

U. S. TREASURY DEPARTMENT
BUREAU OF INTERNAL REVENUE

STATISTICS OF INCOME FOR 1928

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 1928

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., November 20, 1930.

SIR: In accordance with the provisions contained in the revenue act of 1916 and subsequent acts for the publication annually of statistics with respect to the operation of the income, war profits, and excess profits tax laws, I have the honor to transmit herewith a report entitled "Statistics of Income for 1928," prepared from the income-tax returns of individuals and corporations for that year filed during 1929, with a 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 report also contains tabulations of data from estate-tax returns, irrespective of the date of death of the decedent, likewise filed during 1929, and a brief historical summary.

The income-tax returns for 1928 are filed under the provisions of the revenue act of 1928. The year for which the income is reported is in general the calendar year ending December 31, 1928. 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 1928, returns whose fiscal year ends after June 30, 1928, but not later than June 30, 1929. Fractional (part year) returns are included for the calendar year in which the greater part of the period falls.

The statistics contained in this report are based on the taxpayers' returns as filed (not including amended returns showing net income under \$100,000), unaudited except for a preliminary examination to insure proper execution of the return. As in preceding years, corporation data were tabulated from all returns filed by corporations. In tabulating data from individual returns, however, a change was made in the tabulation process. Formerly data have been tabulated from the returns with net income of \$5,000 and over, and estimates have been made on the basis of a sample for data for all returns with net income less than \$5,000, whereas for 1928 a complete tabulation was made not only for returns of net income of \$5,000 and over, but for part of the returns of net income less than \$5,000, those reported on Form 1040 (which is the form employed for reporting net income from salaries or wages of more than \$5,000, or income, regardless of amount, from business, professions, rents, or sale of property). The remaining data for net incomes less than \$5,000, those reported on Form 1040A (which is provided for net income of not more than \$5,000 derived chiefly from salaries and wages), were estimated, as in the past, on the basis of samples selected from the various collection districts. As a check on these estimates a complete tabulation was made of certain items. The details concerning this special procedure for 1928 and the special tabulations for net income under

\$5,000 are included in a separate section (pp. 19-24). As in preceding years, no data are presented in the general tables for individual returns which were required to be made but which showed no net income (returns showing gross income of \$5,000 and over for which the statutory deductions exceeded the income). However, a special tabulation of such returns for 1928 is shown on pages 19-24.

Throughout this report "net income" means the amount of gross income, as defined in the revenue act effective for the year for which the returns are filed, in excess of 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 years, and loss from the sale of capital assets held more than two years, are not included in deductions; neither is the special credit of \$3,000 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 corporations or of the affiliated groups of corporations filing a single return. The industrial divisions, however, do not contain solely corporations engaged exclusively 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. 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 the latter 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. Moreover, as a result of the filing of consolidated returns the number of returns filed is less than the number of corporations included or covered by such returns.

The amount of income-tax liability returned for 1928, shown in the tabulations in this volume, is not entirely comparable with the amount of taxes collected during the calendar year 1929. A variety of factors is responsible for this discrepancy. Several of the important factors 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 overassessment, 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 1929 on such returns. Fiscal-year returns are required to be filed on or before the 15th 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 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 1929, collections were made of part or all of the taxes in returns for fiscal years ended from January 31, 1928 (the last quarterly installment payment on which was due on or before January 15, 1929), to September 30, 1929 (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, 1929), whereas, as previously indicated, there are excluded from these statistics those returns for fiscal years ending prior to July 1, 1928, and subsequent to June 30, 1929.

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 1928.

INDIVIDUAL INCOME-TAX RETURNS

The returns for 1928 filed by individuals number 4,070,851, of which 2,523,063 were taxable and 1,547,788 nontaxable. The aggregate net income was \$25,226,326,912 and the tax liability \$1,164,254,037. As compared with the returns filed for the previous year, the number for 1928 decreased by 30,696, or 0.75 per cent. The total net income shows an increase of \$2,681,236,359, or 11.89 per cent, whereas the tax shows an increase of \$333,614,603, or 40.16 per cent. The average net income is \$6,196.81, the average amount of tax liability \$285.99, and the average tax rate 4.62 per cent. For the preceding year the average net income was \$5,496.73, the average amount of tax liability was \$202.52, and the

average tax rate 3.68 per cent. The percentage of the number of individual returns filed to the total population is 3.38 per cent, which for the preceding year was 3.45 per cent.

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

The number of individual returns, the net income, and the tax are shown by States and Territories in basic Table 1, pages 72-73, and by net income classes in Table 2, pages. 74-75.

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 76-78, 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 1928¹

Income classes	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.....	111,123	2.73	4,070,851	100.00	111,123	2.73
\$1,000 under \$2,000.....	918,447	22.56	3,959,728	97.27	1,029,570	25.29
\$2,000 under \$3,000.....	837,781	20.58	3,041,281	74.71	1,867,351	45.87
\$3,000 under \$5,000.....	1,192,613	29.30	2,203,500	54.13	3,059,964	75.17
\$5,000 under \$10,000.....	628,766	15.44	1,010,887	24.83	3,688,730	90.61
\$10,000 under \$25,000.....	270,889	6.66	382,121	9.39	3,959,619	97.27
\$25,000 under \$50,000.....	68,048	1.67	111,232	2.73	4,027,667	98.94
\$50,000 under \$100,000.....	27,207	.67	43,184	1.06	4,054,874	99.61
\$100,000 under \$150,000.....	7,049	.17	15,977	.39	4,061,923	99.78
\$150,000 under \$300,000.....	5,678	.14	8,928	.22	4,067,601	99.92
\$300,000 under \$500,000.....	1,756	.043	3,250	.08	4,069,357	99.963
\$500,000 under \$1,000,000.....	983	.024	1,494	.037	4,070,340	99.987
\$1,000,000 and over.....	511	.013	511	.013	4,070,851	100.00
Total.....	4,070,851	100.00				

Income classes	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.....	\$64,535,224	0.26	\$25,226,326,912	100.00	\$64,535,224	0.26
\$1,000 under \$2,000.....	1,526,831,937	6.05	25,161,791,688	99.74	1,591,367,161	6.31
\$2,000 under \$3,000.....	2,050,900,943	8.05	23,634,959,751	93.69	3,622,268,104	14.36
\$3,000 under \$5,000.....	4,648,097,736	18.43	21,604,058,808	85.64	8,270,365,840	32.79
\$5,000 under \$10,000.....	4,282,520,130	16.98	16,955,961,072	67.21	12,552,885,970	49.77
\$10,000 under \$25,000.....	4,037,853,104	16.00	12,673,440,942	50.23	16,590,739,074	65.77
\$25,000 under \$50,000.....	2,326,502,829	9.22	8,635,587,838	34.23	18,917,241,903	74.99
\$50,000 under \$100,000.....	1,857,877,924	7.36	6,309,085,009	25.01	20,775,119,827	82.35
\$100,000 under \$150,000.....	850,450,966	3.37	4,451,207,085	17.65	21,625,570,793	85.72
\$150,000 under \$300,000.....	1,157,131,081	4.59	3,600,756,119	14.28	22,782,701,874	90.31
\$300,000 under \$500,000.....	663,900,326	2.63	2,443,625,038	9.69	23,446,602,200	92.94
\$500,000 under \$1,000,000.....	670,861,671	2.66	1,779,724,712	7.06	24,117,463,871	95.60
\$1,000,000 and over.....	1,108,863,041	4.40	1,108,863,041	4.40	25,226,326,912	100.00
Total.....	25,226,326,912	100.00				

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Simple and cumulative distribution of individual returns, by income classes, showing number of returns, net income, tax, and percentages, calendar year 1928—Con.

Income classes	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.....	\$59,662	0.01	\$1,164,254,037	100.00	\$59,662	0.01
\$1,000 under \$2,000.....	1,549,713	.13	1,164,194,375	99.99	1,609,375	.14
\$2,000 under \$3,000.....	4,317,054	.37	1,162,644,662	99.96	5,926,429	.51
\$3,000 under \$5,000.....	7,475,073	.64	1,158,327,608	99.49	13,401,502	1.15
\$5,000 under \$10,000.....	22,895,853	1.97	1,150,852,535	98.85	36,297,355	3.12
\$10,000 under \$25,000.....	82,757,745	7.11	1,127,956,682	96.88	119,055,100	10.23
\$25,000 under \$50,000.....	136,568,322	11.73	1,045,198,937	89.77	255,623,422	21.96
\$50,000 under \$100,000.....	194,447,236	16.70	908,630,615	78.04	450,070,658	38.66
\$100,000 under \$150,000.....	116,855,418	10.04	714,183,379	61.34	566,926,076	48.70
\$150,000 under \$300,000.....	182,513,642	15.68	597,327,961	51.30	749,439,718	64.38
\$300,000 under \$500,000.....	113,249,844	9.72	414,814,319	35.62	862,689,562	74.10
\$500,000 under \$1,000,000.....	116,424,264	10.00	301,564,475	25.90	979,113,826	84.10
\$1,000,000 and over.....	185,140,211	15.90	185,140,211	15.90	1,164,254,037	100.00
Total.....	1,164,254,037	100.00	-----	-----	-----	-----

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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. 79-84) 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, showing number of returns, net income, and percentages, calendar year 1928¹

Family relationship	Returns		Net income	
	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.....	1,976,954	48.56	\$15,269,775,143	60.53
Wives filing separate returns from husbands.....	124,208	3.05	1,525,570,793	6.05
Single men, heads of families.....	286,873	7.05	1,280,970,821	5.08
Single women, heads of families.....	105,194	2.58	502,097,644	1.99
Single men, not heads of families.....	1,079,948	26.53	3,944,632,780	15.64
Single women, not heads of families.....	456,757	11.22	2,043,222,984	8.10
Community property income ²	40,917	1.01	660,103,747	2.61
Total.....	4,070,851	100.00	25,226,326,912	100.00

¹ Includes returns for income of estates or property held in trust, which are distributed by sex and family relationship of the testator or grantor. Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

² Excludes separate returns of community property income of husband and wife in which the net income is under \$5,000, and joint returns of husband and wife which show net income under \$10,000. In tabulating joint returns of net income of \$10,000 and over the data are divided to represent the separate returns of the husband and wife, the net income class for each of the separate returns being one-half of the combined net income of the joint return. Returns of community property income not included under this heading are classified either under joint returns of husbands and wives, etc., or wives filing separate returns from husbands.

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 1928¹

Distribution	Amount	Per cent
Total net income.....	\$25, 226, 326, 912	100. 00
Net income specifically exempt from normal tax:		
Personal exemption and credit for dependents.....	11, 859, 161, 174	
Less exemption in excess of net income.....	1, 681, 051, 296	
Net personal exemptions and credit for dependents.....	10, 178, 109, 878	40. 35
Dividends on stock of domestic corporations.....	4, 350, 978, 752	17. 25
Interest on Government obligations not wholly exempt from tax.....	40, 553, 301	. 16
Capital net gain from sale of assets held more than two years... \$1, 879, 780, 038		
Less loss in ordinary net income and net loss for prior years, deductible from capital net gain.....	12, 175, 870	
Net income offset by net loss for prior year.....	1, 867, 604, 168	7. 40
	33, 616, 475	. 13
Total net income not subject to normal tax.....	16, 470, 862, 574	65. 29
Net income subject to normal tax.....	8, 755, 464, 338	34. 71

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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

Under the revenue act of 1924 and subsequent acts, 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 1924-1928 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 1928 on which the tax credit of 12½ per cent was computed.....	\$41, 011, 320
Tax credit of 12½ per cent.....	5, 126, 415

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 act of 1921 and subsequent acts, 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 ordinary net income before deduction of this loss, and the taxpayer has a capital net gain, the

amount of such excess shall next be applied against the capital net gain for such year, and if this excess is larger than the capital net gain for such year, the balance is similarly allowed as a deduction in computing the net income and the capital net gain the next succeeding taxable year. See section 117 of the revenue act of 1928.

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 1928, inclusive, and taken as a deduction in computing ordinary net income and capital net gain is given below:

Returns for year—	Amount	Returns for year—	Amount
1922-----	\$45, 220, 859	1926-----	\$27, 411, 767
1923-----	34, 266, 149	1927-----	37, 054, 785
1924-----	29, 869, 182	1928-----	33, 616, 475
1925-----	32, 321, 310		

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, and to an amount not exceeding \$30,000 under the revenue act of 1928, applicable to returns for 1928.

Earned net income tax credit, reported on returns for the years 1924–1928, inclusive, is as follows:

Returns for year—	Amount	Returns for year—	Amount
1924-----	\$30, 637, 463	1927-----	\$24, 915, 315
1925-----	24, 570, 183	1928-----	34, 789, 690
1926-----	24, 646, 993		

INCOME TAXES PAID BY INDIVIDUALS TO FOREIGN COUNTRIES OR POSSESSIONS OF THE UNITED STATES

The amounts reported by individuals for income taxes paid foreign countries or possessions of the United States are shown below for the years 1925–1928, inclusive. 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 taxes paid foreign countries

Year—	Amount	Year—	Amount
1925-----	\$1, 987, 285	1927-----	\$2, 297, 852
1926-----	2, 622, 246	1928-----	1, 893, 557

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 are totals of the net amounts of income reported on the various returns. These net amounts are the excesses of gross income over the deductions allowed as provided in the schedules for the specific sources of income. (See Form 1040, following p. 463.) Net losses in the schedules are transferred in tabulation to general deductions, which also include deductions reported in the return under "general deductions."

