278	<b>Clay: Miscellaneous.....</b>	<b>11</b>
Miscellaneous.....	9	<b>Crittenden:</b>	
Total.....	287	Marion.....	25
<b>Bracken:</b>		Miscellaneous.....	4
Augusta.....	47	Total.....	29
Miscellaneous.....	19	<b>Cumberland: Miscellaneous.....</b>	<b>6</b>
Total.....	66	<b>Daviess:</b>	
<b>Breathitt:</b>		Owensboro.....	447
Jackson.....	27	Miscellaneous.....	9
Miscellaneous.....	2	Total.....	456
Total.....	29	<b>Edmonson: Miscellaneous.....</b>	<b>15</b>
<b>Breckinridge:</b>		<b>Elliott: Miscellaneous.....</b>	<b>1</b>
Cloverport.....	20	<b>Estill:</b>	
Miscellaneous.....	24	Irvine.....	54
Total.....	44	Ravenna.....	80
<b>Bullitt: Miscellaneous.....</b>	<b>37</b>	Miscellaneous.....	12
<b>Butler: Miscellaneous.....</b>	<b>1</b>	Total.....	146
<b>Caldwell:</b>		<b>Fayette:</b>	
Princeton.....	96	Lexington.....	2, 109
Miscellaneous.....	11	Miscellaneous.....	17
Total.....	107	Total.....	2, 126
<b>Calloway:</b>		<b>Fleming:</b>	
Murray.....	49	Flemingsburg.....	28
Miscellaneous.....	2	Miscellaneous.....	5
Total.....	51	Total.....	33
<b>Campbell:</b>		<b>Floyd:</b>	
Bellevue.....	330	Prestonburg.....	32
Dayton.....	266	Wayland.....	17
Fort Thomas.....	696	Weeksburys.....	12
Newport.....	1, 266	Miscellaneous.....	62
Miscellaneous.....	59	Total.....	123
Total.....	2, 617	<b>Franklin:</b>	
<b>Carlisle:</b>		Frankfort.....	340
Bardwell.....	1	Miscellaneous.....	2
Miscellaneous.....	7	Total.....	342
Total.....	8		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns
<b>Fulton:</b>		<b>Hopkins:</b>	
Fulton.....	89	Dawson Springs.....	35
Hickman.....	32	Earlington.....	53
Miscellaneous.....	3	Madisonville.....	201
Total.....	124	Mortons Gap.....	5
		Miscellaneous.....	15
<b>Gallatin: Miscellaneous.....</b>	<b>13</b>	<b>Total.....</b>	<b>309</b>
<b>Garrard:</b>		<b>Jackson: Miscellaneous.....</b>	<b>5</b>
Lancaster.....	44		
Miscellaneous.....	7	<b>Jefferson:</b>	
Total.....	51	Louisville.....	13, 122
		Miscellaneous.....	485
<b>Grant: Miscellaneous.....</b>	<b>40</b>	<b>Total.....</b>	<b>13, 607</b>
<b>Graves:</b>		<b>Jessamine:</b>	
Mayfield.....	190	Nicholasville.....	64
Miscellaneous.....	5	Miscellaneous.....	13
Total.....	195	Total.....	77
<b>Grayson:</b>		<b>Johnson:</b>	
Leitchfield.....	19	Paintsville.....	76
Miscellaneous.....	10	Van Lear.....	17
Total.....	29	Miscellaneous.....	7
		Total.....	100
<b>Green: Miscellaneous.....</b>	<b>4</b>	<b>Kenton:</b>	
<b>Greenup:</b>		Covington.....	2, 834
Greenup.....	23	Ludlow.....	244
Russell.....	93	Miscellaneous.....	110
Miscellaneous.....	33	Total.....	3, 188
Total.....	149	<b>Knott: Miscellaneous.....</b>	<b>14</b>
<b>Hancock: Miscellaneous.....</b>	<b>20</b>	<b>Knox:</b>	
<b>Hardin:</b>		Barbourville.....	47
Elizabethtown.....	57	Miscellaneous.....	9
Miscellaneous.....	16	Total.....	56
Total.....	73	<b>Larue:</b>	
<b>Harlan:</b>		Hodgenville.....	14
Harlan.....	138	Miscellaneous.....	1
Miscellaneous.....	295	Total.....	15
Total.....	433	<b>Laurel: London.....</b>	<b>25</b>
<b>Harrison:</b>		<b>Lawrence:</b>	
Cynthiana.....	135	Louisa.....	46
Miscellaneous.....	15	Miscellaneous.....	22
Total.....	150	Total.....	68
<b>Hart: Miscellaneous.....</b>	<b>15</b>	<b>Lee:</b>	
<b>Henderson:</b>		Beattyville.....	9
Henderson.....	294	Miscellaneous.....	8
Miscellaneous.....	5	Total.....	17
Total.....	299	<b>Leslie: Miscellaneous.....</b>	<b>6</b>
<b>Henry:</b>		<b>Letcher:</b>	
Eminence.....	22	Jenkins.....	45
Miscellaneous.....	19	Miscellaneous.....	86
Total.....	41	Total.....	131
<b>Hickman:</b>		<b>Lewis:</b>	
Clinton.....	5	Vanceburg.....	17
Miscellaneous.....	2	Miscellaneous.....	10
Total.....	7	Total.....	27

TABLE 11.—*Individual returns by States and Territories—Number<sup>†</sup> of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns
Lincoln:		Nelson:	
Stanford.....	38	Bardstown.....	59
Miscellaneous.....	14	Miscellaneous.....	30
Total.....	52	Total.....	89
Livingston: Miscellaneous.....	7	Nicholas:	
Logan:		Carlisle.....	37
Russellville.....	70	Miscellaneous.....	2
Miscellaneous.....	17	Total.....	39
Total.....	87	Ohio: Miscellaneous.....	44
Lyon:		Oldham:	
Eddyville.....	16	La Grange.....	34
Miscellaneous.....	4	Miscellaneous.....	39
Total.....	20	Total.....	73
McCracken: Paducah.....	826	Owen: Miscellaneous.....	21
McCreary: Miscellaneous.....	19	Pendleton:	
McLean:		Falmouth.....	33
Livermore.....	3	Miscellaneous.....	13
Miscellaneous.....	10	Total.....	46
Total.....	13	Perry:	
Madison:		Hazard.....	173
Berea.....	59	Miscellaneous.....	76
Richmond.....	153	Total.....	249
Miscellaneous.....	6	Pike:	
Total.....	218	Hellier.....	14
Magoffin: Miscellaneous.....	18	Pikeville.....	106
Marion:		Miscellaneous.....	174
Lebanon.....	60	Total.....	294
Miscellaneous.....	3	Powell: Miscellaneous.....	2
Total.....	63	Pulaski:	
Marshall: Miscellaneous.....	17	Burnside.....	13
Martin: Miscellaneous.....	7	Somerset.....	117
Mason:		Miscellaneous.....	6
Maysville.....	221	Total.....	136
Miscellaneous.....	15	Robertson: Miscellaneous.....	2
Total.....	236	Rockcastle: Miscellaneous.....	25
Meade: Miscellaneous.....	4	Rowan: Miscellaneous.....	22
Menifee: Miscellaneous.....	2	Russell: Miscellaneous.....	2
Mercer:		Scott:	
Harrodsburg.....	114	Georgetown.....	166
Miscellaneous.....	14	Miscellaneous.....	2
Total.....	128	Total.....	168
Metcalf: Miscellaneous.....	1	Shelby:	
Monroe: Miscellaneous.....	1	Shelbyville.....	130
Montgomery: Mount Sterling.....	154	Miscellaneous.....	5
Morgan: Miscellaneous.....	14	Total.....	135
Muhlenberg:		Simpson: Franklin.....	32
Central City.....	75	Spencer: Miscellaneous.....	11
Drakesboro.....	11	Taylor: Campbellsville.....	40
Greenville.....	66	Todd:	
Miscellaneous.....	28	Elkton.....	13
Total.....	180	Miscellaneous.....	23
		Total.....	36

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns
Trigg: Miscellaneous.....	26	Webster:	
Trimble: Miscellaneous.....	4	Providence.....	49
Union:		Sebree.....	2
Morganfield.....	47	Miscellaneous.....	16
Sturgis.....	35	Total.....	67
Uniontown.....	8	Whitley:	
Miscellaneous.....	7	Corbin.....	103
Total.....	97	Williamsburg.....	59
Warren:		Miscellaneous.....	19
Bowling Green.....	279	Total.....	181
Miscellaneous.....	18	Wolfe: Miscellaneous.....	7
Total.....	297	Woodford:	
Washington: Springfield.....	45	Versailles.....	98
Wayne: Monticello.....	9	Miscellaneous.....	36
		Total.....	134
		State total.....	33,004

## LOUISIANA

Acadia:		Caddo:	
Crowley.....	195	Cedar Grove.....	9
Rayne.....	94	Oil City.....	47
Miscellaneous.....	83	Shreveport.....	4,419
Total.....	372	Vivian.....	64
Allen:		Miscellaneous.....	293
Elizabeth.....	51	Total.....	4,832
Kinder.....	20	Calcasieu:	
Oakdale.....	88	De Quincy.....	78
Miscellaneous.....	13	Ged.....	11
Total.....	172	Lake Charles.....	764
Ascension:		Sulphur.....	43
Donaldsonville.....	77	Vinton.....	79
Miscellaneous.....	47	Westlake.....	14
Total.....	124	Miscellaneous.....	24
Assumption:		Total.....	1,013
Albemarle.....	1	Caldwell: Miscellaneous.....	62
Napoleonville.....	35	Cameron: Miscellaneous.....	6
Miscellaneous.....	31	Catahoula:	
Total.....	67	Jonesville.....	10
Avoyelles:		Miscellaneous.....	18
Bunkie.....	41	Total.....	28
Marksville.....	33	Claiborne:	
Miscellaneous.....	45	Haynesville.....	154
Total.....	119	Homer.....	149
Beauregard:		Miscellaneous.....	6
De Ridder.....	106	Total.....	309
Longville.....	2	Concordia:	
Ludington.....	1	Ferriday.....	59
Merryville.....	19	Vidalia.....	28
Miscellaneous.....	7	Miscellaneous.....	30
Total.....	135	Total.....	117
Bienville:		De Soto:	
Arcadia.....	67	Mansfield.....	167
Miscellaneous.....	55	Miscellaneous.....	29
Total.....	122	Total.....	196
Bossier:		East Baton Rouge:	
Bossier.....	32	Baton Rouge.....	1,680
Miscellaneous.....	127	Miscellaneous.....	67
Total.....	159	Total.....	1,747

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## LOUISIANA—Continued

County and city	Number of returns	County and city	Number of returns
East Carroll:		La Salle: Miscellaneous.....	120
Lake Providence.....	119	Lincoln:	
Miscellaneous.....	21	Ruston.....	180
Total.....	140	Miscellaneous.....	27
East Feliciana:		Total.....	207
Jackson.....	12	Livingston: Miscellaneous.....	51
Miscellaneous.....	46	Madison:	
Total.....	58	Tallulah.....	81
Evangeline:		Miscellaneous.....	30
Ville Platte.....	33	Total.....	111
Miscellaneous.....	30	Morehouse:	
Total.....	63	Bastrop.....	168
Franklin:		Miscellaneous.....	59
Winnsboro.....	55	Total.....	227
Miscellaneous.....	59	Natchitoches:	
Total.....	114	Natchitoches.....	129
Grant:		Miscellaneous.....	67
Coffax.....	28	Total.....	196
Miscellaneous.....	51	Orleans:	
Total.....	79	New Orleans.....	19,163
Iberia:		Miscellaneous.....	6
Jeanerette.....	72	Total.....	19,169
New Iberia.....	160	Ouachita:	
Miscellaneous.....	30	Monroe.....	1,021
Total.....	262	West Monroe.....	80
Iberville:		Miscellaneous.....	44
Bayou Goula.....	10	Total.....	1,145
Plaquemine.....	129	Plaquemine: Miscellaneous.....	46
White Castle.....	21	Pointe Coupee:	
Miscellaneous.....	40	New Roads.....	28
Total.....	200	Miscellaneous.....	68
Jackson:		Total.....	96
Eros.....	3	Rapides:	
Miscellaneous.....	42	Alexandria.....	781
Total.....	45	Boyce.....	19
Jefferson:		Glenmora.....	20
Gretna.....	93	Lecompte.....	40
Kenner.....	39	Pineville.....	34
McDonoghville.....	41	Miscellaneous.....	29
Westwego.....	22	Total.....	932
Miscellaneous.....	160	Red River: Miscellaneous.....	57
Total.....	355	Richland:	
Jefferson Davis:		Alto.....	15
Jennings.....	110	Rayville.....	88
Lake Arthur.....	13	Miscellaneous.....	58
Wells.....	55	Total.....	161
Miscellaneous.....	39	Sabine:	
Total.....	217	Fisher.....	10
Lafayette:		Peason.....	12
Lafayette.....	316	Miscellaneous.....	62
Miscellaneous.....	46	Total.....	84
Total.....	362	St. Bernard: Miscellaneous.....	59
La Fourche:		St. Charles: Miscellaneous.....	99
Matthews.....	1	St. Helena: Miscellaneous.....	4
Thibodaux.....	122		
Miscellaneous.....	76		
Total.....	199		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## LOUISIANA—Continued

County and city	Number of returns	County and city	Number of returns
St. James:		Tensas: Miscellaneous.....	86
Lutcher.....	46	Terrebonne:	
Miscellaneous.....	55	Houma.....	118
Total.....	101	Miscellaneous.....	29
St. John the Baptist:		Total.....	147
Garyville.....	22	Union: Miscellaneous.....	50
Miscellaneous.....	56	Vermillion:	
Total.....	78	Abbeville.....	84
St. Landry:		Gueydan.....	25
Eunice.....	48	Miscellaneous.....	51
Opelousas.....	191	Total.....	160
Washington.....	14	Vernon:	
Miscellaneous.....	70	Fullerton.....	7
Total.....	323	Leesville.....	92
St. Martin:		Miscellaneous.....	47
Breaux Bridge.....	22	Total.....	146
St. Martinville.....	24	Washington:	
Miscellaneous.....	18	Bogalusa.....	283
Total.....	64	Miscellaneous.....	33
St. Mary:		Total.....	316
Berwick.....	15	Webster:	
Franklin.....	99	Minden.....	195
Morgan City.....	104	Miscellaneous.....	96
Patterson.....	47	Total.....	291
Miscellaneous.....	18	West Baton Rouge: Miscellaneous.....	52
Total.....	283	West Carroll: Miscellaneous.....	39
St. Tammany:		West Feliciana: Miscellaneous.....	41
Covington.....	90	Winn:	
Madisonville.....	14	Winnfield.....	82
Mandeville.....	23	Miscellaneous.....	13
Slidell.....	86	Total.....	95
Miscellaneous.....	26	State total.....	37, 293
Total.....	239		
Tangipahoa:			
Amite.....	38		
Hammond.....	198		
Independence.....	12		
Kentwood.....	15		
Miscellaneous.....	81		
Total.....	344		

## MAINE

County and city	Number of returns	County and city	Number of returns
Androscoggin:		Aroostook—Continued.	
Auburn.....	743	Fort Kent.....	44
East Livermore.....	84	Frenchville.....	4
Lewiston.....	980	Grand Isle.....	4
Lisbon.....	62	Hodgdon.....	1
Mechanic Falls.....	51	Houlton.....	220
Poland.....	23	Island Falls.....	8
Turner.....	7	Limestone.....	43
Webster.....	18	Madawaska.....	10
Miscellaneous.....	3	Mapleton.....	12
Total.....	1, 971	Mars Hill.....	47
Aroostook:		Monticello.....	14
Ashland.....	18	Oakfield.....	2
Blaine.....	3	Presque Isle.....	231
Bridgewater.....	11	Sherman.....	5
Caribou.....	170	Stockholm.....	3
Eagle Lake.....	8	Van Buren.....	37
Easton.....	37	Washburn.....	17
Fort Fairfield.....	106	Miscellaneous.....	37
		Total.....	1, 146

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MAINE—Continued

County and city	Number of returns	County and city	Number of returns
Cumberland:		Lincoln:	
Bridgton.....	51	Boothbay.....	17
Brunswick.....	286	Boothbay Harbor.....	46
Cape Elizabeth.....	89	Bristol.....	10
Cumberland.....	12	Waldoboro.....	24
Falmouth.....	4	Wiscasset.....	24
Freeport.....	51	Miscellaneous.....	77
Gorham.....	34	Total.....	198
Gray.....	11		
Harpwell.....	7	Oxford:	
New Gloucester.....	13	Bethel.....	46
Portland.....	4,312	Dixfield.....	22
Scarborough.....	34	Fryeburg.....	38
South Portland.....	426	Mexico.....	51
Standish.....	13	Norway.....	37
Westbrook.....	272	Oxford.....	16
Windham.....	30	Paris.....	72
Yarmouth.....	55	Runford.....	272
Miscellaneous.....	62	Miscellaneous.....	85
Total.....	5,762	Total.....	659
Franklin:		Penobscot:	
Farmington.....	123	Bangor.....	1,275
Jay.....	36	Brewer.....	113
Phillips.....	13	Corinna.....	15
Rangeley.....	52	Dexter.....	86
Wilton.....	65	East Millinocket.....	40
Miscellaneous.....	45	Enfield.....	5
Total.....	334	Hampden.....	15
Hancock:		Lincoln.....	43
Bar Harbor.....	212	Millford.....	9
Blue Hill.....	13	Millinocket.....	168
Brooksville.....	2	Newport.....	23
Bucksport.....	36	Old Town.....	125
Deer Isle.....	7	Orono.....	73
Ellsworth.....	98	Orrington.....	6
Gouldsboro.....	6	Patten.....	13
Mount Desert.....	64	Miscellaneous.....	50
Stonington.....	17	Total.....	2,059
Trecoant.....	3		
Miscellaneous.....	124	Piscataquis:	
Total.....	582	Brownville.....	34
Kennebec:		Dover-Foxcroft.....	84
Augusta.....	658	Greenville.....	56
Benton.....	4	Guilford.....	42
China.....	5	Milo.....	45
Clinton.....	18	Monson.....	21
Gardiner.....	199	Sangerville.....	10
Hallowell.....	51	Miscellaneous.....	13
Monmouth.....	7	Total.....	305
Oakland.....	54	Sagadahoc:	
Randolph.....	8	Bath.....	282
Vassalboro.....	15	Bowdoinham.....	12
Waterville.....	621	Richmond.....	40
Winslow.....	12	Tojsham.....	32
Winthrop.....	67	Miscellaneous.....	12
Miscellaneous.....	62	Total.....	378
Total.....	1,781		
Knox:		Somerset:	
Camden.....	120	Anson.....	33
Rockland.....	332	Bingham.....	26
Rockport.....	22	Fairfield.....	73
St. George.....	26	Hartland.....	8
Thomaston.....	67	Madison.....	85
Union.....	12	Norridgewock.....	9
Vinalhaven.....	17	Pittsfield.....	56
Warren.....	15	Skowhegan.....	140
Miscellaneous.....	18	Solon.....	4
Total.....	629	Miscellaneous.....	59
		Total.....	493

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MAINE—Continued

County and city	Number of returns	County and city	Number of returns
Waldo:		York:	
Belfast.....	168	Berwick.....	38
Searsport.....	19	Biddeford.....	313
Stockton Springs.....	1	Buxton.....	22
Winterport.....	7	Elliot.....	11
Miscellaneous.....	66	Hollis.....	8
Total.....	261	Kennebunk.....	105
Washington:		Kennebunkport.....	47
Baileyville.....	47	Kittery.....	106
Calais.....	109	Lebanon.....	8
Cherryfield.....	11	North Berwick.....	33
Danforth.....	20	Old Orchard.....	60
East Machias.....	8	Parsonsfield.....	14
Eastport.....	84	Saco.....	229
Harrington.....	9	Sanford.....	472
Jonesport.....	8	South Berwick.....	51
Lubec.....	38	Wells.....	53
Machias.....	28	York.....	99
Machiasport.....	4	Miscellaneous.....	47
Millbridge.....	14	Total.....	1,716
Pembroke.....	4	State total.....	18,710
Perry.....	1		
Miscellaneous.....	51		
Total.....	436		

## MARYLAND

Allegany:		Charles: Miscellaneous.....	113
Cumberland.....	1,514	Dorchester:	
Frostburg.....	142	Cambridge.....	214
Lonaconing.....	62	Hurlock.....	14
Mount Savage.....	49	Miscellaneous.....	50
Westernport.....	50	Total.....	278
Miscellaneous.....	107	Frederick:	
Total.....	1,924	Brunswick.....	105
Anne Arundel:		Frederick.....	571
Annapolis.....	644	Miscellaneous.....	222
Miscellaneous.....	372	Total.....	898
Total.....	1,016	Garrett:	
City of Baltimore.....	36,673	Oakland.....	66
Baltimore:		Miscellaneous.....	54
Catonsville.....	637	Total.....	120
Towson.....	327	Harford:	
Miscellaneous.....	1,614	Aberdeen.....	126
Total.....	2,578	Belair.....	98
Calvert: Miscellaneous.....	36	Havre de Grace.....	176
Caroline:		Miscellaneous.....	140
Denton.....	46	Total.....	540
Federsburg.....	32	Howard:	
Miscellaneous.....	78	Ellicott City.....	135
Total.....	156	Miscellaneous.....	105
Carroll:		Total.....	240
Union Bridge.....	50	Kent:	
Westminster.....	218	Chestertown.....	114
Miscellaneous.....	186	Miscellaneous.....	70
Total.....	454	Total.....	184
Cecil:		Montgomery:	
Elkton.....	142	Rockville.....	183
North East.....	24	Takoma Park.....	292
Port Deposit.....	58	Miscellaneous.....	1,785
Miscellaneous.....	230	Total.....	2,260
Total.....	454		



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MARYLAND—Continued

County and city	Number of returns	County and city	Number of returns
Prince George:		Washington:	
Capitol Heights.....	15	Boonsboro.....	24
Hyattsville.....	232	Hagerstown.....	1,184
Laurel.....	122	Williamsport.....	60
Mount Rainier.....	137	Miscellaneous.....	164
Miscellaneous.....	594	Total.....	1,432
Total.....	1,100		
Queen Anne:		Wicomico:	
Centerville.....	82	Salisbury.....	320
Miscellaneous.....	49	Miscellaneous.....	32
Total.....	131	Total.....	352
St. Marys: Miscellaneous.....	70		
Somerset:		Worcester:	
Crisfield.....	72	Berlin.....	52
Miscellaneous.....	61	Pocomoke City.....	79
Total.....	133	Snow Hill.....	44
Talbot:		Miscellaneous.....	45
Easton.....	211	Total.....	220
St. Michaels.....	24		
Miscellaneous.....	72	Miscellaneous for the State:	
Total.....	307	Nonresident aliens and American	
		citizens residing abroad.....	5,513
		Residents of other States.....	7,917
		State total.....	65,099

## MASSACHUSETTS

Barnstable:		Bristol—Continued	
Barnstable.....	369	Fall River.....	3,053
Bourne.....	162	Freetown.....	37
Chatham.....	74	Mansfield.....	271
Dennis.....	31	New Bedford.....	3,687
Falmouth.....	245	Norton.....	108
Harwich.....	93	Raynham.....	33
Orleans.....	61	Rehoboth.....	7
Provincetown.....	103	Seekonk.....	32
Sandwich.....	66	Somerset.....	100
Yarmouth.....	58	Swansea.....	92
Miscellaneous.....	67	Taunton.....	1,414
Total.....	1,329	Westport.....	58
		Miscellaneous.....	547
Berkshire:		Total.....	11,262
Adams.....	337		
Cheshire.....	40	Dukes:	
Clarksburg.....	3	Edgartown.....	53
Dalton.....	184	Oak Bluffs.....	20
Great Barrington.....	265	Tisbury.....	33
Hinsdale.....	25	Miscellaneous.....	10
Lanesborough.....	24	Total.....	166
Lee.....	189		
Lenox.....	150	Essex:	
New Marlborough.....	9	Amesbury.....	499
North Adams.....	911	Andover.....	747
Pittsfield.....	2,581	Beverly.....	1,189
Sheffield.....	36	Danvers.....	528
Stockbridge.....	102	Essex.....	64
West Stockbridge.....	19	Georgetown.....	67
Williamstown.....	255	Gloucester.....	925
Miscellaneous.....	51	Groveland.....	51
Total.....	5,181	Hamilton.....	133
Bristol:		Haverhill.....	2,222
Acushnet.....	28	Ipswich.....	229
Attleboro.....	969	Lawrence.....	2,707
Dartmouth.....	230	Lynn.....	5,303
Dighton.....	86	Lynnfield.....	93
Easton.....	146	Manchester.....	217
Fairhaven.....	363	Marblehead.....	575
		Merrimac.....	91

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MASSACHUSETTS—Continued

County and city	Number of returns	County and city	Number of returns
<b>Essex—Continued.</b>		<b>Middlesex—Continued.</b>	
Methuen.....	639	Chelmsford.....	207
Middleton.....	30	Concord.....	674
Nahant.....	149	Dracut.....	56
Newbury.....	55	Everett.....	1,635
Newburyport.....	693	Frammingham.....	1,317
North Andover.....	375	Groton.....	173
Peabody.....	774	Holliston.....	84
Rockport.....	140	Hopkinton.....	99
Rowley.....	32	Hudson.....	313
Salem.....	2,077	Lexington.....	806
Salisbury.....	48	Lincoln.....	127
Saugus.....	302	Lowell.....	3,128
Swampscott.....	1,142	Malden.....	3,052
Wenham.....	68	Marlborough.....	521
West Newbury.....	25	Maynard.....	231
Miscellaneous.....	96	Medford.....	3,098
<b>Total.....</b>	<b>22,276</b>	Melrose.....	2,267
<b>Franklin:</b>		Natick.....	701
Buckland.....	3	Newton.....	8,202
Charlemont.....	15	North Reading.....	49
Colrain.....	15	Pepperell.....	85
Deerfield.....	63	Reading.....	694
Erving.....	9	Sherborn.....	42
Greenfield.....	774	Shirley.....	55
Montague.....	252	Somerville.....	5,380
Northfield.....	66	Stoneham.....	464
Orange.....	175	Stow.....	33
Shelburne.....	103	Sudbury.....	63
Sunderland.....	16	Tewksbury.....	35
Whately.....	11	Townsend.....	32
Miscellaneous.....	56	Tyngsborough.....	13
<b>Total.....</b>	<b>1,558</b>	Wakefield.....	839
<b>Hampden:</b>		Waltham.....	1,622
Agawam.....	128	Watertown.....	2,247
Chester.....	47	Wayland.....	149
Chicopee.....	822	Westford.....	79
East Longmeadow.....	57	Weston.....	327
Holyoke.....	2,764	Wilmington.....	140
Longmeadow.....	430	Winchester.....	1,669
Ludlow.....	149	Woburn.....	872
Palmer.....	280	Miscellaneous.....	111
Russell.....	37	<b>Total.....</b>	<b>53,976</b>
Southwick.....	14	<b>Nantucket: Nantucket.....</b>	<b>238</b>
Springfield.....	8,138	<b>Norfolk:</b>	
Westfield.....	732	Avon.....	47
West Springfield.....	435	Bellingham.....	36
Wilbraham.....	68	Braintree.....	897
Miscellaneous.....	210	Brookline.....	8,951
<b>Total.....</b>	<b>14,311</b>	Canton.....	364
<b>Hampshire:</b>		Cohasset.....	272
Amherst.....	311	Dedham.....	907
Belchertown.....	19	Foxborough.....	152
Easthampton.....	266	Franklin.....	367
Hadley.....	38	Holbrook.....	102
Hatfield.....	51	Medfield.....	85
Northampton.....	1,337	Medway.....	133
South Hadley.....	280	Millis.....	80
Ware.....	247	Milton.....	1,647
Williamsburg.....	52	Needham.....	840
Miscellaneous.....	111	Norfolk.....	48
<b>Total.....</b>	<b>2,712</b>	Norwood.....	813
<b>Middlesex:</b>		Plainville.....	50
Acton.....	125	Quincy.....	4,105
Arlington.....	2,820	Randolph.....	222
Ashland.....	118	Sharon.....	234
Ayer.....	144	Stoughton.....	292
Bedford.....	102	Walpole.....	396
Belmont.....	2,147	Wellesley.....	1,419
Billerica.....	152	Westwood.....	136
Cambridge.....	6,698	Weymouth.....	817
		Wrentham.....	88
		Miscellaneous.....	94
		<b>Total.....</b>	<b>23,594</b>

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MASSACHUSETTS—Continued

County and city	Number of returns	County and city	Number of returns
<b>Plymouth:</b>		<b>Worcester—Continued.</b>	
Abington.....	240	Douglas.....	56
Bridgewater.....	218	Dudley.....	43
Brookton.....	2,440	Fitchburg.....	1,488
Duxbury.....	97	Gardner.....	677
East Bridgewater.....	121	Grafton.....	204
Hanover.....	140	Hardwick.....	45
Hanson.....	41	Harvard.....	66
Hingham.....	574	Holden.....	109
Hull.....	92	Hopedale.....	173
Kingston.....	91	Hubbardston.....	6
Lakeville.....	6	Lancaster.....	83
Marion.....	93	Leicester.....	129
Marshfield.....	110	Leominster.....	706
Mattapoisett.....	54	Lunenburg.....	37
Middleborough.....	349	Millford.....	537
Norwell.....	44	Millbury.....	212
Pembroke.....	30	Millville.....	69
Plymouth.....	645	Northboro.....	74
Rochester.....	12	Northbridge.....	268
Rockland.....	319	North Brookfield.....	72
Scituate.....	215	Oxford.....	79
Wareham.....	231	Shrewsbury.....	236
West Bridgewater.....	61	Southboro.....	128
Whitman.....	304	Southbridge.....	510
Miscellaneous.....	59	Spencer.....	190
<b>Total.....</b>	<b>6,586</b>	Sterling.....	35
<b>Suffolk:</b>		Sturbridge.....	23
Boston.....	47,218	Sutton.....	32
Chelsea.....	1,345	Templeton.....	98
Revere.....	1,128	Upton.....	42
Winthrop.....	1,587	Uxbridge.....	192
<b>Total.....</b>	<b>51,278</b>	Warren.....	64
<b>Worcester:</b>		Webster.....	399
Ashburnham.....	66	Westboro.....	184
Athol.....	376	West Boylston.....	69
Auburn.....	118	West Brookfield.....	39
Barre.....	93	Westminster.....	27
Blackstone.....	51	Winchendon.....	202
Brookfield.....	50	Worcester.....	9,416
Carlton.....	23	Miscellaneous.....	261
Clinton.....	298	<b>Total.....</b>	<b>18,358</b>
		<b>Residents of other States.....</b>	<b>1,531</b>
		<b>State total.....</b>	<b>214,356</b>

## MICHIGAN

<b>Alcona: Miscellaneous.....</b>	<b>42</b>	<b>Arenac: Miscellaneous.....</b>	<b>60</b>
<b>Alger:</b>		<b>Baraga:</b>	
Munising.....	111	Baraga.....	23
Miscellaneous.....	27	L'Anse.....	85
<b>Total.....</b>	<b>138</b>	Miscellaneous.....	30
<b>Allegan:</b>		<b>Total.....</b>	<b>138</b>
Allegan.....	120	<b>Barry:</b>	
Otsego.....	86	Hastings.....	136
Plainwell.....	78	Nashville.....	31
Miscellaneous.....	145	Miscellaneous.....	53
<b>Total.....</b>	<b>429</b>	<b>Total.....</b>	<b>220</b>
<b>Alpena:</b>		<b>Bay:</b>	
Alpena.....	582	Bay City.....	1,535
Miscellaneous.....	6	Essexville.....	22
<b>Total.....</b>	<b>588</b>	Miscellaneous.....	61
<b>Antrim:</b>		<b>Total.....</b>	<b>1,618</b>
Mancelona.....	45	<b>Benzie:</b>	
Miscellaneous.....	45	Frankfort.....	62
<b>Total.....</b>	<b>90</b>	Miscellaneous.....	50
		<b>Total.....</b>	<b>112</b>

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
<b>Berrien:</b>		<b>Delta:</b>	
Benton Harbor.....	721	Escanaba.....	496
Berrien Springs.....	41	Gladstone.....	106
Buchanan.....	144	Wells.....	18
Niles.....	440	Miscellaneous.....	42
New Buffalo.....	43	Total.....	662
St. Joseph.....	408	<b>Dickinson:</b>	
Three Oaks.....	59	Iron Mountain.....	521
Watervliet.....	59	Norway.....	87
Miscellaneous.....	183	Vulcan.....	18
Total.....	2,098	Miscellaneous.....	43
<b>Branch:</b>		Total.....	669
Bronson.....	51	<b>Eaton:</b>	
Coldwater.....	214	Bellevue.....	22
Quincy.....	28	Charlotte.....	177
Union City.....	21	Eaton Rapids.....	89
Miscellaneous.....	4	Grand Ledge.....	113
Total.....	318	Miscellaneous.....	55
<b>Calhoun:</b>		Total.....	456
Albion.....	258	<b>Emmet:</b>	
Battle Creek.....	2,170	Harbor Springs.....	64
Homer.....	35	Pellston.....	15
Marshall.....	167	Petoskey.....	266
Miscellaneous.....	40	Miscellaneous.....	37
Total.....	2,670	Total.....	382
<b>Cass:</b>		<b>Genesee:</b>	
Cassopolis.....	54	Clio.....	52
Dowagiac.....	234	Fenton.....	100
Marcellus.....	24	Flint.....	6,262
Miscellaneous.....	17	Flushing.....	49
Total.....	329	Mount Morris.....	54
<b>Charlevoix:</b>		Miscellaneous.....	133
Boyer City.....	61	Total.....	6,650
Charlevoix.....	83	<b>Gladwin:</b>	
East Jordan.....	52	Gladwin.....	36
Miscellaneous.....	25	Miscellaneous.....	10
Total.....	221	Total.....	46
<b>Cheboygan:</b>		<b>Gogebic:</b>	
Cheboygan.....	134	Anvil Location.....	15
Miscellaneous.....	45	Bessemer.....	142
Total.....	179	Ironwood.....	556
<b>Chippewa:</b>		Wakefield.....	47
Sault Ste. Marie.....	380	Miscellaneous.....	52
Miscellaneous.....	31	Total.....	812
Total.....	411	<b>Grand Traverse:</b>	
<b>Clare:</b>		Traverse City.....	381
Clare.....	48	Miscellaneous.....	31
Miscellaneous.....	14	Total.....	412
Total.....	62	<b>Gratiot:</b>	
<b>Clinton:</b>		Alma.....	185
Ovid.....	22	Ithaca.....	73
St. Johns.....	134	St. Louis.....	15
Miscellaneous.....	51	Miscellaneous.....	68
Total.....	207	Total.....	341
<b>Crawford:</b>		<b>Hillsdale:</b>	
Grayling.....	63	Hillsdale.....	180
Miscellaneous.....	8	Jonesville.....	26
Total.....	71	Reading.....	20
		Miscellaneous.....	47
		Total.....	273

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
<b>Houghton:</b>		<b>Kalkaska:</b>	
Atlantic Mine.....	9	Kalkaska.....	29
Baltic.....	4	Miscellaneous.....	4
Calumet.....	231	Total.....	33
Chassell.....	20		
Dollar Bay.....	9	<b>Kent:</b>	
Hancock.....	224	Cedar Springs.....	13
Houghton.....	245	Grand Rapids.....	10,479
Hubbell.....	38	Lowell.....	87
Kearsarge.....	7	Rockford.....	71
Lake Linden.....	73	Sparta.....	63
Laurium.....	152	Miscellaneous.....	294
Painesdale.....	14	Total.....	11,007
South Range.....	7		
Trimountain.....	2	<b>Keweenaw:</b>	
Miscellaneous.....	43	Mohawk.....	14
Total.....	1,078	Miscellaneous.....	18
<b>Huron:</b>		Total.....	32
Bad Axe.....	100	<b>Lake: Miscellaneous</b> .....	18
Harbor Beach.....	84		
Sebewaing.....	27	<b>Lapeer:</b>	
Miscellaneous.....	100	Almont.....	32
Total.....	311	Imlay City.....	61
<b>Ingham:</b>		Lapeer.....	140
East Lansing.....	184	Miscellaneous.....	82
Lansing.....	3,111	Total.....	315
Leslie.....	16		
Mason.....	79	<b>Leelanau: Miscellaneous</b> .....	51
Williamston.....	16		
Miscellaneous.....	70	<b>Lenawee:</b>	
Total.....	3,476	Adrian.....	496
<b>Ionia:</b>		Blissfield.....	54
Belding.....	118	Clinton.....	39
Ionia.....	327	Hudson.....	73
Lake Odessa.....	31	Morenci.....	45
Lyons.....	9	Tecumseh.....	91
Portland.....	46	Miscellaneous.....	69
Miscellaneous.....	54	Total.....	867
Total.....	585		
<b>Iosco:</b>		<b>Livingston:</b>	
East Tawas.....	40	Fowlerville.....	32
Tawas City.....	21	Howell.....	170
Miscellaneous.....	33	Miscellaneous.....	78
Total.....	94	Total.....	280
<b>Iron:</b>		<b>Luce:</b>	
Amasa.....	6	Newberry.....	81
Caspian.....	44	Miscellaneous.....	4
Crystal Falls.....	89	Total.....	85
Iron River.....	206		
Stambaugh.....	59	<b>Mackinac:</b>	
Miscellaneous.....	25	St. Ignace.....	48
Total.....	429	Miscellaneous.....	75
<b>Isabella:</b>		Total.....	123
Mount Pleasant.....	134	<b>Macomb:</b>	
Miscellaneous.....	43	Halfway.....	66
Total.....	177	Mount Clemens.....	777
<b>Jackson:</b>		New Baltimore.....	28
Jackson.....	2,519	Richmond.....	34
Miscellaneous.....	166	Romeo.....	76
Total.....	2,685	Roseville.....	42
<b>Kalamazoo:</b>		Miscellaneous.....	465
Kalamazoo.....	2,819	Total.....	1,488
Vicksburg.....	41	<b>Manistee:</b>	
Miscellaneous.....	114	Arcadia.....	7
Total.....	2,974	Manistee.....	256
		Miscellaneous.....	23
		Total.....	286

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
Marquette:		Oakland—Continued.	
Champlon.....	7	Orion.....	67
Gwinn.....	9	Oxford.....	101
Ishpeming.....	285	Pleasant Ridge.....	213
Marquette.....	601	Pontiac.....	2,661
Negaunee.....	164	Rochester.....	216
Republic.....	16	Royal Oak.....	1,367
Miscellaneous.....	53	Miscellaneous.....	378
Total.....	1,135	Total.....	7,131
Mason:		Oceana:	
Ludington.....	287	Hart.....	58
Scottville.....	17	Pentwater.....	15
Miscellaneous.....	23	Shelby.....	33
Total.....	327	Miscellaneous.....	18
Mecosta:		Total.....	124
Big Rapids.....	150	Ogemaw:	
Miscellaneous.....	46	West Branch.....	39
Total.....	196	Miscellaneous.....	25
Menominee:		Total.....	64
Hermansville.....	22	Ontonagon:	
Menominee.....	347	Greenland.....	4
Miscellaneous.....	79	Ontonagon.....	81
Total.....	448	Rockland.....	4
Midland:		Miscellaneous.....	44
Midland.....	272	Total.....	133
Miscellaneous.....	23	Osceola:	
Total.....	295	Evart.....	36
Missaukee: Miscellaneous.....	30	Reed City.....	54
Monroe:		Miscellaneous.....	30
Dundee.....	29	Total.....	120
Monroe.....	665	Oscoda: Miscellaneous.....	9
Miscellaneous.....	123	Otsego:	
Total.....	817	Gaylord.....	53
Montcalm:		Miscellaneous.....	2
Carson City.....	31	Total.....	55
Greenville.....	180	Ottawa:	
Howard City.....	20	Coopersville.....	27
Miscellaneous.....	120	Grand Haven.....	328
Total.....	351	Holland.....	653
Montmorency: Miscellaneous.....	29	Spring Lake.....	65
Muskegon:		Zeeland.....	132
Montague.....	15	Miscellaneous.....	77
Muskegon.....	1,764	Total.....	1,280
Muskegon Heights.....	127	Presque Isle:	
Whitehall.....	45	Onaway.....	16
Miscellaneous.....	58	Rogers City.....	121
Total.....	2,009	Miscellaneous.....	15
Newaygo:		Total.....	152
Fremont.....	32	Roscommon: Miscellaneous.....	22
Newaygo.....	37	Saginaw:	
Miscellaneous.....	31	Carrollton.....	3
Total.....	150	Chesaning.....	42
Oakland:		Saginaw.....	3,015
Berkley.....	56	St. Charles.....	55
Birmingham.....	1,098	Miscellaneous.....	138
Clawson.....	45	Total.....	3,251
Farmington.....	187	St. Clair:	
Ferndale.....	583	Algonac.....	1
Holly.....	73	Marine City.....	1
Milford.....	86	Marysville.....	

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
St. Clair—Continued.		Van Buren—Continued.	
Port Huron.....	1, 197	Hartford.....	94
St. Clair.....	211	Lawton.....	36
Yale.....	51	Paw Paw.....	100
Miscellaneous.....	74	South Haven.....	220
Total.....	1, 837	Miscellaneous.....	81
		Total.....	619
St. Joseph:		Washtenaw:	
Constantine.....	61	Ann Arbor.....	1, 692
Sturgis.....	281	Chelsea.....	41
Three Rivers.....	273	Manchester.....	24
Miscellaneous.....	103	Milan.....	62
Total.....	718	Saline.....	44
		Ypsilanti.....	572
Sanilac:		Miscellaneous.....	29
Croswell.....	37	Total.....	2, 464
Marlette.....	19		
Sandusky.....	47	Wayne:	
Miscellaneous.....	81	Brightmoor.....	16
Total.....	184	Dearborn.....	734
		Detroit.....	89, 921
Schoolcraft:		Ecorse.....	252
Manistique.....	133	Fordson (formerly Springwells).....	584
Miscellaneous.....	11	Grosse Ile.....	109
Total.....	144	Grosse Pointe.....	1, 790
		Hamtramck.....	472
Shiawassee:		Highland Park.....	6, 290
Corunna.....	17	Lincoln Park.....	121
Durand.....	112	Northville.....	170
Owosso.....	422	Plymouth.....	359
Miscellaneous.....	86	River Rouge.....	434
Total.....	637	Trenton.....	163
		Wayne.....	290
Tuscola:		Wyandotte.....	1, 171
Caro.....	103	Miscellaneous.....	508
Cass City.....	39	Total.....	103, 384
Vassar.....	40		
Miscellaneous.....	88	Wexford:	
Total.....	270	Cadillac.....	297
Van Buren:		Miscellaneous.....	26
Bangor.....	41	Total.....	323
Decatur.....	92	State total.....	175, 806

## MINNESOTA

Aitkin:		Benton:	
Aitkin.....	37	Sauk Rapids.....	17
Miscellaneous.....	29	Miscellaneous.....	24
Total.....	66	Total.....	41
Anoka:		Big Stone:	
Anoka.....	81	Graceville.....	25
Miscellaneous.....	20	Ortonville.....	63
Total.....	101	Miscellaneous.....	35
		Total.....	123
Becker:		Blue Earth:	
Detroit Lakes.....	121	Lake Crystal.....	12
Frazee.....	18	Mankato.....	550
Miscellaneous.....	26	Miscellaneous.....	31
Total.....	165	Total.....	593
		Brown:	
Beltrami:		New Ulm.....	202
Bemidji.....	196	Sleepy Eye.....	38
Miscellaneous.....	30	Springfield.....	47
Total.....	226	Miscellaneous.....	16
		Total.....	303

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns
Carlton:		Fillmore:	
Cloquet.....	201	Chatfield.....	10
Miscellaneous.....	90	Lanesboro.....	25
Total.....	291	Preston.....	34
Carver:		Rushford.....	6
Chaska.....	51	Spring Valley.....	31
Miscellaneous.....	83	Miscellaneous.....	70
Total.....	134	Total.....	176
Cass:		Freeborn:	
Cass Lake.....	57	Albert Lea.....	346
Miscellaneous.....	46	Miscellaneous.....	71
Total.....	103	Total.....	417
Chippewa:		Goodhue:	
Montevideo.....	97	Cannon Falls.....	24
Miscellaneous.....	43	Kenyon.....	35
Total.....	140	Red Wing.....	305
Chisago: Miscellaneous.....	101	Zumbrota.....	39
Clay:		Miscellaneous.....	57
Barnesville.....	31	Total.....	460
Moorhead.....	197	Grant: Miscellaneous.....	75
Miscellaneous.....	94	Hennepin:	
Total.....	322	Edina.....	4
Clearwater: Miscellaneous.....	25	Excelsior.....	107
Cook: Miscellaneous.....	7	Hopkins.....	103
Cottonwood:		Minneapolis.....	23,975
Mountain Lake.....	19	Richfield.....	11
Windom.....	65	Robbinsdale.....	92
Miscellaneous.....	28	St. Louis Park.....	13
Total.....	112	Miscellaneous.....	209
Crow Wing:		Total.....	24,514
Brainerd.....	216	Houston:	
Crosby.....	70	Caledonia.....	42
Ironton.....	29	Miscellaneous.....	60
Miscellaneous.....	40	Total.....	102
Total.....	355	Hubbard:	
Dakota:		Akeley.....	8
Farmington.....	26	Park Rapids.....	44
Hastings.....	68	Miscellaneous.....	5
South St. Paul.....	299	Total.....	57
Miscellaneous.....	88	Isanti:	
Total.....	481	Cambridge.....	18
Dodge:		Miscellaneous.....	54
Kasson.....	29	Total.....	72
Miscellaneous.....	57	Itasca:	
Total.....	86	Bovey.....	31
Douglas:		Coleraine.....	46
Alexandria.....	107	Deer River.....	2
Osakis.....	24	Grand Rapids.....	85
Miscellaneous.....	31	Nashwauk.....	61
Total.....	162	Miscellaneous.....	145
Faribault:		Total.....	370
Blue Earth.....	76	Jackson:	
Wells.....	40	Jackson.....	58
Winnebago.....	41	Lakefield.....	26
Miscellaneous.....	58	Miscellaneous.....	45
Total.....	215	Total.....	129
		Kanabec:	
		Mora.....	8
		Miscellaneous.....	9
		Total.....	17



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns
Kandiyohi:		Meeker:	
Willmar.....	161	Litchfield.....	81
Miscellaneous.....	84	Miscellaneous.....	80
Total.....	245	Total.....	161
Kittson:		Mille Lacs:	
Hallock.....	22	Milaca.....	20
Miscellaneous.....	21	Princeton.....	29
Total.....	43	Miscellaneous.....	25
Koochiching:		Total.....	74
International Falls.....	198	Morrison:	
Miscellaneous.....	30	Little Falls.....	135
Total.....	228	Miscellaneous.....	51
Lac qui Parle:		Total.....	186
Dawson.....	38	Mower:	
Madison.....	47	Austin.....	340
Miscellaneous.....	17	Miscellaneous.....	71
Total.....	102	Total.....	411
Lake:		Murray:	
Two Harbors.....	159	Slayton.....	36
Miscellaneous.....	5	Miscellaneous.....	49
Total.....	164	Total.....	85
Lake of the Woods:		Nicollet:	
Baudette.....	18	St. Peter.....	87
Miscellaneous.....	6	Miscellaneous.....	18
Total.....	24	Total.....	105
Le Sueur:		Nobles:	
Le Sueur.....	52	Adrian.....	21
Montgomery.....	21	Worthington.....	117
New Prague.....	38	Miscellaneous.....	63
Waterville.....	19	Total.....	201
Miscellaneous.....	41	Norman:	
Total.....	171	Ada.....	35
Lincoln: Miscellaneous.....	71	Miscellaneous.....	51
Lyon:		Total.....	86
Marshall.....	109	Olmsted:	
Tracy.....	86	Rochester.....	910
Miscellaneous.....	74	Miscellaneous.....	64
Total.....	269	Total.....	974
McLeod:		Ottertail:	
Glencoe.....	47	Fergus Falls.....	333
Hutchinson.....	88	Pelican Rapids.....	19
Miscellaneous.....	57	Perham.....	31
Total.....	192	Miscellaneous.....	96
Mahnomen:		Total.....	479
Mahnomen.....	14	Pennington:	
Miscellaneous.....	7	Thief River Falls.....	86
Total.....	21	Miscellaneous.....	7
Marshall:		Total.....	93
Warren.....	50	Pine:	
Miscellaneous.....	54	Pine City.....	27
Total.....	104	Sandstone.....	19
Martin:		Miscellaneous.....	52
Fairmont.....	185	Total.....	98
Miscellaneous.....	101	Pipestone:	
Total.....	286	Pipestone.....	116
		Miscellaneous.....	51
		Total.....	167

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Polk:</b>		<b>Scott:</b>	
Crookston.....	210	Belleplaine.....	12
East Grand Forks.....	77	Jordan.....	25
Fosston.....	14	Shakopee.....	53
Miscellaneous.....	77	Miscellaneous.....	21
<b>Total.....</b>	<b>378</b>	<b>Total.....</b>	<b>111</b>
<b>Pope:</b>		<b>Sherburne: Miscellaneous.....</b>	<b>67</b>
Glenwood.....	70	<b>Sibley:</b>	
Miscellaneous.....	32	Winthrop.....	26
<b>Total.....</b>	<b>102</b>	Miscellaneous.....	98
<b>Ramsey:</b>		<b>Total.....</b>	<b>124</b>
North St. Paul.....	61	<b>Stearns:</b>	
St. Paul.....	12,669	Melrose.....	31
White Bear Lake.....	181	Paynesville.....	33
Miscellaneous.....	22	St. Cloud.....	514
<b>Total.....</b>	<b>12,933</b>	Sauk Center.....	71
<b>Red Lake:</b>		Miscellaneous.....	142
Red Lake Falls.....	13	<b>Total.....</b>	<b>791</b>
Miscellaneous.....	11	<b>Steele:</b>	
<b>Total.....</b>	<b>24</b>	Bloomington.....	17
<b>Redwood:</b>		Owatonna.....	197
Redwood Falls.....	67	Miscellaneous.....	18
Miscellaneous.....	91	<b>Total.....</b>	<b>232</b>
<b>Total.....</b>	<b>158</b>	<b>Stevens:</b>	
<b>Renville:</b>		Morris.....	68
Fairfax.....	9	Miscellaneous.....	35
Olivia.....	67	<b>Total.....</b>	<b>103</b>
Renville.....	40	<b>Swift:</b>	
Miscellaneous.....	139	Appleton.....	37
<b>Total.....</b>	<b>255</b>	Benson.....	71
<b>Rice:</b>		Miscellaneous.....	34
Fairbault.....	291	<b>Total.....</b>	<b>142</b>
Northfield.....	153	<b>Todd:</b>	
Miscellaneous.....	19	Long Prairie.....	38
<b>Total.....</b>	<b>468</b>	Staples.....	59
<b>Rock:</b>		Miscellaneous.....	54
Luverne.....	98	<b>Total.....</b>	<b>151</b>
Miscellaneous.....	34	<b>Traverse:</b>	
<b>Total.....</b>	<b>132</b>	Browns Valley.....	18
<b>Roseau:</b>		Wheaton.....	49
Roseau.....	14	Miscellaneous.....	12
Warroad.....	11	<b>Total.....</b>	<b>79</b>
Miscellaneous.....	14	<b>Wabasha:</b>	
<b>Total.....</b>	<b>39</b>	Lake City.....	103
<b>St. Louis:</b>		Plainview.....	22
Aurora.....	24	Wabasha.....	37
Biwabik.....	18	Miscellaneous.....	61
Buhl.....	26	<b>Total.....</b>	<b>223</b>
Chisholm.....	197	<b>Wadena:</b>	
Duluth.....	5,101	Wadena.....	91
Ely.....	166	Miscellaneous.....	20
Eveleth.....	299	<b>Total.....</b>	<b>111</b>
Gilbert.....	47	<b>Waseca:</b>	
Hibbing.....	798	Janesville.....	21
Kinney.....	4	Waseca.....	107
Mountain Iron.....	7	Miscellaneous.....	28
Proctor.....	161	<b>Total.....</b>	<b>156</b>
Tower.....	25		
Virginia.....	420		
Miscellaneous.....	37		
<b>Total.....</b>	<b>7,330</b>		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns
Washington:		Winona—Continued.	
Stillwater.....	251	Miscellaneous.....	31
Miscellaneous.....	116	Total.....	690
Total.....	367		
Watsonwan:		Wright:	
Madelia.....	31	Buffalo.....	48
St. James.....	108	Cokato.....	34
Miscellaneous.....	26	Delano.....	30
Total.....	165	Monticello.....	13
		Miscellaneous.....	88
Wilkin:		Total.....	213
Breckenridge.....	98	Yellow Medicine:	
Miscellaneous.....	54	Canby.....	57
Total.....	152	Granite Falls.....	54
		Miscellaneous.....	51
Winona:		Total.....	162
St. Charles.....	15	State total.....	61,439
Winona.....	644		

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Adams:		Claiborne:	
Natchez.....	451	Port Gibson.....	64
Miscellaneous.....	5	Miscellaneous.....	10
Total.....	466	Total.....	74
Alcorn:		Clarke:	
Corinth.....	180	Quitman.....	38
Miscellaneous.....	1	Stonewall.....	5
Total.....	181	Miscellaneous.....	31
		Total.....	74
Amite:		Clay:	
Gloster.....	14	West Point.....	101
Miscellaneous.....	16	Miscellaneous.....	4
Total.....	30	Total.....	105
Attala:		Coahoma:	
Kosciusko.....	76	Clarksdale.....	554
Miscellaneous.....	15	Miscellaneous.....	238
Total.....	91	Total.....	792
Benton: Miscellaneous.....	5	Copiah:	
Bolivar:		Crystal Springs.....	54
Cleveland.....	123	Hazlehurst.....	81
Rosedale.....	84	Miscellaneous.....	25
Shaw.....	67	Total.....	160
Shelby.....	74		
Miscellaneous.....	270	Covington:	
Total.....	618	Collins.....	17
		Miscellaneous.....	29
Calhoun: Miscellaneous.....	13	Total.....	46
Carroll: Miscellaneous.....	35	DeSoto: Miscellaneous.....	83
Chickasaw:		Forrest:	
Houston.....	32	Hattiesburg.....	612
Okolona.....	52	Miscellaneous.....	9
Miscellaneous.....	4	Total.....	621
Total.....	88	Franklin:	
Choctaw:		Bude.....	31
Ackerman.....	14	Miscellaneous.....	28
Miscellaneous.....	2	Total.....	59
Total.....	16		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MISSISSIPPI—Continued

County and city	Number of returns	County and city	Number of returns
George: Miscellaneous.....	18	Lauderdale:	
Greene: Miscellaneous.....	39	Meridian.....	1,041
		Miscellaneous.....	15
Grenada:		Total.....	1,056
Grenada.....	140	Lawrence: Miscellaneous.....	41
Miscellaneous.....	16	Leake: Miscellaneous.....	18
Total.....	156		
Hancock:		Lee:	
Bay St. Louis.....	90	Tupelo.....	206
Miscellaneous.....	35	Miscellaneous.....	38
Total.....	125	Total.....	244
Harrison:		Leflore:	
Biloxi.....	395	Greenwood.....	604
Gulfport.....	514	Itta Bena.....	77
Lyman.....	13	Miscellaneous.....	103
Pass Christian.....	71	Total.....	784
Miscellaneous.....	112		
Total.....	1,105	Lincoln:	
Hinds:		Brookhaven.....	191
Jackson.....	1,725	Norfield.....	9
Miscellaneous.....	155	Miscellaneous.....	5
Total.....	1,880	Total.....	205
Holmes:		Lowndes:	
Durant.....	61	Columbus.....	337
Lexington.....	81	Miscellaneous.....	19
Miscellaneous.....	126	Total.....	356
Total.....	268	Madison:	
Humphreys:		Canton.....	193
Belzoni.....	85	Miscellaneous.....	28
Miscellaneous.....	44	Total.....	221
Total.....	129	Marion:	
Issaquena: Miscellaneous.....	32	Columbia.....	105
Itawamba: Miscellaneous.....	7	Miscellaneous.....	9
Jackson:		Total.....	114
Moss Point.....	46	Marshall:	
Ocean Springs.....	68	Holly Springs.....	66
Pascagoula.....	80	Miscellaneous.....	28
Miscellaneous.....	13	Total.....	94
Total.....	207	Monroe:	
Jasper: Miscellaneous.....	26	Aberdeen.....	110
Jefferson: Miscellaneous.....	50	Amory.....	65
Jefferson Davis: Miscellaneous.....	17	Miscellaneous.....	14
Jones:		Total.....	189
Ellisville.....	26	Montgomery:	
Laurel.....	525	Winona.....	74
Miscellaneous.....	25	Miscellaneous.....	18
Total.....	576	Total.....	92
Kemper: Miscellaneous.....	60	Neshoba:	
LaFayette:		Philadelphia.....	58
Oxford.....	47	Miscellaneous.....	5
Miscellaneous.....	2	Total.....	63
Total.....	49	Newton:	
Lamar:		Newton.....	34
Lumberton.....	61	Union.....	43
Sumrall.....	12	Miscellaneous.....	10
Miscellaneous.....	13	Total.....	87
Total.....	86		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MISSISSIPPI—Continued

County and city	Number of returns	County and city	Number of returns
Noxubee:		Sunflower—Continued.	
Macon.....	55	Ruleville.....	59
Miscellaneous.....	80	Miscellaneous.....	238
Total.....	135	Total.....	466
Oktibbeha:		Tallahatchie:	
Starkville.....	65	Charleston.....	66
Miscellaneous.....	13	Tutwiler.....	29
Total.....	78	Miscellaneous.....	153
Panola:		Total.....	248
Batesville.....	28	Tate:	
Sardis.....	46	Senatobia.....	33
Miscellaneous.....	79	Miscellaneous.....	26
Total.....	153	Total.....	59
Pearl River:		Tippah: Miscellaneous.....	45
Picayune.....	74	Tishomingo:	
Poplarville.....	43	Iuka.....	12
Miscellaneous.....	21	Miscellaneous.....	8
Total.....	138	Total.....	20
Perry:		Tunica: Miscellaneous.....	150
Richton.....	19	Union:	
Miscellaneous.....	7	New Albany.....	79
Total.....	26	Miscellaneous.....	1
Pike:		Total.....	80
McComb.....	314	Walshall: Tylertown.....	35
Magnolia.....	42	Warren:	
Summit.....	32	Vicksburg.....	985
Miscellaneous.....	20	Miscellaneous.....	25
Total.....	408	Total.....	1,010
Pontotoc:		Washington:	
Pontotoc.....	41	Greenville.....	572
Miscellaneous.....	1	Leland.....	107
Total.....	42	Miscellaneous.....	191
Prentiss: Booneville.....	41	Total.....	870
Quitman:		Wayne: Miscellaneous.....	40
Marks.....	38	Webster: Miscellaneous.....	17
Miscellaneous.....	64	Wilkinson:	
Total.....	102	Woodville.....	38
Rankin:		Miscellaneous.....	22
Pelahatchie.....	11	Total.....	60
Miscellaneous.....	17	Winston:	
Total.....	28	Louisville.....	45
Scott:		Miscellaneous.....	14
Forest.....	51	Total.....	59
Miscellaneous.....	21	Yalobusha:	
Total.....	72	Water Valley.....	96
Sharkey: Miscellaneous.....	79	Miscellaneous.....	43
Simpson: Miscellaneous.....	45	Total.....	139
Smith: Miscellaneous.....	14	Yazoo:	
Stone:		Yazoo City.....	265
Wiggins.....	23	Miscellaneous.....	58
Miscellaneous.....	8	Total.....	323
Total.....	31	State total.....	16,964
Sunflower:			
Indianola.....	128		
Moorhead.....	41		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MISSOURI

County and city	Number of returns	County and city	Number of returns
<b>Adair:</b>		<b>Callaway:</b>	
Kirksville.....	193	Fulton.....	124
Novinger.....	24	Miscellaneous.....	13
Miscellaneous.....	5	Total.....	142
Total.....	222	<b>Cape Girardeau:</b>	
<b>Andrew:</b>		Cape Girardeau.....	384
Savannah.....	31	Jackson.....	56
Miscellaneous.....	13	Miscellaneous.....	7
Total.....	44	Total.....	441
<b>Atchison:</b>		<b>Carroll:</b>	
Rockport.....	44	Carrollton.....	136
Tarkio.....	55	Norborne.....	19
Miscellaneous.....	36	Miscellaneous.....	12
Total.....	135	Total.....	167
<b>Audrain:</b>		<b>Carter: Miscellaneous.....</b>	<b>4</b>
Mexico.....	214	<b>Cass:</b>	
Vandalia.....	38	Harrisonville.....	43
Miscellaneous.....	22	Pleasant Hill.....	41
Total.....	274	Miscellaneous.....	43
<b>Barry:</b>		Total.....	127
Cassville.....	4	<b>Cedar:</b>	
Monett.....	59	Eldorado Springs.....	9
Miscellaneous.....	6	Miscellaneous.....	1
Total.....	69	Total.....	10
<b>Barton:</b>		<b>Chariton:</b>	
Lamar.....	30	Brunswick.....	13
Liberal.....	9	Salisbury.....	27
Miscellaneous.....	29	Miscellaneous.....	19
Total.....	68	Total.....	59
<b>Bates:</b>		<b>Christian: Miscellaneous.....</b>	<b>11</b>
Butler.....	44	<b>Clark:</b>	
Rich Hill.....	14	Kahoka.....	16
Miscellaneous.....	17	Miscellaneous.....	16
Total.....	75	Total.....	32
<b>Benton: Miscellaneous.....</b>	<b>9</b>	<b>Clay:</b>	
<b>Bollinger: Miscellaneous.....</b>	<b>9</b>	Excelsior Springs.....	111
<b>Boone:</b>		Liberty.....	97
Centralia.....	46	Miscellaneous.....	67
Columbia.....	410	Total.....	275
Miscellaneous.....	11	<b>Clinton:</b>	
Total.....	467	Cameron.....	54
<b>Buchanan:</b>		Lathrop.....	19
St. Joseph.....	2,527	Plattsburg.....	56
Miscellaneous.....	21	Miscellaneous.....	14
Total.....	2,548	Total.....	143
<b>Butler:</b>		<b>Cole:</b>	
Poplar Bluff.....	197	Jefferson City.....	394
Miscellaneous.....	8	Miscellaneous.....	7
Total.....	205	Total.....	401
<b>Caldwell:</b>		<b>Cooper:</b>	
Braymer.....	12	Boonville.....	137
Hamilton.....	7	Miscellaneous.....	21
Miscellaneous.....	7	Total.....	158
Total.....	26		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
Crawford: Miscellaneous.....	23	Henry:	
Dade:		Clinton.....	132
Greenfield.....	7	Deepwater.....	10
Miscellaneous.....	7	Windsor.....	10
Total.....	14	Miscellaneous.....	12
Dallas: Miscellaneous.....	6	Total.....	164
Daviess:		Hickory: Miscellaneous.....	3
Gallatin.....	22	Holt:	
Pattonsburg.....	5	Mound City.....	21
Miscellaneous.....	7	Miscellaneous.....	70
Total.....	34	Total.....	91
De Kalb:		Howard:	
Maysville.....	8	Fayette.....	62
Miscellaneous.....	17	Glasgow.....	20
Total.....	25	Miscellaneous.....	28
Dent: Salem.....	27	Total.....	110
Douglas: Miscellaneous.....	6	Howell:	
Dunklin:		Mountain View.....	5
Campbell.....	9	West Plains.....	26
Cardwell.....	4	Willow Springs.....	14
Kennett.....	55	Miscellaneous.....	1
Malden.....	32	Total.....	46
Senath.....	5	Iron: Miscellaneous.....	26
Miscellaneous.....	21	Jackson:	
Total.....	126	Independence.....	477
Franklin:		Kansas City.....	18,583
Pacific.....	30	Lees Summit.....	34
Union.....	35	Mount Washington.....	16
Washington.....	107	Miscellaneous.....	130
Miscellaneous.....	80	Total.....	19,240
Total.....	252	Jasper:	
Gasecnaide:		Carl Junction.....	13
Hermann.....	40	Cartersville.....	9
Miscellaneous.....	28	Carthage.....	111
Total.....	68	Duenweg.....	3
Gentry:		Joplin.....	1,020
Albany.....	24	Sarcoxie.....	11
King City.....	29	Webb City.....	104
Stanberry.....	22	Miscellaneous.....	10
Miscellaneous.....	2	Total.....	1,281
Total.....	77	Jefferson:	
Greene:		Crystal City.....	67
Ash Grove.....	5	De Soto.....	80
Republic.....	3	Pestus.....	49
Springfield.....	1,166	Miscellaneous.....	92
Miscellaneous.....	3	Total.....	288
Total.....	1,177	Johnson:	
Grundy:		Holden.....	28
Trenton.....	136	Warrensburg.....	84
Miscellaneous.....	7	Miscellaneous.....	22
Total.....	143	Total.....	134
Harrison:		Knox:	
Bethany.....	29	Edina.....	31
Cainsville.....	4	Miscellaneous.....	19
Miscellaneous.....	8	Total.....	50
Total.....	41	La Ciede:	
		Lebanon.....	14
		Miscellaneous.....	2
		Total.....	16

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships calendar year 1927—Continued*

## MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
Lafayette:		Mississippi:	
Higginsville.....	69	Charleston.....	53
Lexington.....	105	East Prairie.....	10
Odessa.....	20	Miscellaneous.....	4
Miscellaneous.....	49	Total.....	67
Total.....	243	Moniteau:	
Lawrence:		California.....	49
Aurora.....	23	Tipton.....	5
Marionville.....	10	Miscellaneous.....	3
Mount Vernon.....	11	Total.....	48
Pierce City.....	9	Monroe:	
Miscellaneous.....	12	Monroe City.....	38
Total.....	65	Paris.....	26
Lewis:		Miscellaneous.....	4
Canton.....	34	Total.....	68
La Grange.....	16	Montgomery:	
Miscellaneous.....	17	Montgomery.....	18
Total.....	67	Wellsville.....	25
Lincoln:		Miscellaneous.....	23
Elsberry.....	10	Total.....	64
Troy.....	35	Morgan:	
Miscellaneous.....	23	Versailles.....	18
Total.....	68	Miscellaneous.....	5
Linn:		Total.....	23
Brookfield.....	88	New Madrid:	
Marceline.....	67	Gideon.....	9
Miscellaneous.....	40	Morehouse.....	12
Total.....	195	New Madrid.....	29
Livingston:		Parma.....	4
Chillicothe.....	113	Portageville.....	14
Miscellaneous.....	2	Miscellaneous.....	11
Total.....	115	Total.....	79
McDonald: Miscellaneous.....	20	Newton:	
Macon:		Granby.....	5
Bevier.....	18	Neosho.....	70
La Plata.....	26	Seneca.....	10
Macon.....	81	Miscellaneous.....	2
Miscellaneous.....	21	Total.....	87
Total.....	146	Nodaway:	
Madison:		Maryville.....	114
Fredericktown.....	33	Miscellaneous.....	47
Miscellaneous.....	2	Total.....	161
Total.....	35	Oregon:	
Maries: Miscellaneous.....	5	Thayer.....	23
Marion:		Miscellaneous.....	5
Hannibal.....	568	Total.....	28
Palmyra.....	37	Osage: Miscellaneous.....	29
Miscellaneous.....	11	Ozark: Miscellaneous.....	1
Total.....	616	Pemiscot:	
Mercer:		Cantharsville.....	144
Princeton.....	11	Hayti.....	27
Miscellaneous.....	2	Miscellaneous.....	26
Total.....	13	Total.....	197
Müller:		Perry:	
Eldon.....	23	Perryville.....	27
Miscellaneous.....	3	Miscellaneous.....	7
Total.....	26	Total.....	34



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
Pettis:		Ste. Genevieve:	
Sedalia.....	458	Ste. Genevieve.....	56
Miscellaneous.....	19	Miscellaneous.....	12
Total.....	477	Total.....	68
Phelps:		St. Louis:	
Newburg.....	13	Clayton.....	1,201
Rolla.....	66	Ferguson.....	267
St. James.....	9	Kirkwood.....	634
Miscellaneous.....	3	Maplewood.....	720
Total.....	91	Richmond Heights.....	318
Pike:		University City.....	1,782
Bowling Green.....	36	Webster Groves.....	2,054
Louisiana.....	132	Wellston.....	18
Miscellaneous.....	31	Miscellaneous.....	1,786
Total.....	199	Total.....	8,780
Platte: Miscellaneous.....	83	Saline:	
Polk:		Marshall.....	200
Bolivar.....	23	Slater.....	74
Miscellaneous.....	8	Sweet Springs.....	14
Total.....	31	Miscellaneous.....	59
Pulaski: Miscellaneous.....	0	Total.....	347
Putnam:		Schuyler: Miscellaneous.....	19
Unionville.....	27	Scotland:	
Miscellaneous.....	3	Memphis.....	15
Total.....	30	Miscellaneous.....	4
Ralls: Miscellaneous.....	20	Total.....	19
Randolph:		Scott:	
Higbee.....	12	Chaffee.....	57
Huntsville.....	10	Illmo.....	32
Moberly.....	434	Oran.....	10
Miscellaneous.....	7	Sikeston.....	99
Total.....	463	Miscellaneous.....	37
Ray:		Total.....	235
Richmond.....	56	Shannon: Miscellaneous.....	5
Miscellaneous.....	44	Shelby:	
Total.....	100	Clarence.....	12
Reynolds: Miscellaneous.....	10	Shelbina.....	19
Ripley:		Miscellaneous.....	17
Doniphan.....	24	Total.....	48
Miscellaneous.....	2	Stoddard:	
Total.....	26	Bernie.....	1
St. Charles:		Bloomfield.....	18
St. Charles.....	336	Dexter.....	35
Miscellaneous.....	43	Miscellaneous.....	13
Total.....	379	Total.....	67
St. Clair:		Stone: Miscellaneous.....	12
Appleton City.....	9	Sullivan:	
Osceola.....	15	Milan.....	15
Miscellaneous.....	3	Miscellaneous.....	12
Total.....	27	Total.....	27
St. Francois:		Taney: Miscellaneous.....	6
Bonne Terre.....	125	Texas: Miscellaneous.....	13
Elvins.....	18	Vernon:	
Farmington.....	105	Nevada.....	166
Flat River.....	112	Miscellaneous.....	9
Miscellaneous.....	144	Total.....	175
Total.....	504		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
Warren: Miscellaneous.....	42	Worth:	
Washington: Miscellaneous.....	37	Grant City.....	15
Wayne:		Miscellaneous.....	2
Piedmont.....	12	Total.....	17
Miscellaneous.....	18	Wright:	
Total.....	30	Mountain Grove.....	12
Webster:		Miscellaneous.....	7
Marshfield.....	15	Total.....	19
Miscellaneous.....	8	City of St. Louis.....	51,859
Total.....	23	State total.....	96,407

## MONTANA

Beaverhead:		Deerlodge:	
Dillon.....	202	Anaconda.....	940
Miscellaneous.....	122	Miscellaneous.....	2
Total.....	324	Total.....	942
Big Horn:		Fallon:	
Hardin.....	76	Baker.....	46
Miscellaneous.....	19	Miscellaneous.....	9
Total.....	95	Total.....	55
Blaine:		Fergus:	
Chinook.....	82	Lewistown.....	447
Miscellaneous.....	51	Miscellaneous.....	184
Total.....	133	Total.....	631
Broadwater: Miscellaneous.....	52	Flathead:	
Carbon:		Kalispell.....	283
Red Lodge.....	257	Whitefish.....	144
Miscellaneous.....	120	Miscellaneous.....	77
Total.....	377	Total.....	504
Carter: Miscellaneous.....	47	Gallatin:	
Cascade:		Bozeman.....	383
Great Falls.....	2,012	Three Forks.....	45
Miscellaneous.....	194	Miscellaneous.....	88
Total.....	2,206	Total.....	516
Chouteau:		Garfield: Miscellaneous.....	30
Fort Benton.....	57	Glacier:	
Miscellaneous.....	121	Cut Bank.....	46
Total.....	178	Miscellaneous.....	21
Custer:		Total.....	67
Miles City.....	378	Golden Valley: Miscellaneous.....	18
Miscellaneous.....	24	Granite:	
Total.....	402	Phillipsburg.....	81
Daniels:		Miscellaneous.....	36
Scobey.....	92	Total.....	117
Miscellaneous.....	46	Hill:	
Total.....	138	Havre.....	299
Dawson:		Miscellaneous.....	64
Glendive.....	197	Total.....	363
Miscellaneous.....	49	Jefferson: Miscellaneous.....	86
Total.....	246	Judith Basin: Miscellaneous.....	134

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## MONTANA—Continued

County and city	Number of returns	County and city	Number of returns
Lake:		Ravalli:	
Polson.....	50	Hamilton.....	96
Miscellaneous.....	58	Miscellaneous.....	1
Total.....	108	Total.....	158
Lewis and Clark:		Richland:	
East Helena.....	51	Sidney.....	72
Helena.....	1,192	Miscellaneous.....	43
Miscellaneous.....	122	Total.....	115
Total.....	1,365	Roosevelt:	
Liberty: Miscellaneous.....	26	Poplar.....	32
Lincoln:		Wolf Point.....	61
Eureka.....	21	Miscellaneous.....	106
Libby.....	75	Total.....	199
Miscellaneous.....	57	Rosebud:	
Total.....	153	Forsyth.....	67
McCone: Miscellaneous.....	20	Miscellaneous.....	78
Madison:		Total.....	145
Ennis.....	11	Sanders: Miscellaneous.....	77
Miscellaneous.....	107	Sheridan: Miscellaneous.....	196
Total.....	118	Silver Bow:	
Meagher: Miscellaneous.....	103	Butte.....	3,417
Mineral: Miscellaneous.....	50	Walkerville.....	59
Missoula:		Miscellaneous.....	35
Missoula.....	789	Total.....	3,511
Miscellaneous.....	67	Stillwater: Miscellaneous.....	93
Total.....	856	Sweet Grass:	
Musselshell:		Big Timber.....	75
Roundup.....	224	Miscellaneous.....	14
Miscellaneous.....	151	Total.....	89
Total.....	375	Teton:	
Park:		Chouteau.....	45
Livingston.....	402	Miscellaneous.....	103
Miscellaneous.....	59	Total.....	148
Total.....	461	Toole: Miscellaneous.....	321
Petroleum: Miscellaneous.....	33	Treasure: Miscellaneous.....	25
Phillips:		Valley:	
Malta.....	76	Glasgow.....	150
Miscellaneous.....	37	Miscellaneous.....	133
Total.....	113	Total.....	283
Pondera: Miscellaneous.....	149	Wheatland:	
Powder River: Miscellaneous.....	35	Harlowton.....	72
Powell:		Miscellaneous.....	52
Deer Lodge.....	238	Total.....	124
Miscellaneous.....	45	Wibaux: Miscellaneous.....	12
Total.....	283	Yellowstone:	
Prairie: Miscellaneous.....	41	Billings.....	1,087
		Laurel.....	72
		Miscellaneous.....	46
		Total.....	1,205
		State total.....	18,651

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NEBRASKA

County and city	Number of returns	County and city	Number of returns
<b>Adams:</b>		<b>Cheyenne:</b>	
Hastings.....	550	Sidney.....	125
Miscellaneous.....	55	Miscellaneous.....	56
Total.....	605	Total.....	181
<b>Antelope:</b>		<b>Clay:</b>	
Neligh.....	47	Sutton.....	24
Miscellaneous.....	67	Miscellaneous.....	101
Total.....	114	Total.....	125
<b>Arthur: Miscellaneous</b> .....	5	<b>Colfax:</b>	
<b>Banner: Miscellaneous</b> .....	3	Schuyler.....	116
<b>Blaine: Miscellaneous</b> .....	5	Miscellaneous.....	191
		Total.....	307
<b>Boone:</b>		<b>Cuming:</b>	
Albion.....	97	West Point.....	137
St. Edwards.....	48	Wisner.....	121
Miscellaneous.....	78	Miscellaneous.....	103
Total.....	223	Total.....	361
<b>Box Butte:</b>		<b>Custer:</b>	
Alliance.....	207	Broken Bow.....	75
Miscellaneous.....	48	Sargent.....	23
Total.....	345	Miscellaneous.....	106
<b>Boyd: Miscellaneous</b> .....	48	Total.....	204
<b>Brown:</b>		<b>Dakota:</b>	
Ainsworth.....	49	South Sioux City.....	46
Long Pine.....	13	Miscellaneous.....	51
Miscellaneous.....	3	Total.....	97
Total.....	65	<b>Dawes:</b>	
<b>Buffalo:</b>		Chadron.....	157
Kearney.....	244	Crawford.....	46
Ravenna.....	58	Miscellaneous.....	25
Shelton.....	18	Total.....	228
Miscellaneous.....	94	<b>Dawson:</b>	
Total.....	414	Cozad.....	49
<b>Burt:</b>		Gothenburg.....	75
Lyons.....	68	Lexington.....	92
Oakland.....	172	Miscellaneous.....	35
Tekamah.....	88	Total.....	251
Miscellaneous.....	40	<b>Deuel:</b>	
Total.....	368	Chappell.....	48
<b>Butler:</b>		Miscellaneous.....	23
David City.....	129	Total.....	71
Miscellaneous.....	187	<b>Dixon:</b>	
Total.....	316	Ponca.....	38
<b>Cass:</b>		Wakefield.....	72
Plattsmouth.....	119	Miscellaneous.....	104
Weeping Water.....	33	Total.....	214
Miscellaneous.....	134	<b>Dodge:</b>	
Total.....	286	Fremont.....	541
<b>Cedar:</b>		Hooper.....	127
Hartington.....	73	North Bend.....	51
Randolph.....	75	Scribner.....	105
Miscellaneous.....	136	Miscellaneous.....	116
Total.....	284	Total.....	940
<b>Chase: Miscellaneous</b> .....	71	<b>Douglas:</b>	
<b>Cherry:</b>		Omaha.....	11,325
Valentine.....	39	Miscellaneous.....	172
Miscellaneous.....	92	Total.....	11,497
Total.....	131		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NEBRASKA—Continued

County and city	Number of returns	County and city	Number of returns
Dundy:		Jefferson:	
Benkelman.....	29	Fairbury.....	251
Miscellaneous.....	15	Miscellaneous.....	90
Total.....	44	Total.....	341
Fillmore:		Johnson:	
Geneva.....	64	Tecumseh.....	58
Miscellaneous.....	83	Miscellaneous.....	47
Total.....	147	Total.....	105
Franklin:		Kearney:	
Franklin.....	28	Minden.....	63
Miscellaneous.....	64	Miscellaneous.....	38
Total.....	92	Total.....	101
Frontier:		Keith:	
Curtis.....	20	Ogallala.....	39
Miscellaneous.....	40	Miscellaneous.....	44
Total.....	60	Total.....	83
Furnas:		Keya Paha: Miscellaneous.....	16
Beaver City.....	23	Kimball:	
Cambridge.....	50	Kimball.....	81
Miscellaneous.....	73	Miscellaneous.....	33
Total.....	146	Total.....	114
Gage:		Knox:	
Beatrice.....	322	Bloomfield.....	39
Wymore.....	71	Creighton.....	42
Miscellaneous.....	97	Miscellaneous.....	109
Total.....	490	Total.....	190
Garden: Miscellaneous.....	73	Lancaster:	
Garfield: Burwell.....	29	College View.....	27
Gosper: Miscellaneous.....	23	Havelock.....	72
Grant: Miscellaneous.....	87	Lincoln.....	3,559
Greeley: Miscellaneous.....	48	University Place.....	6
Hall:		Miscellaneous.....	134
Grand Island.....	627	Total.....	3,798
Miscellaneous.....	59	Lincoln:	
Total.....	686	North Platte.....	344
Hamilton:		Miscellaneous.....	73
Atrora.....	194	Total.....	417
Miscellaneous.....	64	Logan: Miscellaneous.....	23
Total.....	168	Loup: Miscellaneous.....	4
Harlan:		McPherson: Miscellaneous.....	7
Alma.....	28	Madison:	
Miscellaneous.....	66	Madison.....	115
Total.....	94	Newman Grove.....	30
Hayes: Miscellaneous.....	5	Norfolk.....	364
Hitchcock: Miscellaneous.....	66	Tilden.....	25
Holt:		Miscellaneous.....	53
Atkinson.....	33	Total.....	587
O'Neill.....	37	Merrick:	
Miscellaneous.....	52	Central City.....	119
Total.....	122	Miscellaneous.....	77
Hooker: Miscellaneous.....	11	Total.....	196
Howard:		Morrill:	
St. Paul.....	54	Bayard.....	36
Miscellaneous.....	25	Bridgeport.....	55
Total.....	79	Miscellaneous.....	14
		Total.....	105

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NEBRASKA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Dance:</b>		<b>Saunders:</b>	
Fullerton.....	56	Ashland.....	51
Genoa.....	39	Wahoo.....	162
Miscellaneous.....	4	Miscellaneous.....	208
Total.....	99	Total.....	421
<b>Nemaha:</b>		<b>Scotts Bluff:</b>	
Auburn.....	108	Gering.....	79
Miscellaneous.....	69	Mitchell.....	85
Total.....	168	Scottsbluff.....	301
<b>Nuckolls:</b>		Miscellaneous.....	128
Superior.....	108	Total.....	584
Miscellaneous.....	76	<b>Seward:</b>	
Total.....	184	Seward.....	167
<b>Otoe:</b>		Miscellaneous.....	113
Nebraska City.....	218	Total.....	280
Miscellaneous.....	114	<b>Sheridan:</b>	
Total.....	362	Gordon.....	62
<b>Pawnee:</b>		Miscellaneous.....	119
Pawnee City.....	47	Total.....	181
Miscellaneous.....	22	<b>Sherman:</b>	
Total.....	69	Loup City.....	38
<b>Perkins: Miscellaneous.....</b>	<b>62</b>	Miscellaneous.....	19
<b>Phelps:</b>		Total.....	57
Holdrege.....	108	<b>Sioux: Miscellaneous.....</b>	<b>33</b>
Miscellaneous.....	47	<b>Stanton:</b>	
Total.....	155	Stanton.....	83
<b>Pierce:</b>		Miscellaneous.....	39
Pierce.....	13	Total.....	113
Plainview.....	41	<b>Thayer:</b>	
Miscellaneous.....	39	Hebron.....	28
Total.....	133	Miscellaneous.....	140
<b>Platte:</b>		Total.....	184
Columbus.....	317	<b>Thomas: Miscellaneous.....</b>	<b>41</b>
Miscellaneous.....	146	<b>Thurston:</b>	
Total.....	463	Walthill.....	30
<b>Polk:</b>		Miscellaneous.....	146
Osceola.....	41	Total.....	176
Stromsburg.....	50	<b>Valley:</b>	
Miscellaneous.....	39	Ord.....	90
Total.....	130	Miscellaneous.....	32
<b>Red Willow:</b>		Total.....	122
McCook.....	209	<b>Washington:</b>	
Miscellaneous.....	53	Blair.....	125
Total.....	262	Miscellaneous.....	131
<b>Richardson:</b>		Total.....	256
Falls City.....	181	<b>Wayne:</b>	
Humboldt.....	72	Wayne.....	158
Miscellaneous.....	51	Miscellaneous.....	86
Total.....	304	Total.....	244
<b>Rock: Miscellaneous.....</b>	<b>19</b>	<b>Webster:</b>	
<b>Saline:</b>		Red Cloud.....	37
Crete.....	140	Miscellaneous.....	48
Fried.....	43	Total.....	85
Wilber.....	74	<b>Wheeler: Miscellaneous.....</b>	<b>41</b>
Miscellaneous.....	95	<b>York:</b>	
Total.....	352	York.....	188
<b>Sarpy: Miscellaneous.....</b>	<b>95</b>	Miscellaneous.....	51
		Total.....	239
		<b>State total.....</b>	<b>32,170</b>

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NEVADA

County and city	Number of returns	County and city	Number of returns
Churchill:		Mineral: Miscellaneous.....	27
Fallon.....	137	Nye:	
Miscellaneous.....	2	Tenopah.....	277
Total.....	139	Miscellaneous.....	41
Clark:		Total.....	318
Las Vegas.....	266	Ormsby:	
Miscellaneous.....	42	Carson City.....	67
Total.....	308	Miscellaneous.....	2
Douglas: Miscellaneous.....	143	Total.....	69
Elko:		Pershing:	
Elko.....	253	Lovelock.....	63
Miscellaneous.....	225	Miscellaneous.....	26
Total.....	478	Total.....	89
Esmeralda:		Storey:	
Goldfield.....	65	Virginia City.....	46
Miscellaneous.....	10	Miscellaneous.....	1
Total.....	75	Total.....	47
Eureka: Miscellaneous.....	103	Washoe:	
Humboldt:		Reno.....	1,233
Winnemucca.....	260	Sparks.....	151
Miscellaneous.....	94	Miscellaneous.....	57
Total.....	354	Total.....	1,441
Lander: Miscellaneous.....	131	White Pine:	
Lincoln:		East Ely.....	68
Caliente.....	65	Ely.....	147
Miscellaneous.....	36	McGill.....	270
Total.....	101	Ruth.....	163
Lyon:		Miscellaneous.....	57
Yerington.....	95	Total.....	705
Miscellaneous.....	79	State total.....	4,702
Total.....	174		