Sources of income and deductions in individual returns, amounts and percentages, calendar year 1928¹

Sources and deductions	Amount	Per cent
Wages and salaries.....	\$10,862,330,998	37.47
Business.....	3,243,955,494	11.19
Partnerships.....	1,929,519,630	6.66
Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years.....	2,928,141,616	10.10
Capital net gain from sale of assets held more than 2 years.....	1,879,780,038	6.49
Total.....	20,843,727,776	71.91
Rents and royalties.....	1,164,518,456	4.02
Interest and other income.....	2,143,857,860	7.39
Interest on Government obligations not wholly exempt from tax.....	40,553,301	.14
Dividends on stock of domestic corporations.....	4,350,978,752	15.01
Fiduciary.....	443,998,374	1.53
Total.....	8,143,906,743	28.09
Total income.....	28,987,634,519	100.00
General deductions:		
Miscellaneous deductions.....	3,056,678,735	10.54
Net loss from sale of real estate, stocks, and bonds, other than net loss from sale of assets held more than 2 years.....	171,743,165	.59
Contributions.....	532,885,707	1.84
Total deductions.....	3,761,307,607	12.97
Net income.....	25,226,326,912	87.03

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

The following table shows, by size of net income, the distribution of the income by sources. The distribution, by sources, by States, and by a larger number of income classes, is shown in basic Tables 6 and 7 (pp. 85-90). 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 1928

Income classes	Wages and salaries	Business	Partnership	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years
Under \$5,000 ¹	\$5,854,044,857	\$1,471,700,383	\$346,197,748	\$227,584,999
\$5,000 under \$10,000.....	2,230,254,789	854,892,733	357,451,504	363,989,829
\$10,000 under \$25,000.....	1,504,389,871	540,215,731	354,520,077	711,371,648
\$25,000 under \$50,000.....	602,062,474	186,249,625	197,157,517	547,417,806
\$50,000 under \$100,000.....	338,810,968	95,386,085	167,093,266	355,441,523
\$100,000 under \$150,000.....	116,075,829	29,701,992	86,407,698	156,562,870
\$150,000 under \$300,000.....	116,080,278	32,934,175	150,409,072	199,929,440
\$300,000 under \$500,000.....	45,717,345	14,914,640	93,091,479	107,923,664
\$500,000 under \$1,000,000.....	30,214,340	15,370,211	86,566,186	109,431,110
\$1,000,000 and over.....	24,680,247	2,589,919	90,624,783	148,488,727
Total.....	10,862,330,998	3,243,955,494	1,929,519,630	2,928,141,616

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Total income in individual returns distributed by income classes, showing sources of income in detail, calendar year 1928—Continued

Income classes	Capital net gain from sale of assets held more than 2 years	Rents and royalties	Interest and other income	Interest on Government obligations not wholly exempt from tax
Under \$5,000 ¹		\$527, 147, 567	\$717, 569, 137	
\$5,000 under \$10,000		250, 628, 472	380, 457, 050	
\$10,000 under \$25,000		197, 056, 999	408, 688, 389	\$14, 703, 394
\$25,000 under \$50,000	\$46, 525, 639	85, 619, 449	230, 769, 113	9, 500, 624
\$50,000 under \$100,000	248, 478, 147	51, 690, 621	163, 793, 817	6, 490, 254
\$100,000 under \$150,000	184, 982, 673	15, 788, 985	60, 238, 618	2, 328, 596
\$150,000 under \$300,000	332, 494, 191	15, 870, 245	68, 492, 753	2, 424, 539
\$300,000 under \$500,000	219, 895, 732	7, 076, 867	35, 453, 531	1, 119, 402
\$500,000 under \$1,000,000	267, 114, 650	5, 858, 287	29, 755, 462	876, 190
\$1,000,000 and over	580, 289, 006	7, 780, 984	48, 639, 987	3, 110, 302
Total	1, 879, 780, 038	1, 164, 518, 456	2, 143, 857, 860	40, 553, 301

Income classes	Dividends on stock of domestic corporations	Fiduciary	Total income
Under \$5,000 ¹	\$341, 064, 250	\$79, 109, 248	\$9, 564, 418, 189
\$5,000 under \$10,000	438, 372, 429	74, 651, 228	4, 950, 698, 034
\$10,000 under \$25,000	835, 311, 127	109, 508, 362	4, 675, 765, 598
\$25,000 under \$50,000	694, 151, 010	75, 802, 578	2, 675, 285, 835
\$50,000 under \$100,000	641, 314, 648	55, 284, 520	2, 123, 783, 849
\$100,000 under \$150,000	302, 939, 877	14, 965, 018	969, 992, 156
\$150,000 under \$300,000	277, 013, 496	16, 512, 685	1, 512, 160, 874
\$300,000 under \$500,000	207, 523, 313	9, 486, 331	742, 202, 507
\$500,000 under \$1,000,000	197, 127, 776	4, 550, 620	746, 865, 112
\$1,000,000 and over	316, 190, 826	4, 127, 784	1, 226, 462, 565
Total	4, 350, 978, 752	443, 998, 374	28, 987, 634, 519

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Percentage distribution of total income in individual returns, by income classes, showing sources of income in detail, calendar year 1928

Income classes	Wages and salaries	Business	Partnership	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 ¹	61.20	15.39	3.62	2.38	
\$5,000 under \$10,000	45.05	17.27	7.22	7.35	
\$10,000 under \$25,000	32.17	11.55	7.58	15.21	
\$25,000 under \$50,000	22.50	6.96	7.37	20.46	
\$50,000 under \$100,000	15.05	4.49	8.87	16.74	1.74
\$100,000 under \$150,000	11.97	3.06	8.91	16.14	11.70
\$150,000 under \$300,000	8.85	2.51	11.46	15.24	19.07
\$300,000 under \$500,000	6.16	2.01	12.54	14.54	25.34
\$500,000 under \$1,000,000	4.05	2.06	11.59	14.65	29.63
\$1,000,000 and over	2.01	.21	7.39	12.11	35.76
Total	37.47	11.19	6.66	10.10	47.31

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Percentage distribution of total income in individual returns, by income classes, showing sources of income in detail, calendar year 1928—Continued

Income classes	Rents and royalties	Interest and other income	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary	Total income
Under \$5,000 ¹	5.51	7.50	-----	3.57	0.83	100.00
\$5,000 under \$10,000.....	5.06	7.68	-----	8.86	1.51	100.00
\$10,000 under \$25,000.....	4.22	8.74	0.32	17.87	2.34	100.00
\$25,000 under \$50,000.....	3.20	8.63	.36	25.95	2.83	100.00
\$50,000 under \$100,000.....	2.43	7.71	.31	30.20	2.60	100.00
\$100,000 under \$150,000.....	1.63	6.21	.24	31.23	1.54	100.00
\$150,000 under \$300,000.....	1.21	5.22	.18	28.73	1.26	100.00
\$300,000 under \$500,000.....	.95	4.78	.15	27.96	1.28	100.00
\$500,000 under \$1,000,000.....	.78	3.99	.12	26.39	.61	100.00
\$1,000,000 and over.....	.63	3.97	.25	25.78	.34	100.00
Total.....	4.02	7.39	.14	15.01	1.53	100.00

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

FREQUENCY DISTRIBUTION OF RETURNS ACCORDING TO THE SIZE OF INCOME FROM SPECIFIC SOURCES

In the general tables for individual returns, data are classified according to the net income of the individual from all sources. Within net income classes, returns may show widely varying amounts of income from a specific source. In the following special tables, returns are classified according to the size of the income from specific sources. The number of returns and the total income for each specific source are shown according to the size of such income.

The sources for which the returns are thus distributed are salaries, commissions, etc., business or professions, dividends on stock of domestic corporations, rents and royalties, capital net gain from sale of assets held more than two years, and profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than two years. Sources not included in this tabulation are partnerships, fiduciaries, and interest and other income. The total income received through partnerships and fiduciaries may not be included in items 4 and 4 (a), Form 1040, provided for such income, since the instructions relative to these items provide:

Enter as item 4 your share (whether received or not) of 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 capital net gain or loss from the sale of capital assets is computed as provided in instruction 6a, such 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.

The first table includes returns of net income of \$5,000 and over and is similar to the table published in the Statistics of Income for 1927. The two subsequent tables relate to the special tabulation for 1928 returns only, one table including returns with net income under \$5,000 and the other table for all individual returns.

Frequency distribution, by size of specific sources of income, for individuals having net income of \$5,000 and over, reported on Form 1040, showing for each source the number of returns and total amount, calendar year 1928

Size of specific source of income	Salaries, commissions, etc.		Business or profession		Dividends on stock of domestic corporations	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Under \$100.....	6, 125	\$298, 072	2, 283	\$106, 655	50, 380	\$2, 700, 534
\$100 under \$200.....	5, 088	704, 773	2, 054	298, 945	32, 779	4, 771, 307
\$200 under \$300.....	4, 068	960, 266	1, 823	447, 847	28, 405	7, 032, 213
\$300 under \$400.....	3, 439	1, 157, 655	1, 646	573, 899	24, 274	8, 450, 170
\$400 under \$500.....	2, 728	1, 207, 332	1, 483	661, 423	20, 258	9, 425, 032
\$500 under \$1,000.....	12, 702	9, 116, 382	6, 680	4, 928, 778	72, 457	53, 951, 305
\$1,000 under \$2,000.....	28, 379	41, 910, 477	11, 679	17, 328, 856	83, 391	119, 934, 841
\$2,000 under \$3,000.....	32, 400	79, 693, 644	11, 897	29, 780, 577	49, 711	121, 806, 327
\$3,000 under \$4,000.....	39, 163	135, 681, 109	13, 816	48, 530, 690	34, 349	119, 034, 057
\$4,000 under \$5,000.....	43, 307	194, 500, 596	17, 057	77, 360, 384	25, 608	117, 273, 770
\$5,000 under \$10,000.....	300, 729	2, 036, 204, 723	105, 705	728, 274, 832	68, 083	477, 610, 387
\$10,000 under \$15,000.....	73, 665	865, 710, 530	24, 856	298, 712, 515	27, 348	329, 990, 023
\$15,000 under \$20,000.....	27, 542	461, 649, 260	8, 533	146, 105, 601	14, 098	243, 040, 150
\$20,000 under \$25,000.....	12, 674	276, 655, 324	3, 802	84, 459, 184	8, 940	198, 894, 550
\$25,000 under \$30,000.....	7, 120	189, 752, 284	2, 088	56, 930, 692	5, 881	160, 395, 327
\$30,000 under \$40,000.....	6, 899	232, 974, 316	2, 098	71, 890, 789	7, 294	251, 140, 326
\$40,000 under \$50,000.....	2, 708	120, 205, 643	993	44, 083, 581	4, 204	187, 630, 950
\$50,000 under \$75,000.....	2, 732	161, 720, 170	955	57, 208, 430	5, 218	316, 907, 906
\$75,000 under \$100,000.....	788	68, 569, 928	321	27, 604, 893	2, 325	200, 668, 679
\$100,000 under \$250,000.....	714	98, 400, 414	323	47, 011, 733	3, 184	468, 346, 300
\$250,000 under \$500,000.....	67	21, 915, 138	52	17, 002, 684	644	222, 235, 120
\$500,000 under \$1,000,000.....	7	4, 551, 849	17	10, 660, 533	225	154, 187, 015
\$1,000,000 and over.....	4	4, 746, 256	1	1, 391, 590	117	234, 588, 213
Total.....	612, 988	5, 008, 286, 141	220, 162	1, 772, 255, 111	569, 173	4, 009, 914, 502

Size of specific source of income	Rents and royalties		Profits 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 returns	Amount	Number of returns	Amount	Number of returns	Amount
Under \$100.....	22, 538	\$1, 151, 393	17, 076	\$822, 011	355	\$18, 202
\$100 under \$200.....	20, 964	3, 069, 848	14, 075	2, 056, 493	315	45, 760
\$200 under \$300.....	17, 073	4, 190, 664	11, 901	2, 920, 887	302	74, 933
\$300 under \$400.....	14, 871	5, 121, 649	10, 485	3, 635, 388	278	95, 184
\$400 under \$500.....	12, 658	5, 652, 889	9, 442	4, 229, 982	266	119, 904
\$500 under \$1,000.....	39, 669	28, 461, 927	36, 475	26, 622, 271	1, 236	900, 083
\$1,000 under \$2,000.....	35, 920	51, 367, 253	48, 279	69, 963, 541	1, 752	2, 660, 867
\$2,000 under \$3,000.....	18, 163	44, 339, 898	33, 090	81, 474, 487	1, 340	3, 321, 373
\$3,000 under \$4,000.....	11, 480	39, 597, 215	24, 818	85, 947, 325	1, 071	3, 724, 687
\$4,000 under \$5,000.....	8, 087	36, 200, 114	19, 595	87, 555, 938	951	4, 265, 128
\$5,000 under \$10,000.....	20, 416	141, 694, 576	56, 521	399, 983, 278	3, 286	24, 143, 324
\$10,000 under \$15,000.....	6, 384	77, 158, 703	23, 681	288, 043, 055	2, 238	27, 576, 070
\$15,000 under \$20,000.....	2, 664	45, 484, 830	12, 157	209, 591, 108	1, 705	29, 570, 922
\$20,000 under \$25,000.....	1, 330	29, 775, 341	7, 389	164, 457, 433	1, 349	30, 136, 317
\$25,000 under \$30,000.....	735	19, 947, 894	4, 756	129, 542, 720	1, 103	30, 160, 008
\$30,000 under \$40,000.....	806	27, 745, 952	5, 422	186, 557, 532	1, 714	59, 251, 885
\$40,000 under \$50,000.....	235	10, 245, 337	2, 890	128, 559, 037	1, 306	58, 555, 430
\$50,000 under \$75,000.....	462	26, 280, 949	3, 082	185, 506, 569	2, 147	131, 980, 974
\$75,000 under \$100,000.....	142	12, 045, 773	1, 222	105, 012, 301	1, 228	106, 552, 590
\$100,000 under \$250,000.....	105	14, 821, 622	1, 667	244, 620, 642	2, 425	371, 106, 833
\$250,000 under \$500,000.....	18	7, 385, 061	353	121, 349, 860	775	266, 577, 835
\$500,000 under \$1,000,000.....	5	4, 417, 746	121	79, 231, 963	358	254, 365, 871
\$1,000,000 and over.....	1	1, 214, 255	49	93, 072, 796	204	474, 677, 498
Total.....	234, 756	637, 370, 889	344, 546	2, 700, 556, 617	27, 704	1, 879, 780, 038

Frequency distribution, by size of specific sources of income, for individuals having net income under \$5,000, reported on Form 1040, showing for each source the number of returns and total amount, calendar year 1928

Size of specific source of income	Salaries, commissions, etc.		Business or profession		Dividends on stock of domestic corporations	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Under \$100.....	6,317	\$309,689	6,326	\$314,860	49,155	\$2,182,907
\$100 under \$200.....	6,196	877,285	6,927	1,035,963	33,226	4,445,655
\$200 under \$300.....	5,344	1,281,761	6,932	1,724,930	20,212	4,915,519
\$300 under \$400.....	5,531	1,877,043	7,259	2,534,628	15,149	5,259,247
\$400 under \$500.....	4,754	2,106,443	7,449	3,348,321	12,016	5,342,816
\$500 under \$1,000.....	23,007	17,228,065	43,493	32,992,671	36,633	26,138,323
\$1,000 under \$2,000.....	65,440	99,831,080	121,378	184,371,405	30,878	43,506,820
\$2,000 under \$3,000.....	63,168	154,045,769	129,125	321,464,114	12,558	30,550,126
\$3,000 under \$4,000.....	58,980	204,453,802	108,867	377,712,117	6,159	21,073,014
\$4,000 under \$5,000.....	43,515	193,511,253	63,342	280,923,601	3,110	13,753,467
\$5,000 under \$10,000.....	46,685	272,836,823	25,453	157,671,063	2,430	15,846,687
\$10,000 under \$15,000.....	2,120	24,555,588	2,034	24,347,386	410	4,903,741
\$15,000 under \$20,000.....	509	8,494,570	696	11,962,271	168	2,917,009
\$20,000 under \$25,000.....	183	3,982,855	175	3,855,392	83	1,825,697
\$25,000 under \$30,000.....	84	2,241,936	72	1,947,711	47	1,279,921
\$30,000 under \$40,000.....	73	2,371,366	81	2,640,068	50	1,719,100
\$40,000 under \$50,000.....	16	715,662	32	1,421,367	34	1,503,295
\$50,000 under \$75,000.....	18	963,750	19	1,151,375	26	1,512,957
\$75,000 under \$100,000.....	3	257,425	10	874,801	5	419,762
\$100,000 under \$250,000.....	2	210,917	5	703,675	12	1,643,729
\$250,000 under \$500,000.....					4	1,245,402
\$500,000 under \$1,000,000.....					1	695,651
\$1,000,000 and over.....						
Total.....	332,545	992,295,082	529,675	1,412,997,719	222,406	192,740,945
Reported on Form 1040A not distributed.....	(1)	4,861,749,775	(1)	58,702,664	(1)	148,323,305
Grand total.....	(1)	5,854,044,857	(1)	1,471,700,383	(1)	341,064,250

Size of specific source of income	Rents and royalties		Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	
	Number of returns	Amount	Number of returns	Amount
Under \$100.....	26,893	\$1,424,907	13,975	\$679,933
\$100 under \$200.....	30,949	4,560,215	11,422	1,645,107
\$200 under \$300.....	28,051	6,880,666	9,743	2,377,563
\$300 under \$400.....	25,722	8,836,761	7,857	2,707,859
\$400 under \$500.....	21,649	9,665,643	6,827	3,031,616
\$500 under \$1,000.....	65,740	47,054,547	24,429	17,562,416
\$1,000 under \$2,000.....	57,385	81,637,653	25,331	36,183,714
\$2,000 under \$3,000.....	27,025	65,868,750	12,571	30,425,729
\$3,000 under \$4,000.....	15,651	53,879,387	6,622	22,701,343
\$4,000 under \$5,000.....	9,110	40,467,424	3,546	15,658,473
\$5,000 under \$10,000.....	11,565	75,599,115	3,112	20,198,678
\$10,000 under \$15,000.....	1,515	18,025,197	532	6,357,283
\$15,000 under \$20,000.....	459	7,878,007	174	2,983,214
\$20,000 under \$25,000.....	144	3,205,202	77	1,695,390
\$25,000 under \$30,000.....	76	2,080,580	42	1,139,670
\$30,000 under \$40,000.....	64	2,195,330	34	1,170,830
\$40,000 under \$50,000.....	26	1,159,511	17	752,947
\$50,000 under \$75,000.....	28	1,670,282	22	1,286,560
\$75,000 under \$100,000.....	7	592,263	5	441,032
\$100,000 under \$250,000.....	7	958,468	4	585,782
\$250,000 under \$500,000.....			1	417,088
\$500,000 under \$1,000,000.....				
\$1,000,000 and over.....				
Total.....	322,066	433,639,908	126,343	170,001,327
Reported on Form 1040A not distributed.....	(1)	93,507,659	(1)	57,583,672
Grand total.....	(1)	527,147,567	(1)	227,584,999

¹ Not available.

Frequency distribution, by size of specific sources of income, for all individuals filing on Form 1040, showing for each source the number of returns and total amount, calendar year 1928

Size of specific source of income	Salaries, commissions, etc.		Business or profession		Dividends on stock of domestic corporations	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Under \$100.....	12,442	\$607,761	8,609	\$421,515	99,535	\$4,883,441
\$100 under \$200.....	11,284	1,582,058	8,981	1,334,908	66,005	9,216,962
\$200 under \$300.....	9,352	2,242,027	8,755	2,172,777	48,617	11,947,732
\$300 under \$400.....	8,970	3,034,698	8,905	3,108,527	39,423	13,709,417
\$400 under \$500.....	7,482	3,313,775	8,932	4,009,744	32,274	14,767,948
\$500 under \$1,000.....	36,309	26,344,447	50,173	37,921,449	109,090	80,089,628
\$1,000 under \$2,000.....	93,819	141,841,557	133,057	201,700,261	114,269	163,501,661
\$2,000 under \$3,000.....	95,568	233,739,413	141,022	351,244,691	62,309	152,356,453
\$3,000 under \$4,000.....	98,143	340,174,911	122,683	426,242,807	40,508	140,107,071
\$4,000 under \$5,000.....	86,822	388,011,849	80,399	358,283,985	28,718	131,027,237
\$5,000 under \$10,000.....	347,414	2,309,041,546	131,158	885,945,895	70,513	493,457,074
\$10,000 under \$15,000.....	75,785	890,266,118	26,890	323,059,901	27,758	334,893,764
\$15,000 under \$20,000.....	28,051	470,143,830	9,229	158,067,872	14,266	245,957,159
\$20,000 under \$25,000.....	12,857	280,638,179	3,977	88,314,576	9,023	200,720,247
\$25,000 under \$30,000.....	7,204	191,994,220	2,160	58,878,403	5,928	161,675,248
\$30,000 under \$40,000.....	6,972	235,345,682	2,179	74,530,857	7,344	252,859,426
\$40,000 under \$50,000.....	2,724	120,921,305	1,025	45,504,948	4,238	189,034,245
\$50,000 under \$75,000.....	2,750	162,685,920	974	58,359,805	5,244	318,420,863
\$75,000 under \$100,000.....	791	68,827,353	331	28,479,694	2,330	201,088,441
\$100,000 under \$250,000.....	716	98,611,331	328	47,715,408	3,196	469,990,029
\$250,000 under \$500,000.....	67	21,915,138	52	17,902,684	648	223,480,522
\$500,000 under \$1,000,000.....	7	4,551,849	17	10,660,533	226	154,882,666
\$1,000,000 and over.....	4	4,746,256	1	1,391,590	117	234,588,213
Total.....	945,533	6,000,581,223	749,837	3,185,252,830	791,579	4,202,655,447
Reported on Form 1040A not distributed.....	(¹)	4,861,749,775	(¹)	58,702,664	(¹)	148,323,305
Grand total.....	(¹)	10,862,330,998	(¹)	3,243,955,494	(¹)	4,350,978,752

Size of specific source of income	Rent and royalties		Profits 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 returns	Amount	Number of returns	Amount	Number of returns ¹	Amount
Under \$100.....	49,431	\$2,576,300	31,051	\$1,501,944	355	\$18,202
\$100 under \$200.....	51,913	7,630,063	25,497	3,701,600	315	45,760
\$200 under \$300.....	45,124	11,071,330	21,644	5,298,450	302	74,933
\$300 under \$400.....	40,593	13,958,410	18,342	6,343,247	278	95,184
\$400 under \$500.....	34,307	15,318,532	16,269	7,261,598	266	119,904
\$500 under \$1,000.....	105,409	75,516,474	60,904	44,184,687	1,236	900,083
\$1,000 under \$2,000.....	93,305	133,004,906	73,610	106,147,255	1,752	2,560,867
\$2,000 under \$3,000.....	45,188	110,208,648	45,661	111,900,216	1,340	3,321,373
\$3,000 under \$4,000.....	27,131	93,476,602	31,440	108,648,668	1,071	3,724,687
\$4,000 under \$5,000.....	17,197	76,667,538	23,141	103,214,411	951	4,265,128
\$5,000 under \$10,000.....	32,011	217,293,691	59,633	420,181,956	3,286	24,143,324
\$10,000 under \$15,000.....	7,899	95,183,900	24,213	294,400,338	2,238	27,576,070
\$15,000 under \$20,000.....	3,123	53,362,837	12,331	212,574,322	1,705	29,570,922
\$20,000 under \$25,000.....	1,474	32,980,543	7,466	166,152,823	1,349	30,136,317
\$25,000 under \$30,000.....	811	22,028,474	4,798	130,682,390	1,103	30,160,008
\$30,000 under \$40,000.....	870	29,941,282	5,456	187,728,362	1,714	59,251,885
\$40,000 under \$50,000.....	261	11,404,848	2,907	129,311,084	1,306	58,555,430
\$50,000 under \$75,000.....	490	27,951,231	3,104	186,793,129	2,147	131,980,974
\$75,000 under \$100,000.....	149	12,638,036	1,227	105,453,333	1,228	106,552,950
\$100,000 under \$250,000.....	112	15,780,090	1,671	245,206,424	2,425	371,106,833
\$250,000 under \$500,000.....	18	7,385,061	354	121,566,948	775	266,577,835
\$500,000 under \$1,000,000.....	5	4,417,746	121	79,231,963	358	254,363,871
\$1,000,000 and over.....	1	1,214,255	49	93,072,796	204	474,677,498
Total.....	556,822	1,071,010,797	470,889	2,870,557,944	27,704	1,879,780,038
Reported on Form 1040A not distributed.....	(¹)	93,507,659	(¹)	57,583,672	-----	-----
Grand total.....	(¹)	1,164,518,456	(¹)	2,928,141,616	27,704	1,879,780,038

¹ Not available.

INCOME FROM BUSINESS REPORTED BY INDIVIDUALS ON FORM 1040,
FOR THE CALENDAR YEAR 1928

The net income from business (other than from partnerships) reported by individuals is classified below according to the nature of the business. 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 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.

The first table includes returns of net income of \$5,000 and over and is similar to the table published in the Statistics of Income for 1927. The two subsequent tables relate to the special tabulation for 1928 returns only, of 1040 returns with net incomes under \$5,000 (explained in detail on pp. 19-24), one table including the 1040 returns with net income under \$5,000 and the other table all 1040 returns; that is, returns of income under \$5,000 made on Form 1040 and all returns of net income of \$5,000 and over.

In connection with the tabulation of business income from 1040 returns with net income under \$5,000, it should be noted that, although the 1040 form is provided for the reporting of all business income, irrespective of the amount of the net income, some individuals with net income under \$5,000 and with income from business use the 1040A form. As a result the tabulation of 1040 returns does not include all individual income from business.