## NEW HAMPSHIRE

Belknap:		Cheshire—Continued.	
Alton.....	18	Jaffrey.....	77
Barnstead.....	1	Keene.....	637
Belmont.....	12	Marlboro.....	34
Laconia.....	366	Swanzey.....	29
Meredith.....	62	Troy.....	15
Tilton.....	97	Walpole.....	46
Miscellaneous.....	95	Winchester.....	33
Total.....	651	Miscellaneous.....	83
Carroll:		Total.....	1,020
Bartlett.....	10	Coos:	
Conway.....	67	Berlin.....	614
Ossipee.....	18	Colebrook.....	56
Sandwich.....	15	Gorham.....	69
Wakefield.....	3	Groverton.....	41
Wolfeboro.....	62	Jefferson.....	10
Miscellaneous.....	85	Lancaster.....	129
Total.....	260	Stewartstown.....	11
Cheshire:		Whitefield.....	55
Fitzwilliam.....	17	Miscellaneous.....	78
Hinsdale.....	49	Total.....	1,063

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NEW HAMPSHIRE—Continued

County and city	Number of returns	County and city	Number of returns
<b>Grafton:</b>		<b>Merrimack—Continued.</b>	
Ashland.....	42	Pembroke.....	7
Bethlehem.....	37	Pittsfield.....	49
Bristol.....	45	Warner.....	21
Campton.....	9	Miscellaneous.....	273
Canaan.....	24		
Enfield.....	14	<b>Total.....</b>	<b>1,898</b>
Hanover.....	347		
Haverhill.....	115	<b>Rockingham:</b>	
Lebanon.....	280	Derry.....	125
Lincoln.....	43	Epping.....	19
Lisbon.....	59	Exeter.....	251
Littleton.....	184	Hampton.....	94
Lyme.....	9	Kingston.....	38
Plymouth.....	142	Londonderry.....	7
Woodstock.....	15	Newmarket.....	59
Miscellaneous.....	101	Northwood.....	9
		Plaistow.....	16
<b>Total.....</b>	<b>1,466</b>	Portsmouth.....	757
		Raymond.....	19
<b>Hillsborough:</b>		Rye.....	24
Amherst.....	10	Salem.....	65
Antrim.....	37	Seabrook.....	12
Bedford.....	7	Miscellaneous.....	116
Goffstown.....	56		
Greenville.....	36	<b>Total.....</b>	<b>1,611</b>
Hillsborough.....	91		
Hudson.....	32	<b>Strafford:</b>	
Manchester.....	2,595	Dover.....	585
Merrimack.....	6	Farmington.....	72
Milford.....	134	Milton.....	24
Nashua.....	1,417	Rochester.....	294
Peterboro.....	132	Somersworth.....	130
Weare.....	8	Miscellaneous.....	85
Wilton.....	51		
Miscellaneous.....	122	<b>Total.....</b>	<b>1,191</b>
<b>Total.....</b>	<b>4,734</b>		
		<b>Sullivan:</b>	
<b>Merrimack:</b>		Charlestown.....	25
Andover.....	11	Claremont.....	390
Boscawen.....	5	Cornish.....	8
Concord.....	1,275	Newport.....	124
Franklin.....	196	Sunapee.....	22
Henniker.....	30	Miscellaneous.....	21
Hooksett.....	15		
Hopkinton.....	13	<b>Total.....</b>	<b>590</b>
Northfield.....	3		
		<b>State total.....</b>	<b>14,484</b>

## NEW JERSEY

<b>Atlantic:</b>		<b>Bergen—Continued.</b>	
Absecon.....	73	Demarest.....	57
Atlantic City.....	5,218	Dumont.....	276
Egg Harbor.....	85	East Paterson.....	55
Hammonton.....	126	East Rutherford.....	277
Landisville.....	7	Edgewater.....	205
Margate.....	157	Emerson.....	42
Mays Landing.....	53	Englewood.....	1,586
Northfield.....	39	Fairview.....	96
Pleasantville.....	264	Fort Lee.....	224
Somers Point.....	47	Garfield.....	306
Ventnor.....	387	Glenrock.....	388
Miscellaneous.....	112	Grantwood.....	589
		Hackensack.....	1,745
<b>Total.....</b>	<b>6,798</b>	Hasbrouck Heights.....	485
		Hillsdale.....	152
<b>Bergen:</b>		Kingsland.....	6
Affendale.....	161	Leonia.....	553
Alpine.....	19	Little Ferry.....	138
Bergenfield.....	401	Lodi.....	280
Bogata.....	681	Lyndhurst.....	625
Carlstadt.....	227	Maywood.....	234
Cluiside.....	171	Midland Park.....	135
Closter.....	204	Mounachie.....	14
Cresskill.....	93	Morsemere.....	135



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NEW JERSEY—Continued

County and city	Number of returns	County and city	Number of returns
<b>Bergen—Continued.</b>		<b>Essex:</b>	
North Arlington.....	176	Belleville.....	1,046
Oradell.....	258	Bloomfield.....	2,318
Palisade Park.....	265	Caldwell.....	574
Park Ridge.....	126	East Orange.....	8,212
Ramsey.....	207	Glenridge.....	1,192
Ridgefield.....	280	Hilton.....	22
Ridgefield Park.....	896	Irvington.....	2,603
Ridgewood.....	1,749	Livingston.....	36
Riveredge.....	160	Maplewood.....	2,000
Rutherford.....	1,660	Millburn.....	240
Tenafly.....	490	Montclair.....	5,226
Wallington.....	70	Newark.....	24,186
Waldwick.....	39	Nutley.....	1,059
Westwood.....	451	Orange.....	2,145
Woodcliff Lake.....	627	Roseland.....	31
Woodridge.....	151	Short Hills.....	389
Wortendyke.....	55	South Orange.....	2,080
Wyckoff.....	79	Verona.....	453
Miscellaneous.....	2,248	West Caldwell.....	48
<b>Total.....</b>	<b>20,545</b>	West Orange.....	1,414
		Miscellaneous.....	270
<b>Burlington:</b>		<b>Total.....</b>	<b>55,634</b>
Beverly.....	125	<b>Gloucester:</b>	
Bordentown.....	155	Clayton.....	45
Burlington.....	290	Glassboro.....	73
Florence.....	54	National Park.....	12
Nedford.....	33	Paulsboro.....	127
Moorestown.....	488	Pitman.....	232
Mount Holly.....	231	Swedesboro.....	125
Palmira.....	202	Wenonah.....	97
Riverside.....	92	Westville.....	89
Riverton.....	325	Williamstown.....	41
Reebling.....	59	Woodbury.....	511
Miscellaneous.....	486	Miscellaneous.....	244
<b>Total.....</b>	<b>2,540</b>	<b>Total.....</b>	<b>1,596</b>
<b>Camden:</b>		<b>Hudson:</b>	
Audobon.....	294	Arlington.....	1,312
Berlin.....	64	Bayonne.....	4,225
Blackwood.....	48	East Newark.....	45
Brooklawn.....	28	Guttenberg.....	175
Camden.....	4,044	Harrison.....	458
Clementon.....	35	Hor-oken.....	4,029
Collingswood.....	1,107	Hudson Heights.....	75
Gloucester.....	280	Jersey City.....	17,344
Haddonfield.....	757	Kearney.....	522
Haddon Heights.....	321	North Bergen.....	1,087
Laurel Springs.....	63	Secaucus.....	166
Magnolia.....	42	Union City.....	2,994
Merchantville.....	700	Weehawken.....	1,556
Westmont.....	102	West New York.....	1,662
Woodlynne.....	45	Miscellaneous.....	75
Miscellaneous.....	477	<b>Total.....</b>	<b>35,725</b>
<b>Total.....</b>	<b>8,607</b>	<b>Hunterdon:</b>	
<b>Cape May:</b>		Clinton.....	63
Cape May.....	131	Flemington.....	152
Cape May Court House.....	44	Frenchtown.....	32
Ocean City.....	336	Highbridge.....	85
Wildwood.....	294	Lambertville.....	147
Woodbine.....	9	Milford.....	27
Miscellaneous.....	132	Miscellaneous.....	264
<b>Total.....</b>	<b>916</b>	<b>Total.....</b>	<b>770</b>
<b>Cumberland:</b>		<b>Mercer:</b>	
Bridgeton.....	541	Highstown.....	156
Millville.....	334	Hopewell.....	54
Port Norris.....	38	Pennington.....	75
Vineland.....	494	Princeton.....	1,057
Miscellaneous.....	131	Trenton.....	6,425
<b>Total.....</b>	<b>1,538</b>	Miscellaneous.....	224
		<b>Total.....</b>	<b>7,991</b>

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NEW JERSEY—Continued

County and city	Number of returns	County and city	Number of returns
Middlesex:		Passaic—Continued.	
Carteret.....	334	Passaic.....	3,091
Cranbury.....	39	Paterson.....	6,911
Dunellen.....	292	Pompton Lakes.....	137
Fords.....	85	Prospect Park.....	26
Highland Park.....	219	Totowa.....	39
Jamesburg.....	51	Wanaque.....	10
Metuchen.....	360	West Paterson.....	23
Middlesex.....	7	Miscellaneous.....	368
Milltown.....	124	Total.....	13,048
New Brunswick.....	2,092	Salem:	
Old Bridge.....	12	Carneys Point.....	25
Parlin.....	91	Elmer.....	36
Perth Amboy.....	1,510	Penns Grove.....	156
Roosevelt.....	10	Salem.....	281
Sayreville.....	62	Woodstown.....	85
Sewaren.....	60	Miscellaneous.....	58
South Amboy.....	275	Total.....	641
South River.....	167	Somerset:	
Woodbridge.....	398	Bernardsville.....	201
Miscellaneous.....	406	Boundbrook.....	462
Total.....	6,594	Gladstone.....	46
Monmouth:		Manville.....	26
Asbury Park.....	1,087	North Plainfield.....	298
Atlantic Highlands.....	115	Peapack.....	33
Avon.....	73	Raritan.....	68
Belmar.....	184	Somerville.....	548
Bradley Beach.....	150	South Boundbrook.....	36
Fair Haven.....	31	Miscellaneous.....	190
Freehold.....	379	Total.....	1,908
Highlands.....	41	Sussex:	
Keansburg.....	36	Franklin.....	90
Keyport.....	174	Newton.....	262
Long Branch.....	644	Ogdensburg.....	28
Manasquan.....	129	Papakating.....	5
Matawan.....	116	Sparta.....	7
Ocean Grove.....	142	Stanhope.....	35
Red Bank.....	827	Sussex.....	66
Rumson.....	98	Miscellaneous.....	100
Sea Bright.....	54	Total.....	593
Spring Lake.....	181	Union:	
Miscellaneous.....	876	Cranford.....	826
Total.....	5,337	Elizabeth.....	5,900
Morris:		Fanwood.....	95
Boonton.....	493	Garwood.....	75
Butler.....	152	Hillside.....	665
Chatham.....	412	Kenilworth.....	26
Chester.....	29	Linden.....	268
Dover.....	899	Lyons Farms.....	2
Hanover.....	10	New Providence.....	27
Hibernia.....	3	Plainfield.....	3,172
Madison.....	582	Rahway.....	836
Morris Plains.....	125	Roselle.....	652
Morristown.....	1,507	Roselle Park.....	448
Mountain Lakes.....	277	Scotch Plains.....	99
Netcong.....	77	Springfield.....	132
Rockaway.....	134	Summit.....	1,478
Tabor.....	37	Union Town.....	326
Wharton.....	144	Westfield.....	1,782
Whippany.....	64	Miscellaneous.....	118
Miscellaneous.....	310	Total.....	16,927
Total.....	5,255	Warren:	
Ocean:		Alpha.....	23
Lakewood.....	328	Belvidere.....	47
New Egypt.....	13	Hackettstown.....	137
Point Pleasant.....	122	Oxford.....	27
Toms River.....	148	Phillipsburg.....	850
Tuckerton.....	124	Washington.....	271
Miscellaneous.....	348	Miscellaneous.....	166
Total.....	1,083	Total.....	1,521
Passaic:		State total.....	195,467
Bloomington.....	34		
Clifton.....	1,561		
Haledon.....	128		
Hawthorne.....	526		
Little Falls.....	194		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NEW MEXICO

County and city	Number of returns	County and city	Number of returns
Bernalillo:		Luna:	
Albuquerque.....	1,442	Columbus.....	10
Miscellaneous.....	3	Deming.....	86
Total.....	1,445	Miscellaneous.....	9
Catron: Miscellaneous.....	12	Total.....	105
Chaves:		McKinley:	
Roswell.....	468	Gallup.....	309
Miscellaneous.....	30	Miscellaneous.....	85
Total.....	498	Total.....	394
Colfax:		Mora:	
Dawson.....	127	Mora.....	4
Koehler.....	2	Miscellaneous.....	37
Raton.....	312	Total.....	41
Miscellaneous.....	150	Otero:	
Total.....	591	Alamogordo.....	44
Curry:		Tularosa.....	14
Clovis.....	256	Miscellaneous.....	14
Miscellaneous.....	19	Total.....	72
Total.....	275	Quay:	
De Baca: Miscellaneous.....	26	Tucumcari.....	149
Dona Ana:		Miscellaneous.....	22
Las Cruces.....	161	Total.....	171
Miscellaneous.....	96	Rio Arriba:	
Total.....	257	Tierra Amarilla.....	5
Eddy:		Miscellaneous.....	71
Artesia.....	127	Total.....	76
Carlsbad.....	143	Roosevelt:	
Miscellaneous.....	29	Portales.....	46
Total.....	299	Miscellaneous.....	15
Grant:		Total.....	61
Central.....	13	Sandoval:	
Fort Bayard.....	54	Bernalillo.....	22
Hurley.....	62	Miscellaneous.....	23
Santa Rita.....	81	Total.....	45
Silver City.....	161	San Juan:	
Tyrone.....	14	Farmington.....	42
Miscellaneous.....	55	Miscellaneous.....	45
Total.....	440	Total.....	87
Guadalupe:		San Miguel:	
Santa Rosa.....	19	East Las Vegas.....	288
Miscellaneous.....	30	Miscellaneous.....	34
Total.....	49	Total.....	322
Harding: Miscellaneous.....	17	Santa Fe:	
Hidalgo:		Santa Fe.....	424
Lordsburg.....	45	Miscellaneous.....	48
Miscellaneous.....	14	Total.....	472
Total.....	59	Sierra: Miscellaneous.....	39
Lea: Miscellaneous.....	21		
Lincoln:			
Carrizozo.....	63		
Miscellaneous.....	32		
Total.....	95		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NEW MEXICO—Continued

County and city	Number of returns	County and city	Number of returns
Socorro:		Union:	
Magdalena.....	27	Clayton.....	54
San Marcial.....	33	Miscellaneous.....	20
Socorro.....	31	Total.....	74
Miscellaneous.....	20	Valencia:	
Total.....	111	Belen.....	62
Taos:		Miscellaneous.....	42
Taos.....	40	Total.....	104
Miscellaneous.....	20	Miscellaneous for State: Residents of	
Total.....	60	other States.....	113
Torrance: Miscellaneous.....	31	State total.....	6, 462

## NEW YORK

Albany:		Cayuga:	
Albany.....	7, 889	Auburn.....	1, 555
Altamont.....	54	Moravia.....	56
Cohoes.....	704	Port Byron.....	36
Delmar.....	123	Weedsport.....	47
Green Island.....	116	Miscellaneous.....	156
Menands.....	77	Total.....	1, 850
Ravena.....	55	Chautauqua:	
Selkirk.....	29	Brocton.....	35
Slingerlands.....	54	Dunkirk.....	657
Watervliet.....	476	Falconer.....	95
West Albany.....	32	Fredonia.....	235
Miscellaneous.....	226	Jamestown.....	2, 610
Total.....	9, 835	Ripley.....	25
Allegany:		Silver Creek.....	141
Andover.....	30	Westfield.....	170
Angelica.....	19	Miscellaneous.....	373
Belmont.....	42	Total.....	4, 341
Bolivar.....	145	Chemung:	
Cuba.....	77	Elmira.....	2, 430
Friendship.....	35	Elmira Heights.....	68
Wellsville.....	290	Horseheads.....	72
Miscellaneous.....	170	Miscellaneous.....	54
Total.....	808	Total.....	2, 624
Bronx: New York City ?.....	31, 684	Chenango:	
Broome:		Bainbridge.....	74
Binghamton.....	3, 648	Greene.....	70
Deposit.....	93	New Berlin.....	54
Endicott.....	553	Norwich.....	418
Johnson City.....	409	Oxford.....	54
Port Dickinson.....	27	Sherburne.....	66
Union.....	52	Miscellaneous.....	77
Miscellaneous.....	147	Total.....	813
Total.....	4, 929	Clinton:	
Cattaraugus:		Champlain.....	27
Allegany.....	75	Chazy.....	33
Cattaraugus.....	49	Dannemora.....	12
Ellicottville.....	40	Plattsburg.....	513
Franklinville.....	77	Rouses Point.....	109
Gowanda.....	160	Miscellaneous.....	106
Little Valley.....	44	Total.....	800
Olean.....	1, 014	Columbia:	
Randolph.....	34	Chatham.....	154
Salamanca.....	380	Claverack.....	30
Miscellaneous.....	203	Germantown.....	42
Total.....	2, 076		

\* See footnote on p. 255.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
<b>Columbia—Continued.</b>		<b>Essex—Continued.</b>	
Hillsdale.....	20	Port Henry.....	86
Hudson.....	603	Ticonderoga.....	125
Kinderhook.....	56	Westport.....	29
Philmont.....	45	Willsboro.....	30
Valatie.....	43	Miscellaneous.....	172
Miscellaneous.....	214	<b>Total.....</b>	<b>722</b>
<b>Total.....</b>	<b>1,207</b>	<b>Franklin:</b>	
<b>Cortland:</b>		Chateaugay.....	42
Cortland.....	738	Malone.....	383
Homer.....	86	Saranac Lake.....	495
McGraw.....	25	Tupper Lake.....	113
Miscellaneous.....	78	Miscellaneous.....	191
<b>Total.....</b>	<b>927</b>	<b>Total.....</b>	<b>1,224</b>
<b>Delaware:</b>		<b>Fulton:</b>	
Delhi.....	109	Broadalbin.....	56
Hancock.....	73	Gloversville.....	1,002
Sidney.....	94	Johnstown.....	495
Stamford.....	73	Mayfield.....	21
Walton.....	125	Northville.....	52
Miscellaneous.....	207	Miscellaneous.....	15
<b>Total.....</b>	<b>681</b>	<b>Total.....</b>	<b>1,641</b>
<b>Dutchess:</b>		<b>Genesee:</b>	
Amenia.....	59	Batavia.....	703
Arlington.....	24	Le Roy.....	210
Beacon.....	394	Oakfield.....	138
Castle Point.....	18	Miscellaneous.....	189
Dover Plains.....	28	<b>Total.....</b>	<b>1,240</b>
Fishkill.....	34	<b>Greene:</b>	
Hopewell Junction.....	43	Athens.....	41
Hyde Park.....	47	Cairo.....	23
Millbrook.....	162	Catskill.....	314
Millerton.....	78	Coxsackie.....	76
New Hamburg.....	33	Tannersville.....	33
Pawling.....	106	Windham.....	20
Pine Plains.....	29	Miscellaneous.....	153
Poughkeepsie.....	2,279	<b>Total.....</b>	<b>660</b>
Red Hook.....	44	<b>Hamilton: Miscellaneous.....</b>	<b>50</b>
Rhinebeck.....	95	<b>Herkimer:</b>	
Staatsburg.....	43	Dolgeville.....	139
Wappingers Falls.....	134	Frankfort.....	123
Wassaic.....	14	Herkimer.....	372
Miscellaneous.....	184	Ilion.....	384
<b>Total.....</b>	<b>3,848</b>	Little Falls.....	513
<b>Erie:</b>		Mohawk.....	66
Akron.....	123	Miscellaneous.....	201
Angola.....	75	<b>Total.....</b>	<b>1,798</b>
Blasdell.....	39	<b>Jefferson:</b>	
Buffalo.....	35,781	Adams.....	87
Colden.....	7	Alexandria Bay.....	56
Depew.....	150	Antwerp.....	35
East Aurora.....	400	Carthage.....	229
Forks.....	74	Clayton.....	88
Hamburg.....	490	Dexter.....	25
Kenmore.....	1,015	Watertown.....	2,128
Lackawanna.....	520	Miscellaneous.....	335
Lancaster.....	300	<b>Total.....</b>	<b>2,983</b>
North Collins.....	51	<b>Kings: Brooklyn<sup>1</sup>.....</b>	<b>115,132</b>
Sloan.....	14	<b>Lewis:</b>	
Springville.....	124	Lowville.....	188
Tonawanda.....	625	Miscellaneous.....	182
Williamsville.....	300	<b>Total.....</b>	<b>370</b>
Miscellaneous.....	1,021		
<b>Total.....</b>	<b>41,109</b>		
<b>Essex:</b>			
Au Sable Forks.....	68		
Elizabethtown.....	28		
Keeseville.....	40		
Lake Placid.....	144		

<sup>1</sup> See footnote on p. 255.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
<b>Livingston:</b>		<b>Niagara:</b>	
Avon.....	123	La Salle.....	191
Caledonia.....	71	Lockport.....	1,236
Dansville.....	285	Middleport.....	87
Geneseo.....	157	Niagara Falls.....	3,282
Mount Morris.....	93	North Tonawanda.....	800
Nunda.....	54	Miscellaneous.....	308
Miscellaneous.....	165	<b>Total.....</b>	<b>5,904</b>
<b>Total.....</b>	<b>948</b>	<b>Oneida:</b>	
<b>Madison:</b>		Boonville.....	79
Canastota.....	122	Camden.....	72
Cazenovia.....	149	Clayville.....	18
Hamilton.....	152	Clinton.....	176
Oneida.....	572	New Hartford.....	224
Miscellaneous.....	230	Oriskany.....	29
<b>Total.....</b>	<b>1,225</b>	Oriskany Falls.....	27
<b>Monroe:</b>		Rome.....	722
Brockport.....	180	Sherrill.....	101
East Rochester.....	245	Utica.....	4,579
Fairport.....	245	Waterville.....	73
Honeoye Falls.....	61	Whitesboro.....	132
Pittsford.....	180	Yorkville.....	37
Rochester.....	20,779	Miscellaneous.....	368
Sea Breeze.....	40	<b>Total.....</b>	<b>6,637</b>
Webster.....	116	<b>Onondaga:</b>	
Miscellaneous.....	981	Baldwinsville.....	171
<b>Total.....</b>	<b>22,827</b>	East Syracuse.....	218
<b>Montgomery:</b>		Fayetteville.....	124
Amsterdam.....	1,341	Jordan.....	29
Canyoharie.....	164	Liverpool.....	92
Fonda.....	30	Manlius.....	78
Fort Plain.....	154	Skaneateles.....	183
Fultonville.....	20	Solvay.....	178
Hagaman.....	14	Syracuse.....	11,871
Palatine Bridge.....	16	Miscellaneous.....	468
St. Johnsville.....	90	<b>Total.....</b>	<b>13,412</b>
Miscellaneous.....	52	<b>Ontario:</b>	
<b>Total.....</b>	<b>1,881</b>	Canandaigua.....	396
<b>Nassau:</b>		Clifton Springs.....	145
Baldwin.....	625	Geneva.....	948
Cedarhurst.....	387	Naples.....	49
East Rockaway.....	87	Phelps.....	55
Farmingdale.....	165	Shortsville.....	55
Floral Park.....	695	Victor.....	69
Freeport.....	1,091	Miscellaneous.....	85
Garden City.....	759	<b>Total.....</b>	<b>1,802</b>
Glen Cove.....	487	<b>Orange:</b>	
Great Neck.....	757	Central Valley.....	56
Hempstead.....	1,220	Chester.....	47
Hewlett.....	168	Cornwall.....	76
Hicksville.....	194	Cornwall on the Hudson.....	86
Inwood.....	106	Firthcliffe.....	24
Lawrence.....	241	Florida.....	25
Locust Valley.....	130	Goshen.....	199
Lynbrook.....	1,016	Harriman.....	32
Mineola.....	427	Highland Falls.....	80
New Hyde Park.....	114	Highland Mills.....	34
Oyster Bay.....	303	Maybrook.....	42
Port Washington.....	692	Middletown.....	1,015
Rockville Center.....	1,307	Monroe.....	108
Roosevelt.....	146	Montgomery.....	59
Roslyn.....	274	Newburgh.....	1,008
Sea Cliff.....	249	Port Jervis.....	569
Valley Stream.....	449	Tuxedo Park.....	131
Westbury.....	264	Walden.....	160
Miscellaneous.....	3,427	Warwick.....	196
<b>Total.....</b>	<b>15,780</b>	Washingtonville.....	31
<b>New York: New York City<sup>1</sup>.....</b>	<b>341,885</b>	West Point.....	46
		Miscellaneous.....	227
		<b>Total.....</b>	<b>4,251</b>

<sup>1</sup> See footnote on p. 255.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
Orleans:		Rockland—Continued.	
Albion.....	255	Tomkins Cove.....	30
Holley.....	75	Valley Cottage.....	24
Medina.....	294	West Haverstraw.....	30
Miscellaneous.....	90	West Nyack.....	43
Total.....	714	Miscellaneous.....	272
Oswego:		Total.....	2, 371
Fulton.....	385	St. Lawrence:	
Mexico.....	38	Canton.....	185
Oswego.....	836	Gouverneur.....	178
Phoenix.....	73	Massena.....	312
Pulaski.....	95	Norwood.....	67
Miscellaneous.....	155	Ogdensburg.....	496
Total.....	1, 582	Potsdam.....	216
Otsego:		Miscellaneous.....	357
Cooperstown.....	206	Total.....	1, 811
Oneonta.....	640	Saratoga:	
Richfield Springs.....	44	Ballston Spa.....	244
Unadilla.....	46	Corinth.....	56
Miscellaneous.....	219	Mechanicville.....	359
Total.....	1, 155	Palmer.....	34
Putnam:		Round Lake.....	36
Brewster.....	194	Saratoga Springs.....	681
Carmel.....	51	Schuylerville.....	69
Cold Spring.....	122	South Glens Falls.....	49
Garrison.....	76	Stillwater.....	40
Lake Mahopae.....	29	Victory Mills.....	14
Miscellaneous.....	74	Waterford.....	137
Total.....	546	Miscellaneous.....	91
Queens: New York City <sup>2</sup> .....	38, 097	Total.....	1, 810
Rensselaer:		Schenectady:	
Castleton.....	89	Schenectady.....	5, 879
Hoosick Falls.....	153	Scotia.....	386
Nassau.....	28	Miscellaneous.....	73
Rensselaer.....	459	Total.....	6, 338
Schaghticoke.....	21	Schoharie:	
Troy.....	3, 268	Cobleskill.....	156
Valley Falls.....	24	Howes Cave.....	24
West Sand Lake.....	13	Middleburgh.....	23
Miscellaneous.....	196	Richmondville.....	16
Total.....	4, 251	Schoharie.....	30
Richmond: New York City <sup>2</sup> .....	5, 211	Sharon Springs.....	18
Rockland:		Miscellaneous.....	57
Congers.....	37	Total.....	324
Garnerville.....	56	Schuyler:	
Haverstraw.....	296	Montour Falls.....	77
Hillburn.....	54	Watkins Glen.....	132
Nanuet.....	80	Miscellaneous.....	25
New City.....	32	Total.....	234
Nyack.....	624	Seneca:	
Pearl River.....	178	Seneca Falls.....	246
Piermont.....	69	Waterloo.....	103
South Nyack.....	32	Miscellaneous.....	71
Sparkill.....	36	Total.....	420
Spring Valley.....	215		
Suffern.....	266		
<sup>2</sup> New York City:			
Counties—		Number of returns	
Bronx.....		31, 684	
Kings (Brooklyn).....		115, 132	
New York.....		341, 885	
Queens.....		38, 097	
Richmond.....		5, 211	
Total.....		532, 009	

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
<b>Steuben:</b>		<b>Washington:</b>	
Addison.....	43	Cambridge.....	72
Avoca.....	15	Fort Edward.....	105
Bath.....	160	Granville.....	136
Canistota.....	83	Greenwich.....	99
Corning.....	686	Hudson Falls.....	243
Hornell.....	782	Salem.....	57
Painted Post.....	90	Whitehall.....	204
Wayland.....	100	Miscellaneous.....	89
Miscellaneous.....	173		
<b>Total.....</b>	<b>2, 132</b>	<b>Total.....</b>	<b>1, 005</b>
<b>Suffolk:</b>		<b>Wayne:</b>	
Amityville.....	312	Clyde.....	65
Babylon.....	410	Lyons.....	150
Bay Shore.....	379	Newark.....	174
East Hampton.....	185	Palmyra.....	136
Greenport.....	162	Sodus.....	88
Huntington.....	657	Wolcott.....	44
Islip.....	114	Miscellaneous.....	222
Lindenhurst.....	124		
Northport.....	189	<b>Total.....</b>	<b>879</b>
Patchogue.....	436	<b>Westchester:</b>	
Port Jefferson.....	155	Ardsley.....	60
Riverhead.....	331	Ardsley-on-Hudson.....	50
Sag Harbor.....	111	Bedford.....	39
Sayville.....	219	Bedford Hills.....	87
Southampton.....	279	Briarcliff Manor.....	116
Miscellaneous.....	1, 923	Bronxville.....	1, 190
<b>Total.....</b>	<b>5, 986</b>	Buchanan.....	26
<b>Sullivan:</b>		Chappaqua.....	122
Callicoon.....	47	Croton-on-Hudson.....	167
Liberty.....	198	Dobbs Ferry.....	290
Livingston Manor.....	58	Elmsford.....	83
Monticello.....	206	Harmon-on-Hudson.....	51
Roscoe.....	31	Harrison.....	245
South Fallsburg.....	33	Hartsdale.....	165
Woodridge.....	35	Hastings-on-Hudson.....	355
Miscellaneous.....	242	Hawthorne.....	68
<b>Total.....</b>	<b>850</b>	Irvington.....	244
<b>Tioga:</b>		Katonah.....	194
Owego.....	233	Larchmont.....	804
Waverly.....	203	Mamaroneck.....	637
Miscellaneous.....	88	Mount Kisco.....	406
<b>Total.....</b>	<b>524</b>	Mount Vernon.....	4, 411
<b>Tompkins:</b>		New Rochelle.....	3, 911
Groton.....	106	North Pelham.....	98
Ithaca.....	1, 391	North Tarrytown.....	276
Trumansburg.....	39	Ossining.....	786
Miscellaneous.....	59	Peekskill.....	908
<b>Total.....</b>	<b>1, 595</b>	Pelham.....	511
<b>Ulster:</b>		Pelham Manor.....	392
Ellenville.....	122	Pleasantville.....	414
Highland.....	84	Port Chester.....	762
Kingston.....	1, 187	Purchase.....	18
Marlboro.....	63	Rye.....	641
Milton.....	38	Scarsborough.....	60
New Paltz.....	45	Scarsdale.....	1, 135
Port Ewen.....	25	Tarrytown.....	511
Saugerties.....	220	Tuckahoe.....	499
Wallkill.....	43	Valhalla.....	71
Woodstock.....	40	Verplanck.....	30
Miscellaneous.....	218	White Plains.....	2, 959
<b>Total.....</b>	<b>2, 085</b>	Yonkers.....	6, 365
<b>Warren:</b>		Yorktown Heights.....	40
Glens Falls.....	960	Miscellaneous.....	317
Lake George.....	46		
Luzerne.....	17	<b>Total.....</b>	<b>30, 514</b>
Warrensburg.....	48	<b>Wyoming:</b>	
Miscellaneous.....	108	Arcade.....	51
<b>Total.....</b>	<b>1, 179</b>	Attica.....	80
		Castile.....	28
		Perry.....	120
		Silver Springs.....	16
		Warsaw.....	160
		Miscellaneous.....	63
		<b>Total.....</b>	<b>51'</b>



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
<b>Yates:</b>		<b>Miscellaneous for State: Residents of</b>	
Dundee.....	40	other States.....	4,584
Penn Yan.....	260		
Miscellaneous.....	55	<b>State total.....</b>	<b>766,974</b>
<b>Total.....</b>	<b>355</b>		

## NORTH CAROLINA

<b>Alamance:</b>		<b>Caldwell:</b>	
Burlington.....	320	Granite Falls.....	7
Graham.....	20	Lenoir.....	156
Haw River.....	3	Miscellaneous.....	8
Mebane.....	57	<b>Total.....</b>	<b>171</b>
Miscellaneous.....	25		
<b>Total.....</b>	<b>425</b>	<b>Camden: Miscellaneous.....</b>	<b>8</b>
<b>Alexander:</b>		<b>Carteret:</b>	
Taylorsville.....	30	Beaufort.....	81
Miscellaneous.....	7	Morehead City.....	52
<b>Total.....</b>	<b>37</b>	Miscellaneous.....	24
		<b>Total.....</b>	<b>157</b>
<b>Alleghany: Miscellaneous.....</b>	<b>6</b>		
		<b>Caswell: Miscellaneous.....</b>	<b>17</b>
<b>Anson:</b>			
Wadesboro.....	90	<b>Catawba:</b>	
Miscellaneous.....	25	Hickory.....	273
<b>Total.....</b>	<b>115</b>	Maiden.....	20
		Newton.....	53
<b>Ashe: Miscellaneous.....</b>	<b>9</b>	Miscellaneous.....	27
<b>Avery: Miscellaneous.....</b>	<b>22</b>	<b>Total.....</b>	<b>373</b>
<b>Beaufort:</b>		<b>Chatham:</b>	
Belhaven.....	11	Siler City.....	28
Washington.....	205	Miscellaneous.....	33
Miscellaneous.....	18	<b>Total.....</b>	<b>61</b>
<b>Total.....</b>	<b>234</b>		
		<b>Cherokee:</b>	
<b>Bertie:</b>		Andrews.....	26
Windsor.....	33	Murphy.....	12
Miscellaneous.....	43	Miscellaneous.....	1
<b>Total.....</b>	<b>76</b>	<b>Total.....</b>	<b>39</b>
<b>Bladen: Miscellaneous.....</b>	<b>33</b>	<b>Chowan:</b>	
		Edenton.....	102
<b>Brunswick:</b>		Miscellaneous.....	2
Southport.....	31	<b>Total.....</b>	<b>104</b>
Miscellaneous.....	4		
<b>Total.....</b>	<b>35</b>	<b>Clay: Miscellaneous.....</b>	<b>1</b>
<b>Buncombe:</b>		<b>Cleveland:</b>	
Asheville.....	2,581	Kings Mountain.....	43
Miscellaneous.....	211	Shelby.....	140
<b>Total.....</b>	<b>2,792</b>	Miscellaneous.....	26
		<b>Total.....</b>	<b>209</b>
<b>Burke:</b>			
Morganton.....	117	<b>Columbus:</b>	
Miscellaneous.....	32	Whiteville.....	36
<b>Total.....</b>	<b>149</b>	Miscellaneous.....	73
		<b>Total.....</b>	<b>109</b>
<b>Cabarrus:</b>			
Concord.....	151	<b>Craven:</b>	
Kannapolis.....	73	New Bern.....	378
Miscellaneous.....	14	Miscellaneous.....	11
<b>Total.....</b>	<b>238</b>	<b>Total.....</b>	<b>389</b>

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Cumberland:		Guilford:	
Fayetteville.....	500	Gibsonville.....	12
Miscellaneous.....	46	Greensboro.....	2,348
Total.....	546	High Point.....	847
Currituck: Miscellaneous.....	14	Miscellaneous.....	84
Dare: Miscellaneous.....	14	Total.....	3,291
Davidson:		Halifax:	
Lexington.....	197	Enfield.....	78
Thomasville.....	142	Roanoke Rapids.....	64
Miscellaneous.....	17	Rosemary.....	60
Total.....	356	Scotland Neck.....	45
Davie:		Weldon.....	103
Cooleemee.....	14	Miscellaneous.....	71
Miscellaneous.....	23	Total.....	421
Total.....	37	Harnett:	
Duplin:		Dunn.....	75
Warsaw.....	33	Miscellaneous.....	46
Miscellaneous.....	62	Total.....	121
Total.....	95	Haywood:	
Durham:		Canton.....	80
Durham.....	1,398	Waynesville.....	93
Miscellaneous.....	2	Miscellaneous.....	25
Total.....	1,400	Total.....	198
Edgecombe:		Henderson:	
Rocky Mount.....	720	Hendersonville.....	282
Tarboro.....	195	Miscellaneous.....	39
Miscellaneous.....	41	Total.....	321
Total.....	956	Hertford:	
Forsyth:		Ahoskie.....	44
Kernersville.....	31	Miscellaneous.....	25
Winston-Salem.....	2,344	Total.....	69
Miscellaneous.....	53	Hoke:	
Total.....	2,428	Raeford.....	33
Franklin:		Miscellaneous.....	4
Franklinton.....	21	Total.....	37
Louisburg.....	50	Hyde: Miscellaneous.....	5
Miscellaneous.....	7	Iredell:	
Total.....	78	Mooreville.....	97
Gaston:		Statesville.....	285
Belmont.....	88	Miscellaneous.....	8
Bessemer City.....	13	Total.....	390
Cherryville.....	25	Jackson: Miscellaneous.....	41
Dallas.....	14	Johnston:	
Gastonia.....	527	Bensen.....	28
Lowell.....	18	Clayton.....	57
McAdenville.....	6	Selma.....	40
Mount Holly.....	59	Smithfield.....	76
Miscellaneous.....	29	Miscellaneous.....	31
Total.....	779	Total.....	232
Gates: Miscellaneous.....	7	Jones: Miscellaneous.....	6
Graham: Miscellaneous.....	9	Lee:	
Granville:		Sanford.....	111
Oxford.....	140	Miscellaneous.....	12
Miscellaneous.....	20	Total.....	123
Total.....	160		
Greene: Miscellaneous.....	21		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Lenoir:		Pender:	
Kinston.....	314	Burgaw.....	15
La Grange.....	22	Miscellaneous.....	7
Miscellaneous.....	8	Total.....	22
Total.....	344	Perquimans:	
Lincoln:		Hertford.....	59
Lincolnton.....	86	Miscellaneous.....	5
Miscellaneous.....	4	Total.....	64
Total.....	90	Person:	
McDowell:		Roxboro.....	106
Marion.....	77	Miscellaneous.....	12
Miscellaneous.....	23	Total.....	118
Total.....	100	Pitt:	
Macon: Miscellaneous.....	27	Ayden.....	37
Madison: Miscellaneous.....	26	Farmville.....	65
Martin:		Greenville.....	331
Robersonville.....	18	Miscellaneous.....	69
Williamston.....	42	Total.....	502
Miscellaneous.....	9	Polk:	
Total.....	69	Tryon.....	43
Mecklenburg:		Miscellaneous.....	18
Charlotte.....	4,331	Total.....	61
Cornelius.....	7	Randolph:	
Davidson.....	53	Asheboro.....	60
Miscellaneous.....	46	Ramseur.....	15
Total.....	4,437	Randleman.....	9
Mitchell: Miscellaneous.....	41	Miscellaneous.....	30
Montgomery:		Total.....	114
Troy.....	28	Richmond:	
Miscellaneous.....	36	Hamlet.....	162
Total.....	64	Rockingham.....	136
Moore: Miscellaneous.....	321	Miscellaneous.....	10
Nash:		Total.....	308
Spring Hope.....	29	Robeson:	
Miscellaneous.....	50	Fairmont.....	14
Total.....	79	Lumberton.....	121
New Hanover:		Maxton.....	37
Wilmington.....	1,404	Red Springs.....	67
Miscellaneous.....	10	Miscellaneous.....	50
Total.....	1,414	Total.....	289
Northampton: Miscellaneous.....	93	Rockingham:	
Onslow: Miscellaneous.....	20	Draper.....	28
Orange:		Leaksville.....	91
Carrboro.....	5	Madison.....	34
Chapel Hill.....	91	Mayodan.....	15
Hillsboro.....	46	Reidsville.....	162
Miscellaneous.....	9	Spray.....	45
Total.....	151	Miscellaneous.....	20
Pamlico: Miscellaneous.....	23	Total.....	395
Pasquotank:		Rowan:	
Elizabeth City.....	367	China Grove.....	13
Miscellaneous.....	1	Salisbury.....	502
Total.....	368	Spencer.....	81
Rutherford:		Miscellaneous.....	41
Caroleen.....	2	Total.....	637
Cliffside.....	13		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued

## NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Rutherford—Continued.		Vance:	
Forest City.....	45	Randerson.....	246
Henrietta.....	4	Miscellaneous.....	26
Rutherfordton.....	47	Total.....	272
Miscellaneous.....	43		
Total.....	154	Wake:	
Sampson:		Raleigh.....	1,903
Clinton.....	41	Wake Forest.....	43
Miscellaneous.....	25	Wendell.....	20
Total.....	66	Miscellaneous.....	93
Scotland:		Total.....	2,059
Laurinburg.....	97	Warren: Miscellaneous.....	97
Miscellaneous.....	23	Washington: Miscellaneous.....	40
Total.....	120	Watauga: Miscellaneous.....	25
Stanley:		Wayne:	
Albemarle.....	116	Fremont.....	26
Badin.....	40	Goldsboro.....	448
Norwood.....	16	Mount Olive.....	86
Miscellaneous.....	4	Miscellaneous.....	6
Total.....	176	Total.....	566
Stokes: Miscellaneous.....	44	Wilkes:	
Surry:		North Wilkesboro.....	96
Elkin.....	59	Wilkesboro.....	6
Mount Airy.....	185	Miscellaneous.....	12
Miscellaneous.....	32	Total.....	114
Total.....	276	Wilson:	
Swain: Miscellaneous.....	26	Wilson.....	543
Transylvania:		Miscellaneous.....	70
Brevard.....	48	Total.....	613
Miscellaneous.....	12	Yadkin: Miscellaneous.....	14
Total.....	60	Yancey: Miscellaneous.....	6
Tyrrell: Miscellaneous.....	9	Miscellaneous for State: Residents of other States.....	351
Union:		State total.....	33,398
Monroe.....	157		
Miscellaneous.....	12		
Total.....	169		

## NORTH DAKOTA

Adams: Miscellaneous.....	49	Cass:	
Barnes:		Casselton.....	76
Valley City.....	203	Fargo.....	1,522
Miscellaneous.....	80	Miscellaneous.....	223
Total.....	283	Total.....	1,821
Benson: Miscellaneous.....	120	Cavalier:	
Billings: Miscellaneous.....	5	Langdon.....	37
Bottineau:		Miscellaneous.....	107
Bottineau City.....	43	Total.....	144
Miscellaneous.....	101	Dickey:	
Total.....	144	Ellendale.....	42
Bowman: Miscellaneous.....	54	Oakes.....	49
Burke: Miscellaneous.....	109	Miscellaneous.....	20
Burleigh:		Total.....	111
Bismarck.....	561	Divide:	
Miscellaneous.....	24	Crosby.....	37
Total.....	585	Miscellaneous.....	44
		Total.....	81

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NORTH DAKOTA—Continued

County and city	Number of returns	County and city	Number of returns
Dunn: Miscellaneous.....	30	Mountrail: Miscellaneous.....	116
Eddy:		Nelson: Miscellaneous.....	101
New Rockford.....	78	Oliver: Miscellaneous.....	17
Miscellaneous.....	24	Pembina: Miscellaneous.....	117
Total.....	102	Pierce:	
Emmons:		Rugby.....	52
Linton.....	28	Miscellaneous.....	32
Miscellaneous.....	18	Total.....	84
Total.....	46	Ramsey:	
Foster:		Devils Lake.....	264
Carrington.....	62	Miscellaneous.....	127
Miscellaneous.....	20	Total.....	391
Total.....	82	Ransom:	
Golden Valley:		Enderlin.....	58
Beach.....	33	Lisbon.....	49
Miscellaneous.....	16	Miscellaneous.....	23
Total.....	49	Total.....	130
Grand Forks:		Renville: Miscellaneous.....	43
Grand Forks.....	709	Richland:	
Larimore.....	36	Hankinson.....	26
Miscellaneous.....	94	Lidgerwood.....	31
Total.....	839	Wahpeton.....	107
Grant: Miscellaneous.....	37	Miscellaneous.....	62
Griggs:		Total.....	226
Cooperstown.....	37	Rolette: Miscellaneous.....	51
Miscellaneous.....	25	Sargent: Miscellaneous.....	33
Total.....	62	Sheridan: Miscellaneous.....	37
Hettinger: Miscellaneous.....	74	Sioux: Miscellaneous.....	23
Kidder: Miscellaneous.....	46	Slope:	
La Moure:		Marmarth.....	20
La Moure.....	27	Miscellaneous.....	6
Miscellaneous.....	101	Total.....	26
Total.....	128	Stark:	
Logan: Miscellaneous.....	32	Dickinson.....	141
McHenry: Miscellaneous.....	148	Miscellaneous.....	63
McIntosh:		Total.....	204
Ashley.....	29	Steele: Miscellaneous.....	81
Wishek.....	25	Stutsman	
Miscellaneous.....	19	Jamestown.....	355
Total.....	73	Miscellaneous.....	74
McKenzie: Miscellaneous.....	51	Total.....	429
McLean:		Towner:	
Wilton.....	49	Cando.....	83
Miscellaneous.....	114	Miscellaneous.....	52
Total.....	163	Total.....	135
Mercer: Miscellaneous.....	51	Traill:	
Morton:		Hillsboro.....	43
Hebron.....	28	Mayville.....	42
Mandan.....	189	Miscellaneous.....	77
Miscellaneous.....	82	Total.....	162
Total.....	299	Walsh:	
		Grafton.....	86
		Park River.....	41
		Miscellaneous.....	73
		Total.....	200

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## NORTH DAKOTA—Continued

County and city	Number of returns	County and city	Number of returns
Ward:		Williams:	
Kenmare.....	70	Williston.....	166
Minot.....	669	Miscellaneous.....	91
Miscellaneous.....	79	Total.....	257
Total.....	818	Miscellaneous for State: Residents of other States.....	67
Wells:		State total.....	9,758
Harvey.....	91		
Miscellaneous.....	101		
Total.....	192		

## OHIO

Adams:		Brown:	
Manchester.....	23	Georgetown.....	28
Peebles.....	11	Ripley.....	48
Miscellaneous.....	20	Miscellaneous.....	54
Total.....	54	Total.....	130
Allen:		Butler:	
Bluffton.....	51	Hamilton.....	1,899
Delphos.....	164	Middletown.....	1,275
Lima.....	1,628	Oxford.....	128
Spencerville.....	30	Miscellaneous.....	78
Miscellaneous.....	41	Total.....	3,380
Total.....	1,914	Carroll:	
Ashland:		Carrollton.....	180
Ashland.....	449	Miscellaneous.....	20
Loudonville.....	98	Total.....	200
Total.....	547	Champaign:	
Ashtabula:		Mechanicsburg.....	37
Ashtabula.....	1,646	St. Paris.....	17
Conneaut.....	740	Urbana.....	210
Geneva.....	130	Miscellaneous.....	14
Jefferson.....	96	Total.....	278
Miscellaneous.....	112	Clark:	
Total.....	2,724	South Charleston.....	21
Athens:		Springfield.....	2,465
Athens.....	225	Miscellaneous.....	60
Buchtel.....	2	Total.....	2,546
Chauncey.....	4	Clermont:	
Glouster.....	44	Batavia.....	45
Jacksonville.....	1	Bethel.....	31
Nelsonville.....	118	Loveland.....	70
Miscellaneous.....	9	Milford.....	86
Total.....	403	New Richmond.....	48
Auglaize:		Miscellaneous.....	79
Minster.....	42	Total.....	593
New Bremen.....	43	Clinton:	
St. Marys.....	131	Blanchester.....	59
Wapakoneta.....	159	Wilmington.....	245
Miscellaneous.....	23	Miscellaneous.....	100
Total.....	398	Total.....	404
Belmont:		Columbiana:	
Barnesville.....	210	Columbiana.....	71
Bellaire.....	589	East Liverpool.....	1,435
Bethesda.....	35	E. st Palestine.....	390
Bridgeport.....	194	Leetonia.....	271
Flushing.....	93	Lisbon.....	260
Martins Ferry.....	503	Salem.....	398
St. Clairsville.....	130	Salineville.....	147
Shadyside.....	141	Wellsville.....	302
Yorkville.....	79	Total.....	3,274
Miscellaneous.....	284		
Total.....	2,258		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Coshocton:		Franklin:	
Coshocton.....	344	Bexley.....	104
Miscellaneous.....	29	Columbus.....	12,399
Total.....	373	East Columbus.....	14
Crawford:		Grandview Heights.....	9
Bucyrus.....	364	Linden Heights.....	1
Crestline.....	180	Upper Arlington.....	10
Galion.....	371	Westerville.....	78
Miscellaneous.....	58	Worthington.....	95
Total.....	973	Miscellaneous.....	151
Cuyahoga:		Total.....	12,861
Bedford.....	138	Fulton:	
Berea.....	146	Archbold.....	21
Bratenahl.....	40	Delta.....	41
Brecksville.....	22	Swanton.....	51
Chagrin Falls.....	112	Wauseon.....	81
Cleveland.....	35,754	Miscellaneous.....	27
Cleveland Heights.....	720	Total.....	221
Dover.....	80	Gallia:	
East Cleveland.....	1,306	Gallipolis.....	82
Euclid Village.....	152	Miscellaneous.....	2
Garfield Heights.....	126	Total.....	84
Independence.....	17	Geauga:	
Lakewood.....	1,920	Chardon.....	97
Maple Heights.....	6	Miscellaneous.....	19
Newburg Heights.....	150	Total.....	116
North Olmstead.....	15	Greene:	
Rocky River.....	80	Jamestown.....	35
Shaker Heights.....	100	Xenia.....	390
South Euclid.....	92	Yellow Springs.....	64
Miscellaneous.....	201	Miscellaneous.....	135
Total.....	41,177	Total.....	622
Darke:		Guernsey:	
Arcanum.....	22	Byesville.....	26
Greenville.....	340	Cambridge.....	455
Union City.....	10	Miscellaneous.....	37
Versailles.....	52	Total.....	521
Miscellaneous.....	65	Hamilton:	
Total.....	489	Addyston.....	21
Defiance:		Cheviot.....	224
Defiance.....	234	Cincinnati.....	30,680
Hicksville.....	52	Cleves.....	36
Miscellaneous.....	19	Elmwood Place.....	151
Total.....	305	Glendale.....	197
Delaware:		Harrison.....	42
Delaware.....	297	Lockland.....	208
Miscellaneous.....	28	Mount Healthy.....	158
Total.....	325	North College Hill.....	3
Erie:		Norwood.....	2,172
Huron.....	87	Reading.....	163
Sandusky.....	1,146	St. Bernard.....	297
Vermilion.....	87	Sharonville.....	59
Miscellaneous.....	112	Wyoming.....	356
Total.....	1,432	Miscellaneous.....	291
Fairfield:		Total.....	35,008
Bremen.....	27	Hancock:	
Lancaster.....	546	Findlay.....	639
Miscellaneous.....	58	McComb.....	11
Total.....	631	Miscellaneous.....	32
Fayette:		Total.....	683
Washington Court House.....	280	Hardin:	
Miscellaneous.....	46	Ada.....	53
Total.....	326	Forest.....	31
		Kenton.....	235
		Miscellaneous.....	33
		Total.....	352

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
<b>Harrison:</b>		<b>Lawrence:</b>	
Cadiz.....	241	Coal Grove.....	7
Miscellaneous.....	126	Ironton.....	420
Total.....	367	Miscellaneous.....	39
		Total.....	466
<b>Henry:</b>		<b>Licking:</b>	
Deshler.....	34	Granville.....	73
Holgate.....	23	Newark.....	896
Napoleon.....	178	Utica.....	28
Miscellaneous.....	52	Miscellaneous.....	100
Total.....	287	Total.....	1,097
<b>Highland:</b>		<b>Logan:</b>	
Greenfield.....	139	Bellefontaine.....	328
Hillsboro.....	150	West Liberty.....	17
Miscellaneous.....	66	Miscellaneous.....	61
Total.....	355	Total.....	406
<b>Hocking:</b>		<b>Lorain:</b>	
Logan.....	186	Amherst.....	288
Murray City.....	14	Avon.....	81
Miscellaneous.....	25	Elyria.....	1,996
Total.....	225	Lorain.....	2,555
		Oberlin.....	240
<b>Holmes:</b>		Wellington.....	96
Millersburg.....	183	Miscellaneous.....	64
Miscellaneous.....	168	Total.....	5,320
Total.....	351	<b>Lucas:</b>	
<b>Huron:</b>		Maumee.....	172
Bellevue.....	225	Sylvania.....	120
Monroeville.....	20	Toledo.....	15,047
New London.....	45	Miscellaneous.....	198
Norwalk.....	292	Total.....	15,537
Willard.....	200		
Miscellaneous.....	45	<b>Madison:</b>	
Total.....	827	London.....	117
<b>Jackson:</b>		Mount Sterling.....	21
Jackson.....	135	Plain City.....	11
Oak Hill.....	25	West Jefferson.....	20
Wellston.....	99	Miscellaneous.....	5
Miscellaneous.....	7	Total.....	174
Total.....	266	<b>Mahoning:</b>	
<b>Jefferson:</b>		Lowellville.....	376
Amsterdam.....	54	Sebring.....	590
Bergholz.....	66	Struthers.....	851
Brilliant.....	104	Youngstown.....	14,340
Dillonvale.....	120	Miscellaneous.....	297
Grover.....	22	Total.....	16,454
Mingo Junction.....	221		
Steubenville.....	2,410	<b>Marion:</b>	
Toronto.....	219	Marion.....	883
Miscellaneous.....	80	Miscellaneous.....	45
Total.....	3,296	Total.....	928
<b>Knox:</b>		<b>Medina:</b>	
Fredericktown.....	14	Lodi.....	126
Mount Vernon.....	389	Medina.....	204
Miscellaneous.....	48	Wadsworth.....	280
Total.....	451	Miscellaneous.....	74
<b>Lake:</b>		Total.....	684
Fairport Harbor.....	171	<b>Meigs:</b>	
Painesville.....	765	Middleport.....	95
Wickliffe.....	126	Pomeroy.....	104
Willoughby.....	132	Miscellaneous.....	13
Miscellaneous.....	211	Total.....	212
Total.....	1,405		



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
<b>Mercer:</b>		<b>Perry:</b>	
Celina.....	166	Corning.....	46
Coldwater.....	28	Crooksville.....	60
Fort Recovery.....	9	New Lexington.....	136
Rockford.....	13	New Straitsville.....	27
Miscellaneous.....	17	Shawnee.....	26
Total.....	233	Somerset.....	27
		Miscellaneous.....	51
<b>Miami:</b>		Total.....	373
Covington.....	54		
Piqua.....	524	<b>Pickaway:</b>	
Tippecanoe City.....	68	Ashville.....	23
Troy.....	341	Circleville.....	208
West Milton.....	29	Miscellaneous.....	32
Miscellaneous.....	56	Total.....	263
Total.....	1,072		
<b>Monroe:</b>		<b>Pike:</b>	
Woodsfield.....	141	Waverly.....	27
Miscellaneous.....	20	Miscellaneous.....	18
Total.....	161	Total.....	45
<b>Montgomery:</b>			
Brookville.....	26	<b>Portage:</b>	
Dayton.....	9,698	Garrettsville.....	30
Germantown.....	65	Kent.....	773
Miamisburg.....	205	Ravenna.....	384
West Carrollton.....	49	Miscellaneous.....	172
Miscellaneous.....	111	Total.....	1,359
Total.....	10,154		
<b>Morgan:</b>		<b>Preble:</b>	
McConnelsville.....	37	Eaton.....	115
Miscellaneous.....	32	Lewisburg.....	22
Total.....	69	Miscellaneous.....	105
<b>Morrow:</b>		Total.....	242
Cardington.....	12		
Mount Gilead.....	49	<b>Putnam:</b>	
Miscellaneous.....	5	Columbus Grove.....	28
Total.....	66	Continental.....	16
		Leipsic.....	40
<b>Muskingum:</b>		Ottawa.....	71
Dresden.....	18	Miscellaneous.....	39
Roseville.....	33	Total.....	194
South Zanesville.....	15		
Zanesville.....	1,364	<b>Richland:</b>	
Miscellaneous.....	150	Mansfield.....	1,467
Total.....	1,580	Plymouth.....	74
<b>Noble:</b>		Shelby.....	281
Belle Valley.....	3	Miscellaneous.....	48
Caldwell.....	28	Total.....	1,870
Miscellaneous.....	4		
Total.....	35	<b>Ross:</b>	
<b>Ottawa:</b>		Chillicothe.....	649
Marblehead.....	24	Miscellaneous.....	55
Oak Harbor.....	72	Total.....	704
Port Clinton.....	205		
Miscellaneous.....	196	<b>Sandusky:</b>	
Total.....	497	Clyde.....	80
<b>Paulding:</b>		Fremont.....	500
Antwerp.....	21	Gibsonburg.....	78
Paulding.....	47	Miscellaneous.....	98
Miscellaneous.....	25	Total.....	756
Total.....	93		
		<b>Scioto:</b>	
		New Boston.....	55
		Portsmouth.....	1,564
		Sciotoville.....	14
		Miscellaneous.....	73
		Total.....	1,706

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## OHIO—Continued

County and city	Number of returns	County and city	Number of returns
<b>Seneca:</b>		<b>Van Wert:</b>	
Fostoria.....	399	Van Wert.....	312
Tiffin.....	572	Miscellaneous.....	50
Miscellaneous.....	102	Total.....	362
Total.....	1,073		
<b>Shelby:</b>		<b>Vinton:</b>	
Sidney.....	298	McArthur.....	21
Miscellaneous.....	34	Miscellaneous.....	15
Total.....	332	Total.....	36
<b>Stark:</b>		<b>Warren:</b>	
Alliance.....	1,609	Franklin.....	144
Canal Fulton.....	52	Lebanon.....	142
Canton.....	6,166	Miscellaneous.....	103
Louisville.....	100	Total.....	389
Massillon.....	1,081		
Minerva.....	102	<b>Washington:</b>	
Navarre.....	68	Belpre.....	10
North Canton.....	88	Marietta.....	551
Miscellaneous.....	44	Miscellaneous.....	62
Total.....	9,310	Total.....	623
<b>Summit:</b>		<b>Wayne:</b>	
Akron.....	12,691	Doylestown.....	36
Barberton.....	2,364	Orrville.....	320
Cuyahoga Falls.....	485	Rittman.....	82
Hudson.....	102	Shreve.....	41
Kenmore.....	502	Wooster.....	920
Miscellaneous.....	148	Miscellaneous.....	60
Total.....	16,292	Total.....	1,459
<b>Trumbull:</b>		<b>Williams:</b>	
Girard.....	799	Bryan.....	149
Hubbard.....	386	Montpelier.....	117
Newton Falls.....	54	Stryker.....	6
Niles.....	637	Miscellaneous.....	62
Warren.....	1,341	Total.....	334
Miscellaneous.....	175		
Total.....	3,392	<b>Wood:</b>	
<b>Tuscarawas:</b>		Bowling Green.....	193
Dennison.....	296	North Baltimore.....	85
Dover.....	420	Perrysburg.....	182
Newcomerstown.....	132	Rossford.....	124
New Philadelphia.....	447	Miscellaneous.....	223
Uhrichsville.....	378	Total.....	807
Miscellaneous.....	98		
Total.....	1,771	<b>Wyandot:</b>	
<b>Union:</b>		Carey.....	63
Marysville.....	64	Upper Sandusky.....	135
Richwood.....	16	Miscellaneous.....	46
Miscellaneous.....	16	Total.....	244
Total.....	96	<b>Residents of other States.....</b>	<b>239</b>
		<b>State total.....</b>	<b>222,707</b>

## OKLAHOMA

<b>Adair:</b>		<b>Atoka:</b>	
Stillwell.....	26	Atoka.....	17
Miscellaneous.....	16	Miscellaneous.....	7
Total.....	42	Total.....	24
<b>Alfalfa:</b>		<b>Beaver: Miscellaneous.....</b>	<b>42</b>
Cherokee.....	55	<b>Beckham:</b>	
Miscellaneous.....	50	Elk City.....	95
Total.....	105	Sayre.....	60
		Miscellaneous.....	58
		Total.....	213

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns
Blaine:		Craig:	
Geary.....	33	Vinita.....	85
Okeene.....	25	Miscellaneous.....	17
Watonga.....	29	Total.....	102
Miscellaneous.....	27		
Total.....	114	Creek:	
Bryan:		Bristow.....	340
Caddo.....	13	Depew.....	26
Durant.....	121	Drumright.....	218
Miscellaneous.....	3	Kiefer.....	25
Total.....	137	Mounds.....	17
Caddo:		Oilton.....	44
Anadarko.....	109	Sapulpa.....	479
Carnegie.....	36	Shamrock.....	20
Cement.....	33	Slick.....	12
Miscellaneous.....	99	Miscellaneous.....	26
Total.....	268	Total.....	1,207
Canadian:		Custer:	
El Reno.....	298	Clinton.....	126
Yukon.....	30	Thomas.....	6
Miscellaneous.....	53	Weatherford.....	43
Total.....	381	Miscellaneous.....	29
Carter:		Total.....	204
Ardmore.....	728	Delaware: Miscellaneous.....	3
Heraldton.....	83	Dewey: Miscellaneous.....	36
Wilson.....	82	Ellis:	
Wirt.....	32	Shattuck.....	28
Miscellaneous.....	35	Miscellaneous.....	19
Total.....	960	Total.....	47
Cherokee:		Garfield:	
Tahlequah.....	26	Covington.....	68
Miscellaneous.....	7	Enid.....	935
Total.....	33	Garber.....	68
Choctaw:		Miscellaneous.....	47
Boswell.....	6	Total.....	1,118
Hugo.....	80	Garvin:	
Miscellaneous.....	3	Lindsay.....	31
Total.....	89	Pauls Valleys.....	102
Cimarron: Miscellaneous.....	16	Wynnewood.....	26
Cleveland:		Miscellaneous.....	27
Norman.....	214	Total.....	186
Miscellaneous.....	21	Grady:	
Total.....	235	Chickasha.....	482
Coal:		Miscellaneous.....	75
Coalgate.....	24	Total.....	557
Lehigh.....	1	Grant:	
Total.....	25	Medford.....	37
Comanche:		Miscellaneous.....	110
Fort Sill.....	42	Total.....	147
Lawton.....	286	Greer:	
Miscellaneous.....	33	Mangum.....	121
Total.....	361	Miscellaneous.....	34
Cotton:		Total.....	155
Devol.....	4	Harmon:	
Walters.....	36	Hollis.....	71
Miscellaneous.....	25	Miscellaneous.....	20
Total.....	65	Total.....	91

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns
Harper: Miscellaneous.....	28	Logan:	
Haskell:		Guthrie.....	323
McCurtain.....	1	Miscellaneous.....	147
Stigler.....	22	Total.....	470
Miscellaneous.....	1	Love:	
Total.....	24	Marietta.....	28
Hughes:		Miscellaneous.....	1
Holdenville.....	224	Total.....	29
Wetumka.....	85	McClain:	
Miscellaneous.....	32	Purcell.....	50
Total.....	341	Miscellaneous.....	31
Jackson:		Total.....	81
Altus.....	228	McCurtain:	
Miscellaneous.....	65	Broken Bow.....	18
Total.....	293	Idabel.....	56
Jefferson:		Wright City.....	3
Ringling.....	12	Miscellaneous.....	13
Waurika.....	49	Total.....	90
Miscellaneous.....	43	McIntosh:	
Total.....	104	Checotah.....	33
Johnston:		Eufaula.....	55
Tishomingo.....	4	Miscellaneous.....	12
Wapanucka.....	4	Total.....	100
Miscellaneous.....	12	Major:	
Total.....	30	Fairview.....	37
Kay:		Miscellaneous.....	12
Blackwell.....	463	Total.....	49
Newkirk.....	88	Marshall:	
Ponca City.....	1,100	Madill.....	14
Three Sands.....	12	Miscellaneous.....	3
Tonkawa.....	302	Total.....	17
Miscellaneous.....	131	Mayes:	
Total.....	2,096	Pryor.....	33
Kingfisher:		Miscellaneous.....	16
Hennessey.....	29	Total.....	49
Kingfisher.....	82	Murray:	
Miscellaneous.....	11	Davis.....	28
Total.....	122	Sulphur.....	60
Kiowa:		Miscellaneous.....	2
Hobart.....	122	Total.....	90
Snyder.....	16	Muskogee:	
Miscellaneous.....	88	Boynton.....	21
Total.....	226	Fort Gibson.....	15
Latimer:		Haskell.....	30
Wilburton.....	28	Muskogee.....	1,570
Miscellaneous.....	3	Miscellaneous.....	17
Total.....	31	Total.....	1,653
Le Flore:		Noble:	
Heavener.....	39	Perry.....	156
Poteau.....	44	Miscellaneous.....	80
Spiro.....	17	Total.....	236
Miscellaneous.....	31	Nowata:	
Total.....	131	Nowata.....	90
Lincoln:		Miscellaneous.....	12
Chandler.....	80	Total.....	102
Prague.....	32		
Stroud.....	64		
Miscellaneous.....	62		
Total.....	238		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns
Okfuskee:		Pontotoc:	
Boley.....	4	Ada.....	243
Okemah.....	172	Allen.....	29
Weleetka.....	53	Roff.....	5
Miscellaneous.....	30	Miscellaneous.....	16
Total.....	259	Total.....	293
Oklahoma:		Pottawatomie:	
Britton.....	10	Shawnee.....	744
Edmond.....	46	Tecumseh.....	49
Oklahoma City.....	6, 435	Miscellaneous.....	270
Miscellaneous.....	36	Total.....	1,063
Total.....	6, 527	Pushmataha:	
Okmulgee:		Antlers.....	23
Beggs.....	53	Miscellaneous.....	12
Dewar.....	4	Total.....	35
Henryetta.....	194	Roger Mills: Miscellaneous.....	9
Kusa.....	1	Rogers:	
Morris.....	43	Chelsea.....	48
Okmulgee.....	1, 055	Claremore.....	65
Miscellaneous.....	12	Miscellaneous.....	6
Total.....	1, 362	Total.....	119
Osage:		Seminole:	
Apperson.....	3	Cromwell.....	20
Avant.....	20	Wewoka.....	324
Barnsdall (formerly Bigheart).....	61	Miscellaneous.....	647
Denoya.....	13	Total.....	991
Fairfax.....	214	Sequoyah:	
Hominy.....	179	Sallisaw.....	26
Pawhuska.....	916	Vian.....	5
Shidler.....	72	Miscellaneous.....	7
Wynona.....	26	Total.....	38
Miscellaneous.....	140	Stephens:	
Total.....	1, 644	Comanche.....	35
Ottawa:		Duncan.....	295
Afton.....	13	Marlow.....	65
Cardin.....	24	Miscellaneous.....	23
Commerce.....	19	Total.....	418
Douthat.....	8	Texas:	
Miami.....	289	Guymon.....	63
Picher.....	119	Miscellaneous.....	74
Quapaw.....	11	Total.....	137
Miscellaneous.....	12	Tillman:	
Total.....	495	Frederick.....	141
Pawnee:		Granfield.....	34
Cleveland.....	141	Miscellaneous.....	48
Pawnee.....	75	Total.....	223
Miscellaneous.....	67	Tulsa:	
Total.....	283	Bixby.....	15
Payne:		Broken Arrow.....	44
Cushing.....	305	Collinsville.....	34
Stillwater.....	233	Jenks.....	23
Yale.....	93	Sand Springs.....	150
Miscellaneous.....	43	Skiatook.....	113
Total.....	674	Tulsa.....	8, 669
Pittsburg:		Miscellaneous.....	57
Dow.....	2	Total.....	9, 135
Haileyville.....	16		
Hartshorne.....	42		
Kiowa.....	3		
Krebs.....	7		
McAlester.....	305		
Quinton.....	18		
Miscellaneous.....	18		
Total.....	411		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Wagoner:</b>		<b>Woods:</b>	
Coweta.....	26	Alva.....	124
Wagoner.....	41	Wynoka.....	24
Miscellaneous.....	7	Miscellaneous.....	25
Total.....	74	Total.....	173
<b>Washington:</b>		<b>Woodward:</b>	
Bartlesville.....	1,476	Woodward.....	136
Dewey.....	47	Miscellaneous.....	38
Miscellaneous.....	29	Total.....	174
Total.....	1,552	State total.....	39,806
<b>Washita:</b>			
Cordell.....	54		
Miscellaneous.....	70		
Total.....	124		

## OREGON

<b>Baker:</b>		<b>Deschutes:</b>	
Baker.....	310	Bend.....	410
Miscellaneous.....	126	Miscellaneous.....	31
Total.....	436	Total.....	441
<b>Benton:</b>		<b>Douglas:</b>	
Corvallis.....	254	Roseburg.....	208
Miscellaneous.....	30	Miscellaneous.....	153
Total.....	284	Total.....	361
<b>Clackamas:</b>		<b>Gilliam:</b>	
Gladstone.....	19	Condon.....	100
Milwaukie.....	161	Miscellaneous.....	76
Oregon City.....	193	Total.....	176
Oswego.....	88	<b>Grant: Miscellaneous.....</b>	93
West Linn.....	24		
Miscellaneous.....	198	<b>Harney:</b>	
Total.....	683	Burns.....	41
<b>Clatsop:</b>		Miscellaneous.....	30
Astoria.....	631	Total.....	71
Seaside.....	59	<b>Hood River:</b>	
Miscellaneous.....	112	Hood River.....	207
Total.....	802	Miscellaneous.....	32
<b>Columbia:</b>		Total.....	239
Clatskanie.....	64	<b>Jackson:</b>	
Rainier.....	36	Ashland.....	114
St. Helens.....	121	Medford.....	544
Miscellaneous.....	222	Miscellaneous.....	82
Total.....	443	Total.....	740
<b>Coos:</b>		<b>Jefferson: Miscellaneous.....</b>	58
Bandon.....	45		
Coquille.....	92	<b>Josephine:</b>	
Marshfield.....	309	Grants Pass.....	165
North Bend.....	91	Miscellaneous.....	26
Miscellaneous.....	132	Total.....	191
Total.....	669	<b>Klamath:</b>	
<b>Crook:</b>		Klamath Falls.....	703
Prineville.....	50	Miscellaneous.....	239
Miscellaneous.....	15	Total.....	942
Total.....	65		
<b>Curry: Miscellaneous.....</b>	29		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## OREGON—Continued

County and city	Number of returns	County and city	Number of returns
<b>Lake:</b>		<b>Sherman: Miscellaneous</b> .....	<b>230</b>
Lakeview.....	429	<b>Tillamook:</b>	
Miscellaneous.....	14	Tillamook.....	139
Total.....	443	Miscellaneous.....	90
<b>Lane:</b>		Total.....	229
Cottage Grove.....	98	<b>Umatilla:</b>	
Eugene.....	751	Milton.....	67
Springfield.....	43	Pendleton.....	579
Miscellaneous.....	165	Miscellaneous.....	398
Total.....	1,057	Total.....	1,044
<b>Lincoln: Miscellaneous</b> .....	<b>150</b>	<b>Union:</b>	
<b>Linn:</b>		Elgin.....	26
Albany.....	178	La Grande.....	385
Lebanon.....	48	Union.....	36
Miscellaneous.....	105	Miscellaneous.....	72
Total.....	331	Total.....	519
<b>Malheur:</b>		<b>Wallowa:</b>	
Ontario.....	64	Enterprise.....	54
Miscellaneous.....	88	Miscellaneous.....	91
Total.....	152	Total.....	145
<b>Marion:</b>		<b>Wasco:</b>	
Salem.....	841	The Dalles.....	313
Silverton.....	156	Miscellaneous.....	61
Woodburn.....	31	Total.....	374
Miscellaneous.....	125	<b>Washington:</b>	
Total.....	1,153	Forest Grove.....	92
<b>Morrow:</b>		Ellisboro.....	151
Heppner.....	90	Miscellaneous.....	105
Miscellaneous.....	76	Total.....	408
Total.....	166	<b>Wheeler: Miscellaneous</b> .....	<b>35</b>
<b>Multnomah:</b>		<b>Yamhill:</b>	
Gresham.....	90	McMinnville.....	162
Portland.....	19,890	Newberg.....	60
Miscellaneous.....	216	Miscellaneous.....	111
Total.....	20,196	Total.....	333
<b>Polk:</b>		State total.....	33,903
Dallas.....	78		
Independence.....	58		
Miscellaneous.....	79		
Total.....	215		

## PENNSYLVANIA

<b>Adams:</b>		<b>Allegheny—Continued.</b>	
Gettysburg.....	209	Bridgeville.....	247
Littlestown.....	44	Broughton.....	25
McSherrystown.....	34	Carnegie.....	851
Miscellaneous.....	120	Castle Shannon.....	103
Total.....	407	Chalfant.....	6
<b>Allegheny:</b>		Clairton.....	409
Aspinwall.....	501	Coropolis.....	709
Avalon.....	386	Crafton.....	898
Bairdford.....	3	Cuddy.....	6
Bellevue.....	1,908	Curtisville.....	10
Ben Avon.....	338	Dormont.....	1,080
Brackenridge.....	242	Dravosburg.....	117
Brentwood.....	52	Duquesne.....	865
Braddock.....	1,104	East Pittsburgh.....	518
		East McKeesport.....	88
		Edgewood.....	362

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Allegheny—Continued.</b>		<b>Beaver—Continued.</b>	
Edgeworth.....	33	Monaca.....	229
Elizabeth.....	213	New Brighton.....	623
Emsworth.....	116	Rochester.....	499
Etna.....	385	Woodlawn.....	1,117
Glassmere.....	41	Miscellaneous.....	457
Glassport.....	184	<b>Total.....</b>	<b>6,241</b>
Glenfield.....	1		
Glenshaw.....	212	<b>Bedford:</b>	
Greentree.....	5	Bedford.....	144
Harmarville.....	10	Everett.....	73
Harwick.....	6	Hyndman.....	7
Hays.....	67	Saxton.....	38
Heidelberg.....	3	Miscellaneous.....	60
Homestead.....	1,261	<b>Total.....</b>	<b>327</b>
Indianola.....	7		
Ingram.....	115	<b>Berks:</b>	
Leetsdale.....	97	Birdsboro.....	159
Lincoln Place.....	53	Boyetown.....	212
McKeesport.....	3,645	Fleetwood.....	85
McKees Rocks.....	922	Hamburg.....	185
Millvale.....	505	Kutztown.....	126
Moon Run.....	7	Mohnton.....	58
Morgan.....	10	Mount Penn.....	71
Munhall.....	437	Reading.....	6,273
Natrona.....	218	Robesonla.....	33
North Bessemer.....	21	Shillington.....	200
North Braddock.....	347	Singing Springs.....	141
Oakdale.....	73	Topton.....	29
Oakmont.....	403	West Reading.....	330
Pitcairn.....	283	Womelsdorf.....	46
Pittsburgh.....	58,228	Wyomissing.....	394
Port Vue.....	33	Miscellaneous.....	1,114
Rankin.....	161	<b>Total.....</b>	<b>9,461</b>
Russellton.....	23		
Sewickley.....	1,112	<b>Blair:</b>	
Sharpsburg.....	426	Altoona.....	3,249
Springdale.....	221	Bellwood.....	84
St. Clair.....	52	Duncansville.....	29
Swissvale.....	1,311	Holidaysburg.....	285
Tarentum.....	759	Juniata.....	183
Turtle Creek.....	660	Martinsburg.....	32
Versailles.....	49	Roaring Spring.....	64
Verona.....	287	Tyrone.....	357
Wall.....	39	Williamsburg.....	48
West Homestead.....	75	Miscellaneous.....	67
West View.....	187	<b>Total.....</b>	<b>4,398</b>
Whitaker.....	38		
Wilkinsburg.....	3,947	<b>Bradford:</b>	
Wilmerding.....	320	Athens.....	123
Wilson.....	124	Canton.....	73
Miscellaneous.....	2,764	Sayre.....	374
<b>Total.....</b>	<b>91,223</b>	South Waverly.....	24
		Towanda.....	201
<b>Armstrong:</b>		Troy.....	65
Apollo.....	179	Miscellaneous.....	95
Dayton.....	16	<b>Total.....</b>	<b>960</b>
Ford City.....	334		
Freeport.....	165	<b>Bucks:</b>	
Kaylor.....	9	Bristol.....	295
Kittanning.....	514	Doylestown.....	292
Leechburg.....	273	Langhorne.....	146
Parkers Landing.....	28	Morrisville.....	163
Sagamore.....	32	New Hope.....	64
Yatesboro.....	23	Newtown.....	127
Miscellaneous.....	323	Perkasie.....	123
<b>Total.....</b>	<b>1,896</b>	Quakertown.....	182
		Sellersville.....	70
<b>Beaver:</b>		Yardley.....	54
Aliquippa.....	220	Miscellaneous.....	551
Ambridge.....	871	<b>Total.....</b>	<b>2,072</b>
Beaver.....	581		
Beaver Falls.....	1,069		
Bridgewater.....	36		
Conway.....	57		
Freedom.....	167		
Midland.....	315		



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Butler:</b>		<b>Clarion:</b>	
Butler.....	1,453	Clarion.....	134
Chicora.....	65	East Brady.....	102
Evans City.....	91	New Bethlehem.....	130
Lyndora.....	13	Rimersburg.....	31
Mars.....	73	Miscellaneous.....	246
Sarver.....	14	Total.....	643
Zellenople.....	102		
Miscellaneous.....	480	<b>Clearfield:</b>	
Total.....	2,281	Clearfield.....	409
		Coalport.....	35
<b>Cambria:</b>		Curwensville.....	54
Barnesboro.....	85	Du Bois.....	483
Beaverdale.....	20	Falls Creek.....	23
Blandburg.....	16	Grass Flat.....	9
Carrolltown.....	42	Houtzdale.....	68
Colver.....	62	Irvona.....	16
Conemaugh.....	144	Madera.....	16
Cresson.....	115	Osceola Mills.....	114
Dunlo.....	22	Ramey.....	6
Ebensburg.....	156	Tyler.....	3
Elmora.....	13	Winburne.....	12
Expedit.....	11	Miscellaneous.....	546
Gallitzin.....	60	Total.....	1,794
Hastings.....	52		
Johnstown.....	3,991	<b>Clinton:</b>	
Lilly.....	52	Avis.....	25
Marsteller.....	1	Flemington.....	10
Nanty-Glo.....	54	Lock Haven.....	441
Patton.....	73	Mill Hall.....	21
Portage.....	84	Renovo.....	242
Scalp Level.....	19	Miscellaneous.....	68
South Fork.....	92	Total.....	807
Spangler.....	41		
Vintondale.....	20	<b>Columbia:</b>	
Miscellaneous.....	783	Berwick.....	200
Total.....	6,008	Bloomsburg.....	303
		Catawissa.....	36
<b>Cameron:</b>		Centralia.....	40
Emporium.....	134	Miscellaneous.....	70
Miscellaneous.....	33	Total.....	649
Total.....	167		
<b>Carbon:</b>		<b>Crawford:</b>	
Beaver Meadow.....	19	Cambridge Springs.....	76
East Mauch Chunk.....	119	Linesville.....	38
Lansford.....	349	Meadville.....	696
Lehighton.....	263	Titusville.....	413
Mauch Chunk.....	149	Miscellaneous.....	259
Nesquehoning.....	234	Total.....	1,482
Palmerton.....	245		
Summit Hill.....	136	<b>Cumberland:</b>	
Weatherly.....	75	Camp Hill.....	172
Miscellaneous.....	154	Carlisle.....	473
Total.....	1,743	Lemoyne.....	102
		Mechanicsburg.....	170
<b>Centre:</b>		Mount Holly Springs.....	18
Bellefont.....	206	New Cumberland.....	140
Phillipsburg.....	327	Newville.....	20
State College.....	148	Shippensburg.....	126
Miscellaneous.....	133	West Fairview.....	21
Total.....	814	Miscellaneous.....	149
		Total.....	1,391
<b>Chester:</b>			
Coatesville.....	558	<b>Dauphin:</b>	
Downingtown.....	243	Elizabethville.....	21
Kennett Square.....	201	Harrisburg.....	4,810
Malvern.....	108	Highspire.....	15
Oxford.....	94	Hummelstown.....	99
Parkesburg.....	44	Lykens.....	114
Phoenixville.....	516	Middletown.....	142
Spring City.....	163	Millersburg.....	79
West Chester.....	782	Penbrook.....	48
West Grove.....	43	Royalton.....	6
Miscellaneous.....	892	Steelton.....	270
Total.....	3,644	Williamstown.....	92
		Miscellaneous.....	270
		Total.....	5,966

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Delaware:</b>		<b>Forest:</b>	
Aldan.....	148	Marienville.....	4
Chester.....	2, 188	Miscellaneous.....	45
Clifton Heights.....	131		
Collingdale.....	163	Total.....	49
Colwyn.....	50		
Darby.....	254	<b>Franklin:</b>	
East Lansdowne.....	133	Chambersburg.....	538
Eddystone.....	38	Greencastle.....	75
Glenolden.....	225	Mercersburg.....	74
Lansdowne.....	1, 569	Waynesboro.....	422
Marcus Hook.....	157	Miscellaneous.....	91
Media.....	544		
Morton.....	69	Total.....	1, 200
Norwood.....	227		
Prospect Park (Moore).....	261	<b>Fulton: Miscellaneous</b> .....	13
Ridley Park.....	366		
Sharon Hill.....	168	<b>Greene:</b>	
Swarthmore.....	660	Nemacolin.....	49
Trainer.....	8	Waynesburg.....	313
Upland.....	51	Miscellaneous.....	318
Yeadon.....	165		
Miscellaneous.....	6, 605	Total.....	680
Total.....	14, 180		
<b>Elk:</b>		<b>Huntingdon:</b>	
Johnsonburg.....	178	Huntingdon.....	267
Ridgway.....	299	Mount Union.....	66
St. Marys.....	270	Miscellaneous.....	74
Wilcox.....	20		
Miscellaneous.....	166	Total.....	407
Total.....	933		
<b>Erie:</b>		<b>Indiana:</b>	
Albion.....	61	Arcadia.....	2
Corry.....	224	Black Lick.....	11
Erie.....	5, 714	Blairsville.....	269
Girard.....	60	Clymer.....	32
North East.....	166	Glen Campbell.....	14
Union City.....	140	Heilwood.....	15
Wesleyville.....	79	Homer City.....	59
Miscellaneous.....	192	Indiana.....	445
Total.....	6, 636	Iselin.....	11
		Josephine.....	2
<b>Fayette:</b>		Rossiter.....	12
Belle Vernon.....	230	Saltsburg.....	59
Brownsfield.....	8	Miscellaneous.....	253
Brownsville.....	540		
Chestnut Ridge.....	11	Total.....	1, 184
Connellsville.....	761		
Dunbar.....	46	<b>Jefferson:</b>	
Everson.....	40	Big Run.....	26
Fairchance.....	43	Brockwayville.....	64
Fayette City.....	82	Brookville.....	238
Grays Landing.....	5	Conifer.....	2
La Belle.....	2	Punxsutawney.....	349
Lemont Furnace.....	27	Reynoldsville.....	85
Martin.....	3	Summersville.....	21
Masontown.....	164	Sykesville.....	35
Mount Braddock.....	5	Miscellaneous.....	72
Mount Sterling.....	4		
Oliver.....	19	Total.....	892
Orient.....	13		
Point Marion.....	82	<b>Juniata:</b>	
Republic.....	115	Mifflintown.....	42
Ronco.....	57	Miscellaneous.....	68
Smock.....	31		
South Brownsville.....	5	Total.....	110
South Connellsville.....	24		
Star Junction.....	22	<b>Lackawanna:</b>	
Uledi.....	21	Archbald.....	123
Uniontown.....	1, 855	Blakely.....	15
Vanderbilt.....	15	Carbondale.....	978
West Leisenring.....	12	Clarks Summit.....	115
Miscellaneous.....	617	Dickson.....	121
Total.....	4, 859	Dunmore.....	557
		Jermyn.....	120
		Jessup.....	98
		Mayfield.....	54
		Minooka.....	35

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Lackawanna—Continued.</b>		<b>Luzerne—Continued.</b>	
Moosic.....	64	Pittston.....	766
Moscow.....	44	Plains.....	85
Old Forge.....	158	Plymouth.....	370
Olyphant.....	331	Pringle.....	5
Peckville.....	107	Shickshinney.....	60
Pershing.....	24	Sugar Notch.....	159
Scranton.....	8,474	Swoyersville.....	22
Taylor.....	152	Warrior Run.....	20
Throop.....	56	West Hazleton.....	112
Vandling.....	21	West Pittston.....	292
Winton.....	3	West Wyoming.....	8
Miscellaneous.....	177	White Haven.....	93
<b>Total.....</b>	<b>11,827</b>	Wilkes-Barre.....	4,407
		Wyoming.....	109
		Miscellaneous.....	689
<b>Lancaster:</b>		<b>Total.....</b>	<b>11,935</b>
Columbia.....	371	<b>Lycoming:</b>	
Denver.....	56	Hughesville.....	34
Elizabethtown.....	151	Jersey Shore.....	258
Ephrata.....	139	Montgomery.....	73
Lancaster.....	3,554	Montoursville.....	64
Lititz.....	175	Muncy.....	95
Manheim.....	161	Newberry.....	92
Marietta.....	84	Williamsport.....	2,431
Mount Joy.....	112	Miscellaneous.....	79
New Holland.....	63	<b>Total.....</b>	<b>3,126</b>
Miscellaneous.....	783		
<b>Total.....</b>	<b>5,649</b>	<b>McKean:</b>	
<b>Lawrence:</b>		Betula.....	2
Bessemer.....	64	Bradford.....	1,590
Ellwood City.....	841	Eldred.....	59
New Castle.....	2,654	Kane.....	382
Miscellaneous.....	258	Mount Jewett.....	54
<b>Total.....</b>	<b>3,817</b>	Port Allegany.....	79
<b>Lebanon:</b>		Smethport.....	119
Lebanon.....	946	Miscellaneous.....	308
Myerstown.....	109	<b>Total.....</b>	<b>2,593</b>
Palmyra.....	140	<b>Mercer:</b>	
Miscellaneous.....	297	Farrell.....	214
<b>Total.....</b>	<b>1,492</b>	Greenville.....	493
<b>Lehigh:</b>		Grove City.....	472
Allentown.....	4,795	Mercer.....	157
Bethlehem.....	176	Sharon.....	1,661
Catasauqua.....	284	Sharpsville.....	184
Coplay.....	87	Stoneboro.....	38
Emaus.....	171	West Middlesex.....	35
Slatington.....	175	Wheatland.....	20
Miscellaneous.....	423	Miscellaneous.....	175
<b>Total.....</b>	<b>6,111</b>	<b>Total.....</b>	<b>3,449</b>
<b>Luzerne:</b>		<b>Mifflin:</b>	
Ashley.....	252	Burnham.....	48
Avoca.....	195	Lewistown.....	571
Dorrancton.....	186	Miscellaneous.....	114
Duryea.....	86	<b>Total.....</b>	<b>733</b>
Dupont.....	19	<b>Monroe:</b>	
Edwardsville.....	78	East Stroudsburg.....	142
Exeter.....	27	Stroudsburg.....	274
Forty Fort.....	178	Tobyhanna.....	16
Freeland.....	233	Miscellaneous.....	175
Glen Lyon.....	95	<b>Total.....</b>	<b>607</b>
Hazleton.....	1,248	<b>Montgomery:</b>	
Hughestown.....	3	Ambler.....	412
Kingston.....	1,212	Bridgeport.....	165
Larksville.....	25	Conshohocken.....	412
Luzerne.....	131	East Greenville.....	41
Miners Mills.....	25	Hatboro.....	152
Nanticoke.....	540		
Nescopeck.....	15		
Parsons.....	190		

<sup>2</sup> See footnote on p. 276.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Montgomery—Continued.</b>		<b>Potter:</b>	
Jenkintown.....	820	Austin.....	18
Lansdale.....	451	Coudersport.....	53
Narberth.....	825	Galeta.....	53
Norristown.....	2, 107	Shinglehouse.....	18
North Wales.....	130	Miscellaneous.....	26
Pennsburg.....	30	<b>Total.....</b>	<b>168</b>
Pottstown.....	866		
Rockledge.....	40	<b>Schuylkill:</b>	
Royersford.....	185	Ashland.....	255
Souderton.....	138	Coaldale.....	137
West Conshohocken.....	40	Cressona.....	43
Miscellaneous.....	9, 696	Delano.....	26
<b>Total.....</b>	<b>16, 510</b>	Frackville.....	161
		Gilberton.....	63
<b>Montour:</b>		Girardville.....	129
Danville.....	176	Gordon.....	30
Miscellaneous.....	4	Lost Creek.....	20
<b>Total.....</b>	<b>180</b>	McAdoo.....	105
		Mahanoy City.....	540
<b>Northampton:</b>		Minersville.....	248
Bangor.....	248	New Philadelphia (Silver Creek).....	29
Bath.....	77	Orwigsburg.....	60
Bethlehem <sup>1</sup> .....	2, 309	Palo Alto.....	16
Easton.....	2, 474	Pine Grove.....	100
Hellertown.....	92	Port Carbon.....	69
Nazareth.....	341	Pottsville.....	1, 321
North Catasauqua.....	40	St. Clair.....	178
Northampton.....	232	Schuylkill Haven.....	174
Pen Argyl.....	133	Shenandoah.....	248
Roseto.....	2	Tamaqua.....	398
Walnutport.....	42	Tower City.....	67
West Easton.....	9	Tremont.....	94
Wind Gap.....	18	Miscellaneous.....	699
Miscellaneous.....	155	<b>Total.....</b>	<b>5, 210</b>
<b>Total.....</b>	<b>6, 172</b>		
<b>Northumberland:</b>		<b>Snyder:</b>	
Kulpmont.....	71	Selinsgrove.....	82
Locust Gap.....	32	Miscellaneous.....	55
Milton.....	295	<b>Total.....</b>	<b>137</b>
Mount Carmel.....	432		
Northumberland.....	130	<b>Somerset:</b>	
Shamokin.....	1, 133	Berlin.....	39
Sunbury.....	974	Boswell.....	20
Watsonstown.....	70	Central.....	23
Miscellaneous.....	212	Confluence.....	26
<b>Total.....</b>	<b>3, 349</b>	Holsopple.....	27
		Hooversville.....	28
<b>Perry:</b>		Jenners.....	11
Duncannon.....	43	Jerome.....	16
Marysville.....	49	Macdonaldton.....	5
Newport.....	63	Meyersdale.....	91
Miscellaneous.....	62	Rockwood.....	35
<b>Total.....</b>	<b>217</b>	Somerset.....	201
		Windber.....	248
<b>Philadelphia: Philadelphia.....</b>	<b>95, 717</b>	Miscellaneous.....	261
		<b>Total.....</b>	<b>1, 031</b>
<b>Pike:</b>			
Matamoras.....	42	<b>Sullivan:</b>	
Miscellaneous.....	76	Mildred.....	13
<b>Total.....</b>	<b>118</b>	Miscellaneous.....	37
		<b>Total.....</b>	<b>50</b>
<sup>1</sup> Bethlehem:			Number
Counties—			of returns
Lehigh.....			176
Northampton.....			2, 309
<b>Total.....</b>			<b>2, 485</b>

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Susquehanna:		Washington—Continued.	
Forest City.....	120	North Charleroi.....	59
Hallstead.....	29	Vestaburg.....	9
Montrose.....	70	Washington.....	1,739
Oakland.....	8	West Brownsville.....	80
Susquehanna.....	361	Miscellaneous.....	939
Miscellaneous.....	66	Total.....	5,923
Total.....	654	Wayne:	
Tioga:		Hawley.....	114
Blossburg.....	29	Honesdale.....	268
Elkland.....	22	Miscellaneous.....	132
Mansfield.....	26	Total.....	514
Wellsboro.....	99	Westmoreland:	
Westfield.....	24	Arnold.....	195
Miscellaneous.....	76	Avonmore.....	32
Total.....	276	Claridge.....	17
Union:		Crab Tree.....	10
Lewisburg.....	176	Darragh.....	15
Mifflinburg.....	61	Derry.....	143
Miscellaneous.....	28	East Vandergrift.....	13
Total.....	265	Export.....	123
Venango:		Greensburg.....	1,318
Emlenton.....	90	Irwin.....	386
Franklin.....	685	Jeannette.....	490
Oil City.....	1,422	Larimer.....	15
Polk.....	9	Latrobe.....	570
Miscellaneous.....	178	Ligonier.....	94
Total.....	2,384	Mammoth.....	11
Warren:		Manor.....	80
Kinzua.....	16	Monessen.....	811
Sheffield.....	71	Mount Pleasant.....	240
Tidioute.....	57	New Kensington.....	751
Warren.....	879	North Belle Vernon.....	4
Youngsville.....	40	Parnassus.....	284
Miscellaneous.....	204	Penn.....	27
Total.....	1,267	Pricedale.....	17
Washington:		Scottdale.....	361
Allenport.....	28	Southwest.....	15
Bentleyville.....	82	Southwest Greensburg.....	111
Bulger.....	7	South Greensburg.....	8
Burgettstown.....	127	Miscellaneous.....	1,448
California.....	119	Total.....	7,589
Canonsburg.....	543	Wyoming:	
Cecil.....	16	Tunkhannock.....	73
Charleroi.....	651	Miscellaneous.....	99
Cherry Valley.....	1	Total.....	172
Claysville.....	48	York:	
Cokeburg.....	10	Dallastown.....	53
Daisytown.....	17	Glen Rock.....	42
Donora.....	576	Hanover.....	406
East Washington.....	24	North York.....	2
Ellsworth.....	19	Red Lion.....	159
Fredericktown.....	51	Spring Grove.....	45
Houston.....	101	Wrightsville.....	48
McDonald.....	203	York.....	2,731
Mariana.....	21	Miscellaneous.....	378
Meadow Lands.....	10	Total.....	3,864
Millsboro.....	5	Miscellaneous for State: Residents of	
Monongahela.....	417	other States.....	2,751
New Eagle.....	21	State total.....	381,374

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## RHODE ISLAND

County and city	Number of returns	County and city	Number of returns
<b>Bristol:</b>		<b>Providence—Continued.</b>	
Barrington.....	204	East Providence.....	806
Bristol.....	306	Foster.....	5
Warren.....	168	Gloucester.....	21
<b>Total.....</b>	<b>678</b>	Johnston.....	108
<b>Kent:</b>		Lincoln.....	212
Coventry.....	69	North Providence.....	231
East Greenwich.....	252	North Smithfield.....	59
Warwick.....	452	Pawtucket.....	2,500
West Greenwich.....	2	Providence.....	12,428
West Warwick.....	448	Scituate.....	21
<b>Total.....</b>	<b>1,223</b>	Smithfield.....	43
		Woonsocket.....	1,788
<b>Newport:</b>		<b>Total.....</b>	<b>20,681</b>
Jamestown.....	60		
Little Compton.....	37	<b>Washington:</b>	
Middletown.....	16	Charlestown.....	40
Newport.....	1,125	Exeter.....	7
New Shoreham.....	16	Hopkinton.....	47
Portsmouth.....	32	Narragansett.....	50
Tiverton.....	70	North Kingstown.....	19
<b>Total.....</b>	<b>1,356</b>	Richmond.....	26
		South Kingstown.....	331
<b>Providence:</b>		Westerly.....	516
Burrillville.....	193	<b>Total.....</b>	<b>1,036</b>
Central Falls.....	457		
Cranston.....	1,674	<b>Miscellaneous for State: Residents of</b>	
Cumberland.....	135	other States.....	210
		<b>State total.....</b>	<b>25,184</b>

## SOUTH CAROLINA

<b>Abbeville:</b>		<b>Barnwell:</b>	
Abbeville.....	99	Barnwell.....	18
Miscellaneous.....	21	Blackville.....	15
<b>Total.....</b>	<b>120</b>	Miscellaneous.....	25
		<b>Total.....</b>	<b>58</b>
<b>Aiken:</b>		<b>Beaufort:</b>	
Aiken.....	162	Beaufort.....	74
Graniteville.....	16	Miscellaneous.....	65
Langley.....	7	<b>Total.....</b>	<b>129</b>
North Augusta.....	15		
Miscellaneous.....	39	<b>Berkeley: Miscellaneous.....</b>	<b>50</b>
<b>Total.....</b>	<b>239</b>		
<b>Allendale:</b>		<b>Calhoun:</b>	
Allendale.....	26	Saint Matthews.....	42
Fairfax.....	5	Miscellaneous.....	12
Miscellaneous.....	3	<b>Total.....</b>	<b>54</b>
<b>Total.....</b>	<b>34</b>		
<b>Anderson:</b>		<b>Charleston:</b>	
Anderson.....	352	Charleston.....	2,417
Belton.....	54	Edisto Island.....	8
Honea Path.....	21	Johns Island.....	23
Pelzer.....	16	Meggett.....	27
Pendleton.....	5	Moultrieville.....	9
Williamston.....	7	Mount Pleasant.....	13
Miscellaneous.....	18	Miscellaneous.....	59
<b>Total.....</b>	<b>473</b>	<b>Total.....</b>	<b>2,556</b>
<b>Bamberg:</b>			
Bamberg.....	47	<b>Cherokee:</b>	
Denmark.....	22	Blacksburg.....	10
Miscellaneous.....	8	Gaffney.....	120
<b>Total.....</b>	<b>77</b>	Miscellaneous.....	3
		<b>Total.....</b>	<b>133</b>

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## SOUTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Chester:		Greenville—Continued.	
Chester.....	165	Greer.....	61
Great Falls.....	27	Piedmont.....	17
Miscellaneous.....	18	Miscellaneous.....	47
Total.....	210	Total.....	1,783
Chesterfield:		Greenwood:	
Cheraw.....	95	Greenwood.....	205
Miscellaneous.....	27	Ware Shoals.....	24
Total.....	122	Miscellaneous.....	23
Clarendon:		Total.....	252
Manning.....	35	Hampton:	
Miscellaneous.....	32	Estill.....	16
Total.....	67	Varnville.....	22
Colleton:		Miscellaneous.....	33
Walterboro.....	48	Total.....	71
Miscellaneous.....	19	Horry:	
Total.....	67	Conway.....	73
Darlington:		Miscellaneous.....	15
Darlington.....	147	Total.....	88
Hartsville.....	169	Jasper: Miscellaneous.....	22
Miscellaneous.....	25	Kershaw:	
Total.....	341	Camden.....	115
Dillon:		Kershaw.....	22
Dillon.....	111	Miscellaneous.....	4
Latta.....	36	Total.....	141
Miscellaneous.....	30	Lancaster:	
Total.....	177	Lancaster.....	64
Dorchester:		Miscellaneous.....	9
Saint George.....	9	Total.....	73
Summerville.....	101	Laurens:	
Miscellaneous.....	11	Clinton.....	87
Total.....	121	Laurens.....	89
Edgefield:		Miscellaneous.....	25
Edgefield.....	37	Total.....	201
Johnston.....	18	Lee:	
Miscellaneous.....	8	Bishopville.....	43
Total.....	63	Miscellaneous.....	10
Fairfield:		Total.....	53
Winnsboro.....	105	Lexington:	
Miscellaneous.....	31	Batesburg.....	23
Total.....	136	Leesville.....	5
Florence:		Lexington.....	23
Florence.....	541	New Brookland.....	14
Lake City.....	47	Miscellaneous.....	29
Timmons ville.....	34	Total.....	94
Miscellaneous.....	35	McCormick:	
Total.....	657	McCormick.....	23
Georgetown:		Miscellaneous.....	9
Andrews.....	37	Total.....	32
Georgetown.....	122	Marion:	
Miscellaneous.....	2	Marion.....	104
Total.....	161	Mullins.....	51
Greenville:		Miscellaneous.....	7
Fountain Inn.....	16	Total.....	162
Greer ville.....	1,642		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## SOUTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Marlboro:</b>		<b>Spartanburg:</b>	
Bennettsville.....	118	Clifton.....	8
Clio.....	36	Converse.....	4
McColl.....	30	Cowpens.....	3
Miscellaneous.....	14	Enoree.....	7
Total.....	198	Spartanburg.....	1,014
<b>Newberry:</b>		Woodruff.....	18
Newberry.....	153	Miscellaneous.....	138
Whitmire.....	14	Total.....	1,192
Miscellaneous.....	34		
Total.....	201	<b>Sumter:</b>	
<b>Oconee:</b>		Sumter.....	364
Newry.....	3	Miscellaneous.....	38
Seneca.....	34	Total.....	402
Walhalla.....	22		
Westminster.....	9	<b>Union:</b>	
Miscellaneous.....	22	Buffalo.....	1
Total.....	90	Jonesville.....	4
<b>Orangeburg:</b>		Lockhart.....	9
Branchville.....	13	Union.....	114
Orangeburg.....	239	Miscellaneous.....	6
Miscellaneous.....	58	Total.....	134
Total.....	310	<b>Williamsburg:</b>	
<b>Pickens:</b>		Kingstree.....	50
Easley.....	46	Miscellaneous.....	29
Liberty.....	9	Total.....	79
Miscellaneous.....	38		
Total.....	93	<b>York:</b>	
<b>Richland:</b>		Clover.....	21
Columbia.....	2,035	Fort Mill.....	20
Miscellaneous.....	21	Rock Hill.....	211
Total.....	2,056	York.....	53
<b>Saluda:</b>		Miscellaneous.....	12
Saluda.....	13	Total.....	317
Miscellaneous.....	8	Miscellaneous for State: Residents of	
Total.....	21	other States.....	190
		State total.....	14,310

## SOUTH DAKOTA

<b>Aurora:</b>		<b>Brown:</b>	
Plankinton.....	23	Aberdeen.....	927
Miscellaneous.....	39	Groton.....	27
Total.....	62	Miscellaneous.....	99
<b>Beadle:</b>		Total.....	1,053
Huron.....	472	<b>Brule:</b>	
Miscellaneous.....	69	Chamberlain.....	66
Total.....	541	Kimball.....	31
<b>Bennett: Miscellaneous.....</b>	2	Miscellaneous.....	21
<b>Bon Homme:</b>		Total.....	118
Scotland.....	25	<b>Buffalo: Miscellaneous.....</b>	7
Tyndall.....	45	<b>Butte:</b>	
Miscellaneous.....	57	Belle Fourche.....	94
Total.....	127	Miscellaneous.....	38
<b>Brookings:</b>		Total.....	132
Brookings.....	153	<b>Campbell: Miscellaneous.....</b>	46
Elkton.....	18	<b>Charles Mix:</b>	
Miscellaneous.....	44	Geddes.....	32
Total.....	215	Lake Andes.....	27
		Platte.....	37



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## SOUTH DAKOTA—Continued

County and city	Number of returns	County and city	Number of returns
Charles Mix—Continued.		Gregory:	
Wagner.....	73	Gregory.....	44
Miscellaneous.....	10	Miscellaneous.....	57
Total.....	179	Total.....	101
Clark:		Haakon:	
Clark.....	58	Phillip.....	25
Miscellaneous.....	67	Miscellaneous.....	23
Total.....	125	Total.....	48
Clay:		Hamlin: Miscellaneous.....	50
Vermilion.....	97	Hand:	
Miscellaneous.....	49	Miller.....	70
Total.....	146	Miscellaneous.....	8
Codington:		Total.....	78
Watertown.....	515	Hanson:	
Miscellaneous.....	29	Alexandria.....	28
Total.....	544	Miscellaneous.....	14
Corson:		Total.....	42
McIntosh.....	7	Harding: Miscellaneous.....	43
Miscellaneous.....	77	Hughes:	
Total.....	84	Pierre.....	158
Custer: Miscellaneous.....	84	Miscellaneous.....	37
Davison:		Total.....	195
Mitchell.....	372	Hutchinson:	
Miscellaneous.....	18	Parkston.....	32
Total.....	390	Tripp.....	33
Day:		Miscellaneous.....	55
Waubay.....	23	Total.....	120
Webster.....	62	Hyde:	
Miscellaneous.....	35	Highmore.....	39
Total.....	120	Miscellaneous.....	3
Deuel:		Total.....	42
Clear Lake.....	22	Jackson: Miscellaneous.....	34
Miscellaneous.....	29	Jerauld:	
Total.....	51	Wessington Springs.....	21
Dewey: Miscellaneous.....	76	Miscellaneous.....	8
Douglas:		Total.....	29
Armour.....	53	Jones: Miscellaneous.....	32
Miscellaneous.....	41	Kingsbury:	
Total.....	94	Arlington.....	26
Edmunds:		De Smet.....	29
Ipswich.....	36	Lake Preston.....	38
Miscellaneous.....	44	Miscellaneous.....	76
Total.....	80	Total.....	169
Fall River:		Lake:	
Edgemont.....	72	Madison.....	177
Hot Springs.....	113	Miscellaneous.....	50
Miscellaneous.....	20	Total.....	227
Total.....	205	Lawrence:	
Faulk: Miscellaneous.....	75	Deadwood.....	135
Grant:		Lead.....	272
Milbank.....	67	Spearfish.....	55
Miscellaneous.....	36	Miscellaneous.....	39
Total.....	103	Total.....	501

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## SOUTH DAKOTA—Continued

County and city	Number of returns	County and city	Number of returns
Lincoln:		Roberts:	
Canton.....	75	Sisseton.....	41
Lennox.....	19	Miscellaneous.....	47
Miscellaneous.....	60	Total.....	88
Total.....	154	Sanborn:	
Lyman: Miscellaneous.....	33	Woonsocket.....	31
McCook:		Miscellaneous.....	13
Bridgewater.....	21	Total.....	44
Salem.....	33	Shannon: Miscellaneous.....	6
Miscellaneous.....	26	Spink:	
Total.....	80	Redfield.....	140
McPherson:		Miscellaneous.....	156
Eureka.....	32	Total.....	296
Miscellaneous.....	19	Stanley:	
Total.....	51	Fort Pierre.....	29
Marshall:		Miscellaneous.....	4
Britton.....	38	Total.....	33
Miscellaneous.....	38	Sully: Miscellaneous.....	60
Total.....	76	Todd: Miscellaneous.....	11
Meade:		Tripp:	
Sturgis.....	56	Winner.....	109
Miscellaneous.....	40	Miscellaneous.....	45
Total.....	96	Total.....	154
Mellette: Miscellaneous.....	14	Turner:	
Miner:		Centerville.....	63
Howard.....	41	Parker.....	39
Miscellaneous.....	25	Miscellaneous.....	76
Total.....	66	Total.....	178
Minnehaha:		Union:	
Dell Rapids.....	61	Beresford.....	63
Sioux Falls.....	1,652	Elk Point.....	39
Miscellaneous.....	120	Miscellaneous.....	15
Total.....	1,833	Total.....	117
Moody:		Walworth:	
Flandreau.....	65	Mobridge.....	168
Miscellaneous.....	22	Miscellaneous.....	44
Total.....	87	Total.....	212
Pennington:		Washabaugh: Miscellaneous.....	1
Rapid City.....	290	Washington: Miscellaneous.....	2
Miscellaneous.....	44	Yankton:	
Total.....	334	Yankton.....	224
Perkins:		Miscellaneous.....	34
Lemmon.....	55	Total.....	258
Miscellaneous.....	35	Ziebach: Miscellaneous.....	15
Total.....	90	Miscellaneous for State: Residents of other States.....	131
Potter:		State total.....	10,969
Gettysburg.....	48		
Miscellaneous.....	31		
Total.....	79		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## TENNESSEE

County and city	Number of returns	County and city	Number of returns
Anderson:		Crockett:	
Briceville.....	3	Bells.....	12
Clinton.....	45	Miscellaneous.....	20
Coal Creek.....	12	Total.....	32
Miscellaneous.....	9		
Total.....	69	Cumberland: Miscellaneous.....	27
Bedford:		Davidson:	
Shelbyville.....	75	Goodlettsville.....	11
Miscellaneous.....	16	Nashville.....	7,050
Total.....	91	Old Hickory.....	82
		Miscellaneous.....	69
Benton: Miscellaneous.....	8	Total.....	7,212
Bledsoe: Miscellaneous.....	6	Decatur: Miscellaneous.....	2
Blount:		De Kalb: Miscellaneous.....	9
Alcoa.....	19	Dickson:	
Maryville.....	136	Dickson.....	47
Miscellaneous.....	42	Miscellaneous.....	8
Total.....	197	Total.....	55
Bradley:		Dyer:	
Cleveland.....	156	Dyersburg.....	178
Miscellaneous.....	12	Newbern.....	21
Total.....	168	Miscellaneous.....	8
Campbell:		Total.....	207
Jellico.....	54	Fayette:	
LaFollette.....	26	Somerville.....	19
Miscellaneous.....	31	Miscellaneous.....	50
Total.....	111	Total.....	69
Cannon: Miscellaneous.....	6	Fentress: Miscellaneous.....	28
Carroll:		Franklin:	
Huntingdon.....	18	Winchester.....	47
McKenzie.....	39	Miscellaneous.....	100
Miscellaneous.....	18	Total.....	147
Total.....	75	Gibson:	
Carter:		Dyer.....	14
Elizabethhton.....	55	Humboldt.....	87
Miscellaneous.....	10	Milan.....	37
Total.....	65	Trenton.....	36
Cheatham: Miscellaneous.....	8	Miscellaneous.....	15
Chester:		Total.....	189
Henderson.....	22	Giles:	
Miscellaneous.....	1	Pulaski.....	68
Total.....	23	Miscellaneous.....	5
Claiborne: Miscellaneous.....	31	Total.....	73
Clay: Miscellaneous.....	1	Grainger: Miscellaneous.....	7
Cooke:		Greene:	
Newport.....	78	Greeneville.....	150
Miscellaneous.....	13	Miscellaneous.....	10
Total.....	91	Total.....	160
Coffee:		Grundy:	
Manchester.....	10	Tracy City.....	22
Tullahoma.....	76	Miscellaneous.....	14
Miscellaneous.....	2	Total.....	36
Total.....	88		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

TENNESSEE—Continued

County and city	Number of returns	County and city	Number of returns
<b>Hamblen:</b>		<b>Lauderdale:</b>	
Morristown.....	138	Halls.....	17
Miscellaneous.....	3	Ripley.....	94
		Miscellaneous.....	16
Total.....	141	Total.....	127
<b>Hamilton:</b>		<b>Lawrence:</b>	
Alton Park.....	12	Lawrenceburg.....	42
Chattanooga.....	4,244	Miscellaneous.....	27
St. Elmo.....	73	Total.....	69
Soddy.....	16		
Miscellaneous.....	179	<b>Lewis: Miscellaneous.....</b>	<b>7</b>
Total.....	4,524		
<b>Hancock: Miscellaneous.....</b>	<b>1</b>	<b>Lincoln:</b>	
<b>Hardeman:</b>		Fayetteville.....	103
Bolivar.....	21	Miscellaneous.....	17
Miscellaneous.....	18	Total.....	120
Total.....	39		
<b>Hardin: Miscellaneous.....</b>	<b>26</b>	<b>Loudon:</b>	
<b>Hawkins:</b>		Lenoir City.....	55
Bullsgap.....	15	Loudon.....	27
Rogersville.....	32	Miscellaneous.....	2
Miscellaneous.....	19	Total.....	84
Total.....	66		
<b>Haywood:</b>		<b>McMinn:</b>	
Brownsville.....	88	Athens.....	61
Miscellaneous.....	8	Englewood.....	4
Total.....	96	Etowah.....	88
		Miscellaneous.....	5
<b>Henderson:</b>		Total.....	158
Lexington.....	26	<b>McNairy: Miscellaneous.....</b>	<b>11</b>
Miscellaneous.....	4	<b>Macon: Miscellaneous.....</b>	<b>3</b>
Total.....	30		
<b>Henry:</b>		<b>Madison:</b>	
Paris.....	171	Jackson.....	656
Miscellaneous.....	8	Miscellaneous.....	20
Total.....	179	Total.....	676
<b>Hickman: Miscellaneous.....</b>	<b>29</b>	<b>Marion:</b>	
<b>Houston: Miscellaneous.....</b>	<b>2</b>	South Pittsburg.....	48
<b>Humphreys:</b>		Whitwell.....	10
Waverly.....	20	Miscellaneous.....	21
Miscellaneous.....	15	Total.....	79
Total.....	35		
<b>Jackson: Miscellaneous.....</b>	<b>8</b>	<b>Marshall:</b>	
<b>Jefferson:</b>		Chapel Hill.....	3
Jefferson City.....	21	Lewisburg.....	52
Miscellaneous.....	30	Miscellaneous.....	1
Total.....	51	Total.....	56
<b>Johnson: Miscellaneous.....</b>	<b>16</b>	<b>Maury:</b>	
<b>Knox:</b>		Columbia.....	300
Knoxville.....	3,325	Mount Pleasant.....	51
Mascot.....	19	Miscellaneous.....	25
Miscellaneous.....	84	Total.....	376
Total.....	3,428	<b>Meigs: Miscellaneous.....</b>	<b>2</b>
<b>Lake:</b>		<b>Monroe:</b>	
Tiptonville.....	28	Sweetwater.....	49
Miscellaneous.....	27	Tellico Plains.....	4
Total.....	55	Miscellaneous.....	8
		Total.....	61
		<b>Montgomery:</b>	
		Clarksville.....	314
		Miscellaneous.....	2
		Total.....	316

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## TENNESSEE—Continued

County and city	Number of returns	County and city	Number of returns
Moore: Miscellaneous.....	2	Smith: Miscellaneous.....	11
Morgan:		Stewart: Miscellaneous.....	14
Oakdale.....	34	Sullivan:	
Petros.....	2	Bristol.....	306
Miscellaneous.....	15	Kingsport.....	268
Total.....	51	Miscellaneous.....	13
Obion:		Total.....	587
Obion.....	10	Sumner:	
Union City.....	105	Gallatin.....	71
Miscellaneous.....	19	Miscellaneous.....	20
Total.....	134	Total.....	91
Overton:		Tipton:	
Livingston.....	24	Covington.....	87
Miscellaneous.....	10	Miscellaneous.....	18
Total.....	34	Total.....	105
Perry: Miscellaneous.....	8	Trousdale: Hartsville.....	15
Pickett: Miscellaneous.....	1	Unicoi:	
Polk:		Erwin.....	129
Copperhill.....	37	Miscellaneous.....	1
Miscellaneous.....	45	Total.....	130
Total.....	82	Van Buren: Miscellaneous.....	1
Putnam:		Warren:	
Cookeville.....	52	McMinnville.....	53
Monterey.....	19	Miscellaneous.....	2
Miscellaneous.....	6	Total.....	55
Total.....	77	Washington:	
Rhea:		Johnson City.....	521
Dayton.....	41	Miscellaneous.....	33
Spring City.....	9	Total.....	554
Miscellaneous.....	8	Wayne: Miscellaneous.....	6
Total.....	58	Weakley:	
Roane:		Dresden.....	8
Harriman.....	86	Greenfield.....	15
Rockwood.....	70	Martin.....	51
Miscellaneous.....	17	Miscellaneous.....	11
Total.....	173	Total.....	85
Robertson:		White:	
Springfield.....	131	Sparta.....	21
Miscellaneous.....	31	Miscellaneous.....	11
Total.....	162	Total.....	32
Rutherford:		Williamson:	
Murfreesboro.....	193	Franklin.....	131
Miscellaneous.....	22	Miscellaneous.....	19
Total.....	215	Total.....	150
Scott: Miscellaneous.....	40	Wilson:	
Sequatchie: Dunlap.....	1	Lebanon.....	66
Sevier: Miscellaneous.....	12	Miscellaneous.....	5
Shelby:		Total.....	71
Binghampton.....	5	State total.....	33,812
Memphis.....	10,450		
Miscellaneous.....	238		
Total.....	10,693		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## TEXAS

County and city	Number of returns	County and city	Number of returns
Anderson:		Bosque—Continued.	
Elkhart.....	6	Walnut Springs.....	8
Palestine.....	381	Miscellaneous.....	19
Miscellaneous.....	23	Total.....	72
Total.....	410	Bowie:	
Andrews: Miscellaneous.....	3	Texarkana.....	454
Angelina:		Miscellaneous.....	58
Keltys.....	21	Total.....	512
Lufkin.....	219	Brazoria:	
Miscellaneous.....	37	Alvin.....	43
Total.....	277	Angleton.....	35
Aransas: Rockport.....	28	Damon.....	14
Archer: Miscellaneous.....	181	Freeport.....	161
Armstrong: Miscellaneous.....	43	Velasco.....	14
Atascosa:		West Columbia.....	54
Pleasanton.....	16	Miscellaneous.....	59
Miscellaneous.....	54	Total.....	380
Total.....	70	Brazos:	
Austin:		Bryan.....	271
Bellville.....	100	Miscellaneous.....	33
Sealy.....	56	Total.....	304
Wallis.....	25	Brewster:	
Miscellaneous.....	20	Alpine.....	85
Total.....	201	Miscellaneous.....	40
Bailey: Miscellaneous.....	6	Total.....	125
Bandera: Miscellaneous.....	14	Briscoe: Miscellaneous.....	23
Bastrop:		Brooks: Falfurrias.....	67
Bastrop.....	45	Brown:	
Elgin.....	69	Brownwood.....	433
Smithville.....	111	Miscellaneous.....	61
Miscellaneous.....	12	Total.....	494
Total.....	237	Burleson:	
Baylor:		Caldwell.....	69
Seymour.....	92	Somerville.....	30
Miscellaneous.....	8	Miscellaneous.....	14
Total.....	100	Total.....	113
Bee:		Burnet: Miscellaneous.....	41
Beeville.....	140	Caldwell:	
Miscellaneous.....	20	Lockhart.....	209
Total.....	160	Luling.....	176
Bell:		Miscellaneous.....	79
Bartlett.....	61	Total.....	464
Belton.....	90	Calhoun:	
Killeen.....	12	Port Lavaca.....	31
Rogers.....	21	Miscellaneous.....	9
Temple.....	450	Total.....	40
Miscellaneous.....	16	Callahan:	
Total.....	650	Baird.....	78
Bexar:		Miscellaneous.....	98
Fort Sam Houston.....	69	Total.....	176
San Antonio.....	8,121	Cameron:	
Miscellaneous.....	82	Brownsville.....	502
Total.....	8,272	Harlingen.....	310
Blanco: Miscellaneous.....	12	San Benito.....	271
Bosque:		Miscellaneous.....	85
Clifton.....	33	Total.....	1,168
Meridian.....	12		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Camp:		Concho: Miscellaneous.....	59
Pittsburg.....	42	Cooke:	
Miscellaneous.....	3	Gainesville.....	270
Total.....	45	Miscellaneous.....	32
Carson: Miscellaneous.....	181	Total.....	302
Cass:		Coryell:	
Atlanta.....	52	Gatesville.....	42
Miscellaneous.....	23	Miscellaneous.....	15
Total.....	75	Total.....	57
Castro: Miscellaneous.....	20	Cottle:	
Chambers: Miscellaneous.....	63	Paducah.....	64
Cherokee:		Miscellaneous.....	2
Alto.....	19	Total.....	66
Jacksonville.....	185	Crane: Miscellaneous.....	35
Rusk.....	49	Crockett: Ozona.....	90
Miscellaneous.....	24	Crosby:	
Total.....	277	Rails.....	28
Childress:		Miscellaneous.....	40
Childress.....	229	Total.....	68
Miscellaneous.....	12	Culberson: Miscellaneous.....	33
Total.....	241	Dallam:	
Clay:		Dalhart.....	120
Henrietta.....	76	Miscellaneous.....	8
Miscellaneous.....	39	Total.....	128
Total.....	115	Dallas:	
Cochran: Miscellaneous.....	1	Dallas.....	14,465
Coke: Miscellaneous.....	42	Garland.....	31
Coleman:		Grand Prairie.....	10
Coleman.....	221	Lancaster.....	30
Santa Anna.....	56	Miscellaneous.....	55
Miscellaneous.....	19	Total.....	14,591
Total.....	296	Dawson:	
Collin:		Lamesa.....	74
Celina.....	12	Miscellaneous.....	3
Farmersville.....	33	Total.....	77
McKinney.....	189	Deaf Smith:	
Piano.....	50	Hereford.....	72
Miscellaneous.....	46	Miscellaneous.....	4
Total.....	330	Total.....	76
Collinsworth:		Delta:	
Wellington.....	40	Cooper.....	48
Miscellaneous.....	14	Miscellaneous.....	13
Total.....	54	Total.....	61
Colorado:		Denton:	
Columbus.....	75	Denton.....	220
Eagle Lake.....	87	Pilot Point.....	20
Weimar.....	71	Sanger.....	26
Miscellaneous.....	26	Miscellaneous.....	46
Total.....	259	Total.....	312
Comal:		De Witt:	
New Braunfels.....	254	Cuero.....	145
Miscellaneous.....	9	Yorktown.....	81
Total.....	263	Miscellaneous.....	38
Comanche:		Total.....	264
Comanche.....	35		
De Leon.....	37		
Miscellaneous.....	9		
Total.....	81		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Dickens:		Fayette:	
Spur.....	65	Flatonia.....	43
Miscellaneous.....	6	La Grange.....	46
Total.....	71	Schulenburg.....	86
		Miscellaneous.....	70
Dimmit:		Total.....	245
Asherton.....	27	Fisher:	
Miscellaneous.....	37	Rotan.....	45
Total.....	64	Miscellaneous.....	22
Donley:		Total.....	67
Clarendon.....	148	Floyd:	
Miscellaneous.....	26	Floydada.....	81
Total.....	174	Lockney.....	33
Duval:		Miscellaneous.....	1
San Diego.....	64	Total.....	115
Miscellaneous.....	43	Foard:	
Total.....	107	Crowell.....	64
Eastland:		Miscellaneous.....	10
Cisco.....	284	Total.....	74
Desdemona.....	18	Fort Bend:	
Eastland.....	233	Richmond.....	89
Gorman.....	27	Rosenberg.....	81
Olden.....	24	Sugarland.....	61
Ranger.....	20	Miscellaneous.....	107
Rising Star.....	132	Total.....	338
Miscellaneous.....	24	Franklin:	
Total.....	945	Mount Vernon.....	21
Ector: Odessa.....	115	Miscellaneous.....	1
Edwards: Miscellaneous.....	108	Total.....	22
Ellis:		Freestone:	
Ennis.....	141	Teague.....	87
Ferris.....	27	Worthan.....	58
Italy.....	35	Miscellaneous.....	14
Midlothian.....	11	Total.....	159
Waxahachie.....	254	Frio:	
Miscellaneous.....	71	Pearsall.....	47
Total.....	539	Miscellaneous.....	22
El Paso:		Total.....	69
El Paso.....	3, 671	Gaines: Miscellaneous.....	10
Fort Bliss.....	30	Galveston:	
Miscellaneous.....	160	Galveston.....	3, 227
Total.....	3, 861	League City.....	25
Erath:		Texas City.....	95
Dublin.....	35	Miscellaneous.....	60
Stephenville.....	48	Total.....	3, 407
Thurber.....	29	Garza:	
Miscellaneous.....	5	Post.....	38
Total.....	117	Miscellaneous.....	8
Falls:		Total.....	46
Lott.....	19	Gillespie:	
Marlin.....	171	Fredericksburg.....	95
Rosebud.....	61	Miscellaneous.....	20
Miscellaneous.....	36	Total.....	115
Total.....	287	Glasscock: Miscellaneous.....	11
Fannin:			
Bonham.....	102		
Honey Grove.....	30		
Ladonia.....	11		
Leonard.....	25		
Miscellaneous.....	20		
Total.....	188		



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Goliad:		Hardin:	
Goliad.....	50	Grayburg.....	6
Miscellaneous.....	21	Saratoga.....	23
Total.....	71	Silsbee.....	90
Gonzales:		Sour Lake.....	88
Gonzales.....	145	Miscellaneous.....	22
Nixon.....	16	Total.....	229
Miscellaneous.....	39	Harris:	
Total.....	200	Goose Creek.....	171
Gray:		Harrisburg.....	26
Pampa.....	410	Houston.....	13,972
Miscellaneous.....	91	Humble.....	95
Total.....	501	Miscellaneous.....	342
Grayson:		Total.....	14,606
Denison.....	337	Harrison:	
Sherman.....	498	Marshall.....	407
Van Alstyne.....	21	Miscellaneous.....	79
Whitesboro.....	13	Total.....	486
Whitewright.....	25	Hartley: Miscellaneous.....	12
Miscellaneous.....	38	Haskell:	
Total.....	932	Haskell.....	51
Gregg:		Rule.....	27
Longview.....	179	Miscellaneous.....	9
Miscellaneous.....	11	Total.....	87
Total.....	190	Hays:	
Grimes:		San Marcos.....	189
Navasota.....	149	Miscellaneous.....	34
Miscellaneous.....	58	Total.....	223
Total.....	207	Hemphill:	
Guadalupe:		Canadian.....	86
Marion.....	13	Miscellaneous.....	4
Seguin.....	187	Total.....	90
Miscellaneous.....	45	Henderson:	
Total.....	245	Athens.....	68
Hale:		Miscellaneous.....	27
Plainview.....	277	Total.....	95
Miscellaneous.....	51	Hidalgo:	
Total.....	328	Donna.....	78
Hall:		Edinburg.....	117
Memphis.....	178	McAllen.....	280
Miscellaneous.....	24	Mercedes.....	185
Total.....	202	Mission.....	151
Hamilton:		Pharr.....	63
Hamilton.....	38	San Juan.....	45
Hico.....	11	Miscellaneous.....	141
Miscellaneous.....	1	Total.....	1,060
Total.....	50	Hill:	
Hansford: Miscellaneous.....	54	Hillsboro.....	149
Hardeman:		Hubbard.....	38
Chillicothe.....	90	Itasca.....	30
Quanah.....	187	Whitney.....	13
Miscellaneous.....	19	Miscellaneous.....	49
Total.....	296	Total.....	279
		Hockley: Miscellaneous.....	9
		Hood:	
		Granbury.....	14
		Miscellaneous.....	5
		Total.....	19

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Hopkins:		Jones:	
Sulphur Springs.....	107	Anson.....	67
Miscellaneous.....	26	Hamlin.....	54
Total.....	133	Stamford.....	133
		Miscellaneous.....	18
		Total.....	272
Houston:		Karnes:	
Crockett.....	90	Karnes City.....	28
Miscellaneous.....	37	Kenedy.....	112
Total.....	127	Runge.....	40
		Miscellaneous.....	38
Howard:		Total.....	218
Big Springs.....	323		
Miscellaneous.....	13	Kaufman:	
Total.....	336	Forney.....	38
Hudspeth: Miscellaneous.....	30	Kaufman.....	47
		Kemp.....	14
Hunt:		Mabank.....	12
Celeste.....	6	Terrell.....	190
Commerce.....	38	Miscellaneous.....	3
Greenville.....	280	Total.....	304
Lone Oak.....	4		
Wolf City.....	11	Kendall:	
Miscellaneous.....	14	Boerne.....	47
Total.....	353	Comfort.....	42
		Total.....	89
Hutchinson: Miscellaneous.....	505	Kenedy: Miscellaneous.....	8
Irion: Miscellaneous.....	28	Kent: Miscellaneous.....	10
Jack:		Kerr:	
Jacksboro.....	42	Kerrville.....	237
Miscellaneous.....	22	Legion.....	31
Total.....	64	Miscellaneous.....	15
		Total.....	283
Jackson:		Kimble: Miscellaneous.....	54
Edna.....	49	King: Miscellaneous.....	4
Miscellaneous.....	20		
Total.....	69	Kinney:	
		Brackettville.....	51
Jasper:		Miscellaneous.....	18
Jasper.....	78	Total.....	69
Kirbyville.....	25		
Miscellaneous.....	14	Kleberg:	
Total.....	117	Kingsville.....	219
		Miscellaneous.....	5
Jeff Davis: Miscellaneous.....	29	Total.....	224
Jefferson:		Knox: Miscellaneous.....	123
Beaumont.....	2,402		
Nederland.....	48	Lamar:	
Port Arthur.....	1,505	Paris.....	440
Port Neches.....	46	Miscellaneous.....	38
Miscellaneous.....	62	Total.....	478
Total.....	4,063		
		Lamb: Miscellaneous.....	56
Jim Hogg: Miscellaneous.....	95		
		Lampasas:	
Jim Wells:		Lampasas.....	68
Alice.....	93	Miscellaneous.....	3
Miscellaneous.....	30	Total.....	71
Total.....	123		
		La Salle:	
Johnson:		Cotulla.....	50
Alvarado.....	23	Miscellaneous.....	23
Cleburne.....	255	Total.....	73
Grandview.....	21		
Miscellaneous.....	15		
Total.....	314		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Lavaca:		Madison:	
Hallettsville.....	65	Madisonville.....	26
Moulton.....	26	Miscellaneous.....	3
Shiner.....	62	Total.....	29
Yoakum.....	132	Marion:	
Miscellaneous.....	3	Jefferson.....	37
Total.....	288	Miscellaneous.....	2
Lee:		Total.....	39
Giddings.....	61	Martin: Stanton.....	43
Miscellaneous.....	20	Mason:	
Total.....	81	Mason.....	54
Leon:		Miscellaneous.....	1
Oakwood.....	14	Total.....	55
Miscellaneous.....	18	Matagorda:	
Total.....	32	Bay City.....	155
Liberty:		Gulf.....	91
Cleveland.....	36	Palacios.....	27
Daisetta.....	50	Miscellaneous.....	65
Dayton.....	45	Total.....	338
Hull.....	32	Maverick: Eagle Pass.....	148
Liberty.....	80	Medina:	
Miscellaneous.....	22	Hondo.....	65
Total.....	265	Miscellaneous.....	61
Limestone:		Total.....	126
Coolidge.....	28	Menard:	
Groesbeck.....	131	Menard.....	62
Kosse.....	29	Miscellaneous.....	8
Mexia.....	399	Total.....	70
Thorton.....	23	Midland: Midland.....	276
Miscellaneous.....	22	Milam:	
Total.....	632	Cameron.....	203
Lipscomb: Miscellaneous.....	65	Rockdale.....	76
Live Oak: Miscellaneous.....	40	Thorndale.....	16
Llano:		Miscellaneous.....	37
Llano.....	61	Total.....	332
Miscellaneous.....	4	Mills:	
Total.....	65	Goldthwaite.....	18
Lubbock:		Miscellaneous.....	4
Lubbock.....	405	Total.....	22
Slaton.....	68	Mitchell:	
Miscellaneous.....	9	Colorado.....	167
Total.....	482	Miscellaneous.....	26
Lynn: Miscellaneous.....	36	Total.....	193
McCulloch:		Montague:	
Brady.....	148	Bowie.....	65
Miscellaneous.....	30	Nacona.....	170
Total.....	178	Miscellaneous.....	53
McLennan:		Total.....	288
McGregor.....	33	Montgomery:	
Mart.....	69	Conroe.....	60
Moody.....	18	Fostoria.....	7
Waco.....	1,951	Miscellaneous.....	41
West.....	50	Total.....	108
Miscellaneous.....	42		
Total.....	2,163		
McMullen: Miscellaneous.....	1		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Moore: Miscellaneous.....	12	Parmer: Miscellaneous.....	24
Morris:		Pecos:	
Daingerfield.....	10	Fort Stockton.....	115
Miscellaneous.....	15	Miscellaneous.....	7
Total.....	25	Total.....	122
Motley: Miscellaneous.....	10	Polk:	
Nacogdoches:		Livingston.....	72
Cushing.....	7	Miscellaneous.....	56
Nacogdoches.....	179	Total.....	128
Miscellaneous.....	22	Potter: Amarillo.....	2,522
Total.....	208	Presidio:	
Navarro:		Marfa.....	121
Corsicana.....	678	Miscellaneous.....	18
Kerens.....	44	Total.....	139
Miscellaneous.....	63	Rains: Miscellaneous.....	3
Total.....	785	Randall:	
Newton:		Canyon.....	78
Wiergate.....	12	Miscellaneous.....	3
Miscellaneous.....	35	Total.....	81
Total.....	47	Reagan: Miscellaneous.....	187
Nolan:		Real: Miscellaneous.....	10
Roscoe.....	15	Red River:	
Sweetwater.....	222	Annona.....	8
Miscellaneous.....	3	Clarksville.....	72
Total.....	240	Detroit.....	6
Nueces:		Miscellaneous.....	16
Bishop.....	60	Total.....	102
Corpus Christi.....	726	Reeves:	
Robstown.....	141	Pecos.....	90
Miscellaneous.....	28	Toyah.....	19
Total.....	955	Miscellaneous.....	8
Ochiltree:		Total.....	117
Perryton.....	83	Refugio: Miscellaneous.....	91
Miscellaneous.....	12	Roberts: Miscellaneous.....	67
Total.....	95	Robertson:	
Oldham: Miscellaneous.....	20	Bremond.....	26
Orange:		Calvert.....	78
Orange.....	319	Franklin.....	26
Miscellaneous.....	23	Hearne.....	70
Total.....	347	Miscellaneous.....	16
Palo Pinto:		Total.....	216
Mineral Wells.....	212	Rockwall:	
Mingus.....	11	Rockwall.....	16
Strawn.....	37	Royce City.....	17
Miscellaneous.....	33	Miscellaneous.....	1
Total.....	293	Total.....	34
Panola:		Runnels:	
Carthage.....	23	Ballinger.....	188
Miscellaneous.....	16	Winters.....	68
Total.....	39	Miscellaneous.....	44
Parker:		Total.....	300
Weatherford.....	202	Rusk:	
Miscellaneous.....	12	Henderson.....	88
Total.....	214	Miscellaneous.....	12
		Total.....	100

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Sabine: Miscellaneous	37	Taylor:	
San Augustine:		Abilene	1,019
San Augustine	33	Merkel	75
Miscellaneous	5	Miscellaneous	15
Total	38	Total	1,109
San Jacinto: Miscellaneous	9	Terrell:	
San Patricio:		Sanderson	61
Aransas Pass	40	Miscellaneous	7
Sinton	65	Total	68
Taft	96	Terry: Miscellaneous	30
Miscellaneous	75	Throckmorton: Miscellaneous	37
Total	276	Titus:	
San Saba:		Mount Pleasant	44
San Saba	52	Miscellaneous	2
Miscellaneous	4	Total	46
Total	56	Tom Green:	
Schleicher: Miscellaneous	53	San Angelo	1,101
Scurry: Snyder	84	Miscellaneous	33
Shackelford:		Total	1,134
Albany	119	Travis:	
Miscellaneous	63	Austin	1,882
Total	182	Manor	23
Shelby:		Miscellaneous	33
Center	64	Total	1,938
Timpson	19	Trinity:	
Miscellaneous	22	Groveton	37
Total	105	Trinity	45
Sherman: Miscellaneous	24	Total	82
Smith:		Tyler:	
Troup	24	Woodville	12
Tyler	536	Miscellaneous	35
Miscellaneous	32	Total	47
Total	592	Upsher:	
Somervell: Miscellaneous	11	Gilmer	50
Starr:		Miscellaneous	5
Rio Grande	49	Total	55
Miscellaneous	16	Upton: Miscellaneous	244
Total	65	Uvalde:	
Stephens:		Sabinal	37
Breckenridge	475	Uvalde	151
Caddo	19	Miscellaneous	17
Miscellaneous	25	Total	205
Total	519	Val Verde:	
Sterling: Miscellaneous	61	Del Rio	378
Stonewall: Miscellaneous	27	Miscellaneous	66
Sutton: Sonora	133	Total	444
Swisher:		Van Zandt:	
Tulia	91	Grand Saine	14
Miscellaneous	36	Wills Point	41
Total	127	Miscellaneous	22
Tarrant:		Total	77
Arlington	91	Victoria:	
Fort Worth	10,875	Victoria	289
Miscellaneous	83	Miscellaneous	20
Total	11,049	Total	309

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Walker:		Willacy: Miscellaneous.....	87
Huntsville.....	116	Williamson:	
Miscellaneous.....	23	Georgetown.....	98
Total.....	139	Granger.....	41
Waller:		Taylor.....	513
Hempstead.....	40	Miscellaneous.....	73
Miscellaneous.....	23	Total.....	725
Total.....	63	Wilson:	
Ward: Miscellaneous.....	112	Floresville.....	49
Washington:		Miscellaneous.....	25
Brenham.....	271	Total.....	74
Miscellaneous.....	60	Winkler: Miscellaneous.....	61
Total.....	331	Wise:	
Webb:		Alvord.....	11
Laredo.....	769	Bridgeport.....	9
Mirando City.....	88	Chico.....	4
Miscellaneous.....	20	Decatur.....	34
Total.....	877	Miscellaneous.....	16
Wharton:		Total.....	74
El Campo.....	98	Wood:	
Wharton.....	145	Alba.....	8
Miscellaneous.....	131	Mineola.....	43
Total.....	374	Winnboro.....	36
Wheeler:		Miscellaneous.....	6
Shamrock.....	133	Total.....	93
Miscellaneous.....	42	Yoakum: Miscellaneous.....	2
Total.....	175	Young:	
Wichita:		Eliasville.....	37
Burkburnett.....	185	Graham.....	178
Electra.....	267	New Castle.....	18
Iowa Park.....	109	Olney.....	184
Wichita Falls.....	2, 918	South Bend.....	16
Miscellaneous.....	3	Miscellaneous.....	9
Total.....	3, 482	Total.....	442
Wilbarger:		Zapata: Miscellaneous.....	7
Vernon.....	472	Zavalla: Miscellaneous.....	54
Miscellaneous.....	37	State total.....	114, 534
Total.....	509		

## UTAH

Beaver:		Cache—Continued.	
Beaver.....	12	Smithfield.....	23
Milford.....	91	Wellsville.....	13
Miscellaneous.....	4	Miscellaneous.....	32
Total.....	107	Total.....	372
Boxelder:		Carbon:	
Brigham City.....	103	Castle Gate.....	68
Tremonton.....	53	Helper.....	127
Miscellaneous.....	78	Hiawatha.....	76
Total.....	234	Price.....	176
Cache:		Sunnyside.....	62
Hyrum.....	25	Miscellaneous.....	347
Lewiston.....	12	Total.....	856
Logan.....	241	Daggett: Miscellaneous.....	2
Providence.....	9		
Richmond.....	17		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## UTAH—Continued

County and city	Number of returns	County and city	Number of returns
Davis:		Sanpete:	
Bountiful.....	30	Ephraim.....	22
Farmington.....	21	Fairview.....	13
Miscellaneous.....	111	Fountain Green.....	20
Total.....	162	Gunnison.....	19
Duchesne:		Manti.....	45
Roosevelt.....	17	Moroni.....	8
Miscellaneous.....	24	Mount Pleasant.....	28
Total.....	41	Miscellaneous.....	8
Emery:		Total.....	163
Huntington.....	3	Sevier:	
Miscellaneous.....	58	Monroe.....	1
Total.....	61	Richfield.....	74
Garfield:		Salina.....	20
Escalante.....	2	Miscellaneous.....	10
Panguitch.....	9	Total.....	105
Miscellaneous.....	2	Summit:	
Total.....	13	Park City.....	191
Grand: Miscellaneous.....	73	Miscellaneous.....	40
Iron:		Total.....	231
Cedar City.....	68	Tooele:	
Parowan.....	12	Grantsville.....	10
Miscellaneous.....	2	Tooele.....	167
Total.....	82	Miscellaneous.....	81
Juab:		Total.....	258
Eureka.....	122	Uintah:	
Nephi.....	36	Vernal.....	78
Miscellaneous.....	60	Miscellaneous.....	20
Total.....	218	Total.....	98
Kane:		Utah:	
Kanab.....	10	American Fork.....	45
Miscellaneous.....	5	Lehi.....	17
Total.....	15	Payson.....	21
Millard:		Pleasant Grove.....	12
Delta.....	32	Provo.....	299
Fillmore.....	16	Spanish Fork.....	27
Miscellaneous.....	34	Springville.....	31
Total.....	82	Miscellaneous.....	47
Morgan: Miscellaneous.....	25	Total.....	499
Piute: Miscellaneous.....	6	Wasatch:	
Rich: Miscellaneous.....	13	Heber City.....	57
Salt Lake:		Miscellaneous.....	50
Bingham Canyon.....	734	Total.....	107
Garfield.....	82	Washington:	
Magna.....	96	Hurricane.....	5
Midvale.....	43	St. George.....	18
Murray.....	103	Miscellaneous.....	2
Salt Lake City.....	6,382	Total.....	25
Sandy.....	29	Wayne: Miscellaneous.....	8
Miscellaneous.....	56	Weber:	
Total.....	7,525	Ogden City.....	1,606
San Juan: Miscellaneous.....	9	Miscellaneous.....	33
		Total.....	1,639
		State total.....	13,029

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## VERMONT

County and city	Number of returns	County and city	Number of returns
Addison:		Orange:	
Bristol.....	29	Bradford.....	21
Ferrisburg.....	10	Chelsea.....	9
Middlebury.....	112	Newbury.....	12
New Haven.....	4	Randolph.....	60
Vergennes.....	43	Thetford.....	6
Miscellaneous.....	29	Wells River.....	18
Total.....	227	Williamstown.....	4
Bennington:		Miscellaneous.....	27
Arlington.....	33	Total.....	157
Bennington.....	502	Orleans:	
Dorset.....	24	Barton.....	31
Manchester.....	65	Craftsbury.....	9
Pownal.....	5	Derby.....	36
Readsboro.....	18	Newport.....	147
Shaftsbury.....	7	Orleans.....	42
Miscellaneous.....	31	Troy.....	18
Total.....	685	Miscellaneous.....	19
Caledonia:		Total.....	302
Barnet.....	12	Rutland:	
Burke.....	11	Brandon.....	59
Danville.....	8	Castleton.....	18
Hardwick.....	50	Danby.....	14
Lyndon.....	67	Fair Haven.....	104
Ryegate.....	15	Pawlet.....	22
St. Johnsbury.....	341	Pittsford.....	17
Miscellaneous.....	9	Poultney.....	86
Total.....	513	Proctor.....	119
Chittenden:		Rutland.....	723
Burlington.....	1,046	Wallingford.....	23
Charlotte.....	14	West Rutland.....	38
Colchester.....	2	Miscellaneous.....	84
Essex.....	53	Total.....	1,307
Jericho.....	8	Washington:	
Milton.....	13	Barre.....	577
Richmond.....	18	Cabot.....	4
Shelburne.....	28	Graniteville.....	26
Winooski.....	50	Montpelier.....	441
Miscellaneous.....	82	Northfield.....	71
Total.....	1,314	Waterbury.....	52
Essex:		Miscellaneous.....	221
Canaan.....	6	Total.....	1,392
Concord.....	1	Windham:	
Island Pond.....	38	Bellows Falls.....	214
Lunenburg.....	2	Brattleboro.....	445
Miscellaneous.....	27	Westminster.....	7
Total.....	74	Wilmington.....	9
Franklin:		Miscellaneous.....	40
Berkshire.....	4	Total.....	715
Enosburg.....	23	Windsor:	
Fairfax.....	6	Bethel.....	24
Fairfield.....	6	Cavendish.....	12
Georgia.....	2	Chester.....	24
Highgate.....	6	Hartford.....	20
Montgomery.....	4	Hartland.....	9
Richford.....	37	Ludlow.....	67
St. Albans.....	363	Norwich.....	21
Sheldon.....	14	Quechee.....	14
Swanton.....	35	Rochester.....	10
Miscellaneous.....	3	Royalton.....	11
Total.....	503	Springfield.....	224
Grand Isle:		White River Junction.....	138
Albany.....	24	Wilder.....	7
Miscellaneous.....	18	Windsor.....	154
Total.....	42	Woodstock.....	86
Lamoille:		Miscellaneous.....	97
Cambridge.....	5	Total.....	918
Hyde Park.....	9	State total.....	8,268
Johnson.....	13		
Morrisville.....	65		
Stowe.....	17		
Miscellaneous.....	10		
Total.....	119		



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## VIRGINIA

County and city	Number of returns	County and city	Number of returns
Accomac:		Caroline: Miscellaneous.....	53
Chincoteague Island.....	12	Carroll: Miscellaneous.....	14
Onancock.....	39	Charles City: Miscellaneous.....	10
Miscellaneous.....	168	Charlotte: Miscellaneous.....	50
Total.....	219	Chesterfield:	
Albemarle:		Ettrick.....	17
Charlottesville.....	588	Miscellaneous.....	84
Miscellaneous.....	114	Total.....	101
Total.....	702	Clarke:	
Alleghany:		Berryville.....	39
Clifton Forge.....	310	Miscellaneous.....	22
Covington.....	224	Total.....	61
Low Moor.....	7	Craig: Miscellaneous.....	8
Miscellaneous.....	21	Culpeper:	
Total.....	562	Culpeper.....	77
Amelia: Miscellaneous.....	18	Miscellaneous.....	32
Amherst:		Total.....	109
Madison Heights.....	13	Cumberland: Miscellaneous.....	5
Miscellaneous.....	75	Dickinson: Miscellaneous.....	22
Total.....	88	Dinwiddie:	
Appomattox: Miscellaneous.....	23	Petersburg.....	881
Arlington:		Miscellaneous.....	22
Alexandria.....	1,024	Total.....	903
Arlington.....	35	Elizabeth City:	
Ballston.....	61	Hampton.....	411
Cherrydale.....	56	Phoebe.....	63
Clarendon.....	222	Miscellaneous.....	44
East Falls Church.....	62	Total.....	518
Fort Myer.....	3	Essex: Miscellaneous.....	24
Miscellaneous.....	113	Fairfax:	
Total.....	1,576	Falls Church.....	41
Augusta:		Miscellaneous.....	181
Staunton.....	410	Total.....	222
Waynesboro.....	106	Fauquier:	
Miscellaneous.....	75	Warrenton.....	118
Total.....	591	Miscellaneous.....	113
Bath:		Total.....	231
Hot Springs.....	68	Floyd: Miscellaneous.....	5
Miscellaneous.....	26	Fluvanna: Miscellaneous.....	18
Total.....	94	Franklin:	
Bedford:		Rockymount.....	32
Bedford.....	126	Miscellaneous.....	15
Miscellaneous.....	31	Total.....	47
Total.....	157	Frederick:	
Bland: Miscellaneous.....	9	Winchester.....	343
Botetourt: Miscellaneous.....	57	Miscellaneous.....	18
Brunswick:		Total.....	361
Lawrenceville.....	60	Giles:	
Miscellaneous.....	25	Narrows.....	20
Total.....	85	Miscellaneous.....	51
Buchanan: Miscellaneous.....	13	Total.....	71
Buckingham: Miscellaneous.....	13	Gloucester: Miscellaneous.....	30
Campbell:		Goochland: Miscellaneous.....	26
Lynchburg.....	1,656		
Altavista.....	53		
Miscellaneous.....	36		
Total.....	1,745		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Grayson:		Madison: Miscellaneous	19
Fries	5	Mathews: Miscellaneous	30
Galax	48		
Miscellaneous	5	Mecklenburg:	
Total	58	Chase City	66
Greene: Miscellaneous	4	South Hill	41
		Miscellaneous	82
Greensville:		Total	189
Emporia	112	Middlesex: Miscellaneous	21
Miscellaneous	5		
Total	117	Montgomery:	
Halifax:		Blacksburg	34
South Boston	207	Christiansburg	61
Miscellaneous	65	Radford	102
Total	272	Miscellaneous	21
Hanover:		Total	218
Ashland	85	Nansemond:	
Miscellaneous	61	Suffolk	356
Total	146	Miscellaneous	17
Henrico:		Total	373
Richmond	9,266	Nelson: Miscellaneous	65
Miscellaneous	133	New Kent: Miscellaneous	16
Total	9,399	Norfolk:	
Henry:		Churchland	22
Martinsville	157	Norfolk	5,656
Miscellaneous	60	Portsmouth	1,336
Total	217	Miscellaneous	33
Highland: Miscellaneous	2	Total	7,047
Isle of Wight:		Northampton:	
Smithfield	26	Cape Charles	117
Miscellaneous	6	Miscellaneous	184
Total	32	Total	301
James City:		Northumberland:	
Toano	8	Reedville	17
Williamsburg	73	Miscellaneous	41
Miscellaneous	4	Total	58
Total	85	Nottoway:	
King and Queen: Miscellaneous	9	Blackstone	62
King George: Miscellaneous	20	Crewe	109
King William:		Miscellaneous	16
West Point	45	Total	187
Miscellaneous	11	Orange:	
Total	56	Orange	57
Lancaster: Miscellaneous	33	Miscellaneous	97
Lee: Miscellaneous	54	Total	154
Loudoun:		Page:	
Leesburg	75	Luray	46
Miscellaneous	103	Shenandoah	47
Total	178	Miscellaneous	2
Louisa: Miscellaneous	38	Total	95
Lunenburg:		Patrick: Miscellaneous	22
Victoria	44	Pittsylvania:	
Miscellaneous	35	Chatham	49
Total	79	Danville	881
		Miscellaneous	69
		Total	999
		Powhatan: Miscellaneous	17

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## VIRGINIA—Continued

County and city	Number of returns	County and city	Number of return
Prince Edward:		Spotsylvania:	
Farmville.....	109	Fredericksburg.....	257
Miscellaneous.....	24	Miscellaneous.....	10
Total.....	133	Total.....	267
Prince George:		Stafford: Miscellaneous.....	7
Hopewell.....	172	Surry:	
Miscellaneous.....	12	Dendron.....	17
Total.....	184	Miscellaneous.....	6
Prince William:		Total.....	23
Manassas.....	54	Sussex:	
Quantico.....	39	Waverly.....	19
Miscellaneous.....	26	Miscellaneous.....	39
Total.....	119	Total.....	58
Princess Anne: Miscellaneous.....	102	Tazewell:	
Puaski:		Bluefield.....	45
Pulaski.....	164	Pocahontas.....	66
Miscellaneous.....	19	Richlands.....	24
Total.....	183	Tazewell.....	120
Rappahannock: Miscellaneous.....	14	Miscellaneous.....	54
Richmond: Miscellaneous.....	20	Total.....	309
Roanoke:		Warren:	
Roanoke.....	3, 036	Front Royal.....	53
Salem.....	170	Miscellaneous.....	15
Vinton.....	61	Total.....	68
Miscellaneous.....	38	Warwick:	
Total.....	3, 305	Newport News.....	1, 094
Rockbridge:		Miscellaneous.....	80
Buena Vista.....	38	Total.....	1, 174
Lexington.....	187	Washington:	
Miscellaneous.....	31	Arlington.....	64
Total.....	256	Bristol.....	273
Rockingham:		Damascus.....	13
Harrisonburg.....	270	Miscellaneous.....	46
Miscellaneous.....	89	Total.....	396
Total.....	359	Westmoreland:	
Russell: Miscellaneous.....	74	Colonial Beach.....	14
Scott: Miscellaneous.....	19	Miscellaneous.....	6
Shenandoah:		Total.....	20
Woodstock.....	35	Wise:	
Miscellaneous.....	62	Appalachia.....	83
Total.....	97	Big Stone Gap.....	63
Smyth:		Norton.....	100
Marion.....	67	Miscellaneous.....	134
Saltville.....	36	Total.....	380
Miscellaneous.....	20	Wythe:	
Total.....	123	Wytheville.....	65
Southampton:		Miscellaneous.....	46
Franklin.....	83	Total.....	111
Miscellaneous.....	47	York: Miscellaneous.....	11
Total.....	130	State total.....	37, 393

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*WASHINGTON<sup>2</sup>

County and city	Number of returns	County and city	Number of returns
Adams:		Grays Harbor:	
Ritzville.....	137	Aberdeen.....	1,510
Miscellaneous.....	180	Cosmopolis.....	75
Total.....	317	Elma.....	127
Asotin:		Ilwaco.....	895
Clarkston.....	63	McCleary.....	37
Miscellaneous.....	20	Montesano.....	120
Total.....	83	Miscellaneous.....	194
Benton:		Total.....	2,958
Kennewick.....	65	Island: Miscellaneous.....	27
Prosser.....	63	Jefferson:	
Miscellaneous.....	34	Port Townsend.....	79
Total.....	162	Miscellaneous.....	70
Chelan:		Total.....	149
Cashmere.....	170	King:	
Leavenworth.....	69	Auburn.....	209
Wenatchee.....	910	Bellevue.....	68
Miscellaneous.....	317	Black Diamond.....	20
Total.....	1,466	Cumberland.....	2
Clallam:		Enumclaw.....	168
Port Angeles.....	382	Kent.....	195
Miscellaneous.....	180	Kirkland.....	94
Total.....	562	Renton.....	170
Clarke:		Seattle.....	22,885
Camas.....	110	Miscellaneous.....	806
Vancouver.....	425	Total.....	24,617
Miscellaneous.....	93	Kitsap:	
Total.....	628	Bremerton.....	580
Columbia:		Charleston.....	25
Dayton.....	93	Port Blakely.....	20
Miscellaneous.....	39	Port Orchard.....	63
Total.....	132	Miscellaneous.....	185
Cowlitz:		Total.....	873
Kalama.....	20	Kittitas:	
Kelso.....	63	Cle Elum.....	138
Longview.....	419	Ellensburg.....	310
Miscellaneous.....	175	Roslyn.....	85
Total.....	677	Miscellaneous.....	72
Douglas:		Total.....	605
Waterville.....	57	Klickitat:	
Miscellaneous.....	73	Goldendale.....	45
Total.....	130	Miscellaneous.....	160
Ferry: Miscellaneous.....	35	Total.....	205
Franklin:		Lewis:	
Pasco.....	213	Centralia.....	374
Miscellaneous.....	80	Chehalis.....	305
Total.....	293	Miscellaneous.....	298
Garfield:		Total.....	977
Pomeroy.....	270	Lincoln:	
Miscellaneous.....	15	Davenport.....	58
Total.....	285	Odessa.....	51
Grant: Miscellaneous.....	125	Miscellaneous.....	388
		Total.....	497
		Mason: Miscellaneous.....	266
		Okanogan:	
		Okanogan.....	78
		Oroville.....	30
		Miscellaneous.....	190
		Total.....	298

<sup>2</sup> Includes Alaska.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## WASHINGTON—Continued

County and city	Number of returns	County and city	Number of returns
Pacific:		Thurston:	
Raymond.....	206	Olympia.....	661
South Bend.....	96	Miscellaneous.....	227
Miscellaneous.....	130	Total.....	888
Total.....	432	Wahkiakum: Miscellaneous.....	68
Pend Oreille: Miscellaneous.....	134	Walla Walla:	
Pierce:		Waitsburg.....	114
Buckley.....	47	Walla Walla.....	1,089
Fort Lewis.....	33	Miscellaneous.....	130
Puyallup.....	245	Total.....	1,333
Sumner.....	113	Whatcom:	
Tacoma.....	4,863	Bellingham.....	1,049
Miscellaneous.....	621	Blaine.....	41
Total.....	5,922	Lynden.....	57
San Juan: Miscellaneous.....	53	Miscellaneous.....	112
Skagit:		Total.....	1,259
Anacortes.....	165	Whitman:	
Burlington.....	53	Colfax.....	250
Mount Vernon.....	310	Malden.....	15
Sedro Woolley.....	135	Palouse.....	61
Miscellaneous.....	163	Pullman.....	204
Total.....	826	Tekoa.....	68
Skamania: Miscellaneous.....	28	Miscellaneous.....	568
Snohomish:		Total.....	1,166
Arlington.....	83	Yakima:	
Everett.....	1,358	Grandview.....	47
Marysville.....	41	Sunnyside.....	89
Monroe.....	80	Toppenish.....	112
Snohomish.....	126	Wapato.....	111
Miscellaneous.....	386	Yakima.....	1,631
Total.....	2,074	Miscellaneous.....	296
Spokane:		Total.....	2,286
Cheney.....	50	ALASKA:	
Deer Park.....	33	Anchorage.....	282
Medical Lake.....	7	Cordova.....	184
Spokane.....	5,873	Fairbanks.....	437
Miscellaneous.....	173	Juneau.....	472
Total.....	6,136	Ketchikan.....	400
Stevens:		Miscellaneous.....	1,247
Chewelah.....	41	Total.....	3,022
Colville.....	85	State total.....	62,200
Miscellaneous.....	80		
Total.....	206		

## WEST VIRGINIA

Barbour:		Brooke:	
Philippi.....	47	Follansbee.....	232
Miscellaneous.....	55	Power.....	37
Total.....	102	Wellsburg.....	319
Berkeley:		Miscellaneous.....	142
Martinsburg.....	372	Total.....	730
Miscellaneous.....	18	Cabell:	
Total.....	390	Huntington.....	3,204
Boone: Miscellaneous.....	149	Milton.....	22
Braxton:		Miscellaneous.....	45
Burnsville.....	8	Total.....	3,271
Gassaway.....	28	Calhoun: Miscellaneous.....	39
Miscellaneous.....	58	Clay:	
Total.....	94	Widen.....	20
		Miscellaneous.....	31
		Total.....	51

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## WEST VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
<b>Doddridge:</b>		<b>Kanawha—Continued</b>	
West Union.....	64	St. Albans.....	145
Miscellaneous.....	24	South Charleston.....	96
Total.....	88	Miscellaneous.....	548
<b>Fayette:</b>		Total.....	4, 198
Ansted.....	17	<b>Lewis:</b>	
Boomer.....	13	Weston.....	276
Fayetteville.....	46	Miscellaneous.....	50
Macdonald.....	31	Total.....	326
Montgomery.....	152	<b>Lincoln: Miscellaneous.....</b>	<b>65</b>
Mount Hope.....	121	<b>Logan:</b>	
Oakhill.....	62	Accoville.....	3
Winona.....	13	Amherstdale.....	18
Miscellaneous.....	551	Holden.....	85
Total.....	1, 006	Logan.....	461
<b>Gilmer: Miscellaneous.....</b>	<b>37</b>	Omar.....	48
<b>Grant:</b>		Miscellaneous.....	495
Bayard.....	2	Total.....	1, 110
Miscellaneous.....	22	<b>McDowell:</b>	
Total.....	24	Davy.....	16
<b>Greenbrier:</b>		Eckman.....	10
Lewisburg.....	73	Elkhorn.....	27
Ronceverte.....	77	Gary.....	99
Miscellaneous.....	220	Keystone.....	67
Total.....	370	Kimball.....	51
<b>Hampshire:</b>		McDowell.....	12
Romney.....	23	Maybeury.....	21
Miscellaneous.....	16	Welch.....	363
Total.....	39	Wilcoe.....	9
<b>Hancock:</b>		Miscellaneous.....	696
Chester.....	147	Total.....	1, 371
Holidays Cove.....	306	<b>Marion:</b>	
New Cumberland.....	72	Fairmont.....	1, 301
Newell.....	50	Mannington.....	141
Weirton.....	417	Monongah.....	41
Miscellaneous.....	12	Rivesville.....	32
Total.....	1, 004	Miscellaneous.....	256
<b>Hardy: Miscellaneous.....</b>	<b>33</b>	Total.....	1, 771
<b>Harrison:</b>		<b>Marshall:</b>	
Anmoore.....	4	Benwood.....	99
Bridgeport.....	39	Cameron.....	86
Clarksburg.....	1, 413	McMechen.....	107
Nutter Fort.....	14	Moundsville.....	332
Salem.....	74	Miscellaneous.....	67
Shinnston.....	90	Total.....	691
Miscellaneous.....	182	<b>Mason:</b>	
Total.....	1, 816	Point Pleasant.....	77
<b>Jackson:</b>		Miscellaneous.....	37
Ravenswood.....	21	Total.....	114
Miscellaneous.....	22	<b>Mercer:</b>	
Total.....	43	Bluefield.....	1, 061
<b>Jefferson:</b>		Bramwell.....	62
Charles Town.....	97	Freeman.....	19
Shepherdstown.....	20	Giatto.....	5
Miscellaneous.....	70	Princeton.....	220
Total.....	187	Miscellaneous.....	169
<b>Kanawha:</b>		Total.....	1, 536
Charleston.....	3, 220	<b>Mineral:</b>	
Clendenin.....	66	Blaine.....	1
Dunbar.....	94	Keyser.....	170
Eskdale.....	23	Piedmont.....	73
Mammoth.....	6	Ridgeley.....	19
		Miscellaneous.....	13
		Total.....	276

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## WEST VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Mingo:		Ritchie:	
Red Jacket.....	34	Harrisville.....	14
War Eagle.....	2	Pennsboro.....	53
Williamson.....	436	Miscellaneous.....	76
Miscellaneous.....	179	Total.....	143
Total.....	651		
Monongalia:		Roane:	
Morgantown.....	801	Spencer.....	105
Miscellaneous.....	159	Miscellaneous.....	27
Total.....	960	Total.....	132
Monroe:		Summers:	
Alderson.....	48	Hinton.....	223
Miscellaneous.....	24	Miscellaneous.....	16
Total.....	72	Total.....	239
Morgan: Miscellaneous.....	50		
Nicholas:		Taylor:	
Richwood.....	92	Grafton.....	327
Miscellaneous.....	15	Miscellaneous.....	36
Total.....	107	Total.....	363
Ohio:		Tucker:	
Elm Grove.....	174	Davis.....	17
Triadelphia.....	23	Parsons.....	15
Wheeling.....	4, 138	Pierce.....	8
Miscellaneous.....	22	Thomas.....	37
Total.....	4, 357	Miscellaneous.....	16
Pendleton: Miscellaneous.....	9	Total.....	93
Pleasants:		Tyler:	
St. Mary.....	86	Sistersville.....	192
Miscellaneous.....	3	Miscellaneous.....	31
Total.....	89	Total.....	223
Pocahontas:		Upshur:	
Cass.....	22	Adrian.....	5
Marlington.....	38	Buckhannon.....	136
Miscellaneous.....	20	Miscellaneous.....	9
Total.....	80	Total.....	150
Preston:		Wayne:	
Kingwood.....	45	Ceredo.....	17
Rowlesburg.....	28	Kenova.....	67
Terra Alta.....	35	Miscellaneous.....	27
Tunnelton.....	18	Total.....	111
Miscellaneous.....	87	Webster: Miscellaneous.....	45
Total.....	213		
Putnam:		Wetzel:	
Nitro.....	56	New Martinsville.....	117
Miscellaneous.....	43	Paden City.....	25
Total.....	99	Miscellaneous.....	130
Raleigh:		Total.....	272
Beckley.....	376	Wirt: Miscellaneous.....	10
Eccles.....	22		
Mabscott.....	7	Wood:	
Miscellaneous.....	446	Parkersburg.....	1, 544
Total.....	851	Williamstown.....	33
Randolph:		Miscellaneous.....	20
Elkins.....	217	Total.....	1, 602
Norton.....	7	Wyoming:	
Miscellaneous.....	48	Mullins.....	98
Total.....	272	Miscellaneous.....	129
		Total.....	227
		Miscellaneous for State: Residents of other States.....	149
		State total.....	32, 500

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## WISCONSIN

County and city	Number of returns	County and city	Number of returns
Adams:		Columbia—Continued	
Adams.....	38	Portage.....	261
Miscellaneous.....	24	Miscellaneous.....	201
Total.....	62	Total.....	833
Ashland:		Crawford:	
Ashland.....	428	Prairie du Chien.....	87
Mellen.....	40	Miscellaneous.....	96
Miscellaneous.....	71	Total.....	153
Total.....	539	Dane:	
Barron:		Madison.....	3,837
Barron.....	72	Mount Horeb.....	113
Chetek.....	36	Stoughton.....	204
Cumberland.....	53	Sun Prairie.....	62
Rice Lake.....	164	Miscellaneous.....	550
Miscellaneous.....	80	Total.....	4,766
Total.....	405	Dodge:	
Bayfield:		Beaver Dam.....	438
Bayfield.....	21	Fox Lake.....	55
Washburn.....	60	Horicon.....	111
Miscellaneous.....	60	Juneau.....	63
Total.....	141	Mayville.....	140
Brown:		Randolph.....	57
De Pere.....	124	Miscellaneous.....	184
Green Bay.....	1,693	Total.....	1,048
Miscellaneous.....	173	Door:	
Total.....	1,990	Sturgeon Bay.....	142
Buffalo:		Miscellaneous.....	65
Alma.....	40	Total.....	207
Mondovi.....	47	Douglas:	
Miscellaneous.....	106	Superior.....	1,521
Total.....	193	Miscellaneous.....	90
Burnett:		Total.....	1,611
Grantsburg.....	36	Dunn:	
Miscellaneous.....	21	Menomonie.....	219
Total.....	57	Miscellaneous.....	109
Calumet:		Total.....	328
Brillion.....	74	Eau Claire:	
Chilton.....	93	Augusta.....	33
New Holstein.....	59	Eau Claire.....	1,024
Miscellaneous.....	56	Miscellaneous.....	108
Total.....	282	Total.....	1,165
Chippewa:		Florence:	
Bloomer.....	58	Florence.....	23
Chippewa Falls.....	357	Miscellaneous.....	11
Cornell.....	33	Total.....	34
Stanley.....	54	Fond du Lac:	
Miscellaneous.....	67	Fond du Lac.....	1,167
Total.....	569	North Fond du Lac.....	68
Clark:		Ripon.....	186
Neillsville.....	97	Waupun.....	168
Owen.....	36	Miscellaneous.....	200
Miscellaneous.....	195	Total.....	1,789
Total.....	328	Forest:	
Columbia:		Crandon.....	29
Columbus.....	177	Wabeno.....	17
Kilbourn.....	131	Miscellaneous.....	44
Lodi.....	63	Total.....	90



TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns
<b>Grant:</b>		<b>La Crosse—Continued.</b>	
Boscobel.....	63	West Salem.....	39
Cuba City.....	45	Miscellaneous.....	55
Fennimore.....	46	Total.....	1,617
Lancaster.....	87		
Platteville.....	213	<b>La Fayette:</b>	
Miscellaneous.....	210	Darlington.....	129
Total.....	664	Shullsburg.....	34
		Miscellaneous.....	127
<b>Green:</b>		Total.....	290
Brodhead.....	92		
Monroe.....	449	<b>Langlade:</b>	
Monticello.....	112	Antigo.....	382
Miscellaneous.....	177	Miscellaneous.....	33
Total.....	830	Total.....	415
<b>Green Lake:</b>			
Berlin.....	141	<b>Lincoln:</b>	
Princeton.....	36	Merrill.....	305
Miscellaneous.....	102	Tomahawk.....	173
Total.....	279	Miscellaneous.....	15
<b>Iowa:</b>		Total.....	493
Dodgeville.....	57		
Highland.....	17	<b>Manitowoc:</b>	
Mineral Point.....	133	Kiel.....	56
Miscellaneous.....	94	Manitowoc.....	1,025
Total.....	301	Two Rivers.....	298
		Miscellaneous.....	126
<b>Iron:</b>		Total.....	1,505
Hurley.....	103		
Miscellaneous.....	62	<b>Marathon:</b>	
Total.....	165	Athens.....	31
		Mosinee.....	77
<b>Jackson:</b>		Scofield.....	10
Black River Falls.....	90	Stratford.....	32
Miscellaneous.....	59	Wausau.....	1,065
Total.....	149	Miscellaneous.....	203
		Total.....	1,408
<b>Jefferson:</b>			
Fort Atkinson.....	275	<b>Marinette:</b>	
Jefferson.....	149	Goodman.....	14
Lake Mills.....	81	Marinette.....	464
Waterloo.....	72	Niagara.....	47
Watertown.....	484	Peshigo.....	64
Miscellaneous.....	91	Wausaukee.....	18
Total.....	1,152	Miscellaneous.....	44
		Total.....	651
<b>Juneau:</b>			
Elroy.....	47	<b>Marquette:</b>	
Mauston.....	61	Montello.....	30
Miscellaneous.....	80	Miscellaneous.....	50
Total.....	188	Total.....	80
<b>Kenosha:</b>			
Kenosha.....	3,124	<b>Milwaukee:</b>	
Miscellaneous.....	150	Cudahy.....	390
Total.....	3,274	Milwaukee.....	39,865
		North Milwaukee.....	489
<b>Kewaunee:</b>		Shorewood.....	215
Algoma.....	49	South Milwaukee.....	537
Kewaunee.....	86	Wauwatosa.....	2,056
Miscellaneous.....	31	West Allis.....	1,185
Total.....	166	West Milwaukee.....	23
		Miscellaneous.....	363
<b>La Crosse:</b>		Total.....	45,123
La Crosse.....	1,506		
Onalaska.....	17	<b>Monroe:</b>	
		Sparta.....	169
		Tomah.....	127
		Miscellaneous.....	119
		Total.....	415

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of return
Oconto:		Rusk:	
Gillett.....	42	Ladysmith.....	104
Oconto.....	122	Miscellaneous.....	42
Oconto Falls.....	54	Total.....	146
Miscellaneous.....	66		
Total.....	284	St. Croix:	
Oneida:		Hudson.....	130
Rhineland.....	340	New Richmond.....	92
Miscellaneous.....	65	Miscellaneous.....	164
Total.....	405	Total.....	385
Outagamie:		Sauk:	
Appleton.....	1,325	Baraboo.....	333
Kaukauna.....	239	Prairie du Sac.....	62
Kimberly.....	39	Reedsburg.....	178
Little Chute.....	48	Sauk City.....	73
Seymour.....	51	Miscellaneous.....	114
Miscellaneous.....	142	Total.....	760
Total.....	1,844	Sawyer:	
Ozaukee:		Hayward.....	50
Cedarburg.....	133	Miscellaneous.....	18
Port Washington.....	195	Total.....	68
Miscellaneous.....	170		
Total.....	498	Shawano:	
Pepin:		Shawano.....	175
Durand.....	70	Wittenberg.....	16
Miscellaneous.....	16	Miscellaneous.....	156
Total.....	86	Total.....	347
Pierce:		Sheboygan:	
Ellsworth.....	41	Plymouth.....	191
River Falls.....	77	Sheboygan.....	2,041
Miscellaneous.....	109	Sheboygan Falls.....	128
Total.....	227	Miscellaneous.....	280
Polk:		Total.....	2,640
Amery.....	52	Taylor:	
Miscellaneous.....	157	Medford.....	80
Total.....	209	Rib Lake.....	15
Portage:		Miscellaneous.....	30
Stevens Point.....	515	Total.....	125
Miscellaneous.....	83		
Total.....	598	Trempealeau:	
Price:		Arcadia.....	71
Park Falls.....	109	Galesville.....	45
Phillips.....	75	Miscellaneous.....	233
Miscellaneous.....	64	Total.....	349
Total.....	248	Vernon:	
Racine:		Viroqua.....	122
Burlington.....	266	Westby.....	41
Racine.....	3,863	Miscellaneous.....	114
Miscellaneous.....	192	Total.....	277
Total.....	4,321	Vilas:	
Richland:		Eagle River.....	65
Richland Center.....	157	Miscellaneous.....	56
Miscellaneous.....	92	Total.....	121
Total.....	249	Walworth:	
Rock:		Delavan.....	205
Beloit.....	1,318	Elkhorn.....	124
Edgerton.....	175	Lake Geneva.....	195
Evansville.....	129	Whitewater.....	163
Janesville.....	1,295	Miscellaneous.....	271
Miscellaneous.....	208	Total.....	958
Total.....	3,125		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

## WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns
Washburn:		Waushara:	
Shell Lake.....	23	Redgranite.....	16
Spoonerville.....	86	Wautoma.....	24
Miscellaneous.....	11	Miscellaneous.....	46
Total.....	120	Total.....	86
Washington:		Winnebago:	
Hartford.....	218	Menasha.....	285
West Bend.....	250	Neenah.....	561
Miscellaneous.....	219	Omro.....	24
Total.....	687	Oshkosh.....	1,779
Waukesha:		Miscellaneous.....	42
Menomonee Falls.....	58	Total.....	2,691
Oconomowoc.....	284	Wood:	
Waukesha.....	828	Marshfield.....	508
Miscellaneous.....	512	Nekoosa.....	57
Total.....	1,682	Wisconsin Rapids.....	386
Waupaca:		Miscellaneous.....	96
Clintonville.....	119	Total.....	1,047
New London.....	146	State total.....	100,956
Waupaca.....	139		
Miscellaneous.....	213		
Total.....	617		

## WYOMING

Albany:		Goshen:	
Laramie.....	512	Torrington.....	78
Miscellaneous.....	78	Miscellaneous.....	38
Total.....	590	Total.....	116
Big Horn:		Hot Springs:	
Basin.....	46	Thermopolis.....	152
Greybull.....	75	Miscellaneous.....	233
Lovell.....	36	Total.....	385
Miscellaneous.....	26	Johnson:	
Total.....	183	Buffalo.....	95
Campbell:		Miscellaneous.....	14
Gillette.....	83	Total.....	109
Miscellaneous.....	25	Laramie:	
Total.....	108	Cheyenne.....	1,049
Carbon:		Miscellaneous.....	75
Hanna.....	95	Total.....	1,124
Rawlins.....	344	Lincoln:	
Miscellaneous.....	236	Diamondville.....	48
Total.....	675	Frontier.....	37
Converse:		Kemmerer.....	128
Douglas.....	105	Miscellaneous.....	197
Glenrock.....	55	Total.....	410
Miscellaneous.....	55	Natrona:	
Total.....	215	Casper.....	1,322
Crook: Miscellaneous.....	50	Miscellaneous.....	513
Fremont:		Total.....	1,835
Lander.....	136	Niobrara:	
Riverton.....	90	Lusk.....	35
Miscellaneous.....	170	Miscellaneous.....	20
Total.....	396	Total.....	55

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1927—Continued*

WYOMING—Continued

County and city	Number of returns	County and city	Number of returns
<b>Park:</b>		<b>Sweetwater—Continued.</b>	
Cody.....	138	Superior.....	77
Powell.....	58	Miscellaneous.....	254
Miscellaneous.....	59	Total.....	1, 141
Total.....	255	<b>Teton: Miscellaneous.....</b>	<b>24</b>
<b>Platte:</b>		<b>Uinta:</b>	
Wheatland.....	53	Evanston.....	123
Miscellaneous.....	98	Miscellaneous.....	26
Total.....	151	Total.....	149
<b>Sheridan:</b>		<b>Washakie:</b>	
Dietz.....	11	Worland.....	86
Monarch.....	25	Miscellaneous.....	18
Sheridan.....	477	Total.....	104
Miscellaneous.....	123	<b>Weston:</b>	
Total.....	636	Newcastle.....	40
<b>Sublette: Miscellaneous.....</b>	<b>63</b>	Miscellaneous.....	56
<b>Sweetwater:</b>		Total.....	96
Green River.....	220	State total.....	8, 870
Rock Springs.....	590		

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# BASIC TABLES

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## CORPORATION RETURNS

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TABLE 12.—*Corporation returns by States and Territories—Distributed by corporations reporting net income, no net income, and inactive corporations, showing number of returns, per cent, gross income, deductions, net income or deficit, net loss for prior year, and income tax*

[Income returned for the calendar year ended Dec. 31, 1927 <sup>1</sup>]

States and Territories	Total number of returns	Corporations reporting net income							Corporations reporting no net income					Inactive corporations—no income data reported	
		Number of returns	Per cent	Gross income <sup>2</sup>	Deductions	Net income	Net loss for prior year	Income tax	Number of returns	Per cent	Gross income <sup>2</sup>	Deductions	Deficit	Number of returns	Per cent
Alabama.....	4,383	2,697	61.53	\$519,011,709	\$483,344,761	\$35,666,948	\$1,409,182	\$4,171,974	1,313	29.96	\$138,880,150	\$148,233,087	\$9,352,937	373	8.51
Alaska.....	174	94	54.02	7,377,994	6,700,481	677,513	19,833	62,639	48	27.59	1,440,814	1,977,543	536,729	32	18.39
Arizona.....	1,556	668	42.93	129,136,962	121,407,180	7,779,782	399,210	865,061	403	25.90	30,331,983	36,675,655	6,343,672	435	31.17
Arkansas.....	2,660	1,626	61.10	272,895,216	256,134,738	16,260,478	642,395	1,810,758	884	33.29	113,688,830	125,793,534	12,106,704	150	5.64
California.....	22,162	11,098	50.08	5,349,886,876	4,902,137,164	447,749,712	14,284,522	56,529,600	8,494	38.32	1,271,407,516	1,417,556,379	146,148,863	2,570	11.60
Colorado.....	6,803	3,144	45.81	745,766,162	698,007,683	47,758,479	2,650,018	5,647,319	2,291	33.38	292,356,251	320,073,571	27,717,320	1,428	20.81
Connecticut.....	6,685	3,935	58.86	1,785,784,398	1,648,792,182	136,992,216	5,803,248	16,827,368	2,283	34.15	333,326,607	360,435,455	27,108,848	467	6.99
Delaware.....	1,553	845	54.41	1,088,615,525	971,725,426	116,890,099	371,133	15,547,645	485	31.23	97,434,887	120,266,997	22,832,110	223	14.36
District of Columbia.....	1,988	1,070	53.82	545,825,047	492,986,718	55,838,329	950,257	7,225,128	695	34.96	90,086,261	98,820,097	8,733,836	223	11.22
Florida.....	11,010	3,443	31.27	369,736,525	337,518,331	32,218,194	2,790,563	3,412,552	5,323	48.35	372,695,359	466,498,639	93,803,280	2,244	20.38
Georgia.....	5,524	3,416	61.84	869,451,679	798,930,486	70,521,193	4,431,106	8,320,117	1,839	33.29	229,623,061	249,010,437	19,387,376	269	4.87
Hawaii.....	685	445	64.87	205,253,605	176,904,347	28,349,258	334,011	3,715,310	203	29.59	32,903,792	35,103,921	2,200,129	38	5.54
Idaho.....	2,270	1,014	44.67	118,271,495	112,341,054	5,930,441	329,517	557,368	564	24.85	53,183,610	59,098,923	5,915,313	692	30.48
Illinois.....	20,218	16,913	83.63	11,953,761,586	11,117,173,887	836,587,699	18,000,542	107,498,653	10,052	34.37	4,704,386,420	4,950,335,772	185,949,352	2,283	7.80
Indiana.....	11,463	6,821	59.51	1,582,823,282	1,467,063,361	115,759,921	3,306,455	13,965,445	3,343	29.16	479,235,803	520,806,895	41,571,092	1,209	11.33
Iowa.....	9,050	5,087	56.21	1,047,967,303	994,675,449	53,291,854	1,578,217	6,153,982	2,592	28.64	248,747,615	267,937,863	19,190,248	1,371	15.15
Kansas.....	5,191	3,122	60.13	879,041,676	779,436,160	99,605,516	989,117	12,807,238	1,677	32.32	295,469,050	325,341,576	29,872,526	392	7.55
Kentucky.....	5,718	3,397	59.41	938,354,338	866,084,484	72,269,854	1,890,986	8,892,758	1,691	29.57	157,882,592	172,376,376	14,493,784	630	11.02
Louisiana.....	5,817	3,219	55.34	936,031,821	879,171,024	56,860,797	2,597,794	6,752,612	2,092	35.96	316,041,620	344,364,664	28,323,044	506	8.70
Maine.....	3,489	2,072	59.59	484,206,806	447,632,356	36,574,450	1,795,071	4,326,895	1,042	29.87	108,635,202	119,904,806	11,269,604	375	10.75
Maryland.....	5,787	3,162	54.64	1,355,004,028	1,250,890,732	104,113,296	2,423,097	13,188,854	1,832	32.52	222,922,479	259,910,646	36,988,167	743	12.84
Massachusetts.....	18,182	9,907	54.49	5,575,410,777	5,175,439,618	399,971,159	17,106,658	49,174,304	7,149	39.32	1,366,406,058	1,502,614,029	136,207,941	1,126	6.19
Michigan.....	14,120	7,953	56.32	5,920,511,801	5,364,853,331	624,658,470	6,237,665	81,971,438	4,733	34.52	1,235,427,516	1,369,726,861	134,299,345	1,204	9.16
Minnesota.....	11,101	5,910	53.24	2,490,166,464	2,381,942,640	117,223,824	3,554,778	14,227,460	3,693	33.27	343,389,569	370,787,832	36,398,263	1,493	13.49
Mississippi.....	2,240	1,435	64.06	223,582,398	12,175,942	211,406,456	877,088	1,241,953	674	30.09	77,817,013	85,678,030	7,861,017	131	5.85
Missouri.....	16,370	9,017	55.08	3,441,648,553	3,201,977,902	239,670,651	3,959,417	30,230,874	5,627	34.38	970,499,574	1,037,459,489	66,959,915	1,726	10.54
Montana.....	4,020	1,837	45.70	194,574,267	181,262,175	13,312,092	903,963	1,361,229	983	24.45	48,014,459	57,356,975	9,342,514	1,200	29.85
Nebraska.....	4,716	2,958	62.72	667,777,190	641,027,055	26,750,144	553,337	2,981,537	1,296	27.48	120,555,158	130,016,784	9,461,626	462	9.80
Nevada.....	874	314	35.93	108,218,697	104,109,989	4,108,708	83,914	486,925	253	28.95	11,549,744	14,962,162	3,412,418	307	35.12
New Hampshire.....	1,227	754	61.40	149,965,919	138,818,405	11,147,514	882,726	1,240,333	399	32.57	48,475,108	54,574,437	6,099,329	74	6.03
New Jersey.....	19,143	10,783	56.33	4,393,565,625	4,044,081,547	349,484,078	11,216,984	43,336,568	6,863	35.85	808,805,093	891,807,022	83,001,929	1,497	7.82
New Mexico.....	1,019	495	48.58	61,856,271	57,857,951	3,998,320	286,796	417,713	283	27.77	16,839,574	19,587,679	2,748,105	241	23.65
New York.....	96,949	53,051	54.72	31,285,699,497	28,740,192,502	2,545,506,995	62,646,092	324,572,838	36,108	37.25	7,054,364,924	7,630,980,742	576,624,818	7,790	8.03
North Carolina.....	6,501	3,688	56.73	1,340,346,643	1,225,739,597	114,607,046	5,054,514	14,146,627	2,308	35.50	190,775,476	207,188,959	16,413,483	505	7.77
North Dakota.....	3,471	1,695	48.83	160,228,871	154,816,893	5,411,978	403,300	399,437	943	27.17	35,823,284	38,979,314	3,156,030	833	24.00
Ohio.....	24,305	14,020	57.69	6,673,416,311	6,167,676,081	505,740,230	15,393,110	63,487,483	8,901	36.62	1,741,694,748	1,873,866,355	132,171,607	1,384	5.69
Oklahoma.....	6,132	3,271	53.35	804,296,359	747,657,894	56,638,465	5,285,080	6,368,039	2,090	34.08	366,858,341	412,499,014	45,640,673	771	12.57
Oregon.....	6,350	3,023	47.69	486,617,783	462,923,297	23,694,486	1,440,996	2,493,716	2,172	34.20	210,558,359	232,304,420	21,736,061	1,150	18.11
Pennsylvania.....	24,883	13,193	53.02	9,986,471,911	9,179,977,863	806,494,048	16,212,770	104,134,847	9,330	37.49	2,284,379,571	2,472,776,382	188,396,811	2,360	9.49
Rhode Island.....	2,688	1,536	57.14	735,728,163	686,682,285	49,045,878	4,269,755	5,790,707	947	35.23	160,030,388	176,223,693	16,193,305	205	7.63
South Carolina.....	3,713	1,768	47.62	404,553,318	379,762,526	24,790,792	2,982,364	2,693,817	1,548	41.69	106,947,399	115,559,530	8,612,131	397	10.69
South Dakota.....	3,008	1,665	55.35	151,272,440	146,042,114	5,230,326	430,821	387,136	704	23.41	28,126,956	31,020,802	2,893,846	639	21.24
Tennessee.....	5,039	3,054	60.62	1,039,999,530	978,252,931	61,746,600	2,450,124	7,404,893	1,577	31.28	266,919,530	275,464,548	18,545,018	408	8.10
Texas.....	12,930	7,524	58.19	2,315,681,675	2,173,343,637	142,338,038	5,531,732	17,051,098	4,353	33.67	667,895,650	625,198,465	57,302,815	1,053	8.14
Utah.....	3,125	1,589	50.85	279,069,333	261,890,512	17,178,821	755,735	1,951,660	913	29.22	79,432,979	89,069,508	9,636,529	623	19.93
Vermont.....	1,089	683	62.72	153,167,623	143,240,949	9,926,674	335,337	1,164,237	348	31.96	42,860,893	48,431,944	5,571,051	58	5.32
Virginia.....	6,485	3,795	58.52	1,013,814,606	890,166,706	123,647,900	1,874,980	15,770,458	2,137	32.95	267,001,838	239,532,585	22,530,747	553	8.53
Washington.....	10,977	5,355	48.78	1,056,760,800	994,000,351	62,760,449	2,769,103	7,222,231	3,748	34.15	348,218,500	382,215,844	33,997,344	1,874	17.07
West Virginia.....	5,239	2,928	55.89	702,212,538	645,188,509	67,024,029	1,234,331	6,995,769	1,825	34.03	173,152,493	196,225,797	23,073,304	436	9.28
Wisconsin.....	14,456	8,567	59.26	2,232,946,674	2,047,528,575	185,418,099	2,953,388	23,117,908	4,172	28.86	437,507,852	477,263,884	39,756,032	1,717	11.88
Wyoming.....	1,402	788	56.21	57,921,212	53,001,101	4,920,111	219,318	491,747	413	29.45	22,989,750	26,846,185	3,856,435	201	14.34
Grand total.....	475,031	259,849	54.70	115,324,339,717	106,342,455,456	8,981,884,261	244,293,375	1,130,674,128	165,826	34.91	29,074,011,729	31,545,751,105	2,471,739,376	49,356	10.39

<sup>1</sup> Fiscal and fractional (part year) returns are included. See p. 1.

<sup>2</sup> Gross income corresponds to total income as reported on the face of the return, plus the cost of goods sold.

TABLE 13.—*Corporation returns by States and Territories, showing cash and stock dividends paid to shareholders*<sup>1</sup>[Income returned for the calendar year ended Dec. 31, 1927<sup>2</sup>]

States and Territories	Reporting net income— Dividends		Reporting no net in- come—Dividends	
	Cash	Stock	Cash	Stock
Alabama.....	\$18,730,673	\$1,508,960	\$2,942,983	\$252,354
Alaska.....	230,231	50,000	30,000	—
Arizona.....	4,420,503	639,971	227,501	150,038
Arkansas.....	10,883,068	137,865	1,334,133	82,146
California.....	297,742,033	98,019,404	35,277,099	4,616,657
Colorado.....	50,569,756	1,382,554	6,416,487	49,430
Connecticut.....	75,343,980	18,667,542	3,934,099	256,825
Delaware.....	175,730,635	10,991,721	8,540,247	296,963
District of Columbia.....	26,274,330	451,100	1,799,816	417,879
Florida.....	19,121,552	6,229,853	6,833,373	3,663,573
Georgia.....	34,932,803	14,876,856	1,735,810	815,054
Hawaii.....	22,388,529	2,368,407	1,579,115	—
Idaho.....	3,378,790	136,020	530,980	45,224
Illinois.....	568,904,043	27,318,794	76,934,881	5,943,321
Indiana.....	64,163,952	6,583,159	4,774,575	1,874,560
Iowa.....	33,655,524	3,318,997	5,178,625	497,424
Kansas.....	54,875,888	1,331,814	5,481,056	196,395
Kentucky.....	39,359,071	4,210,216	1,647,830	497,810
Louisiana.....	39,474,099	2,513,298	5,032,148	308,248
Maine.....	20,806,822	410,401	7,066,358	28,372
Maryland.....	47,995,240	2,065,058	2,419,067	48,253
Massachusetts.....	233,742,187	20,177,021	49,143,753	1,366,880
Michigan.....	341,998,559	26,230,368	13,967,541	1,342,998
Minnesota.....	91,506,260	7,758,345	7,542,410	407,737
Mississippi.....	5,714,252	276,374	1,038,414	444,473
Missouri.....	129,026,972	21,378,641	13,795,514	813,512
Montana.....	8,489,493	179,627	338,987	29,263
Nebraska.....	14,179,687	5,259,720	1,250,512	61,927
Nevada.....	1,575,246	9,700	143,745	—
New Hampshire.....	6,912,713	113,943	602,450	83,447
New Jersey.....	218,423,875	21,959,824	8,064,842	1,825,063
New Mexico.....	1,933,797	140,000	163,902	—
New York.....	1,825,730,649	188,303,950	221,119,317	18,510,671
North Carolina.....	60,378,375	24,225,843	1,435,542	260,320
North Dakota.....	1,969,966	183,654	209,904	147,026
Ohio.....	271,190,952	27,889,761	32,654,894	8,719,626
Oklahoma.....	31,489,623	2,101,515	8,908,588	182,054
Oregon.....	14,115,119	7,470,732	2,894,173	133,065
Pennsylvania.....	533,855,451	38,595,939	57,879,575	3,099,797
Rhode Island.....	25,500,973	2,168,099	1,938,274	130,975
South Carolina.....	9,100,633	1,073,697	1,084,287	18,889
South Dakota.....	1,819,627	74,734	354,531	26,806
Tennessee.....	32,918,351	3,644,598	1,362,425	82,807
Texas.....	73,130,818	8,264,463	14,155,493	1,029,443
Utah.....	15,429,255	347,097	1,093,207	87,177
Vermont.....	5,218,909	152,129	185,776	52,509
Virginia.....	62,546,419	1,728,400	3,177,242	108,295
Washington.....	38,455,109	3,876,139	5,685,782	429,412
West Virginia.....	36,718,245	2,937,152	2,008,318	172,415
Wisconsin.....	80,981,409	12,361,867	4,411,588	298,206
Wyoming.....	3,031,292	82,579	1,374,304	418,025
Total.....	5,786,065,738	632,177,901	637,701,443	60,323,344

<sup>1</sup> Cash and stock of capital stock life insurance companies are not included.<sup>2</sup> Fiscal and fractional (part year) returns are included. See p. 1.

TABLE 14.—*Corporation returns—Income statement showing analysis of compiled receipts and statutory deductions; 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, 1927<sup>2</sup>]

Distribution	Industrial divisions							
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing				
				Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and related products
<b>A. Receipts, taxable income:</b>								
Gross sales.....	\$106,863,668,111	\$654,185,735	\$3,189,463,796	\$60,931,882,720	\$13,612,366,140	\$7,642,397,127	\$1,692,878,149	\$1,413,986,026
<i>Gross profits from sales.....</i>	<i>23,376,965,467</i>	<i>230,937,384</i>	<i>962,476,592</i>	<i>14,446,896,484</i>	<i>2,421,246,975</i>	<i>1,504,432,616</i>	<i>315,619,640</i>	<i>348,258,371</i>
Gross profits from operations other than amounts reported as gross sales.....	9,419,662,424	107,699,412	399,795,819	1,112,358,838	68,743,743	43,763,784	9,864,154	2,314,783
Interest.....	3,989,389,185	9,852,574	34,552,888	315,553,786	65,284,518	23,465,179	5,163,284	5,414,585
Miscellaneous receipts.....	22,467,556,025	42,525,031	161,272,166	985,991,245	130,888,231	86,835,200	21,448,367	16,307,803
<b>B. Receipts, tax-exempt income:</b>								
Dividends on capital stock of domestic corporations.....	1,658,075,701	8,163,982	51,751,532	377,092,288	37,208,940	11,007,473	1,885,308	8,773,808
Interest on Federal, State, and municipal bonds.....	500,825,768	1,196,988	10,468,927	93,410,334	7,420,955	9,483,201	874,722	490,580
<b>C. Total compiled receipts<sup>3</sup>.....</b>	<b>144,899,177,214</b>	<b>823,623,722</b>	<b>3,847,305,128</b>	<b>63,816,289,211</b>	<b>13,921,912,527</b>	<b>7,816,951,964</b>	<b>1,732,113,984</b>	<b>1,447,287,585</b>
<b>D. Statutory deductions.....</b>								
Cost of goods sold.....	83,486,702,644	423,248,351	2,226,987,204	46,484,986,236	11,191,119,165	6,137,964,611	1,377,258,509	1,065,727,655
Interest paid.....	4,374,918,149	30,669,357	109,008,335	677,489,651	132,850,639	68,651,358	11,973,333	28,003,576
Taxes paid other than income tax.....	2,014,085,596	26,894,989	88,821,057	556,864,598	71,238,145	57,878,793	8,705,565	8,671,424
Bad debts.....	814,202,543	5,351,017	10,101,868	242,230,613	34,897,097	28,886,128	10,742,086	8,959,546
Depreciation.....	3,346,379,298	34,180,991	230,907,591	1,587,959,439	205,848,181	147,015,584	18,076,359	34,875,584
Depletion.....	501,755,947	10,397,561	230,589,679	231,351,133	704,779	282,979	15,337	-----
Miscellaneous deductions.....	41,692,086,683	266,836,516	859,284,552	10,477,310,188	1,762,994,813	1,059,113,587	225,213,543	240,888,946
<b>E. Total statutory deductions.....</b>	<b>136,230,130,860</b>	<b>797,578,782</b>	<b>3,755,700,286</b>	<b>60,258,191,858</b>	<b>13,399,652,819</b>	<b>7,499,793,040</b>	<b>1,651,984,732</b>	<b>1,387,126,531</b>
<b>F. Compiled net profits.....</b>	<b>8,669,046,354</b>	<b>26,044,940</b>	<b>91,604,842</b>	<b>3,558,097,353</b>	<b>522,259,708</b>	<b>317,158,924</b>	<b>80,129,252</b>	<b>60,161,054</b>
<b>G. Deduction from net profits to arrive at net income as defined in revenue act:</b>								
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	2,158,901,469	9,360,970	62,220,459	470,502,622	44,629,895	20,490,674	2,760,030	9,264,388
<b>H. Statutory net income.....</b>	<b>6,510,144,885</b>	<b>16,683,970</b>	<b>29,384,383</b>	<b>3,087,594,731</b>	<b>477,629,813</b>	<b>296,668,250</b>	<b>77,369,222</b>	<b>50,896,666</b>



I. Net loss for prior year deducted by concerns reporting net income for 1927.....	244, 293, 375	6, 504, 006	12, 470, 132	100, 147, 054	11, 483, 361	34, 032, 009	7, 013, 367	4, 098, 922
J. Statutory net income (H) after deducting net loss for prior year (I).....	6, 265, 851, 510	10, 179, 964	16, 914, 251	2, 987, 447, 677	466, 146, 452	262, 636, 241	70, 355, 855	46, 797, 744
K. Total tax.....	1, 130, 674, 128	7, 833, 749	34, 898, 460	508, 410, 878	75, 793, 776	50, 341, 461	12, 229, 044	8, 849, 421
L. Compiled net profits (F) after deducting tax (K).....	7, 538, 372, 226	18, 211, 191	56, 706, 382	3, 049, 686, 475	446, 465, 932	266, 817, 463	67, 900, 208	51, 311, 633
Cash and stock dividends distributed: <sup>6</sup>								
Cash dividends.....	6, 423, 796, 371	47, 143, 491	329, 945, 831	2, 603, 261, 289	365, 923, 113	195, 467, 008	29, 284, 404	58, 362, 792
Stock dividends.....	702, 501, 245	1, 420, 780	5, 281, 791	248, 013, 838	70, 990, 432	20, 934, 010	14, 952, 033	2, 292, 235
Total dividends distributed.....	7, 126, 297, 616	48, 564, 271	335, 227, 622	2, 851, 275, 127	436, 913, 545	216, 401, 018	44, 236, 437	60, 655, 027

Distribution	Industrial divisions—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
A. Receipts, taxable income:							
Gross sales.....	\$2, 694, 795, 244	\$1, 596, 282, 059	\$2, 143, 229, 019	\$8, 036, 189, 168	\$1, 558, 058, 089	\$18, 411, 159, 316	\$2, 130, 542, 383
<i>Gross profits from sales.....</i>	<i>621, 868, 950</i>	<i>403, 031, 572</i>	<i>778, 223, 134</i>	<i>2, 273, 447, 055</i>	<i>509, 430, 597</i>	<i>4, 610, 564, 464</i>	<i>660, 773, 210</i>
Gross profits from operations other than amounts reported as gross sales.....	27, 529, 820	6, 862, 065	339, 658, 285	342, 567, 605	8, 754, 500	240, 935, 902	21, 364, 197
Interest.....	16, 201, 959	14, 384, 082	8, 995, 808	46, 711, 680	6, 771, 340	109, 083, 167	14, 078, 184
Miscellaneous receipts.....	55, 937, 236	42, 547, 097	46, 407, 435	153, 019, 545	22, 722, 760	367, 121, 889	42, 755, 682
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	9, 823, 209	9, 304, 293	27, 838, 633	189, 921, 526	4, 152, 595	57, 039, 373	20, 137, 130
Interest on Federal, State, and municipal bonds.....	2, 441, 874	1, 690, 785	3, 381, 233	12, 811, 429	3, 208, 474	49, 285, 541	2, 321, 540
C. Total compiled receipts <sup>3</sup> .....	2, 806, 729, 342	1, 671, 070, 381	2, 569, 510, 413	8, 781, 220, 953	1, 603, 667, 758	19, 234, 625, 188	2, 231, 199, 116

<sup>1</sup> For corresponding data expressed as percentages of total receipts, see pp. 324-325.

<sup>2</sup> Fiscal and fractional (part year) returns are included. See p. 1.

<sup>3</sup> Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

<sup>6</sup> Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 14.—*Corporation returns—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups—Continued*

PART 1.—ALL CORPORATIONS—Continued

Distribution	Industrial divisions—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
D. Statutory deductions.....							
Cost of goods sold.....	\$2, 072, 926, 294	\$1, 193, 250, 487	\$1, 365, 005, 885	\$5, 762, 742, 113	\$1, 048, 627, 492	\$13, 800, 594, 852	\$1, 469, 769, 173
Interest paid.....	48, 696, 972	29, 549, 756	26, 970, 234	105, 765, 699	16, 803, 028	184, 060, 172	24, 164, 884
Taxes paid other than income tax.....	39, 049, 904	18, 248, 258	21, 857, 511	115, 354, 548	15, 440, 147	184, 798, 713	16, 621, 590
Bad debts.....	18, 184, 725	4, 257, 312	21, 639, 629	32, 543, 797	7, 130, 272	60, 343, 458	14, 646, 763
Depreciation.....	76, 431, 797	56, 661, 149	54, 647, 781	366, 278, 311	68, 205, 538	515, 372, 759	44, 546, 396
Depletion.....	52, 265, 410	1, 493, 094	155, 561	147, 123, 948	2, 653, 415	26, 244, 517	412, 093
Miscellaneous deductions.....	455, 795, 502	246, 241, 832	\$85, 326, 288	1, 663, 191, 325	308, 539, 713	3, 096, 917, 206	533, 087, 433
E. Total statutory deductions.....	2, 763, 350, 604	1, 549, 701, 888	2, 374, 602, 889	8, 192, 999, 741	1, 467, 399, 605	17, 868, 331, 677	2, 103, 248, 332
F. Compiled net profits.....	43, 378, 738	121, 368, 493	194, 907, 524	588, 221, 212	136, 268, 153	1, 366, 293, 511	127, 950, 784
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.....	12, 265, 083	10, 995, 078	31, 219, 866	202, 732, 955	7, 361, 069	106, 324, 914	22, 458, 670
H. Statutory net income.....	31, 113, 655	110, 373, 415	163, 687, 658	385, 488, 257	128, 907, 084	1, 259, 968, 597	105, 492, 114
I. Net loss for prior year deducted by concerns reporting net income for 1927.....	4, 474, 624	3, 074, 225	3, 965, 318	8, 398, 156	1, 698, 714	14, 568, 659	7, 339, 699
J. Statutory net income (H) after deducting net loss for prior year (I).....	26, 639, 031	107, 299, 190	159, 722, 340	377, 090, 101	127, 208, 370	1, 245, 399, 938	98, 152, 415
K. Total tax.....	15, 611, 798	16, 063, 362	25, 123, 328	65, 210, 503	20, 563, 697	198, 298, 819	20, 325, 669
L. Compiled net profits (F) after deducting tax (K).....	27, 766, 940	105, 305, 131	169, 784, 196	523, 010, 709	115, 704, 456	1, 167, 994, 692	107, 625, 115
Cash and stock dividends distributed: <sup>6</sup>							
Cash dividends.....	108, 585, 564	65, 866, 090	137, 748, 764	521, 280, 397	85, 935, 011	957, 502, 645	77, 305, 591
Stock dividends.....	9, 672, 468	9, 928, 542	17, 398, 875	12, 413, 473	5, 816, 211	76, 772, 713	6, 842, 846
Total dividends distributed.....	118, 258, 032	75, 794, 542	155, 147, 639	533, 693, 870	91, 751, 222	1, 034, 275, 358	84, 148, 437

Distribution	Industrial divisions—Continued					
	Construction	Transportation and other public utilities	Trade	Service, professional, amusements, hotels, etc.	Finance, banking, insurance, real estate, and holding companies, stockbrokers, etc.	Nature of business not given
A. Receipts, taxable income:						
Gross sales.....	\$2,537,140,340		\$39,550,995,520			
<i>Gross profits from sales.....</i>	<i>450,627,704</i>		<i>7,286,027,303</i>			
Gross profits from operations other than amounts reported as gross sales.....	410,741,531	\$1,345,629,122	497,791,331	\$1,488,730,964	\$4,046,676,784	\$10,238,623
Interest.....	17,470,647	232,180,307	130,836,061	24,995,186	3,221,009,280	2,938,456
Miscellaneous receipts.....	64,714,637	13,014,909,219	705,809,713	2,046,339,470	<sup>4</sup> 5,376,905,230	69,089,314
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations.....	25,527,050	547,253,959	58,283,020	26,929,530	559,465,037	3,609,303
Interest on Federal, State, and municipal bonds.....	3,418,606	25,639,233	11,727,749	1,640,818	352,873,247	449,866
C.     Total compiled receipts <sup>3</sup> .....	3,059,012,811	15,165,611,840	40,955,443,394	3,588,635,968	13,556,929,578	86,325,562
D. Statutory deductions.....						
Cost of goods sold.....	2,086,512,636		32,264,968,217			
Interest paid.....	34,691,133	1,306,908,140	348,688,778	106,065,941	1,758,585,014	2,848,986
Taxes paid other than income tax.....	13,088,064	619,995,200	194,540,680	68,004,747	444,636,099	1,241,228
Bad debts.....	15,348,901	26,870,369	215,829,665	16,322,300	281,068,376	1,079,434
Depreciation.....	69,198,840	793,504,223	258,972,627	143,012,737	236,104,502	1,617,944
Depletion.....	390,463	20,794,656	1,969,773	681,442	5,393,178	188,062
Miscellaneous deductions.....	708,094,554	10,433,409,133	6,805,932,024	3,098,579,763	<sup>4</sup> 8,962,147,236	80,545,576
E.     Total statutory deductions.....	2,918,324,591	13,201,481,721	40,090,901,764	3,432,666,930	11,687,934,405	87,521,230
F.     Compiled net profits.....	140,688,220	1,964,130,119	864,541,630	155,969,038	1,868,995,173	<sup>3</sup> 1,195,668
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.....	28,945,656	572,893,192	70,010,769	28,570,348	<sup>5</sup> 912,338,284	4,059,169
H.     Statutory net income.....	111,742,564	1,391,236,927	794,530,861	127,398,690	956,656,889	<sup>3</sup> 5,254,837
I. Net loss for prior year deducted by concerns reporting net income for 1927.....	9,706,168	12,319,687	39,084,547	11,390,385	52,412,730	348,666
J. Statutory net income (H) after deducting net loss for prior year (I).....	102,036,396	1,378,917,240	755,446,314	116,098,305	904,244,159	<sup>3</sup> 5,603,503
K. Total tax.....	20,078,238	210,877,896	137,351,547	28,625,757	181,705,991	348,188
L. Compiled net profits (F) after deducting tax (K).....	120,609,982	1,168,039,344	618,094,767	87,472,548	722,538,168	<sup>3</sup> 5,254,155
Cash and stock dividends distributed: <sup>6</sup>						
Cash dividends.....	75,079,618	1,606,892,489	553,522,525	133,717,167	1,068,957,947	5,276,014
Stock dividends.....	16,125,806	64,203,958	127,920,337	46,619,170	192,758,943	156,622
Total dividends distributed.....	91,205,424	1,671,096,447	681,442,862	180,336,337	1,261,716,890	5,432,636

<sup>3</sup> Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

<sup>4</sup> Includes for a limited number of returns the cost of securities purchased for customers.

<sup>5</sup> Includes special nonexpense deductions of life insurance companies, see p. 15.

<sup>6</sup> Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 14.—*Corporation returns—Income statement showing analysis of compiled receipts and statutory deductions; 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, 1927]<sup>1</sup>

Distribution	Industrial divisions							
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing				
				Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and related products
A. Receipts, taxable income:								
Gross sales.....	\$84,667,830,163	\$505,372,594	\$1,881,153,653	\$47,877,832,991	\$9,483,419,014	\$6,162,400,852	\$1,388,084,370	\$1,017,565,668
Gross profits from sales.....	19,692,451,179	197,423,668	681,117,181	12,290,275,656	2,052,450,002	1,321,675,220	284,577,136	255,262,016
Gross profits from operations other than amounts reported as gross sales.....	7,363,542,704	91,098,421	251,987,959	976,340,466	60,409,914	35,847,668	9,064,230	1,418,163
Interest.....	3,368,939,898	7,189,885	19,126,046	214,160,732	32,321,099	20,015,667	3,897,513	4,367,511
Miscellaneous receipts.....	18,620,392,312	25,903,032	76,548,602	748,359,495	94,669,056	58,435,616	12,925,761	7,464,745
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	1,303,634,640	4,218,020	31,034,217	317,397,183	31,389,863	8,701,345	1,228,331	8,708,935
Interest on Federal, State, and municipal bonds.....	408,630,372	564,399	7,917,269	87,720,879	6,622,152	9,012,103	695,931	433,191
C. Total compiled receipts.....	115,732,970,089	634,346,351	2,267,767,746	50,221,811,746	9,708,831,098	6,294,413,251	1,415,896,136	1,039,958,213
D. Statutory deductions:								
Cost of goods sold.....	64,975,398,984	307,948,926	1,200,036,472	35,587,557,335	7,430,989,012	4,840,725,632	1,103,507,234	762,303,622
Interest paid.....	3,068,591,300	14,417,970	39,034,084	406,983,449	66,362,182	43,145,101	7,890,796	14,845,600
Taxes paid other than income tax.....	1,543,516,930	18,856,646	51,146,360	413,582,517	54,992,821	45,231,106	6,808,844	5,054,482
Bad debts.....	512,969,488	2,886,559	5,359,853	163,577,992	20,117,174	20,414,055	6,467,219	5,076,367
Depreciation.....	2,493,195,405	24,519,580	124,503,973	1,187,238,615	159,799,725	117,689,109	14,516,024	24,903,793
Depletion.....	299,349,899	7,458,483	141,938,736	133,580,733	673,207	195,446	3,806	-----
Miscellaneous deductions.....	32,145,798,810	174,898,594	390,488,119	7,985,525,673	1,352,164,510	791,815,175	175,716,139	148,379,071
E. Total statutory deductions.....	105,038,820,816	550,986,758	1,952,507,597	45,878,046,314	9,084,998,631	5,859,215,624	1,314,900,062	960,562,935
F. Compiled net profits.....	10,694,149,273	83,359,593	315,260,149	4,343,765,432	623,832,467	435,197,627	100,996,074	79,395,278
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.....	1,712,265,012	4,782,419	38,951,486	405,118,062	38,012,015	17,713,448	1,924,262	9,142,126
H. Statutory net income.....	8,981,884,261	78,577,174	276,308,663	3,938,647,370	585,820,452	417,484,179	99,071,812	70,253,152

I. Net loss for prior year deducted by concerns reporting net income for 1927-----	244, 293, 375	6, 504, 006	12, 470, 132	100, 147, 054	11, 483, 361	34, 032, 009	7, 013, 367	4, 098, 922
J. Statutory net income (H) after deducting net loss for prior year (I)-----	8, 737, 590, 886	72, 073, 168	263, 838, 531	3, 838, 500, 316	574, 337, 091	383, 452, 170	92, 058, 445	66, 154, 230
K. Total tax-----	1, 130, 674, 128	9, 053, 541	34, 898, 460	507, 734, 510	75, 793, 776	50, 341, 461	12, 229, 044	8, 849, 421
L. Compiled net profits (F) after deducting tax (K)-----	9, 563, 475, 145	74, 306, 052	280, 361, 689	3, 836, 030, 922	548, 038, 691	384, 856, 166	88, 767, 030	70, 545, 857
Cash and stock dividends distributed: <sup>5</sup>								
Cash dividends-----	5, 785, 475, 573	44, 820, 343	255, 983, 161	2, 392, 688, 750	343, 280, 132	184, 005, 483	27, 708, 516	25, 443, 939
Stock dividends-----	642, 177, 901	1, 192, 384	3, 907, 350	235, 689, 913	69, 898, 298	19, 755, 167	14, 924, 663	2, 207, 768
Total dividends distributed-----	6, 427, 653, 474	46, 012, 727	259, 890, 511	2, 628, 378, 663	413, 178, 430	203, 760, 650	42, 633, 179	27, 651, 707

Distribution	Industrial divisions—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
A. Receipts, taxable income:							
Gross sales-----	\$1, 865, 554, 521	\$1, 341, 846, 975	\$1, 827, 320, 325	\$6, 200, 524, 496	\$1, 323, 086, 703	\$15, 580, 768, 558	\$1, 687, 261, 509
Gross profits from sales-----	481, 007, 161	362, 137, 433	671, 703, 238	1, 736, 527, 405	461, 765, 660	4, 099, 552, 138	563, 638, 227
Gross profits from operations other than amounts reported as gross sales-----	17, 643, 512	5, 707, 343	290, 444, 836	308, 190, 284	7, 132, 545	222, 794, 730	17, 687, 241
Interest-----	11, 030, 437	7, 032, 008	7, 993, 144	24, 984, 393	6, 102, 467	85, 086, 609	11, 329, 879
Miscellaneous receipts-----	29, 615, 897	39, 272, 854	35, 593, 674	107, 071, 944	16, 938, 492	318, 190, 537	28, 180, 919
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations-----	5, 969, 415	7, 920, 893	24, 360, 481	158, 560, 209	3, 849, 061	50, 125, 855	16, 582, 795
Interest on Federal, State, and municipal bonds-----	1, 928, 664	1, 585, 763	3, 314, 421	11, 321, 352	2, 720, 521	47, 846, 138	2, 240, 643
C. Total compiled receipts <sup>2</sup> -----	1, 931, 742, 446	1, 403, 365, 836	2, 189, 026, 881	6, 810, 652, 683	1, 359, 829, 789	16, 304, 812, 427	1, 763, 282, 986

<sup>1</sup> Fiscal and fractional (part year) returns are included. See p. 1.

<sup>2</sup> Includes net profits from the sale of real estate, stock, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

<sup>3</sup> Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 14.—*Corporation returns—Income statement showing analysis of compiled receipts and statutory deductions; 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—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
D. Statutory deductions:							
Cost of goods sold.....	\$1,384,547,360	\$979,709,542	\$1,155,617,097	\$4,463,997,091	\$861,321,043	\$11,481,216,420	\$1,123,623,282
Interest paid.....	21,334,673	19,620,577	21,085,928	55,424,467	11,143,698	131,848,617	14,231,810
Taxes paid other than income tax.....	23,815,165	14,893,593	19,003,144	71,104,206	12,665,503	147,394,078	12,619,575
Bad debts.....	11,109,285	3,231,385	16,433,444	21,349,789	5,367,059	43,513,820	10,208,395
Depreciation.....	44,881,651	46,773,496	44,644,579	238,670,027	56,708,701	406,193,061	32,458,449
Depletion.....	30,238,384	1,338,272	84,679	75,920,161	2,364,303	22,534,129	328,346
Miscellaneous deductions.....	282,459,352	204,304,504	706,007,455	1,218,448,109	246,427,043	2,472,566,575	387,237,740
E. Total statutory deductions.....	1,798,435,870	1,269,871,369	1,962,876,326	6,144,913,850	1,195,997,350	14,705,566,700	1,580,707,597
F. Compiled net profits.....	133,306,576	133,494,467	226,150,555	665,738,833	163,832,439	1,599,245,727	182,575,389
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.....	7,898,079	9,506,656	27,674,902	169,881,561	6,569,582	97,971,993	18,823,438
H. Statutory net income.....	125,408,497	123,987,811	198,475,653	495,857,272	157,262,857	1,501,273,734	163,751,951
I. Net loss for prior year deducted by concerns reporting net income for 1927.....	4,474,624	3,074,225	3,965,318	8,398,156	1,698,714	14,568,659	7,339,699
J. Statutory net income (H) after deducting net loss for prior year (I).....	120,933,873	120,913,586	194,510,335	487,459,116	155,564,143	1,486,705,075	156,412,252
K. Total tax.....	15,611,798	16,063,362	25,123,328	65,210,503	20,563,697	198,066,290	20,325,669
L. Compiled net profits (F) after deducting tax (K).....	117,694,778	117,431,105	201,027,227	600,528,330	143,268,742	1,401,179,437	162,249,720
Cash and stock dividends distributed: <sup>5</sup>							
Cash dividends.....	95,527,602	58,710,752	133,223,056	457,715,144	82,309,927	927,903,360	56,855,839
Stock dividends.....	7,044,795	9,704,811	16,661,306	11,933,508	5,154,134	72,830,457	5,575,006
Total dividends distributed.....	102,572,397	68,415,563	149,889,362	469,648,652	87,464,061	1,000,733,817	62,430,845

Distribution	Industrial divisions—Continued					
	Construction	Transportation and other public utilities	Trade	Service, professional, amusements, hotels, etc.	Finance, banking, insurance, real estate and holding companies, stockbrokers, etc.	Nature of business not given
A. Receipts, taxable income:						
Gross sales.....	\$2,014,746,483		\$32,388,724,442			
<i>Gross profits from sales.....</i>	<i>375,849,828</i>		<i>6,147,765,846</i>			
Gross profit from operations other than amounts reported as gross sales.....	322,768,567	\$918,128,329	410,037,306	\$1,133,644,038	\$3,252,539,494	\$7,000,124
Interest.....	13,567,230	186,316,997	109,906,080	20,434,803	2,796,653,931	1,584,194
Miscellaneous receipts.....	39,511,085	11,276,681,673	558,689,875	1,506,306,975	<sup>3</sup> 4,350,882,509	37,509,066
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations.....	22,590,566	462,965,392	45,518,141	20,530,624	396,934,023	2,446,474
Interest on Federal, State, and municipal bonds.....	2,764,432	24,114,961	10,173,046	1,237,817	273,988,206	149,363
C.     Total compiled receipts <sup>2</sup> .....	2,415,948,363	12,868,205,352	33,523,048,890	2,682,154,257	11,070,998,163	48,689,221
D. Statutory deductions:						
Cost of goods sold.....	1,638,897,155		26,240,959,096			
Interest paid.....	22,520,591	993,236,082	267,703,230	55,588,686	1,268,372,617	734,591
Taxes paid other than income tax.....	8,989,920	535,415,915	153,690,395	42,813,108	315,630,332	391,737
Bad debts.....	9,863,440	18,923,729	152,468,832	10,597,204	149,105,634	186,245
Depreciation.....	42,735,604	654,802,928	205,346,827	94,536,103	159,043,095	468,680
Depletion.....	247,716	11,518,914	1,221,395	277,033	2,942,361	164,528
Miscellaneous deductions.....	496,178,976	8,578,347,370	5,286,097,723	2,212,109,832	<sup>3</sup> 6,982,148,097	40,004,426
E.     Total statutory deductions.....	2,219,433,402	10,792,244,988	32,310,487,498	2,415,921,966	8,877,242,136	41,950,207
F.     Compiled net profits.....	196,514,961	2,075,960,414	1,212,561,392	266,232,291	2,193,756,027	6,739,014
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.....	25,354,998	487,080,353	55,691,187	21,768,441	<sup>4</sup> 670,922,229	2,595,837
H.     Statutory net income.....	171,159,963	1,588,880,061	1,156,870,205	244,463,850	1,522,833,798	4,143,177
I. Net loss for prior year deducted by concerns reporting net income for 1927.....	9,706,168	12,319,687	39,084,547	11,300,385	52,412,730	348,666
J. Statutory net income (H) after deducting net loss for prior year (I).....	161,453,795	1,576,560,374	1,117,785,658	233,163,465	1,470,421,068	3,794,511
K. Total tax.....	20,078,238	210,877,896	137,351,547	28,625,757	181,705,991	348,188
L. Compiled net profits (F) after deducting tax (K).....	176,430,723	1,865,082,518	1,075,209,845	237,606,534	2,012,050,036	6,390,826
Cash and stock dividends distributed: <sup>5</sup>						
Cash dividends.....	70,098,071	1,445,209,069	522,500,211	125,018,297	923,134,485	3,023,186
Stock dividends.....	14,120,197	55,840,209	122,630,208	35,674,997	172,919,503	153,140
Total dividends distributed.....	84,218,268	1,501,049,278	645,180,419	160,693,294	1,096,053,988	3,176,326

<sup>2</sup> Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

<sup>3</sup> Includes for a limited number of returns the cost of securities purchased for customers.

<sup>4</sup> Includes special nonexpense deductions of life insurance companies. See p. 15.

<sup>5</sup> Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 14.—*Corporation returns—Income statement showing analysis of compiled receipts and statutory deductions; 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

[Income returned for the calendar year ended Dec. 31, 1927] <sup>1</sup>

Distribution	Industrial divisions							
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing				
				Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and related products
A. Receipts, taxable income:								
Gross sales.....	\$22,195,837,948	\$148,813,141	\$1,308,310,143	\$13,054,049,729	\$4,128,947,126	\$1,479,996,275	\$304,793,779	\$396,420,358
Gross profits from sales.....	3,684,534,288	33,513,716	281,359,411	2,166,620,828	368,816,973	182,757,296	31,042,504	92,996,825
Gross profits from operations other than amounts reported as gross sales.....	2,056,119,720	16,600,991	147,807,860	136,018,372	8,333,829	7,916,116	799,924	896,620
Interest.....	620,449,287	2,662,689	15,426,842	101,393,054	32,963,419	3,449,512	1,265,771	1,047,074
Miscellaneous receipts.....	3,847,163,713	16,621,999	84,723,564	237,631,750	36,219,175	28,399,584	8,522,606	8,843,058
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	354,441,061	3,945,962	20,717,315	59,695,105	5,819,077	2,306,128	656,977	64,873
Interest on Federal, State, and municipal, bonds.....	92,195,396	632,589	2,551,658	5,689,455	798,803	471,098	178,791	57,389
C. Total compiled receipts <sup>2</sup> .....	29,166,207,125	189,277,371	1,579,537,382	13,594,477,465	4,213,081,429	1,522,538,713	316,217,848	407,329,372
D. Statutory deductions:								
Cost of goods sold.....	18,511,303,660	115,299,425	1,026,950,732	10,897,428,901	3,760,130,153	1,297,238,979	273,751,275	303,424,033
Interest paid.....	1,306,326,849	16,251,387	69,974,251	270,506,202	66,488,457	25,506,257	4,082,537	13,157,976
Taxes paid other than income tax.....	470,568,666	8,038,343	37,674,697	143,282,081	16,245,324	12,647,687	1,896,721	3,616,942
Bad debts.....	301,233,055	2,464,458	4,742,015	78,652,621	14,779,923	8,472,073	4,284,867	3,882,979
Depreciation.....	853,183,893	9,661,411	106,403,618	400,720,824	46,048,456	29,326,475	3,560,335	9,971,791
Depletion.....	202,406,048	2,939,078	88,650,943	97,770,400	131,572	87,533	11,531	-----
Miscellaneous deductions.....	9,546,287,873	91,937,922	468,796,433	2,491,784,515	410,830,303	267,298,412	49,497,404	92,509,875
E. Total statutory deductions.....	31,191,310,044	246,592,024	1,803,192,689	14,380,145,544	4,314,654,188	1,640,577,416	337,084,670	426,563,596
F. Statutory deficit.....	2,025,102,919	57,314,653	223,655,307	785,668,079	101,572,759	118,038,703	20,866,822	19,234,224
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.....	446,636,457	4,578,551	23,268,973	65,384,560	6,617,880	2,777,226	835,768	122,262
H. Statutory deficit.....	2,471,739,376	61,893,204	246,924,280	851,052,639	108,190,639	120,815,929	21,702,590	19,356,486



Cash and stock dividends distributed: <sup>1</sup>								
Cash dividends.....	641,312,732	2,323,148	73,962,670	209,952,374	22,642,981	11,461,525	1,575,888	32,918,853
Stock dividends.....	60,323,344	228,396	1,374,441	12,323,925	1,092,134	1,178,843	27,370	84,467
Total dividends distributed.....	701,636,076	2,551,544	75,337,111	222,276,299	23,735,115	12,640,368	1,603,258	33,003,320

Distribution	Industrial divisions—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
A. Receipts, taxable income:							
Gross sales.....	\$829,240,723	\$254,435,084	\$315,908,694	\$1,835,664,672	\$234,971,386	\$2,830,390,758	\$443,280,874
Gross profits from sales.....	140,861,789	40,894,139	106,519,906	536,919,650	47,664,937	511,012,326	97,134,983
Gross profits from operations other than amounts reported as gross sales.....	9,886,308	1,154,722	49,213,449	34,377,321	1,621,955	18,141,172	3,676,956
Interest.....	5,171,522	7,352,074	1,002,664	21,727,282	668,873	23,996,558	2,748,305
Miscellaneous receipts.....	26,321,339	3,274,243	10,813,761	45,947,601	5,784,268	48,931,352	14,574,763
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	3,853,794	1,383,400	3,478,152	31,361,317	303,534	6,913,518	3,554,335
Interest on Federal, State, and municipal bonds.....	513,210	105,022	66,812	1,490,077	487,953	1,439,403	80,897
C Total compiled receipts <sup>2</sup> .....	874,986,896	267,704,545	380,483,532	1,970,568,270	243,837,969	2,929,812,761	467,916,130

<sup>1</sup> Fiscal and fractional (part year) returns are included. See p. 1.

<sup>2</sup> Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

<sup>3</sup> Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 14.—*Corporation returns—Income statement showing analysis of compiled receipts and statutory deductions; 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 division—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
D. Statutory deductions:							
Cost of goods sold.....	\$688,378,934	\$213,540,945	\$209,388,788	\$1,298,745,022	\$187,306,449	\$2,319,378,432	\$346,145,891
Interest paid.....	27,312,299	9,929,179	5,884,306	50,341,232	5,659,330	52,211,555	9,933,074
Taxes paid other than income tax.....	15,234,739	3,354,665	1,854,367	44,250,342	2,774,644	37,404,635	4,002,015
Bad debts.....	7,075,440	1,025,927	5,208,185	11,194,008	1,763,213	16,529,638	4,438,368
Depreciation.....	31,550,146	9,887,653	10,003,202	127,608,284	11,496,837	109,179,698	12,087,947
Depletion.....	22,027,026	154,822	70,882	71,203,787	289,112	3,710,388	83,747
Miscellaneous deductions.....	173,336,150	41,937,328	179,318,833	444,743,216	62,112,670	624,350,631	145,849,693
E. Total statutory deductions.....	964,914,734	279,830,519	411,726,563	2,048,085,891	271,402,255	3,162,764,977	522,540,735
F. Statutory deficit.....	89,927,838	12,125,974	31,243,031	77,517,621	27,564,286	232,952,216	54,624,605
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.....	4,367,004	1,488,422	3,544,964	32,851,394	791,487	8,352,921	3,635,232
H. Statutory deficit.....	94,294,842	13,614,396	34,787,995	110,369,015	28,355,773	241,305,137	58,259,837
Cash and stock dividends distributed: <sup>5</sup>							
Cash dividends.....	13,057,962	7,155,248	4,520,708	63,565,253	3,625,084	28,979,120	20,449,752
Stock dividends.....	2,627,673	223,731	737,569	479,965	662,077	3,942,236	1,267,840
Total dividends distributed.....	15,685,635	7,378,979	5,258,277	64,045,218	4,287,161	32,921,376	21,717,592

Distribution	Industrial divisions—Continued					
	Construction	Transportation and other public utilities	Trade	Service, professional, amusements, hotels, etc.	Finance, bank- ing, insurance, real estate and holding companies, stockbrokers, etc.	Nature of business not given
A. Receipts, taxable income:						
Gross sales.....	\$522,393,857		\$7,162,271,078			
<i>Gross profits from sales.....</i>	<i>74,772,576</i>		<i>1,138,261,957</i>			
Gross profits from operations other than amounts reported as gross sales.....	87,972,964	\$427,502,793	87,754,025	\$355,086,926	\$794,137,290	\$3,238,499
Interest.....	3,903,417	45,863,310	20,929,981	4,560,383	<sup>3</sup> 424,355,349	1,354,262
Miscellaneous receipts.....	25,203,552	1,738,227,546	147,119,838	540,032,495	<sup>3</sup> 1,026,022,721	31,580,248
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations.....	2,936,484	84,288,567	12,764,879	6,398,906	162,531,014	1,162,829
Interest on Federal, State, and municipal bonds.....	654,174	1,524,272	1,554,703	403,001	78,885,041	300,503
C.     Total compiled receipts <sup>2</sup> .....	643,064,448	2,297,406,488	7,432,394,504	906,481,711	2,485,931,415	37,636,341
D. Statutory deductions:						
Cost of goods sold.....	447,615,481		6,024,009,121			
Interest paid.....	12,170,542	313,634,872	80,985,548	50,477,255	490,212,397	2,114,395
Taxes paid other than income tax.....	4,098,144	84,578,219	37,850,285	25,191,639	129,005,767	849,491
Bad debts.....	5,485,461	7,946,640	63,360,833	5,725,096	131,962,742	893,189
Depreciation.....	17,463,236	138,621,699	53,625,800	48,476,634	77,061,407	1,149,264
Depletion.....	142,747	9,275,742	748,378	404,409	2,450,817	23,534
Miscellaneous deductions.....	211,915,578	1,855,008,904	1,519,834,301	886,469,931	<sup>3</sup> 1,979,999,139	40,541,150
E.     Total statutory deductions.....	698,891,189	<sup>2</sup> 2,409,066,076	7,780,414,266	1,016,744,964	2,810,692,269	45,571,023
F.     Statutory deficit.....	55,826,741	111,659,588	348,019,762	110,263,253	324,760,854	7,934,682
G. Deduction from net profits to arrive at net income as defined in revenue act:						
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	3,590,658	85,812,839	14,319,582	6,801,907	<sup>4</sup> 241,416,055	1,463,332
H.     Statutory deficit.....	59,417,399	197,472,427	362,339,344	117,065,160	566,176,909	9,398,014
Cash and stock dividends distributed: <sup>5</sup>						
Cash dividends.....	4,981,547	161,683,420	31,022,314	8,698,870	142,823,462	2,252,828
Stock dividends.....	2,005,609	8,363,749	5,240,129	10,944,173	19,839,440	3,482
Total dividends distributed.....	6,987,156	170,047,169	36,262,443	19,643,043	162,662,902	2,256,310

<sup>2</sup> Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

<sup>3</sup> Includes for a limited number of returns the cost of securities purchased for customers.

<sup>4</sup> Includes special nonexpense deductions of life insurance companies. See p. 15.

<sup>5</sup> Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 15.—*Corporation returns—Income statement showing analysis of compiled receipts and statutory deductions; also net profit, net income, tax, and profit after deducting tax; distributed by major industrial groups and expressed as percentages of the total of such receipts as compiled*

ALL CORPORATIONS

[Income returned for the calendar year ended Dec. 31, 1927]<sup>1</sup>

Distribution	Industrial divisions										
	Aggre- gate	Agricul- ture and related industries	Mining and quarrying	Manufacturing							
				Total manu- facturing	Food products, bever- ages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and related products	Lumber and wood products	Paper, pulp and products	Printing and publish- ing
A. Receipts, taxable income:											
Gross sales.....	73.75	79.60	83.52	95.48	97.78	97.77	97.73	97.70	96.01	95.52	83.41
Gross profits from sales (per cent of gross sales).....	21.88	35.30	29.92	23.71	17.79	19.69	18.64	24.63	23.08	25.25	36.31
Gross profits from operations other than amounts reported as gross sales.....	6.50	13.10	10.09	1.74	.49	.56	.57	.16	.98	.41	13.22
Interest.....	2.75	1.20	.89	.49	.47	.30	.30	.37	.58	.86	.35
Miscellaneous receipts.....	15.51	4.96	3.90	1.55	.94	1.11	1.24	1.13	1.99	2.55	1.81
B. Receipts, tax-exempt income:											
Dividends on capital stock of domestic corporations.....	1.15	.99	1.34	.59	.27	.14	.11	.61	.35	.56	1.08
Interest on Federal, State, and municipal bonds.....	.34	.15	.26	.15	.05	.12	.05	.03	.09	.10	.13
C. Total compiled receipts <sup>2</sup> .....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
D. Statutory deductions:											
Cost of goods sold.....	57.62	51.50	58.53	72.84	80.39	78.52	79.52	73.64	73.86	71.41	53.12
Interest paid.....	3.02	3.73	2.78	1.06	.96	.88	.69	1.93	1.73	1.77	1.05
Taxes paid, other than income tax.....	1.39	3.27	2.29	.87	.51	.74	.50	.60	1.39	1.09	.81
Bad debts.....	.56	.65	.25	.38	.25	.37	.62	.62	.65	.25	.84
Depreciation.....	2.31	4.16	5.91	2.49	1.48	1.88	1.04	2.41	2.72	3.39	2.13
Depletion.....	.35	1.27	6.06	.36					1.86	.09	
Miscellaneous deductions.....	28.77	32.03	22.69	16.42	12.66	13.55	13.00	16.64	16.24	14.74	34.46
E. Total statutory deductions.....	94.02	96.61	98.51	94.42	96.25	95.94	95.37	95.84	98.45	92.74	92.41
F. Compiled net profits.....	5.98	3.39	1.49	5.58	3.75	4.06	4.63	4.16	1.55	7.26	7.59
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.....	24.90	33.55	107.14	13.22	8.55	6.46	3.44	15.40	28.27	9.06	16.02
H. Statutory net income.....	75.10	66.45	<sup>2</sup> 7.14	86.78	91.45	93.54	96.56	84.60	71.73	90.94	83.98
I. Net loss for prior year deducted by concerns reporting net income for 1927.....	2.82	23.31	21.07	2.82	2.20	10.73	8.76	6.81	10.32	2.53	2.03
J. Statutory net income (H) after deducting net loss for prior year (I).....	72.28	43.14	<sup>2</sup> 28.21	83.66	89.25	82.81	87.80	77.79	61.41	88.41	81.95
K. Total tax.....	13.04	28.08	58.97	14.29	14.51	15.87	15.26	14.71	35.99	13.24	12.89
L. Compiled net profits (F) after deducting tax (K).....	86.66	71.92	41.03	85.71	85.49	84.13	84.74	85.29	64.01	86.76	87.11

Distribution	Industrial divisions—Continued									
	Manufacturing—Continued				Construc- tion	Transpor- tation and other public utilities	Trade	Service, profes- sional, amuse- ments, hotels, etc.	Finance, banking, insurance, real estate and holding com- panies, stock- brokers, etc.	Nature of business not given
	Chemicals and allied sub- stances	Stone, clay, and glass	Metal and metal products	All other manufac- turing						
A. Receipts, taxable income:										
Gross sales.....	91.49	97.15	95.71	95.49	82.94		96.57			
<i>Gross profits from sales (per cent of gross sales).....</i>	<i>28.23</i>	<i>32.70</i>	<i>25.07</i>	<i>31.01</i>	<i>17.76</i>		<i>18.42</i>			
Gross profits from operations other than amounts reported as gross sales.....	3.90	.55	1.26	.96	13.43	8.87	1.22	41.48	29.85	11.86
Interest.....	.53	.42	.57	.63	.57	1.53	.32	.70	23.76	3.40
Miscellaneous receipts.....	1.78	1.42	1.91	1.92	2.12	85.82	1.72	57.02	\$ 39.66	80.04
B. Receipts, tax-exempt income:										
Dividends on capital stock of domestic corporations.....	2.16	.26	.30	.90	.83	3.61	.14	.75	4.13	4.18
Interest on Federal, State, and municipal bonds.....	.14	.20	.25	.10	.11	.17	.03	.05	2.60	.52
C. Total compiled receipts <sup>2</sup> .....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
D. Statutory deductions:										
Cost of goods sold.....	65.57	65.39	71.72	65.87	68.21		78.78			
Interest paid.....	1.20	1.05	.96	1.08	1.13	8.62	.85	2.96	12.97	3.30
Taxes paid, other than income tax.....	1.31	.96	.96	.75	.43	4.09	.48	1.89	3.28	1.44
Bad debts.....	.37	.44	.31	.66	.50	.18	.53	.45	2.07	1.25
Depreciation.....	4.17	4.25	2.68	2.00	1.97	5.23	.63	3.99	1.74	1.87
Depletion.....	1.68	.17	.14	.02	.01	.14	.01	.02	.04	.22
Miscellaneous deductions.....	18.97	19.24	16.12	23.89	23.15	68.79	16.61	86.34	\$ 66.11	93.30
E. Total statutory deductions.....	93.27	91.50	92.89	94.27	95.40	87.05	97.89	95.65	86.21	101.38
F. Compiled net profits.....	6.73	8.50	7.11	5.73	4.60	12.95	2.11	4.35	13.79	<sup>2</sup> 1.38
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.....	34.27	5.40	7.78	17.55	20.57	29.17	8.10	18.32	<sup>4</sup> 48.81	339.49
H. Statutory net income.....	65.73	94.60	92.22	82.45	79.43	70.83	91.90	81.68	51.19	<sup>5</sup> 439.49
I. Net loss for prior year deducted by concerns reporting net income for 1927.....	1.42	1.25	1.06	5.74	6.90	.63	4.52	7.25	2.81	29.16
J. Statutory net income (H) after deducting net loss for prior year (I).....	64.31	93.35	91.16	76.71	72.53	70.20	87.38	74.43	48.38	<sup>5</sup> 468.65
K. Total tax.....	11.02	15.09	14.49	15.89	14.27	10.74	15.89	18.35	9.72	29.12
L. Compiled net profits (F) after deducting tax (K).....	88.98	84.91	85.51	84.11	85.73	89.26	84.11	81.65	90.28	<sup>5</sup> 129.12

<sup>1</sup> Fiscal and fractional (part year) returns are included. See p. 1.

<sup>2</sup> Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

<sup>3</sup> Includes for a limited number of returns the cost of securities purchased for customers.

<sup>4</sup> Includes special nonexpense deductions of life insurance companies.

\* Deficit.

TABLE 16.—*Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax; also inactive corporations reporting no income data*

[Income returned for the calendar year ended Dec. 31, 1927 <sup>1</sup>]

Serial No.	Industries	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns	
			Number of returns	Gross income	Net income	Net loss for prior year	Income tax	Number of returns	Gross income		Deficit
1	Agriculture and related industries:										
2	Farming—Cotton, grain, stock; horticulture and all other farming, including lessors.....	8,454	3,903	\$531,283,594	\$63,525,363	\$5,467,612	\$7,243,682	3,805	\$149,612,118	\$52,790,173	746
	Related industries—Forestry, fishing, ice harvesting, and other related industries, including holders and lessors.....	1,451	542	102,498,358	15,051,811	1,036,394	1,809,859	655	39,032,664	9,103,031	254
	Total agriculture and related industries.....	9,905	4,445	633,781,952	78,577,174	6,504,006	9,053,541	4,460	188,644,782	61,893,204	1,000
3	Mining and quarrying:										
4	Metal mining—Iron, copper, lead, zinc, gold, silver, quicksilver, etc.....	1,751	310	536,296,495	73,011,449	2,496,706	9,476,437	818	354,811,698	33,606,677	623
5	Nonmetal mining—										
6	Coal, bituminous and anthracite, peat, coke, etc.....	3,471	1,087	784,792,154	61,555,783	2,939,187	7,764,569	2,044	632,526,997	81,858,294	340
	Oil and gas.....	4,819	1,606	483,934,035	63,660,684	5,605,759	7,612,281	2,420	486,320,300	95,164,820	793
	Other minerals—Asbestos, clay, granite, precious and semiprecious stones, salt mines, etc.....	2,300	1,103	398,109,546	56,803,291	977,623	7,382,331	986	75,892,150	19,239,299	211
7	Mining and quarrying, n. e. s., <sup>1</sup> lessors and holders.....	6,178	1,126	56,718,247	21,277,456	450,857	2,662,842	1,536	27,434,579	17,055,190	3,516
	Total mining and quarrying.....	18,519	5,232	2,259,850,477	276,308,663	12,470,132	34,898,460	7,804	1,576,985,724	246,924,280	5,483
	Manufacturing:										
8	Food products, beverages, and tobacco—										
9	Bakery and confectionery products.....	3,286	1,887	1,301,450,345	113,818,015	2,199,599	14,793,251	1,271	258,643,414	15,649,990	128
	Canned products—Fish, fruit, and vegetables, poultry, etc.....	1,745	846	646,632,847	51,252,398	1,231,802	6,526,956	787	139,240,464	16,888,387	112
10	Mill products—Bran, flour, feed, etc.....	1,463	912	1,272,923,295	42,152,645	1,475,972	5,209,040	481	213,569,106	5,550,050	70
11	Packing-house products—Fresh meats, ham, lard, bacon, meat canning, by-products, etc.....	692	425	1,927,172,026	28,805,185	597,274	3,733,984	257	3,064,943,811	20,866,678	10

12	Sugar—Beet, cane, maple, and products.....	220	98	791,079,470	34,917,569	1,991,653	4,432,214	102	131,918,363	18,452,544	20
13	Soft drinks—Wine, cereal, beverages, mineral water, brewing and distilling.....	5,512	3,690	2,235,424,295	129,278,361	3,041,177	16,398,290	1,623	301,989,541	14,747,080	199
14	Tobacco, cigarettes, cigars, snuff, etc.....	2,161	1,113	349,749,781	60,821,711	618,669	7,955,069	940	78,452,450	13,561,264	108
15	Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc., food products, n. e. s. <sup>2</sup> .....	445	261	1,177,776,887	124,774,568	327,215	16,744,972	169	23,525,477	2,474,646	15
	Total food products, beverages, and tobacco.....	15,524	9,232	9,702,208,946	585,820,452	11,483,361	75,793,776	5,630	4,212,282,626	108,190,639	662
16	Textiles and textile products—										
	Cotton goods—Dress goods, plain cloth, etc., napping and dyeing.....	998	672	1,204,844,841	102,107,690	16,473,884	11,457,894	308	196,392,244	26,265,737	18
17	Woolen and worsted goods—Wool yarn, wool carpets, wool pulling, etc.....	597	305	502,062,702	24,788,251	3,485,515	2,787,085	266	185,148,572	16,058,073	26
18	Silk and rayon goods—Silk fabrics, spinning, etc.....	831	403	558,082,099	60,989,845	1,397,927	7,960,751	408	268,659,853	15,222,579	20
19	Carpets, floor coverings, composition floor covering, tapestries, etc.....	126	65	174,323,150	15,321,646	35,594	2,040,113	58	35,658,108	2,825,609	3
20	Textiles, n. e. s., <sup>2</sup> cord, felt, fur, hospital and surgical supplies, linen, and other textiles, etc.....	3,350	2,083	1,311,184,145	90,374,693	8,541,433	10,696,395	1,219	260,208,018	23,321,112	48
21	Clothing—Custom-made, factory-made, coats, underwear, millinery, and clothing, n. e. s. <sup>2</sup> .....	6,768	3,998	1,903,386,180	82,747,575	2,698,093	10,154,183	2,650	471,703,261	27,203,323	120
22	Knit goods—Sweaters, hosiery, etc.....	1,181	714	631,518,031	41,154,479	1,399,563	5,245,040	434	104,297,559	9,919,496	33
	Total textiles and textile products.....	13,851	8,240	6,285,401,148	417,484,179	34,032,009	50,341,461	5,343	1,522,067,615	120,815,929	268
23	Leather and leather products—										
24	Boots, shoes, slippers, etc.....	1,294	741	909,373,174	65,683,624	4,661,051	8,123,837	512	194,498,192	12,768,770	41
	Other leather products—Gloves, saddlery, harness, trunks, finishing and tanning leather, etc.....	1,117	707	505,827,031	33,388,188	2,352,316	4,105,207	391	121,540,865	8,933,820	19
	Total leather and leather products.....	2,411	1,448	1,415,200,205	99,071,812	7,013,367	12,229,044	903	316,039,057	21,702,590	60
25	Rubber and related products—										
26	Tires and tubes, etc.....	175	64	828,353,765	51,398,483	3,482,962	6,430,817	96	372,652,086	15,275,682	15
27	Other rubber goods—Boots, shoes, hose, and artificial rubber.....	354	210	168,914,842	15,929,818	432,830	2,056,473	128	25,447,209	3,006,440	16
	Bone, celluloid, and ivory products.....	126	61	42,256,415	2,924,851	183,130	362,131	60	9,172,688	1,074,364	5
	Total rubber and related products.....	655	335	1,039,525,022	70,253,152	4,098,922	8,849,421	284	407,271,983	19,356,486	36

<sup>1</sup> Fiscal and fractional (part year) returns are included. See p. 1.<sup>2</sup> N. e. s., not elsewhere specified.

TABLE 16.—*Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax; also inactive corporations reporting no income data—Continued*

Serial No.	Industries	Total number of returns	Corporations reporting net income					Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
			Number of returns	Gross income	Net income	Net loss for prior year	Income tax	Number of returns	Gross income	Deficit	
	<b>Manufacturing—Continued.</b>										
28	Lumber and wood products—										
29	Sawmill and planing-mill products.....	3, 627	1, 769	\$934, 594, 882	\$62, 232, 927	\$2, 243, 019	\$7, 806, 150	1, 683	\$545, 308, 859	\$56, 539, 679	175
	Other wood products—Carriages and wagons, furniture, baskets, etc.....	4, 189	2, 409	995, 218, 900	63, 175, 570	2, 231, 605	7, 805, 648	1, 670	329, 164, 827	37, 755, 163	110
	Total lumber and wood products.....	7, 816	4, 178	1, 929, 813, 782	125, 408, 497	4, 474, 624	15, 611, 798	3, 353	874, 473, 686	94, 294, 842	285
30	Paper, pulp, and products.....	2, 083	1, 386	1, 401, 780, 073	123, 987, 811	3, 074, 225	16, 063, 362	642	267, 599, 523	13, 614, 396	55
31	Printing and publishing.....	10, 679	6, 734	2, 185, 712, 460	198, 475, 653	3, 965, 318	25, 123, 328	3, 629	380, 416, 720	34, 787, 995	316
	<b>Chemicals and allied substances—</b>										
32	Petroleum and mineral oil refining.....	633	267	3, 438, 864, 453	157, 388, 566	2, 861, 365	20, 811, 404	310	1, 598, 042, 967	66, 938, 341	56
33	Chemicals proper, acids, compounds, etc.....	412	230	835, 035, 391	84, 774, 345	323, 492	11, 347, 923	162	24, 917, 329	4, 648, 711	20
34	Allied chemical substances—Drugs, oils, paints, soaps, and other chemical substances, n. e. s. <sup>2</sup> .....	5, 906	3, 298	2, 439, 116, 572	248, 117, 091	4, 617, 087	31, 977, 384	2, 317	276, 323, 606	31, 678, 703	291
35	Fertilizers.....	278	165	86, 314, 915	5, 577, 570	596, 212	629, 953	103	69, 794, 291	7, 103, 260	10
	Total chemicals and allied substances.....	7, 229	3, 960	6, 799, 331, 331	495, 857, 272	8, 398, 156	64, 766, 664	2, 892	1, 969, 078, 193	110, 369, 015	377
36	Stone, clay, glass, and related products.....	4, 682	2, 587	1, 357, 109, 268	157, 262, 857	1, 698, 714	20, 563, 697	1, 876	243, 350, 016	28, 355, 773	219
	<b>Metal products and processes—</b>										
37	Iron and steel—Products of blast furnaces, rolling mills, foundries, etc.....	3, 066	1, 879	4, 097, 866, 731	247, 521, 543	3, 187, 239	32, 598, 705	1, 083	681, 449, 862	36, 664, 165	104
38	Locomotives and railroad equipment.....	200	119	418, 409, 371	36, 579, 126	530, 250	4, 840, 900	72	36, 209, 921	4, 144, 734	9
39	Motor vehicles, complete or parts.....	1, 167	520	3, 758, 737, 432	397, 988, 234	1, 203, 267	53, 470, 377	595	883, 830, 260	77, 467, 572	52
40	Factory machinery—Food production machinery, leather, metal, paper, printing, textile, and woodworking machinery.....	1, 369	778	548, 259, 277	70, 555, 205	622, 810	8, 923, 249	545	111, 960, 286	11, 010, 064	46
41	Agriculture machinery and equipment.....	487	266	539, 230, 976	76, 518, 606	761, 523	10, 128, 170	186	53, 459, 584	5, 027, 269	35
42	Electrical machinery and equipment.....	1, 168	649	1, 140, 097, 332	118, 634, 485	595, 790	15, 832, 721	471	95, 013, 185	9, 863, 399	48
43	Miscellaneous machinery—Building and construction, gas, and mining machinery and equipment.....	2, 863	1, 556	1, 221, 043, 747	116, 380, 012	1, 595, 243	15, 223, 111	1, 190	259, 552, 638	23, 135, 689	117



44	Household equipment, etc.....	1,000	535	551,346,321	72,746,413	319,492	9,696,691	427	83,510,617	12,027,279	38
45	Office equipment, etc.....	344	188	361,476,530	52,928,570	408,463	7,003,241	137	60,113,301	4,817,875	19
46	Metal building material and equipment.....	1,505	788	705,167,505	62,748,869	1,267,061	8,145,446	678	125,132,587	11,986,931	39
47	Hardware, tools, etc.....	2,073	1,111	798,938,555	106,728,093	1,810,394	13,927,594	866	204,985,407	14,777,143	96
48	Precious-metal products and processes, jewelry, etc.....	947	572	333,363,748	24,830,498	434,126	3,200,674	365	66,993,908	7,100,353	10
49	Other metals, products, and processes, combinations of foundry and machine shop.....	4,190	2,451	1,783,028,764	117,114,080	1,833,001	15,075,411	1,612	266,161,802	23,282,664	127
	Total metal products and processes.....	20,379	11,412	16,256,966,289	1,501,273,734	14,568,659	198,066,290	8,227	2,928,373,358	241,305,137	740
	Miscellaneous manufacturing—										
50	Radios, complete or parts.....	371	137	94,577,363	9,736,375	1,726,915	1,048,956	206	37,585,178	7,290,926	28
51	Airplanes, musical instruments, optical goods, canoes, manufacturing, n. e. s. <sup>2</sup>	7,735	3,971	1,666,464,930	154,015,576	5,612,784	19,276,713	3,211	430,250,055	50,968,911	553
	Total miscellaneous manufacturing.....	8,106	4,108	1,761,042,343	163,751,951	7,339,699	20,325,669	3,417	467,835,233	58,259,837	581
	Grand total manufacturing.....	93,415	53,620	50,134,090,867	3,938,647,370	100,147,054	507,734,510	36,196	13,588,788,010	851,052,639	3,599
	Construction:										
52	Building and construction above ground—										
	Installing machinery, moving, wrecking, razing, etc.....	11,450	6,600	1,222,239,507	70,436,842	3,366,913	7,917,818	4,209	321,565,920	26,951,775	641
53	Other construction underground and on surface—Bridge building, water-front construction, related industries, etc.....	5,899	3,349	1,124,010,789	98,089,438	6,162,689	11,847,967	1,958	261,348,869	25,972,039	592
54	Ship building and repairing.....	260	122	66,933,635	2,633,683	176,566	312,453	114	59,495,485	6,493,585	24
	Total construction.....	17,609	10,071	2,413,183,931	171,159,963	9,706,168	20,078,238	6,281	642,410,274	59,417,399	1,257
	Transportation and other public utilities:										
	Transportation and related activities:										
55	Steam railroads.....	666	305	6,164,695,041	592,135,938	936,549	79,753,275	301	985,489,731	66,171,282	60
56	Electric railways, Pullman cars, refrigerator, stock, poultry, and fruit cars, and lessors.....	955	480	793,978,748	138,661,447	1,144,713	18,489,321	326	214,055,602	25,398,050	149
57	Water transportation and related branches—Ocean and fresh-water lines, canals, docking, drawbridge operating, lighterage, salvaging, piloting, wharfing, and lessors.....	1,867	1,007	275,870,414	40,941,111	1,150,935	5,196,788	692	131,836,342	25,913,152	168
58	Aerial transportation.....	160	54	2,831,168	570,924	19,851	67,609	82	1,865,518	750,199	24
59	Auto bus lines, taxicabs, and sightseeing companies.....	2,083	1,006	135,845,114	9,156,029	618,921	991,342	941	75,131,216	10,319,979	136
60	Cartage and storage, food storage, packing and shipping, and other local transportation and related industries n. e. s. <sup>2</sup>	7,205	4,396	815,342,661	46,304,738	1,468,056	5,167,114	2,407	156,876,126	17,813,396	402
	Total transportation and related activities.....	12,936	7,248	8,188,563,146	827,770,187	5,339,025	109,665,449	4,749	1,565,254,535	146,366,058	939

<sup>2</sup> N. e. s., not elsewhere specified.

TABLE 16.—*Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax; also inactive corporations reporting no income data—Continued*

Serial No.	Industries	Total number of returns	Corporations reporting net income					Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
			Number of returns	Gross income	Net income	Net loss for prior year	Income tax	Number of returns	Gross income	Deficit	
61	Transportation and related activities—Con.										
	Other public utilities—										
	Electric light and power companies, and combined electric-light and gas companies.....	1,763	1,145	\$1,477,760,646	\$272,629,510	\$4,077,042	\$36,067,471	319	\$380,189,015	\$23,690,240	299
62	Gas companies, artificial and natural.....	590	390	571,840,502	96,629,626	102,066	12,980,946	165	16,163,506	2,766,850	35
63	Telephone and telegraph companies.....	4,458	3,187	1,770,217,827	259,718,989	2,146,650	34,681,275	944	11,081,122	2,065,407	327
64	Radio broadcasting companies.....	97	30	66,121,400	9,828,929	10,034	1,321,953	58	7,241,897	1,181,127	9
65	Water companies.....	1,668	1,121	76,289,933	18,109,680	61,932	2,266,861	362	12,114,418	2,631,642	185
66	All other public utilities—Terminal stations, pipe lines, toll bridges and toll roads, irrigation systems, etc.....	1,400	734	693,296,937	104,193,140	582,938	13,893,941	385	303,837,723	18,771,103	281
	Total public utilities.....	9,976	6,607	4,655,527,245	761,109,874	6,980,662	101,212,447	2,233	730,627,681	51,106,369	1,136
	Total transportation and other public utilities.....	22,912	13,855	12,844,090,391	1,588,880,061	12,319,687	210,877,896	6,982	2,295,882,216	197,472,427	2,075
	Trade:										
67	Wholesale.....	23,496	15,215	12,776,213,940	311,280,023	17,114,800	36,870,443	7,878	2,950,358,679	104,548,363	403
68	Retail.....	67,358	40,087	13,857,074,539	599,252,675	13,167,377	71,951,862	25,857	2,861,017,376	167,818,077	1,414
69	Wholesale and retail.....	10,020	6,707	3,455,664,800	117,650,987	3,119,128	14,169,673	3,213	802,144,787	33,037,556	100
70	Commission.....	6,649	3,891	1,667,615,173	59,139,001	2,746,942	6,933,359	2,578	366,343,446	19,954,112	180
71	All other trade—Auto wreckers, film exchange, pneumatic tubes, trading stamps, garages for storage, repair service, etc.....	14,837	8,847	1,756,307,392	69,547,519	2,936,300	7,426,210	5,405	450,975,513	36,981,236	585
	Total trade.....	122,360	74,747	33,512,875,844	1,156,870,205	39,084,547	137,351,547	44,931	7,430,839,801	362,339,344	2,682
	Service:—										
72	Domestic service—Laundries, hotels, restaurants, etc.....	10,953	5,894	1,083,845,290	72,896,324	4,264,726	8,269,891	4,673	479,388,926	51,381,104	386
	Amusements—										
73	Theaters, legitimate, vaudeville, etc.....	1,008	515	190,247,997	19,657,067	1,790,776	2,316,838	397	39,598,387	7,829,293	96
74	Motion-picture producers.....	293	116	191,384,749	16,246,861	461,194	2,100,212	130	48,040,848	8,214,631	47
75	Motion-picture theaters.....	2,158	1,263	255,798,377	27,225,174	1,160,240	3,296,329	827	89,972,756	8,273,792	68

76	Other amusements—Circuses, golf links, race tracks, and pleasure resorts, etc.	4,098	1,831	135,094,150	17,732,237	940,600	2,051,977	1,750	64,560,189	12,634,044	517
	Total amusements.....	7,557	3,725	772,525,273	80,861,339	4,352,810	9,765,356	3,104	242,172,180	36,951,760	728
77	Professional service—Curative, educational, engineering, legal, etc.	6,456	3,490	247,957,474	32,570,322	1,120,016	3,741,119	2,192	69,031,589	13,087,863	774
78	Business service—Detective bureaus, trade shows, mimeographing, publishing directories, electrical advertising, etc.	4,857	2,795	467,170,142	47,269,049	859,677	5,820,435	1,648	77,702,872	9,313,960	414
79	Other service, n. e. s. <sup>2</sup> —Auto camps, ceme- teries, boards of trade, newspaper syndi- cates, photographers; concessionaires— amusement, cloakroom, etc.	4,370	2,383	109,418,261	10,866,816	703,156	1,028,956	1,242	37,783,143	6,330,473	745
	Total service.....	34,193	18,287	2,680,916,440	244,463,850	11,300,385	28,625,757	12,859	903,078,710	117,065,160	3,047
	Finance:										
	Banking and related industries—										
80	National banks.....	8,223	3,516	1,039,214,631	161,261,605	2,297,125	19,919,832	2,409	256,349,638	32,108,733	298
81	State and private banks, savings banks, loan and trust companies.....	20,024	13,628	1,784,791,629	284,612,145	3,105,455	35,495,228	4,671	273,340,892	51,352,335	1,725
82	Stock and bond brokers, investment bankers.....	1,844	1,256	2,451,568,661	104,444,332	3,373,360	13,404,822	515	422,389,889	21,656,665	73
83	Financing retail sales of automobiles, pianos, radios, etc.	898	610	51,296,150	11,094,965	228,655	1,350,779	251	12,751,713	4,600,837	37
84	Real estate and holding companies—Realty development, holding or leasing, realty trust, securities, etc.	86,493	43,928	2,273,474,825	517,274,114	27,254,406	58,722,706	31,697	846,564,156	320,324,284	10,868
	Total banking and related indus- tries.....	117,482	64,938	7,600,345,896	1,078,687,161	36,259,001	128,893,367	39,543	1,811,396,288	430,042,854	13,001
	Insurance companies—										
85	Life insurance—Mutual or stock com- panies.....	540	435	724,600,444	137,036,301	24,834	17,075,835	97	5,855,215	669,839	8
86	Other insurance—Accident, casualty, fire, marine, title, etc.	1,498	860	1,345,383,782	117,388,218	12,574,310	13,019,065	492	334,769,070	62,375,358	146
	Total insurance companies.....	2,038	1,295	2,069,984,226	254,424,519	12,599,144	30,094,900	589	340,624,285	63,045,197	154
	Other finance—										
87	Loan companies—Building and loan associations, mortgages, note or pawn brokers, insurance agents, promoters, stock syndicates, foreign exchange and finance, n. e. s. <sup>2</sup>	17,905	11,867	1,126,679,835	189,722,118	3,554,585	22,717,724	4,450	255,025,801	73,088,858	1,588
	Total finance.....	137,425	78,100	10,797,009,957	1,522,833,798	52,412,730	181,705,991	44,582	2,407,046,374	556,176,909	14,743
88	Nature of business not given.....	18,693	1,492	48,539,858	4,143,177	348,666	348,188	1,731	37,335,838	9,398,014	15,470
	Grand total.....	475,031	259,849	115,324,339,717	8,981,884,261	244,293,375	1,130,674,128	165,826	29,074,011,729	2,471,739,376	49,356

<sup>2</sup> N. e. s., not elsewhere specified.