Income from business, distributed by industrial groups, showing number of businesses and net profit from business reported on Form 1040, filed by individuals having net income of \$5,000 and over, calendar year 1928; also grand totals for prior years

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Agriculture and related industries.....	18,861	8.57	\$121,723,333	6.87
Mining and quarrying.....	1,112	.50	10,716,201	.61
Manufacturing:				
Food products, beverages, and tobacco.....	2,723	1.24	22,554,256	1.27
Textiles and textile products.....	2,518	1.14	24,105,149	1.36
Leather and leather products.....	210	.09	1,895,843	.11
Rubber and related products.....	82	.04	711,993	.04
Lumber and wood products.....	767	.35	7,034,583	.40
Paper, pulp, and products.....	167	.08	1,757,658	.10
Printing and publishing.....	2,110	.96	17,573,964	.99
Chemicals and allied substances.....	439	.20	5,479,272	.31
Stone, clay, and glass products.....	552	.25	4,549,694	.26
Metal and metal products.....	1,980	.90	19,888,451	1.09
All other manufacturing industries.....	1,133	.51	13,765,178	.77
Total manufacturing.....	12,681	5.76	118,816,041	6.70
Construction.....	11,320	5.14	100,331,917	5.66
Transportation and other public utilities.....	2,287	1.04	17,446,737	.99
Trade.....	58,248	26.46	424,814,948	23.97
Service—professional, amusements, hotels, etc.....	86,384	39.24	710,140,205	40.07

Income from business, distributed by industrial groups, showing number of businesses and net profit from business reported on Form 1040, filed by individuals having net income of \$5,000 and over, calendar year 1928; also grand totals for prior years—Continued

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Finance—banking, insurance, real estate, stock and bond brokers, etc.....	13,042	5.92	\$151,949,793	8.57
Business not sufficiently defined to be classed with any other division.....	16,224	7.37	116,315,936	6.56
Grand total 1928.....	220,159	100.00	1,772,255,111	100.00
Grand total 1927.....	212,919		1,704,175,267	
Grand total 1926.....	218,148		1,738,522,844	
Grand total 1925.....	203,576		1,623,638,298	
Grand total 1924.....	(1)		1,290,721,756	
Grand total 1923.....	(1)		1,059,472,721	
Grand total 1922.....	(1)		1,012,439,906	
Grand total 1921.....	(1)		816,040,035	
Grand total 1920.....	(1)		1,398,069,227	

¹ Not available.

Income from business, distributed by industrial groups, showing number of businesses and net profit from business reported on Form 1040 filed by individuals having net income under \$5,000, for the calendar year 1928

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Agriculture and related industries.....	42,098	7.94	\$107,679,719	7.62
Mining and quarrying.....	1,494	.28	3,752,165	.27
Manufacturing:				
Food products, beverages, and tobacco.....	10,455	1.97	27,160,778	1.92
Textiles and textile products.....	7,594	1.43	19,118,493	1.35
Leather and leather products.....	561	.11	1,352,239	.09
Rubber and related products.....	223	.04	515,732	.04
Lumber and wood products.....	1,512	.28	3,988,793	.28
Paper, pulp, and products.....	206	.04	557,099	.04
Printing and publishing.....	5,231	.99	15,299,102	1.08
Chemicals and allied substances.....	557	.10	1,413,369	.10
Stone, clay, and glass products.....	1,302	.25	3,616,725	.26
Metal and metal products.....	5,069	.96	13,403,628	.95
All other manufacturing industries.....	1,970	.37	5,325,137	.38
Total manufacturing.....	34,680	6.54	91,751,185	6.49
Construction.....	32,531	6.14	88,781,261	6.28
Transportation and other public utilities.....	8,582	1.62	23,732,646	1.68
Trade.....	218,250	41.17	536,430,642	37.96
Service—professional, amusements, hotels, etc.....	135,794	25.62	410,714,706	29.07
Finance—banking, insurance, real estate, stock and bond brokers, etc.....	15,436	2.91	43,445,221	3.08
Business not sufficiently defined to be classed with any other division.....	41,270	7.78	106,710,174	7.55
Grand total 1928.....	¹ 530,135	100.00	² 1,412,997,719	100.00

¹ Does not include number of businesses reported on Form 1040A.

² Does not include income from businesses reported on Form 1040A amounting to \$58,702,664 based on sample of returns. See text page 23.

Income from business, distributed by industrial groups, showing number of businesses and net profit from business reported by all individuals filing on Form 1040 for the calendar year 1928

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Agriculture and related industries.....	60,959	8.12	\$229,403,052	7.20
Mining and quarrying.....	2,606	.35	14,468,366	.45
Manufacturing:				
Food products, beverages, and tobacco.....	13,178	1.76	49,715,034	1.56
Textiles and textile products.....	10,112	1.35	43,223,642	1.36
Leather and leather products.....	771	.10	3,248,082	.10
Rubber and related products.....	305	.04	1,227,725	.04
Lumber and wood products.....	2,279	.30	11,023,376	.35
Paper, pulp, and products.....	373	.05	2,314,757	.07
Printing and publishing.....	7,341	.98	32,873,156	1.02
Chemicals and allied substances.....	996	.13	6,892,641	.22
Stone, clay, and glass products.....	1,854	.25	8,166,419	.26
Metal and metal products.....	7,049	.94	32,792,079	1.03
All other manufacturing industries.....	3,103	.41	19,090,315	.60
Total manufacturing.....	47,361	6.31	210,567,226	6.61
Construction.....	43,851	5.85	189,113,178	5.94
Transportation and other public utilities.....	10,869	1.45	41,179,383	1.29
Trade.....	276,498	36.85	961,245,590	30.18
Service—professional, amusements, hotels, etc.....	222,178	29.61	1,120,854,911	35.19
Finance—banking, insurance, real estate, stock and bond brokers, etc.....	28,478	3.80	195,395,014	6.14
Business not sufficiently defined to be classed with any other division.....	57,494	7.66	223,026,110	7.00
Grand total 1928.....	1750,294	100.00	\$3,185,252,830	100.00

¹ Does not include number of businesses reported on Form 1040A.

² Does not include income from businesses reported on Form 1040A amounting to \$58,702,664 based on sample of returns. See text page 23.

TAXES PAID OTHER THAN FEDERAL 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 a deduction and reported in returns of net income of \$5,000 and over, 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, 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; neither does it include taxes reported on Form 1040F, Schedule of farm income and expenses.

The amounts distributed by States are shown in basic Table 8 (p. 91). The taxes reported in returns of net income under \$5,000 are not included, since the sample of the returns in this class is not considered sufficiently comprehensive to determine this item accurately.

Taxes paid other than Federal income tax, individual returns of net income of \$5,000 and over, distributed by income classes, calendar year 1928

Income classes	Taxes paid included in general deductions	Taxes paid included in business deductions ¹	Total
\$5,000 under \$6,000.....	\$43,357,483	\$8,953,020	\$52,310,503
\$6,000 under \$7,000.....	33,712,152	6,520,115	40,232,267
\$7,000 under \$8,000.....	27,219,314	4,919,514	32,138,828
\$8,000 under \$9,000.....	22,697,706	3,679,162	26,376,868
\$9,000 under \$10,000.....	19,409,431	3,294,954	22,704,385
\$10,000 under \$11,000.....	15,531,944	2,537,274	18,069,218
\$11,000 under \$12,000.....	13,994,892	2,003,784	15,998,676
\$12,000 under \$13,000.....	12,307,521	1,639,425	13,946,946
\$13,000 under \$14,000.....	11,187,428	1,586,344	12,773,772
\$14,000 under \$15,000.....	10,068,613	1,207,419	11,276,032
\$15,000 under \$20,000.....	38,795,217	4,549,943	43,345,160
\$20,000 under \$25,000.....	26,344,614	2,405,363	28,749,977
\$25,000 under \$30,000.....	18,730,758	1,518,418	20,249,176
\$30,000 under \$40,000.....	26,883,707	2,035,903	28,919,610
\$40,000 under \$50,000.....	18,062,657	1,116,212	19,178,869
\$50,000 under \$60,000.....	14,118,380	803,927	14,922,307
\$60,000 under \$70,000.....	12,993,991	520,957	13,514,948
\$70,000 under \$80,000.....	10,303,428	414,795	10,718,218
\$80,000 under \$90,000.....	7,313,685	219,082	7,532,767
\$90,000 under \$100,000.....	5,696,113	267,042	5,963,155
\$100,000 under \$150,000.....	21,289,880	804,875	22,154,755
\$150,000 under \$200,000.....	12,808,588	264,653	13,073,241
\$200,000 under \$250,000.....	7,519,944	256,223	7,776,167
\$250,000 under \$300,000.....	6,167,225	356,212	6,523,437
\$300,000 under \$400,000.....	7,642,049	223,879	7,865,928
\$400,000 under \$500,000.....	4,734,723	27,969	4,762,692
\$500,000 under \$750,000.....	7,097,684	133,038	7,230,722
\$750,000 under \$1,000,000.....	5,138,182	53,733	5,191,915
\$1,000,000 under \$1,500,000.....	3,443,561	13,198	3,456,759
\$1,500,000 under \$2,000,000.....	2,809,284	10,216	2,819,500
\$2,000,000 under \$3,000,000.....	3,816,296	26,888	3,843,184
\$3,000,000 under \$4,000,000.....	788,801	20,176	808,977
\$4,000,000 under \$5,000,000.....	1,001,597	5,742	1,007,339
\$5,000,000 and over.....	2,435,301	22,070	2,457,371
Total 1928.....	475,422,144	52,471,525	527,893,669
Total 1927.....	440,973,832	44,995,895	485,969,727

¹ See text page 16.

WHOLLY AND PARTIALLY TAX-EXEMPT OBLIGATIONS (INDIVIDUAL RETURNS)

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

In connection with this table it should be noted that the amount of interest reported on the returns is the total amount received or accrued, whereas due to bond holdings being subject to considerable variation during the year the amount reported as bonds owned may include bonds for which no interest was received or accrued, and vice versa, the interest reported may include interest on bonds, which are not included in the amount reported as bonds owned.

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 taxpayer

{Income returned for calendar year ended December 31, 1928. Fiscal and fractional (part year) returns are included. See p. 1}

Income classes	Amount owned			Interest received		
	Total	Obligations of States and Territories or political subdivisions thereof, wholly tax exempt	Wholly tax-exempt obligations of United States and its possessions, and securities issued under Federal farm loan act, and partially tax-exempt; Liberty bonds, Treasury certificates of indebtedness, Treasury savings certificates and Treasury notes partially tax exempt	Total	Obligations of States and Territories, or political subdivisions thereof, wholly tax exempt	Wholly tax-exempt obligations of United States and its possessions, and securities issued under Federal farm loan act, and partially tax-exempt; Liberty bonds, Treasury certificates of indebtedness, Treasury savings certificates and Treasury notes partially tax exempt
\$5,000 under \$6,000.....	\$98,100,562	\$35,259,038	\$7,841,524	\$4,694,730	\$1,893,234	\$2,801,466
\$6,000 under \$7,000.....	93,873,234	36,557,079	57,316,155	4,767,239	2,019,761	2,747,478
\$7,000 under \$8,000.....	88,633,862	24,072,219	59,561,643	4,207,583	1,592,457	2,615,129
\$8,000 under \$9,000.....	85,768,587	36,759,735	49,008,852	4,436,742	2,061,009	2,374,833
\$9,000 under \$10,000.....	72,512,850	25,384,332	47,128,488	4,683,390	1,379,802	3,303,588
\$10,000 under \$11,000.....	69,583,635	28,367,857	41,220,778	3,637,685	1,470,833	2,166,852
\$11,000 under \$12,000.....	59,327,878	23,371,423	36,155,453	2,964,833	1,259,837	1,705,031
\$12,000 under \$13,000.....	60,388,079	24,799,458	36,088,621	3,072,821	1,423,393	1,649,431
\$13,000 under \$14,000.....	64,118,305	25,239,741	38,878,564	2,988,012	1,403,203	1,581,806
\$14,000 under \$15,000.....	65,384,833	29,779,928	35,604,935	3,324,898	1,507,425	1,817,443
\$15,000 under \$20,000.....	238,853,232	115,812,936	133,040,296	12,835,521	5,877,294	6,958,227
\$20,000 under \$25,000.....	234,221,752	109,008,189	125,213,563	13,143,799	6,389,462	6,754,337
\$25,000 under \$30,000.....	174,249,332	88,797,531	87,451,801	9,943,781	5,169,682	4,774,099
\$30,000 under \$40,000.....	322,210,417	177,971,235	144,239,182	16,232,912	9,445,432	6,807,480
\$40,000 under \$50,000.....	245,805,926	133,639,763	112,166,163	12,093,362	7,027,096	5,066,256
\$50,000 under \$60,000.....	213,782,138	134,321,835	79,470,308	10,294,474	6,761,845	3,532,629
\$60,000 under \$70,000.....	189,991,758	119,361,034	70,630,724	9,919,210	6,333,848	3,585,412
\$70,000 under \$80,000.....	145,741,498	90,213,026	55,528,472	7,524,324	4,821,651	2,702,673
\$80,000 under \$90,000.....	165,309,830	109,059,545	56,241,285	8,227,389	5,517,414	2,709,975
\$90,000 under \$100,000.....	137,047,215	96,349,211	40,658,004	6,517,988	4,799,154	1,718,834
\$100,000 under \$150,000.....	464,707,051	318,590,980	146,116,071	22,797,515	15,893,913	6,903,602
\$150,000 under \$200,000.....	283,912,574	180,835,172	103,047,402	15,541,139	9,334,652	6,206,484
\$200,000 under \$250,000.....	218,635,492	162,678,337	55,958,155	11,329,873	8,707,465	2,622,408
\$250,000 under \$300,000.....	164,159,344	109,382,705	54,776,639	7,287,314	4,937,685	2,349,629
\$300,000 under \$400,000.....	286,642,613	184,048,417	82,594,193	11,894,855	8,530,319	3,364,536
\$400,000 under \$500,000.....	141,835,702	104,717,638	37,115,034	7,654,210	5,302,132	2,352,078
\$500,000 under \$750,000.....	217,844,555	148,370,223	69,474,329	10,797,710	7,783,829	3,013,881
\$750,000 under \$1,000,000.....	104,928,349	77,543,837	27,384,482	4,638,903	3,295,933	1,342,970
\$1,000,000 under \$1,500,000.....	133,532,013	80,342,374	53,189,649	6,518,496	3,889,893	2,628,603
\$1,500,000 under \$2,000,000.....	133,108,481	95,124,509	37,983,981	5,819,728	4,005,212	1,814,516
\$2,000,000 under \$3,000,000.....	54,274,348	45,137,254	9,117,094	5,184,523	4,054,824	1,129,699
\$3,000,000 under \$4,000,000.....	59,819,492	39,473,667	20,345,825	2,452,163	1,874,788	1,077,375
\$4,000,000 under \$5,000,000.....	60,576,300	32,691,000	27,885,300	3,110,879	1,399,478	1,711,391
\$5,000,000 and over.....	214,422,426	111,116,703	103,305,723	7,604,803	3,794,907	3,809,896
Total.....	5,374,000,693	3,159,268,005	2,214,732,688	268,192,852	160,462,795	107,730,057