TABLE 17.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data

[Income returned for the calendar year ended Dec. 31, 1927] <sup>1</sup>

AGRICULTURE AND RELATED INDUSTRIES

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income <sup>2</sup>	Net income	Tax	Number of returns	Gross income	Deficit	
Alabama.....	67	36	\$1,401,977	\$205,078	\$16,302	24	\$434,441	\$83,176	7
Alaska.....	4	4	408,685	44,626	4,896	7	43,709	62,193	3
Arizona.....	119	61	5,187,520	897,503	88,220	45	1,607,086	519,240	13
Arkansas.....	124	49	4,709,303	250,863	14,814	64	1,248,385	2,214,820	11
California.....	1,325	606	58,209,175	9,535,343	1,054,360	643	30,269,695	10,472,515	76
Colorado.....	334	183	10,491,163	1,444,769	139,659	116	1,791,271	1,038,167	35
Connecticut.....	97	49	10,336,988	1,160,265	136,874	39	1,192,124	391,647	9
Delaware.....	36	16	496,654	132,575	14,633	19	1,860,403	95,364	1
District of Columbia.....	15	6	977,890	72,656	8,355	7	244,066	92,474	2
Florida.....	390	141	11,689,841	1,163,988	121,058	211	6,041,942	2,743,293	38
Georgia.....	168	63	2,088,812	195,191	11,434	96	2,340,498	562,332	2
Hawaii.....	60	34	40,157,148	7,191,222	957,745	24	3,505,222	487,498	2
Idaho.....	170	75	4,631,175	350,995	22,548	72	3,397,831	788,203	23
Illinois.....	258	124	9,379,654	814,888	83,770	105	6,204,966	1,806,311	29
Indiana.....	146	67	2,076,039	318,261	29,472	65	903,114	335,944	14
Iowa.....	157	80	5,867,989	314,537	29,233	56	1,737,395	228,522	21
Kansas.....	50	26	1,757,970	69,784	2,243	19	514,367	100,958	5
Kentucky.....	54	26	1,618,018	111,812	10,914	23	3,284,468	174,079	5
Louisiana.....	256	80	16,341,030	1,320,973	157,361	154	4,632,872	2,985,705	22
Maine.....	124	63	4,539,319	893,875	94,721	51	1,443,526	646,133	10
Maryland.....	66	26	1,277,510	149,396	14,834	32	478,861	147,737	8
Massachusetts.....	294	156	151,729,342	23,417,595	3,114,482	122	5,971,473	1,673,382	16
Michigan.....	280	121	10,649,237	1,247,189	135,887	121	2,030,249	691,140	38
Minnesota.....	288	103	8,480,623	752,103	76,686	131	2,951,578	2,071,148	54
Mississippi.....	62	31	2,999,418	312,400	21,615	28	3,462,073	422,672	3
Missouri.....	181	63	5,342,069	496,330	54,943	87	2,185,458	1,641,498	31
Montana.....	371	189	8,308,856	896,829	70,454	127	3,841,668	651,673	55
Nebraska.....	101	68	4,476,887	583,777	59,875	32	3,592,626	315,194	1
Nevada.....	56	32	2,593,671	257,094	25,624	23	1,746,441	561,893	1
New Hampshire.....	28	12	786,996	1,138	94,430	14	298,977	57,350	2
New Jersey.....	192	91	8,762,978	410,816	27,847	90	3,780,175	6,000,023	11
New Mexico.....	89	45	3,451,348	655,286	63,066	34	1,245,241	352,866	10

New York.....	535	206	75,588,564	3,026,438	265,057	281	26,362,454	5,536,862	48
North Carolina.....	105	27	905,022	159,858	10,067	69	1,296,360	315,360	9
North Dakota.....	102	34	506,717	46,843	1,994	57	806,929	564,651	11
Ohio.....	283	153	12,394,537	938,355	85,704	113	5,933,118	1,258,841	17
Oklahoma.....	52	17	1,096,837	338,866	34,634	32	2,702,352	244,982	3
Oregon.....	359	141	16,380,881	1,302,020	109,240	162	7,512,545	1,572,695	56
Pennsylvania.....	214	93	25,419,276	1,328,478	103,317	107	2,959,050	1,000,943	14
Rhode Island.....	18	8	426,675	41,276	3,319	8	380,798	75,904	2
South Carolina.....	104	37	1,530,229	314,175	33,704	52	1,786,052	232,294	15
South Dakota.....	77	24	1,234,756	53,564	2,014	42	321,284	143,711	11
Tennessee.....	99	37	3,752,104	349,651	25,051	53	4,333,855	1,463,371	9
Texas.....	299	151	11,861,266	2,371,095	257,178	130	3,426,841	1,003,098	18
Utah.....	188	108	8,253,343	655,183	68,867	60	1,812,746	429,410	20
Vermont.....	29	14	904,022	13,729	67	12	293,286	85,328	3
Virginia.....	138	52	2,466,683	179,360	9,262	72	2,750,125	588,048	14
Washington.....	603	231	44,537,846	7,696,929	933,471	276	16,416,645	4,745,990	96
West Virginia.....	86	51	1,349,369	259,138	21,303	28	508,078	91,896	7
Wisconsin.....	380	149	14,058,631	2,240,806	273,914	165	3,780,281	1,704,982	66
Wyoming.....	262	186	9,284,909	1,498,961	150,315	60	1,982,782	419,688	16
Total.....	9,905	4,445	633,781,952	78,577,174	9,053,541	4,460	188,644,782	61,893,204	1,000
1926 <sup>1</sup> .....	10,688	4,698	615,141,114	70,811,571	8,175,458	5,990	249,342,235	55,665,126	-----
1925 <sup>1</sup> .....	9,904	4,662	572,214,939	76,861,952	8,604,382	5,242	221,339,684	59,214,951	-----
1924 <sup>1</sup> .....	9,758	4,530	566,071,853	64,229,810	6,732,877	5,228	243,661,362	62,497,807	-----
1923 <sup>1</sup> .....	9,360	3,914	605,393,833	92,201,206	9,790,743	5,446	168,179,305	49,930,333	-----
1922 <sup>1</sup> .....	9,092	4,000	484,597,004	62,900,621	6,622,011	5,092	220,800,753	56,091,157	-----
1921 <sup>1</sup> .....	8,724	3,146	371,039,406	40,718,192	6,001,962	5,578	304,559,049	88,562,898	-----
1920 <sup>1</sup> .....	9,186	3,874	512,985,173	71,480,276	17,170,264	5,312	212,064,745	66,139,680	-----

## MINING AND QUARRYING

Alabama.....	159	61	\$18,595,621	\$2,245,565	\$279,994	69	\$11,592,171	\$992,567	29
Alaska.....	33	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	10	251,062	163,590	21
Arizona.....	368	30	20,954,751	204,111	25,512	75	917,674	2,042,545	263
Arkansas.....	134	54	11,767,742	1,241,232	148,370	70	5,009,674	1,197,783	10
California.....	1,696	415	110,987,696	24,380,681	3,141,356	757	49,598,139	24,038,407	524
Colorado.....	1,101	192	86,626,411	7,519,596	983,449	399	15,336,880	6,030,720	510
Connecticut.....	48	17	3,462,591	585,528	75,241	26	11,088,283	425,944	5
Delaware.....	60	16	8,944,483	899,348	118,385	28	26,078,255	1,751,842	18
District of Columbia.....	33	9	1,904,702	758,523	101,323	12	631,471	150,384	12
Florida.....	76	23	3,400,315	303,747	35,831	42	3,276,535	966,557	11
Georgia.....	53	24	5,745,793	861,040	108,550	20	1,014,790	335,767	9
Hawaii.....	1	-----	-----	-----	-----	1	( <sup>2</sup> )	( <sup>2</sup> )	-----
Idaho.....	623	40	6,411,990	1,654,235	218,935	70	2,706,644	990,387	513
Illinois.....	531	195	106,129,463	7,791,695	970,894	250	61,151,678	8,820,095	86
Indiana.....	351	153	44,221,867	2,799,253	324,214	138	21,060,655	3,193,614	60
Iowa.....	184	56	3,907,450	248,706	15,369	77	5,302,016	1,040,818	51

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

<sup>2</sup> Gross income corresponds to total income as reported on the face of the return plus the cost of goods sold.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data—Continued*

## MINING AND QUARRYING—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Kansas.....	362	133	\$15,865,961	\$1,986,929	\$244,845	185	\$129,393,794	\$6,853,869	44
Kentucky.....	533	215	51,285,924	5,098,053	605,817	242	18,543,992	2,593,178	76
Louisiana.....	218	86	5,243,432	1,190,438	122,124	92	4,669,069	1,856,943	40
Maine.....	60	19	1,857,912	315,402	39,014	26	1,339,457	1,189,630	15
Maryland.....	107	35	17,392,063	3,633,330	474,218	58	4,236,391	2,396,402	14
Massachusetts.....	271	65	47,059,241	7,508,076	982,688	123	24,738,327	4,579,932	83
Michigan.....	220	79	29,910,929	6,064,893	801,852	93	15,406,679	1,783,932	48
Minnesota.....	320	102	14,991,448	3,240,224	373,498	114	5,838,626	1,480,928	104
Mississippi.....	21	10	564,074	59,863	5,591	9	245,578	51,110	2
Missouri.....	482	116	28,701,117	3,611,386	444,117	244	30,789,334	4,167,101	122
Montana.....	536	78	6,760,205	868,635	69,364	144	2,629,348	2,748,655	314
Nebraska.....	38	15	5,230,305	376,247	41,910	11	207,444	38,910	12
Nevada.....	349	27	763,852	39,958	1,874	81	1,528,453	1,395,917	241
New Hampshire.....	17	1	(2)	(2)	(2)	9	418,890	30,138	7
New Jersey.....	136	60	19,716,736	2,601,467	338,259	55	4,753,403	485,668	21
New Mexico.....	122	22	4,128,106	449,329	50,344	30	214,861	567,334	70
New York.....	891	250	578,992,373	75,909,382	10,012,379	428	408,261,167	46,714,818	213
North Carolina.....	58	20	2,604,037	237,667	29,456	21	1,607,181	322,894	17
North Dakota.....	46	10	605,325	86,760	10,779	15	754,177	58,522	21
Ohio.....	844	345	147,476,142	9,909,865	1,166,435	426	121,389,480	10,643,150	73
Oklahoma.....	1,096	413	146,418,522	14,796,507	1,839,326	538	75,256,152	20,543,150	145
Oregon.....	210	30	1,628,523	138,015	9,474	52	910,496	387,706	128
Pennsylvania.....	1,990	588	424,821,214	46,642,332	5,645,752	1,112	363,120,144	47,159,485	290
Rhode Island.....	21	7	503,837	48,320	2,147	7	(3)	(2)	7
South Carolina.....	24	11	1,599,869	137,358	13,453	10	355,466	35,294	3
South Dakota.....	47	12	211,594	21,838	789	14	171,865	66,441	21
Tennessee.....	198	73	19,281,082	2,269,691	275,981	86	14,304,193	1,419,191	39
Texas.....	1,011	351	68,631,785	16,138,200	2,047,999	514	25,280,083	13,908,981	146
Utah.....	588	70	25,435,936	4,215,959	550,690	157	8,420,902	2,582,505	361
Vermont.....	43	22	13,066,723	1,454,932	191,802	16	8,877,994	240,382	5
Virginia.....	195	79	34,922,292	3,636,352	472,338	93	13,907,032	2,595,551	23
Washington.....	615	69	6,587,432	1,161,315	144,976	144	9,495,582	2,083,391	402
West Virginia.....	1,083	421	93,375,461	9,571,326	1,187,329	499	65,470,280	11,615,387	113
Wisconsin.....	214	66	5,139,157	657,397	68,020	71	2,042,640	1,070,284	77

Wyoming.....	152	45	5,745,893	664,758	81,244	43	5,185,085	1,008,952	64
States grouped <sup>2</sup> .....			271,100	44,899	5,144		176,232	107,889	
Total.....	18,519	5,232	2,259,850,477	276,308,663	34,898,460	7,804	1,576,935,724	246,924,280	5,483
1926 <sup>1</sup> .....	19,252	6,006	3,207,941,783	455,798,286	57,307,996	13,246	1,339,758,512	183,473,862	
1925 <sup>1</sup> .....	19,163	5,488	3,711,407,209	453,599,744	55,048,690	13,675	1,213,439,422	209,956,530	
1924 <sup>1</sup> .....	18,453	4,893	2,589,850,450	240,141,930	28,389,340	13,560	2,258,698,417	307,091,131	
1923 <sup>1</sup> .....	18,509	5,175	2,676,072,256	283,565,648	30,777,039	13,334	2,186,927,042	334,253,838	
1922 <sup>1</sup> .....	17,093	6,130	2,362,026,788	286,437,338	31,399,593	10,963	1,333,361,225	280,456,101	
1921 <sup>1</sup> .....	17,660	4,365	1,728,765,475	185,133,923	31,969,216	13,295	2,160,110,985	414,488,951	
1920 <sup>1</sup> .....	17,534	6,933	5,393,745,025	702,073,788	174,595,972	10,601	757,475,371	176,505,076	

# TOTAL MANUFACTURING

Alabama.....	738	449	\$189,280,024	\$15,129,183	\$1,884,138	263	\$36,707,421	\$2,795,468	26
Alaska.....	21	8	791,423	126,154	7,301	12	831,149	210,265	1
Arizona.....	110	70	23,963,458	2,232,548	281,240	29	1,935,278	168,641	11
Arkansas.....	380	195	66,593,630	5,046,282	629,503	170	32,262,311	3,278,759	15
California.....	3,671	1,967	1,649,090,552	121,045,781	15,393,370	1,522	428,468,870	31,116,222	182
Colorado.....	706	355	227,396,880	13,959,605	1,657,307	291	164,825,142	10,011,790	60
Connecticut.....	1,679	952	725,354,736	60,504,407	7,705,645	680	164,330,889	15,455,621	47
Delaware.....	227	126	629,221,928	43,484,076	5,806,658	90	23,605,829	6,064,387	11
District of Columbia.....	240	131	35,432,143	3,757,266	475,863	101	21,135,359	1,084,214	8
Florida.....	879	348	71,660,970	6,754,195	821,227	476	51,852,645	8,227,499	55
Georgia.....	1,108	707	417,009,160	42,861,946	5,197,177	377	73,784,322	6,246,935	24
Hawaii.....	108	68	69,332,502	9,092,893	1,200,786	34	2,615,139	289,714	6
Idaho.....	158	91	28,077,252	800,884	86,290	61	19,581,409	2,307,171	6
Illinois.....	7,970	4,842	5,469,299,340	386,513,789	50,619,971	2,894	3,342,171,225	62,259,775	234
Indiana.....	2,469	1,505	830,981,733	65,760,028	8,427,277	849	262,225,537	20,666,581	115
Iowa.....	1,278	752	441,768,426	26,177,092	3,353,345	399	64,926,729	3,952,604	127
Kansas.....	516	310	164,541,538	7,913,654	961,511	191	60,327,266	14,113,724	15
Kentucky.....	1,063	660	335,687,020	23,653,866	2,997,285	349	52,995,867	5,155,236	54
Louisiana.....	933	486	272,933,025	22,425,738	2,845,521	406	134,483,814	9,759,206	41
Maine.....	651	367	197,856,726	16,340,201	2,042,267	239	38,485,898	3,047,733	45
Maryland.....	1,204	716	336,038,530	23,782,951	2,901,716	449	90,307,884	19,295,003	39
Massachusetts.....	5,325	2,949	2,516,608,929	192,143,304	23,111,583	2,231	706,438,362	66,713,797	145
Michigan.....	3,173	1,881	4,150,862,173	451,738,169	60,192,598	1,144	767,674,953	77,478,142	148
Minnesota.....	1,867	1,120	880,867,213	44,196,604	5,617,882	637	85,700,648	9,080,257	110
Mississippi.....	421	246	68,251,686	4,589,578	504,545	155	39,290,166	3,663,164	20
Missouri.....	2,957	1,650	1,355,495,457	114,679,155	15,067,790	1,181	349,645,948	18,218,567	126
Montana.....	250	128	28,383,458	1,067,203	102,697	89	15,278,777	974,726	33
Nebraska.....	476	275	164,481,046	6,723,327	841,686	183	22,940,644	1,714,837	18
Nevada.....	53	21	1,186,103	51,135	3,699	24	2,513,770	477,533	8
New Hampshire.....	348	185	77,448,278	6,122,967	689,280	144	31,386,796	2,296,819	19
New Jersey.....	4,041	2,268	1,763,684,465	154,399,700	19,635,899	1,647	445,930,055	36,885,785	126
New Mexico.....	71	38	3,289,480	207,043	20,526	25	6,924,985	400,655	8
New York.....	19,752	11,162	13,245,805,710	956,138,359	123,837,674	8,047	2,725,865,205	169,306,493	543

## STATISTICS OF INCOME

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

<sup>2</sup> States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data—Continued*

## TOTAL MANUFACTURING—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
North Carolina.....	1,403	920	\$762,717,071	\$75,942,130	\$9,794,980	439	\$85,374,097	\$6,018,590	44
North Dakota.....	153	80	7,915,187	358,449	34,825	49	3,427,272	177,058	24
Ohio.....	6,127	3,677	3,764,608,367	320,765,935	41,471,868	2,301	956,350,112	58,560,552	149
Oklahoma.....	582	305	142,900,944	7,095,739	857,066	252	160,944,645	15,879,070	25
Oregon.....	1,070	551	136,199,082	7,967,675	913,472	427	69,490,738	7,763,770	92
Pennsylvania.....	7,128	3,989	4,917,425,045	390,499,211	51,069,317	2,876	1,130,556,759	74,799,417	263
Rhode Island.....	902	514	448,691,550	32,726,426	3,839,389	372	87,092,637	8,353,351	16
South Carolina.....	571	323	220,205,340	18,407,933	2,109,882	222	35,062,523	2,708,896	20
South Dakota.....	182	117	16,414,196	751,685	76,695	55	3,627,539	196,016	10
Tennessee.....	1,050	631	371,496,597	26,776,255	3,384,311	377	91,531,059	6,140,707	42
Texas.....	1,643	990	609,554,699	37,352,987	4,716,904	595	127,144,485	10,554,892	58
Utah.....	319	191	43,357,341	2,146,600	240,711	113	23,395,548	2,358,237	15
Vermont.....	345	193	65,462,804	4,063,792	485,144	143	18,845,633	2,282,909	9
Virginia.....	990	608	210,876,125	14,824,085	1,823,720	355	84,288,902	8,100,232	27
Washington.....	1,857	900	338,441,283	18,589,914	2,286,993	802	140,924,182	11,692,510	155
West Virginia.....	658	352	318,347,963	28,972,325	3,780,272	246	41,632,432	3,777,571	30
Wisconsin.....	3,509	2,179	1,256,247,507	121,874,649	15,921,847	1,144	260,429,886	18,465,678	186
Wyoming.....	83	42	4,494,772	112,447	5,857	33	1,218,969	493,900	8
Total.....	93,415	53,620	50,134,090,867	3,938,647,370	507,734,510	36,196	13,588,788,010	851,052,639	3,599
1926.....	93,244	55,094	52,921,593,976	4,494,790,106	584,507,493	38,150	9,573,203,052	786,686,836	.....
1925.....	88,674	54,137	52,924,994,086	4,383,357,349	546,740,987	34,537	7,904,787,503	682,254,676	.....
1924.....	86,803	51,342	45,320,016,354	3,595,674,888	429,652,793	35,461	8,591,149,198	832,202,947	.....
1923.....	85,199	53,795	48,686,639,790	4,271,599,449	484,863,656	31,404	7,534,063,100	701,011,681	.....
1922.....	82,485	48,697	36,005,906,344	3,454,419,673	389,775,530	33,788	8,677,336,297	813,413,029	.....
1921.....	79,748	37,030	24,422,077,076	1,777,785,608	351,770,249	42,718	14,019,846,713	1,898,531,377	.....
1920.....	78,171	49,425	45,217,317,892	4,116,424,529	944,960,573	28,746	11,431,915,114	834,146,460	.....



MANUFACTURING: FOOD PRODUCTS, BEVERAGES, AND TOBACCO

Alabama.....	165	126	\$20,082,624	\$1,212,095	\$138,843	34	\$3,562,083	\$189,419	5
Alaska.....	11	4	577,397	107,704	5,854	7	571,722	136,136	-----
Arizona.....	37	25	14,090,362	1,041,675	128,380	10	343,974	69,621	2
Arkansas.....	102	50	12,308,270	541,982	59,553	48	7,796,786	320,561	4
California.....	813	460	598,934,929	23,328,560	2,940,898	311	111,203,164	6,592,949	42
Colorado.....	206	130	165,657,162	8,356,055	949,810	69	15,205,268	726,781	7
Connecticut.....	144	79	20,699,508	831,963	98,094	61	7,791,757	513,873	4
Delaware.....	54	32	12,471,062	1,112,657	139,549	17	4,879,054	380,711	5
District of Columbia.....	48	29	16,582,280	693,942	89,255	19	14,639,616	277,957	-----
Florida.....	260	137	27,141,432	1,951,570	232,106	102	6,367,853	871,357	21
Georgia.....	233	164	101,458,285	16,996,047	2,114,545	68	13,858,526	1,219,467	1
Hawaii.....	62	43	52,166,507	7,527,145	993,308	17	2,222,586	196,149	2
Idaho.....	63	45	9,099,211	156,259	8,252	17	1,311,240	141,547	1
Illinois.....	997	582	2,004,953,153	62,545,451	8,277,785	380	2,723,554,131	16,440,871	25
Indiana.....	501	301	142,756,467	5,634,785	674,707	178	117,374,142	3,122,415	22
Iowa.....	383	247	223,207,347	4,883,101	604,594	115	34,312,923	1,302,869	21
Kansas.....	197	131	103,026,932	3,128,219	357,361	65	29,928,019	2,633,464	1
Kentucky.....	327	218	62,731,414	4,745,811	587,516	92	16,662,212	1,682,797	17
Louisiana.....	286	152	119,025,509	7,260,089	904,793	121	36,734,087	2,930,864	13
Maine.....	124	75	23,000,740	730,047	75,251	41	2,989,316	170,690	8
Maryland.....	256	153	76,998,949	3,590,397	443,391	95	22,894,832	1,217,012	8
Massachusetts.....	466	253	171,609,670	10,005,468	1,277,753	204	69,436,067	2,492,533	9
Michigan.....	466	279	173,359,866	11,556,216	1,474,388	159	70,612,860	2,931,679	28
Minnesota.....	527	358	526,152,512	16,611,970	2,118,594	153	28,293,901	1,867,973	16
Mississippi.....	136	89	12,141,822	855,655	91,316	42	4,455,262	300,535	5
Missouri.....	527	287	493,495,238	33,545,703	4,470,135	218	129,709,046	4,166,237	22
Montana.....	96	55	20,663,728	588,377	52,808	34	3,919,187	233,417	7
Nebraska.....	147	101	119,798,355	4,084,241	528,465	41	9,456,680	384,725	5
Nevada.....	18	10	893,457	23,954	1,636	3	244,340	84,313	5
New Hampshire.....	31	18	7,458,207	607,162	78,501	9	963,641	49,757	4
New Jersey.....	395	208	364,508,068	21,749,699	2,881,915	170	28,762,253	1,963,885	17
New Mexico.....	23	15	1,105,323	60,034	4,306	5	128,538	11,952	3
New York.....	1,788	975	2,076,823,371	198,172,447	26,215,707	731	271,079,692	23,904,196	82
North Carolina.....	210	136	312,497,192	40,200,369	5,401,366	68	5,097,524	277,597	6
North Dakota.....	53	27	4,507,371	127,077	12,525	16	2,636,903	56,113	10
Ohio.....	788	457	319,168,134	18,794,369	2,357,486	308	81,796,784	5,336,418	23
Oklahoma.....	135	83	31,687,276	998,256	110,067	45	12,163,291	349,471	7
Oregon.....	175	156	32,835,012	1,152,648	114,608	105	14,388,227	1,089,589	14
Pennsylvania.....	947	548	456,328,687	30,767,661	3,902,941	351	107,478,872	8,715,845	48
Rhode Island.....	55	28	18,315,253	624,118	80,218	27	2,046,476	115,428	-----
South Carolina.....	124	69	6,716,039	620,784	67,633	48	3,045,607	169,344	7
South Dakota.....	79	54	10,446,365	283,318	27,396	21	2,218,401	110,395	4
Tennessee.....	287	185	120,916,865	10,003,119	1,295,418	87	13,014,313	547,461	15
Texas.....	473	302	159,140,513	6,911,241	844,529	160	34,699,849	2,323,012	11
Utah.....	132	79	19,142,677	697,912	74,066	51	17,995,117	1,777,182	2
Vermont.....	44	31	8,437,771	100,637	8,148	12	965,830	129,591	1
Virginia.....	279	184	50,163,633	3,595,038	430,090	87	7,148,995	603,733	8

STATISTICS OF INCOME

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1 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data—Continued*

MANUFACTURING FOOD PRODUCTS, BEVERAGES, AND TOBACCO—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Washington.....	417	228	\$137,435,618	\$5,236,062	\$652,892	164	\$29,987,338	\$3,288,133	25
West Virginia.....	154	100	28,799,344	2,061,469	258,294	49	7,024,918	366,035	5
Wisconsin.....	1,152	718	208,120,757	9,361,230	1,133,890	371	78,484,127	3,829,898	63
Wyoming.....	31	16	2,571,142	43,614	2,840	14	823,296	66,682	1
Total.....	15,524	9,232	9,702,208,946	585,820,452	75,793,776	5,630	4,212,282,626	108,190,639	662
1926 <sup>1</sup> .....	15,505	9,239	11,678,178,959	592,440,172	77,147,310	6,266	1,797,883,399	95,308,502	.....
1925 <sup>1</sup> .....	14,722	9,303	11,476,442,509	533,472,244	66,586,899	5,419	1,923,746,578	91,512,114	.....
1924 <sup>1</sup> .....	14,442	9,080	10,745,132,363	536,852,421	63,376,159	5,362	1,101,836,666	95,715,254	.....
1923 <sup>1</sup> .....	14,153	8,666	8,511,235,848	506,924,396	55,646,300	5,487	1,566,632,061	124,175,970	.....
1922 <sup>1</sup> .....	14,087	8,359	6,812,387,633	447,671,380	50,666,679	5,723	2,053,035,160	150,306,300	.....
1921 <sup>1</sup> .....	13,777	7,207	5,519,503,463	319,176,273	65,676,304	6,570	2,750,043,401	309,161,987	.....
1920 <sup>1</sup> .....	13,718	7,551	8,521,903,861	404,847,051	90,537,701	6,167	3,763,179,920	183,895,444	.....

MANUFACTURING: TEXTILES AND TEXTILE PRODUCTS

Alabama.....	61	34	\$26,974,399	\$1,683,566	\$187,104	26	\$11,553,270	\$285,884	1
Alaska.....	1	.....	.....	.....	.....	1	( <sup>2</sup> )	( <sup>2</sup> )	.....
Arizona.....	1	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	.....	.....	.....
Arkansas.....	15	7	1,565,365	85,375	9,377	8	1,886,238	103,508	.....
California.....	273	161	66,955,894	4,465,557	485,008	102	14,599,725	977,233	10
Colorado.....	38	19	4,350,650	214,096	21,364	19	959,680	66,125	.....
Connecticut.....	269	149	115,554,892	7,873,320	969,175	108	58,739,682	5,900,496	12
Delaware.....	8	4	11,244,309	1,020,606	136,942	3	291,978	31,124	1
District of Columbia.....	21	14	1,632,331	128,553	14,715	7	181,295	45,230	.....
Florida.....	33	8	385,441	8,157	66	22	752,343	127,814	3
Georgia.....	196	146	204,719,186	19,377,520	2,383,754	45	21,931,621	1,223,176	5
Hawaii.....	4	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	2	( <sup>2</sup> )	( <sup>2</sup> )	.....
Idaho.....	1	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	.....	.....	.....	.....
Illinois.....	338	525	365,716,518	23,713,737	3,066,273	298	52,970,477	3,491,717	15
Indiana.....	117	83	52,751,172	3,307,619	423,719	31	1,808,315	168,019	3

Iowa	44	28	14,692,255	426,984	48,908	13	570,432	48,720	3
Kansas	16	11	2,195,198	233,730	27,705	5	725,685	6,584	-----
Kentucky	76	46	21,063,886	1,700,603	215,889	30	6,487,304	401,904	-----
Louisiana	55	29	23,664,601	923,044	114,492	25	3,561,555	165,428	1
Maine	73	46	59,749,936	5,143,289	617,749	27	5,592,547	663,168	-----
Maryland	164	98	72,264,545	4,877,546	605,564	62	14,771,571	1,572,231	4
Massachusetts	951	534	851,171,410	47,541,608	5,022,855	404	219,334,550	31,475,464	13
Michigan	149	91	45,604,022	2,327,553	276,970	52	7,658,238	636,804	6
Minnesota	138	86	50,666,066	2,919,922	369,641	47	6,218,466	619,915	5
Mississippi	19	10	4,801,025	353,030	23,508	7	1,627,697	324,221	2
Missouri	301	181	97,487,792	4,387,952	537,196	107	21,171,522	1,016,456	13
Montana	2	1	(2)	(2)	(2)	1	(2)	(2)	-----
Nebraska	23	16	1,729,817	77,907	6,245	6	391,424	50,047	1
Nevada	1	1	(2)	(2)	(2)	-----	-----	-----	-----
New Hampshire	63	34	18,049,105	2,055,472	220,207	28	9,218,544	532,619	1
New Jersey	896	506	335,017,977	24,129,098	2,984,622	377	157,517,519	8,257,964	13
New Mexico	-----	-----	-----	-----	-----	-----	-----	-----	-----
New York	5,658	3,284	1,953,319,108	90,072,731	10,522,487	2,280	508,822,729	33,155,181	84
North Carolina	495	360	326,365,788	28,487,052	3,545,796	128	48,776,130	3,152,310	7
North Dakota	2	1	(2)	(2)	(2)	1	(2)	(2)	-----
Ohio	396	240	169,995,273	13,759,355	1,763,855	149	37,274,705	2,649,039	7
Oklahoma	24	18	3,180,798	185,165	21,071	4	441,966	270,989	2
Oregon	62	33	8,869,425	573,823	67,959	21	6,111,823	1,285,278	8
Pennsylvania	1,190	695	678,931,000	74,354,896	9,684,679	476	164,255,022	12,591,431	19
Rhode Island	293	174	262,630,944	17,570,849	1,898,247	112	53,604,419	4,777,425	7
South Carolina	145	108	171,550,749	15,934,572	1,855,445	32	20,427,260	1,080,340	5
South Dakota	5	2	(2)	(2)	(2)	2	(2)	(2)	1
Tennessee	124	83	76,157,052	5,449,101	719,763	40	16,418,918	938,309	1
Texas	118	77	27,261,731	2,283,845	250,726	38	15,131,576	585,404	3
Utah	23	17	3,497,784	138,067	9,466	6	1,096,251	39,909	-----
Vermont	29	11	6,934,013	552,575	57,745	18	5,228,909	464,916	-----
Virginia	86	60	41,789,267	3,020,138	393,616	25	1,890,186	134,422	1
Washington	90	51	10,241,600	484,450	53,532	37	2,374,756	164,896	2
West Virginia	30	17	7,568,252	461,451	59,039	12	1,382,060	186,764	1
Wisconsin	231	135	86,750,031	5,160,347	659,847	88	17,554,946	1,090,378	8
Wyoming	3	2	(2)	(2)	(2)	1	(2)	(2)	-----
States grouped <sup>2</sup>	-----	-----	350,541	14,018	140	-----	454,221	57,087	-----
Total	13,851	8,240	6,285,401,148	417,484,179	50,341,461	5,343	1,522,067,615	120,815,929	268
1926 <sup>1</sup>	13,436	7,708	5,354,116,761	314,649,317	39,829,341	5,728	2,398,617,078	195,164,316	-----
1925 <sup>1</sup>	12,271	7,504	6,108,059,834	413,114,811	48,814,565	4,767	1,608,402,114	114,772,350	-----
1924 <sup>1</sup>	12,229	6,836	4,842,252,450	316,927,779	37,650,962	5,363	2,346,629,078	188,104,068	-----
1923 <sup>1</sup>	11,771	7,078	6,699,737,304	563,412,301	65,435,092	4,063	1,156,950,013	71,844,563	-----
1922 <sup>1</sup>	11,425	6,973	5,675,173,722	535,106,819	62,499,573	4,452	1,120,052,654	78,311,129	-----
1921 <sup>1</sup>	10,872	5,312	3,885,118,040	327,356,083	67,216,070	5,560	1,800,976,566	189,439,330	-----
1920 <sup>1</sup>	10,121	5,545	5,653,479,386	458,612,900	121,769,525	4,576	2,551,934,930	166,646,350	-----

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

<sup>2</sup> States grouped to conceal identity of taxpayer.

TABLE 17.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data—Continued

## MANUFACTURING: LEATHER AND LEATHER PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Alabama	1	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )				
Alaska									
Arizona									
Arkansas	1					1	( <sup>2</sup> )	( <sup>2</sup> )	
California	49	28	\$13,997,777	\$1,117,350	\$139,937	19	\$4,725,531	\$328,182	2
Colorado	9	8	1,708,494	46,489	4,700	1	( <sup>2</sup> )	( <sup>2</sup> )	
Connecticut	22	7	1,250,173	56,430	6,383	14	2,115,091	290,808	1
Delaware	12	5	5,209,870	151,810	18,234	7	138,529	81,253	
District of Columbia	1	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )				
Florida									
Georgia	12	6	4,051,706	222,839	13,969	6	342,359	26,557	
Hawaii									
Idaho									
Illinois	136	97	104,781,590	8,754,828	1,133,977	36	15,709,945	957,720	3
Indiana	20	15	6,205,983	364,165	27,607	5	906,740	156,143	
Iowa	9	7	4,008,043	84,027	7,971	2	( <sup>2</sup> )	( <sup>2</sup> )	
Kansas	8	4	798,349	39,259	3,280	4	339,549	22,449	
Kentucky	13	6	1,345,519	32,038	988	6	3,754,489	109,067	1
Louisiana	3	3	410,346	27,307	2,876				
Maine	50	27	28,569,956	2,048,784	268,000	22	3,284,403	418,080	1
Maryland	27	19	13,077,798	608,922	50,660	8	5,131,459	175,015	
Massachusetts	681	382	319,105,420	14,656,047	1,662,549	274	135,637,995	9,281,769	25
Michigan	35	28	14,975,443	1,020,364	85,030	7	1,326,582	25,668	
Minnesota	22	14	9,395,478	372,507	44,493	7	499,872	305,914	1
Mississippi	2	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1	( <sup>2</sup> )	( <sup>2</sup> )	
Missouri	79	48	210,159,797	26,213,925	3,523,807	30	6,480,817	452,034	1
Montana	3	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1	( <sup>2</sup> )	( <sup>2</sup> )	
Nebraska	8	6	1,166,253	45,288	4,462	2	( <sup>2</sup> )	( <sup>2</sup> )	
Nevada									
New Hampshire	35	17	14,492,932	274,698	33,021	17	9,533,762	828,645	1
New Jersey	104	60	42,473,583	3,537,487	447,676	42	6,079,154	714,232	2
New Mexico									
New York	582	348	316,050,511	17,537,732	1,951,165	228	48,412,497	3,831,320	6
North Carolina	13	7	3,638,731	140,888	17,897	5	464,893	78,325	1

North Dakota.....	1	1	(2)	(2)	(2)				
Ohio.....	115	74	92,675,916	6,429,813	808,144	35	6,046,822	571,362	6
Oklahoma.....	2	2	(2)	(2)	(2)				
Oregon.....	9	7	1,423,527	62,551	7,067	2	(2)	(2)	
Pennsylvania.....	146	89	106,925,200	9,032,398	1,169,367	54	18,557,437	1,359,552	3
Rhode Island.....	10	4	1,262,350	58,664	7,181	6	261,140	59,582	
South Carolina.....	4	2	(2)	(2)	(2)	1	(2)	(2)	1
South Dakota.....									
Tennessee.....	11	4	7,519,007	425,781	57,211	7	915,942	115,846	
Texas.....	20	14	4,284,726	250,079	28,837	6	1,251,361	29,377	
Utah.....	1					1	(2)	(2)	
Vermont.....	4	2	(2)	(2)	(2)	1	(2)	(2)	1
Virginia.....	12	6	8,972,478	440,751	58,421	6	20,685,744	313,377	
Washington.....	14	7	1,007,326	50,210	5,549	6	300,747	41,812	1
West Virginia.....	6	5	3,422,398	151,031	17,540	1	(2)	(2)	
Wisconsin.....	119	84	68,726,043	4,738,389	614,555	32	21,571,730	981,503	3
Wyoming.....									
States grouped <sup>2</sup> .....			2,116,482	78,961	6,490		1,564,467	146,998	
Total.....	2,411	1,448	1,415,200,205	99,071,812	12,229,044	903	316,039,057	21,702,590	60
1926 <sup>1</sup> .....	2,491	1,413	1,234,232,089	73,858,674	9,357,909	1,078	427,012,389	27,435,888	
1925 <sup>1</sup> .....	2,359	1,373	1,175,340,390	76,023,033	9,168,527	986	339,191,071	28,895,236	
1924 <sup>1</sup> .....	2,428	1,341	1,046,930,937	70,319,008	8,036,845	1,087	460,523,428	31,875,957	
1923 <sup>1</sup> .....	2,303	1,321	1,151,784,547	72,388,337	8,247,672	982	445,475,500	36,126,492	
1922 <sup>1</sup> .....	2,284	1,330	1,149,675,303	88,640,717	10,414,297	954	314,430,749	24,811,082	
1921 <sup>1</sup> .....	2,184	981	822,817,015	57,064,636	11,814,847	1,203	595,180,564	105,909,355	
1920 <sup>1</sup> .....	2,162	1,230	1,097,415,353	61,028,189	14,811,371	932	796,320,084	103,921,943	

## MANUFACTURING: RUBBER AND RELATED PRODUCTS

Alabama.....	1	1	(2)	(2)	(2)				
Alaska.....									
Arizona.....									
Arkansas.....									
California.....	25	11	\$34,395,849	\$3,421,776	\$400,055	13	\$3,041,521	\$510,727	1
Colorado.....	8	2	(2)	(2)	(2)	2	(2)	(2)	4
Connecticut.....	19	12	4,791,288	431,020	56,961	7	5,624,045	95,136	
Delaware.....	4	4	6,736,377	1,254,295	169,329				
District of Columbia.....	2					2	(2)	(2)	
Florida.....	2	1	(2)	(2)	(2)				1
Georgia.....	6	3	743,678	8,423	86	3	118,205	9,065	
Hawaii.....	1								1
Idaho.....									
Illinois.....	31	12	8,455,139	1,176,448	125,019	19	2,804,661	464,719	
Indiana.....	10	5	3,241,286	207,789	16,999	5	1,521,074	357,980	
Iowa.....	10	3	557,932	21,107	2,040	4	1,482,310	114,793	3
Kansas.....	1	1	(2)	(2)	(2)				

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

<sup>2</sup> States grouped to conceal identity of taxpayer.



States grouped <sup>2</sup> .....			10, 022, 805	799, 393	93, 543		3, 107, 045	350, 234	
Total.....	655	335	1, 039, 525, 022	70, 253, 152	8, 849, 421	284	407, 271, 983	19, 356, 486	36
1926 <sup>1</sup> .....	680	339	1, 147, 454, 781	37, 500, 977	4, 866, 739	341	452, 909, 353	24, 764, 094	
1925 <sup>1</sup> .....	638	349	1, 373, 494, 704	122, 965, 853	15, 411, 932	289	95, 861, 530	13, 941, 445	
1924 <sup>1</sup> .....	638	325	937, 869, 765	56, 900, 060	5, 661, 977	313	184, 380, 314	15, 344, 877	
1923 <sup>1</sup> .....	607	273	908, 765, 051	45, 924, 366	2, 839, 675	334	170, 129, 918	21, 562, 982	
1922 <sup>1</sup> .....	593	284	558, 984, 819	41, 929, 682	2, 285, 832	309	383, 664, 064	24, 562, 953	
1921 <sup>1</sup> .....	641	196	112, 146, 551	5, 101, 673	815, 468	445	525, 699, 814	101, 561, 735	
1920 <sup>1</sup> .....	671	279	797, 343, 410	26, 677, 976	3, 748, 472	392	240, 973, 489	31, 575, 079	

# MANUFACTURING: LUMBER AND WOOD PRODUCTS

Alabama.....	179	107	\$31, 684, 973	\$2, 859, 124	\$356, 398	66	\$11, 032, 386	\$1, 127, 013	6
Alaska.....	4					4	259, 427	65, 056	
Arizona.....	7	6	1, 844, 754	144, 367	18, 467	1	(2)		
Arkansas.....	128	68	34, 106, 918	3, 279, 743	430, 165	58	12, 622, 817	1, 928, 370	2
California.....	239	119	78, 952, 522	3, 973, 591	483, 351	116	65, 766, 712	4, 998, 732	4
Colorado.....	32	11	2, 816, 613	165, 747	21, 058	18	2, 421, 589	290, 367	3
Connecticut.....	50	28	5, 390, 282	219, 170	23, 411	22	2, 130, 473	244, 069	
Delaware.....	19	12	16, 355, 487	740, 374	85, 256	7	2, 431, 970	361, 018	
District of Columbia.....	4	2	(2)	(2)	(2)	2	(2)	(2)	
Florida.....	192	61	21, 340, 819	2, 198, 653	277, 432	117	26, 863, 930	4, 013, 833	14
Georgia.....	191	105	26, 804, 954	1, 493, 448	159, 595	82	15, 356, 406	2, 080, 194	4
Hawaii.....	6	2	(2)	(2)	(2)	3	85, 734	27, 349	1
Idaho.....	37	12	15, 685, 726	454, 049	58, 574	24	17, 920, 788	2, 124, 692	1
Illinois.....	521	302	221, 323, 588	14, 603, 632	1, 876, 711	202	51, 322, 532	3, 718, 815	17
Indiana.....	134	71	71, 320, 330	4, 310, 269	536, 804	120	22, 309, 588	2, 992, 499	9
Iowa.....	73	48	35, 798, 416	2, 025, 814	263, 094	23	6, 794, 497	235, 651	2
Kansas.....	16	10	4, 371, 161	85, 423	9, 948	6	6, 974, 724	180, 397	
Kentucky.....	137	81	66, 290, 536	3, 381, 360	425, 945	50	10, 802, 857	1, 016, 645	6
Louisiana.....	228	124	78, 656, 175	11, 104, 454	1, 468, 523	96	25, 795, 678	2, 273, 515	8
Maine.....	136	74	12, 805, 468	657, 979	72, 967	59	3, 779, 155	500, 819	3
Maryland.....	81	45	11, 507, 161	586, 873	64, 753	34	15, 584, 195	12, 426, 372	2
Massachusetts.....	282	156	68, 613, 729	2, 523, 286	298, 305	119	16, 100, 037	1, 673, 726	7
Michigan.....	297	154	79, 679, 457	5, 622, 424	695, 407	128	45, 183, 612	6, 113, 042	15
Minnesota.....	131	62	33, 793, 647	2, 230, 001	286, 981	60	25, 513, 189	3, 472, 866	9
Mississippi.....	132	65	26, 086, 899	1, 960, 232	246, 032	62	29, 966, 392	2, 752, 358	5
Missouri.....	242	116	58, 267, 033	3, 511, 942	445, 612	119	66, 311, 615	3, 953, 686	7
Montana.....	20	4	60, 290	13, 294	714	7	1, 284, 304	154, 645	9
Nebraska.....	22	11	2, 219, 769	154, 725	18, 417	9	890, 073	37, 199	2
Nevada.....	4					4	1, 757, 084	298, 061	
New Hampshire.....	62	26	15, 249, 712	433, 434	31, 695	33	4, 737, 689	324, 222	3
New Jersey.....	144	87	20, 115, 916	1, 121, 302	131, 358	56	9, 419, 812	650, 858	1
New Mexico.....	12	4	1, 295, 609	86, 007	11, 369	7	5, 793, 077	274, 286	1
New York.....	872	474	147, 176, 783	7, 822, 886	947, 689	377	79, 295, 476	6, 281, 151	21
North Carolina.....	305	190	65, 156, 267	3, 474, 205	422, 891	104	17, 185, 529	1, 347, 486	11

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

<sup>2</sup> States grouped to conceal identity of taxpayer.





Arizona.....									
Arkansas.....	1					1	(2)	(2)	
California.....	60	41	\$79,697,930	\$7,964,425	\$1,039,958	15	\$2,016,558	\$314,299	4
Colorado.....	5	2	(2)	(2)	(2)	3	481,090	62,969	
Connecticut.....	65	38	16,800,955	1,791,671	233,858	27	2,150,415	508,224	
Delaware.....	9	5	5,034,242	488,198	65,231	4	1,316,230	184,971	
District of Columbia.....	5	4	1,851,409	239,837	32,080	1	(2)	(2)	
Florida.....	2	1	(2)	(2)	(2)	1	(2)	(2)	
Georgia.....	15	14	7,173,701	548,567	68,134	1	(2)	(2)	
Hawaii.....	1					1	(2)	(2)	
Idaho.....	1	1	(2)	(2)	(2)				
Illinois.....	175	117	90,350,240	8,113,800	1,049,812	54	15,054,462	644,272	4
Indiana.....	46	36	23,961,317	2,816,375	371,015	10	2,335,014	235,851	
Iowa.....	15	11	2,335,849	112,568	12,542	3	15,955	5,642	1
Kansas.....	1	1	(2)	(2)	(2)				
Kentucky.....	5	3	180,585	12,487	1,079	2	(2)	(2)	
Louisiana.....	9	7	4,267,796	334,531	30,073	2	(2)	(2)	
Maine.....	18	12	55,402,565	6,789,356	909,223	5	13,371,539	516,500	1
Maryland.....	31	20	4,672,715	185,214	20,340	11	1,766,283	205,118	
Massachusetts.....	205	134	205,300,442	19,267,996	2,564,389	65	12,422,724	1,086,095	6
Michigan.....	71	50	99,266,703	7,804,487	969,310	17	7,368,763	368,539	4
Minnesota.....	32	21	39,198,953	1,451,589	139,785	11	1,660,882	109,262	
Mississippi.....	3	2	(2)	(2)	(2)	1	(2)	(2)	
Missouri.....	55	41	14,805,468	829,031	102,603	14	1,206,452	170,430	
Montana.....									
Nebraska.....	2	2	(2)	(2)	(2)				
Nevada.....									
New Hampshire.....	24	16	8,457,096	1,266,663	158,554	7	1,939,684	46,113	1
New Jersey.....	97	60	39,921,838	3,150,900	390,850	35	8,007,563	1,921,668	2
New Mexico.....									
New York.....	574	354	302,001,193	23,452,137	3,022,668	209	149,199,223	3,656,295	11
North Carolina.....	11	10	1,329,508	163,572	8,653				1
North Dakota.....									
Ohio.....	130	100	131,715,103	11,172,793	1,467,071	28	5,144,111	389,698	2
Oklahoma.....	1					1	(2)	(2)	
Oregon.....	15	11	8,512,010	500,707	63,315	2	(2)	(2)	2
Pennsylvania.....	183	118	69,613,873	6,000,752	781,263	57	23,318,850	1,322,527	8
Rhode Island.....	17	12	4,414,116	351,706	44,603	5	836,991	31,446	
South Carolina.....	5	4	2,044,744	227,178	30,399	1	(2)	(2)	
South Dakota.....	9	7		259,963	23,701	1	(2)	(2)	
Tennessee.....	9	7	3,617,739		39,074	4			1
Texas.....	13	9	3,851,882	296,131		1	1,893,564	169,107	
Utah.....	1					1	(2)	(2)	
Vermont.....	16	9	16,872,492	1,009,187	135,702	7	2,755,506	519,262	
Virginia.....	24	17	17,549,854	1,314,481	160,546	4	583,624	17,618	3
Washington.....	26	14	7,891,205	1,136,290	149,159	10	1,346,460	182,608	2
West Virginia.....	7	6	2,406,005	182,072	23,227	1	(2)	(2)	
Wisconsin.....	96	75	124,983,811	14,141,639	1,882,423	19	8,803,535	825,608	2

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp 43-45. Fiscal and fractional (part year) returns are included.

<sup>2</sup> States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data—Continued*

## MANUFACTURING: PAPER, PULP, AND PRODUCTS—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Wyoming.....									
States grouped <sup>1</sup> .....			\$6,096,733	\$612,408	\$72,722		\$2,604,045	\$120,274	
Total.....	2,083	1,386	1,401,780,073	123,987,811	16,063,362	642	267,599,523	13,614,396	55
1926 <sup>1</sup> .....	2,024	1,365	1,430,425,903	120,459,611	15,610,141	659	221,834,410	14,362,048	
1925 <sup>1</sup> .....	1,940	1,288	1,260,562,749	111,186,170	14,003,824	652	230,546,627	12,136,917	
1924 <sup>1</sup> .....	1,886	1,204	1,163,208,615	92,674,293	10,674,546	682	200,908,008	18,361,487	
1923 <sup>1</sup> .....	1,815	1,240	1,246,988,682	109,909,197	12,232,699	575	196,991,870	14,931,923	
1922 <sup>1</sup> .....	1,769	1,086	913,934,635	84,024,626	9,481,228	683	248,261,009	22,408,513	
1921 <sup>1</sup> .....	1,676	730	565,401,379	44,881,837	7,584,062	946	438,100,079	49,178,592	
1920 <sup>1</sup> .....	1,693	1,349	1,733,604,737	241,616,315	72,302,006	344	65,775,624	4,034,761	

## MANUFACTURING: PRINTING AND PUBLISHING

Alabama.....	64	41	\$8,865,262	\$865,824	\$93,237	21	\$910,227	\$247,604	2
Alaska.....	5	4	214,026	18,450	1,447				1
Arizona.....	28	18	1,944,200	128,484	13,886	7	325,635	40,017	3
Arkansas.....	36	22	2,709,762	302,218	37,031	11	544,149	52,315	3
California.....	454	266	73,166,038	6,717,669	842,362	171	13,797,751	1,826,256	17
Colorado.....	90	55	9,359,647	729,829	87,295	32	1,575,482	158,678	3
Connecticut.....	144	100	26,245,088	2,835,974	364,069	44	1,856,038	498,356	
Delaware.....	23	16	3,717,697	346,736	44,692	6	250,177	50,244	1
District of Columbia.....	75	44	12,072,831	2,303,213	297,191	29	4,613,109	422,270	2
Florida.....	133	47	5,543,787	344,972	32,586	84	8,611,384	980,705	2
Georgia.....	91	58	11,942,725	461,010	48,182	32	4,817,386	245,478	1
Hawaii.....	18	11	3,089,671	154,544	19,148	5	66,099	30,951	2
Idaho.....	25	15	1,530,437	73,696	7,268	10	180,459	15,671	
Illinois.....	1,162	746	285,074,777	26,351,283	3,367,871	381	47,670,960	3,209,973	35
Indiana.....	251	187	32,984,153	3,632,815	456,206	55	3,190,543	301,796	9
Iowa.....	170	114	24,074,249	1,971,894	239,647	43	3,172,891	290,660	13
Kansas.....	67	46	5,341,572	368,464	40,021	17	1,703,762	131,294	4

Kentucky	132	87	9,334,229	873,459	100,049	39	3,352,785	489,571	6
Louisiana	105	61	10,661,132	921,120	110,847	39	1,717,686	118,412	5
Maine	68	49	5,417,834	231,306	24,003	18	2,302,937	97,577	1
Maryland	138	98	20,302,681	2,480,741	315,104	39	3,319,196	234,853	1
Massachusetts	496	309	98,190,012	8,378,943	1,062,384	169	13,105,805	1,426,001	18
Michigan	333	225	76,066,872	11,626,101	1,324,597	102	7,435,891	839,343	6
Minnesota	285	184	45,263,847	4,223,938	534,758	86	4,338,416	498,358	15
Mississippi	28	22	1,320,424	115,851	10,600	6	160,327	15,923	
Missouri	404	250	67,570,720	6,334,133	798,193	143	10,337,903	924,833	11
Montana	50	30	3,059,352	229,135	25,087	19	1,091,327	108,685	1
Nebraska	82	55	21,249,087	1,267,933	158,062	26	3,365,289	306,789	1
Nevada	12	6	124,625	6,569		4	280,637	26,192	2
New Hampshire	27	21	3,766,510	296,217	34,079	6	647,483	29,521	
New Jersey	296	200	49,973,972	4,605,584	575,325	89	6,992,642	551,383	7
New Mexico	19	11	276,529	19,347	801	6	426,125	26,412	2
New York	2,479	1,459	736,669,173	47,828,689	5,972,557	967	137,949,499	12,814,896	53
North Carolina	97	59	7,336,218	458,759	50,193	35	3,107,179	214,812	3
North Dakota	59	30	2,108,667	134,633	13,170	20	512,548	65,097	9
Ohio	686	457	159,274,308	17,632,349	2,261,657	209	22,990,248	2,285,122	20
Oklahoma	105	61	8,181,118	511,757	51,454	40	1,215,518	113,963	4
Oregon	128	75	9,987,358	698,111	82,203	45	2,509,886	213,151	8
Pennsylvania	619	407	205,792,957	28,551,665	3,771,110	202	35,831,832	2,832,599	10
Rhode Island	39	25	9,968,754	1,842,307	249,328	13	1,180,517	189,934	1
South Carolina	50	27	2,787,250	145,330	14,085	21	793,618	33,009	2
South Dakota	40	23	1,702,319	125,516	13,604	16	1,087,960	41,640	1
Tennessee	94	49	11,301,501	747,526	89,881	40	7,315,595	455,004	5
Texas	216	150	30,999,133	2,802,236	345,604	62	3,386,340	409,130	4
Utah	53	43	5,381,217	381,945	44,740	10	747,110	24,494	
Vermont	37	27	3,116,122	247,748	27,066	10	502,535	69,995	
Virginia	109	77	14,319,884	1,692,383	213,587	29	1,548,367	95,921	3
Washington	181	115	18,254,873	1,696,188	206,553	60	2,057,189	171,107	6
West Virginia	77	49	5,243,955	458,228	49,185	25	1,518,691	217,383	3
Wisconsin	279	191	31,949,178	3,261,712	404,367	81	4,229,736	330,296	7
Wyoming	20	12	884,727	34,119	2,056	5	71,851	13,712	3
Total	10,679	6,734	2,185,712,460	198,475,653	25,123,328	3,629	380,416,720	34,787,995	316
1926 <sup>1</sup>	10,545	6,931	2,196,254,298	203,506,969	25,857,691	3,614	351,189,797	31,066,312	
1925 <sup>1</sup>	9,920	6,523	1,988,484,745	190,908,952	23,375,358	3,397	293,785,869	29,504,531	
1924 <sup>1</sup>	9,618	6,278	1,878,830,893	173,972,060	20,802,013	3,340	287,667,032	28,454,818	
1923 <sup>1</sup>	9,223	6,183	1,724,659,092	165,947,105	19,428,950	3,040	260,565,858	23,627,284	
1922 <sup>1</sup>	8,710	5,771	1,589,150,238	184,715,665	21,744,873	2,939	257,773,384	23,020,486	
1921 <sup>1</sup>	8,432	5,386	1,414,017,240	124,156,590	27,183,366	3,046	307,991,840	26,679,985	
1920 <sup>1</sup>	8,088	6,393	1,588,305,025	163,159,986	42,249,644	1,695	172,759,382	13,709,458	

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data—Continued*

## MANUFACTURING: CHEMICALS AND ALLIED SUBSTANCES

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Alabama.....	89	50	\$21,975,656	\$1,138,325	\$135,890	33	\$3,041,985	\$251,893	6
Alaska.....									
Arizona.....	11	5	4,200,290	824,446	110,997	5	345,027	20,601	1
Arkansas.....	38	19	8,675,882	457,837	49,712	18	7,417,392	715,467	1
California.....	374	172	392,814,710	32,383,952	4,186,475	177	143,495,032	6,874,218	25
Colorado.....	71	34	4,450,481	430,116	51,815	27	138,561,018	7,830,548	10
Connecticut.....	72	45	22,795,795	2,778,535	374,282	24	757,934	119,052	3
Delaware.....	35	18	503,052,245	32,941,399	4,419,403	16	4,526,851	1,524,858	1
District of Columbia.....	24	12	551,512	127,612	12,432	11	309,436	53,745	1
Florida.....	81	37	14,066,486	2,055,455	266,276	41	4,085,426	1,336,636	3
Georgia.....	152	90	26,494,188	1,312,516	110,524	58	8,190,890	575,015	4
Hawaii.....	4	3	5,809,671	867,466	116,837	1	(2)	(2)	
Idaho.....	3	2	(3)	(2)	(2)	1	(2)	(2)	
Illinois.....	589	332	507,588,356	45,073,516	5,990,224	228	162,976,236	8,115,342	20
Indiana.....	146	95	39,174,585	5,521,979	730,671	42	6,850,663	561,089	6
Iowa.....	88	51	19,802,184	1,502,988	193,708	25	635,290	105,452	12
Kansas.....	59	32	27,225,628	1,835,753	241,214	24	16,123,565	10,518,455	3
Kentucky.....	84	53	102,530,294	6,741,090	902,098	23	993,821	296,995	8
Louisiana.....	100	47	26,360,563	1,164,496	135,458	45	59,896,897	3,567,399	8
Maine.....	33	18	2,012,292	129,022	15,016	11	291,008	12,376	4
Maryland.....	121	71	50,505,419	4,939,409	599,931	39	6,383,006	728,860	11
Massachusetts.....	344	174	255,375,472	17,745,951	2,156,002	157	32,205,329	4,396,303	13
Michigan.....	185	115	128,664,985	19,740,073	2,610,829	58	4,862,923	807,684	12
Minnesota.....	103	52	59,393,898	4,704,351	624,036	43	1,817,831	358,601	8
Mississippi.....	53	31	17,623,110	652,381	59,830	16	1,949,966	155,883	6
Missouri.....	285	164	87,678,721	14,378,360	1,909,171	109	53,667,850	1,784,365	12
Montana.....	23	8	2,928,036	170,083	21,376	12	8,442,308	391,439	3
Nebraska.....	39	19	2,933,857	362,144	45,709	20	1,866,513	108,792	
Nevada.....	9	2	(3)	(2)	(2)	6	70,884	30,882	1
New Hampshire.....	14	7	1,054,102	105,350	11,495	5	229,535	44,226	2
New Jersey.....	336	187	169,320,415	14,938,346	1,959,958	130	18,439,671	1,846,010	19
New Mexico.....	7	3	365,405	17,989	1,602	4	520,526	81,879	
New York.....	1,560	851	2,767,811,525	180,057,000	23,764,158	639	671,434,170	23,596,637	70
North Carolina.....	89	51	23,271,979	975,038	112,112	35	4,315,256	528,432	3

	(2)	(1)	(2)	(2)	(2)	(1)	(2)	(2)	
Dakota.....	442	287	481,935,279	43,346,527	5,599,300	139	67,461,498	2,836,841	16
Oklahoma.....	109	34	74,379,032	3,689,629	464,330	71	131,630,020	13,898,086	4
Oregon.....	44	23	6,047,269	236,959	18,247	18	398,231	67,693	3
Pennsylvania.....	576	312	468,340,544	26,494,371	3,454,819	241	299,812,960	4,929,920	23
Rhode Island.....	51	28	9,514,516	829,600	107,603	23	2,538,105	225,205	
South Carolina.....	56	34	16,778,811	456,680	27,394	22	1,617,166	143,451	
South Dakota.....	16	10	1,309,941	189,933	24,655	5	12,760	3,394	1
Tennessee.....	82	53	29,992,003	2,054,977	225,534	26	18,884,067	903,660	3
Texas.....	266	146	318,514,112	9,203,455	1,178,013	105	45,941,859	3,942,438	15
Utah.....	16	8	9,083,271	366,219	47,749	5	108,823	32,539	3
Vermont.....	15	8	779,555	126,919	15,841	5	164,559	26,340	2
Virginia.....	80	42	14,765,231	570,427	58,476	37	27,391,720	4,522,053	1
Washington.....	98	34	3,983,293	813,292	35,584	52	2,600,686	443,267	12
West Virginia.....	30	23	36,975,160	8,121,234	1,090,449	14	4,992,147	644,987	2
Wisconsin.....	111	62	30,194,059	3,772,344	498,747	43	715,100	93,167	6
Wyoming.....	5	2	(2)	(2)	(2)	2	(2)	(2)	1
States grouped <sup>2</sup> .....			181,513	11,728	682		54,253	316,810	
Total.....	7,229	3,960	6,799,331,331	495,857,272	64,766,664	2,892	1,969,078,193	110,369,015	377
1926 <sup>1</sup> .....	7,286	4,076	7,322,286,642	785,155,156	102,963,663	3,210	768,152,970	69,278,994	
1925 <sup>1</sup> .....	6,962	3,951	6,475,023,641	623,277,471	78,393,092	3,011	590,300,778	82,352,169	
1924 <sup>1</sup> .....	6,601	3,640	5,157,013,861	466,184,064	56,649,624	2,961	733,143,717	76,309,159	
1923 <sup>1</sup> .....	6,317	3,472	4,803,667,811	419,583,646	49,426,373	2,845	1,304,388,021	94,157,796	
1922 <sup>1</sup> .....	6,117	3,512	4,984,114,018	491,221,420	54,056,120	2,605	727,162,737	66,158,378	
1921 <sup>1</sup> .....	5,924	2,502	2,117,210,866	158,217,289	29,597,862	3,422	1,761,069,436	132,881,065	
1920 <sup>1</sup> .....	5,826	3,047	4,338,095,276	441,369,660	98,153,376	2,779	1,027,030,330	96,439,756	

## MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS

	(2)	(1)	(2)	(2)	(2)	(1)	(2)	(2)	
Alabama.....	49	24	\$6,481,405	\$751,026	\$95,680	25	\$1,343,529	\$164,247	
Alaska.....									
Arizona.....	10	6	424,691	24,290	1,906	1	(2)	(2)	3
Arkansas.....	18	8	2,380,464	140,933	17,804	9	152,644	44,868	1
California.....	199	112	71,348,616	13,386,146	1,753,559	75	5,564,858	1,152,344	12
Colorado.....	54	23	14,171,204	2,978,964	399,534	26	1,043,550	104,506	5
Connecticut.....	60	30	5,270,863	301,003	31,900	30	2,998,499	470,602	
Delaware.....	8	5	5,488,064	907,848	122,084	3	28,746	3,564	
District of Columbia.....	12	4	873,167	177,923	23,655	7	370,574	81,359	1
Florida.....	79	20	669,626	49,615	31	55	3,033,505	467,132	4
Georgia.....	66	31	4,498,862	625,314	78,073	31	3,230,480	350,261	4
Hawaii.....	3	2	(2)	(2)	(2)	1	(2)	(2)	
Idaho.....	10	5	239,493	32,935	2,955	4	112,656	8,763	1
Illinois.....	300	202	139,842,951	16,620,560	2,189,050	96	11,949,414	2,275,286	2
Indiana.....	169	107	42,861,457	5,847,033	768,726	51	3,617,246	346,762	11
Iowa.....	87	41	11,401,132	1,379,609	175,772	28	2,631,780	147,575	18
Kansas.....	31	14	3,296,748	709,047	93,988	16	1,323,735	144,657	1

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

<sup>2</sup> States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data—Continued*

## MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Kentucky.....	74	43	\$11,417,129	\$1,216,053	\$156,957	25	\$2,661,033	\$153,163	6
Louisiana.....	26	6	598,013	22,319	1,734	19	1,083,756	238,895	1
Maine.....	18	10	1,054,892	97,346	9,900	6	3,566,142	160,247	2
Maryland.....	83	47	14,302,129	1,025,828	208,062	34	2,856,739	965,282	2
Massachusetts.....	157	79	20,722,792	3,498,249	450,638	76	8,219,890	1,203,373	2
Michigan.....	147	87	34,297,838	4,704,643	615,126	50	4,354,327	543,492	10
Minnesota.....	102	63	15,483,674	1,837,143	236,709	33	1,415,687	207,127	6
Mississippi.....	20	12	784,913	46,883	2,647	8	192,338	25,463	-----
Missouri.....	139	65	42,774,832	4,187,895	554,189	64	10,164,545	1,501,526	10
Montana.....	11	7	304,879	13,688	4	4	118,857	26,008	-----
Nebraska.....	33	16	1,794,221	72,589	6,776	16	916,012	151,510	1
Nevada.....	1	1	(2)	(2)	(2)	-----	-----	-----	-----
New Hampshire.....	7	4	801,188	19,144	2,096	3	82,062	14,336	-----
New Jersey.....	268	164	62,795,374	4,990,850	632,716	97	16,720,157	1,474,095	7
New Mexico.....	4	2	(2)	(2)	(2)	1	(2)	(2)	1
New York.....	601	349	229,410,246	25,100,708	3,296,945	232	24,257,647	2,498,062	20
North Carolina.....	59	32	6,873,240	811,282	102,479	22	1,826,013	97,432	5
North Dakota.....	9	7	337,892	21,343	1,516	2	(2)	-----	-----
Ohio.....	437	247	164,312,156	19,434,000	2,563,314	179	37,796,225	2,590,309	11
Oklahoma.....	35	17	2,784,931	201,666	23,273	16	930,508	126,731	2
Oregon.....	48	26	4,060,525	355,091	40,652	18	645,321	76,560	4
Pennsylvania.....	534	282	310,788,972	31,592,595	4,188,810	225	61,232,035	7,907,987	27
Rhode Island.....	13	7	1,046,894	79,043	9,810	6	192,842	18,246	-----
South Carolina.....	26	10	1,247,262	152,825	18,924	15	928,786	129,325	1
South Dakota.....	17	10	341,084	31,400	2,187	5	68,770	21,489	2
Tennessee.....	71	36	15,878,667	1,414,148	184,973	31	3,344,528	324,855	4
Texas.....	88	47	16,118,213	2,719,645	352,612	37	2,837,978	365,547	4
Utah.....	24	12	2,027,692	323,194	40,606	11	711,442	60,304	1
Vermont.....	72	42	5,676,715	216,264	18,035	29	2,429,507	197,044	1
Virginia.....	75	39	4,390,942	176,689	14,619	35	2,116,344	181,850	1
Washington.....	80	41	7,383,510	1,560,677	202,821	33	3,660,109	304,166	6
West Virginia.....	102	52	45,017,746	5,723,857	741,022	42	8,075,144	824,417	8
Wisconsin.....	139	89	13,515,503	1,039,650	123,528	40	2,316,323	139,540	10

Wyoming.....	7	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	4	94,788	20,068	1
States grouped <sup>1</sup> .....	-----	-----	456,461	43,304	4,340	-----	91,925	17,404	-----
Total.....	4,682	2,587	1,357,109,268	157,262,857	20,593,697	1,876	243,350,016	28,355,773	219
1926 <sup>1</sup> .....	4,606	2,762	1,500,050,797	195,166,284	25,542,126	1,844	164,876,462	22,112,040	-----
1925 <sup>1</sup> .....	4,454	2,753	1,345,032,439	181,547,186	22,852,708	1,701	156,780,115	17,846,227	-----
1924 <sup>1</sup> .....	4,356	2,735	1,215,633,248	162,403,306	19,151,889	1,621	166,464,366	17,943,545	-----
1923 <sup>1</sup> .....	4,201	2,880	1,253,495,678	187,843,942	22,113,441	1,321	110,289,948	14,374,375	-----
1922 <sup>1</sup> .....	3,890	2,459	1,024,109,961	125,692,094	14,937,925	1,431	148,096,969	16,586,111	-----
1921 <sup>1</sup> .....	3,681	1,998	733,427,446	69,756,499	12,031,628	1,683	220,329,251	26,259,793	-----
1920 <sup>1</sup> .....	3,662	2,661	1,239,629,895	151,173,127	37,359,624	1,001	76,509,884	8,287,187	-----

## MANUFACTURING: METAL AND METAL PRODUCTS

Alabama.....	102	47	\$68,217,818	\$6,354,661	\$846,538	51	\$5,081,163	\$512,825	4
Alaska.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Arizona.....	15	9	1,413,666	67,568	7,604	4	116,010	17,844	2
Arkansas.....	21	10	2,972,800	151,933	16,805	8	1,386,875	86,006	3
California.....	853	439	198,093,406	19,999,820	2,563,934	378	52,454,138	5,650,915	36
Colorado.....	133	48	8,716,899	424,357	49,808	64	3,117,358	624,423	21
Connecticut.....	636	369	445,928,637	36,440,103	4,779,151	251	63,387,362	5,432,894	16
Delaware.....	42	18	58,304,345	4,284,342	574,955	22	9,149,646	468,040	2
District of Columbia.....	31	14	1,209,707	66,534	6,075	15	410,562	96,804	2
Florida.....	69	23	1,437,991	46,312	2,093	41	1,710,411	371,608	5
Georgia.....	100	60	21,930,594	1,599,568	197,485	35	4,150,021	307,552	5
Hawaii.....	7	4	7,663,158	499,091	66,815	3	119,863	17,961	-----
Idaho.....	11	6	1,219,029	70,592	8,757	4	55,731	14,918	1
Illinois.....	2,238	1,372	1,489,274,346	158,056,126	20,885,182	818	202,550,467	17,617,439	48
Indiana.....	646	373	377,799,449	31,487,939	4,091,269	244	30,188,070	10,093,696	29
Iowa.....	274	146	94,350,353	13,095,806	1,728,803	105	12,487,547	1,316,587	23
Kansas.....	95	47	10,864,871	829,434	101,065	44	8,116,116	410,862	4
Kentucky.....	152	89	50,086,131	2,989,490	346,598	57	6,627,481	694,395	6
Louisiana.....	95	45	7,456,694	476,081	55,212	47	3,819,202	335,163	3
Maine.....	77	38	7,861,002	334,394	29,025	26	2,467,397	412,692	13
Maryland.....	202	120	58,553,047	3,847,396	467,397	78	9,353,761	1,074,344	4
Massachusetts.....	1,167	643	396,483,035	58,513,576	7,353,630	496	136,982,218	9,012,326	28
Michigan.....	1,151	669	3,400,023,449	377,505,069	50,718,308	434	597,858,583	61,763,845	48
Minnesota.....	352	197	80,282,332	8,232,655	1,061,972	131	12,296,438	1,651,969	24
Mississippi.....	20	9	1,311,875	58,714	5,772	10	350,639	68,016	1
Missouri.....	615	344	186,167,780	15,019,784	1,916,709	248	42,073,799	3,091,461	23
Montana.....	35	17	541,164	36,025	1,755	7	226,218	12,634	11
Nebraska.....	87	35	9,263,532	461,679	49,593	48	3,857,344	455,125	4
Nevada.....	4	-----	-----	-----	-----	4	157,296	34,114	-----
New Hampshire.....	56	31	6,257,894	947,225	97,383	22	3,189,046	253,089	3
New Jersey.....	1,028	559	484,091,608	57,755,825	7,476,745	436	140,932,111	13,171,019	36
New Mexico.....	3	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1	( <sup>2</sup> )	( <sup>2</sup> )	-----
New York.....	3,552	1,983	4,115,013,819	308,961,210	40,782,410	1,472	439,446,499	33,992,108	97

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp.43-45. Fiscal and fractional (part year) returns are included.

<sup>2</sup> States grouped to conceal identity of taxpayer.

TABLE 17.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data—Continued

## MANUFACTURING: METAL AND METAL PRODUCTS—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
North Carolina.....	77	49	\$8,558,837	\$775,288	\$93,495	25	\$2,617,555	\$165,362	3
North Dakota.....	17	10	872,891	68,056	7,474	4	61,272	11,351	3
Ohio.....	2,095	1,218	1,307,986,977	128,248,514	16,828,296	841	587,975,979	33,815,452	36
Oklahoma.....	121	69	18,998,704	1,305,309	165,079	48	13,218,269	851,629	4
Oregon.....	147	76	9,470,600	738,861	86,206	55	4,653,031	480,766	16
Pennsylvania.....	1,945	1,009	2,329,252,666	155,441,912	20,604,680	801	341,595,788	26,204,872	75
Rhode Island.....	324	184	127,137,074	10,510,506	1,355,757	136	21,847,336	2,333,382	4
South Carolina.....	31	17	1,782,865	73,841	6,768	12	254,603	65,621	2
South Dakota.....	12	10	772,748	37,395	3,242	2	( <sup>2</sup> )	( <sup>2</sup> )	—
Tennessee.....	121	69	26,914,341	2,316,089	294,354	49	6,609,804	824,698	3
Texas.....	220	122	49,420,744	7,960,365	1,041,605	89	8,969,658	774,224	9
Utah.....	44	24	2,401,512	135,698	12,739	16	2,241,867	210,293	4
Vermont.....	49	32	11,925,881	1,225,468	156,923	17	2,045,613	252,825	—
Virginia.....	115	66	15,538,982	1,213,653	149,449	48	2,826,889	582,824	1
Washington.....	302	133	22,809,354	1,132,715	122,005	139	9,531,768	971,303	30
West Virginia.....	97	55	165,384,208	9,619,157	1,288,046	38	11,351,244	441,733	4
Wisconsin.....	787	500	564,883,434	71,830,873	9,558,384	241	68,398,295	4,249,619	46
Wyoming.....	6	3	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	2	( <sup>2</sup> )	( <sup>2</sup> )	1
States grouped <sup>2</sup> .....	—	—	364,540	23,725	2,440	—	55,015	6,509	—
Total.....	20,379	11,412	16,256,966,289	1,501,273,734	198,066,290	8,227	2,928,373,358	241,305,137	740
1926 <sup>1</sup> .....	20,054	11,989	16,661,792,513	1,808,444,045	237,077,170	8,065	1,792,082,323	192,574,301	—
1925 <sup>1</sup> .....	21,529	12,760	17,335,938,231	1,756,753,137	221,972,621	8,769	1,774,903,980	201,444,799	—
1924 <sup>1</sup> .....	20,170	11,227	13,947,990,822	1,340,597,253	162,978,506	8,943	1,691,001,583	244,779,005	—
1923 <sup>1</sup> .....	16,240	10,168	15,238,954,970	1,427,496,889	160,770,716	6,072	1,361,816,485	178,080,576	—
1922 <sup>1</sup> .....	15,874	8,397	7,728,928,651	906,956,106	98,760,107	7,477	2,247,107,674	272,040,309	—
1921 <sup>1</sup> .....	15,536	5,468	6,044,372,496	437,366,860	90,307,720	10,068	3,760,766,301	666,001,897	—
1920 <sup>1</sup> .....	15,131	10,135	13,479,348,379	1,411,647,483	293,857,794	4,996	1,624,781,989	136,757,073	—



# MANUFACTURING: NOT ELSEWHERE CLASSIFIED

	26	17	\$3, 435, 659	\$210, 316	\$24, 488	7	\$182, 778	\$16, 583	2
Alabama.....	1					1	( <sup>2</sup> )	( <sup>2</sup> )	
Alaska.....	20	11	1, 874, 189	86, 261	9, 056	8	303, 488	17, 181	1
Arizona.....	332	158	40, 732, 881	4, 286, 935	497, 833	145	11, 803, 880	1, 860, 367	29
Arkansas.....	60	23	10, 887, 437	128, 783	7, 195	30	1, 358, 020	134, 842	7
California.....	198	95	60, 627, 255	6, 945, 218	768, 361	92	13, 779, 593	1, 382, 111	11
Colorado.....	13	7	1, 608, 230	235, 811	30, 983	5	592, 648	2, 978, 604	1
Connecticut.....	17	7	400, 635	15, 491	460	8	226, 297	98, 045	2
Delaware.....	28	13	960, 403	96, 888	10, 637	13	364, 719	55, 314	2
District of Columbia.....	46	30	7, 191, 281	216, 694	22, 830	16	2, 228, 478	207, 138	
Florida.....	2	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1	( <sup>2</sup> )	( <sup>2</sup> )	
Georgia.....	7	4	162, 475	9, 683	484	1	( <sup>2</sup> )	( <sup>2</sup> )	2
Hawaii.....	983	555	251, 938, 691	21, 504, 408	2, 658, 067	372	55, 807, 940	5, 323, 621	56
Idaho.....	250	116	37, 925, 534	2, 629, 360	329, 554	108	22, 124, 142	2, 330, 331	26
Illinois.....	125	56	11, 540, 666	670, 194	76, 266	38	2, 131, 972	294, 059	31
Indiana.....	25	13	7, 198, 201	664, 518	84, 795	10	1, 086, 111	65, 562	2
Iowa.....	61	33	16, 029, 396	1, 958, 793	260, 155	24	1, 283, 566	275, 951	4
Kansas.....	24	10	1, 673, 864	181, 814	20, 589	12	744, 081	68, 912	2
Kentucky.....	50	17	1, 984, 898	177, 788	21, 073	21	746, 127	92, 042	12
Louisiana.....	95	43	13, 760, 952	1, 032, 649	125, 614	45	8, 226, 021	671, 341	7
Maine.....	494	240	76, 137, 456	5, 323, 066	656, 802	233	22, 595, 837	3, 050, 606	21
Maryland.....	326	177	90, 692, 050	9, 404, 514	1, 175, 645	130	20, 844, 764	3, 378, 492	19
Massachusetts.....	173	82	21, 184, 043	1, 611, 981	200, 913	66	3, 645, 966	488, 272	25
Michigan.....	8	5	629, 720	63, 085	7, 124	2	( <sup>2</sup> )	( <sup>2</sup> )	1
Minnesota.....	299	150	82, 080, 839	6, 171, 994	797, 570	123	7, 584, 111	1, 025, 316	26
Mississippi.....	10	4	60, 443	8, 500	605	4	17, 933	23, 923	2
Missouri.....	26	10	1, 726, 217	73, 452	7, 919	12	521, 809	98, 426	4
Montana.....	4	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	3	3, 529	3, 971	
Nebraska.....	27	11	1, 861, 532	117, 602	12, 749	12	534, 181	104, 080	4
Nevada.....	399	196	115, 714, 738	13, 305, 768	1, 537, 776	184	40, 030, 836	5, 083, 439	19
New Hampshire.....	3	1	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1	( <sup>2</sup> )	( <sup>2</sup> )	1
New Jersey.....	1, 961	1, 023	497, 154, 101	50, 449, 088	6, 488, 712	845	153, 826, 128	18, 744, 707	93
New Mexico.....	45	25	4, 473, 112	234, 895	20, 736	16	1, 183, 363	68, 198	4
New York.....	6	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	2	( <sup>2</sup> )	( <sup>2</sup> )	2
North Carolina.....	587	317	171, 478, 647	14, 213, 162	1, 775, 514	248	32, 856, 691	3, 379, 339	22
North Dakota.....	35	14	1, 203, 979	85, 814	8, 297	19	697, 723	201, 622	2
Ohio.....	85	32	2, 678, 499	85, 161	6, 617	37	1, 335, 852	148, 429	16
Oklahoma.....	547	286	148, 716, 854	16, 103, 612	2, 039, 179	226	38, 471, 299	3, 753, 130	35
Oregon.....	74	36	9, 433, 526	475, 541	44, 385	36	3, 404, 374	574, 463	2
Pennsylvania.....	15	5	1, 202, 258	55, 770	5, 123	9	240, 897	42, 350	1
Rhode Island.....	6	3	195, 198	35, 320	4, 693	2	( <sup>2</sup> )	( <sup>2</sup> )	1
South Carolina.....	57	28	11, 501, 539	1, 361, 913	173, 664	23	2, 821, 604	283, 069	6
South Dakota.....	69	44	6, 105, 233	477, 985	49, 572	20	1, 084, 189	101, 801	5
Tennessee.....	17	5	1, 620, 758	99, 130	11, 237	8	227, 304	194, 901	4
Texas.....	25	13	9, 276, 165	390, 092	44, 924	11	1, 128, 719	231, 922	1
Utah.....	47	21	2, 827, 770	197, 424	21, 740	22	828, 480	79, 049	4
Vermont.....									
Virginia.....									