DISTRIBUTION BY COUNTIES AND CITIES (INDIVIDUAL RETURNS)

The number of individual income-tax returns filed for the calendar year 1928, segregated by counties, by cities, and by townships having a population of 1,000 and over in the 1920 census, is shown in basic Table 11 (pp. 180-312). For this year the collectors of internal revenue were asked for an actual count of the index cards prepared from the returns filed in each collection district. For previous

years these data were very close approximations, calculated by measurement on the basis of a certain number of cards to the inch.

It should be noted, however, that absolute accuracy in the actual count of returns by the numerous civil divisions involved is impossible except through the expenditure of considerable time and money.

SPECIAL TABULATION OF INDIVIDUAL RETURNS SHOWING NET INCOME
UNDER \$5,000

The returns of net income under \$5,000 were tabulated for 1928 differently than for preceding years. In preparing the data it is usually expedient to estimate rather than to tabulate the items in these small returns, which in number now constitute about three-fourths of the total individual income-tax returns filed. For 1928 returns, however, an attempt was made to obtain a more complete tabulation. In making comparisons with the estimates for preceding years, it should be noted, therefore, that differences, not only for net incomes under \$5,000 but also for net incomes of \$5,000 and over, may be due in part to the special method of obtaining the 1928 figures.

The usual method of estimating the data for net incomes under \$5,000 (as described in preceding volumes) consists of the use of samples. The number of returns filed is reported by the collector. Averages calculated for the various items from a sample for each State are applied to the total number of returns to secure estimates for the particular State. The samples are selected from both forms on which individual incomes are reported—Form 1040 for net income from salaries or wages of more than \$5,000 or income regardless of amount from business, profession, rents or sale of property, and Form 1040A for net income of not more than \$5,000, derived chiefly from salaries and wages.¹ The 1040 returns with net income under \$5,000 are sent to Washington for audit, and are sampled by the statistical section for Statistics of Income estimates. For 1040A returns, which are audited in the collection districts, samples only are sent to Washington. The same size of sample has been selected for each collection district—2,000 returns each for 1040 returns with net income under \$5,000 and for 1040A returns, divided about equally between taxable and nontaxable returns. For 1927 this sample totaled about 250,000 returns, or about 8 per cent of the total number of returns showing net income under \$5,000. Since the total number of returns filed differs considerably from district to district, the proportion of the total number represented by the sample varies greatly.

In the special tabulation of returns for 1928, it was possible to tabulate completely the data from all 1040 returns by the usual procedure used for 1040 returns with net income of \$5,000 and over. It was not feasible to make a similar complete tabulation for the 1040A returns in the various collection districts or to transfer these returns to Washington for tabulation. The statistical data were therefore estimated as in earlier years, except that the sample was selected more in proportion to the total returns for the respective

¹ These forms follow page 463. Although it is provided that net incomes of \$5,000 and over, and income, irrespective of the amount, from business, profession, rents or profits from sale of property should be reported on Form 1040 only, taxpayers do to a limited extent use Form 1040A improperly for reporting such income.

districts, about 5 per cent of the 1040A returns filed, with a specified minimum of 2,000 returns. Also additional evidence of the total amount for certain items was secured through a special tabulation of these items from the returns in the collectors' offices. The items tabulated were wages and salaries, dividends, total income, net income, and tax. The data for these items could not be tabulated by the usual mechanical procedure, including punch cards and tabulating machines. The totals were run directly from the returns, a process which was facilitated greatly by the comparative simplicity of the 1040A return. The absolute accuracy of the results of such a process, however, depends to a large extent on the staff and time available in the various collectors' offices.

This special procedure for 1040A returns also provided a more thorough search for net income of \$5,000 and over erroneously filed in Form 1040A. The collector is usually requested to forward such returns to Washington for inclusion with the tabulation of net incomes of \$5,000 and over. When the special tabulation was made further instructions were included that all 1040A returns with net income of \$5,000 and over should be excluded and sent to Washington for inclusion in the tabulated net incomes of \$5,000 and over. The 1928 Statistics of Income, therefore, may include in this net income class a more complete tabulation of net incomes of \$5,000 and over than in preceding years.

In the table below are shown the totals for the items tabulated from 1040A returns in the collectors' offices compared with the estimates made by the sampling method. Since the special tabulation of the collectors included only returns filed to October 31, the totals as reported for each State were adjusted for the returns filed during the entire calendar year. The percentages of discrepancy between totals for the items tabulated and the estimates are also shown.

Individual returns on Form 1040A—Comparison of total income, wages and salaries, dividends, net income, and tax, as estimated in the Statistics of Income and as tabulated by the collectors from the returns

	Collectors' special tabulation ¹	Statistics of Income estimates	Ratio, Statistics of Income estimates to collectors' special tabulation
Net income ² :			<i>Per cent</i>
Taxable returns	\$3, 047, 938, 224	\$3, 202, 432, 351	105. 1
Nontaxable returns	2, 158, 931, 001	2, 223, 233, 789	103. 0
Total	5, 206, 869, 225	5, 425, 666, 140	104. 2
Tax	8, 300, 926	9, 657, 697	116. 3
Total income ²	5, 709, 615, 629	5, 852, 090, 472	102. 5
Wages and salaries	4, 927, 984, 032	4, 861, 749, 775	98. 7
Dividends	118, 999, 039	148, 323, 305	124. 6

¹ Tabulation for returns filed to Oct. 31, 1928, adjusted for returns filed during the entire calendar year.

² Including dividends.

The results of the collectors' special tabulation can not be regarded as the correct totals for the respective items. These figures, however, give additional evidence of the size of such items and, compared with the estimated totals, indicate the probable bias in the

estimates. It should be noted that the discrepancies are larger for items which may not appear in all returns, such as dividends, and for which the sample may therefore be less typical. The discrepancies for individual States are larger than for the United States. Since the collectors did not tabulate the data by net income classes, there is no additional information on the estimates by net income classes.²

The data for net income under \$5,000 published in this volume include the tabulated data for the 1040 returns and the estimated data from the sample for 1040A returns. The following tables show the items in basic Tables 2 and 7 for net income classes under \$5,000 segregated into the tabulated 1040 returns and the estimated 1040A returns. These tables show that the data for about two-thirds of the number of returns of net income under \$5,000 were estimated for 1928.

Individual returns, Form 1040, net income less than \$5,000—Distribution by income classes, showing the number of returns, net income, net tax, average net tax per return, average rate of tax on net income, personal exemption and credit for dependents, normal tax before credit and tax credit of 25 per cent of tax on earned net income—Data tabulated from returns, not estimated

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. See p. 1]

Income classes	Number of returns	Net income ^a	Tax after tax credits		
			Net tax	Average net tax per return	Average rate of tax on net income
					Per cent
Under \$1,000 ^b	74,897	\$43,149,436			
Under \$1,000.....	5,256	2,853,859	\$26,304	\$5.00	0.92
\$1,000 under \$2,000 ^b	143,592	215,468,201			
\$1,000 under \$2,000.....	37,875	64,532,863	185,419	4.90	.29
\$2,000 under \$3,000 ^b	177,964	446,757,068			
\$2,000 under \$3,000.....	59,344	145,948,862	641,704	10.81	.44
\$3,000 under \$4,000 ^b	192,539	663,075,362			
\$3,000 under \$4,000.....	73,954	266,027,035	948,672	12.83	.36
\$4,000 under \$5,000 ^b	70,488	307,447,991			
\$4,000 under \$5,000.....	152,357	689,439,023	1,941,706	12.74	.28
Total.....	988,266	2,844,699,700	3,743,805	11.39	.32
Nontaxable ^b	659,480	1,675,898,058			
Taxable.....	328,786	1,168,801,642	3,743,805	11.39	.32

Income classes	Personal exemption and credit for dependents	Normal tax	25 per cent of tax on earned net income
Under \$1,000 ^b	\$214,036,719		
Under \$1,000.....	463,587	\$34,290	\$7,986
\$1,000 under \$2,000 ^b	455,888,663		
\$1,000 under \$2,000.....	47,875,799	241,108	55,689
\$2,000 under \$3,000 ^b	676,553,775		
\$2,000 under \$3,000.....	88,164,113	840,942	199,238
\$3,000 under \$4,000 ^b	765,647,476		
\$3,000 under \$4,000.....	172,281,976	1,245,465	296,793
\$4,000 under \$5,000 ^b	309,259,415		
\$4,000 under \$5,000.....	500,776,967	2,565,703	623,997
Total.....	3,230,948,490	4,927,508	1,183,703
Nontaxable ^b	2,421,386,048		
Taxable.....	809,562,442	4,927,508	1,183,703

^a 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.

^b Nontaxable. Specific exemptions exceed net income.

² Although the special tabulation included a summary of returns by net-income classes, these figures could not be used with precision, since the net-income figure used by the collector for classification is that shown on the face of the 1040A return and represents the net income before dividends (see Form 1040A, following p. 463), whereas the net income used in the Statistics of Income estimates is net income, including dividends.

Individual returns, Form 1040A, net income less than \$5,000—Distribution by income classes, showing the number of returns, net income, net tax, average net tax per return, average rate of tax on net income, personal exemption and credit for dependents, normal tax before tax credit and tax credit of 25 per cent of tax on earned net income—Data estimated, based on sample

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. See p. 1]

Income classes	Number of returns	Net income ¹	Tax after tax credits		
			Net tax	Average net tax per return	Average rate of tax on net income
					<i>Per cent</i>
Under \$1,000 ²	23, 976	\$14, 755, 238			
Under \$1,000.....	6, 994	3, 776, 691	• \$33, 358	\$4. 77	0. 88
\$1,000 under \$2,000 ²	276, 027	444, 906, 710			
\$1,000 under \$2,000.....	460, 953	801, 924, 163	1, 364, 294	2. 96	. 17
\$2,000 under \$3,000 ²	201, 491	491, 238, 194			
\$2,000 under \$3,000.....	398, 982	946, 956, 819	3, 675, 350	9. 21	. 39
\$3,000 under \$4,000 ²	257, 501	911, 065, 215			
\$3,000 under \$4,000.....	179, 719	636, 883, 299	2, 359, 058	13. 13	. 37
\$4,000 under \$5,000 ²	83, 597	361, 268, 432			
\$4,000 under \$5,000.....	182, 458	812, 891, 379	2, 225, 637	12. 20	. 27
Total.....	2, 071, 698	5, 425, 666, 140	9, 657, 697	7. 86	. 30
Nontaxable ²	842, 592	2, 223, 233, 789			
Taxable.....	1, 229, 106	3, 202, 432, 351	9, 657, 697	7. 86	. 30

Income classes	Personal exemption and credit for dependents	Tax before tax credits	
		Normal tax	25 per cent of tax on earned net income
Under \$1,000 ²	\$48, 678, 335		
Under \$1,000.....	863, 521	\$44, 480	\$11, 122
\$1,000 under \$2,000 ²	708, 733, 327		
\$1,000 under \$2,000.....	684, 222, 386	1, 819, 058	454, 764
\$2,000 under \$3,000 ²	721, 330, 770		
\$2,000 under \$3,000.....	607, 856, 618	4, 900, 468	1, 225, 118
\$3,000 under \$4,000 ²	1, 028, 337, 300		
\$3,000 under \$4,000.....	408, 516, 508	3, 145, 408	786, 350
\$4,000 under \$5,000 ²	373, 807, 776		
\$4,000 under \$5,000.....	596, 755, 870	2, 967, 513	741, 876
Total.....	5, 179, 102, 411	12, 876, 927	3, 219, 230
Nontaxable ²	2, 880, 887, 508		
Taxable.....	2, 298, 214, 903	12, 876, 927	3, 219, 230

¹ 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.
² Nontaxable. Specific exemptions exceed net income.

Individual returns, Form 1040, net income less than \$5,000—Distribution of income by sources of income, general deductions and net income, by income classes—Data tabulated from returns, not estimated

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. See p. 1]

Income classes	Wages and salaries	Business	Partner-ships	Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Rents and royalties	Interest and other income
Under \$1,000.....	\$26, 825, 905	\$41, 772, 346	\$5, 008, 481	\$9, 336, 078	\$33, 482, 401	\$20, 563, 314
\$1,000 under \$2,000.....	82, 415, 629	174, 436, 478	15, 197, 698	18, 467, 268	73, 366, 645	39, 077, 423
\$2,000 under \$3,000.....	158, 507, 803	340, 942, 805	31, 667, 079	32, 583, 162	105, 540, 881	60, 886, 085
\$3,000 under \$4,000.....	304, 047, 500	469, 643, 166	60, 103, 057	48, 959, 867	124, 037, 496	78, 925, C39
\$4,000 under \$5,000.....	420, 498, 245	386, 202, 924	75, 419, 400	60, 654, 952	97, 212, 485	84, 563, 463
Total.....	992, 295, 082	1, 412, 997, 719	187, 395, 715	170, 001, 327	433, 639, 908	284, 015, 324

Individual returns, Form 1040, net income less than \$5,000—Distribution of income by sources of income, general deductions and net income, by income classes—Data tabulated from returns, not estimated—Continued

Income classes	Dividends on stock of domestic corporations	Fiduciary	Total income	General deductions			Net income
				Miscellaneous	Net loss from sale of real estate, stocks, bonds, etc., other than net loss from sale of assets held more than 2 years	Contributions	
Under \$1,000.....	\$15, 575, 031	\$2, 110, 251	\$154, 673, 807	\$97, 821, 341	\$7, 322, 386	\$3, 526, 785	\$46, 003, 295
\$1,000 under \$2,000.....	22, 941, 979	4, 666, 766	430, 569, 886	135, 540, 304	7, 608, 321	7, 420, 197	280, 001, 064
\$2,000 under \$3,000.....	37, 236, 486	8, 046, 977	775, 411, 278	162, 184, 270	7, 959, 061	12, 562, 017	592, 705, 930
\$3,000 under \$4,000.....	50, 634, 457	11, 368, 857	1, 147, 719, 439	192, 339, 810	8, 628, 930	17, 648, 302	929, 102, 397
\$4,000 under \$5,000.....	66, 352, 982	13, 048, 846	1, 203, 953, 307	178, 612, 653	7, 801, 531	20, 652, 109	996, 887, 014
Total.....	192, 740, 945	39, 241, 697	3, 712, 327, 717	766, 498, 378	39, 320, 229	61, 809, 410	2,844,699,700

Individual returns, Form 1040A, net income less than \$5,000—Distribution of income by sources of income, general deductions, and net income, by income classes—data estimated based on sample

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. See p. 1]

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	Rents and royalties	Interest and other income
Under \$1,000.....	\$20, 226, 328	\$1, 758, 625	\$1, 774, 907	\$568, 736	\$3, 270, 398	\$8, 887, 379
\$1,000 under \$2,000.....	1, 185, 456, 575	8, 078, 734	18, 901, 717	5, 542, 864	19, 488, 619	77, 059, 767
\$2,000 under \$3,000.....	1, 270, 010, 147	14, 617, 242	33, 038, 926	14, 188, 866	27, 494, 938	129, 884, 006
\$3,000 under \$4,000.....	1, 373, 709, 753	19, 676, 224	58, 656, 010	19, 073, 691	27, 671, 850	118, 941, 761
\$4,000 under \$5,000.....	1, 012, 346, 972	14, 571, 839	46, 430, 473	18, 209, 515	15, 581, 854	98, 780, 900
Total.....	4, 861, 749, 775	58, 702, 664	158, 802, 033	57, 583, 672	93, 507, 659	433, 553, 813

Income classes	Dividends on stock of domestic corporations	Fiduciary	Total income	General deductions			Net income
				Miscellaneous	Net loss from sale of real estate, stocks, bonds, etc., other than net loss from sale of assets held more than 2 years	Contributions	
Under \$1,000.....	\$2, 564, 617	\$623, 318	\$39, 674, 308	\$20, 112, 154	\$243, 736	\$786, 489	\$18, 531, 929
\$1,000 under \$2,000.....	15, 976, 447	6, 954, 801	1, 337, 459, 524	68, 177, 575	825, 734	21, 625, 342	1, 246, 830, 873
\$2,000 under \$3,000.....	38, 211, 314	11, 271, 372	1, 538, 716, 811	80, 020, 801	418, 724	20, 082, 273	1, 438, 195, 013
\$3,000 under \$4,000.....	47, 005, 644	12, 520, 734	1, 677, 255, 667	107, 476, 431	701, 789	21, 128, 933	1, 547, 948, 514
\$4,000 under \$5,000.....	44, 565, 283	8, 497, 326	1, 258, 984, 162	67, 926, 344	367, 531	16, 530, 476	1, 174, 159, 811
Total.....	148, 323, 305	39, 867, 551	5, 852, 090, 472	343, 713, 305	2, 557, 514	80, 153, 513	5, 425, 666, 140

Tabulations of special items, covering the income from business and the size of income from specific sources, which in preceding years were confined to returns of net income of \$5,000 and over, were extended for 1928 to include all 1040 returns—that is, net income under \$5,000 made on Form 1040 as well as the net income over \$5,000. These tables are included with the tables in their respective sections of the report, for individual income from business on pages 14–16 and for the size of individual income from specific sources on pages 11–13.

INDIVIDUAL INCOME-TAX RETURNS, FORM 1040, SHOWING NO NET INCOME

As noted on page 2, the general tables in the Statistics of Income volumes do not include data for returns which show no net income. Such returns are filed in accordance with the statutory requirements that every individual with gross income of \$5,000 and over file an income-tax return irrespective of the size of the net income. In preceding years no tabulation whatever was made from such returns. As a result of the special tabulation of all 1040 returns for 1928, a separate tabulation was made of 1040 returns with no net income, which is shown below. These data as in previous years are *not* included in the general tables.

Individual returns, Form 1040, no net income, showing number of returns, sources of income, and deductions

Number of returns.....	72,829
Distribution	Amount
Wages and salaries.....	\$82, 192, 943
Business.....	32, 811, 434
Partnerships.....	16, 631, 405
Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years.....	53, 584, 219
Capital net gain from sale of assets held more than 2 years.....	273, 659
Rents and royalties.....	67, 071, 213
Interest and other income.....	59, 760, 209
Interest on Government obligations not wholly exempt from tax.....	1, 763, 394
Dividends on stock of domestic corporations.....	88, 983, 529
Fiduciary.....	17, 576, 508
Total income.....	420, 648, 513
Taxes paid other than income tax.....	125, 989, 559
Contributions.....	8, 464, 572
Net loss from sale of real estate, stocks, and bonds other than net loss from sale of assets held more than 2 years.....	144, 560, 831
Miscellaneous deductions.....	640, 846, 923
Total deductions.....	919, 891, 885
Deficit.....	499, 213, 372

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 by the individual copartners according to their shares, whether distributed or not. A special return of information concerning income is, however, required from partnerships.

The number of partnership returns filed for 1917–1928, 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	1928.....	272, 127

CORPORATION INCOME-TAX RETURNS

The income-tax returns filed by corporations for 1928 numbered 495,892, as against 475,031 for the calendar year 1927. Of the total number of returns for 1928, 268,783 were filed by corporations reporting net income, 174,828 by active corporations reporting no net income, and 52,281 by inactive corporations reporting no net income. The returns filed included 9,300 consolidated returns for groups of affiliated corporations, of which 5,870 returns showed net income and 3,430 showed no net income. The aggregate net income of all corporations reporting net income was \$10,617,741,157 and the tax liability was \$1,184,142,142. The aggregate net income of corporations filing consolidated returns was \$5,060,379,870 and the tax liability was \$591,382,299.

The Statistics of Income for 1928 includes for the first time a complete separate tabulation of returns filed for fiscal years (not ending December) and for fractional (part) years. (See pp. 19-24.) Thus it is possible for the first time to segregate data for calendar-year accounting periods and for other accounting periods. In addition, for the first time, a special tabulation of data from consolidated returns makes it possible to appraise their significance. (See pp. 33-35.) Consolidated returns represent the combined return of affiliated corporations filing under the provisions of the income tax law, which authorizes such groups of corporations to submit a consolidated income-tax return of the combined income, deductions, and tax for the affiliated concerns.

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—no income data reported." Basic Table 12 (p. 314) 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, stock and bond brokers," etc., allowances should be made for the two special deductions from gross income permitted life insurance companies. These special deductions, totaling \$517,000,000, represent (1) 4 per cent of the mean of the reserve funds and (2) 2 per cent of the reserve held for deferred dividends. (See pars. (2) and (4) of subdivision (a) of section 203 of the revenue act of 1928. See also T. D. 4231.)

These special deductions for life insurance companies in basic Tables 14 and 15 (pp. 318-333) 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 years, and income tax; also inactive corporations reporting no income data, calendar year 1928*¹

Industrial groups	Total number of returns	Corporations reporting net income			
		Number of returns	Per cent of total reporting	Gross income ²	Deductions
Agriculture and related industries.....	10,265	4,504	43.88	\$636,640,548	\$556,164,068
Mining and quarrying.....	18,793	5,183	27.58	2,501,468,484	2,168,789,763
Manufacturing:					
Food products, beverages, and tobacco.....	15,404	9,082	58.96	12,732,301,753	12,092,531,586
Textiles and textile products.....	14,508	8,076	55.67	5,702,986,155	5,351,136,563
Leather and leather products.....	2,440	1,362	55.82	1,325,306,342	1,247,881,067
Rubber and related products.....	723	319	48.27	932,047,622	887,403,091
Lumber and wood products.....	7,947	4,290	53.98	2,052,903,133	1,910,706,475
Paper, pulp, and products.....	2,093	1,345	64.23	1,374,721,684	1,256,132,174
Printing and publishing.....	11,127	7,070	63.54	2,329,669,702	2,086,019,740
Chemicals and allied substances.....	7,501	4,231	56.41	8,772,465,670	7,924,339,168
Stone, clay, and glass products.....	4,852	2,676	55.15	1,394,910,106	1,222,903,252
Metal and metal products.....	20,695	12,252	59.20	18,847,895,617	16,937,892,082
All other manufacturing industries.....	8,487	4,274	50.36	1,993,751,091	1,797,752,193
Total manufacturing.....	95,777	55,007	57.43	57,458,958,875	52,714,697,391
Construction.....	18,770	10,179	54.23	2,317,186,317	2,146,280,436
Transportation and other public utilities.....	23,662	13,882	58.67	14,263,775,359	12,450,687,810
Trade.....	129,766	79,745	61.45	34,824,463,650	33,577,601,549
Service—professional, amusements, hotels, etc.....	36,829	19,008	51.61	2,784,160,561	2,529,974,485
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	145,433	80,315	55.23	14,476,370,262	³ 12,505,027,636
Nature of business not given.....	16,597	960	5.78	26,411,195	22,470,956
Grand total.....	495,892	268,783	54.20	129,289,435,251	118,671,694,094

Industrial groups	Corporations reporting net income—Continued			
	Net income	Net loss for prior year	Income tax	
			Amount	Per cent of net income
Agriculture and related industries.....	\$80,476,480	\$5,431,359	\$8,216,675	10.21
Mining and quarrying.....	332,678,721	19,151,653	36,751,194	11.05
Manufacturing:				
Food products, beverages, and tobacco.....	639,770,167	16,969,756	72,939,438	11.40
Textiles and textile products.....	351,849,592	13,748,454	39,355,411	11.19
Leather and leather products.....	77,425,275	1,732,849	8,892,440	11.49
Rubber and related products.....	44,644,531	1,399,991	5,149,327	11.53
Lumber and wood products.....	142,196,658	8,407,881	15,210,319	10.70
Paper, pulp, and products.....	118,589,510	1,985,323	13,768,110	11.61
Printing and publishing.....	243,649,962	4,560,170	27,309,811	11.21
Chemicals and allied substances.....	848,123,502	14,826,214	99,001,700	11.67
Stone, clay, and glass products.....	172,006,854	3,402,894	19,770,019	11.49
Metal and metal products.....	1,910,003,535	42,463,537	221,838,435	11.61
All other manufacturing industries.....	195,998,898	7,814,146	21,701,600	11.07
Total manufacturing.....	4,744,261,484	117,311,215	544,936,610	11.49
Construction.....	170,905,881	10,882,910	17,175,226	10.05
Transportation and other public utilities.....	1,813,087,549	29,108,711	211,681,433	11.68
Trade.....	1,246,862,101	42,137,224	126,332,363	10.13
Service—professional, amusements, hotels, etc.....	254,186,076	13,632,257	25,501,395	10.03
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	1,971,342,626	63,311,217	213,238,072	10.82
Nature of business not given.....	3,940,239	179,630	309,174	7.85
Grand total.....	19,617,741,157	301,146,176	1,184,142,142	11.15

¹ Fiscal year returns are included. (See p. 1.)

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

³ Includes special nonexpense deductions of life insurance companies. (See p. 25.)