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

<sup>2</sup> States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data—Continued*

## MANUFACTURING: NOT ELSEWHERE CLASSIFIED—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Washington.....	126	46	\$4, 449, 458	\$232, 622	\$23, 470	48	\$2, 368, 586	\$179, 184	32
West Virginia.....	27	8	1, 223, 477	52, 303	3, 061	17	1, 184, 443	125, 186	2
Wisconsin.....	242	114	28, 007, 681	2, 067, 307	259, 202	99	7, 191, 644	958, 390	29
Wyoming.....	3					2	( <sup>2</sup> )	( <sup>2</sup> )	1
States grouped <sup>1</sup> .....			63, 423	3, 846			215, 290	36, 178	
Total.....	8, 106	4, 108	1, 761, 042, 343	163, 751, 951	20, 325, 669	3, 417	467, 835, 233	58, 259, 837	581
1926 <sup>1</sup> .....	8, 775	4, 681	2, 066, 034, 830	195, 636, 969	24, 348, 732	4, 074	460, 600, 317	45, 484, 274	
1925 <sup>1</sup> .....	6, 246	3, 676	2, 006, 741, 719	173, 792, 394	21, 494, 169	2, 570	304, 214, 827	36, 733, 205	
1924 <sup>1</sup> .....	6, 772	3, 926	2, 176, 943, 775	197, 975, 248	23, 580, 176	2, 846	491, 001, 731	57, 560, 904	
1923 <sup>1</sup> .....	11, 187	6, 664	4, 455, 159, 452	473, 420, 323	55, 265, 523	4, 523	678, 307, 774	89, 543, 060	
1922 <sup>1</sup> .....	10, 825	5, 981	3, 546, 528, 930	370, 465, 237	42, 229, 447	4, 844	798, 352, 398	86, 925, 794	
1921 <sup>1</sup> .....	10, 292	4, 266	2, 136, 393, 002	164, 196, 817	28, 295, 849	6, 026	1, 083, 777, 026	171, 537, 751	
1920 <sup>1</sup> .....	9, 834	5, 935	3, 610, 555, 042	435, 022, 063	91, 201, 101	3, 899	758, 250, 931	61, 710, 274	

## CONSTRUCTION

Alabama.....	92	53	\$10, 943, 050	\$636, 064	\$76, 122	32	\$2, 167, 239	\$215, 171	7
Alaska.....	1					1	( <sup>2</sup> )	( <sup>2</sup> )	
Arizona.....	19	8	633, 748	119, 934	6, 643	7	1, 268, 530	45, 329	4
Arkansas.....	31	16	1, 364, 958	70, 596	3, 609	10	260, 895	111, 660	5
California.....	617	326	87, 557, 804	7, 177, 223	869, 443	245	24, 961, 897	4, 128, 571	46
Colorado.....	109	47	5, 891, 298	117, 911	6, 774	49	3, 259, 184	370, 505	13
Connecticut.....	349	217	43, 026, 529	2, 224, 313	239, 067	113	10, 577, 749	550, 860	19
Delaware.....	49	34	16, 384, 287	1, 344, 699	168, 641	12	194, 693	26, 954	3
District of Columbia.....	132	69	14, 945, 301	929, 503	110, 994	54	6, 289, 017	383, 033	9
Florida.....	410	154	27, 918, 305	2, 577, 841	299, 458	214	16, 089, 997	2, 304, 130	42
Georgia.....	117	63	13, 789, 555	2, 351, 428	296, 369	49	3, 442, 139	389, 256	5
Hawaii.....	19	12	3, 084, 772	674, 701	80, 842	6	3, 220, 082	158, 866	1
Idaho.....	16	9	2, 666, 779	109, 062	13, 285	3	89, 531	25, 670	4
Illinois.....	1, 244	787	272, 193, 916	24, 032, 500	2, 978, 196	409	45, 330, 317	5, 005, 068	48

Indiana	334	180	36,165,231	2,612,354	285,162	124	11,186,126	966,357	30
Iowa	163	86	22,461,183	2,025,073	238,841	55	6,320,852	538,657	22
Kansas	57	31	4,841,583	260,648	23,840	18	3,722,361	67,626	8
Kentucky	175	104	14,927,878	963,697	105,537	57	3,723,604	546,352	14
Louisiana	165	85	17,658,592	1,729,088	214,196	68	3,685,627	843,774	12
Maine	112	65	4,984,980	227,424	17,642	38	1,704,285	233,998	9
Maryland	276	139	25,777,414	2,292,818	278,825	114	9,248,605	756,340	23
Massachusetts	823	481	110,327,813	6,343,395	653,843	313	24,186,874	2,668,904	29
Michigan	594	330	123,157,140	7,400,735	898,389	221	20,253,154	2,426,556	43
Minnesota	315	178	32,801,360	2,627,111	288,758	106	8,574,988	1,214,928	31
Mississippi	27	14	2,597,386	123,216	10,133	9	429,997	106,838	4
Missouri	578	351	46,656,696	4,550,120	501,852	180	12,359,324	1,561,159	47
Montana	38	16	1,217,096	56,339	4,507	14	494,977	57,565	3
Nebraska	77	43	15,844,436	674,384	81,987	31	2,232,909	242,671	8
Nevada	7	4	1,291,904	32,152	2,599	2	( <sup>2</sup> )	( <sup>2</sup> )	1
New Hampshire	24	21	1,381,364	53,110	3,854	3	238,114	21,284	1
New Jersey	1,165	735	115,479,008	6,829,731	734,510	377	30,715,646	3,059,338	53
New Mexico	9	3	1,405,157	161,678	21,772	5	102,030	134,369	1
New York	5,191	2,906	629,758,787	43,402,440	5,134,068	1,861	232,168,819	17,100,731	424
North Carolina	139	81	14,989,096	689,719	71,156	49	4,293,172	226,523	9
North Dakota	21	16	1,612,171	56,265	5,460	4	215,835	14,540	1
Ohio	1,053	646	169,626,917	7,692,965	850,345	362	47,365,055	2,665,118	45
Oklahoma	229	141	26,377,560	3,365,411	327,559	62	5,730,868	672,650	26
Oregon	177	98	9,284,372	520,000	42,080	63	4,525,453	373,137	16
Pennsylvania	933	526	282,298,352	23,459,802	3,008,309	340	51,429,846	4,945,274	67
Rhode Island	126	77	9,314,684	431,621	34,378	40	3,132,480	195,336	8
South Carolina	57	25	3,716,115	183,503	19,457	22	2,629,904	259,156	10
South Dakota	32	18	2,504,114	144,442	15,844	11	3,353,531	57,376	3
Tennessee	109	60	17,506,925	662,498	74,997	41	2,489,540	335,936	8
Texas	309	170	35,901,270	3,365,698	382,553	115	10,608,820	906,687	24
Utah	73	36	3,702,789	340,391	38,471	31	1,737,208	270,081	6
Vermont	8	5	289,072	32,321	3,355	3	52,823	11,270	1
Virginia	161	88	32,058,752	1,055,372	119,302	64	6,008,964	647,462	9
Washington	246	136	16,243,614	928,704	63,701	91	4,635,176	433,779	19
West Virginia	130	72	9,865,543	449,034	39,291	51	3,728,782	514,650	7
Wisconsin	450	301	67,614,277	3,029,957	330,974	121	7,751,320	561,680	28
Wyoming	21	8	342,698	20,972	1,248	10	187,152	50,724	3
States grouped <sup>1</sup>							34,693	14,030	1
Total	17,609	10,071	2,413,183,931	171,159,963	20,078,238	6,281	642,410,274	59,417,399	1,257
1926 <sup>1</sup>	16,770	10,075	2,287,547,857	162,569,003	19,146,036	6,695	528,547,998	53,621,248	1,257
1925 <sup>1</sup>	15,338	9,701	1,914,494,247	156,490,708	17,580,920	5,637	391,554,866	43,345,993	1,257
1924 <sup>1</sup>	13,176	8,701	1,784,698,994	132,704,218	13,911,675	4,475	425,624,680	42,010,538	1,257
1923 <sup>1</sup>	12,551	8,151	1,753,796,470	112,003,914	11,438,833	4,400	469,915,480	42,808,544	1,257
1922 <sup>1</sup>	11,370	6,997	1,350,514,102	91,724,158	9,652,388	4,373	415,529,562	52,528,638	1,257
1921 <sup>1</sup>	10,361	6,041	1,281,614,507	67,335,368	13,594,886	4,320	491,693,680	51,507,351	1,257
1920 <sup>1</sup>	9,960	7,010	1,875,949,811	113,552,012	33,179,762	2,950	361,704,293	28,209,391	1,257

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

<sup>2</sup> States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data—Continued*

## TRANSPORTATION AND OTHER PUBLIC UTILITIES

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Alabama.....	219	148	\$13,799,035	\$1,675,625	\$196,230	46	\$16,412,155	\$306,456	25
Alaska.....	24	16	746,868	161,504	18,828	6	120,815	14,923	2
Arizona.....	49	16	4,899,416	360,140	35,825	31	2,973,601	1,777,859	12
Arkansas.....	187	126	16,591,541	2,506,412	312,862	47	6,167,855	1,017,590	14
California.....	1,001	546	410,497,986	62,137,481	8,268,655	332	64,982,502	8,027,767	123
Colorado.....	245	112	109,309,782	9,269,744	1,232,065	80	3,228,198	1,175,356	53
Connecticut.....	287	188	239,282,430	29,290,269	3,111,496	77	3,093,461	623,948	22
Delaware.....	45	31	168,060,206	20,006,655	2,694,981	12	2,883,730	161,618	2
District of Columbia.....	81	50	280,693,586	33,360,511	4,497,679	29	4,085,356	443,922	2
Florida.....	251	91	19,506,645	3,057,044	384,054	127	30,099,172	3,991,350	33
Georgia.....	309	212	27,186,718	4,934,835	615,819	84	6,903,330	806,740	13
Hawaii.....	37	26	19,877,754	4,361,087	586,190	9	6,432,122	39,204	2
Idaho.....	107	62	2,001,871	243,309	24,968	28	4,584,585	174,343	17
Illinois.....	1,343	776	1,513,802,454	138,934,998	18,459,849	439	398,687,328	28,908,070	128
Indiana.....	594	383	35,618,159	5,488,299	650,022	168	17,411,604	1,981,152	43
Iowa.....	788	508	31,839,560	5,088,427	632,882	154	15,024,964	1,379,617	126
Kansas.....	309	258	355,858,880	76,579,201	10,297,108	94	5,514,889	1,200,602	17
Kentucky.....	348	201	192,620,217	22,096,010	2,938,053	95	2,545,465	464,813	52
Louisiana.....	281	181	46,984,989	5,532,648	663,890	86	16,411,167	2,318,704	14
Maine.....	237	137	65,200,617	8,821,137	1,150,337	77	15,314,860	3,225,694	44
Maryland.....	261	157	365,034,402	33,623,830	4,516,640	75	8,781,787	1,525,977	29
Massachusetts.....	707	460	460,375,016	61,681,390	8,209,447	208	80,617,784	4,585,697	39
Michigan.....	507	295	197,877,895	34,416,977	4,573,631	168	62,556,862	8,699,908	44
Minnesota.....	469	297	435,594,375	23,177,573	3,032,009	128	27,681,146	2,841,462	44
Mississippi.....	179	143	10,259,282	1,260,135	137,527	29	916,135	112,878	7
Missouri.....	640	366	373,949,814	37,153,416	4,938,930	215	175,855,775	10,745,377	59
Montana.....	165	84	13,794,093	3,610,034	475,391	43	849,297	2,111,180	38
Nebraska.....	286	216	25,134,584	3,147,655	396,211	56	2,023,457	400,410	14
Nevada.....	43	70	555,461	63,993	5,067	19	865,866	242,845	5
New Hampshire.....	91	43	3,411,464	883,972	105,605	18	864,810	199,059	3
New Jersey.....	681	434	377,791,317	46,289,547	6,151,411	208	12,715,218	1,664,296	39
New Mexico.....	59	37	1,829,521	316,973	34,909	16	279,603	105,499	6
New York.....	3,442	1,949	4,416,466,582	550,576,180	73,704,742	1,286	880,614,413	70,548,696	207
North Carolina.....	397	224	150,158,806	17,774,584	2,356,323	123	3,475,054	593,639	50

North Dakota.....	171	101	2,893,576	294,493	30,908	44	686,882	58,113	26
Ohio.....	951	640	261,578,434	46,130,383	6,045,223	273	28,858,794	3,811,457	38
Oklahoma.....	438	215	79,738,579	15,011,065	1,555,080	189	29,309,346	1,833,992	34
Oregon.....	426	239	22,150,513	2,556,053	304,588	128	19,694,902	900,593	59
Pennsylvania.....	1,630	987	1,441,080,628	155,975,391	20,830,110	430	121,075,210	11,158,010	213
Rhode Island.....	92	50	12,821,855	3,500,989	461,347	37	2,048,751	852,620	5
South Carolina.....	232	123	4,316,698	589,241	65,813	94	2,532,793	300,325	15
South Dakota.....	233	159	3,103,903	484,484	53,301	45	568,786	66,398	29
Tennessee.....	310	177	78,302,613	9,843,065	1,292,250	95	5,831,372	898,552	38
Texas.....	1,195	709	130,414,398	18,055,425	2,253,552	368	92,719,128	5,944,281	67
Utah.....	134	71	15,972,210	1,091,081	219,047	36	2,375,873	477,653	27
Vermont.....	84	62	1,861,479	418,796	48,242	17	9,012,581	1,431,985	5
Virginia.....	328	192	309,836,129	77,478,612	10,430,643	113	76,209,337	3,283,141	23
Washington.....	718	421	60,336,727	9,307,586	1,183,139	230	20,781,118	2,558,833	67
West Virginia.....	269	173	8,824,837	1,771,099	208,437	76	3,627,792	555,864	20
Wisconsin.....	735	493	22,591,525	3,589,173	421,731	166	3,758,577	455,722	76
Wyoming.....	73	40	1,050,061	306,530	34,249	28	817,608	438,257	5
Total.....	22,912	13,855	12,844,090,391	1,588,880,061	210,877,896	6,982	2,295,882,216	197,472,427	2,075
1926.....	25,100	15,444	13,518,652,342	1,723,398,621	228,662,641	9,656	1,245,630,785	120,174,173	-----
1925.....	23,613	14,892	10,952,308,305	1,468,092,774	186,313,840	8,751	928,339,371	134,744,529	-----
1924.....	22,431	14,565	9,099,039,812	1,232,012,201	148,278,140	7,866	1,076,769,025	137,753,364	-----
1923.....	21,113	14,269	9,280,705,456	1,257,409,896	150,998,913	6,844	1,243,311,572	125,649,787	-----
1922.....	20,511	13,690	8,098,069,972	979,263,568	119,480,757	6,821	1,656,213,294	136,480,421	-----
1921.....	19,105	11,831	7,187,359,107	821,571,454	101,021,765	7,274	1,813,387,056	323,308,793	-----
1920.....	20,599	12,922	7,775,205,644	829,130,927	98,623,106	7,677	1,377,576,295	150,505,207	-----

## TRADE

Alabama.....	1,350	885	\$242,855,911	\$7,491,527	\$819,468	446	\$61,738,284	\$3,064,598	19
Alaska.....	42	41	4,301,083	152,545	11,502	1	(2)	(2)	-----
Arizona.....	345	236	63,098,864	2,565,140	286,220	103	16,835,630	586,499	6
Arkansas.....	881	559	150,841,816	4,093,000	425,082	312	54,481,930	2,627,797	10
California.....	4,421	2,656	1,767,957,397	71,068,722	8,685,353	1,683	354,106,306	20,302,385	82
Colorado.....	1,067	1,037	246,048,385	7,665,726	807,338	593	65,357,292	2,942,634	37
Connecticut.....	1,985	1,224	352,711,825	12,318,833	1,323,062	726	113,336,419	4,614,965	35
Delaware.....	260	159	69,115,060	3,038,120	381,836	89	12,529,728	812,349	12
District of Columbia.....	585	339	156,970,685	6,391,709	784,281	237	43,851,947	2,168,073	9
Florida.....	2,126	792	172,189,260	5,580,985	578,113	1,274	175,019,834	15,485,458	60
Georgia.....	1,702	1,188	335,426,272	9,204,028	976,606	562	118,910,541	4,295,808	12
Hawaii.....	217	149	55,949,453	3,480,644	441,110	62	(2)	(2)	6
Idaho.....	8	391	66,497,978	1,994,527	171,398	143	19,052,208	588,587	11
Illinois.....	8,331	5,042	3,346,433,864	142,214,632	17,937,094	3,109	598,769,374	26,390,299	180
Indiana.....	2,934	1,822	452,402,489	15,993,085	1,757,115	1,021	133,507,990	6,443,704	91
Iowa.....	2,508	1,699	442,699,465	10,386,802	1,045,070	698	109,048,975	3,549,070	111
Kansas.....	1,048	1,111	298,287,367	7,511,680	785,116	511	80,322,581	2,488,655	26
Kentucky.....	1,526	991	252,248,921	8,818,646	919,605	463	62,737,685	3,069,202	42

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. For 1916-1924, inclusive, gross income incomplete, due to gross operating revenue of railroad and other public utilities not being completely tabulated. Fiscal and fractional (part year) returns are included.

<sup>2</sup> States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data—Continued*

## TRADE—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Louisiana.....	1,822	1,127	\$462,759,592	\$13,261,546	\$1,486,841	653	\$114,236,828	\$4,998,404	42
Maine.....	1,071	702	139,425,554	3,550,779	325,958	335	34,889,802	1,626,540	34
Maryland.....	1,318	712	394,286,928	15,913,659	1,945,249	572	77,082,608	5,142,846	34
Massachusetts.....	5,045	3,104	1,638,297,502	48,181,142	5,643,971	2,432	347,565,470	15,983,360	109
Michigan.....	3,669	2,225	1,041,703,663	46,679,319	5,769,652	1,355	238,739,771	12,732,339	89
Minnesota.....	3,089	2,052	937,912,954	25,129,428	2,788,653	838	148,113,104	7,798,408	99
Mississippi.....	839	566	129,908,923	3,745,402	367,146	253	25,478,335	1,590,807	20
Missouri.....	4,459	2,727	1,334,699,820	45,856,615	5,523,823	1,632	293,264,230	12,615,774	100
Montana.....	999	734	119,285,557	4,086,786	384,130	226	16,855,420	636,618	39
Nebraska.....	1,535	1,104	402,124,913	9,539,822	1,043,476	406	58,973,524	2,305,442	25
Nevada.....	153	103	97,954,097	3,023,771	382,515	47	3,144,361	220,769	3
New Hampshire.....	308	200	47,335,390	1,227,802	120,165	104	9,887,950	513,400	4
New Jersey.....	3,910	2,354	1,604,482,764	51,435,489	6,369,616	1,477	210,655,247	11,019,631	79
New Mexico.....	286	190	44,120,404	1,615,872	472,483	83	5,415,910	501,480	13
New York.....	21,880	12,696	7,770,922,107	287,721,171	35,698,670	8,764	1,799,983,907	91,131,954	430
North Carolina.....	2,173	1,350	325,835,900	10,425,693	842,197	776	76,855,092	4,079,825	47
North Dakota.....	1,314	832	137,534,006	3,481,918	245,479	317	22,653,032	782,866	65
Ohio.....	6,621	4,018	1,825,349,792	57,559,275	6,806,855	2,526	414,460,373	18,459,585	77
Oklahoma.....	1,632	1,111	359,289,372	9,814,208	1,089,626	489	72,682,470	3,027,398	32
Oregon.....	1,482	876	260,187,226	6,260,441	641,848	559	84,395,840	2,933,781	47
Pennsylvania.....	5,382	2,965	1,859,504,832	64,732,543	7,919,406	2,273	458,022,365	22,846,601	144
Rhode Island.....	658	395	213,823,498	6,206,680	723,301	252	41,119,697	1,902,564	11
South Carolina.....	1,388	742	151,573,873	2,768,271	229,208	621	54,487,675	2,164,550	25
South Dakota.....	1,005	750	119,487,441	2,830,093	197,895	225	16,498,414	685,646	30
Tennessee.....	1,562	1,040	450,981,844	11,939,809	1,321,659	502	126,735,366	5,544,374	20
Texas.....	3,860	2,470	1,239,930,578	39,099,399	4,611,770	1,315	233,153,945	10,956,418	77
Utah.....	830	553	131,704,020	4,230,098	420,785	264	33,742,153	1,705,941	13
Vermont.....	293	194	51,984,140	1,627,938	171,820	96	11,056,834	525,417	8
Virginia.....	2,054	1,352	351,824,771	12,412,748	1,345,474	668	67,206,958	3,342,564	34
Washington.....	2,661	1,588	464,302,187	12,579,644	1,339,448	993	122,461,592	5,354,140	80
West Virginia.....	1,303	848	223,249,097	8,303,336	923,292	441	46,788,534	2,640,755	14
Wisconsin.....	3,660	2,406	645,168,328	20,498,927	2,260,512	1,165	114,388,186	6,193,644	89

Wyoming	361	240	29,890,676	1,174,221	103,223	111	10,957,586	446,183	10
States grouped <sup>1</sup>							19,320,498	515,607	
Total	122,360	74,747	33,512,875,844	1,156,870,205	137,351,547	44,931	7,430,839,801	362,339,344	2,682
1926 <sup>1</sup>	112,705	71,403	33,459,062,756	1,165,557,562	140,522,646	41,302	7,478,473,042	330,998,059	
1925 <sup>1</sup>	109,388	71,910	32,617,031,658	1,254,045,996	145,349,645	37,678	7,229,905,678	287,506,146	
1924 <sup>1</sup>	105,323	68,112	28,625,232,657	1,098,585,578	120,648,795	37,211	6,490,246,892	296,516,827	
1923 <sup>1</sup>	100,646	68,186	26,441,517,568	1,197,926,069	128,536,444	32,460	5,832,623,165	264,797,443	
1922 <sup>1</sup>	95,683	59,791	22,864,939,438	1,014,012,731	107,041,608	35,892	5,811,919,511	318,693,358	
1921 <sup>1</sup>	88,179	42,809	17,570,065,920	571,945,297	96,742,515	45,370	9,774,283,657	626,828,343	
1920 <sup>1</sup>	78,885	52,278	23,915,646,093	911,173,330	192,612,920	26,007	7,597,470,410	339,482,009	

SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

Alabama	243	151	\$8,366,208	\$768,109	\$76,635	74	\$3,662,832	\$287,729	18
Alaska	10	6	219,169	16,450	401	3	51,571	14,199	1
Arizona	105	55	4,044,189	418,063	45,155	30	956,979	161,366	20
Arkansas	139	94	6,308,228	769,434	80,446	38	1,664,758	148,559	7
California	1,899	950	166,541,139	18,497,234	2,188,856	716	63,578,362	9,181,963	233
Colorado	514	263	16,146,657	1,326,451	143,313	162	9,172,852	619,730	89
Connecticut	544	288	24,257,025	1,963,501	208,009	210	15,465,370	1,123,997	46
Delaware	87	50	2,630,309	314,873	32,677	29	12,659,130	448,780	8
District of Columbia	251	157	19,968,346	1,442,068	141,345	84	5,346,622	796,352	10
Florida	695	228	12,998,135	1,050,127	90,333	408	18,619,445	6,445,114	59
Georgia	369	190	21,142,884	1,599,291	169,673	107	5,156,369	802,711	12
Hawaii	36	20	3,818,594	376,800	47,987	14	1,876,296	429,342	2
Idaho	151	95	2,846,260	235,946	17,722	37	557,610	71,414	19
Illinois	3,135	1,700	332,128,240	28,583,836	3,174,356	1,153	125,261,196	14,817,188	282
Indiana	737	443	38,328,739	2,907,672	308,445	212	9,176,049	894,080	82
Iowa	538	324	14,227,292	894,695	64,789	154	4,324,010	347,966	60
Kansas	264	125	7,083,470	588,787	59,364	63	1,989,842	211,554	16
Kentucky	449	245	14,236,725	2,163,667	253,214	132	5,876,761	592,189	72
Louisiana	324	203	21,955,231	2,315,204	263,443	100	7,053,625	586,743	21
Maine	280	177	18,430,160	1,097,209	118,039	71	1,450,592	161,781	32
Maryland	446	257	26,281,132	2,931,662	352,060	136	5,635,390	831,517	53
Massachusetts	1,466	739	103,717,064	8,758,736	1,037,322	654	45,383,236	4,864,568	73
Michigan	962	516	84,662,772	8,921,670	1,067,598	363	31,087,729	5,745,766	83
Minnesota	610	345	31,693,642	2,870,006	322,887	204	11,816,406	932,865	61
Mississippi	100	57	2,581,196	253,219	23,273	36	1,909,524	541,004	7
Missouri	1,169	639	78,961,563	5,218,100	578,245	438	22,149,817	2,683,547	92
Montana	238	146	7,598,585	1,156,740	133,183	60	1,580,696	171,227	32
Nebraska	255	148	11,419,385	473,606	40,796	94	3,962,196	403,346	13
Nevada	43	23	871,012	76,626	5,867	14	182,237	27,843	6
New Hampshire	92	49	3,096,977	202,756	19,558	35	1,063,742	113,769	8
New Jersey	1,248	656	72,984,921	6,000,034	673,160	507	32,241,152	4,490,308	85
New Mexico	77	48	1,392,317	138,952	11,605	19	399,487	54,212	10
New York	7,334	3,739	1,043,478,173	96,772,329	12,062,100	3,161	294,380,445	38,184,563	434
North Carolina	380	161	13,376,931	1,198,449	134,259	167	5,730,582	747,544	52

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

<sup>2</sup> States grouped to conceal identity of taxpayer.

TABLE 17.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data—Continued

## SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.—Continued

States and Territories	Total number of returns	Number of returns	Corporations reporting net income		Tax	Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
			Gross income	Net income		Number of returns	Gross income	Deficit	
North Dakota.....	164	86	\$1,585,938	\$108,439	\$6,028	42	\$473,237	\$59,450	36
Ohio.....	1,690	917	107,301,349	9,907,409	1,141,517	661	43,720,518	5,246,770	112
Oklahoma.....	400	266	16,002,110	1,866,185	199,201	100	3,054,123	289,853	34
Oregon.....	574	284	14,946,951	1,187,430	111,568	199	6,065,395	693,984	91
Pennsylvania.....	1,556	815	131,636,340	13,120,136	1,592,052	626	43,784,248	6,067,938	115
Rhode Island.....	151	78	10,479,324	892,727	101,441	63	3,863,259	620,730	10
South Carolina.....	175	70	2,161,151	176,733	12,908	83	2,124,467	173,815	22
South Dakota.....	229	140	2,164,582	170,154	10,148	39	774,157	66,855	50
Tennessee.....	352	214	22,215,318	1,585,083	151,578	107	3,211,144	411,201	31
Texas.....	945	593	44,038,617	3,830,969	388,959	275	12,777,989	1,497,138	77
Utah.....	184	107	7,628,528	727,118	80,516	63	2,091,846	223,354	14
Vermont.....	79	49	1,957,812	133,957	11,737	24	739,583	131,534	6
Virginia.....	423	226	15,928,506	1,717,944	180,835	142	5,385,627	575,419	55
Washington.....	929	476	28,174,056	2,072,337	195,453	308	9,773,574	1,169,076	145
West Virginia.....	285	160	9,284,840	812,984	75,678	93	4,419,084	580,561	32
Wisconsin.....	902	466	46,179,922	3,702,966	407,645	319	11,692,843	1,287,520	117
Wyoming.....	85	53	1,437,425	148,977	12,378	30	693,806	86,137	2
Total.....	34,193	18,287	2,680,916,440	244,463,850	28,625,757	12,859	906,078,710	117,065,160	3,047
1926.....	32,257	17,755	2,628,039,969	260,981,252	31,040,096	14,502	732,271,926	103,771,742	-----
1925.....	28,981	16,571	2,283,167,734	246,426,235	28,466,903	12,410	556,184,645	72,226,325	-----
1924.....	26,320	15,495	2,049,142,401	202,165,035	22,130,913	10,825	582,704,474	66,650,042	-----
1923.....	25,114	15,482	1,917,929,099	188,368,460	20,376,829	9,632	500,837,285	59,141,170	-----
1922.....	23,145	13,494	1,689,958,545	148,366,522	16,262,319	9,651	525,945,947	59,614,683	-----
1921.....	19,103	10,694	1,312,596,853	104,872,554	19,269,098	8,409	442,490,733	45,939,035	-----
1920.....	17,490	11,914	1,656,790,349	145,490,862	31,547,536	5,576	295,783,511	20,199,368	-----

## FINANCE: BANKING, INSURANCE, REAL ESTATE, AND HOLDING COMPANIES, STOCKBROKERS, ETC.

Alabama.....	1,391	896	\$33,340,080	\$7,498,640	\$823,085	345	\$5,972,220	\$1,579,008	150
Alaska.....	27	17	720,002	151,527	16,915	8	130,502	69,598	2
Arizona.....	295	157	6,254,439	977,704	95,890	81	3,837,150	1,041,486	57



Arkansas.....	724	526	13,996,856	2,259,810	194,438	160	12,379,731	1,457,691	38
California.....	6,567	3,570	1,097,208,343	133,784,193	16,921,736	2,472	251,214,584	37,913,323	525
Colorado.....	1,737	947	45,673,049	6,447,743	676,635	571	28,088,187	5,424,358	219
Connecticut.....	1,454	978	386,371,117	34,911,221	4,026,456	391	13,883,874	3,782,338	85
Delaware.....	648	404	193,665,384	47,655,400	6,328,876	192	18,580,759	13,401,626	52
District of Columbia.....	532	301	37,842,213	9,113,402	1,104,881	162	8,319,657	3,558,280	69
Florida.....	5,388	1,625	48,994,070	11,623,684	1,080,702	2,518	70,591,339	52,884,312	1,245
Georgia.....	1,572	942	45,932,113	8,476,939	943,502	520	17,500,087	5,881,061	110
Hawaii.....	196	136	13,033,382	3,171,911	400,650	51	1,604,814	270,918	9
Idaho.....	440	243	5,032,206	533,061	32,222	146	3,012,377	854,232	51
Illinois.....	5,371	3,400	902,795,872	107,525,636	13,262,733	1,610	181,894,479	37,266,952	361
Indiana.....	3,280	2,245	111,805,905	19,847,178	2,183,738	746	22,986,500	7,018,807	289
Iowa.....	3,078	1,559	84,910,674	8,137,952	773,569	978	40,939,810	7,996,570	541
Kansas.....	1,883	1,118	30,708,957	4,685,419	433,145	586	19,556,374	4,737,214	179
Kentucky.....	1,340	938	75,484,265	9,347,759	1,061,754	276	7,988,737	1,846,147	126
Louisiana.....	1,572	945	90,365,590	9,031,910	996,879	507	30,195,508	4,833,544	120
Maine.....	663	424	51,728,634	5,303,695	536,707	182	13,892,451	967,067	57
Maryland.....	1,710	1,077	137,829,744	21,592,625	2,681,274	425	25,579,281	6,296,376	208
Massachusetts.....	3,112	1,915	545,232,783	51,859,019	6,415,049	998	130,135,699	34,719,697	199
Michigan.....	4,156	2,483	239,503,508	68,079,545	8,523,821	1,360	97,036,177	24,267,949	313
Minnesota.....	3,542	1,684	154,295,222	15,167,966	1,721,087	1,391	52,371,369	10,882,605	467
Mississippi.....	541	362	18,816,061	1,826,407	172,123	153	6,070,243	1,365,620	26
Missouri.....	5,187	3,079	217,504,931	28,081,874	3,170,518	1,595	82,781,655	15,126,573	513
Montana.....	911	450	8,991,119	1,553,548	121,483	202	6,291,942	1,949,610	199
Nebraska.....	1,850	1,079	39,406,678	5,206,999	473,517	474	26,206,036	4,604,769	297
Nevada.....	137	82	2,991,611	593,160	59,680	41	1,533,740	456,445	14
New Hampshire.....	282	212	16,408,656	2,540,759	298,405	63	4,289,285	2,547,224	7
New Jersey.....	7,226	4,119	428,385,110	81,313,162	9,387,270	2,436	66,875,440	19,165,937	671
New Mexico.....	222	109	2,228,854	449,933	43,006	66	2,254,602	626,200	47
New York.....	35,272	19,693	3,514,803,567	529,946,089	63,643,893	11,979	681,422,595	136,634,359	3,660
North Carolina.....	1,619	883	69,315,129	8,126,442	907,217	543	11,534,273	3,960,924	193
North Dakota.....	1,331	426	7,270,166	967,694	63,648	402	6,714,974	1,408,969	503
Ohio.....	6,039	3,548	383,225,338	52,711,738	5,910,318	2,156	121,231,674	31,005,818	335
Oklahoma.....	1,246	771	26,201,292	4,297,403	435,435	406	17,034,957	3,645,329	189
Oregon.....	1,610	786	25,560,753	3,745,183	361,206	554	17,340,308	6,922,843	270
Pennsylvania.....	5,032	3,184	902,229,378	110,634,037	13,959,369	1,486	112,549,952	20,141,666	362
Rhode Island.....	606	399	39,577,371	5,164,791	625,207	158	21,186,435	4,070,623	49
South Carolina.....	1,018	421	19,275,052	2,268,769	209,389	425	7,788,167	2,611,357	172
South Dakota.....	1,057	432	6,039,107	763,814	30,414	206	5,802,896	1,667,656	359
Tennessee.....	1,199	811	75,886,821	7,956,257	877,780	308	8,371,519	2,269,731	80
Texas.....	3,318	2,010	114,559,035	22,045,462	2,387,675	1,014	62,156,396	12,487,601	294
Utah.....	681	442	42,834,439	3,161,869	332,395	178	5,791,472	1,575,555	61
Vermont.....	181	140	17,504,748	2,165,500	250,754	35	1,972,122	859,962	6
Virginia.....	1,967	1,182	55,891,276	12,320,795	1,387,347	599	10,665,405	3,288,455	186
Washington.....	2,702	1,512	97,817,011	10,328,249	1,073,269	863	23,082,792	5,843,565	327
West Virginia.....	1,303	804	37,733,655	6,852,288	759,570	377	6,921,985	3,245,695	122

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

TABLE 17.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data—Continued

FINANCE: BANKING, INSURANCE, REAL ESTATE, AND HOLDING COMPANIES, STOCKBROKERS, ETC.—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	
Wisconsin.....	3,890	2,467	\$168,833,406	\$29,732,360	\$3,426,319	975	\$32,589,924	\$9,820,984	448
Wyoming.....	280	167	4,999,985	985,277	103,040	92	1,874,619	897,680	21
Total.....	137,425	78,100	10,797,009,957	1,522,833,798	181,705,991	44,582	2,407,046,374	566,176,909	14,743
1926.....	130,433	76,819	9,356,744,267	1,336,892,784	160,214,776	53,614	2,942,935,998	523,032,344	.....
1925.....	115,947	73,246	8,503,186,306	1,523,823,240	179,948,691	42,701	2,013,582,179	456,219,056	.....
1924.....	104,761	67,089	6,766,187,881	935,123,931	109,444,007	37,672	2,305,943,359	460,596,529	.....
1923.....	96,772	62,654	5,488,238,992	868,083,415	95,114,379	34,118	2,975,873,948	410,813,152	.....
1922.....	91,105	58,646	7,143,710,071	887,834,693	99,097,400	32,459	1,783,176,886	397,660,887	.....
1921.....	82,858	54,122	5,797,975,438	739,296,805	76,271,592	28,736	1,753,120,702	363,165,913	.....
1920.....	78,992	55,484	6,721,199,029	933,304,119	119,001,606	23,418	1,668,375,486	293,936,196	.....

NATURE OF BUSINESS NOT GIVEN

Alabama.....	124	18	\$429,803	\$17,157	-----	14	\$193,387	\$28,764	92
Alaska.....	2	-----	-----	-----	-----	-----	-----	-----	-----
Arizona.....	103	2	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	2	( <sup>2</sup> )	( <sup>2</sup> )	99
Arkansas.....	60	7	221,142	22,849	\$1,634	13	211,291	52,045	40
California.....	965	62	1,836,784	123,054	6,441	124	4,230,161	967,710	779
Colorado.....	450	8	182,537	6,934	179	30	1,327,245	104,060	412
Connecticut.....	242	22	381,157	33,879	1,518	21	358,438	139,978	199
Delaware.....	141	9	99,214	14,353	958	16	42,360	69,190	116
District of Columbia.....	119	8	90,181	12,691	407	9	182,766	57,104	102
Florida.....	795	41	1,388,984	101,583	1,776	53	1,104,450	755,567	701
Georgia.....	126	27	1,130,372	36,495	978	24	570,985	66,766	75
Hawaii.....	12	-----	-----	-----	-----	2	( <sup>2</sup> )	( <sup>2</sup> )	10
Idaho.....	60	8	105,984	8,422	-----	4	201,415	115,306	48
Illinois.....	1,065	47	1,598,783	175,725	11,790	83	4,915,857	675,594	935
Indiana.....	618	23	1,223,120	33,791	-----	20	747,328	70,844	575
Iowa.....	356	23	285,264	23,570	854	21	1,122,864	156,424	312
Kansas.....	102	10	96,450	9,414	36	10	127,576	98,324	82

Kentucky	230	17	245,370	16,344	579	24	185,953	52,588	189
Louisiana	246	26	1,790,340	53,252	2,357	26	673,110	90,021	194
Maine	170	18	185,504	24,728	2,120	23	114,331	231,028	129
Maryland	399	43	1,086,305	193,025	24,038	21	1,571,672	595,969	335
Massachusetts	539	38	2,063,087	78,502	5,919	68	1,368,863	418,604	433
Michigan	559	23	887,483	79,973	8,010	48	641,942	473,013	488
Minnesota	601	29	2,529,627	62,809	0,000	44	341,704	95,662	528
Mississippi	50	6	80,372	5,722		2	(2)	(2)	42
Missouri	717	26	337,086	23,655	656	55	1,468,033	197,229	636
Montana	512	12	235,298	15,978	20	18	192,334	41,260	482
Nebraska	98	10	158,965	24,227	2,079	9	416,322	36,047	79
Nevada	33	3	(2)	(2)	(2)	2	(2)	(2)	28
New Hampshire	37	4	16,458	2,326		9	26,544	20,286	24
New Jersey	544	66	2,278,326	204,132	18,596	66	1,138,757	221,943	412
New Mexico	84	3	11,084	3,254		5	2,855	5,550	76
New York	2,652	450	9,883,634	2,014,607	214,255	301	5,305,619	1,466,342	1,901
North Carolina	227	22	444,651	52,504	972	121	609,665	148,184	84
North Dakota	169	10	305,785	11,117	316	13	96,946	30,881	146
Ohio	697	76	1,855,435	144,255	9,218	83	2,325,624	514,336	538
Oklahoma	417	32	3,180,843	23,081	112	22	193,428	104,289	363
Oregon	442	23	279,482	17,669	240	28	632,652	187,502	391
Pennsylvania	1,018	46	2,056,546	102,118	7,215	80	881,997	337,577	892
Rhode Island	114	8	83,369	33,039	178	9	127,128	21,951	97
South Carolina	144	16	174,991	8,306	3	13	179,052	120,444	115
South Dakota	146	13	112,747	10,252	36	7	8,484	3,747	126
Tennessee	160	11	132,652	20,716	1,286	8	111,482	55,955	141
Texas	350	29	790,027	78,803	4,508	29	628,963	63,419	292
Utah	128	11	174,727	11,522	178	11	65,231	13,793	106
Vermont	22	4	136,823	15,709	1,316	2	(2)	(2)	16
Virginia	229	16	109,072	22,632	1,537	31	579,488	109,875	182
Washington	646	22	326,644	35,771	1,781	41	647,839	116,060	583
West Virginia	172	17	181,773	26,439	597	14	55,526	50,895	141
Wisconsin	716	40	7,113,921	91,864	6,946	46	1,074,195	165,538	630
Wyoming	85	7	68,793	7,968	193	6	72,143	14,914	72
States grouped <sup>1</sup>			161,563	6,458	356		261,833	29,456	
Total	18,693	1,492	48,539,858	4,143,177	348,188	1,731	37,335,838	9,398,014	15,470
1926 <sup>1</sup>	14,871	840	27,393,023	2,603,704	220,101	14,031	17,572,022	6,286,912	
1925 <sup>1</sup>	13,544					13,544		1,956,113	
1924 <sup>1</sup>	26,439					26,439	326,841	73,332	
1923 <sup>1</sup>	26,250					26,250	625	803,110	
1922 <sup>1</sup>	30,283	12	16,274	1,172		30,271	330,710	271,806	
1921 <sup>1</sup>	27,780					27,780	52,024	16,761	
1920 <sup>1</sup>	31,760	1,957	90,374,598	13,122,256	841,959	29,803	211,021,480	76,773,273	

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

<sup>2</sup> States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

COMBINATIONS—PREDOMINANT INDUSTRY NOT DEFINED

Year	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
1927 <sup>1</sup>								
1926 <sup>1</sup>								
1925 <sup>2</sup>	5,320	1,757	\$213,078,732	\$20,385,699	\$2,277,058	3,563	\$108,934,162	\$15,203,776
1924 <sup>2</sup>	3,957	1,662	358,756,223	26,014,701	2,361,006	2,295	95,373,013	18,533,476
1923 <sup>2</sup>	3,419	1,713	607,185,982	50,071,077	5,209,962	1,706	191,441,708	24,345,929
1922 <sup>2</sup>	2,116	1,078	326,940,929	38,850,617	4,441,639	1,038	164,220,112	18,566,276
1921 <sup>2</sup>	2,879	1,201	379,619,547	27,088,612	3,075,506	1,678	438,605,604	65,509,712
1920 <sup>2</sup>	3,108	1,436	665,011,090	66,902,914	5,962,591	1,672	467,950,836	34,527,084

<sup>1</sup> Classified as to industry.  
<sup>2</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Fiscal and fractional (part year) returns are included.

TABLE 18.—Corporation returns—Distribution of number of returns, net income and net deficit, by size of net income and net deficit, by major industrial groups

[Income returned for the calendar year ended Dec. 31, 1927] <sup>1</sup>

Distribution	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	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting net income:														
Size of net income—														
Under \$1,000.....	70, 299	\$27, 806, 395	1, 474	\$577, 106	1, 674	\$604, 760	10, 940	\$4, 563, 154	2, 093	\$898, 575	1, 737	\$715, 945	233	\$99, 273
\$1,000 to \$2,000.....	52, 044	79, 589, 268	1, 013	1, 557, 805	849	1, 287, 586	8, 495	12, 988, 670	1, 622	2, 472, 110	1, 306	1, 993, 573	187	2, 11, 315
\$2,000 to \$3,000.....	26, 470	64, 351, 482	362	874, 073	349	858, 140	4, 653	11, 321, 069	796	1, 939, 646	719	1, 749, 103	112	268, 113
\$3,000 to \$4,000.....	15, 048	52, 633, 692	209	723, 516	208	733, 091	2, 712	9, 389, 086	448	1, 556, 920	428	1, 480, 539	84	285, 637
\$4,000 to \$5,000.....	9, 914	44, 367, 754	161	718, 425	175	797, 632	1, 999	8, 952, 978	365	1, 628, 873	252	1, 305, 762	53	238, 284
\$5,000 to \$10,000.....	27, 690	197, 100, 206	425	2, 999, 104	452	3, 226, 727	5, 986	43, 116, 141	1, 080	7, 759, 346	875	6, 321, 522	188	1, 365, 781
\$10,000 to \$15,000.....	11, 387	137, 633, 906	194	2, 370, 588	246	3, 016, 988	3, 214	39, 866, 467	563	6, 949, 194	459	5, 715, 775	97	1, 181, 800
\$15,000 to \$20,000.....	9, 912	165, 701, 312	127	2, 223, 131	159	2, 849, 070	2, 109	36, 658, 620	345	5, 976, 544	318	5, 529, 661	68	1, 188, 120
\$20,000 to \$25,000.....	6, 217	140, 165, 752	109	2, 439, 890	140	3, 188, 004	1, 815	40, 945, 659	285	6, 397, 629	267	6, 007, 333	50	1, 138, 406
\$25,000 to \$50,000.....	12, 518	447, 199, 459	167	6, 016, 180	356	12, 983, 862	3, 982	144, 344, 716	616	22, 269, 811	584	21, 417, 345	137	4, 966, 036
\$50,000 to \$100,000.....	8, 259	580, 109, 267	104	7, 120, 192	238	17, 003, 837	3, 134	221, 212, 928	451	31, 592, 286	503	35, 394, 745	90	6, 597, 562
\$100,000 to \$250,000.....	5, 823	901, 979, 956	60	9, 271, 903	210	32, 494, 790	2, 518	394, 621, 869	332	51, 365, 516	427	67, 412, 079	81	12, 190, 055
\$250,000 to \$500,000.....	2, 047	714, 494, 467	22	7, 706, 668	94	32, 749, 809	988	346, 089, 884	97	35, 036, 179	169	57, 893, 721	38	13, 697, 847
\$500,000 to \$1,000,000.....	1, 139	788, 890, 764	15	9, 847, 584	38	28, 051, 319	575	399, 518, 263	57	40, 423, 228	102	71, 134, 159	20	14, 542, 493
\$1,000,000 to \$5,000,000.....	855	1, 700, 282, 717	2	( <sup>2</sup> )	36	73, 389, 952	419	847, 970, 185	66	137, 742, 094	52	96, 826, 945	8	15, 085, 650
\$5,000,000 and over.....	187	2, 938, 777, 864	1	( <sup>2</sup> )	7	63, 072, 896	81	1, 376, 457, 681	16	231, 812, 501	2	50, 586, 092	2	26, 025, 440
Classes grouped <sup>2</sup> .....				24, 131, 099										
Total reporting net income.....	259, 849	8, 981, 884, 261	4, 445	78, 577, 174	5, 232	276, 308, 663	53, 620	3, 938, 647, 370	9, 232	585, 820, 452	8, 240	417, 484, 179	1, 448	99, 071, 812

<sup>1</sup> Fiscal and fractional (part year) returns are included. See p. 1.

<sup>2</sup> Classes grouped to conceal the amount and identity of taxpayers.

TABLE 18.—Corporation returns—Distribution of number of returns, net income and net deficit, by size of net income and net deficit, by major industrial groups—Continued

Distribution	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	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting no net income:														
Size of deficit—														
Under \$1,000.....	49,199	\$22,260,980	1,314	\$523,163	2,077	\$692,230	7,762	\$3,329,691	1,339	\$555,400	1,012	\$448,060	154	\$71,515
\$1,000 to \$2,000.....	23,543	35,201,966	608	888,652	717	1,034,783	4,520	6,657,253	758	1,127,469	664	966,801	94	139,911
\$2,000 to \$3,000.....	15,379	38,056,867	415	1,027,316	527	1,308,846	3,233	8,035,623	505	1,260,495	473	1,166,056	83	204,107
\$3,000 to \$4,000.....	11,321	39,367,959	312	1,095,856	410	1,429,916	2,422	8,460,231	407	1,403,676	365	1,277,549	59	206,121
\$4,000 to \$5,000.....	8,333	37,228,992	204	911,171	299	1,340,354	1,918	8,591,686	283	1,265,051	277	1,242,039	38	171,448
\$5,000 to \$10,000.....	23,198	166,072,281	640	4,566,927	1,079	8,730,494	5,642	40,455,521	881	6,301,631	836	6,070,282	157	1,120,367
\$10,000 to \$15,000.....	10,118	125,106,434	284	3,490,091	563	6,975,336	2,754	33,787,918	388	4,718,956	416	5,138,619	71	871,572
\$15,000 to \$20,000.....	5,633	98,125,977	151	2,608,081	380	6,632,478	1,597	27,690,545	243	4,240,937	248	4,301,339	42	711,086
\$20,000 to \$25,000.....	3,776	85,380,525	102	2,267,473	288	7,407,537	1,123	25,201,603	128	2,889,664	168	3,738,794	37	837,592
\$25,000 to \$50,000.....	7,863	273,897,401	209	7,343,298	651	22,835,962	2,543	88,737,192	370	12,557,948	435	15,276,417	75	2,621,693
\$50,000 to \$100,000.....	4,019	277,499,065	134	9,328,846	397	27,631,946	1,366	94,093,914	173	11,987,902	232	15,735,296	50	3,511,508
\$100,000 to \$250,000.....	2,327	351,234,547	58	9,116,731	264	39,178,336	885	135,549,728	97	14,673,621	160	24,292,131	31	4,941,900
\$250,000 to \$500,000.....	654	225,694,160	19	6,560,917	84	23,360,840	253	87,541,149	32	10,649,310	31	10,321,279	9	2,782,827
\$500,000 to \$1,000,000.....	257	176,554,346	5	3,481,789	38	25,548,705	103	70,633,949	15	9,186,876	17	11,208,330	2	( <sup>2</sup> )
\$1,000,000 to \$5,000,000.....	188	351,194,669	5	8,683,493	27	48,689,786	69	138,464,168	10	( <sup>2</sup> )	8	( <sup>2</sup> )	1	( <sup>2</sup> )
\$5,000,000 and over.....	18	168,863,207			3	19,126,731	6	73,822,468	1		1			
Classes grouped <sup>2</sup> .....										25,371,703		19,632,337		3,516,943
Total reporting deficit.....	165,826	2,471,739,376	4,460	61,893,204	7,804	246,924,280	36,196	851,052,639	5,630	108,190,639	5,343	120,815,929	903	21,702,560
inactive corporations, no income data reported.....	49,356		1,000		5,483		3,599		662		268		60	
Grand total—Net income less deficit.....	475,031	6,510,144,885	9,905	16,683,970	18,519	29,384,383	93,415	3,087,594,731	15,524	477,629,813	13,851	296,668,250	2,411	77,369,222

Distribution	Manufacturing—Continued													
	Rubber and related products		Lumber and wood products		Paper, pulp, and products		Printing and publishing		Chemical and allied substances		Stone, clay, and glass products		Metal and metal products	
	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount	Number of re- turns	Amount
Reporting net income:														
Size of net income—														
Under \$1,000.....	57	\$22,649	693	\$278,264	177	\$76,322	1,733	\$747,947	874	\$335,476	472	\$211,303	1,898	\$799,358
\$1,000 to \$2,000.....	45	69,363	636	967,070	127	199,743	1,312	2,000,741	519	775,023	426	650,447	1,616	2,487,049
\$2,000 to \$3,000.....	23	55,372	399	900,495	82	201,267	695	1,694,810	276	676,526	263	641,069	949	2,299,805
\$3,000 to \$4,000.....	14	49,316	241	834,834	53	180,102	342	1,189,967	157	545,673	143	500,516	577	1,987,191
\$4,000 to \$5,000.....	7	31,518	158	704,863	40	180,130	271	1,216,187	121	545,616	101	452,070	425	1,905,947
\$5,000 to \$10,000.....	31	223,514	530	3,863,768	166	1,162,519	723	5,162,469	411	3,093,383	279	1,367,171	1,285	9,233,871
\$10,000 to \$15,000.....	15	179,765	311	3,856,743	92	1,139,615	342	4,174,612	232	2,919,472	168	2,086,294	730	9,143,179
\$15,000 to \$20,000.....	15	262,485	181	3,147,571	86	1,490,674	216	3,741,125	155	2,704,155	91	1,570,667	483	8,431,553
\$20,000 to \$25,000.....	8	185,664	161	3,665,775	67	1,502,781	180	4,078,708	152	3,410,430	90	2,015,293	407	9,209,404
\$25,000 to \$50,000.....	28	978,542	371	13,515,325	136	5,008,202	351	12,655,076	343	12,611,757	194	7,656,385	924	33,245,628
\$50,000 to \$100,000.....	28	1,887,420	273	19,484,650	128	9,334,152	255	17,715,379	254	17,674,148	154	10,734,491	791	56,321,443
\$100,000 to \$250,000.....	20	2,962,613	172	26,564,294	123	19,405,008	190	29,294,121	217	34,129,016	100	16,411,007	609	112,128,927
\$250,000 to \$500,000.....	23	7,766,469	56	20,221,432	58	21,041,317	63	22,152,984	113	38,582,259	41	11,736,643	275	96,733,834
\$500,000 to \$1,000,000.....	10	7,651,228	18	12,522,300	29	19,997,701	29	19,825,189	72	49,190,924	28	19,283,128	183	126,524,676
\$1,000,000 to \$5,000,000.....	8	14,320,954	8	14,881,013	21	(2)	25	45,791,533	52	111,262,639	26	64,314,236	134	275,208,832
\$5,000,000 and over.....	3	34,206,880			1	(2)	2	27,034,802	15	217,478,717	2	14,562,198	36	755,613,067
Classes grouped <sup>2</sup> .....						43,068,278								
Total reporting net income	335	70,253,152	4,178	125,408,497	1,386	123,987,811	6,734	198,475,653	3,960	495,857,272	2,587	157,262,837	11,412	1,501,273,734

<sup>2</sup> Classes grouped to conceal the amount and identity of taxpayers.

TABLE 18.—*Corporation returns—Distribution of number of returns, net income and net deficit, by size of net income and net deficit, by major industrial groups—Continued*

Distribution	Manufacturing—Continued													
	Rubber and related products		Lumber and wood products		Paper, pulp, and products		Printing and publishing		Chemical and allied substances		Stone, clay, and glass products		Metal and metal products	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting no net income:														
Size of deficit—														
Under \$1,000.....	48	\$22, 274	497	\$199, 116	99	\$42, 607	1, 141	\$491, 118	762	\$288, 395	360	\$156, 925	1, 563	\$728, 751
\$1,000 to \$2,000.....	33	46, 903	325	476, 222	67	100, 786	574	848, 310	361	531, 922	203	294, 335	976	1, 437, 159
\$2,000 to \$3,000.....	15	37, 517	255	636, 917	58	142, 620	414	1, 029, 325	245	607, 953	164	403, 943	707	1, 762, 084
\$3,000 to \$4,000.....	19	66, 469	200	696, 514	51	177, 646	238	828, 232	188	667, 482	123	433, 669	529	1, 854, 065
\$4,000 to \$5,000.....	8	34, 933	188	836, 397	38	170, 468	192	860, 995	123	553, 468	142	629, 045	450	2, 024, 615
\$5,000 to \$10,000.....	38	281, 753	543	4, 002, 988	120	864, 051	466	3, 286, 914	407	2, 921, 271	338	2, 468, 220	1, 328	9, 464, 446
\$10,000 to \$15,000.....	21	257, 529	304	3, 728, 679	53	649, 623	198	2, 438, 485	197	2, 399, 631	154	1, 870, 375	697	8, 568, 177
\$15,000 to \$20,000.....	14	238, 663	205	3, 526, 358	22	382, 467	100	1, 707, 892	128	2, 215, 662	80	1, 399, 943	384	6, 694, 196
\$20,000 to \$25,000.....	10	226, 314	162	3, 635, 826	21	474, 169	67	1, 473, 923	94	2, 108, 815	69	1, 536, 926	268	6, 068, 288
\$25,000 to \$50,000.....	25	921, 708	306	10, 831, 416	53	1, 761, 277	122	4, 250, 393	168	5, 902, 267	157	5, 473, 778	621	21, 825, 420
\$50,000 to \$100,000.....	16	1, 128, 312	205	13, 861, 119	29	1, 830, 565	62	4, 254, 565	91	6, 504, 772	53	3, 809, 912	347	23, 064, 980
\$100,000 to \$250,000.....	21	3, 544, 771	116	17, 811, 416	25	3, 673, 855	37	5, 704, 374	71	11, 191, 651	23	3, 516, 135	233	34, 820, 398
\$250,000 to \$500,000.....	11	4, 000, 325	35	11, 777, 368	5	(?)	15	4, 968, 253	24	8, 434, 898	3	(?)	74	26, 627, 533
\$500,000 to \$1,000,000.....	3	2, 144, 297	8	5, 445, 507	—	—	2	(?)	14	10, 419, 162	6	4, 004, 891	28	19, 820, 537
\$1,000,000 to \$5,000,000.....	2	6, 404, 718	3	(?)	1	(?)	1	(?)	17	38, 245, 197	1	(?)	21	(?)
\$5,000,000 and over.....	—	—	1	(?)	—	—	—	—	2	17, 376, 469	—	—	1	(?)
Classes grouped <sup>2</sup> .....	—	—	—	16, 828, 999	—	3, 344, 262	—	2, 636, 216	—	—	—	2, 417, 676	—	75, 644, 578
Total reporting deficit.....	284	19, 356, 486	3, 353	94, 294, 842	642	13, 614, 396	3, 629	34, 787, 995	2, 892	110, 369, 015	1, 876	28, 355, 773	8, 227	241, 305, 137
Inactive corporations, no income data reported.....	36	—	285	—	55	—	316	—	377	—	219	—	740	—
Grand total—Net income less deficit.....	655	50, 896, 666	7, 816	31, 113, 655	2, 083	110, 373, 415	10, 679	163, 687, 658	7, 229	385, 488, 257	4, 682	128, 907, 084	20, 379	1, 259, 968, 597



Distribution	Manufacturing—Continued		Construction		Transportation and other public utilities		Trade		Service—professional, amusements, hotels, etc.		Finance—banking, insurance, real estate, and holding companies, stockbrokers, etc.		Nature of business not given	
	All other manufacturing industries													
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting net income:														
Size of net income—														
Under \$1,000.....	973	\$378,042	2,484	\$1,099,924	5,271	\$2,039,340	18,245	\$8,090,976	6,609	\$2,400,341	22,687	\$8,175,860	915	\$284,934
\$1,000 to \$2,000.....	702	1,082,236	2,075	3,190,638	2,439	3,650,733	16,332	25,197,693	3,847	5,927,497	16,690	25,335,336	304	453,310
\$2,000 to \$3,000.....	369	894,863	1,167	2,854,630	1,100	2,680,658	9,045	21,977,842	1,679	4,086,726	8,033	19,499,711	82	198,633
\$3,000 to \$4,000.....	225	778,341	571	1,978,819	643	2,231,023	4,941	17,106,096	925	3,232,196	4,797	17,092,731	42	147,134
\$4,000 to \$5,000.....	166	740,788	462	2,058,749	481	2,162,419	3,414	15,233,180	603	2,696,614	2,596	11,650,083	22	97,474
\$5,000 to \$10,000.....	413	3,032,792	1,044	7,296,605	1,130	8,005,725	8,752	61,790,750	1,646	11,729,079	8,204	58,586,094	51	349,981
\$10,000 to \$15,000.....	205	2,520,048	545	6,649,256	551	6,811,747	3,774	46,110,197	764	9,340,711	2,078	23,216,615	21	251,337
\$15,000 to \$20,000.....	151	2,616,122	311	5,362,138	343	5,956,165	2,312	40,173,822	456	7,907,537	4,079	64,297,046	16	273,783
\$20,000 to \$25,000.....	148	3,334,836	269	6,086,992	235	5,262,870	1,638	36,978,952	340	7,653,441	1,659	37,343,728	12	266,306
\$25,000 to \$50,000.....	298	10,620,609	513	18,101,151	517	18,330,427	2,991	106,308,600	637	22,588,139	3,339	117,965,598	16	560,786
\$50,000 to \$100,000.....	207	14,456,652	335	23,161,083	349	24,400,575	1,807	125,885,917	402	27,778,770	1,923	133,770,201	7	545,764
\$100,000 to \$250,000.....	148	22,759,233	213	31,515,319	329	52,441,037	979	148,856,350	248	37,274,986	1,263	195,166,028	3	(2)
\$250,000 to \$500,000.....	55	18,917,179	54	18,005,514	143	49,966,472	291	100,824,431	74	25,723,378	380	132,452,250	1	(2)
\$500,000 to \$1,000,000.....	27	19,014,237	19	13,362,929	125	87,587,426	134	91,246,687	28	19,001,963	205	140,274,593		
\$1,000,000 to \$5,000,000.....	19	34,736,584	7	11,872,721	143	306,366,051	79	138,775,896	27	44,389,254	142	274,607,519		
\$5,000,000 and over.....	2	27,869,389	2	18,563,495	56	1,010,987,393	13	172,342,816	2	12,733,218	25	263,400,405		
Classes grouped <sup>2</sup> .....														713,735
Total reporting net income.....	4,108	163,751,951	10,071	171,159,963	13,855	1,588,880,061	74,747	1,156,870,205	18,287	244,463,850	78,100	1,522,833,798	1,492	4,143,177

<sup>2</sup> Classes grouped to conceal the amounts and identity of taxpayers.

TABLE 18.—Corporation returns—Distribution of number of returns, net income and net deficit, by size of net income and net deficit, by major industrial groups—Continued

Distribution	Manufacturing—Continued		Construction	Transportation and other public utilities	Trade	Service—profes- sional, amuse- ments, hotels, etc.	Finance—banking, insurance, real estate, and hold- ing companies, stockbrokers, etc.	Nature of business not given						
	All other manufac- turing industries													
	Num- ber of returns	Amount								Num- ber of returns	Amount	Num- ber of returns	Amount	Num- ber of returns
Reporting no net income: Size of deficit—														
Under \$1,000.....	787	\$324,930	1,633	\$673,328	2,667	\$979,363	12,264	\$5,369,210	4,290	\$1,842,311	16,325	\$8,620,397	867	\$239,737
\$1,000 to \$2,000.....	465	687,435	882	1,286,096	937	1,334,714	7,130	10,458,475	1,947	3,241,902	6,564	9,953,110	238	342,581
\$2,000 to \$3,000.....	314	784,606	613	1,491,253	556	1,382,766	4,803	11,896,137	1,219	3,029,148	3,896	9,598,168	117	287,610
\$3,000 to \$4,000.....	243	848,808	491	1,711,963	428	1,454,538	3,488	12,110,711	927	3,223,364	2,758	9,583,478	85	207,902
\$4,000 to \$5,000.....	179	803,227	338	1,505,891	313	1,355,427	2,602	11,637,782	661	2,947,754	1,040	8,682,346	58	256,581
\$5,000 to \$10,000.....	528	3,733,598	997	7,053,641	774	5,524,908	6,811	48,397,854	1,672	11,832,435	5,397	38,223,249	186	1,287,252
\$10,000 to \$15,000.....	255	3,146,272	446	5,446,526	304	3,764,816	2,888	35,221,172	698	9,347,817	2,123	26,367,990	58	704,768
\$15,000 to \$20,000.....	131	2,272,002	245	4,238,761	181	3,142,770	1,456	25,145,203	350	6,657,277	1,244	21,505,300	29	504,562
\$20,000 to \$25,000.....	99	2,211,292	162	3,614,003	122	2,729,770	909	20,267,853	224	4,987,982	832	18,587,909	14	316,395
\$25,000 to \$50,000.....	211	7,305,875	307	10,465,451	302	10,648,547	1,567	54,353,885	481	16,556,078	1,760	61,469,585	43	1,487,403
\$50,000 to \$100,000.....	108	7,504,983	107	7,081,374	177	12,530,479	662	45,212,535	224	15,509,211	928	64,428,498	24	1,682,262
\$100,000 to \$250,000.....	71	11,379,566	43	6,297,444	118	18,253,297	275	41,055,145	125	17,555,140	548	82,730,429	11	(?)
\$250,000 to \$500,000.....	14	4,713,815	11	4,049,764	46	16,462,440	57	19,368,857	30	10,147,614	154	53,202,579		
\$500,000 to \$1,000,000.....	8	5,355,202	4	2,225,565	21	16,957,388	12	8,470,157	9	6,230,165	64	42,505,014	1	(?)
\$1,000,000 to \$5,000,000.....	4	7,188,226	2	2,276,339	30	50,901,509	7	13,374,368	2	3,956,962	46	84,848,044		
\$5,000,000 and over.....					6	50,049,695					3	25,864,313		
Classes grouped <sup>1</sup> .....														1,999,911
Total reporting deficit.....	3,417	58,259,837	6,281	59,417,399	6,982	197,472,427	44,931	362,339,344	12,859	117,065,160	44,582	566,176,909	1,731	9,398,014
Inactive corporations, no in- come data reported.....	581		1,257		2,075		2,682		3,047		14,743		15,470	
Grand total—Net in- come less deficit.....	8,106	105,492,114	17,609	111,742,564	22,912	1,391,407,634	122,360	794,530,861	34,193	127,398,690	137,425	956,656,889	18,693	-5,254,837

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

TABLE 19.—Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1927, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock and no par value common stock

## ALL CORPORATIONS

Industrial groups	Number of returns filed	Number of balance sheets tabulated			Cash <sup>1</sup>	Notes receivable	Accounts receivable	Inventories
		Total	Showing par value common stock	Showing no par value common stock				
Agriculture and related industries.....	8,905	7,195	6,765	430	\$56,674,510	\$74,925,187	\$121,605,490	\$217,260,253
Mining and quarrying.....	13,036	11,283	10,806	492	360,028,263	112,116,544	591,251,560	680,761,453
Manufacturing:								
Food products, beverages, and tobacco.....	14,862	13,577	12,838	739	511,993,537	112,206,422	979,398,335	1,823,919,385
Textiles and textile products.....	13,583	13,018	12,389	629	365,475,696	84,730,868	1,015,434,730	1,850,359,759
Leather and leather products.....	2,351	2,272	2,158	114	74,612,455	16,032,781	255,299,948	421,561,565
Rubber and related products.....	619	582	562	20	77,963,953	15,375,592	267,852,422	331,008,530
Lumber and wood products.....	7,531	7,230	6,892	338	124,880,419	114,927,981	444,057,189	740,276,263
Paper, pulp and products.....	2,028	1,975	1,863	112	90,989,338	23,172,106	258,058,195	298,315,596
Printing and publishing.....	10,363	9,403	8,900	503	139,127,225	52,087,431	369,543,536	218,964,531
Chemicals and allied substances.....	6,852	6,399	6,019	380	530,478,075	175,160,858	1,060,500,779	1,464,605,333
Stone, clay, and glass products.....	4,463	4,224	4,002	222	116,456,519	39,555,141	206,970,993	319,982,765
Metal and metal products.....	19,639	18,924	17,898	1,026	1,366,655,629	519,503,951	2,462,374,758	3,900,632,525
Miscellaneous manufacturing.....	7,525	7,172	6,779	393	126,030,470	81,937,279	392,111,700	505,267,066
Total manufacturing.....	89,816	84,776	80,300	4,476	3,524,663,316	1,234,690,410	7,711,602,585	11,883,893,918
Construction.....	16,352	14,955	14,065	860	191,442,147	119,340,920	623,323,632	305,721,301
Transportation and other public utilities.....	20,837	16,858	15,835	1,023	1,549,100,324	325,410,857	1,789,503,543	1,024,323,552
Trade.....	119,678	110,280	103,414	6,866	1,198,370,036	840,549,524	4,773,682,630	5,631,272,140
Service—Professional, amusements, hotels, etc.....	31,146	25,388	23,411	1,977	240,238,640	131,467,047	327,563,468	176,913,679
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc.....	122,682	106,016	99,490	6,526	9,720,531,699	29,507,028,846	2,623,548,661	1,068,019,887
Nature of business not given.....	3,223	2,390	2,024	366	10,167,659	19,477,253	32,298,876	17,178,271
Grand total.....	425,675	379,156	356,140	23,018	16,851,216,594	32,365,006,588	18,594,380,445	21,005,344,454

<sup>1</sup> Includes cash in till and deposits in bank.

TABLE 19.—*Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1927, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock and no par value common stock—Continued.*

## ALL CORPORATIONS—Continued

Industrial groups	Exempt investments		Capital assets	Miscellaneous assets, not distributed	Total assets	Notes payable	Accounts payable	Bonded debt and mortgages
	Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act and obligations of the United States or its possessions						
Agriculture and related industries.....	\$7,906,600	\$23,642,040	\$1,229,729,422	\$445,244,778	\$2,176,988,280	\$262,936,192	\$124,478,966	\$178,090,468
Mining and quarrying.....	29,714,757	232,028,704	7,494,725,883	2,064,826,429	11,565,453,593	483,220,976	435,231,224	911,572,665
Manufacturing:								
Food products, beverages, and tobacco.....	44,287,965	127,652,292	3,433,548,706	1,996,310,354	9,088,716,996	659,652,339	555,129,650	831,626,621
Textiles and textile products.....	35,135,439	209,561,265	2,386,100,322	708,269,800	6,664,067,879	603,932,617	492,978,764	234,371,567
Leather and leather products.....	5,488,917	15,212,634	276,008,413	164,787,032	1,229,064,045	116,235,002	89,145,636	30,694,335
Rubber and related products.....	3,133,401	12,141,036	462,025,228	391,968,231	1,561,468,393	62,361,007	186,411,774	247,106,918
Lumber and wood products.....	11,660,743	50,694,174	1,766,315,399	540,891,874	3,793,704,042	441,285,457	225,163,088	161,910,142
Paper, pulp and products.....	3,984,407	38,661,983	1,631,558,505	436,897,258	2,181,637,688	98,233,130	191,943,337	276,009,631
Printing and publishing.....	23,826,358	61,803,575	810,413,796	885,780,152	2,561,546,604	198,755,241	191,757,430	235,756,557
Chemicals and allied substances.....	44,791,244	247,142,665	5,186,615,960	3,332,069,249	12,041,304,163	307,539,206	512,840,789	773,471,502
Stone, clay, and glass products.....	4,505,047	74,081,568	1,219,301,684	278,160,490	2,259,014,207	112,341,298	89,116,668	127,181,615
Metal and metal products.....	94,869,465	783,259,059	8,683,870,117	3,954,535,723	21,765,701,227	991,222,683	984,329,940	1,725,465,487
Miscellaneous manufacturing.....	5,868,216	138,757,920	691,645,761	494,214,976	2,435,833,388	175,292,463	153,796,412	112,992,898
Total manufacturing.....	277,551,202	1,758,368,171	26,007,403,891	13,183,825,139	65,581,998,632	3,766,850,453	3,582,613,497	4,806,087,273
Construction.....	30,672,296	47,035,515	742,933,537	678,612,084	2,739,081,432	289,923,604	401,341,659	237,424,019
Transportation and other public utilities.....	42,051,696	229,765,789	46,487,354,058	15,111,235,566	66,558,775,385	1,198,879,612	1,405,195,064	20,541,637,800
Trade.....	51,827,514	351,581,049	4,309,024,251	2,926,481,988	20,082,789,132	2,613,512,605	2,432,628,677	845,516,263
Service—Professional, amusements, hotels, etc.....	13,799,238	22,860,050	3,340,411,095	1,365,081,457	5,618,334,674	507,969,035	361,075,734	1,162,763,326
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc.....	1,767,908,958	4,884,365,964	15,251,172,846	48,094,381,598	112,916,958,459	3,852,890,607	2,325,904,078	6,046,936,173
Nature of business not given.....	2,046,219	7,394,751	82,508,343	130,866,263	301,937,635	44,854,020	36,389,137	9,543,205
Grand total.....	2,223,478,480	7,557,042,033	104,945,293,326	84,000,555,302	287,542,317,222	13,021,037,104	11,104,858,036	34,739,571,192

Industrial groups	Miscellaneous liabilities, not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabilities
		Preferred	Common				
Agriculture and related industries.....	\$326,982,825	\$175,685,705	\$906,594,658	\$377,975,540	\$175,756,074	\$202,219,466	\$2,176,988,280
Mining and quarrying.....	1,632,520,268	584,480,588	5,655,824,854	2,617,872,322	755,269,304	1,862,603,018	11,565,453,593
Manufacturing:							
Food products, beverages, and tobacco.....	572,264,620	1,329,038,586	3,285,594,855	2,008,732,780	203,322,764	1,805,410,016	9,088,716,996
Textiles and textile products.....	466,182,519	855,790,940	2,522,965,706	1,724,780,693	236,934,927	1,487,845,766	6,664,067,879
Leather and leather products.....	88,107,950	212,037,703	469,617,308	263,549,832	39,783,721	223,766,111	1,229,004,045
Rubber and related products.....	95,090,397	257,618,696	457,127,766	272,747,943	16,966,108	255,781,835	1,561,468,393
Lumber and wood products.....	322,649,328	209,910,055	1,345,421,520	1,212,595,181	124,330,739	1,088,264,442	3,793,764,042
Paper, pulp and products.....	159,499,631	227,721,693	832,873,360	511,409,445	26,043,542	485,356,903	2,181,637,688
Printing and publishing.....	268,323,886	222,098,188	790,966,053	728,451,310	75,562,061	652,889,249	2,561,546,604
Chemicals and allied substances.....	1,163,668,972	858,981,501	5,267,869,593	3,325,021,720	168,089,120	3,156,932,600	12,041,304,163
Stone, clay, and glass products.....	115,125,994	282,469,977	942,955,205	635,954,356	46,130,606	589,823,450	2,259,014,207
Metal and metal products.....	1,856,291,908	2,565,831,547	7,401,268,941	6,610,747,884	369,457,163	6,241,290,721	21,765,701,227
Miscellaneous manufacturing.....	270,034,659	357,690,460	878,196,545	601,997,876	93,567,925	508,429,951	2,435,833,388
Total manufacturing.....	5,377,209,864	7,258,589,649	24,194,856,852	17,895,980,020	1,400,188,976	16,495,791,044	65,581,998,632
Construction.....	645,763,397	101,063,833	637,362,931	519,473,928	93,211,939	426,261,989	2,739,081,432
Transportation and other public utilities.....	10,523,612,445	4,926,920,699	20,368,878,704	8,256,110,132	662,458,471	7,593,651,661	68,558,775,385
Trade.....	1,599,956,813	1,837,035,815	7,020,872,988	4,428,082,625	595,816,684	3,832,265,941	20,082,789,132
Service—Professional, amusements, hotels, etc.....	662,048,029	502,121,944	1,686,488,766	962,032,123	226,163,383	735,868,740	5,618,331,671
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc.....	75,571,567,814	2,286,378,396	13,439,051,325	10,317,037,557	922,747,491	9,394,290,066	112,916,958,450
Nature of business not given.....	33,731,518	28,062,910	171,034,808	40,132,944	61,810,967	21,278,023	301,937,635
Grand total.....	96,274,333,003	17,800,278,039	74,080,965,946	45,414,697,191	4,893,423,289	40,521,273,902	287,542,317,222

\* Deficit.

TABLE 19.—*Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1927, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock and no par value common stock—Continued*

## CORPORATIONS REPORTING NET INCOME

Industrial groups	Number of returns filed	Number of balance sheets tabulated			Cash <sup>1</sup>	Notes receivable	Accounts receivable	Inventories
		Total	Showing par value common stock	Showing no par value common stock				
Agriculture and related industries.....	4,445	3,579	3,385	194	\$44,627,215	\$40,888,644	\$81,838,486	\$132,584,529
Mining and quarrying.....	5,232	4,295	4,120	175	231,690,120	55,854,096	320,524,575	308,094,290
Manufacturing:								
Food products, beverages, and tobacco.....	9,232	8,466	8,084	382	437,262,042	89,678,622	680,818,121	1,458,382,750
Textiles and textile products.....	8,240	8,000	7,677	323	308,469,783	66,768,698	835,074,965	1,486,131,177
Leather and leather products.....	1,448	1,415	1,353	62	61,068,981	12,081,419	207,589,896	348,754,866
Rubber and related products.....	335	323	310	13	62,168,016	12,826,787	112,227,629	200,497,932
Lumber and wood products.....	4,178	4,032	3,875	157	93,478,980	74,652,884	303,834,129	470,101,145
Paper, pulp and products.....	1,386	1,359	1,290	69	80,657,666	20,273,823	160,329,199	248,962,181
Printing and publishing.....	6,734	6,160	5,866	294	129,346,991	42,778,084	299,192,351	183,233,244
Chemicals and allied substances.....	3,960	3,710	3,517	193	448,200,641	139,375,395	879,913,306	1,175,261,910
Stone, clay, and glass products.....	2,587	2,459	2,343	116	105,580,633	33,822,288	173,176,436	260,193,406
Metal and metal products.....	11,412	11,058	10,599	459	1,251,721,453	418,016,979	2,127,243,309	3,179,372,434
Miscellaneous manufacturing.....	4,108	3,929	3,746	183	103,500,827	60,260,144	288,161,933	375,720,807
Total manufacturing.....	53,620	50,911	48,660	2,251	3,081,456,013	970,535,123	6,067,561,274	9,366,611,852
Construction.....	10,071	9,143	8,670	473	148,725,088	88,057,246	478,633,555	225,536,120
Transportation and other public utilities.....	13,855	11,068	10,442	626	1,246,516,592	220,079,895	1,365,662,249	817,875,524
Trade.....	74,747	69,816	66,023	3,793	1,022,897,980	613,810,550	3,867,849,793	4,532,047,968
Service—Professional, amusements, hotels, etc.....	18,287	14,710	13,634	1,076	184,875,301	100,217,795	242,003,951	131,511,667
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc.....	78,100	66,943	63,188	3,755	7,588,447,206	24,647,581,778	1,779,639,966	445,332,922
Nature of business not given.....	1,492	819	643	176	4,648,120	7,049,721	14,110,014	8,622,282
Grand total.....	259,849	231,284	218,765	12,519	13,553,883,635	26,744,074,848	14,217,823,903	15,968,217,154

Industrial groups	Exempt investment		Capital assets	Miscellaneous assets, not distributed	Total assets	Notes payable	Accounts payable	Bonded debt and mortgages
	Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act. Obligations of the United States or its possessions						
Agriculture and related industries.....	\$3,091,041	\$9,961,014	\$630,629,225	\$229,014,985	\$1,172,635,142	\$111,867,984	\$50,314,103	\$69,468,769
Mining and quarrying.....	14,596,404	180,343,999	3,518,175,754	717,104,280	5,346,383,515	136,903,248	172,019,875	429,816,107
Manufacturing:								
Food products, beverages, and tobacco....	40,359,585	117,286,140	2,436,984,975	1,472,462,269	6,733,234,504	415,266,263	333,038,292	535,104,885
Textiles and textile products.....	30,317,231	121,067,005	1,785,242,856	592,672,410	5,205,744,125	385,472,400	347,587,827	170,370,557
Leather and leather products.....	4,419,017	12,662,235	195,807,732	119,573,840	962,047,086	72,458,339	68,517,310	23,833,240
Rubber and related products.....	3,038,055	11,897,906	266,902,427	177,522,473	847,081,225	21,569,924	42,365,653	120,926,978
Lumber and wood products.....	6,659,605	41,103,520	965,243,677	269,371,490	2,224,445,430	184,717,985	114,782,357	73,270,802
Paper, pulp and products.....	3,846,197	36,274,421	813,787,725	296,477,111	1,660,608,323	55,230,332	67,384,361	189,541,864
Printing and publishing.....	22,422,897	60,183,234	684,133,195	726,509,647	2,147,799,643	110,789,430	149,668,982	221,698,329
Chemicals and allied substances.....	41,811,052	228,424,439	3,580,237,285	2,830,209,446	9,323,433,474	175,426,726	374,567,315	404,892,391
Stone, clay, and glass products.....	3,845,946	64,709,153	959,832,214	206,701,302	1,807,861,378	66,831,548	63,445,946	93,703,118
Metal and metal products.....	84,896,209	724,271,602	7,188,969,626	3,288,672,113	18,293,163,725	625,055,138	770,406,832	1,332,820,818
Miscellaneous manufacturing.....	5,399,894	47,180,879	480,013,817	321,145,939	1,681,384,240	83,027,113	89,010,034	78,068,825
Total manufacturing.....	247,015,688	1,465,060,534	19,357,245,529	10,301,318,040	50,856,804,053	2,195,845,198	2,420,774,909	3,244,081,807
Construction.....	26,981,063	36,962,508	478,437,489	474,544,323	1,957,877,392	172,517,257	289,290,401	143,538,209
Transportation and other public utilities.....	26,518,649	193,239,106	37,956,949,058	12,112,914,430	53,944,755,543	754,964,156	1,050,405,090	15,777,290,429
Trade.....	33,053,050	332,885,366	3,354,326,833	2,080,350,622	15,842,222,162	1,778,665,044	1,794,472,278	655,226,393
Service—Professional, amusements, hotels, etc.....	8,208,864	18,967,915	1,947,314,104	901,965,380	3,535,064,977	236,665,765	209,579,860	638,120,408
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc....	1,293,807,624	3,692,075,019	9,329,117,313	39,443,815,810	88,219,817,638	2,227,076,417	1,348,840,098	3,412,792,783
Nature of business not given.....	787,889	3,528,976	18,883,044	30,794,739	88,424,785	9,395,811	14,746,725	2,035,114
Grand total.....	1,659,060,272	5,938,024,437	76,591,078,349	66,291,822,612	220,963,985,210	7,623,900,880	7,350,443,339	24,372,370,019

† Includes cash in till and deposits in bank.

TABLE 19.—*Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1927, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock and no par value common stock—Continued*

## CORPORATIONS REPORTING NET INCOME—Continued

Industrial groups	Miscellaneous liabilities, not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabilities
		Preferred	Common				
Agriculture and related industries.....	\$160, 779, 130	\$108, 649, 524	\$452, 856, 901	\$252, 733, 981	\$34, 035, 250	\$218, 698, 731	\$1, 172, 635, 142
Mining and quarrying.....	721, 649, 224	251, 989, 261	2, 357, 190, 201	1, 425, 010, 718	148, 195, 116	1, 276, 815, 602	5, 346, 383, 518
Manufacturing:							
Food products, beverages, and tobacco.....	422, 049, 953	927, 156, 432	2, 426, 527, 147	1, 706, 020, 516	31, 928, 984	1, 674, 091, 532	6, 733, 234, 504
Textiles and textile products.....	316, 483, 074	640, 901, 137	1, 927, 441, 437	1, 502, 183, 667	84, 695, 974	1, 417, 487, 693	5, 205, 744, 125
Leather and leather products.....	61, 808, 675	140, 832, 886	379, 248, 023	220, 617, 166	5, 267, 653	215, 349, 513	962, 047, 986
Rubber and related products.....	70, 239, 280	201, 278, 282	191, 120, 260	203, 615, 414	4, 034, 566	199, 580, 848	847, 081, 225
Lumber and wood products.....	138, 508, 610	117, 006, 899	786, 123, 190	830, 984, 384	20, 948, 797	810, 035, 587	2, 224, 445, 430
Paper, pulp and products.....	132, 874, 593	196, 981, 869	589, 916, 617	436, 792, 458	8, 113, 771	428, 678, 687	1, 660, 608, 323
Printing and publishing.....	205, 600, 091	162, 971, 178	637, 528, 823	674, 511, 054	15, 028, 244	659, 482, 810	2, 147, 799, 643
Chemicals and allied substances.....	938, 755, 345	621, 638, 581	4, 132, 751, 367	2, 710, 302, 970	34, 811, 221	2, 675, 491, 749	9, 323, 433, 474
Stone, clay, and glass products.....	80, 656, 314	202, 943, 563	745, 207, 210	560, 699, 147	5, 625, 468	555, 073, 679	1, 807, 861, 378
Metal and metal products.....	1, 619, 850, 404	2, 027, 446, 740	5, 939, 558, 441	6, 004, 481, 753	56, 456, 491	5, 948, 025, 262	18, 263, 163, 725
Miscellaneous manufacturing.....	169, 128, 844	210, 588, 461	573, 731, 549	486, 889, 347	8, 999, 933	477, 889, 414	1, 681, 384, 240
Total manufacturing.....	4, 156, 015, 273	5, 449, 746, 028	18, 329, 154, 064	15, 337, 097, 876	275, 911, 102	15, 061, 186, 774	50, 856, 804, 053
Construction.....	462, 178, 012	67, 508, 951	410, 431, 452	428, 288, 251	15, 875, 141	412, 413, 110	1, 957, 877, 392
Transportation and other public utilities.....	8, 501, 438, 361	3, 526, 549, 423	17, 274, 372, 449	7, 324, 666, 722	264, 931, 087	7, 059, 735, 635	53, 044, 755, 543
Trade.....	1, 103, 387, 222	1, 408, 863, 651	5, 313, 031, 030	3, 900, 354, 867	111, 778, 323	3, 788, 576, 544	15, 842, 222, 162
Service—Professional, amusements, hotels, etc.....	318, 115, 845	313, 049, 430	1, 109, 272, 285	756, 059, 710	45, 798, 326	710, 261, 384	3, 535, 064, 977
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc.....	62, 400, 780, 485	1, 496, 672, 279	9, 164, 399, 177	8, 427, 951, 204	258, 694, 805	8, 169, 256, 399	88, 219, 817, 638
Nature of business not given.....	6, 007, 992	5, 183, 355	36, 512, 292	19, 030, 041	4, 486, 545	14, 543, 496	88, 424, 785
Grand total.....	77, 830, 351, 544	12, 628, 211, 902	54, 447, 219, 851	37, 871, 193, 370	1, 159, 705, 695	36, 711, 487, 675	220, 963, 985, 210



CORPORATIONS REPORTING NO NET INCOME

Industrial groups	Number of returns filed	Number of balance sheets tabulated			Cash <sup>1</sup>	Notes receivable	Accounts receivable	Inventories
		Total	Showing par value common stock	Showing no par value common stock				
Agriculture and related industries.....	4,460	3,616	3,380	236	\$12,047,295	\$34,036,543	\$39,767,004	\$84,675,724
Mining and quarrying.....	7,804	7,003	6,686	317	128,338,143	56,262,448	270,726,985	372,667,163
Manufacturing:								
Food products, beverages, and tobacco.....	5,630	5,111	4,754	357	74,731,495	22,527,800	298,580,214	365,536,635
Textiles and textile products.....	5,343	5,018	4,712	306	57,005,913	17,962,179	180,359,765	393,228,582
Leather and leather products.....	903	857	805	52	13,543,474	3,951,362	47,710,052	72,806,999
Rubber and related products.....	284	259	252	7	15,795,937	2,548,805	155,624,793	130,510,598
Lumber and wood products.....	3,353	3,198	3,017	181	31,401,439	40,275,097	140,223,060	270,175,118
Paper, pulp, and products.....	642	616	573	43	10,331,672	2,898,233	97,728,996	49,353,715
Printing and publishing.....	3,629	3,243	3,034	209	9,780,234	9,309,347	70,351,185	35,731,287
Chemicals and allied substances.....	2,892	2,689	2,502	187	82,277,434	35,785,463	100,587,473	289,343,423
Stone, clay, and glass products.....	1,876	1,765	1,659	106	10,875,886	5,732,853	23,794,557	59,789,359
Metal and metal products.....	8,227	7,866	7,299	567	114,934,176	101,486,972	335,131,449	721,260,091
Miscellaneous manufacturing.....	3,417	3,243	3,033	210	22,529,643	21,677,135	103,949,767	129,546,259
Total manufacturing.....	36,196	33,865	31,640	2,225	443,207,303	264,155,287	1,644,041,311	2,517,282,066
Construction.....	6,281	5,812	5,425	387	42,717,059	31,283,674	144,690,077	80,185,181
Transportation and other public utilities.....	6,982	5,790	5,393	397	302,583,732	105,330,902	423,841,254	206,443,028
Trade.....	44,931	40,464	37,391	3,073	175,472,056	226,738,974	905,832,837	1,099,224,172
Service—Professional, amusements, hotels, etc.....	12,859	10,678	9,777	901	55,363,339	31,249,252	85,559,517	45,402,012
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc.....	44,582	39,073	36,302	2,771	2,132,084,493	4,859,447,068	843,908,695	622,686,965
Nature of business not given.....	1,731	1,571	1,381	190	5,519,539	12,427,532	18,188,862	8,555,989
Grand total.....	165,826	147,872	137,375	10,497	3,297,332,959	5,620,931,740	4,376,556,542	5,037,127,300

<sup>1</sup> Includes cash in till and deposits in bank.