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 years, and income tax; also inactive corporations reporting no income data, calendar year 1928—Continued

Industrial groups	Corporations reporting no net income					Inactive corporations—no income data reported	
	Number of returns	Per cent of total reporting	Gross income ²	Deductions	Deficit	Number of returns	Per cent
Agriculture and related industries.....	4, 679	45. 58	\$188, 503, 412	\$238, 595, 464	\$50, 092, 052	1, 082	10. 54
Mining and quarrying.....	7, 750	41. 24	1, 087, 744, 849	1, 295, 160, 594	207, 415, 745	5, 860	31. 18
Manufacturing:							
Food products, beverages, and tobacco.....	5, 586	36. 26	1, 516, 525, 820	1, 596, 491, 024	79, 965, 204	736	4. 78
Textiles and textile products.....	6, 098	42. 03	2, 134, 380, 347	2, 290, 108, 943	155, 728, 596	334	2. 30
Leather and leather products.....	1, 015	41. 60	396, 514, 268	424, 552, 232	28, 037, 964	63	2. 58
Rubber and related products.....	331	45. 78	454, 121, 683	500, 108, 899	45, 987, 216	43	5. 95
Lumber and wood products.....	3, 367	42. 37	789, 281, 339	860, 774, 242	71, 492, 903	290	3. 65
Paper, pulp, and products.....	678	32. 39	352, 795, 894	367, 754, 840	14, 958, 946	70	3. 35
Printing and publishing.....	3, 703	33. 28	350, 275, 071	384, 378, 867	34, 103, 796	354	3. 18
Chemicals and allied substances.....	2, 820	37. 59	778, 525, 650	838, 314, 904	59, 789, 254	450	6. 00
Stone, clay, and glass products.....	1, 933	39. 84	259, 910, 841	292, 428, 769	32, 517, 928	243	5. 01
Metal and metal products.....	7, 479	36. 14	2, 326, 046, 807	2, 581, 021, 391	254, 974, 584	964	4. 66
All other manufacturing industries.....	3, 556	41. 90	455, 591, 781	511, 770, 532	56, 178, 751	657	7. 74
Total manufacturing.....	36, 566	38. 18	9, 813, 969, 501	10, 647, 704, 643	833, 735, 142	4, 204	4. 39
Construction.....	7, 117	37. 92	661, 088, 717	732, 437, 825	71, 369, 108	1, 474	7. 85
Transportation and other public utilities.....	7, 422	31. 37	1, 538, 134, 780	1, 711, 304, 554	173, 169, 774	2, 358	9. 96
Trade.....	46, 602	35. 91	8, 379, 620, 447	8, 735, 134, 818	355, 514, 371	3, 419	2. 64
Service—professional, amusements, hotels, etc.....	14, 518	39. 42	1, 043, 450, 492	1, 170, 159, 805	126, 709, 313	3, 303	8. 97
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	48, 824	33. 57	5, 231, 321, 782	5, 797, 520, 780	566, 198, 998	16, 294	11. 20
Nature of business not given.....	1, 350	8. 14	21, 638, 600	28, 558, 345	6, 919, 745	14, 287	86. 08
Grand total.....	174, 828	35. 26	27, 965, 472, 580	30, 356, 596, 828	2, 391, 124, 248	52, 281	10. 54

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

³ Includes special nonexpense deductions of life insurance companies. (See p. 25).

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 act of 1921 and subsequent acts, is allowed as a deduction in computing the net income of the taxpayer for the two succeeding taxable years. 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.

These excess net losses being of prior origin are, therefore, not included in the current year deductions in arriving at the net income figure. Only the reported "net loss for prior year" which is taken as a deduction is tabulated; the excess loss carried to subsequent years is not tabulated.

"Net loss for prior year" reported and effective as a deduction in determining net income in the corporation returns filed for the calendar years 1922 to 1928, inclusive, and fiscal year returns to June 30 of the succeeding year (see p. 1) is given below:

Return for year—	Amount	Return for year—	Amount
1922-----	\$501, 780, 287	1926-----	\$235, 851, 012
1923-----	578, 307, 088	1927-----	244, 293, 375
1924-----	219, 727, 166	1928-----	301, 146, 176
1925-----	243, 078, 565		

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 \$3,000 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 \$25,360, 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 \$3,000. The revenue act of 1928 increased the credit from \$2,000 to \$3,000, 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 1928, are shown below:

Net income-----	\$10, 617, 741, 157
Net income not subject to tax:	
Net loss for prior year-----	\$301, 146, 176
Specific credit of \$3,000 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 \$25,360 (estimated on the basis of capitalizing tax liability)-----	¹ 460, 839, 192
Estimated total of net income not subject to tax-----	761, 985, 368
Estimated net income subject to tax (estimated on the basis of capitalizing tax liability)-----	9, 855, 755, 789

INCOME AND PROFITS TAXES PAID BY CORPORATIONS TO FOREIGN COUNTRIES OR POSSESSIONS OF THE UNITED STATES

The amounts reported by corporations for income and profits taxes paid foreign countries or possessions of the United States are shown below for the years 1925-1928, inclusive. These amounts are

¹ These figures were obtained by capitalizing the tax liability of \$1,184,142,142 partly on the basis of the 12 per cent rate and partly on the basis of the 13½ per cent rate. Of this tax liability \$56,396,528, shown in fiscal year returns with some income in the calendar year 1927, was capitalized on a combination of a 13½ per cent base and a 12 per cent base, in proportion to the distribution of income over the calendar years 1927 and 1928, and \$22,910,567, representing the income tax on part year returns, was capitalized on a 12 per cent base on the assumption that practically all of the part year returns covered a period during 1928. The remainder, \$1,104,835,047, was capitalized on the 12 per cent basis. By this process of capitalization \$9,855,755,789 was obtained. Then by subtracting \$9,855,755,789 from the difference between \$10,617,741,157 and \$301,146,176, the specific credit item of \$460,839,192 was derived.

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.

Year—	<i>Income and profits taxes paid foreign countries</i>	Amount
1925.....	-----	\$20, 139, 995
1926.....	-----	21, 653, 994
1927.....	-----	24, 236, 955
1928.....	-----	32, 487, 634

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 1928, is shown by States and Territories in basic Table 13 (p. 317) and by industrial divisions in basic Table 14 (pp. 318-328). A presentation of the aggregate amounts of dividends distributed for the years 1922 to 1928, inclusive, for all corporations is given below:

Cash and stock dividends paid by corporations other than life insurance companies, by years

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	891, 285, 583	3, 820, 619, 642	787, 167, 102	348, 498, 036	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, 189, 474, 507	544, 431, 367	4, 317, 301, 329	502, 489, 520	372, 173, 187	41, 941, 847
1926.....	5, 945, 292, 657	757, 649, 610	5, 530, 210, 586	716, 219, 451	415, 082, 071	41, 430, 159
1927, ¹	6, 423, 176, 206	702, 501, 245	5, 785, 475, 573	642, 177, 901	637, 700, 633	60, 323, 344
1928.....	7, 073, 723, 451	550, 128, 426	6, 585, 169, 181	509, 852, 997	488, 554, 270	40, 275, 429

¹ Corrected figures.

COMPILED RECEIPTS AND STATUTORY DEDUCTIONS (CORPORATION RETURNS)

An income statement showing an analysis of compiled receipts and statutory deductions shown on corporation income-tax returns is presented in basic Table 14 (pp. 318-328). Compiled receipts consist of reported taxable income (gross sales, and net profits from operations other than the amounts reported as gross sales, interest received, net profits from the sale of capital assets, and other items of taxable income grouped as "miscellaneous") and nontaxable income items of major importance (dividends on capital stock of domestic corporations, and interest on Federal, State, and municipal bonds). Statutory deductions consist of such items as cost of goods sold, interest paid, taxes paid (other than the income and profits taxes), bad debts, depreciation, and depletion, together with miscellaneous additional items.²

This basic table also shows the compiled net profit (or compiled net deficit), statutory net income, total income tax, and compiled net profit after deducting tax. Compiled net profit is the excess of

² For captions under which receipts and deductions are returned by corporations, see Form 1120.

compiled receipts over statutory deductions, and compiled net deficit is the excess of statutory deductions over compiled receipts.

Part 1 of this basic table 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 330-333, shows for all corporations the income and deduction items expressed in percentages of such total receipts as are compiled.

For all corporations, compiled net profits were reported at \$10,-736,745,731 for 1928, as compared to \$8,669,046,354 for 1927—an increase of about 24 per cent. Corporations reporting net income showed compiled net profits of \$12,700,843,600 for 1928, as compared to \$10,694,149,273 for 1927. Corporations reporting no net income showed compiled net deficits of \$1,964,097,869, as compared to \$2,025,102,919 for 1927.

REVISED ITEMS IN INCOME STATEMENT OF COMPILED RECEIPTS AND STATUTORY DEDUCTIONS, CORPORATION RETURNS, STATISTICS OF INCOME FOR 1927

In the Statistics of Income for 1927, in Table 14, "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," certain items were incorrectly presented, and the revised figures, together with the original figures, are shown on page 329.

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. 375-379) shows the returns distributed by size of net income and deficit, by industrial divisions.

Number of returns, amount of net income and of tax for all corporations, distributed by size of net income and deficit

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.....	68,466	25.47	\$28,667,760	0.27	\$7,187	0.001
\$1,000 under \$2,000.....	42,161	15.69	62,624,798	.59	22,303	.002
\$2,000 under \$3,000.....	35,930	13.37	90,128,066	.85	43,233	.004
\$3,000 under \$4,000.....	19,392	7.22	66,724,327	.63	942,161	.079
\$4,000 under \$5,000.....	11,811	4.39	52,757,599	.50	1,821,152	.154
\$5,000 under \$10,000.....	29,876	11.11	211,526,272	1.99	12,749,228	1.08
\$10,000 under \$15,000.....	13,707	5.10	168,261,530	1.58	13,539,265	1.14
\$15,000 under \$20,000.....	8,268	3.08	143,246,122	1.35	12,934,116	1.09
\$20,000 under \$25,000.....	6,953	2.59	156,097,554	1.47	15,253,905	1.29
\$25,000 under \$50,000.....	12,480	4.64	445,894,631	4.20	49,250,105	4.16
\$50,000 under \$100,000.....	8,734	3.25	609,179,215	5.73	69,059,120	5.83
\$100,000 under \$250,000.....	6,194	2.30	959,922,545	9.04	110,133,843	9.30
\$250,000 under \$500,000.....	2,267	.84	794,020,678	7.48	91,943,555	7.76
\$500,000 under \$1,000,000.....	1,286	.48	898,405,169	8.46	105,100,458	8.88
\$1,000,000 under \$5,000,000.....	1,029	.38	2,119,925,678	19.97	247,315,472	20.89
\$5,000,000 and over.....	229	.09	3,810,359,213	35.89	454,026,949	38.34
Total for returns showing net income.....	268,733	100.00	10,617,741,157	100.00	1,184,142,142	100.00

Number of returns, amount of net income and of tax for all corporations, distributed by size of net income and deficit—Continued

Size of deficit	Number of returns showing no net income	Per cent	Amount of deficit	Per cent
Under \$1,000	54,633	31.25	\$21,901,102	0.92
\$1,000 under \$2,000	24,811	14.19	36,402,834	1.52
\$2,000 under \$3,000	16,576	9.48	41,173,010	1.72
\$3,000 under \$4,000	11,907	6.81	41,417,367	1.73
\$4,000 under \$5,000	8,827	5.05	39,568,299	1.66
\$5,000 under \$10,000	23,457	13.42	166,745,650	6.97
\$10,000 under \$15,000	10,424	5.96	127,633,647	5.34
\$15,000 under \$20,000	5,789	3.31	100,067,053	4.19
\$20,000 under \$25,000	3,619	2.07	80,838,677	3.38
\$25,000 under \$50,000	7,707	4.41	268,262,158	11.22
\$50,000 under \$100,000	3,990	2.28	276,902,138	11.58
\$100,000 under \$250,000	2,048	1.17	311,303,871	13.02
\$250,000 under \$500,000	557	.32	193,694,881	8.10
\$500,000 under \$1,000,000	287	.16	200,947,313	8.40
\$1,000,000 under \$5,000,000	186	.11	342,217,717	14.31
\$5,000,000 and over	10	.01	142,048,511	5.94
Total for returns showing deficit	174,828	100.00	2,391,124,248	100.00
Inactive corporations, no income data reported	52,281			

ASSETS AND LIABILITIES (CORPORATION RETURNS)

In the tables immediately following are shown, for 384,548 corporations out of 495,892 filing income-tax returns, a summary statement of the principal assets and liabilities as of December 31, 1928, 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. 380-387) 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 assets and liabilities as of December 31, 1928, or at the close of the fiscal year nearest thereto, by corporations reporting net income and no net income

Assets and liabilities	Aggregate	Corporations reporting net income	Corporations reporting no net income
Assets:			
Cash (in till and deposits in banks).....	\$21,952,418,960	\$18,655,142,544	\$3,297,276,416
Notes receivable; ¹ and accounts receivable (less reserve for bad debts).....	62,804,344,933	52,943,976,532	9,860,368,401
Inventory.....	20,751,291,561	16,547,800,853	4,203,490,708
Tax-exempt investments: 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.....	10,116,160,404	8,293,033,952	1,823,126,452
Real estate, buildings, and equipment (less depreciation).....	109,931,469,720	85,245,988,143	24,685,481,577
Miscellaneous assets, not distributed.....	81,662,690,980	65,135,420,927	16,527,270,053
Total assets ²	307,218,376,558	246,821,362,951	60,397,013,607
Liabilities:			
Notes and accounts payable.....	27,437,292,421	18,317,888,698	9,119,403,723
Bonded debt and mortgages.....	42,943,300,573	32,550,532,804	10,392,767,769
Miscellaneous liabilities not distributed.....	93,950,013,473	77,672,804,318	16,277,209,155
Capital stock—			
Preferred.....	18,475,459,088	14,150,912,895	4,324,546,193
Common.....	77,256,127,581	59,714,313,481	17,541,814,100
Total capital stock.....	95,731,586,669	73,865,226,376	21,866,360,293
Surplus.....	52,069,292,140	45,445,080,830	6,624,211,310
Less deficit.....	4,013,108,718	1,030,170,075	3,882,938,643
Net surplus.....	47,156,183,422	44,414,910,755	2,741,272,667
Total liabilities ²	307,218,376,558	246,821,362,951	60,397,013,607

¹ Includes loans and discounts from bank statements, which for 1926 were included in "Miscellaneous assets."