TABLE 19.—*Assets and liabilities—Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1927, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock and no par value common stock—Continued*

## CORPORATIONS REPORTING NO NET INCOME—Continued

Industrial groups	Exempt investments		Capital assets	Miscellaneous assets, not distributed	Total assets	Notes payable	Accounts payable	Bonded debt and mortgages
	Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act and obligations of the United States or its possessions						
Agriculture and related industries.....	\$4,815,559	\$13,681,026	\$599,100,197	\$216,229,790	\$1,004,353,138	\$151,068,208	\$74,164,863	\$108,621,699
Mining and quarrying.....	15,118,353	51,684,705	3,976,550,129	1,347,722,149	6,219,070,075	346,317,728	263,211,349	481,756,553
Manufacturing:								
Food products, beverages, and tobacco....	3,928,380	9,766,152	1,056,563,731	523,848,085	2,355,482,492	244,386,076	222,091,367	346,521,736
Textiles and textile products.....	4,818,208	88,494,260	600,857,466	115,597,390	1,458,323,754	218,460,217	145,390,937	64,001,010
Leather and leather products.....	1,069,900	2,550,399	80,110,681	45,213,192	266,956,059	43,776,663	20,628,326	6,261,095
Rubber and related products.....	95,346	243,130	195,122,801	214,445,758	714,387,168	40,791,083	144,046,121	126,179,940
Lumber and wood products.....	5,001,138	9,590,654	801,071,722	271,520,384	1,569,258,612	256,567,482	110,380,731	87,739,340
Paper, pulp, and products.....	138,210	2,387,562	217,770,780	140,420,147	521,029,365	43,002,798	34,558,976	86,467,767
Printing and publishing.....	1,403,461	1,620,341	126,280,601	159,270,505	413,746,961	87,965,811	42,088,448	15,058,228
Chemicals and allied substances.....	2,980,192	18,718,226	1,606,378,675	501,799,803	2,717,870,689	132,112,480	138,273,474	268,669,111
Stone, clay, and glass products.....	650,101	9,372,415	259,469,470	71,459,188	451,152,829	45,500,750	25,670,722	33,478,497
Metal and metal products.....	9,973,256	58,987,457	1,494,900,491	665,863,610	3,502,537,502	366,167,545	213,923,108	392,644,669
Miscellaneous manufacturing.....	468,322	91,577,041	211,631,944	173,069,037	754,449,148	92,265,350	64,786,378	34,984,073
Total manufacturing.....	30,535,514	293,307,637	6,650,158,362	2,882,507,099	14,725,194,579	1,571,005,255	1,161,833,588	1,562,005,466
Construction.....	3,691,233	10,073,007	264,496,048	204,067,761	781,204,040	117,406,347	112,051,258	93,885,810
Transportation and other public utilities.....	15,533,047	31,528,683	8,530,435,000	2,998,321,136	12,614,019,842	443,915,456	354,789,974	4,764,347,371
Trade.....	13,774,464	18,695,683	954,697,418	846,131,366	4,240,566,970	834,847,561	638,156,399	190,289,870
Service—Professional, amusements, hotels, etc.	5,590,374	3,892,135	1,393,096,991	463,116,077	2,083,269,697	271,303,270	151,495,874	524,642,918
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc.	474,101,334	1,192,290,945	5,922,055,533	8,650,565,788	24,697,140,821	1,625,814,190	977,063,980	2,634,143,390
Nature of business not given.....	1,258,330	3,865,775	63,625,299	100,071,524	213,512,850	35,458,209	21,642,412	7,508,091
Grand total.....	564,418,208	1,619,017,596	28,354,214,977	17,708,732,690	66,578,332,012	5,397,136,224	3,754,414,697	10,367,201,173

Industrial groups	Miscellaneous liabilities, not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabilities
		Preferred	Common				
Agriculture and related industries.....	\$166,203,695	\$67,036,181	\$453,737,757	\$125,241,559	\$141,720,824	<sup>2</sup> \$16,479,265	\$1,004,353,138
Mining and quarrying.....	910,871,044	332,491,327	3,298,634,653	1,192,861,604	607,074,188	585,787,416	6,219,070,075
Manufacturing:							
Food products, beverages, and tobacco.....	150,214,667	401,882,454	859,007,708	302,712,264	171,393,780	131,318,484	2,355,482,492
Textiles and textile products.....	149,699,445	214,889,803	595,524,269	222,597,026	152,238,953	70,358,073	1,458,323,754
Leather and leather products.....	26,299,275	71,204,817	90,369,285	42,932,666	34,516,068	8,416,598	266,956,059
Rubber and related products.....	24,821,117	56,340,414	266,007,506	69,132,529	12,931,542	56,200,987	714,387,168
Lumber and wood products.....	184,140,718	92,903,156	559,298,330	381,610,797	103,381,942	278,228,855	1,569,258,612
Paper, pulp, and products.....	26,625,038	30,739,827	242,956,743	74,607,987	17,929,771	56,678,216	521,029,365
Printing and publishing.....	62,663,795	59,127,010	153,437,279	53,940,256	60,533,817	<sup>2</sup> 6,593,561	413,746,961
Chemicals and allied substances.....	224,913,627	237,342,920	1,135,118,226	614,718,750	133,277,899	481,440,851	2,717,870,689
Stone, clay, and glass products.....	34,469,680	79,526,414	197,747,995	75,255,209	40,505,438	34,749,771	451,152,829
Metal and metal products.....	236,441,414	528,384,807	1,461,710,500	606,266,131	313,000,672	293,265,459	3,502,537,502
Miscellaneous manufacturing.....	100,905,815	126,501,999	304,464,996	115,108,529	84,567,902	30,540,537	754,449,148
Total manufacturing.....	1,221,194,591	1,908,843,621	5,865,702,788	2,558,882,144	1,124,277,874	1,434,604,270	14,725,194,579
Construction.....	183,585,385	33,494,882	226,931,479	91,185,677	77,336,798	13,848,879	781,204,040
Transportation and other public utilities.....	2,022,174,084	1,400,370,676	3,094,506,255	931,443,410	397,527,384	533,916,026	12,614,019,842
Trade.....	397,569,621	428,172,164	1,707,841,958	527,727,758	484,038,361	43,689,397	4,240,566,970
Service—Professional, amusements, hotels, etc.....	343,932,184	189,071,614	577,216,481	205,972,413	180,365,057	25,607,356	2,083,269,097
Finance—Banking, insurance, real estate, and holding companies, stockbrokers, etc.....	13,170,727,329	789,706,117	4,274,652,148	1,889,086,353	664,652,686	1,225,033,667	24,697,140,821
Nature of business not given.....	27,723,529	22,879,555	134,522,576	21,102,903	57,324,422	<sup>2</sup> 36,221,519	213,512,850
Grand total.....	18,443,981,459	5,172,066,137	19,633,746,095	7,543,503,821	3,733,717,594	3,809,756,227	66,578,332,012

<sup>1</sup> Deficit.

TABLE 20.—*Corporation returns—Comparative statement showing by size of net income the number of corporation income-tax returns filed, and the number of balance sheets tabulated by major industrial divisions*

Size of net income	Aggregate			Agriculture and related industries			Mining and quarrying			Manufacturing					
										Total manufacturing			Food products, beverages and tobacco		
	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed
Under \$5,000.....	173, 775	146, 281	84. 2	3, 219	2, 382	74. 0	3, 256	2, 356	72. 3	28, 799	26, 231	91. 1	5, 324	4, 583	86. 1
\$5,000 to \$10,000.....	27, 690	27, 189	98. 2	425	410	96. 5	452	433	95. 8	5, 986	5, 925	99. 0	1, 080	1, 068	98. 9
\$10,000 to \$25,000.....	27, 516	27, 256	99. 0	430	425	98. 8	545	539	98. 9	7, 133	7, 112	99. 6	1, 193	1, 188	99. 6
\$25,000 to \$50,000.....	12, 518	12, 384	98. 9	167	161	96. 4	356	349	98. 0	3, 982	3, 961	99. 5	616	613	99. 5
\$50,000 to \$100,000.....	8, 299	8, 227	99. 1	104	104	100. 0	238	236	99. 1	3, 134	3, 118	99. 5	451	448	99. 8
\$100,000 to \$500,000.....	7, 870	7, 791	99. 0	82	80	97. 5	304	301	99. 0	3, 506	3, 491	99. 6	429	426	99. 7
\$500,000 to \$1,000,000.....	1, 139	1, 125	98. 8	15	15	100. 0	38	38	100. 0	575	574	99. 8	57	56	98. 2
\$1,000,000 to \$5,000,000.....	855	845	98. 8	2	2	100. 0	36	36	100. 0	419	418	99. 8	66	66	100. 0
\$5,000,000 and over.....	187	186	99. 5	1	0	-----	7	7	100. 0	81	81	100. 0	16	16	100. 0
Total showing net income.....	259, 849	231, 284	89. 0	4, 445	3, 579	80. 5	5, 232	4, 205	82. 1	53, 620	50, 911	94. 9	9, 232	8, 466	91. 7
Total showing no net income.....	165, 826	147, 872	89. 1	4, 460	3, 616	81. 1	7, 804	7, 003	89. 8	36, 196	33, 865	93. 6	5, 630	5, 111	90. 8
Inactive corporations—no income data reported.....	49, 356	-----	-----	1, 000	-----	-----	5, 483	-----	-----	3, 599	-----	-----	662	-----	-----
Grand total.....	475, 031	379, 156	79. 8	9, 905	7, 195	72. 6	18, 519	11, 298	61. 0	93, 415	84, 776	90. 7	15, 524	13, 577	87. 5

Size of net income	Manufacturing--Continued														
	Textiles and textile products			Leather and leather products			Rubber and related products			Lumber and wood products			Paper, pulp, and products		
	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed
Under \$5,000.....	4,482	4,258	95.0	669	640	95.6	146	138	94.5	2,097	1,953	93.1	479	458	95.6
\$5,000 to \$10,000.....	875	865	98.8	188	186	98.9	31	30	96.8	530	528	99.6	166	164	98.8
\$10,000 to \$25,000.....	1,044	1,041	99.7	215	213	99.1	38	38	100.0	653	653	100.0	245	245	100.0
\$25,000 to \$50,000.....	584	582	99.6	137	137	100.0	28	28	100.0	371	371	100.0	136	135	99.2
\$50,000 to \$100,000.....	503	502	99.8	90	90	100.0	28	27	96.4	273	273	100.0	128	128	100.0
\$100,000 to \$500,000.....	596	596	100.0	119	119	100.0	43	41	95.3	223	228	100.0	181	178	98.3
\$500,000 to \$1,000,000.....	102	162	100.0	20	20	100.0	10	10	100.0	18	18	100.0	29	29	100.0
\$1,000,000 to \$5,000,000.....	52	52	100.0	8	8	100.0	8	8	100.0	8	8	100.0	21	21	100.0
\$5,000,000 and over.....	2	2	100.0	2	2	100.0	3	3	100.0				1	1	100.0
Total showing net income.....	8,240	8,000	97.1	1,448	1,415	97.7	335	323	95.4	4,178	4,032	96.5	1,386	1,359	98.0
Total showing no net income.....	5,343	5,018	93.9	903	857	94.9	284	259	91.2	3,353	3,198	95.4	642	616	96.0
Inactive corporations--no income data reported.....	268			60			36			285			55		
Grand total.....	13,851	13,018	94.0	2,411	2,272	94.2	655	582	88.8	7,816	7,230	92.5	2,083	1,975	94.8

TABLE 20.—*Corporation returns—Comparative statement showing by size of net income the number of corporation income-tax returns filed, and the number of balance sheets tabulated by major industrial divisions—Continued*

Size of net income	Manufacturing—Continued														
	Printing and publishing			Chemicals and allied substances			Stone, clay, and glass products			Metal and metal products			All other manufacturing industries		
	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed	Number of returns filed	Number of balance sheets tabulated	Per cent of balance sheets to returns filed
Under \$5,000.....	4,353	3,800	87.3	1,944	1,714	88.2	1,405	1,287	91.6	5,465	5,139	94.0	2,435	2,261	92.8
\$5,000 to \$10,000.....	728	715	98.2	411	405	98.5	279	278	99.6	1,285	1,275	99.2	413	411	99.5
\$10,000 to \$25,000.....	738	736	99.7	539	535	99.2	349	347	99.4	1,620	1,613	99.6	504	503	99.8
\$25,000 to \$50,000.....	351	346	98.6	343	341	99.4	194	192	98.9	924	918	99.3	298	298	100.0
\$50,000 to \$100,000.....	255	255	100.0	254	249	98.0	154	152	98.7	791	788	99.6	207	206	99.5
\$100,000 to \$500,000.....	253	252	99.6	330	327	99.1	150	147	98.0	974	973	99.9	203	202	99.5
\$500,000 to \$1,000,000.....	29	29	100.0	72	72	100.0	28	28	100.0	183	183	100.0	27	27	100.0
\$1,000,000 to \$5,000,000.....	25	25	100.0	52	52	100.0	26	26	100.0	134	133	99.2	19	19	100.0
\$5,000,000 and over.....	2	2	100.0	15	15	100.0	2	2	100.0	36	36	100.0	2	2	100.0
Total showing net income.....	6,734	6,160	91.5	3,960	3,710	93.7	2,587	2,459	95.0	11,412	11,058	96.9	4,108	3,929	95.6
Total showing no net income.....	3,629	3,243	89.4	2,892	2,689	93.0	1,876	1,765	94.1	8,227	7,866	95.6	3,417	3,243	94.9
Inactive corporations—no income data reported.....	316			377			219			740			581		
Grand total.....	10,679	9,403	88.1	7,229	6,399	88.5	4,682	4,224	90.2	20,379	18,924	92.9	8,106	7,172	88.5

Size of net income	Construction			Transportation and other public utilities			Trade			Service—professional, amusements, hotels, etc.			Finance—banking, in- surance, real estate and holding compa- nies, stockbrokers, etc.			Nature of business not given		
	Num- ber of returns filed	Num- ber of balance sheets tabu- lated	Per cent of balance sheets to returns filed	Num- ber of returns filed	Num- ber of balance sheets tabu- lated	Per cent of balance sheets to returns filed	Num- ber of returns filed	Num- ber of balance sheets tabu- lated	Per cent of balance sheets to returns filed	Num- ber of returns filed	Num- ber of balance sheets tabu- lated	Per cent of balance sheets to returns filed	Num- ber of returns filed	Num- ber of balance sheets tabu- lated	Per cent of balance sheets to returns filed	Num- ber of returns filed	Num- ber of balance sheets tabu- lated	Per cent of balance sheets to returns filed
Under \$5,000.....	6,759	5,876	86.9	9,934	7,220	72.7	51,977	47,131	90.7	13,663	10,169	74.4	54,803	44,182	80.6	1,365	734	53.8
\$5,000 to \$10,000.....	1,044	1,030	98.6	1,130	1,100	97.3	8,752	8,697	99.4	1,646	1,601	97.2	8,204	7,952	98.9	51	41	80.4
\$10,000 to \$25,000.....	1,125	1,112	98.8	1,129	1,106	97.9	7,724	7,714	99.9	1,560	1,535	98.4	7,816	7,681	98.3	49	32	65.3
\$25,000 to \$50,000.....	513	498	97.1	517	513	99.2	2,991	2,982	99.7	637	634	99.5	3,339	3,278	98.2	16	8	50.0
\$50,000 to \$100,000.....	335	332	99.1	349	341	97.7	1,807	1,805	99.9	402	398	99.0	1,923	1,890	98.3	7	3	42.8
\$100,000 to \$500,000.....	267	267	100.0	472	456	98.7	1,270	1,263	99.4	322	316	98.1	1,643	1,606	97.7	4	1	25.0
\$500,000 to \$1,000,000.....	19	19	100.0	125	123	98.4	134	134	100.0	28	28	100.0	205	194	94.6	-----	-----	-----
\$1,000,000 to \$5,000,000.....	7	7	100.0	143	143	100.0	79	77	97.4	27	27	100.0	142	135	95.0	-----	-----	-----
\$5,000,000 and over.....	2	2	100.0	56	56	100.0	13	13	100.0	2	2	100.0	25	25	100.0	-----	-----	-----
Total showing net income.....	10,671	9,143	90.8	13,855	11,068	79.9	74,747	69,816	93.4	18,287	14,710	80.4	78,100	66,943	85.7	1,492	819	54.9
Total showing no net income.....	6,281	5,812	92.5	6,982	5,790	82.9	44,931	40,464	90.0	12,859	10,678	83.0	44,582	39,073	87.6	1,731	1,571	90.7
Inactive corporations—no income data reported.....	1,257	-----	-----	2,075	-----	-----	2,682	-----	-----	3,047	-----	-----	14,743	-----	-----	15,470	-----	-----
Grand total.....	17,609	14,955	84.9	22,912	16,858	73.6	122,360	110,280	90.1	34,193	25,388	74.2	137,425	106,016	77.1	18,693	2,390	12.8

TABLE 21.—*Corporation returns filed for fiscal year, showing total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables for 1927*

[Fiscal year terminating not earlier than July 1, 1927, nor later than June 30, 1928]

## DISTRIBUTED BY INDUSTRIAL GROUPS

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
1	Agriculture and related industries:							
2	Farming—Cotton, grain, stock; horticulture and all other farming, including lessors.....	351	342	\$9,703,127	\$1,576,278	\$989,768	9	\$3,235,712
	Related industries—Forestry, fishing, ice harvesting, and other related industries, including holders and lessors.....	40	40	1,767,935	183,613	198,862		
	Total agriculture and related industries.....	391	382	11,471,062	1,759,891	1,188,630	9	3,235,712
3	Mining and quarrying:							
	Metal mining—Iron, copper, lead, zinc, gold, silver, quicksilver, etc.....	11	10	2,014,953	61,221	260,578	1	509,330
4	Nonmetal mining—							
5	Coal, bituminous and anthracite, peat, coke, etc.....	73	69	2,914,140	411,950	322,700	4	1,956,903
6	Oil and gas.....	54	50	2,043,334	31,764	259,593	4	3,404,247
7	Other minerals—Asbestos, clay, granite, precious and semiprecious stones, salt mines, etc.....	54	54	3,672,926	126,046	463,922		
	Mining and quarrying, n. e. s. <sup>1</sup> , lessors and holders.....	30	30	1,138,690	14,456	143,254		
	Total mining and quarrying.....	222	213	11,784,043	645,437	1,450,047	9	5,870,430
	Manufacturing:							
8	Food products, beverages and tobacco—							
9	Bakery and confectionery products.....	131	131	4,533,326	82,788	565,136		
10	Canned products—Fish, fruit, and vegetables, poultry, etc.....	147	146	13,084,965	580,918	1,566,737	1	1,786,339
11	Mill products—Bran, flour, feed, etc.....	210	207	21,705,808	599,529	2,674,749	3	329,775
	Packing-house products—Fresh meats, ham, lard, bacon, meat canning, by-products, etc.....	62	54	6,793,761	75,280	890,946	8	5,077,974
12	Sugar—Beet, cane, maple, and products.....	31	22	10,069,620	1,656,878	1,129,528	9	2,531,438
13	Soft drinks—Wine, cereal, beverages, mineral water, brewing, and distilling.....	59	55	3,093,756	76,276	397,502	4	172,806
14	Tobacco, cigarettes, cigars, snuff, etc.....	10	10	399,469	6,761	48,782		
15	Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc., food products, n. e. s. <sup>1</sup> .....	303	302	23,603,541	588,938	3,000,972	1	14,733
	Total food products, beverages and tobacco.....	953	927	83,284,246	3,667,368	10,274,352	26	9,963,165



16	Textiles and textile products—							
17	Cotton goods—Dress goods, plain cloth, etc., napping and dyeing.....	165	163	33,052,374	3,700,727	3,920,664	2	548,971
18	Woolen and worsted goods—Wool yarn, wool carpets, wool pulling, etc.....	38	36	5,060,752	876,820	529,589	2	593,891
17	Silk and rayon goods—Silk fabrics, spinning, etc.....	50	45	6,398,330	148,914	816,707	5	2,540,146
19	Carpets, floor coverings, composition floor covering, tapestries, etc.....	13	13	2,832,433	8,642	374,489		
20	Textiles, n. e. s. <sup>1</sup> —Cord, felt, fur, hospital and surgical supplies, linen, and other textiles, etc.....	234	233	18,759,240	1,325,446	2,278,804	1	538,885
21	Clothing—Custom-made, factory-made, coats, underwear, millinery, and clothing, n. e. s. <sup>1</sup> .....	627	623	31,427,752	758,931	4,002,362	4	590,396
22	Knit goods—Sweaters, hosiery, etc.....	71	70	11,392,288	237,525	1,452,477	1	383,379
	Total textiles and textile products.....	1,198	1,183	108,923,169	7,057,005	13,375,092	15	5,195,668
23	Leather and leather products—							
24	Boots, shoes, slippers, etc.....	153	153	37,004,794	479,496	4,906,071		
	Other leather products—Gloves, saddlery, harness, trunks, finishing and tanning leather, etc.....	88	87	3,116,048	403,941	333,799	1	1,992,414
	Total leather and leather products.....	241	240	40,120,842	883,437	5,239,870	1	1,992,414
25	Rubber and related products—							
26	Tires and tubes, etc.....	5	5	17,813,300	718,896	2,306,466		
27	Other rubber goods—Boots, shoes, hose, and artificial rubber.....	19	18	2,484,802	43,599	320,706	1	14,086
	Bone, celluloid, and ivory products.....	9	9	85,497	25,820	6,158		
	Total rubber and related products.....	33	32	20,383,599	788,315	2,633,330	1	14,086
28	Lumber and wood products—							
29	Sawmill and planing-mill products.....	103	103	4,334,162	141,895	543,691		
	Other wood products—Carriages and wagons, furniture, baskets, etc.....	260	256	9,391,788	365,676	1,142,606	4	416,473
	Total lumber and wood products.....	363	359	13,725,950	507,571	1,686,297	4	416,473
30	Paper, pulp, and products.....	114	113	20,561,429	150,102	2,679,899	1	14,972
31	Printing and publishing.....	525	525	17,224,976	566,924	2,083,972		
32	Chemicals and allied substances—							
33	Petroleum and mineral oil refining.....	23	22	1,848,579	57,487	233,859	1	11,328
34	Chemicals proper, acids, compounds, etc.....	14	14	1,321,672	61,695	164,186		
	Allied chemical substances—Drugs, oils, paints, soaps, and other chemical substances, n. e. s. <sup>1</sup> .....	455	450	62,671,096	1,440,845	7,949,507	5	903,719
35	Fertilizers.....	80	79	3,314,484	556,005	347,887	1	3,338,506
	Total chemicals and allied substances.....	572	565	69,155,831	2,116,032	8,695,439	7	4,253,553
36	Stone, clay, glass, and related products.....	165	163	16,270,198	121,488	2,125,907	2	372,662
37	Metal products and processes—							
38	Iron and steel—Products of blast furnaces, rolling mills, foundries, etc.....	161	158	14,705,047	173,456	1,866,068	3	1,732,455
39	Locomotives and railroad equipment.....	14	14	3,830,241	259,672	468,073		
40	Motor vehicles, complete or parts.....	42	40	52,123,907	188,569	6,985,097	2	1,024,753
	Factory machinery—Food production machinery; leather, metal, paper, printing, textile, and woodworking machinery.....	92	90	21,833,661	89,710	2,536,797	2	680,040

<sup>1</sup> N. e. s., not elsewhere specified.

TABLE 21.—Corporation returns filed for fiscal year, showing total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables for 1927—Continued

DISTRIBUTED BY INDUSTRIAL GROUPS—Continued

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
	<b>Manufacturing—Continued.</b>							
	<b>Metal products and processes—Continued.</b>							
41	Agriculture machinery and equipment.....	94	92	\$19, 850, 474	\$536, 263	\$2, 561, 697	2	\$840, 746
42	Electrical machinery and equipment.....	47	47	4, 451, 602	18, 398	577, 577		
43	Miscellaneous machinery—Building and construction, gas, and mining machinery and equipment.....	136	136	15, 076, 164	145, 216	1, 949, 830		
44	Household machinery and equipment, etc.....	56	54	9, 204, 335	85, 202	1, 215, 178	2	3, 510, 352
45	Office equipment, etc.....	25	23	2, 493, 742	35, 118	325, 502	2	1, 427, 611
46	Metal building material and equipment.....	50	50	3, 244, 035	36, 934	420, 119		
47	Hardware, tools, etc.....	100	97	9, 432, 488	191, 627	1, 189, 673	3	219, 538
48	Precious-metal products and processes, jewelry, etc.....	77	77	4, 474, 740	120, 783	569, 996		
49	Other metals, products, and processes, combinations of foundry and machine shop.....	172	172	7, 341, 236	291, 805	886, 126		
	<b>Total metal products and processes.....</b>	<b>1, 066</b>	<b>1, 050</b>	<b>168, 061, 672</b>	<b>2, 172, 843</b>	<b>21, 551, 733</b>	<b>16</b>	<b>9, 435, 495</b>
	<b>Miscellaneous manufacturing—</b>							
50	Radios, complete or parts.....	26	26	6, 231, 562	365, 437	\$776, 605		
51	Airplanes, musical instruments, optical goods, canoes, manufacturing, n. e. s. l.....	380	375	26, 927, 576	1, 497, 238	3, 263, 950	5	4, 104, 238
	<b>Total miscellaneous manufacturing.....</b>	<b>406</b>	<b>401</b>	<b>33, 159, 138</b>	<b>1, 862, 675</b>	<b>4, 040, 555</b>	<b>5</b>	<b>4, 104, 238</b>
	<b>Grand total manufacturing.....</b>	<b>5, 636</b>	<b>5, 558</b>	<b>590, 871, 050</b>	<b>19, 893, 763</b>	<b>74, 386, 446</b>	<b>78</b>	<b>35, 762, 726</b>
	<b>Construction:</b>							
52	Building and construction above ground—Installing machinery, moving, wrecking, razing, etc.....	381	379	7, 849, 379	366, 457	913, 201	2	15, 706
53	Other construction underground and on surface—Bridge building, water-front construction, related industries, etc.....	219	219	8, 919, 938	884, 082	1, 055, 561		
54	Ship building and repairing.....	11	11	530, 424	12, 140	65, 138		
	<b>Total construction.....</b>	<b>611</b>	<b>609</b>	<b>17, 299, 741</b>	<b>1, 262, 679</b>	<b>2, 033, 900</b>	<b>2</b>	<b>15, 706</b>

Transportation and other public utilities:							
Transportation and related activities—							
55	Steam railroads.....	4	4	4,008,365	511,066		
56	Electric railways, Pullman cars; refrigerator, stock, poultry, and fruit cars, and lessors.....	7	7	3,572,429	461,815		
57	Water transportation and related branches—Ocean and fresh-water lines, canals, docking, drawbridge operating, lighterage, salvaging, piloting, wharfing, and lessors.....	77	77	2,315,070	291,429	254,206	
58	Aerial transportation.....	1	1	3,967		266	
59	Auto bus lines, taxicabs, and sight-seeing companies.....	56	54	847,436	66,369	91,412	2,041
60	Cartage and storage, food storage, packing and shipping, and other local transportation and related industries, n. e. s. <sup>1</sup> .....	573	569	11,760,439	447,383	1,351,181	15,340
	Total transportation and related activities.....	718	712	22,507,706	805,181	2,669,946	17,381
Other public utilities—							
61	Electric light and power companies, and combined electric-light and gas companies.....	21	20	2,260,850	239,595	254,445	30,938
62	Gas companies, artificial and natural.....	7	7	125,397		15,337	
63	Telephone and telegraph companies.....	9	9	341,462		41,507	
64	Radio broadcasting companies.....						
65	Water companies.....	21	21	1,288,770		166,939	
66	All other public utilities—Terminal stations, pipe lines, toll bridges and toll roads, irrigation systems, etc.....	36	35	1,838,954	4,990	234,938	1,525,850
	Total other public utilities.....	94	92	5,855,233	244,585	713,166	1,556,788
	Total transportation and other public utilities.....	812	804	28,362,939	1,049,766	3,383,112	1,574,169
Trade:							
67	Wholesale.....	1,920	1,900	75,641,979	4,765,904	8,994,161	7,283,589
68	Retail.....	4,465	4,442	180,554,240	4,540,437	22,627,679	4,786,997
69	Wholesale and retail.....	851	846	24,530,069	814,051	2,936,929	172,306
70	Commission.....	366	363	8,757,389	554,557	997,092	110,987
71	All other trade—Auto wreckers, film exchange, pneumatic tubes, trading stamps, garages for storage, repair service, etc.....	723	719	11,570,167	779,370	1,283,101	1,164,365
	Total trade.....	8,325	8,270	301,053,844	11,454,319	36,838,962	13,518,244
Service:							
72	Domestic service—Laundries, hotels, restaurants, etc.....	354	353	8,626,961	344,088	1,038,522	401,074
Amusements—							
73	Theaters, legitimate, vaudeville, etc.....	77	76	5,419,454	303,036	658,445	115,117
74	Motion-picture producers.....	17	17	4,746,941	383,342	569,655	
75	Motion-picture theaters.....	48	48	6,365,351	7,846	844,236	
76	Other amusements—Circuses, golf links, race tracks, and pleasure resorts, etc.....	84	83	3,351,345	119,922	420,173	430
	Total amusements.....	226	224	19,883,091	814,146	2,492,509	115,547

<sup>1</sup> N. e. s., not elsewhere specified.

TABLE 21.—Corporation returns filed for fiscal year, showing total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables for 1927—Continued

## DISTRIBUTED BY INDUSTRIAL GROUPS—Continued

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
	Service—Continued.							
77	Professional service—Curative, educational, engineering, legal, etc.	204	203	\$3, 678, 305	\$182, 557	\$413, 864	1	\$1, 468
78	Business service—Detective bureaus, trade shows, mimeographing, publishing directories, electrical advertising, etc.	141	141	4, 157, 268	94, 917	505, 270		
79	Other service, n. e. s. <sup>1</sup> —Auto camps, cemeteries, boards of trade, newspaper syndicates, photographers, concessionaries—amusement, cloakroom, etc.	110	104	1, 368, 604	50, 690	149, 757	6	734, 816
	Total service	1, 035	1, 025	37, 714, 229	1, 486, 398	4, 599, 922	10	1, 252, 905
	Finance:							
	Banking and related industries—							
80	National banks	37	36	884, 764	20, 308	108, 242	1	380, 548
81	State and private banks, savings banks, loan and trust companies	224	224	13, 825, 623	249, 694	1, 764, 685		
82	Stock and bond brokers, investment bankers	104	102	13, 527, 999	175, 644	1, 738, 377	2	4, 828, 025
83	Financing retail sales of automobiles, pianos, radios, etc.	44	44	874, 219	3, 800	107, 389		
84	Real estate and holding companies—							
	Realty development, holding or leasing, realty trust, securities, etc.	1, 854	1, 829	52, 961, 316	4, 112, 311	6, 105, 584	25	8, 144, 799
	Total banking and related industries	2, 263	2, 235	82, 073, 921	4, 561, 757	9, 824, 277	28	13, 353, 372
	Insurance companies—							
85	Life insurance—Mutual or stock companies	5	3	7, 876	93	661	2	3, 342
86	Other insurance—Accident, casualty, fire, marine, title, etc.	5	5	684, 352		91, 384		
	Total insurance companies	10	8	692, 228	93	92, 045	2	3, 342
	Other finance—							
87	Loan companies—Building and loan associations, mortgages, note or pawn brokers, insurance agents, promoters, stock syndicates, foreign exchange and finance, n. e. s. <sup>1</sup>	776	772	20, 285, 147	492, 362	2, 384, 906	4	1, 211, 951
	Total finance	3, 049	3, 015	103, 051, 296	5, 054, 212	12, 301, 318	34	14, 568, 665
88	Nature of business not given	27	25	148, 422	30, 129	11, 484	2	501, 614
	Grand total	20, 108	19, 901	1, 101, 756, 626	42, 636, 591	136, 193, 821	207	76, 300, 221

<sup>1</sup> N. e. s., not elsewhere specified.

22.—Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1927

[Fiscal year terminating not earlier than July 1, 1927, nor later than June 30, 1928]

PART 1.—ALL FISCAL YEAR AND PART YEAR RETURNS

Distribution	Total for fiscal year and part year returns	Fiscal year returns					
		Total	Month ending fiscal year—				
			July, 1927	August, 1927	September, 1927	October, 1927	November, 1927
Number of returns.....	25,485	20,108	1,498	1,253	1,302	1,101	1,615
A. Receipts, taxable income:							
Gross sales.....	\$20,526,855,634	\$18,650,597,868	\$898,105,159	\$1,168,702,447	\$1,055,698,941	\$2,036,686,112	\$1,903,057,228
Gross profits from sales.....	4,444,161,394	3,992,084,294	160,230,673	244,306,873	233,064,191	591,539,997	448,745,967
Gross profits from operations other than amounts reported as gross sales.....	752,502,494	596,849,497	27,712,211	67,064,741	56,541,992	35,319,066	34,019,325
Interest.....	220,225,300	184,780,255	6,066,834	9,795,511	16,319,039	27,146,730	33,466,237
Miscellaneous receipts.....	390,653,204	369,402,415	36,655,991	67,900,204	16,674,134	13,002,054	18,281,500
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	70,412,241	56,767,897	3,544,576	3,163,027	2,983,235	4,206,096	6,686,826
Interest on Federal, State, and municipal bonds.....	25,491,233	21,109,549	594,470	1,263,258	1,313,875	1,094,225	5,824,846
C. Total compiled receipts <sup>1</sup> .....	21,986,140,106	19,879,417,481	972,679,241	1,317,889,188	1,149,531,216	2,117,454,283	2,001,335,962
D. Statutory deductions:							
Cost of goods sold.....	16,082,694,240	14,658,423,574	737,874,486	924,395,574	822,634,750	1,645,146,115	1,454,311,261
Interest paid.....	326,215,731	268,752,207	19,750,629	14,930,895	22,413,568	30,942,674	31,386,858
Taxes paid other than income tax.....	174,453,893	149,318,600	6,385,381	9,436,545	10,908,116	11,064,886	15,569,742
Bad debts.....	86,067,482	75,958,010	2,293,288	1,154,572	3,002,279	7,328,241	9,487,292
Depreciation.....	335,014,133	230,039,949	11,099,996	23,655,981	24,644,087	29,814,269	27,014,699
Depletion.....	16,050,204	13,487,688	185,946	309,368	829,489	628,857	4,571,572
Miscellaneous deductions.....	3,711,817,101	3,330,103,602	141,594,238	253,884,382	191,125,472	295,492,555	292,776,184
E. Total statutory deductions.....	20,732,312,784	18,776,083,630	919,183,964	1,227,767,317	1,075,557,761	2,020,417,597	1,835,117,608
F. Compiled net profits.....	1,253,827,322	1,103,333,851	53,495,277	90,121,871	73,973,455	97,036,686	166,218,354

<sup>1</sup> Includes net profits from the sale of real estate, stocks, bonds and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

<sup>2</sup> Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 22.—Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1927—Continued

PART 1.—ALL FISCAL YEAR AND PART YEAR RETURNS—Continued

Distribution	Total for fiscal year and part year returns	Fiscal year returns					
		Total	Month ending fiscal year—				
			July, 1927	August, 1927	September, 1927	October, 1927	November, 1927
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.....	\$95,903,474	\$77,877,446	\$4,139,046	\$4,426,285	\$4,297,110	\$5,300,321	\$12,511,672
H. Statutory net income.....	1,157,923,848	1,025,456,405	49,356,231	85,695,586	69,676,345	91,736,365	153,766,682
I. Net loss for prior year deducted by concerns reporting net income for 1927.....	49,983,079	42,636,591	3,201,961	2,850,789	4,636,369	3,041,554	3,710,481
J. Statutory net income after deducting prior year loss.....	1,107,940,769	982,819,814	46,154,270	82,844,797	65,039,976	88,694,811	149,996,201
K. Total tax.....	155,358,298	136,193,821	6,138,619	11,312,778	9,526,649	13,371,227	20,207,009
L. Compiled net profits (F) after deducting tax (K).....	1,098,469,024	967,140,030	47,356,658	78,809,093	64,446,806	83,665,459	146,011,345
Cash and stock dividends distributed: <sup>2</sup>							
Cash dividends.....	721,828,374	553,892,007	28,773,343	41,718,183	32,770,345	47,699,356	75,914,698
Stock dividends.....	84,933,874	77,651,536	3,137,673	4,239,233	6,126,077	3,224,215	12,192,280
Total dividends distributed.....	806,772,248	631,543,543	31,911,016	45,957,416	38,896,422	50,923,571	88,106,378

Distribution	Fiscal year returns						Part year returns
	Month ending fiscal year—						
	January, 1928	February, 1928	March, 1928	April, 1928	May, 1928	June, 1928	
Number of returns.....	2, 596	1, 257	1, 754	1, 595	1, 865	4, 272	5, 377

1968, taxable income:							
Gross sales.....	\$2,907,241,978	\$1,590,599,958	\$1,223,350,955	\$990,935,998	\$1,298,465,353	\$3,577,663,739	\$1,876,347,766
Gross profits from sales.....	855,874,046	515,982,730	254,773,824	199,742,281	208,182,777	679,970,945	452,077,100
Gross profits from operations other than amounts reported as gross sales.....	62,713,592	47,197,144	54,488,629	58,635,700	42,947,978	110,209,119	155,652,997
Interest.....	20,691,726	7,858,823	12,791,365	14,003,029	8,446,874	28,194,087	35,445,045
Miscellaneous receipts.....	77,102,860	33,826,073	17,020,246	46,632,757	11,347,191	30,959,405	21,250,789
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	4,840,011	8,355,692	2,643,855	6,782,631	6,379,266	7,182,682	13,644,344
Interest on Federal, State, and municipal bonds.....	2,678,166	1,873,880	640,529	1,707,361	976,459	3,142,480	4,381,684
C. Total compiled receipts <sup>1</sup> .....	3,075,268,333	1,689,711,570	1,310,935,579	1,118,697,476	1,368,563,121	3,757,351,512	2,106,722,625
D. Statutory deductions:							
Cost of goods sold.....	2,051,667,932	1,274,617,238	968,577,131	791,193,717	1,090,312,576	2,897,692,794	1,424,270,666
Interest paid.....	30,092,943	11,384,909	18,104,484	19,676,256	15,913,489	54,155,442	57,463,524
Taxes paid other than income tax.....	31,374,008	8,998,147	9,193,039	13,213,140	6,919,730	26,255,896	25,135,293
Bad debts.....	13,249,622	5,272,135	6,193,218	7,727,557	4,505,317	15,744,489	10,109,472
Depreciation.....	36,102,752	21,197,205	21,259,308	18,521,524	13,558,942	53,171,156	54,974,184
Depletion.....	414,753	929,659	641,497	854,873	3,380,933	734,741	2,562,516
Miscellaneous deductions.....	763,287,161	282,653,023	229,602,327	191,496,596	173,937,746	514,253,918	381,713,499
E. Total statutory deductions.....	2,926,189,201	1,605,052,376	1,253,570,974	1,042,683,663	1,308,534,733	3,562,008,436	1,956,229,154
F. Compiled net profits.....	149,079,132	84,659,194	57,364,605	76,013,813	60,028,388	195,343,076	150,493,471
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.....	7,518,177	10,229,572	3,284,384	8,489,992	7,355,725	10,325,162	18,023,028
H. Statutory net income.....	141,560,955	74,429,622	54,080,221	67,523,821	52,672,663	185,017,914	132,467,443
I. Net loss for prior year deducted by concerns reporting net income for 1927.....	3,796,243	2,493,832	4,072,926	2,627,562	4,741,106	7,463,768	7,346,488
J. Statutory net income after deducting prior-year loss.....	137,764,712	71,935,790	50,007,295	64,896,259	47,931,557	177,554,146	125,120,955
K. Total tax.....	18,819,252	9,481,870	6,885,185	9,332,221	6,968,657	24,150,354	19,164,477
L. Compiled net profits (F) after deducting tax (K).....	130,259,880	75,177,324	50,479,420	66,681,592	53,059,731	171,192,722	131,328,994
Cash and stock dividends distributed: <sup>2</sup>							
Cash dividends.....	72,931,547	52,000,980	28,196,275	42,515,670	24,353,508	107,018,702	167,946,367
Stock dividends.....	11,539,481	11,613,338	3,085,216	11,409,409	4,132,254	6,952,360	7,282,338
Total dividends distributed.....	84,471,028	63,614,318	31,281,491	53,925,079	28,485,762	113,971,062	175,228,705

<sup>1</sup> Includes net profits from the sale of real estate, stocks, bonds and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

<sup>2</sup> Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 22.—*Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1927*

[Fiscal year terminating not earlier than July 1, 1927, nor later than June 30, 1928]

PART 2.—ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NET INCOME

Distribution	Total for fiscal year and part year returns	Fiscal year returns					
		Total	Month ending fiscal year—				
			July, 1927	August, 1927	September, 1927	October, 1927	November, 1927
Number of returns .....	25, 230	19, 901	1, 468	1, 233	1, 279	1, 082	1, 608
A. Receipts, taxable income:							
Gross sales .....	\$19, 365, 851, 895	\$17, 583, 642, 572	\$870, 373, 287	\$1, 110, 892, 152	\$975, 817, 109	\$1, 699, 469, 142	\$1, 858, 124, 543
<i>Gross profits from sales .....</i>	<i>4, 295, 960, 758</i>	<i>3, 864, 103, 343</i>	<i>156, 813, 263</i>	<i>239, 212, 645</i>	<i>221, 278, 645</i>	<i>567, 508, 048</i>	<i>443, 488, 662</i>
Gross profits from operations other than amounts reported as gross sales .....	734, 062, 292	582, 549, 868	27, 421, 697	66, 924, 969	56, 040, 887	28, 577, 062	34, 003, 442
Interest .....	211, 330, 465	179, 053, 778	5, 975, 741	9, 385, 289	15, 694, 978	26, 611, 120	33, 326, 029
Miscellaneous receipts .....	373, 439, 781	356, 177, 603	36, 295, 245	67, 023, 334	16, 495, 346	10, 561, 171	18, 129, 626
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations .....	65, 782, 288	55, 353, 345	3, 543, 087	2, 995, 629	2, 948, 945	4, 114, 317	6, 686, 448
Interest on Federal, State, and municipal bonds .....	24, 710, 590	20, 976, 160	554, 768	1, 219, 119	1, 269, 990	1, 093, 565	5, 824, 846
C. Total compiled receipts <sup>1</sup> .....	20, 775, 177, 311	18, 777, 753, 326	944, 163, 825	1, 258, 440, 492	1, 068, 267, 255	1, 770, 426, 377	1, 956, 094, 934
D. Statutory deductions:							
Cost of goods sold .....	15, 069, 891, 137	13, 719, 539, 229	713, 560, 024	871, 679, 507	754, 538, 464	1, 331, 961, 094	1, 414, 635, 881
Interest paid .....	292, 266, 305	246, 449, 303	19, 040, 632	14, 271, 932	19, 878, 679	26, 595, 178	30, 608, 296
Taxes paid other than income tax .....	162, 685, 273	141, 265, 135	6, 112, 672	9, 143, 442	10, 339, 707	10, 224, 606	14, 922, 264
Bad debts .....	75, 338, 681	67, 613, 287	2, 252, 000	1, 105, 705	2, 722, 948	6, 931, 204	9, 161, 311
Depreciation .....	312, 877, 728	263, 282, 834	10, 711, 874	22, 677, 053	23, 512, 688	26, 361, 402	26, 255, 535
Depletion .....	15, 341, 255	12, 880, 723	80, 855	237, 123	742, 910	587, 844	4, 571, 572
Miscellaneous deductions .....	3, 496, 178, 576	3, 148, 636, 684	137, 178, 953	246, 655, 279	175, 331, 730	259, 481, 850	287, 764, 599
E. Total statutory deductions .....	19, 424, 578, 955	17, 599, 667, 195	888, 937, 010	1, 165, 770, 041	987, 067, 126	1, 662, 143, 178	1, 787, 919, 458
F. Compiled net profits .....	1, 350, 598, 356	1, 178, 086, 131	55, 226, 815	92, 670, 451	81, 200, 129	108, 283, 199	168, 175, 476
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 .....	90, 492, 878	76, 329, 505	4, 097, 855	4, 214, 748	4, 218, 935	5, 207, 882	12, 511, 294
Statutory net income .....	1, 260, 105, 478	1, 101, 756, 626	51, 128, 960	88, 455, 703	76, 981, 194	103, 075, 317	155, 664, 182



I. Net loss for prior year deducted by concerns reporting net income for 1927.....	49,983,079	42,636,591	3,201,961	2,850,789	4,636,369	3,041,554	3,710,481
J. Statutory net income after deducting prior year loss.....	1,210,122,399	1,059,120,035	47,926,999	85,604,914	72,344,825	100,033,763	151,953,701
K. Total tax.....	155,358,298	136,193,821	6,138,619	11,312,778	9,526,649	13,371,227	20,207,009
L. Compiled net profits (F) after deducting tax (K).....	1,195,240,058	1,041,892,310	49,088,196	81,357,673	71,673,480	94,911,972	147,968,467
Cash and stock dividends distributed: <sup>2</sup>							
Cash dividends.....	710,185,333	546,645,137	28,771,105	40,031,616	31,720,365	45,967,016	75,102,857
Stock dividends.....	84,596,535	77,338,677	3,135,808	4,041,233	6,050,583	3,186,715	12,192,280
Total dividends distributed.....	794,781,868	623,983,814	31,906,913	44,072,849	37,770,948	49,153,731	87,295,137

<sup>1</sup> Includes net profits from the sale of real estate, stocks, bonds and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

<sup>2</sup> Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 22.—*Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1927—Continued*

PART 2.—ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NET INCOME—Continued

Distribution	Fiscal year returns						Part year returns
	Month ending fiscal year—						
	January, 1928	February, 1928	March, 1928	April, 1928	May, 1928	June, 1928	
Number of returns .....	2, 587	1, 245	1, 741	1, 580	1, 852	4, 226	5, 329
A. Receipts, taxable income:							
Gross sales .....	\$2, 850, 627, 162	\$1, 540, 021, 046	\$1, 137, 636, 931	\$915, 231, 980	\$1, 259, 539, 073	\$3, 365, 910, 147	\$1, 782, 209, 323
Gross profits from sales .....	840, 655, 646	510, 072, 176	229, 747, 606	189, 690, 608	206, 276, 480	659, 559, 570	451, 857, 415
Gross profits from operations other than amounts reported as gross sales .....	62, 149, 991	46, 899, 114	53, 576, 527	57, 011, 220	42, 394, 256	107, 550, 703	151, 512, 424
Interest .....	20, 523, 122	7, 595, 149	12, 322, 474	13, 260, 482	8, 349, 446	26, 009, 948	32, 276, 687
Miscellaneous receipts .....	75, 704, 443	33, 237, 448	15, 862, 629	42, 686, 749	11, 156, 155	29, 025, 457	17, 262, 178
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations .....	4, 700, 011	8, 352, 415	2, 640, 403	6, 773, 421	5, 705, 174	6, 893, 495	10, 428, 943
Interest on Federal, State, and municipal bonds .....	2, 675, 227	1, 873, 819	640, 401	1, 706, 297	976, 459	3, 141, 669	3, 734, 430
C. Total compiled receipts .....	3, 016, 379, 956	1, 637, 978, 991	1, 222, 679, 365	1, 036, 670, 149	1, 328, 120, 563	3, 538, 531, 419	1, 997, 423, 985
D. Statutory deductions:							
Cost of goods sold .....	2, 009, 971, 516	1, 229, 948, 870	907, 889, 325	725, 541, 378	1, 053, 262, 593	2, 706, 550, 577	1, 350, 351, 908
Interest paid .....	28, 997, 773	10, 611, 932	15, 883, 938	15, 521, 855	14, 817, 749	50, 191, 339	45, 817, 002
Taxes paid other than income tax .....	30, 586, 493	8, 715, 918	8, 525, 539	11, 002, 134	6, 792, 631	24, 899, 729	21, 420, 138
Bad debts .....	13, 079, 539	5, 220, 807	5, 782, 868	4, 539, 364	4, 485, 382	12, 332, 159	7, 725, 394
Depreciation .....	34, 982, 405	20, 364, 421	19, 080, 696	17, 157, 276	12, 882, 477	49, 297, 007	49, 594, 894
Depletion .....	414, 753	923, 439	620, 503	848, 678	3, 296, 694	551, 352	2, 460, 532
Miscellaneous deductions .....	743, 848, 824	274, 218, 993	202, 971, 312	176, 308, 905	164, 045, 171	480, 831, 068	347, 541, 892
E. Total statutory deductions .....	2, 861, 881, 303	1, 550, 039, 380	1, 160, 754, 181	950, 919, 590	1, 259, 582, 697	3, 324, 653, 231	1, 824, 911, 760
F. Compiled net profits .....	154, 498, 653	87, 939, 611	61, 925, 184	85, 750, 559	68, 537, 866	213, 878, 188	172, 512, 225
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, 375, 238	10, 226, 234	3, 280, 804	8, 479, 718	6, 681, 633	10, 035, 164	14, 163, 373
H. Statutory net income .....	147, 123, 415	77, 713, 377	58, 644, 380	77, 270, 841	61, 856, 233	203, 843, 024	158, 348, 852

I. Net loss for prior year deducted by concerns reporting net income for 1927.....	3, 796, 243	2, 493, 832	4, 072, 926	2, 627, 562	4, 741, 106	7, 463, 768	7, 346, 488
J. Statutory net income after deducting prior-year loss.....	143, 327, 172	75, 219, 545	54, 571, 454	74, 643, 279	57, 115, 127	196, 379, 256	151, 002, 364
K. Total tax.....	18, 819, 252	9, 451, 870	6, 885, 185	9, 332, 221	6, 968, 657	24, 150, 354	19, 164, 477
L. Compiled net profits (F) after deducting tax (K).....	135, 679, 401	78, 457, 741	55, 039, 999	76, 418, 338	61, 569, 209	189, 727, 834	153, 347, 748
Cash and stock dividends distributed: <sup>2</sup>							
Cash dividends.....	72, 803, 214	51, 790, 980	27, 965, 783	42, 426, 070	24, 001, 920	106, 064, 211	163, 540, 196
Stock dividends.....	11, 539, 481	11, 613, 338	3, 085, 216	11, 409, 409	4, 132, 254	6, 952, 380	7, 257, 858
Total dividends distributed.....	84, 342, 695	63, 404, 318	31, 050, 999	53, 835, 479	28, 134, 174	113, 016, 571	170, 798, 054

<sup>1</sup> Includes net profit from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

<sup>2</sup> Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 22.—*Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1927—Continued*

[Fiscal year terminating not earlier than July 1, 1927, nor later than June 30, 1928]

PART 3.—ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NO NET INCOME

Distribution	Total for fiscal year and part year returns	Fiscal year returns					
		Total	Month ending fiscal year—				
			July, 1927	August, 1927	September, 1927	October, 1927	November, 1927
Number of returns.....	255	207	30	20	23	19	7
A. Receipts, taxable income:							
Gross sales.....	\$1,161,003,739	\$1,066,865,296	\$27,731,872	\$57,810,295	\$79,881,832	\$337,216,970	\$44,932,685
Gross profits from sales.....	148,200,636	127,980,951	3,417,410	5,094,228	11,785,546	24,031,949	5,257,305
Gross profits from operations other than amounts reported as gross sales.....	18,440,202	14,299,629	290,514	139,772	501,105	6,742,004	15,883
Interest.....	8,894,835	5,726,477	91,093	410,222	624,061	535,610	140,208
Miscellaneous receipts.....	17,213,423	13,224,812	360,746	870,870	178,788	2,440,883	151,574
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	4,629,953	1,414,552	1,489	167,398	34,290	91,779	378
Interest on Federal, State, and municipal bonds.....	780,043	133,389	39,702	44,139	43,885	660	
C. Total compiled receipts <sup>1</sup> .....	1,210,962,795	1,101,664,155	28,515,416	59,448,096	81,263,961	347,027,906	45,241,028
D. Statutory deductions:							
Cost of goods sold.....	1,012,803,103	938,884,345	24,314,462	52,716,067	68,096,286	313,185,021	39,675,380
Interest paid.....	33,949,426	22,302,904	709,997	658,963	2,534,889	4,347,486	773,562
Taxes paid other than income tax.....	11,768,620	8,053,465	272,709	293,103	568,409	840,280	647,473
Bad debts.....	10,728,801	8,344,723	41,288	48,867	279,331	397,037	325,981
Depreciation.....	22,136,405	16,757,115	388,122	978,928	1,131,399	3,452,867	759,164
Depletion.....	708,949	606,965	105,091	72,245	86,579	41,013	
Miscellaneous deductions.....	215,638,525	181,466,918	4,415,285	7,229,103	15,793,742	36,010,705	5,011,585
E. Total statutory deductions.....	1,307,733,829	1,176,416,435	30,246,954	61,997,276	88,490,635	358,274,419	47,198,150
F. Statutory deficit.....	96,771,034	74,752,280	1,731,538	2,548,580	7,226,674	11,246,513	1,957,122
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.....	5,410,596	1,547,941	41,191	211,537	78,175	92,439	378

H.	Statutory deficit.....	102,181,630	76,300,221	1,772,729	2,760,117	7,304,849	11,338,952	1,957,500
	Cash and stock dividends distributed:							
	Cash dividends.....	11,653,041	7,246,870	2,238	1,686,567	1,049,980	1,732,340	811,241
	Stock dividends.....	337,339	312,859	1,865	198,000	75,494	37,500	-----
	Total dividends distributed.....	11,990,380	7,559,729	4,103	1,884,567	1,125,474	1,769,840	811,241

<sup>1</sup> Includes net profit from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

TABLE 22.—*Corporation returns filed for fiscal year and part year—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year—Included in corporation tables for 1927—Continued*

[Fiscal year terminating not earlier than July 1, 1927, nor later than June 30, 1928]

PART 3.—ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NO NET INCOME—Continued

Distribution	Fiscal year returns						Part year returns
	Month ending fiscal year—						
	January, 1928	February, 1928	March, 1928	April, 1928	May, 1928	June, 1928	
Number of returns.....	9	12	13	15	13	46	48
A. Receipts, taxable income:							
Gross sales.....	\$56,614,816	\$50,578,912	\$85,714,024	\$75,704,018	\$38,926,280	\$211,753,592	\$94,138,443
<i>Gross profits from sales.....</i>	<i>14,918,400</i>	<i>5,910,544</i>	<i>25,026,218</i>	<i>10,051,679</i>	<i>1,876,297</i>	<i>20,611,375</i>	<i>20,219,685</i>
Gross profits from operations other than amounts reported as gross sales.....	563,601	298,030	912,102	1,624,480	553,722	2,658,416	4,140,573
Interest.....	168,604	263,674	468,891	742,547	97,428	2,184,139	3,168,358
Miscellaneous receipts.....	1,398,417	588,625	1,157,617	3,946,008	191,036	1,933,948	3,988,611
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	140,000	3,277	3,452	9,210	674,092	289,187	3,215,401
Interest on Federal, State, and municipal bonds.....	2,939	61	128	1,064	-----	811	647,254
C. Total compiled receipts <sup>1</sup> .....	58,888,377	51,732,579	88,256,214	82,027,327	40,442,558	218,820,093	109,298,640
D. Statutory deductions:							
Cost of goods sold.....	41,696,416	44,668,368	60,687,806	65,652,339	37,049,983	191,142,217	73,918,758
Interest paid.....	1,095,170	743,037	2,220,546	4,154,401	1,095,740	3,964,103	11,646,522
Taxes paid other than income tax.....	787,515	282,229	667,470	2,211,006	127,099	1,356,167	3,715,155
Bad debts.....	170,083	51,328	410,350	3,188,193	19,935	3,412,330	2,384,078
Depreciation.....	1,120,377	832,784	2,178,612	1,364,248	676,465	3,874,149	5,379,290
Depletion.....	-----	1,220	20,994	6,195	90,239	183,389	101,984
Miscellaneous deductions.....	19,438,337	8,434,030	26,631,015	15,187,691	9,892,575	33,422,850	34,171,607
E. Total statutory deductions.....	64,307,898	55,012,996	92,816,793	91,764,073	48,952,036	237,355,205	131,317,394
F. Statutory deficit.....	5,419,521	3,280,417	4,560,579	9,736,746	8,509,478	18,535,112	22,018,754
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.....	142,939	3,338	3,580	10,274	674,092	289,998	3,862,655

H. Statutory deficit.....	5,562,460	3,283,755	4,564,159	9,747,020	9,183,570	18,825,110	25,881,409
Cash and stock dividends distributed:							
Cash dividends.....	128,333	210,000	230,492	89,600	351,588	954,491	4,406,171
Stock dividends.....							24,480
Total dividends distributed.....	128,333	210,000	230,492	89,600	351,588	954,491	4,430,651

<sup>1</sup> Includes net profit from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

TABLE 23.—*Corporation returns—Historical comparison 1916–1927,<sup>1</sup> by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax*

## UNITED STATES

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	341,253	206,984	60.65	\$32,531,096,969	\$8,765,908,984	\$171,805,150	-----	\$171,805,150	134,269	39.35	\$2,796,534,046	\$656,904,411	(2)	(2)
1917	351,426	232,079	66.04	79,540,004,891	10,730,360,211	503,698,029	\$1,638,747,740	2,142,445,769	119,347	33.96	5,153,234,312	629,607,562	(2)	(2)
1918	317,579	202,061	63.63	79,706,659,148	8,361,511,249	653,198,483	2,505,565,939	3,158,764,422	115,518	36.37	6,757,622,164	689,772,361	(2)	(2)
1919	320,198	209,634	65.47	88,261,006,052	9,411,418,458	743,535,888	1,431,805,690	2,175,341,578	110,564	34.53	11,657,742,792	995,546,241	(2)	(2)
1920	345,595	203,233	58.81	93,824,224,704	7,902,654,813	636,508,292	988,726,351	1,625,234,643	142,362	41.19	24,381,337,545	2,029,423,744	(2)	(2)
1921	356,397	171,239	48.05	60,051,123,329	4,336,047,813	266,443,621	335,131,811	701,575,432	185,158	51.95	31,198,150,203	3,878,219,134	(2)	(2)
1922	382,883	212,535	55.51	80,331,679,917	6,963,811,143	775,310,154	8,466,114	783,776,268	170,348	44.49	20,588,834,597	2,193,776,356	(2)	(2)
1923	398,933	233,339	58.49	97,457,479,446	8,321,529,134	937,106,798	-----	937,106,798	165,594	41.51	21,106,134,230	2,013,554,987	(2)	(2)
1924	417,421	236,389	56.63	97,158,996,625	7,586,652,292	881,549,546	-----	881,549,546	181,032	43.37	22,070,497,262	2,223,925,993	(2)	(2)
1925	430,072	252,334	58.67	113,692,083,216	9,583,683,697	1,170,331,206	-----	1,170,331,206	177,738	41.33	20,568,067,504	1,962,628,095	(2)	(2)
1926	455,320	258,134	56.69	118,022,117,287	9,673,402,889	1,229,797,243	-----	1,229,797,243	197,186	43.31	24,107,735,570	2,168,710,302	(2)	(2)
1927	475,031	259,849	54.70	115,324,339,717	8,981,884,261	1,130,674,128	-----	1,130,674,128	165,826	34.91	29,074,011,729	2,471,739,376	49,356	10.39

## ALABAMA

1916	3,361	1,936	57.60	\$152,706,812	\$45,892,777	\$912,402	-----	\$912,402	1,425	42.40	\$26,634,373	\$6,547,856	(2)	(2)
1917	3,470	2,313	66.66	379,729,758	60,430,518	2,683,292	\$12,491,055	15,174,347	1,157	33.34	39,495,973	4,531,856	(2)	(2)
1918	3,228	2,337	72.40	484,579,239	44,240,690	3,359,790	11,520,890	14,880,689	891	27.60	34,579,798	3,113,244	(2)	(2)
1919	2,983	2,092	70.13	408,416,618	37,012,996	2,834,379	4,522,780	7,357,159	891	29.87	44,926,281	4,736,740	(2)	(2)
1920	3,198	1,967	61.51	479,492,545	39,063,402	2,986,985	5,196,896	8,183,881	1,231	38.49	142,702,403	10,118,369	(2)	(2)
1921	3,079	1,425	46.28	198,170,647	12,802,636	989,354	793,486	1,782,850	1,654	53.72	187,696,790	23,183,482	(2)	(2)
1922	3,335	2,096	62.84	373,679,886	29,184,794	2,800,001	332,759	2,832,760	1,239	37.16	89,563,115	7,765,401	(2)	(2)
1923	3,595	2,348	65.31	519,555,677	45,961,341	4,756,724	-----	4,756,724	1,247	34.69	79,568,094	7,225,661	(2)	(2)
1924	3,838	2,375	61.83	482,029,550	35,538,812	3,905,099	-----	3,905,099	1,465	38.17	120,483,322	9,832,343	(2)	(2)
1925	3,936	2,569	65.27	547,133,170	42,929,890	4,978,930	-----	4,978,930	1,367	34.73	108,524,795	8,288,434	(2)	(2)
1926	4,133	2,618	63.34	547,389,104	40,662,231	4,860,556	-----	4,860,556	1,515	36.66	123,285,380	9,949,904	(2)	(2)
1927	4,383	2,697	61.53	519,011,709	35,666,948	4,171,974	-----	4,171,974	1,313	29.96	138,880,150	9,352,937	373	8.51



## ALASKA

1916	206	90	43.69	\$2,833,021	\$744,903	\$14,636		\$14,636	116	56.31	\$2,596,113	\$331,945	(2)	(2)
1917	212	93	43.87	6,432,220	997,544	45,562	\$204,298	249,860	119	56.13	1,003,150	199,545	(2)	(2)
1918	127	67	52.76	10,553,672	694,256	49,117	153,701	202,818	60	47.24	955,943	142,747	(2)	(2)
1919	63	36	57.14	5,208,713	499,514	41,398	26,461	67,359	27	42.86	300,276	100,655	(2)	(2)
1920	69	32	46.38	9,872,867	524,184	43,303	25,085	68,388	37	53.62	1,014,354	100,275	(2)	(2)
1921	121	45	37.19	2,606,513	229,758	15,274	7,112	22,386	76	62.81	2,634,205	399,404	(2)	(2)
1922	107	54	50.47	5,332,181	234,107	13,010	26,116	39,126	53	49.53	2,100,378	191,686	(2)	(2)
1923	138	68	49.28	8,053,569	937,073	97,023		97,023	70	50.72	1,305,579	217,260	(2)	(2)
1924	140	68	48.57	5,633,205	540,894	52,532		52,532	72	51.43	1,573,472	1,000,223	(2)	(2)
1925	159	72	45.28	6,955,357	571,677	59,523		59,523	87	54.72	1,082,491	370,698	(2)	(2)
1926	156	73	46.79	7,282,963	673,666	66,149		66,149	83	53.21	1,901,320	379,716	(2)	(2)
1927	174	94	54.02	7,377,994	677,513	62,639		62,639	48	27.59	1,440,814	536,729	32	18.39

## ARIZONA

1916	1,390	540	38.85	\$81,581,266	\$30,924,259	\$619,181		\$619,181	850	61.15	\$11,072,645	\$11,409,057	(2)	(2)
1917	1,460	681	46.64	153,753,716	31,808,428	1,486,795	\$5,112,068	6,598,863	779	53.36	7,910,202	3,017,507	(2)	(2)
1918	1,101	417	37.87	102,670,295	11,712,463	936,270	2,976,913	3,913,183	684	62.13	16,174,452	2,404,893	(2)	(2)
1919	1,514	627	40.35	104,581,122	9,925,696	774,548	668,743	1,443,291	887	59.65	12,134,030	4,281,589	(2)	(2)
1920	1,531	542	35.40	93,819,603	6,687,885	504,933	560,212	1,065,165	989	64.60	34,214,709	8,269,494	(2)	(2)
1921	1,572	376	23.92	39,267,010	2,733,873	205,329	166,549	371,878	1,195	76.08	56,178,901	11,795,874	(2)	(2)
1922	1,575	486	30.86	61,569,719	3,883,469	378,415	15,996	394,411	1,089	69.14	42,000,843	7,824,482	(2)	(2)
1923	1,582	548	35.08	103,791,752	8,957,195	629,839		629,839	1,014	64.92	30,265,585	5,551,722	(2)	(2)
1924	1,525	579	37.97	107,809,101	7,412,641	776,072		776,072	946	62.03	27,915,776	5,375,135	(2)	(2)
1925	1,451	593	40.87	114,245,312	7,679,289	813,539		813,539	858	59.13	26,645,265	10,809,776	(2)	(2)
1926	1,505	619	41.13	119,903,143	8,813,276	1,011,325		1,011,325	886	58.87	29,686,760	5,154,235	(2)	(2)
1927	1,556	668	42.93	129,186,962	7,779,782	865,061		865,061	403	25.90	30,331,983	6,343,672	485	31.17

<sup>1</sup> Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 43-45. Gross income in 1916 represents gross profit and does not include the cost of goods sold as in later years. For 1916-1924, inclusive, gross income incomplete, due to gross operating revenue of railroad and other public utilities not being completely tabulated. In all years excepting 1918, dividends received from stock of domestic corporations are included in gross income. For 1918 the amount of such dividends was \$420,653,466.

<sup>2</sup> No data available.

<sup>3</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 23.—Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916....	2,344	1,644	70.14	\$73,232,318	\$24,791,391	\$487,130	-----	\$487,130	700	29.86	\$12,697,495	\$2,237,367	(2)	(2)
1917....	2,321	1,955	77.55	233,567,265	23,999,993	1,181,763	\$2,780,536	3,962,299	566	22.45	13,286,975	1,328,146	(2)	(2)
1918....	1,993	1,624	81.49	260,218,521	20,279,541	1,550,783	4,196,592	5,747,375	369	18.51	23,641,112	1,800,431	(2)	(2)
1919....	2,135	1,721	80.61	393,739,652	27,764,753	2,089,928	3,702,438	5,792,366	414	19.39	16,692,130	2,376,525	(2)	(2)
1920....	2,317	1,513	65.30	291,992,602	19,704,635	1,457,810	2,103,079	3,560,889	804	34.70	90,999,003	6,466,235	(2)	(2)
1921....	2,383	1,275	53.50	152,850,457	9,485,493	695,014	590,931	1,285,945	1,108	46.50	118,329,398	12,136,631	(2)	(2)
1922....	2,447	1,527	62.40	227,573,314	18,439,688	1,922,457	\$26,598	1,949,055	920	37.60	68,082,645	8,702,914	(2)	(2)
1923....	2,612	1,669	63.90	280,130,745	22,372,775	2,360,633	-----	2,360,633	943	36.10	72,264,030	7,213,801	(2)	(2)
1924....	2,554	1,670	65.39	297,254,152	18,080,163	1,864,449	-----	1,864,449	884	34.61	64,940,242	6,820,639	(2)	(2)
1925....	2,684	1,823	67.92	323,777,685	22,899,479	2,515,334	-----	2,515,334	861	32.08	70,654,283	5,549,165	(2)	(2)
1926....	2,634	1,701	64.58	302,331,830	18,597,044	2,122,827	-----	2,122,827	933	35.42	91,264,387	10,396,812	(2)	(2)
1927....	2,660	1,626	61.10	272,395,216	16,260,478	1,810,758	-----	1,810,758	884	33.26	113,686,830	12,106,704	150	5.64

  

CALIFORNIA														
1916....	17,986	8,654	48.11	\$962,254,619	\$279,952,569	\$5,458,102	-----	\$5,458,102	9,332	51.89	\$205,786,304	\$98,845,123	(2)	(2)
1917....	18,369	8,951	48.73	3,563,403,039	322,260,909	15,877,927	\$42,506,341	58,384,268	9,418	51.27	235,674,279	45,810,746	(2)	(2)
1918....	15,964	7,881	49.37	2,227,100,624	226,771,653	18,771,872	53,086,034	71,857,906	8,083	50.63	311,423,815	44,974,027	(2)	(2)
1919....	14,716	8,259	56.12	3,294,080,553	342,599,672	26,532,275	56,981,002	83,513,277	6,457	43.88	357,827,393	77,837,758	(2)	(2)
1920....	14,865	7,872	52.96	3,227,188,188	282,825,053	22,169,485	37,404,530	59,574,015	6,993	47.04	919,731,688	82,887,321	(2)	(2)
1921....	15,181	7,397	48.73	2,728,823,850	194,184,282	16,231,027	16,296,277	32,527,304	7,784	51.27	816,108,871	108,549,719	(2)	(2)
1922....	16,651	8,742	52.50	3,603,499,021	303,048,110	35,308,443	\$156,827	35,465,270	7,909	47.50	737,636,588	88,755,771	(2)	(2)
1923....	18,386	9,834	53.49	4,244,895,727	369,970,234	43,033,209	-----	43,033,209	8,552	46.51	1,046,814,428	99,996,982	(2)	(2)
1924....	19,737	9,990	50.62	4,485,215,883	376,724,853	44,161,442	-----	44,161,442	9,747	49.38	961,078,975	116,945,379	(2)	(2)
1925....	20,263	10,539	52.02	4,809,533,009	417,825,949	50,533,672	-----	50,533,672	9,724	47.98	966,480,894	119,911,974	(2)	(2)
1926....	21,258	10,901	51.28	5,217,404,101	426,838,778	54,319,333	-----	54,319,333	10,357	48.72	1,344,545,127	138,640,232	(2)	(2)
1927....	22,162	11,098	50.08	5,349,886,876	447,749,712	56,529,600	-----	56,529,600	8,494	38.32	1,271,407,516	146,148,863	2,570	11.60

**COLORADO**

1916....	7, 479	2, 986	39. 93	\$238, 993, 105	\$57, 043, 218	\$1, 115, 854	-----	\$1, 115, 854	4, 493	60. 07	\$42, 771, 522	\$13, 040, 522	(2)	(2)
1917....	7, 618	3, 539	46. 46	673, 894, 965	96, 761, 318	4, 743, 980	\$9, 912, 117	14, 656, 097	4, 079	53. 54	48, 956, 851	12, 506, 521	(2)	(2)
1918....	7, 170	3, 273	45. 65	654, 000, 372	74, 209, 860	5, 504, 966	22, 528, 858	28, 033, 824	3, 897	54. 35	79, 061, 007	11, 039, 270	(2)	(2)
1919....	6, 704	3, 107	46. 35	807, 999, 998	79, 287, 797	6, 237, 031	17, 539, 470	17, 539, 501	3, 597	53. 65	165, 788, 176	16, 828, 247	(2)	(2)
1920....	6, 812	2, 976	43. 69	870, 395, 990	66, 034, 834	5, 135, 565	7, 666, 301	12, 801, 866	3, 836	56. 31	173, 583, 367	18, 021, 558	(2)	(2)
1921....	6, 559	2, 340	35. 68	456, 204, 976	34, 041, 045	2, 716, 262	3, 248, 521	5, 964, 783	4, 219	64. 32	318, 578, 783	134, 544, 456	(2)	(2)
1922....	6, 855	2, 720	39. 68	664, 017, 735	55, 835, 080	5, 508, 928	3 38, 019	5, 546, 947	4, 135	60. 32	178, 570, 909	29, 747, 821	(2)	(2)
1923....	6, 344	2, 636	41. 55	686, 561, 409	60, 490, 802	6, 182, 816	-----	6, 182, 816	3, 708	58. 45	175, 885, 200	25, 414, 654	(2)	(2)
1924....	6, 494	2, 891	44. 52	707, 149, 477	60, 846, 149	7, 024, 097	-----	7, 024, 097	3, 603	55. 48	180, 972, 193	26, 209, 210	(2)	(2)
1925....	6, 399	2, 983	46. 62	821, 001, 398	60, 448, 005	7, 077, 070	-----	7, 077, 070	3, 416	53. 38	161, 788, 373	26, 159, 041	(2)	(2)
1926....	6, 580	3, 071	46. 67	853, 411, 805	62, 872, 037	7, 811, 708	-----	7, 811, 708	3, 509	53. 33	182, 200, 330	21, 333, 038	(2)	(2)
1927....	6, 863	3, 144	45. 81	745, 766, 162	47, 758, 479	5, 647, 319	-----	5, 647, 319	2, 291	33. 38	292, 356, 251	27, 717, 320	1, 428	20. 81

**CONNECTICUT**

1916....	4, 852	3, 096	63. 81	\$834, 382, 109	\$189, 211, 399	\$3, 713, 384	-----	\$3, 713, 384	1, 756	36. 19	\$52, 446, 991	\$13, 042, 72	(2)	(2)
1917....	4, 976	3, 263	65. 57	1, 578, 754, 496	181, 835, 545	7, 999, 281	\$36, 743, 412	44, 742, 693	1, 713	34. 43	104, 108, 813	10, 013, 997	(2)	(2)
1918....	4, 799	3, 249	67. 70	1, 511, 534, 787	162, 323, 386	12, 028, 383	53, 443, 796	65, 472, 179	1, 550	32. 30	467, 955, 823	10, 782, 919	(2)	(2)
1919....	4, 405	3, 012	68. 38	1, 553, 856, 933	175, 757, 795	13, 944, 182	25, 093, 621	39, 037, 803	1, 393	31. 62	217, 982, 068	43, 107, 492	(2)	(2)
1920....	4, 665	2, 966	63. 58	1, 461, 129, 326	99, 993, 495	8, 099, 396	10, 265, 333	18, 364, 729	1, 699	36. 42	498, 359, 480	59, 227, 351	(2)	(2)
1921....	4, 899	2, 369	48. 36	739, 116, 259	55, 306, 167	4, 969, 300	2, 841, 512	7, 510, 812	2, 530	51. 64	608, 015, 533	67, 583, 702	(2)	(2)
1922....	5, 227	2, 947	56. 38	1, 097, 494, 718	95, 297, 569	10, 459, 455	3 73, 389	10, 532, 844	2, 280	43. 62	327, 687, 837	24, 144, 339	(2)	(2)
1923....	5, 492	3, 373	61. 42	1, 375, 832, 546	120, 934, 894	13, 182, 836	-----	13, 182, 836	2, 119	38. 58	482, 077, 605	37, 594, 854	(2)	(2)
1924....	5, 782	3, 431	59. 34	1, 210, 651, 018	103, 180, 674	11, 848, 127	-----	11, 848, 127	2, 351	40. 66	457, 406, 769	36, 792, 136	(2)	(2)
1925....	5, 958	3, 720	62. 44	1, 578, 480, 929	125, 092, 862	14, 886, 873	-----	14, 886, 873	2, 238	37. 36	388, 402, 692	30, 543, 543	(2)	(2)
1926....	6, 280	3, 771	60. 05	1, 653, 366, 517	124, 029, 378	15, 645, 650	-----	15, 645, 650	2, 509	39. 95	372, 502, 688	40, 943, 399	(2)	(2)
1927....	6, 685	3, 935	58. 86	1, 785, 784, 398	136, 992, 216	10, 827, 368	-----	16, 827, 368	2, 283	34. 15	333, 326, 607	27, 108, 848	467	6. 99

**DELAWARE**

1916....	960	554	57. 71	\$221, 569, 789	\$136, 270, 898	\$2, 894, 425	-----	\$2, 894, 425	406	42. 29	\$2, 238, 316	\$1, 298, 688	(2)	(2)
1917....	1, 071	616	57. 52	810, 771, 861	128, 477, 428	5, 891, 878	\$23, 262, 737	29, 154, 615	455	42. 48	12, 234, 950	8, 097, 909	(2)	(2)
1918....	688	384	55. 81	437, 050, 491	46, 730, 072	3, 421, 919	16, 515, 846	19, 937, 765	304	44. 19	6, 435, 757	1, 939, 002	(2)	(2)
1919....	816	466	57. 11	334, 790, 234	36, 679, 540	3, 051, 705	5, 537, 152	8, 588, 857	350	42. 89	17, 887, 479	2, 613, 379	(2)	(2)
1920....	809	401	49. 57	329, 059, 961	25, 227, 425	2, 265, 736	1, 397, 267	3, 663, 003	408	50. 43	35, 035, 785	6, 117, 027	(2)	(2)
1921....	918	383	41. 72	81, 777, 825	6, 056, 783	487, 134	456, 701	943, 835	535	58. 28	91, 783, 432	13, 526, 704	(2)	(2)
1922....	1, 002	481	48. 00	253, 028, 589	22, 716, 671	2, 259, 778	3 19, 105	2, 278, 883	521	52. 00	52, 805, 040	11, 569, 175	(2)	(2)
1923....	1, 116	588	52. 69	410, 811, 438	41, 933, 301	3, 976, 282	-----	3, 976, 282	528	47. 31	48, 161, 704	9, 086, 570	(2)	(2)
1924....	991	594	59. 94	312, 823, 052	39, 540, 910	4, 703, 290	-----	4, 703, 290	397	40. 05	166, 172, 300	12, 787, 463	(2)	(2)
1925....	1, 376	780	56. 68	502, 380, 247	60, 931, 345	7, 664, 617	-----	7, 664, 617	596	43. 32	52, 554, 840	10, 701, 129	(2)	(2)
1926....	1, 483	811	54. 69	644, 263, 824	82, 896, 307	10, 815, 415	-----	10, 815, 415	672	45. 31	57, 163, 838	13, 485, 133	(2)	(2)
1927....	1, 553	845	54. 41	1, 088, 615, 525	116, 890, 099	15, 547, 645	-----	15, 547, 645	485	31. 23	97, 434, 887	22, 832, 110	223	14. 36

<sup>2</sup> No data available.

<sup>3</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 23.—*Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued*

## DISTRICT OF COLUMBIA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916....	1,130	653	57.79	\$242,882,222	\$41,460,981	\$778,274	-----	\$778,274	477	42.21	\$16,179,420	\$2,012,380	(2)	(2)
1917....	1,263	821	65.00	265,653,938	34,393,560	1,739,629	\$2,357,528	4,117,157	442	35.00	11,230,563	1,714,056	(2)	(2)
1918....	719	552	76.77	177,578,447	15,100,500	1,260,716	3,532,138	4,792,854	167	23.23	9,794,570	1,322,284	(2)	(2)
1919....	995	659	66.23	212,922,595	29,746,693	2,380,341	4,031,164	6,411,505	336	33.77	19,550,946	2,933,847	(2)	(2)
1920....	1,153	659	57.16	225,380,949	24,366,573	1,988,177	1,688,492	3,676,639	494	42.84	56,255,769	3,635,912	(2)	(2)
1921....	1,258	716	56.92	220,704,491	20,211,960	1,701,107	1,729,369	3,421,596	512	43.08	80,010,719	11,812,424	(2)	(2)
1922....	1,466	822	56.07	299,641,639	30,390,273	3,179,446	\$ 17,451	3,196,897	644	43.93	49,199,153	6,211,612	(2)	(2)
1923....	1,575	923	58.60	291,511,737	44,483,103	5,360,889	-----	5,360,889	652	41.40	48,092,317	5,237,736	(2)	(2)
1924....	1,656	942	56.88	440,299,590	47,457,560	5,745,401	-----	5,745,401	714	43.12	51,623,808	6,679,819	(2)	(2)
1925....	1,753	1,081	61.66	498,652,148	61,493,229	8,119,191	-----	8,119,191	672	38.34	51,488,936	4,510,589	(2)	(2)
1926....	1,888	1,077	57.04	596,908,983	65,987,475	8,671,099	-----	8,671,099	811	42.93	63,253,716	7,733,936	(2)	(2)
1927....	1,988	1,070	53.82	548,825,047	55,833,329	7,225,128	-----	7,225,128	695	34.96	90,086,261	8,733,836	223	11.22

## FLORIDA

1916....	2,869	1,518	52.91	\$81,477,552	\$17,670,823	\$351,040	-----	\$351,040	1,351	47.09	\$19,142,666	\$4,349,172	(2)	(2)
1917....	2,991	1,858	62.45	195,027,934	18,677,504	927,459	\$1,473,619	2,401,069	1,123	37.55	31,608,322	5,488,638	(2)	(2)
1918....	3,023	1,685	55.74	242,617,632	14,073,439	1,116,151	1,889,324	3,005,475	1,333	44.26	34,744,745	5,428,470	(2)	(2)
1919....	2,845	1,671	58.73	271,699,675	25,285,566	1,967,666	2,347,398	4,314,974	1,174	41.27	52,270,145	11,334,536	(2)	(2)
1920....	3,229	1,842	57.05	297,169,272	22,417,123	1,703,217	2,215,839	3,919,058	1,367	42.95	111,880,974	8,212,404	(2)	(2)
1921....	3,472	1,646	47.41	211,881,821	16,166,358	1,245,897	980,522	2,226,419	1,826	52.59	126,633,887	16,056,850	(2)	(2)
1922....	3,885	2,049	52.74	307,325,183	24,513,785	2,598,880	\$ 19,656	2,618,536	1,836	47.26	80,033,094	12,917,096	(2)	(2)
1923....	4,353	2,456	56.45	396,312,076	35,308,528	3,821,481	-----	3,821,481	1,887	43.35	78,608,312	11,855,447	(2)	(2)
1924....	5,224	3,094	59.23	531,412,640	62,343,490	7,095,389	-----	7,095,389	2,130	40.77	86,986,485	14,287,771	(2)	(2)
1925....	8,284	5,478	66.13	1,123,263,644	192,320,339	23,516,457	-----	23,516,457	2,806	33.87	106,024,479	26,545,579	(2)	(2)
1926....	10,853	4,702	43.32	818,159,113	82,638,298	9,624,929	-----	9,624,929	6,151	56.68	343,416,597	73,208,376	(2)	(2)
1927....	11,010	3,443	31.27	369,736,525	32,218,194	3,412,552	-----	3,412,552	5,323	48.35	372,695,359	93,803,280	2,244	20.38

## GEORGIA

1916.....	4,758	3,424	71.93	\$251,095,946	\$33,593,639	\$1,032,199		\$1,032,199	1,334	23.04	\$29,501,342	\$5,476,047	(2)	(2)
1917.....	4,956	4,099	80.89	746,423,340	73,150,726	3,433,177	\$3,323,790	12,312,967	947	19.11	61,893,474	5,695,973	(2)	(2)
1918.....	4,384	3,453	78.83	975,843,992	73,142,676	5,023,934	23,943,078	23,973,044	925	21.12	105,235,822	6,352,453	(2)	(2)
1919.....	4,429	3,487	78.89	933,377,030	47,470,753	6,495,505	14,855,661	21,352,256	933	21.11	62,827,382	6,038,122	(2)	(2)
1920.....	4,500	2,827	62.82	832,291,613	61,718,452	4,743,974	8,753,364	13,594,538	1,673	37.18	295,237,068	20,955,605	(2)	(2)
1921.....	4,547	2,037	45.45	412,233,727	31,033,614	2,618,990	1,793,633	4,409,673	2,480	54.54	314,335,441	39,273,973	(2)	(2)
1922.....	4,745	2,715	57.22	622,533,434	53,774,636	5,914,933	<sup>2</sup> 239,050	6,294,033	2,930	42.78	173,471,321	17,609,961	(2)	(2)
1923.....	4,933	3,091	62.34	344,710,334	63,751,457	7,023,853		7,923,853	1,869	37.66	160,493,503	16,996,464	(2)	(2)
1924.....	5,030	3,030	60.40	732,337,723	50,161,610	5,533,205		5,533,205	2,019	39.63	271,453,018	22,279,976	(2)	(2)
1925.....	5,251	3,354	63.87	935,021,597	67,939,735	7,433,533		7,699,593	1,897	36.13	192,118,135	18,297,398	(2)	(2)
1926.....	5,281	3,234	61.24	871,829,235	51,823,773	7,544,471		7,544,471	2,947	38.76	223,593,190	23,522,021	(2)	(2)
1927.....	5,524	3,416	61.84	860,451,679	70,521,193	8,320,117		8,320,117	1,839	33.29	229,623,061	19,387,376	269	4.87

## HAWAII

1916.....	571	396	69.35	\$101,055,901	\$45,704,636	\$889,751	-----	\$889,751	175	30.65	\$4,992,900	\$1,255,144	(2)	(2)	
1917.....	617	417	67.58	165,897,789	38,092,867	1,402,490	-----	\$9,978,511	11,381,001	200	32.42	2,509,355	355,581	(1)	(2)
1918.....	480	337	70.21	125,980,474	24,023,809	2,033,028	-----	5,931,355	8,014,383	143	29.79	19,986,517	884,848	(2)	(2)
1919.....	521	357	68.52	189,325,599	40,922,723	3,096,592	-----	7,941,189	11,037,781	164	31.48	4,617,435	1,448,030	(2)	(2)
1920.....	534	368	68.91	235,457,131	58,284,660	4,242,650	-----	14,936,095	19,228,745	166	31.09	18,593,554	1,110,422	(2)	(2)
1921.....	587	315	53.66	90,392,439	10,584,937	922,666	-----	632,811	1,605,477	272	46.34	67,553,636	8,694,042	(2)	(2)
1922.....	604	351	58.11	115,621,696	15,159,968	1,750,200	-----	<sup>2</sup> 782	1,750,982	253	41.89	36,579,663	4,427,230	(2)	(2)
1923.....	586	364	62.11	170,396,163	27,706,532	3,037,316	-----	-----	3,037,316	222	37.89	18,018,652	1,475,820	(2)	(2)
1924.....	607	395	64.74	183,491,555	31,523,816	3,625,419	-----	-----	3,625,419	214	35.26	17,950,706	1,109,053	(2)	(2)
1925.....	594	380	63.97	160,612,025	22,148,292	2,794,231	-----	-----	2,794,231	214	36.03	31,931,442	2,259,411	(2)	(2)
1926.....	633	429	67.77	190,055,050	25,849,463	3,396,249	-----	-----	3,396,249	204	32.23	18,314,054	1,666,698	(2)	(2)
1927.....	686	445	64.87	205,253,605	28,349,258	3,715,310	-----	3,715,310	203	29.59	32,903,792	2,200,129	38	5.54	

## IDAHO

1916.....	1,780	969	54.44	\$37,741,867	\$10,817,234	\$212,526	-----	\$212,526	811	45.56	\$9,002,772	\$1,934,127	(2)	(2)	
1917.....	1,889	1,084	57.38	136,418,190	14,951,419	733,739	-----	\$1,763,713	2,497,452	805	42.62	13,401,090	1,954,152	(2)	(2)
1918.....	1,184	657	55.49	91,825,395	7,305,194	607,507	-----	1,226,387	1,833,894	527	44.51	10,352,798	1,603,655	(2)	(2)
1919.....	1,690	951	56.27	139,493,420	11,399,127	866,210	-----	884,225	1,750,435	739	43.73	19,512,348	2,529,376	(2)	(2)
1920.....	1,771	893	50.42	128,337,434	9,783,905	749,061	-----	637,861	1,377,922	878	49.58	55,969,543	5,685,084	(2)	(2)
1921.....	1,706	601	35.23	49,405,234	2,229,211	122,845	-----	80,464	203,309	1,105	64.77	63,281,973	10,309,350	(2)	(2)
1922.....	1,872	734	39.21	82,167,739	6,347,527	459,564	-----	<sup>2</sup> 3,187	462,751	1,138	60.79	38,692,239	5,436,222	(2)	(2)
1923.....	1,951	840	43.05	122,961,802	10,330,884	965,874	-----	-----	965,874	1,111	56.95	39,057,882	5,320,288	(2)	(2)
1924.....	2,071	902	43.55	128,795,412	6,845,563	680,401	-----	-----	680,401	1,169	56.45	39,417,472	5,828,747	(2)	(2)
1925.....	2,279	1,012	44.41	142,932,253	9,013,870	975,132	-----	-----	975,132	1,267	55.59	36,390,764	5,195,974	(2)	(2)
1926.....	2,282	991	43.43	146,791,172	7,707,149	837,110	-----	-----	837,110	1,291	56.57	50,174,169	6,219,455	(2)	(2)
1927.....	2,270	1,014	44.67	118,271,495	5,930,441	587,368	-----	587,368	564	24.85	53,183,610	5,915,313	692	30.48	

<sup>2</sup> No data available.<sup>3</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 23.—*Corporation returns—Historical comparison 1916-1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued*

## ILLINOIS

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916....	21,931	13,451	61.33	\$3,168,454,041	\$762,145,412	\$15,014,845	-----	\$15,014,845	8,480	38.67	\$189,184,120	\$28,596,059	(2)	(2)
1917....	22,389	14,399	64.31	7,076,120,612	1,133,758,086	53,593,281	\$165,425,538	219,018,819	7,990	35.69	408,337,235	42,739,849	(2)	(2)
1918....	20,406	12,920	63.31	8,460,298,970	759,325,582	62,851,975	215,810,261	278,662,236	7,486	36.69	408,944,552	34,350,497	(2)	(2)
1919....	20,214	13,792	68.23	9,437,663,058	833,157,670	66,614,011	122,707,710	189,321,721	6,422	31.77	4,179,415,874	86,029,202	(2)	(2)
1920....	21,127	13,413	63.49	9,334,087,216	677,180,274	55,817,886	93,230,712	149,043,598	7,714	36.51	2,907,631,391	145,320,086	(2)	(2)
1921....	22,396	11,384	50.83	6,744,818,667	381,144,453	33,106,447	28,202,131	61,308,578	11,012	49.17	3,735,752,152	357,312,053	(2)	(2)
1922....	24,184	14,350	59.38	8,506,567,924	670,758,004	75,149,656	734,830	75,884,486	9,824	40.62	2,741,643,824	173,860,580	(2)	(2)
1923....	25,242	15,941	63.15	10,424,571,614	752,649,643	82,678,907	-----	82,678,907	9,301	36.85	2,680,948,250	136,524,673	(2)	(2)
1924....	26,414	15,959	60.42	11,805,918,069	706,054,194	82,467,674	-----	82,467,674	10,455	39.58	1,889,665,982	161,659,103	(2)	(2)
1925....	27,239	16,767	61.56	13,362,186,381	851,832,473	105,692,356	-----	105,692,356	10,472	38.44	2,044,832,420	141,187,284	(2)	(2)
1926....	28,840	16,986	59.94	14,390,967,335	901,781,956	116,558,002	-----	116,558,002	11,354	40.03	2,283,434,125	159,686,695	(2)	(2)
1927....	29,248	16,913	57.83	11,953,761,586	836,587,699	107,498,653	-----	107,498,653	10,052	34.37	4,764,386,420	185,949,352	2,283	7.80

## INDIANA

1916....	8,546	5,881	68.82	\$459,263,546	\$101,751,368	\$2,001,337	-----	\$2,001,337	2,665	31.18	\$47,847,292	\$7,985,988	(2)	(2)
1917....	9,019	6,849	75.94	1,453,704,767	138,322,867	6,381,338	\$21,797,831	28,179,169	2,170	24.06	106,863,962	9,985,836	(2)	(2)
1918....	8,589	6,090	70.90	1,357,050,335	114,146,476	8,569,053	31,922,488	40,491,541	2,499	29.10	119,313,764	11,206,248	(2)	(2)
1919....	8,788	6,227	70.86	1,578,739,596	142,371,858	10,732,348	22,683,354	33,415,702	2,561	29.14	156,121,599	12,825,286	(2)	(2)
1920....	9,275	5,885	63.45	1,728,056,078	128,164,213	9,809,924	17,653,466	27,463,390	3,390	36.55	463,026,255	34,967,606	(2)	(2)
1921....	9,897	4,991	53.11	1,005,748,132	77,168,148	6,264,211	6,213,639	12,477,850	4,406	46.89	534,323,814	66,997,689	(2)	(2)
1922....	10,041	6,241	62.16	1,394,319,195	122,163,938	13,462,301	316,123	13,778,424	3,800	37.84	345,739,206	40,050,443	(2)	(2)
1923....	10,399	6,721	64.63	1,722,765,336	136,413,095	15,083,519	-----	15,083,519	3,678	35.37	324,219,913	36,019,103	(2)	(2)
1924....	10,832	6,556	60.52	1,539,297,662	114,989,588	12,930,267	-----	12,930,267	4,276	39.48	394,698,388	41,903,489	(2)	(2)
1925....	11,057	6,826	61.73	1,745,148,611	135,335,396	15,736,200	-----	15,736,200	4,231	38.27	315,924,094	30,881,041	(2)	(2)
1926....	11,080	6,889	62.18	1,806,530,051	129,343,772	15,747,699	-----	15,747,699	4,191	37.82	371,232,875	33,416,050	(2)	(2)
1927....	11,463	6,821	59.51	1,582,823,282	115,759,921	13,965,445	-----	13,965,445	3,343	29.16	479,235,803	41,571,092	1,299	11.33

## IOWA

1916....	9,064	5,855	64.60	\$265,972,786	\$57,610,384	\$1,113,903	-----	\$1,113,903	3,209	35.40	\$42,266,433	\$16,055,263	(2)	(2)
1917....	9,288	6,423	69.15	837,831,971	77,849,313	3,760,362	-----	12,517,328	2,865	30.85	86,497,476	4,058,366	(2)	(2)
1918....	8,257	5,825	70.55	839,521,038	60,992,499	4,759,693	\$8,756,966	16,100,592	2,432	29.45	95,619,609	6,062,843	(2)	(2)
1919....	7,798	5,273	68.90	1,102,603,896	71,809,349	5,259,785	11,340,899	14,122,884	2,425	31.10	130,764,441	11,338,925	(2)	(2)
1920....	8,899	5,497	61.77	956,667,062	59,945,718	4,422,431	8,863,099	4,992,136	3,402	38.23	409,450,293	26,444,863	(2)	(2)
1921....	8,643	4,494	52.00	656,579,966	35,317,084	2,729,111	4,454,638	9,414,567	4,149	48.00	421,721,046	37,950,590	(2)	(2)
1922....	8,839	5,343	60.45	882,251,143	49,096,144	4,731,282	<sup>1</sup> 37,268	4,768,550	3,496	39.55	214,474,942	21,689,190	(2)	(2)
1923....	9,025	5,477	60.68	951,617,643	57,437,108	5,842,916	-----	5,842,916	3,548	39.32	222,390,726	23,042,435	(2)	(2)
1924....	8,961	4,993	55.72	897,363,718	49,731,875	5,284,901	-----	5,284,901	3,968	44.28	265,893,154	25,289,572	(2)	(2)
1925....	9,048	5,115	56.53	974,948,391	56,258,659	6,302,485	-----	6,302,485	3,933	43.47	241,131,367	24,376,794	(2)	(2)
1926....	8,843	5,060	57.22	1,054,993,782	56,751,215	6,585,785	-----	6,585,785	3,783	42.78	218,045,818	25,033,368	(2)	(2)
1927....	9,050	5,087	56.21	1,047,967,303	53,291,854	6,153,952	-----	6,153,952	2,592	28.64	248,747,615	19,190,248	1,371	15.15

## KANSAS

1916....	4,467	3,299	73.85	\$352,747,535	\$104,070,570	\$2,073,911	-----	\$2,073,911	1,168	26.15	\$18,727,107	\$2,548,187	(2)	(2)
1917....	4,604	3,680	79.93	803,041,896	121,396,212	5,954,921	\$13,656,954	19,611,875	924	20.07	69,606,596	5,270,237	(2)	(2)
1918....	4,474	3,353	74.94	722,919,437	81,794,544	7,617,014	12,002,469	19,619,483	1,121	25.06	56,745,783	5,644,387	(2)	(2)
1919....	4,531	3,436	75.83	953,144,030	116,251,721	9,771,492	11,216,422	20,987,914	1,095	24.17	80,387,217	7,329,727	(2)	(2)
1920....	4,658	3,202	68.74	1,111,082,200	104,600,732	8,962,188	7,675,582	16,637,770	1,456	31.26	354,340,288	19,120,098	(2)	(2)
1921....	4,749	2,852	60.05	791,541,272	87,549,593	7,505,059	<sup>2</sup> 30,815	15,101,167	1,897	39.95	375,340,061	22,247,520	(2)	(2)
1922....	4,956	3,115	62.85	966,054,682	121,146,807	14,415,182	-----	14,445,997	1,841	37.15	108,561,617	14,468,330	(2)	(2)
1923....	4,928	2,987	60.60	824,883,400	87,085,926	10,270,566	-----	10,270,566	1,941	39.40	156,240,432	17,532,728	(2)	(2)
1924....	4,985	3,184	63.87	940,049,723	84,610,712	9,832,973	-----	9,832,973	1,801	36.13	134,592,145	15,351,310	(2)	(2)
1925....	5,003	3,132	62.60	951,362,203	109,216,206	13,442,854	-----	13,442,854	1,871	37.40	159,086,023	13,573,394	(2)	(2)
1926....	5,280	3,253	61.61	1,109,431,594	131,458,924	17,017,077	-----	17,017,077	2,027	38.39	141,554,436	12,888,990	(2)	(2)
1927....	5,191	3,122	60.14	879,041,676	99,605,516	12,807,208	-----	12,807,208	1,677	32.31	295,469,050	29,872,526	392	7.55

## KENTUCKY

1916....	5,405	3,439	63.63	\$278,007,892	\$66,519,119	\$1,303,454	-----	\$1,303,454	1,966	36.37	\$22,524,658	\$5,561,520	(2)	(2)
1917....	5,580	3,853	69.05	652,268,827	82,895,744	3,845,351	\$13,545,372	17,390,723	1,727	30.95	44,825,291	4,169,934	(2)	(2)
1918....	4,307	3,143	72.97	707,866,437	69,821,552	5,740,279	18,238,657	23,978,936	1,164	27.03	37,744,851	3,702,543	(2)	(2)
1919....	4,571	3,075	67.27	639,458,091	70,588,761	5,459,932	9,811,172	15,271,104	1,496	32.73	70,249,155	6,446,506	(2)	(2)
1920....	4,804	3,079	64.09	832,738,581	74,869,079	5,762,090	11,203,140	16,965,239	1,725	35.91	152,151,464	12,865,946	(2)	(2)
1921....	4,757	2,617	55.01	444,349,329	31,877,592	2,498,592	<sup>2</sup> 273,498	4,771,750	2,140	44.99	219,658,706	34,306,672	(2)	(2)
1922....	5,119	3,315	64.76	741,590,714	69,658,734	7,356,151	<sup>3</sup> 19,946	7,376,137	1,804	35.24	156,855,875	18,085,658	(2)	(2)
1923....	5,153	3,381	65.61	861,905,479	72,582,288	8,139,710	-----	8,139,710	1,772	34.39	133,990,263	13,264,642	(2)	(2)
1924....	5,225	3,226	61.74	674,691,379	64,974,995	7,347,437	-----	7,347,437	1,999	38.26	180,069,318	16,972,876	(2)	(2)
1925....	5,295	3,418	64.56	768,519,671	78,148,741	9,418,224	-----	9,418,224	1,877	35.44	128,198,258	11,483,729	(2)	(2)
1926....	5,479	3,403	62.11	933,657,612	77,202,970	9,612,262	-----	9,612,262	2,076	37.89	194,012,253	14,471,051	(2)	(2)
1927....	5,718	3,397	59.41	938,354,338	72,269,854	8,892,758	-----	8,892,758	1,691	29.57	157,882,592	14,493,784	630	11.02

<sup>2</sup> No data available.<sup>3</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 23.—Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

## LOUISIANA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	3,705	2,380	64.24	\$211,202,896	\$52,633,117	\$1,047,775	-----	\$1,047,775	1,325	35.76	\$23,877,120	\$5,929,989	(2)	(2)
1917	4,096	3,113	76.00	734,600,111	88,178,618	4,178,419	\$13,379,220	17,557,639	983	24.00	48,028,484	6,653,731	(2)	(2)
1918	3,661	2,557	69.84	731,556,847	57,167,621	4,607,542	13,693,339	18,300,881	1,104	30.16	38,143,415	5,394,984	(2)	(2)
1919	4,001	2,690	67.23	950,986,340	88,957,200	6,885,473	15,900,477	22,785,950	1,311	32.77	99,716,348	8,189,629	(2)	(2)
1920	4,365	2,441	55.92	820,556,035	67,291,639	5,170,935	10,256,672	15,427,607	1,924	44.08	302,041,114	26,883,684	(2)	(2)
1921	4,470	2,053	45.93	479,873,646	27,125,000	2,213,867	1,692,068	3,905,935	2,417	54.07	334,891,501	40,131,350	(2)	(2)
1922	4,987	2,580	51.73	664,010,505	51,649,253	5,383,688	1,99,904	5,483,592	2,407	48.27	278,796,994	44,743,533	(2)	(2)
1923	5,109	2,841	55.61	764,338,992	68,344,723	7,543,885	-----	7,543,885	2,268	44.39	254,596,681	23,034,850	(2)	(2)
1924	5,155	2,943	57.09	835,279,208	54,436,362	5,934,261	-----	5,934,261	2,212	42.91	227,485,968	24,738,179	(2)	(2)
1925	5,250	3,121	59.45	1,002,632,063	64,232,938	7,268,660	-----	7,268,660	2,129	40.55	273,482,258	26,152,664	(2)	(2)
1926	5,657	3,277	57.93	930,187,030	62,497,081	7,554,101	-----	7,554,101	2,380	42.07	312,136,585	26,200,382	(2)	(2)
1927	5,817	3,219	55.34	936,031,821	56,860,797	6,752,612	-----	6,752,612	2,092	35.96	316,041,620	28,323,044	506	8.70

## MAINE

Year	Total number of returns	Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	3,084	1,949	63.20	\$167,996,563	\$38,312,774	\$744,773	-----	\$744,773	1,135	36.80	\$26,270,026	\$3,936,433	(2)	(2)
1917	3,311	2,390	72.18	402,801,390	55,824,590	2,756,969	\$5,325,557	8,082,526	921	27.82	22,297,897	3,475,614	(2)	(2)
1918	2,469	1,496	60.59	284,018,735	25,251,628	2,063,445	5,934,284	7,997,729	973	39.41	31,452,603	6,490,020	(2)	(2)
1919	2,841	1,908	67.16	489,053,461	48,758,261	3,833,086	6,991,671	10,824,757	933	32.84	36,377,598	7,148,075	(2)	(2)
1920	2,830	1,737	61.38	540,634,952	43,835,668	3,529,959	5,278,815	8,808,774	1,093	38.62	100,927,621	8,382,167	(2)	(2)
1921	2,994	1,595	53.27	352,668,492	30,485,349	2,552,345	2,549,674	5,102,019	1,399	46.73	177,443,735	34,487,166	(2)	(2)
1922	3,219	1,855	57.62	433,031,561	40,170,194	4,540,313	1,215,047	4,755,360	1,364	42.38	153,054,220	11,175,507	(2)	(2)
1923	3,297	2,001	60.69	457,728,612	44,434,980	4,983,800	-----	4,983,800	1,296	39.31	133,219,190	10,320,017	(2)	(2)
1924	3,444	1,966	57.08	415,086,739	31,347,813	3,533,832	-----	3,533,832	1,478	42.92	125,272,376	12,818,615	(2)	(2)
1925	3,464	1,945	56.15	478,668,893	39,071,919	4,584,431	-----	4,584,431	1,519	43.85	97,832,514	10,186,819	(2)	(2)
1926	3,443	1,972	57.28	461,038,812	32,528,974	3,908,753	-----	3,908,753	1,471	42.72	99,757,536	10,464,172	(2)	(2)
1927	3,489	2,072	59.39	484,206,806	36,574,450	4,326,805	-----	4,326,805	1,042	29.86	108,635,202	11,269,604	375	10.75



# MARYLAND

1916	4,030	2,584	63.98	\$443,382,103	\$87,284,003	\$1,658,036	-----	\$1,658,036	1,455	36.02	\$25,604,140	\$4,664,013	(2)	(2)
1917	4,250	2,897	68.16	949,855,393	109,891,583	5,326,249	\$13,373,544	18,699,793	1,353	31.84	59,272,009	7,895,451	(2)	(2)
1918	3,498	2,529	72.29	929,339,590	84,761,092	6,825,210	23,291,207	30,116,417	969	27.71	66,213,097	4,875,517	(2)	(2)
1919	3,885	2,647	68.13	904,191,353	93,967,364	7,470,128	14,779,353	22,249,481	1,238	31.87	79,402,434	8,650,851	(2)	(2)
1920	4,692	3,012	64.61	941,296,390	76,902,019	6,414,014	7,465,473	13,879,487	1,650	35.39	253,929,061	22,765,511	(2)	(2)
1921	4,246	2,073	43.82	722,857,528	62,791,198	5,638,109	2,457,211	8,095,320	2,173	51.18	296,177,658	37,760,712	(2)	(2)
1922	4,599	2,520	54.79	821,053,430	65,766,880	7,288,677	\$ 66,693	7,353,370	2,079	45.21	193,207,911	23,130,838	(2)	(2)
1923	4,783	2,810	58.75	1,080,953,374	99,326,345	11,349,059	-----	11,349,059	1,973	41.25	199,168,269	16,301,840	(2)	(2)
1924	5,202	2,933	56.38	924,620,439	83,492,835	9,846,911	-----	9,846,911	2,269	43.62	282,135,388	21,782,532	(2)	(2)
1925	5,461	3,090	56.58	1,288,344,710	103,664,691	12,753,251	-----	12,753,251	2,371	43.42	220,658,595	19,345,232	(2)	(2)
1926	5,621	3,188	56.72	1,446,204,904	118,165,800	14,934,207	-----	14,934,207	2,433	43.23	211,857,379	20,398,160	(2)	(2)
1927	5,787	3,162	54.64	1,355,004,028	104,113,296	13,188,854	-----	13,188,854	1,882	32.52	222,922,479	36,988,167	743	12.84

# MASSACHUSETTS

1916	13,273	8,350	62.91	\$1,772,712,308	\$467,503,662	\$8,927,594	-----	\$8,927,594	4,923	37.09	\$153,413,973	\$28,086,373	(2)	(2)
1917	13,799	9,849	71.37	5,023,176,479	831,735,324	40,442,865	\$96,781,840	137,224,705	3,950	28.63	325,363,706	26,540,035	(2)	(2)
1918	12,622	8,501	67.35	5,871,704,085	614,896,233	44,594,530	229,493,756	274,088,286	4,121	32.65	377,740,551	67,643,422	(2)	(2)
1919	13,286	8,894	66.94	5,826,613,819	654,556,714	51,101,030	117,830,266	168,931,296	4,392	33.06	495,981,643	81,866,252	(2)	(2)
1920	14,150	8,142	57.54	4,874,334,665	492,527,511	32,660,529	55,186,544	87,847,073	6,008	42.46	2,164,242,312	199,140,818	(2)	(2)
1921	14,837	7,199	48.52	3,463,117,234	277,810,546	24,464,732	22,474,481	46,939,213	7,638	51.48	1,621,932,693	250,489,947	(2)	(2)
1922	15,847	8,922	56.23	5,328,314,675	415,230,727	47,017,579	\$ 795,997	47,813,576	6,945	43.77	1,013,300,705	153,696,505	(2)	(2)
1923	15,861	9,486	59.81	5,490,963,290	492,478,692	53,151,343	-----	53,151,343	6,375	40.19	1,192,622,315	125,643,432	(2)	(2)
1924	17,101	9,412	55.04	4,748,920,293	352,209,591	40,796,074	-----	40,796,074	7,689	44.96	1,671,263,423	173,656,457	(2)	(2)
1925	16,444	9,631	58.57	5,436,777,057	407,768,963	49,209,096	-----	49,269,096	6,813	41.43	1,315,091,096	112,722,684	(2)	(2)
1926	17,639	9,752	55.29	5,288,582,559	382,931,611	48,500,010	-----	48,500,010	7,887	44.71	1,794,801,937	146,128,051	(2)	(2)
1927	18,182	9,907	54.49	5,575,410,777	399,971,159	49,174,301	-----	49,174,304	7,149	39.32	1,366,406,088	136,207,941	1,126	6.19

# MICHIGAN

1916	9,823	6,362	64.77	\$1,180,450,526	\$375,253,744	\$7,362,945	-----	\$7,362,945	3,461	35.23	\$84,176,870	\$13,792,528	(2)	(2)
1917	9,993	7,162	71.67	2,979,253,276	307,749,892	14,575,936	\$46,392,602	60,968,508	2,831	28.33	182,288,812	31,405,052	(2)	(2)
1918	9,021	5,951	65.97	3,055,263,841	338,729,021	24,842,977	118,332,316	143,173,293	3,070	34.03	181,480,106	18,492,536	(2)	(2)
1919	9,629	6,037	68.95	3,832,177,880	517,774,651	38,506,222	121,060,455	159,506,677	2,989	31.05	159,533,186	16,956,204	(2)	(2)
1920	10,872	6,704	61.66	3,645,254,236	402,047,385	32,182,857	70,437,948	102,620,785	4,168	38.34	757,220,766	49,535,366	(2)	(2)
1921	11,426	5,209	45.09	2,345,423,614	251,394,416	19,037,623	42,811,466	61,849,089	6,217	54.41	1,219,593,453	180,495,092	(2)	(2)
1922	11,853	6,571	55.44	3,091,035,274	447,225,520	48,887,019	\$ 1,183,727	50,070,746	5,282	44.56	533,851,774	76,326,217	(2)	(2)
1923	12,174	7,264	59.91	5,427,730,528	521,024,836	60,729,137	-----	60,729,137	4,880	40.09	468,049,639	70,047,812	(2)	(2)
1924	12,778	7,429	58.14	4,110,638,642	497,940,013	59,839,237	-----	59,869,257	5,349	41.86	624,917,342	63,963,119	(2)	(2)
1925	13,016	8,103	62.26	6,233,867,508	762,987,200	66,056,344	-----	66,056,344	4,913	37.74	640,965,436	63,876,058	(2)	(2)
1926	13,553	8,282	61.11	6,847,081,149	672,422,253	88,183,330	-----	88,183,330	5,271	38.89	671,040,771	84,481,252	(2)	(2)
1927	14,120	7,953	56.32	5,929,511,801	624,658,470	81,971,438	-----	81,971,438	4,873	34.52	1,235,427,516	134,299,345	1,294	9.16

<sup>2</sup> No data available.

<sup>3</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 23.—Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

## MINNESOTA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916.....	9,276	5,916	63.78	\$746,083,812	\$205,685,329	\$4,053,243	-----	\$4,053,243	3,300	36.22	\$52,271,961	\$12,209,895	(2)	(2)
1917.....	9,486	7,235	76.27	2,216,876,197	273,447,667	13,014,902	\$35,883,368	48,898,270	2,251	23.73	150,251,711	18,861,338	(2)	(2)
1918.....	8,576	5,787	67.48	1,878,316,708	138,101,290	12,384,015	23,161,608	35,545,623	2,789	32.52	102,080,351	10,168,846	(2)	(2)
1919.....	8,588	5,946	69.24	2,053,409,031	190,433,359	15,633,731	19,691,572	35,325,303	2,642	30.76	99,093,959	11,484,989	(2)	(2)
1920.....	9,315	5,821	62.49	2,233,521,506	148,473,971	10,725,653	12,612,836	23,338,489	3,494	37.51	472,701,059	24,776,907	(2)	(2)
1921.....	9,177	4,710	51.32	1,305,870,652	61,611,676	5,019,706	3,457,044	8,476,750	4,467	48.68	779,803,329	68,709,897	(2)	(2)
1922.....	10,299	5,547	54.02	1,766,095,708	96,881,835	10,932,758	3 164,633	11,097,391	4,722	45.98	637,419,520	38,678,456	(2)	(2)
1923.....	10,568	5,795	54.84	1,979,586,084	116,711,287	12,604,260	-----	12,604,260	4,773	45.16	465,878,265	36,011,169	(2)	(2)
1924.....	10,800	5,783	53.55	2,176,021,563	111,844,643	12,698,035	-----	12,698,035	5,017	46.45	423,207,737	41,333,313	(2)	(2)
1925.....	10,733	5,999	55.89	2,304,696,335	131,886,399	15,796,494	-----	15,796,494	4,734	44.11	389,833,701	31,810,112	(2)	(2)
1926.....	10,965	5,870	53.53	2,245,522,310	130,211,654	16,155,550	-----	16,155,550	5,095	46.47	517,264,077	31,055,904	(2)	(2)
1927.....	11,101	5,910	53.24	2,499,166,464	117,223,824	14,227,460	-----	14,227,460	3,663	33.27	343,389,569	36,398,263	1,498	13.49

## MISSISSIPPI

Year	Total number of returns	Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916.....	1,653	1,148	69.45	\$48,355,712	\$11,382,856	\$222,380	-----	\$222,380	505	30.55	\$11,018,624	\$1,714,990	(2)	(2)
1917.....	1,811	1,431	79.02	133,632,659	13,714,159	743,089	\$1,184,368	1,927,457	380	29.98	16,105,509	1,397,359	(2)	(2)
1918.....	1,132	872	77.03	133,113,464	11,244,051	887,277	2,293,064	3,180,341	260	22.97	18,596,344	1,694,434	(2)	(2)
1919.....	1,436	1,177	81.96	214,347,116	18,702,567	1,396,154	2,369,006	3,765,160	250	13.04	16,710,429	1,277,555	(2)	(2)
1920.....	1,573	1,015	64.53	207,688,946	17,374,055	1,350,204	1,930,725	3,280,929	558	35.47	86,484,733	7,586,273	(2)	(2)
1921.....	1,548	819	52.91	95,826,313	5,187,255	369,659	246,984	616,643	729	47.09	78,358,022	9,384,206	(2)	(2)
1922.....	1,678	1,170	69.73	176,232,398	13,023,355	1,129,012	3 7,711	1,136,723	508	30.27	37,137,779	3,690,726	(2)	(2)
1923.....	1,805	1,253	69.42	220,515,009	17,143,525	1,721,123	-----	1,721,123	552	30.58	48,575,559	4,789,735	(2)	(2)
1924.....	1,977	1,305	66.01	208,071,860	13,197,415	1,335,653	-----	1,335,653	672	33.99	67,688,848	12,171,217	(2)	(2)
1925.....	1,999	1,447	72.39	262,517,745	15,758,775	1,663,545	-----	1,663,545	552	27.61	48,647,514	3,797,289	(2)	(2)
1926.....	2,113	1,413	66.87	253,994,041	13,166,440	1,435,100	-----	1,435,100	700	33.13	67,587,493	7,404,954	(2)	(2)
1927.....	2,240	1,435	64.06	236,058,398	12,175,942	1,241,953	-----	1,241,953	674	30.09	77,817,013	7,861,017	131	5.85

## MISSOURI

1916----	14,262	8,901	62.41	\$971,129,331	\$222,630,602	\$4,347,717	-----	\$4,347,717	5,361	37.59	\$117,530,228	\$18,999,972	(?)	(?)
1917-----	14,840	9,304	62.70	3,058,064,523	303,219,274	14,461,262	-----	\$42,990,749	5,536	37.30	186,291,251	18,557,409	(?)	(?)
1918-----	13,332	8,294	62.21	3,087,626,983	258,919,402	18,986,868	-----	84,412,911	5,038	37.79	209,591,434	20,533,855	(?)	(?)
1919-----	12,764	8,740	68.47	3,446,312,072	286,507,230	22,095,190	-----	70,928,260	4,024	31.53	219,719,520	26,162,252	(?)	(?)
1920-----	13,428	8,431	62.79	3,365,585,313	226,302,500	17,770,432	-----	30,379,442	4,997	37.21	814,725,610	51,549,622	(?)	(?)
1921-----	13,735	7,338	53.43	2,276,260,673	129,380,452	10,817,654	-----	19,623,827	6,397	46.57	1,029,103,368	90,199,619	(?)	(?)
1922-----	14,190	8,445	59.51	3,091,617,123	203,959,349	22,655,905	-----	23,127,247	5,745	40.49	532,342,992	59,551,941	(?)	(?)
1923-----	14,562	9,018	61.93	3,147,538,670	227,323,356	25,782,472	-----	25,782,472	5,544	38.07	617,221,554	51,267,986	(?)	(?)
1924-----	15,139	8,906	58.53	3,183,605,164	225,899,300	26,039,340	-----	26,039,340	6,233	41.17	616,708,815	56,248,620	(?)	(?)
1925-----	15,673	9,372	59.80	3,740,522,477	272,483,866	33,347,365	-----	33,347,365	6,301	40.20	574,474,277	48,706,864	(?)	(?)
1926-----	16,145	9,160	56.74	3,783,125,956	287,510,006	33,947,811	-----	33,947,811	6,985	43.26	704,210,651	51,022,188	(?)	(?)
1927-----	16,370	9,017	55.08	3,441,648,553	239,670,651	30,280,874	-----	30,280,874	5,627	34.38	970,499,574	66,959,915	1,726	10.54

## MONTANA

1916----	3,613	2,019	55.88	\$107,727,076	\$33,580,309	\$663,332	-----	\$663,332	1,594	44.12	\$10,635,369	\$3,496,541	(?)	(?)
1917-----	3,774	2,430	64.39	235,705,796	31,302,667	1,535,490	-----	\$2,355,826	1,344	35.61	22,230,448	3,954,547	(?)	(?)
1918-----	3,804	2,359	62.01	312,680,643	28,821,251	2,525,085	-----	2,938,745	1,445	37.99	50,398,752	3,684,462	(?)	(?)
1919-----	3,337	1,770	53.04	189,172,306	14,867,974	1,123,195	-----	633,625	1,567	46.96	53,643,019	5,996,423	(?)	(?)
1920-----	3,571	1,586	44.41	160,983,049	11,531,723	866,056	-----	377,915	1,243	97.1	73,215,438	13,238,676	(?)	(?)
1921-----	3,782	1,183	31.28	88,670,129	6,104,401	457,660	-----	110,068	2,599	68.72	90,998,781	14,397,838	(?)	(?)
1922-----	3,922	1,435	36.59	124,650,846	9,069,415	881,860	-----	\$8,818	2,487	63.41	63,515,579	9,111,489	(?)	(?)
1923-----	3,865	1,424	36.84	130,634,749	8,815,440	876,050	-----	876,050	2,441	63.16	60,978,797	12,343,115	(?)	(?)
1924-----	4,028	1,489	36.97	146,358,526	8,948,562	841,019	-----	841,019	2,539	63.03	51,323,327	8,765,873	(?)	(?)
1925-----	3,907	1,609	41.18	166,311,262	11,841,163	1,196,446	-----	1,196,446	2,298	58.82	50,780,718	7,716,215	(?)	(?)
1926-----	3,866	1,686	43.61	162,014,998	13,936,917	1,519,524	-----	1,519,524	2,180	56.39	63,610,932	6,642,616	(?)	(?)
1927-----	4,020	1,837	45.70	194,574,267	13,312,092	1,361,229	-----	1,361,229	983	24.45	48,014,459	9,342,514	1,200	29.85

## NEBRASKA

1916----	4,561	3,329	72.99	\$144,812,843	\$35,742,854	\$701,490	-----	\$701,490	1,232	27.01	\$10,143,256	\$2,186,853	(?)	(?)
1917-----	4,684	3,885	82.94	551,995,588	46,189,285	2,242,130	-----	\$4,486,426	799	17.06	30,670,212	2,809,859	(?)	(?)
1918-----	4,464	3,380	75.72	616,667,889	33,872,984	2,635,839	-----	5,623,711	1,084	24.28	62,971,373	4,045,410	(?)	(?)
1919-----	4,510	3,515	77.94	813,246,571	45,160,163	3,356,164	-----	5,092,741	995	22.06	57,433,369	4,864,181	(?)	(?)
1920-----	4,873	3,113	63.88	602,409,992	31,690,995	2,495,911	-----	2,718,130	1,760	36.12	274,138,657	21,971,136	(?)	(?)
1921-----	5,092	2,447	48.06	387,099,433	18,478,322	1,473,860	-----	771,060	2,645	51.94	274,343,832	24,154,666	(?)	(?)
1922-----	5,102	2,933	57.49	521,530,034	26,166,141	2,642,048	-----	\$3,867	2,169	42.51	175,953,406	12,068,951	(?)	(?)
1923-----	4,858	2,857	58.81	513,943,404	25,019,824	2,555,243	-----	2,555,243	2,001	41.19	183,346,425	13,204,151	(?)	(?)
1924-----	4,779	2,866	61.89	600,160,239	26,913,914	2,762,866	-----	2,762,866	1,783	38.11	127,323,896	13,116,117	(?)	(?)
1925-----	4,583	2,868	62.55	586,991,205	30,390,919	3,317,807	-----	3,317,807	1,715	37.42	129,101,981	12,537,516	(?)	(?)
1926-----	4,594	2,815	61.28	607,507,826	27,497,556	3,122,134	-----	3,122,134	1,779	38.72	127,779,028	10,177,762	(?)	(?)
1927-----	4,716	2,958	62.72	667,777,199	26,750,144	2,981,537	-----	2,981,537	1,296	27.48	120,555,158	9,461,626	462	9.80

\* No data available.

\* 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 23.—*Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued*

## NEVADA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916....	939	318	33.87	\$14,092,883	\$3,778,312	\$75,148	-----	\$75,148	621	66.13	\$7,579,762	\$2,092,058	(2)	(2)
1917....	1,051	399	37.97	37,300,647	3,805,024	192,815	\$238,652	431,467	652	62.03	5,894,113	2,676,455	(2)	(2)
1918....	440	206	46.82	26,650,807	2,288,227	206,667	232,308	438,975	234	53.18	6,311,254	1,876,750	(2)	(2)
1919....	958	285	29.75	41,423,847	3,336,250	245,196	163,516	408,712	673	70.25	8,611,488	2,324,937	(2)	(2)
1920....	1,193	338	28.33	29,808,766	2,032,080	150,371	82,095	232,466	855	71.67	16,782,073	4,881,629	(2)	(2)
1921....	1,244	274	22.03	20,657,513	1,332,043	84,793	\$41,841	150,011	970	77.97	18,351,356	4,294,924	(2)	(2)
1922....	1,268	329	25.95	25,260,095	1,723,404	150,011	-----	225,107	939	74.05	13,118,684	3,666,525	(2)	(2)
1923....	1,156	337	29.15	47,703,588	2,558,594	225,107	-----	225,107	819	70.85	12,705,295	3,293,952	(2)	(2)
1924....	1,049	327	31.17	27,529,225	1,661,752	147,158	-----	147,158	722	69.83	13,000,677	3,378,237	(2)	(2)
1925....	1,029	351	34.11	29,135,333	2,341,538	214,831	-----	214,831	678	65.89	13,312,191	6,442,370	(2)	(2)
1926....	969	326	33.64	67,878,962	2,881,101	315,794	-----	315,794	643	66.36	12,556,851	3,076,990	(2)	(2)
1927....	874	314	35.93	108,218,697	4,108,708	486,925	-----	486,925	253	28.95	11,549,744	3,412,418	307	35.12

## NEW HAMPSHIRE

1916....	1,052	748	71.10	\$85,002,478	\$14,861,724	\$285,939	-----	\$285,939	304	28.90	\$10,504,791	\$1,383,921	(2)	(2)
1917....	1,177	890	75.62	151,484,964	16,319,046	575,915	\$2,423,397	2,999,312	287	24.38	13,146,053	1,304,969	(2)	(2)
1918....	1,275	997	78.20	402,598,697	42,223,546	3,098,857	14,537,317	17,636,174	278	21.80	9,138,901	1,594,443	(2)	(2)
1919....	1,003	727	72.48	211,782,100	25,505,450	1,938,115	4,039,089	5,977,204	276	27.52	9,189,118	917,206	(2)	(2)
1920....	994	682	68.61	214,581,450	17,061,850	1,332,473	1,975,486	3,307,959	312	31.39	45,528,821	3,176,615	(2)	(2)
1921....	1,021	591	57.88	141,379,061	12,712,973	1,023,270	602,606	1,625,876	430	42.12	83,215,490	4,875,557	(2)	(2)
1922....	1,074	689	64.15	143,143,906	10,783,131	1,121,984	\$17,011	1,138,995	385	35.85	44,536,143	6,404,849	(2)	(2)
1923....	1,121	750	66.90	169,251,270	12,673,162	1,404,078	-----	1,404,078	371	33.10	28,282,367	2,515,780	(2)	(2)
1924....	1,175	704	59.91	132,555,501	8,535,896	929,840	-----	929,840	471	40.09	54,283,332	4,392,440	(2)	(2)
1925....	1,198	758	63.27	144,336,485	10,261,622	1,168,632	-----	1,168,632	440	36.73	74,748,387	5,780,378	(2)	(2)
1926....	1,183	715	60.44	147,800,379	9,293,314	1,064,656	-----	1,064,656	468	39.56	81,239,729	8,052,167	(2)	(2)
1927....	1,227	754	61.45	149,965,919	11,147,514	1,240,353	-----	1,240,353	399	32.52	48,475,108	6,099,329	74	6.03

NEW JERSEY

1916.....	9,777	5,750	58.81	\$1,015,845,736	\$245,706,911	\$4,819,514	-----	\$4,819,514	4,027	41.19	\$85,875,061	\$14,598,656	(?)	(?)
1917.....	10,112	6,222	61.53	2,123,441,753	256,292,144	12,064,685	\$35,216,004	47,280,689	3,890	38.47	290,604,130	17,573,903	(?)	(?)
1918.....	8,807	5,503	62.48	2,270,839,740	191,018,725	16,469,206	43,201,254	50,670,460	3,304	37.52	287,836,252	41,398,289	(?)	(?)
1919.....	9,392	6,035	64.26	2,945,523,469	254,570,015	19,584,420	45,748,068	65,332,488	3,357	35.74	507,688,469	86,090,439	(?)	(?)
1920.....	9,896	5,875	59.37	3,418,035,435	190,785,595	14,875,307	18,425,813	33,301,120	4,021	40.63	531,960,098	86,207,453	(?)	(?)
1921.....	10,631	5,545	52.16	2,220,217,819	154,208,750	12,797,533	25,934,801	25,934,801	5,086	47.84	765,604,342	89,970,417	(?)	(?)
1922.....	11,762	6,892	58.60	3,058,162,310	235,261,473	23,890,400	31,254,966	27,150,690	4,370	41.40	482,534,881	49,644,019	(?)	(?)
1923.....	13,062	8,120	62.17	3,475,688,544	273,897,476	31,254,966	31,254,966	31,254,966	4,942	37.83	605,263,192	53,746,530	(?)	(?)
1924.....	14,229	8,580	60.30	3,454,552,650	260,526,000	30,688,913	-----	30,688,913	5,649	39.70	643,030,967	59,665,611	(?)	(?)
1925.....	15,151	9,494	62.66	3,810,671,490	331,624,315	39,208,726	-----	39,208,726	5,657	37.34	512,406,389	55,326,204	(?)	(?)
1926.....	17,480	10,413	59.57	4,105,186,099	342,090,109	42,830,414	-----	42,830,414	7,067	40.43	701,614,746	67,550,666	(?)	(?)
1927.....	19,143	10,783	56.33	4,393,565,625	349,484,078	43,336,568	-----	43,336,568	6,863	35.85	808,805,093	83,001,929	1,497	7.82

NEW MEXICO

1916.....	979	474	48.42	\$38,929,154	\$15,138,195	\$303,499	-----	\$303,499	505	51.58	\$3,782,125	\$1,104,136	(?)	(?)
1917.....	1,103	542	49.14	77,131,581	14,592,888	677,816	\$2,523,876	3,204,632	561	50.86	8,998,214	2,336,330	(?)	(?)
1918.....	965	558	57.82	77,236,222	6,628,744	598,115	679,354	1,277,469	407	42.18	9,791,690	2,255,275	(?)	(?)
1919.....	940	494	52.55	57,550,264	4,273,632	317,342	259,796	577,138	446	47.45	17,737,095	1,956,173	(?)	(?)
1920.....	797	411	51.57	49,452,650	3,985,982	306,396	183,992	495,388	386	48.43	18,251,615	3,447,476	(?)	(?)
1921.....	961	392	40.79	39,044,123	2,177,450	162,787	53,752	216,539	569	59.21	34,907,720	4,707,421	(?)	(?)
1922.....	941	450	47.82	56,515,456	3,405,536	323,121	\$1,611	329,732	491	52.18	17,333,982	3,388,856	(?)	(?)
1923.....	953	424	44.49	60,886,898	2,974,836	269,960	-----	269,960	529	55.51	13,781,881	2,894,045	(?)	(?)
1924.....	1,037	413	39.83	48,884,565	2,873,952	270,885	-----	270,885	624	60.17	22,482,884	3,441,216	(?)	(?)
1925.....	941	435	46.23	54,243,193	3,172,807	311,179	-----	311,179	506	53.77	13,666,967	2,815,352	(?)	(?)
1926.....	1,108	471	42.51	57,107,624	3,707,875	395,119	-----	395,119	637	57.49	15,787,116	3,667,859	(?)	(?)
1927.....	1,019	495	48.58	61,856,271	3,998,320	417,713	-----	417,713	283	27.77	16,839,574	2,748,105	241	23.65

NEW YORK

1916.....	44,632	27,777	62.24	\$8,300,137,671	\$2,274,661,422	\$44,464,771	-----	\$44,464,771	16,855	37.76	\$662,271,248	\$139,221,231	(?)	(?)
1917.....	46,144	29,880	64.75	15,974,590,512	2,201,153,456	105,625,319	\$288,845,332	394,470,651	16,264	35.25	1,163,881,359	139,466,814	(?)	(?)
1918.....	47,535	27,760	58.40	15,945,819,327	2,153,317,770	171,758,980	635,547,519	807,306,499	19,775	41.60	1,751,135,496	169,754,770	(?)	(?)
1919.....	48,494	30,470	62.83	18,656,719,065	2,392,486,064	196,187,661	305,280,094	501,467,755	18,024	37.17	1,919,255,589	193,049,765	(?)	(?)
1920.....	55,495	30,349	54.69	22,086,479,694	1,958,629,723	167,141,669	186,051,015	353,192,684	25,146	45.31	5,354,318,214	471,267,898	(?)	(?)
1921.....	57,596	27,374	47.53	15,608,883,094	1,136,363,439	100,847,002	67,633,509	168,480,511	30,222	52.47	7,430,255,001	901,975,895	(?)	(?)
1922.....	64,862	35,504	54.74	18,557,282,809	1,752,190,868	199,683,703	\$198,447	200,602,150	29,358	45.26	4,914,756,563	541,970,527	(?)	(?)
1923.....	69,863	40,848	58.47	22,735,983,853	2,156,929,895	248,108,254	-----	248,108,254	29,015	41.53	5,425,969,275	537,455,537	(?)	(?)
1924.....	75,043	43,406	57.84	24,099,803,322	2,096,541,720	246,109,308	-----	246,109,308	31,637	42.16	5,498,111,329	520,316,060	(?)	(?)
1925.....	79,414	46,838	58.98	28,825,904,969	2,598,418,524	322,979,149	-----	322,979,149	32,576	41.02	5,440,763,958	455,798,999	(?)	(?)
1926.....	89,617	51,424	57.38	29,722,072,617	2,770,885,150	356,408,976	-----	356,408,976	38,193	42.62	6,084,457,728	517,071,252	(?)	(?)
1927.....	96,949	53,051	54.72	31,285,699,497	2,545,506,995	324,572,838	-----	324,572,838	36,108	37.24	7,054,364,924	576,624,818	7,790	8.04

<sup>1</sup> No data available.

<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 23.—Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

## NORTH CAROLINA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916....	5, 021	3, 438	68. 47	\$284, 767, 644	\$60, 882, 803	\$1, 200, 185	-----	\$1, 200, 185	1, 583	31. 53	\$14, 830, 010	\$3, 936, 837	( <sup>2</sup> )	( <sup>2</sup> )
1917....	5, 155	3, 986	77. 32	698, 770, 100	91, 608, 121	4, 124, 725	\$16, 228, 373	20, 353, 098	1, 169	22. 68	24, 218, 419	3, 391, 146	( <sup>2</sup> )	( <sup>2</sup> )
1918....	4, 212	3, 362	79. 82	879, 192, 164	107, 028, 177	6, 661, 419	44, 016, 680	50, 678, 099	850	20. 18	28, 462, 101	2, 543, 401	( <sup>2</sup> )	( <sup>2</sup> )
1919....	4, 396	3, 501	79. 64	1, 038, 581, 596	114, 681, 366	8, 707, 081	21, 102, 835	29, 809, 916	895	20. 36	41, 551, 748	3, 662, 723	( <sup>2</sup> )	( <sup>2</sup> )
1920....	4, 812	3, 143	65. 31	1, 062, 447, 593	102, 277, 769	7, 985, 041	15, 985, 211	23, 970, 252	1, 669	34. 69	190, 420, 975	14, 614, 276	( <sup>2</sup> )	( <sup>2</sup> )
1921....	4, 914	2, 529	51. 47	688, 791, 323	65, 426, 587	5, 401, 565	7, 597, 915	12, 999, 490	2, 385	48. 53	216, 924, 727	22, 424, 732	( <sup>2</sup> )	( <sup>2</sup> )
1922....	5, 714	3, 486	61. 01	940, 895, 173	99, 169, 237	11, 410, 349	55, 608	11, 465, 957	2, 228	38. 99	121, 241, 530	9, 786, 038	( <sup>2</sup> )	( <sup>2</sup> )
1923....	5, 987	3, 810	63. 64	1, 117, 157, 990	107, 931, 479	12, 502, 613	-----	12, 502, 613	2, 177	36. 36	141, 622, 905	11, 655, 029	( <sup>2</sup> )	( <sup>2</sup> )
1924....	6, 085	3, 529	58. 00	951, 977, 205	83, 731, 523	9, 726, 312	-----	9, 726, 312	2, 550	42. 00	280, 428, 615	19, 489, 850	( <sup>2</sup> )	( <sup>2</sup> )
1925....	6, 267	3, 762	60. 03	1, 155, 296, 295	106, 623, 327	12, 821, 971	-----	12, 821, 971	2, 505	39. 97	232, 867, 312	14, 536, 347	( <sup>2</sup> )	( <sup>2</sup> )
1926....	6, 450	3, 686	57. 15	1, 212, 142, 062	102, 878, 778	13, 016, 769	-----	13, 016, 769	2, 764	42. 85	252, 467, 883	22, 012, 600	( <sup>2</sup> )	( <sup>2</sup> )
1927....	6, 501	3, 688	56. 73	1, 340, 346, 643	114, 607, 046	14, 146, 627	-----	14, 146, 627	2, 308	35. 50	190, 775, 476	16, 413, 483	505	7. 77

## NORTH DAKOTA

1916....	2, 769	2, 220	80. 17	\$35, 477, 730	\$10, 664, 421	\$207, 064	-----	\$207, 064	549	19. 83	\$4, 139, 530	\$1, 026, 359	( <sup>2</sup> )	( <sup>2</sup> )
1917....	3, 124	2, 559	81. 91	149, 014, 213	9, 795, 608	434, 318	\$1, 710, 368	2, 144, 686	565	18. 09	13, 319, 176	1, 083, 398	( <sup>2</sup> )	( <sup>2</sup> )
1918....	2, 752	2, 217	80. 55	171, 981, 215	9, 900, 561	681, 512	804, 465	1, 485, 977	535	19. 45	17, 841, 974	883, 625	( <sup>2</sup> )	( <sup>2</sup> )
1919....	2, 639	2, 135	80. 90	156, 461, 674	9, 152, 029	505, 850	498, 789	1, 004, 639	504	19. 10	16, 911, 971	1, 414, 501	( <sup>2</sup> )	( <sup>2</sup> )
1920....	2, 898	1, 747	60. 28	137, 313, 047	6, 867, 604	383, 888	347, 667	731, 555	1, 151	39. 72	69, 597, 256	4, 841, 788	( <sup>2</sup> )	( <sup>2</sup> )
1921....	2, 819	1, 362	48. 32	88, 743, 928	4, 000, 679	229, 265	108, 519	337, 784	1, 457	51. 68	57, 795, 313	5, 494, 665	( <sup>2</sup> )	( <sup>2</sup> )
1922....	2, 848	1, 529	53. 68	119, 244, 638	4, 748, 221	329, 460	8, 903	338, 363	1, 319	46. 32	40, 539, 927	4, 572, 992	( <sup>2</sup> )	( <sup>2</sup> )
1923....	2, 938	1, 334	45. 41	92, 595, 930	3, 477, 845	215, 939	-----	215, 939	1, 604	54. 59	47, 765, 724	5, 348, 250	( <sup>2</sup> )	( <sup>2</sup> )
1924....	3, 084	1, 601	51. 91	161, 109, 179	5, 699, 606	443, 397	-----	443, 397	1, 483	48. 09	35, 200, 755	4, 778, 668	( <sup>2</sup> )	( <sup>2</sup> )
1925....	3, 245	1, 684	51. 90	169, 210, 711	7, 972, 051	547, 214	-----	547, 214	1, 561	48. 10	41, 851, 481	3, 982, 311	( <sup>2</sup> )	( <sup>2</sup> )
1926....	3, 445	1, 552	45. 05	131, 654, 209	6, 574, 165	421, 660	-----	421, 660	1, 898	54. 95	49, 803, 581	4, 864, 782	( <sup>2</sup> )	( <sup>2</sup> )
1927....	3, 471	1, 695	48. 83	160, 228, 871	5, 411, 978	399, 437	-----	399, 437	943	27. 17	35, 829, 284	3, 150, 030	833	24. 00

## OHIO

1916----	17,660	12,251	69.36	\$2,093,727,399	\$630,144,978	\$12,364,799	-----	\$12,364,799	5,409	30.64	\$132,267,179	\$23,034,658	(2)	(2)
1917-----	17,615	13,546	76.90	6,247,325,248	936,496,775	42,678,494	\$175,539,209	218,117,703	4,069	23.10	294,239,846	36,780,735	(2)	(2)
1918-----	15,815	11,394	72.05	6,225,443,057	643,186,133	47,484,999	219,859,556	267,344,555	4,421	27.95	302,314,756	28,807,704	(2)	(2)
1919-----	17,088	12,194	71.36	6,158,568,288	619,268,196	48,737,520	99,422,775	148,160,295	4,894	28.64	503,983,805	41,388,082	(2)	(2)
1920-----	18,822	12,302	65.36	6,288,735,991	560,556,917	44,865,550	81,397,001	126,262,551	6,520	34.64	1,468,065,458	124,983,990	(2)	(2)
1921-----	20,091	9,555	47.56	3,079,639,495	235,467,847	19,421,710	19,459,792	38,881,502	10,536	52.44	2,195,193,897	338,788,204	(2)	(2)
1922-----	21,390	12,495	58.42	4,978,119,205	419,174,756	43,969,875	3,731,735	44,701,610	8,895	41.58	1,495,990,864	144,661,602	(2)	(2)
1923-----	22,097	13,758	62.26	6,559,642,094	538,602,037	57,442,924	-----	57,442,924	8,339	37.74	1,048,538,737	118,996,299	(2)	(2)
1924-----	22,754	13,369	58.75	5,709,071,700	442,810,151	51,129,974	-----	51,129,974	9,385	41.25	1,433,214,168	144,560,904	(2)	(2)
1925-----	23,239	14,266	61.39	6,884,609,477	564,543,064	66,182,027	-----	69,182,027	8,973	38.61	1,185,618,831	153,510,940	(2)	(2)
1926-----	23,475	14,266	60.77	7,211,098,411	530,119,098	66,541,324	-----	66,541,324	9,209	39.23	1,469,759,096	113,122,321	(2)	(2)
1927-----	24,305	14,020	57.69	6,673,416,311	505,740,230	63,487,483	-----	63,487,483	8,901	36.62	1,741,694,748	132,171,607	1,384	5.69

## OKLAHOMA

1916----	7,150	3,431	47.99	\$240,799,628	\$112,338,867	\$2,196,340	-----	\$2,196,340	3,719	52.01	\$16,071,038	\$6,126,976	(2)	(2)
1917-----	7,364	3,872	52.58	602,833,776	76,978,232	3,679,908	\$10,796,817	14,476,725	3,492	47.42	54,361,998	7,334,419	(2)	(2)
1918-----	6,321	3,261	51.59	488,641,109	37,626,312	2,917,199	7,407,333	10,324,532	3,060	48.41	154,108,455	11,974,054	(2)	(2)
1919-----	5,904	3,295	55.81	593,992,416	41,622,387	3,018,767	5,595,254	8,614,021	2,609	44.19	122,333,300	21,337,279	(2)	(2)
1920-----	5,564	3,004	53.99	839,249,463	56,880,894	4,569,846	4,984,423	9,554,269	2,560	46.01	289,631,316	26,614,608	(2)	(2)
1921-----	5,569	2,301	41.32	280,335,950	17,729,976	1,329,974	1,180,362	2,510,336	3,268	58.68	350,706,328	57,665,489	(2)	(2)
1922-----	5,750	2,701	46.97	520,170,257	39,456,544	3,913,340	10,913	3,924,253	3,049	53.03	235,087,086	47,004,612	(2)	(2)
1923-----	5,709	2,615	45.80	441,084,511	26,788,077	2,700,605	-----	2,700,605	3,094	54.20	340,075,520	54,042,501	(2)	(2)
1924-----	5,729	2,929	51.13	568,663,506	39,221,970	3,969,267	-----	3,969,267	2,800	48.87	254,286,282	42,571,798	(2)	(2)
1925-----	5,608	3,141	56.01	937,548,903	73,912,161	8,025,171	-----	8,025,171	2,467	43.99	183,943,448	27,331,697	(2)	(2)
1926-----	5,835	3,299	56.54	915,819,579	84,300,599	10,327,122	-----	10,327,122	2,536	43.46	402,180,830	32,927,563	(2)	(2)
1927-----	6,132	3,271	53.35	804,266,359	56,608,465	6,368,039	-----	6,368,039	2,090	34.08	366,858,341	45,640,673	771	12.57

## OREGON

1916----	5,022	2,108	41.98	\$88,606,622	\$18,732,510	\$357,644	-----	\$357,644	2,914	58.02	\$47,184,563	\$13,477,766	(2)	(2)
1917-----	5,352	2,642	49.36	392,174,272	34,385,889	1,633,655	\$4,698,115	6,331,770	2,710	50.64	51,815,922	8,403,391	(2)	(2)
1918-----	4,398	2,421	55.05	609,778,017	34,694,323	2,501,848	9,776,075	12,277,923	1,977	44.95	53,616,292	8,074,512	(2)	(2)
1919-----	4,252	2,260	53.15	552,358,559	48,138,408	3,148,273	11,827,809	14,976,082	1,992	46.85	126,701,583	10,428,383	(2)	(2)
1920-----	4,588	2,236	48.74	472,286,247	39,521,816	2,941,646	5,561,884	8,503,530	2,352	51.26	261,327,802	23,197,837	(2)	(2)
1921-----	4,840	1,948	40.25	286,350,548	17,030,724	1,302,255	1,066,433	2,368,688	2,892	59.75	244,782,121	26,171,593	(2)	(2)
1922-----	5,134	2,399	46.73	407,527,840	27,892,453	3,012,115	17,252	3,029,367	2,735	53.27	160,295,596	20,327,675	(2)	(2)
1923-----	5,301	2,592	48.90	529,547,000	35,418,795	3,630,726	-----	3,630,726	2,709	51.10	142,873,528	14,470,563	(2)	(2)
1924-----	5,647	2,733	48.40	491,451,526	29,088,365	3,106,610	-----	3,106,610	2,914	51.60	153,459,311	40,856,244	(2)	(2)
1925-----	5,850	2,910	49.74	468,621,795	28,652,483	3,153,701	-----	3,153,701	2,940	50.26	203,425,100	16,873,653	(2)	(2)
1926-----	6,144	3,063	48.88	503,667,032	26,867,008	2,994,717	-----	2,994,717	3,141	51.12	197,205,445	21,240,211	(2)	(2)
1927-----	6,350	3,028	47.69	486,617,783	23,694,486	2,493,716	-----	2,493,716	2,172	34.20	210,568,359	21,736,061	1,150	18.11

<sup>2</sup> No data available.

<sup>3</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 23.—*Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued*

## PENNSYLVANIA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916....	20,460	12,899	63.04	\$3,914,308,288	\$1,122,447,066	\$22,276,545	-----	\$22,276,545	7,561	36.96	\$223,858,463	\$55,724,045	(?)	(?)
1917....	20,834	13,544	65.00	8,860,256,551	1,476,471,639	64,582,457	\$323,313,222	387,895,679	7,290	35.00	399,296,467	54,047,668	(?)	(?)
1918....	18,473	11,996	64.94	8,245,325,757	963,262,739	76,232,921	309,029,821	385,262,742	6,477	35.06	462,099,295	43,981,200	(?)	(?)
1919....	16,944	11,100	65.51	7,511,000,220	902,728,720	72,770,211	126,208,200	198,978,411	5,844	34.49	606,669,257	52,215,031	(?)	(?)
1920....	18,827	12,012	63.80	9,501,290,850	971,581,884	76,272,216	132,498,630	208,770,846	6,815	36.20	1,459,076,708	106,652,862	(?)	(?)
1921....	19,806	9,665	48.80	5,603,662,666	431,800,206	36,338,551	36,786,116	73,124,667	10,141	51.20	2,261,443,672	266,641,775	(?)	(?)
1922....	21,354	12,256	57.39	7,504,812,851	633,697,493	78,340,019	616,624	78,956,643	9,098	42.61	1,629,095,823	173,995,154	(?)	(?)
1923....	22,656	13,478	59.49	9,980,135,635	902,478,647	104,619,295	-----	104,619,295	9,178	40.51	1,462,337,416	136,776,201	(?)	(?)
1924....	23,429	12,988	55.44	9,614,888,078	730,528,286	87,512,252	-----	87,512,252	10,441	44.56	1,643,672,879	158,156,630	(?)	(?)
1925....	23,502	13,569	57.74	9,907,817,429	891,119,486	111,207,111	-----	111,207,111	9,933	42.26	1,633,984,623	151,087,052	(?)	(?)
1926....	24,173	13,820	57.17	10,157,118,224	941,818,944	122,361,366	-----	122,361,366	10,353	42.83	1,730,695,667	150,306,532	(?)	(?)
1927....	24,883	13,193	53.02	9,986,471,911	806,494,048	104,134,847	-----	104,134,847	9,330	37.50	2,284,379,571	188,396,811	2,360	9.48

## RHODE ISLAND

1916....	2,133	1,353	63.43	\$238,936,962	\$71,874,276	\$1,395,766	-----	\$1,395,766	780	36.57	\$11,059,752	\$1,834,238	(?)	(?)
1917....	2,271	1,340	59.00	581,878,202	76,653,837	3,502,006	\$13,734,704	17,236,710	931	41.00	33,628,582	2,802,820	(?)	(?)
1918....	1,617	1,023	63.27	658,081,073	78,399,455	5,271,018	30,611,745	35,882,763	594	36.73	33,405,476	10,296,798	(?)	(?)
1919....	1,748	1,177	67.43	827,427,430	112,140,991	8,411,324	22,621,630	31,032,854	571	32.67	50,802,282	5,575,311	(?)	(?)
1920....	1,837	1,146	62.38	645,783,316	55,944,450	4,558,489	7,065,400	11,623,889	691	37.62	299,582,337	27,689,027	(?)	(?)
1921....	2,028	1,043	51.43	482,554,277	44,843,583	3,793,329	4,654,670	8,447,999	985	48.57	215,930,001	34,488,097	(?)	(?)
1922....	2,237	1,250	55.88	617,533,269	61,613,177	7,193,593	-----	7,303,249	987	44.12	133,769,996	25,541,260	(?)	(?)
1923....	2,353	1,310	61.24	777,904,605	70,428,803	8,213,788	-----	8,213,788	912	38.76	116,864,732	25,344,069	(?)	(?)
1924....	2,455	1,410	57.36	639,728,647	44,861,723	5,236,749	-----	5,236,749	1,145	46.64	218,779,623	37,321,858	(?)	(?)
1925....	2,503	1,419	56.69	678,751,156	50,375,599	6,018,592	-----	6,018,592	1,084	43.31	209,296,054	24,129,917	(?)	(?)
1926....	2,566	1,368	53.31	616,015,154	43,395,772	5,476,879	-----	5,476,879	1,198	46.69	252,857,642	22,640,088	(?)	(?)
1927....	2,688	1,536	57.14	735,728,163	49,045,878	5,790,707	-----	5,790,707	947	35.23	160,030,388	16,193,305	205	7.63



## SOUTH CAROLINA

1916----	3, 915	2, 390	61.05	\$115, 837, 998	\$23, 512, 698	\$445, 222	-----	\$445, 222	1, 525	38.95	\$12, 051, 591	\$6, 438, 981	(?)	(?)
1917----	4, 087	2, 771	67.80	415, 453, 253	54, 561, 644	2, 709, 653	\$6, 359, 469	9, 069, 122	1, 316	32.20	18, 702, 507	1, 670, 819	(?)	(?)
1918----	3, 554	2, 549	71.72	511, 547, 778	58, 292, 576	3, 729, 437	22, 573, 299	26, 302, 736	1, 005	28.28	21, 312, 815	1, 814, 723	(?)	(?)
1919----	3, 501	2, 454	70.09	533, 227, 512	63, 423, 640	4, 711, 748	13, 039, 380	17, 751, 128	1, 047	29.91	22, 768, 500	2, 393, 370	(?)	(?)
1920----	3, 574	2, 519	57.28	498, 912, 915	53, 342, 402	3, 745, 390	11, 935, 354	15, 680, 744	1, 655	42.72	156, 152, 264	14, 333, 302	(?)	(?)
1921----	3, 760	1, 567	41.68	221, 680, 660	14, 456, 665	1, 170, 416	746, 912	1, 917, 328	2, 193	58.32	155, 186, 311	17, 896, 940	(?)	(?)
1922----	4, 006	2, 027	50.60	354, 862, 164	29, 325, 430	2, 955, 984	3, 019, 195	3, 019, 195	1, 979	49.40	80, 327, 750	9, 518, 405	(?)	(?)
1923----	4, 171	2, 368	56.77	419, 053, 370	34, 067, 477	3, 369, 771	-----	3, 369, 771	1, 803	43.23	85, 803, 018	7, 827, 952	(?)	(?)
1924----	4, 104	2, 111	51.44	299, 553, 199	14, 250, 797	1, 372, 469	-----	1, 372, 469	1, 993	48.56	190, 546, 751	12, 435, 208	(?)	(?)
1925----	3, 924	2, 158	55.00	381, 883, 483	20, 063, 470	1, 912, 104	-----	1, 912, 104	1, 766	45.00	157, 081, 701	12, 046, 959	(?)	(?)
1926----	3, 822	1, 765	46.26	341, 240, 645	15, 324, 801	1, 692, 911	-----	1, 692, 911	2, 054	53.74	168, 969, 612	12, 468, 188	(?)	(?)
1927----	3, 713	1, 768	47.62	404, 553, 318	24, 790, 792	2, 693, 817	-----	2, 693, 817	1, 548	41.69	106, 947, 399	8, 612, 131	397	10.69

## SOUTH DAKOTA

1916----	2, 442	1, 744	71.42	\$29, 681, 960	\$7, 924, 094	\$155, 845	-----	\$155, 845	698	28.58	\$4, 054, 413	\$2, 708, 153	(?)	(?)
1917----	2, 588	2, 172	83.93	142, 036, 594	10, 856, 357	541, 203	\$1, 239, 766	1, 780, 969	416	16.07	7, 776, 582	729, 587	(?)	(?)
1918----	2, 202	1, 732	78.66	168, 084, 528	9, 704, 447	668, 341	1, 332, 920	2, 001, 261	470	21.34	13, 806, 555	850, 006	(?)	(?)
1919----	2, 337	1, 887	80.74	186, 871, 186	12, 080, 876	755, 398	1, 104, 146	1, 859, 544	450	19.26	11, 381, 731	1, 031, 281	(?)	(?)
1920----	2, 564	1, 571	61.27	138, 806, 165	7, 703, 223	590, 505	452, 506	1, 043, 011	993	38.73	56, 897, 440	4, 472, 331	(?)	(?)
1921----	2, 213	1, 062	47.99	70, 492, 593	3, 161, 372	178, 337	46, 247	224, 584	1, 151	52.01	49, 768, 976	4, 725, 659	(?)	(?)
1922----	2, 813	1, 525	54.21	106, 889, 097	4, 559, 706	312, 390	3892	313, 282	1, 288	45.79	40, 879, 936	3, 703, 884	(?)	(?)
1923----	2, 856	1, 536	53.78	121, 094, 621	4, 222, 579	296, 618	-----	296, 618	1, 320	46.22	39, 254, 897	4, 062, 127	(?)	(?)
1924----	2, 970	1, 559	52.49	142, 824, 277	4, 792, 550	355, 445	-----	355, 445	1, 411	47.51	39, 971, 418	4, 022, 924	(?)	(?)
1925----	2, 838	1, 576	55.53	143, 373, 964	5, 257, 250	426, 150	-----	426, 159	1, 262	44.47	35, 958, 599	3, 357, 254	(?)	(?)
1926----	2, 872	1, 354	47.14	87, 879, 119	3, 436, 814	256, 921	-----	256, 921	1, 518	52.86	42, 861, 302	3, 926, 672	(?)	(?)
1927----	3, 008	1, 665	55.35	151, 272, 440	5, 230, 326	387, 136	-----	387, 136	704	23.41	28, 129, 956	2, 893, 846	639	21.24

## TENNESSEE

1916----	4, 670	2, 961	63.40	\$230, 748, 919	\$48, 737, 212	\$949, 638	-----	\$949, 638	1, 709	36.60	\$27, 629, 696	\$5, 949, 294	(?)	(?)
1917----	4, 714	3, 565	75.63	749, 234, 291	68, 770, 977	3, 293, 257	\$9, 548, 714	12, 841, 971	1, 149	24.37	57, 948, 862	8, 002, 654	(?)	(?)
1918----	4, 186	2, 984	71.29	670, 492, 750	53, 465, 096	4, 054, 416	15, 054, 430	19, 108, 846	1, 202	28.71	68, 430, 383	5, 195, 757	(?)	(?)
1919----	4, 392	3, 093	70.42	775, 754, 296	69, 106, 207	5, 129, 212	11, 525, 049	16, 654, 261	1, 299	29.58	87, 487, 625	6, 691, 439	(?)	(?)
1920----	4, 742	2, 788	58.79	760, 724, 888	52, 402, 287	3, 931, 825	7, 751, 110	11, 682, 935	1, 954	41.21	293, 074, 748	19, 381, 347	(?)	(?)
1921----	4, 753	2, 428	51.08	502, 514, 430	30, 607, 384	2, 409, 219	2, 718, 504	5, 127, 723	2, 325	48.92	287, 488, 347	26, 398, 967	(?)	(?)
1922----	4, 906	3, 005	61.25	761, 684, 587	57, 724, 465	6, 094, 110	3892	6, 265, 767	1, 901	38.75	247, 169, 941	12, 750, 418	(?)	(?)
1923----	4, 860	3, 084	63.46	838, 832, 402	54, 321, 630	5, 900, 220	-----	5, 900, 220	1, 776	36.54	205, 544, 529	15, 591, 285	(?)	(?)
1924----	5, 100	3, 074	60.27	859, 818, 643	52, 089, 336	5, 789, 104	-----	5, 789, 104	2, 026	39.73	247, 634, 730	20, 990, 555	(?)	(?)
1925----	4, 801	3, 047	63.47	1, 014, 707, 692	66, 906, 463	7, 792, 719	-----	7, 792, 719	1, 754	36.53	206, 591, 214	12, 677, 414	(?)	(?)
1926----	4, 955	3, 047	61.49	1, 005, 290, 028	66, 926, 646	8, 176, 829	-----	8, 176, 829	1, 908	38.51	285, 704, 624	17, 420, 527	(?)	(?)
1927----	5, 039	3, 054	60.61	1, 039, 655, 956	61, 403, 025	7, 404, 893	-----	7, 404, 893	1, 577	31.29	256, 919, 530	18, 545, 018	408	8.10

\* No data available.

† 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 23.—Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income, (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

## TEXAS

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
1916	8,693	5,827	67.03	\$493,174,527	\$123,581,835	\$2,352,057	—	\$2,352,057	2,866	32.97	\$68,884,266	\$13,119,046	(?)	(?)
1917	9,039	6,974	77.15	1,627,958,698	208,191,837	10,178,341	\$25,826,050	36,004,391	2,065	22.85	106,577,299	12,005,058	(?)	(?)
1918	8,198	5,765	70.32	1,535,207,947	124,123,481	10,638,010	23,821,579	34,459,589	2,433	29.68	110,745,238	13,964,819	(?)	(?)
1919	8,709	5,957	68.40	1,735,819,029	128,674,523	9,830,138	18,942,179	28,772,317	2,752	31.60	275,867,057	58,749,641	(?)	(?)
1920	8,571	5,183	60.47	2,262,643,179	127,546,820	10,386,035	12,878,360	23,264,395	3,388	39.53	458,323,513	54,694,678	(?)	(?)
1921	9,185	4,739	51.59	1,168,609,034	65,392,138	5,297,070	5,180,528	10,477,598	4,446	48.41	904,917,315	107,556,513	(?)	(?)
1922	9,591	5,497	57.31	1,782,841,378	94,059,389	10,050,885	\$ 415,338	10,466,223	4,094	42.69	523,949,711	75,424,343	(?)	(?)
1923	10,227	6,273	61.34	1,713,929,300	102,801,770	11,038,403	—	11,038,403	3,954	38.66	812,923,189	68,461,272	(?)	(?)
1924	10,787	6,815	63.18	2,484,325,635	150,501,590	16,819,180	—	16,819,180	3,972	36.82	369,928,707	50,576,805	(?)	(?)
1925	11,245	6,890	61.27	2,735,808,419	206,658,194	24,862,385	—	24,862,385	4,355	38.73	494,545,064	45,913,933	(?)	(?)
1926	11,970	7,253	60.59	2,728,745,224	199,524,527	24,863,040	—	24,863,040	4,717	39.41	473,996,335	52,191,067	(?)	(?)
1927	12,930	7,524	58.19	2,315,681,675	142,338,038	17,051,098	—	17,051,098	4,353	33.67	567,895,650	57,302,815	1,053	8.14

## UTAH

1916	3,481	1,616	46.42	\$159,867,110	\$57,600,820	\$1,145,035	—	\$1,145,035	1,865	53.58	\$14,013,260	\$4,098,272	(?)	(?)
1917	3,545	1,825	51.48	281,675,954	49,028,217	2,419,567	\$4,930,064	7,349,631	1,720	48.52	38,535,640	5,385,718	(?)	(?)
1918	2,542	1,170	46.03	183,606,851	19,170,237	1,511,308	4,636,151	6,147,459	1,372	53.97	38,641,010	8,184,881	(?)	(?)
1919	2,872	1,442	50.21	304,848,895	23,992,237	1,865,656	2,129,861	3,995,547	1,430	49.79	35,455,022	5,504,428	(?)	(?)
1920	3,094	1,420	45.90	243,155,625	15,513,096	1,183,007	1,324,215	2,507,222	1,674	54.10	81,153,204	11,679,579	(?)	(?)
1921	3,086	1,155	37.43	155,591,907	8,570,716	665,038	354,863	1,019,901	1,931	62.67	134,618,833	20,997,642	(?)	(?)
1922	3,051	1,349	44.22	205,955,204	16,528,900	1,473,830	\$ 105	1,473,935	1,702	55.78	81,547,782	9,401,418	(?)	(?)
1923	3,045	1,468	48.21	257,083,836	22,517,474	1,833,488	—	1,833,488	1,577	51.79	65,310,686	8,137,648	(?)	(?)
1924	3,096	1,483	47.90	257,843,670	19,351,555	2,098,811	—	2,098,811	1,613	52.10	72,626,178	7,727,188	(?)	(?)
1925	3,120	1,635	52.40	273,586,681	21,297,449	2,431,578	—	2,431,578	1,485	47.60	67,656,639	9,698,262	(?)	(?)
1926	3,083	1,537	49.85	264,982,816	18,565,796	2,182,905	—	2,182,905	1,546	50.15	99,779,329	9,894,309	(?)	(?)
1927	3,125	1,589	50.85	279,069,333	17,178,821	1,951,660	—	1,951,660	913	29.22	79,432,979	9,636,529	623	19.93

# VERMONT

1916	905	609	67.29	\$48,112,969	\$9,201,351	\$180,639	-----	\$180,639	296	32.71	\$14,046,626	\$1,216,891	(2)	(2)
1917	936	719	76.82	114,273,705	12,630,109	618,321	\$1,582,261	2,200,582	217	23.18	12,306,066	1,527,163	(2)	(2)
1918	736	518	70.38	86,636,298	9,251,162	655,451	2,909,256	3,564,707	218	29.62	13,568,194	1,182,666	(2)	(2)
1919	751	561	74.70	123,559,138	12,480,258	950,811	1,925,974	2,876,785	190	25.30	10,558,019	963,854	(2)	(2)
1920	916	620	67.69	141,844,862	11,268,793	886,556	1,219,623	2,106,179	296	32.31	46,555,183	2,315,356	(2)	(2)
1921	932	552	59.23	88,247,631	6,313,221	527,639	267,290	784,929	380	40.77	42,431,258	5,114,274	(2)	(2)
1922	1,036	682	65.83	115,640,788	9,245,945	945,631	26,585	972,216	354	34.17	28,268,708	3,626,931	(2)	(2)
1923	1,038	755	72.74	148,991,248	12,163,457	1,261,188	-----	1,261,188	283	27.26	21,678,086	2,983,699	(2)	(2)
1924	1,060	683	64.43	130,936,117	9,133,396	1,011,271	-----	1,011,271	377	35.57	31,422,924	3,774,774	(2)	(2)
1925	1,088	708	65.07	140,853,299	10,237,937	1,218,235	-----	1,218,235	380	34.93	32,210,879	3,469,910	(2)	(2)
1926	1,096	699	63.78	145,613,879	10,429,322	1,230,132	-----	1,230,132	397	36.22	45,470,036	4,178,051	(2)	(2)
1927	1,089	683	62.72	153,167,623	9,926,674	1,164,237	-----	1,164,237	348	31.96	42,860,893	5,571,051	58	5.32

# VIRGINIA

1916	5,950	3,457	58.10	\$394,490,076	\$93,482,931	\$1,709,418	-----	\$1,709,418	2,493	41.90	\$30,635,736	\$6,094,518	(2)	(2)
1917	6,012	3,863	64.25	772,007,180	136,977,815	6,911,488	\$12,036,892	18,948,380	2,149	35.75	42,085,121	5,881,174	(2)	(2)
1918	5,009	3,418	68.24	945,712,725	107,670,674	9,493,967	21,521,013	31,014,980	1,591	31.76	55,560,881	6,331,559	(2)	(2)
1919	5,027	3,423	68.09	1,006,281,371	123,641,705	10,654,033	14,961,342	25,615,375	1,604	31.91	56,548,136	11,230,411	(2)	(2)
1920	5,280	3,184	60.30	1,052,264,799	96,353,038	7,858,928	10,351,857	18,210,785	2,096	39.70	343,099,638	33,006,225	(2)	(2)
1921	5,288	2,705	51.15	556,648,697	54,450,456	4,781,377	1,614,752	6,396,129	2,583	48.85	285,612,855	32,457,366	(2)	(2)
1922	5,643	3,268	57.91	819,287,349	83,014,730	9,503,601	30,722	9,534,323	2,375	42.09	343,026,382	25,666,918	(2)	(2)
1923	5,957	3,711	62.30	770,843,838	94,500,115	10,835,110	-----	10,835,110	2,246	37.70	277,472,020	27,636,063	(2)	(2)
1924	6,018	3,675	61.07	801,547,043	82,085,981	9,392,478	-----	9,392,478	2,343	38.93	320,144,317	27,703,922	(2)	(2)
1925	6,214	3,834	61.69	1,043,824,300	112,238,006	13,405,461	-----	13,405,461	2,380	38.31	215,217,083	38,639,838	(2)	(2)
1926	6,358	3,795	59.69	1,112,614,207	135,858,624	17,283,674	-----	17,283,674	2,563	40.31	202,864,868	17,389,272	(2)	(2)
1927	6,485	3,795	58.52	1,013,814,606	123,647,900	11,770,458	-----	15,770,458	2,137	32.95	267,001,838	22,530,747	553	8.53

# WASHINGTON

1916	9,908	4,071	41.09	\$244,505,289	\$53,468,785	\$1,054,032	-----	\$1,054,032	5,837	58.91	\$65,869,379	\$20,741,050	(2)	(2)
1917	9,043	4,942	54.65	851,129,494	84,300,592	4,068,514	\$10,074,808	14,143,322	4,101	45.35	87,782,440	12,909,918	(2)	(2)
1918	9,287	4,369	47.04	938,988,042	70,751,208	5,403,332	18,465,981	23,569,313	4,918	52.96	129,409,422	19,222,612	(2)	(2)
1919	9,059	4,744	52.37	1,180,531,957	96,005,295	6,967,780	17,198,354	24,166,134	4,315	47.63	134,525,116	16,781,728	(2)	(2)
1920	9,598	4,522	47.11	1,038,852,497	79,194,723	5,785,939	9,533,868	15,319,807	5,076	52.89	309,880,108	38,489,170	(2)	(2)
1921	9,701	3,540	36.49	523,402,473	34,231,688	2,580,545	1,780,207	4,360,752	6,161	63.51	437,588,452	51,368,014	(2)	(2)
1922	9,802	4,327	44.14	798,490,613	59,864,574	6,188,460	6,697	6,195,157	5,475	55.86	282,926,916	31,441,777	(2)	(2)
1923	9,786	4,884	49.91	1,045,114,870	83,737,488	8,999,412	-----	8,999,412	4,902	50.09	209,548,948	26,503,053	(2)	(2)
1924	10,095	4,855	48.09	931,289,360	54,809,158	5,850,662	-----	5,850,662	5,240	51.91	333,041,562	31,770,309	(2)	(2)
1925	10,191	5,259	51.61	1,023,072,145	63,838,646	7,122,278	-----	7,122,278	4,932	48.39	272,753,444	29,367,037	(2)	(2)
1926	10,748	5,305	49.36	1,024,088,618	63,300,511	7,285,819	-----	7,285,819	5,443	50.64	365,543,094	33,503,266	(2)	(2)
1927	10,977	5,355	48.78	1,056,760,800	62,700,449	7,222,231	-----	7,222,231	3,748	34.15	348,218,500	33,997,344	1,874	17.07

<sup>2</sup> No data available.

<sup>3</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 23.—Corporation returns—Historical comparison 1916–1927, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income, (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

## WEST VIRGINIA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns reporting net income	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deficit	Number of re- turns	Per cent
1916----	4,381	2,668	60.90	\$238,566,260	\$66,409,707	\$1,314,023	-----	\$1,314,023	1,713	39.10	\$23,421,111	\$4,148,166	(?)	(?)
1917----	4,559	3,008	65.98	574,811,518	109,543,951	4,591,778	\$24,039,927	28,631,705	1,551	34.02	31,789,709	4,900,753	(?)	(?)
1918----	3,519	2,410	68.49	896,044,637	158,550,172	11,244,404	23,711,555	34,955,959	1,109	31.51	119,134,975	9,073,708	(?)	(?)
1919----	4,004	2,448	61.14	625,093,926	74,046,962	6,165,721	11,544,185	17,709,906	1,556	38.86	42,282,441	6,905,569	(?)	(?)
1920----	4,473	2,867	64.10	941,311,194	134,304,029	10,045,640	27,862,425	37,908,065	1,606	35.90	99,541,555	9,090,400	(?)	(?)
1921----	4,623	2,383	51.55	468,083,518	42,702,204	3,395,939	3,892,303	7,288,242	2,240	48.45	255,878,374	37,807,355	(?)	(?)
1922----	4,848	2,962	61.10	599,224,244	71,767,773	7,866,419	5,409	7,871,828	1,886	38.90	193,535,854	13,846,191	(?)	(?)
1923----	5,062	3,088	61.00	719,198,881	73,477,884	8,344,075	-----	8,344,075	1,974	39.00	207,208,816	20,016,457	(?)	(?)
1924----	5,366	2,818	52.52	646,531,930	50,065,172	5,635,527	-----	5,635,527	2,548	47.48	199,225,514	28,027,542	(?)	(?)
1925----	5,205	2,843	54.62	723,896,173	64,525,291	7,632,661	-----	7,632,661	2,362	45.38	147,176,165	23,393,066	(?)	(?)
1926----	5,142	3,000	58.34	814,965,626	76,151,591	9,415,061	-----	9,415,061	2,142	41.66	151,149,183	18,899,981	(?)	(?)
1927----	5,239	2,928	55.89	702,212,538	57,023,969	6,995,769	-----	6,995,769	1,825	34.83	173,152,493	23,073,304	486	9.28

## WISCONSIN

1916....	11,635	6,857	58.93	\$596,726,270	\$132,762,577	\$2,615,579	-----	\$2,615,579	4,778	41.07	\$43,582,041	\$10,350,167	(?)	(?)
1917....	11,923	7,469	62.64	1,375,123,203	149,917,972	7,011,080	\$23,882,370	30,893,450	4,454	37.36	89,162,361	8,894,622	(?)	(?)
1918....	10,961	6,889	62.85	1,527,975,440	76,642,276	5,742,959	55,084,521	60,827,480	4,072	37.15	95,378,449	3,054,148	(?)	(?)
1919....	10,154	6,875	67.71	1,859,614,073	172,213,124	12,775,659	29,588,492	42,364,151	3,279	32.29	108,269,386	9,049,810	(?)	(?)
1920....	11,198	6,972	62.26	2,091,835,514	163,938,038	12,259,007	26,128,390	38,387,397	4,226	37.74	420,705,087	39,464,067	(?)	(?)
1921....	12,142	6,009	49.49	1,076,943,607	71,382,306	5,702,676	5,324,560	11,027,236	6,133	50.51	675,537,462	80,569,408	(?)	(?)
1922....	12,596	7,127	56.58	1,583,975,528	129,878,747	14,034,958	169,920	14,204,878	5,469	43.42	397,253,377	45,799,114	(?)	(?)
1923....	12,797	7,881	61.58	1,917,244,849	150,217,630	16,386,929	-----	16,386,929	4,916	38.42	314,715,621	37,604,961	(?)	(?)
1924....	13,144	7,679	58.42	1,785,866,227	132,284,875	15,113,200	-----	15,113,200	5,465	41.58	428,650,822	36,919,635	(?)	(?)
1925....	13,489	8,141	60.35	2,150,861,114	171,192,887	20,325,149	-----	20,325,149	5,348	39.65	348,366,732	35,078,061	(?)	(?)
1926....	13,827	8,253	59.69	2,268,270,409	187,043,641	23,192,758	-----	23,192,758	5,574	40.31	355,777,912	36,632,012	(?)	(?)
1927....	14,456	8,567	59.26	2,232,946,674	185,418,099	23,117,908	-----	23,117,908	4,172	28.86	437,507,852	39,756,032	1,717	11.88

WYOMING

1916----	1,291	694	53.76	\$28,645,899	\$8,895,659	\$170,818	-----	\$170,818	597	46.24	\$2,368,369	\$934,223	( <sup>2</sup> )	( <sup>3</sup> )
1917----	1,341	839	62.57	71,527,236	9,785,041	468,217	\$1,207,464	1,675,681	502	37.43	4,913,453	1,408,804	( <sup>2</sup> )	( <sup>2</sup> )
1918----	1,303	581	44.59	51,271,114	6,861,873	563,838	1,311,180	1,875,018	722	55.41	7,163,556	1,668,414	( <sup>2</sup> )	( <sup>2</sup> )
1919----	1,651	805	48.76	72,486,045	8,039,590	608,151	668,766	1,276,917	846	51.24	14,300,236	3,102,550	( <sup>2</sup> )	( <sup>2</sup> )
1920----	1,707	706	41.31	71,844,859	5,652,692	395,207	423,127	818,334	1,001	58.69	31,613,368	9,566,011	( <sup>2</sup> )	( <sup>2</sup> )
1921----	1,603	601	36.14	44,468,657	3,250,804	234,827	120,651	355,478	1,062	63.86	30,378,032	8,926,569	( <sup>2</sup> )	( <sup>2</sup> )
1922----	1,661	710	42.75	52,324,090	4,959,118	463,882	<sup>2</sup> 1,842	465,724	951	57.25	21,337,960	6,000,804	( <sup>2</sup> )	( <sup>2</sup> )
1923----	1,636	747	45.66	63,199,113	5,322,717	512,562	-----	512,562	889	54.34	28,511,679	5,656,767	( <sup>2</sup> )	( <sup>2</sup> )
1924----	1,527	761	49.84	57,099,988	4,411,941	391,311	-----	391,311	766	50.16	29,139,872	5,329,329	( <sup>2</sup> )	( <sup>2</sup> )
1925----	1,451	789	54.38	61,674,819	8,187,858	884,463	-----	884,463	662	45.62	20,467,602	3,865,360	( <sup>2</sup> )	( <sup>2</sup> )
1926----	1,418	776	54.72	60,932,474	5,232,669	533,681	-----	533,681	642	45.28	19,765,559	3,569,376	( <sup>2</sup> )	( <sup>2</sup> )
1927----	1,402	788	56.21	57,921,212	4,920,111	491,747	-----	491,747	413	29.45	22,989,750	3,856,435	201	14.34

<sup>2</sup> No data available.

<sup>3</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.

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