² Less deficit.

Corporation returns—Comparative statement showing by size of net income and net deficit the number of corporation income-tax returns filed, and the number of balance sheets tabulated

Distribution	Number of corporation income-tax returns filed	Number of corporation balance sheets tabulated	Per cent of balance sheets to returns filed
Reporting net income:			
Size of net income—			
Under \$5,000.....	177,760	148,019	83.27
\$5,000 under \$25,000.....	58,804	57,685	98.09
\$25,000 under \$50,000.....	12,480	12,322	98.73
\$50,000 under \$100,000.....	8,734	8,617	98.66
\$100,000 under \$500,000.....	8,461	8,351	98.70
\$500,000 under \$1,000,000.....	1,286	1,262	98.13
\$1,000,000 under \$5,000,000.....	1,029	1,009	98.06
\$5,000,000 and over.....	229	226	98.69
Total reporting net income.....	268,783	237,491	88.36
Reporting no net income:			
Size of deficit—			
Under \$5,000.....	116,754	94,210	80.69
\$5,000 under \$25,000.....	43,289	39,151	90.44
\$25,000 under \$50,000.....	7,707	7,125	92.45
\$50,000 under \$100,000.....	3,990	3,686	92.38
\$100,000 under \$500,000.....	2,605	2,435	93.47
\$500,000 under \$1,000,000.....	287	269	93.73
\$1,000,000 under \$5,000,000.....	186	171	91.94
\$5,000,000 and over.....	10	10	100.00
Total reporting deficit.....	174,828	147,057	84.11
Inactive corporations, no income data reported.....	52,281		
Grand total.....	495,982	384,548	77.55

REVISED ITEMS OF ASSETS AND LIABILITIES, CORPORATION RETURNS,
STATISTICS OF INCOME FOR 1926

In the Statistics of Income for 1926, in Table 18, "Assets and liabilities," certain items were incorrectly tabulated, and the revised figures, together with the original figures, are shown on page 388.

CONSOLIDATED INCOME-TAX RETURNS FOR AFFILIATED CORPORATIONS

Of the total number of corporation income-tax returns for 1928, 9,300 consolidated income-tax returns were filed for affiliated corporations. Of these, 5,870 show net income aggregating \$5,060,379,870. The number of consolidated returns filed is about 2 per cent of all corporation returns. However, the net income reported in consolidated returns is more than 47 per cent of the net income of all corporations reporting net income.

Presented below are tables prepared from the consolidated returns, showing the returns distributed by major industrial groups and by size of net income and deficit. In interpreting the data contained in these tables it is essential to note that the industrial classification is based on the predominant business of the affiliated corporations for which the consolidated return is filed. If it were possible to segregate the income of the subsidiary or affiliated concerns, the data for such concerns might fall in industrial divisions other than the ones in which they are here included. It should be borne in mind that the consolidated returns are also included in the general tables of corporation income throughout this report.

An income statement showing an analysis of compiled receipts and statutory deductions reported on consolidated income-tax returns is presented in basic Table 21 (pp. 390-407).¹ This basic table also shows the compiled net profits (or compiled net deficit), statutory net income, income tax, and compiled net profit after deducting tax. Part 1 of this basic table shows the data for all affiliated corporations filing consolidated returns; part 2, for all affiliated corporations showing net income on their consolidated returns; and part 3, for affiliated corporations showing no net income on their consolidated returns.

Affiliated corporations filing consolidated returns reporting net income show compiled net profits of \$6,278,381,686 for 1928—over 49 per cent of the compiled net profits of corporations filing returns showing net income. The affiliated corporations filing consolidated returns reporting no net income show compiled net deficits of \$411,735,950 for 1928—approximately 21 per cent of the compiled net deficits of corporations filing returns reporting no net income. For all affiliated corporations filing consolidated returns, compiled net profits less compiled net deficits are \$5,866,645,735 for 1928—about 55 per cent of the compiled net profits of all corporations filing returns.

¹ See pp. 29-30 for definition of terms.

Consolidated returns filed for affiliated corporations—Distributed by industrial groups and 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

Industries	Total number of returns	Consolidated returns showing net income					Consolidated returns showing no net income		
		Number of returns	Gross income	Net income	Net loss for prior year	Income tax	Number of returns	Gross income	Deficit
Agriculture and related industries.....	131	63	\$230,456,137	\$30,374,050	\$455,562	\$3,592,275	68	\$21,559,307	\$4,680,657
Mining and quarrying.....	526	229	1,436,172,349	180,925,723	10,803,712	20,378,674	297	506,669,177	55,796,948
Manufacturing:									
Food products, beverages, and tobacco.....	502	340	7,959,330,256	324,742,763	8,239,803	37,920,994	162	501,150,402	22,346,182
Textiles and textile products.....	357	205	1,098,654,814	102,370,032	2,634,343	11,956,656	152	520,175,802	32,458,428
Leather and leather products.....	100	69	520,787,943	58,125,811	212,654	4,575,136	40	145,442,923	10,138,846
Rubber and related products.....	54	23	700,648,207	24,864,531	254,712	2,953,903	31	403,394,339	36,230,333
Lumber and wood products.....	289	177	568,147,385	43,478,471	2,522,642	4,902,253	112	192,065,421	10,745,628
Paper, pulp, and products.....	165	72	482,357,847	37,534,290	1,049,561	4,370,396	33	209,427,169	5,016,413
Printing and publishing.....	227	184	810,128,112	87,623,508	884,129	10,368,434	43	65,901,095	3,319,402
Chemicals and allied substances.....	405	306	6,160,244,767	543,994,172	6,521,354	64,093,113	99	457,923,625	21,454,567
Stone, clay, and glass products.....	130	90	520,250,806	72,090,978	579,877	8,576,290	40	59,280,260	7,097,660
Metal and metal products.....	830	614	12,068,928,519	1,191,878,135	21,382,287	139,803,264	216	1,212,607,658	116,593,930
All other manufacturing industries.....	238	140	666,956,228	70,263,687	1,942,579	8,022,738	98	143,257,431	15,572,640
Total manufacturing.....	3,237	2,211	31,556,634,884	2,536,966,378	46,223,941	297,543,177	1,026	3,910,635,125	280,974,029
Construction.....	198	125	258,623,378	27,392,540	734,384	3,185,405	73	47,384,872	4,687,602
Transportation and other public utilities.....	789	512	11,747,766,877	1,425,225,632	22,740,135	168,145,062	277	1,014,938,826	88,404,465
Trade.....	1,731	1,135	8,071,026,711	378,872,696	5,565,966	42,930,090	596	1,138,821,067	43,715,169
Service—professional, amusements, hotels, etc.....	549	340	822,794,826	72,693,978	3,188,976	8,286,610	209	170,073,049	16,373,178
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	2,121	1,249	8,410,245,799	407,737,862	11,529,438	47,299,150	872	479,380,546	72,061,341
Nature of business not given.....	18	6	781,820	191,011		21,856	12	1,432,198	312,611
Grand total.....	9,300	5,870	62,534,502,781	5,060,379,870	101,242,114	591,382,299	3,430	7,290,893,667	567,006,000

Consolidated returns filed for affiliated corporations—distributed by size of net income and by size of deficit, showing the total number of returns and the amount of net income or deficit

Distribution	Number of returns	Amount
Showing net income:		
Size of net income—		
Under \$1,000.....	315	\$143,989
\$1,000 under \$2,000.....	243	359,267
\$2,000 under \$3,000.....	243	604,188
\$3,000 under \$4,000.....	189	648,305
\$4,000 under \$5,000.....	116	522,283
\$5,000 under \$10,000.....	390	2,844,291
\$10,000 under \$15,000.....	297	3,669,610
\$15,000 under \$20,000.....	241	4,179,203
\$20,000 under \$25,000.....	172	3,885,034
\$25,000 under \$50,000.....	554	19,980,349
\$50,000 under \$100,000.....	685	49,366,725
\$100,000 under \$250,000.....	794	130,020,124
\$250,000 under \$500,000.....	478	170,031,894
\$500,000 under \$1,000,000.....	440	315,281,885
\$1,000,000 under \$5,000,000.....	533	1,164,318,843
\$5,000,000 and over.....	180	3,194,523,880
Total for returns showing net income.....	5,870	5,060,379,870
Showing no net income:		
Size of deficit—		
Under \$1,000.....	311	132,982
\$1,000 under \$2,000.....	146	214,487
\$2,000 under \$3,000.....	150	373,287
\$3,000 under \$4,000.....	136	472,301
\$4,000 under \$5,000.....	105	471,031
\$5,000 under \$10,000.....	350	2,571,901
\$10,000 under \$15,000.....	222	2,752,007
\$15,000 under \$20,000.....	172	2,999,932
\$20,000 under \$25,000.....	153	3,407,645
\$25,000 under \$50,000.....	458	16,351,197
\$50,000 under \$100,000.....	412	29,627,724
\$100,000 under \$250,000.....	431	67,674,558
\$250,000 under \$500,000.....	166	61,188,803
\$500,000 under \$1,000,000.....	108	75,959,506
\$1,000,000 under \$5,000,000.....	105	194,676,671
\$5,000,000 and over.....	5	108,132,068
Total for returns showing no net income.....	3,430	567,006,000

CORPORATION FISCAL-YEAR RETURNS

The tabulations for fiscal-year returns are compiled from all returns filed by corporations whose fiscal year is other than the calendar year. These returns are also included in the general tables of corporation income throughout this report. The tables of fiscal-year returns which appeared in the Statistics of Income for 1925, 1926, and 1927 were compiled from a limited number of returns covering a full 12-month period; those showing a net income of \$2,000 and over, a net deficit of \$500,000 and over, gross sales or other receipt items of \$5,000,000 and over, or net loss for prior year. The tabulations for fiscal-year returns during these years include a small number of returns in addition to the above. This especially applies

to the information tabulated for the months of July to November, inclusive, for 1925 and 1926.

The table presented below includes all fiscal-year returns for 1928.

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 1928

[Fiscal year terminating not earlier than July 1, 1928, nor later than June 30, 1929]

FISCAL-YEAR RETURNS DISTRIBUTED BY MONTH ENDING ACCOUNTING PERIOD

Fiscal year ending—	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, 1928.....	3, 719	2 173	\$51, 106, 370	\$2, 836, 559	\$5, 702, 807	1, 546	\$23, 541, 769
August, 1928.....	3, 624	2, 097	101, 513, 589	4, 194, 207	11, 785, 636	1, 527	22, 053, 598
September, 1928.....	3, 967	2, 334	80, 140, 871	6, 382, 518	8 580, 469	1, 633	30, 564, 105
October, 1928.....	3, 689	2, 194	110, 126, 919	5, 503, 413	12, 381, 044	1, 495	32, 611, 125
November, 1928.....	3, 630	2, 381	157, 148, 552	4, 475, 078	17, 946, 572	1, 249	32, 548, 134
January, 1929.....	6, 538	4, 123	150, 543, 345	3, 153, 098	16, 829, 342	2, 415	34, 764, 479
February, 1929.....	3, 851	2, 241	99, 433, 117	2, 323, 790	11, 215, 803	1, 610	22, 524, 423
March, 1929.....	5, 230	3, 087	71, 072, 595	6, 303, 047	7, 126, 489	2, 143	37, 454, 406
April, 1929.....	4, 779	2, 878	87, 858, 371	5, 135, 178	9, 363, 076	1, 901	30, 920, 770
May, 1929.....	5, 132	3, 112	71, 798, 118	3, 002, 516	7, 602, 622	2, 020	27, 452, 578
June, 1929.....	10, 661	6, 600	248, 525, 059	8, 366, 490	27, 492, 199	4, 061	66, 984, 271
Total fiscal year..	54, 820	33, 220	1, 229, 266, 906	51, 681, 894	136, 026, 059	21, 600	361, 419, 658

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.....	6, 809	\$2, 966, 046	\$1, 040
\$1,000 under \$2,000.....	4, 912	7, 449, 223	14, 113
\$2,000 under \$3,000.....	4, 147	10, 407, 037	18, 532
\$3,000 under \$4,000.....	2, 453	8, 458, 086	141, 134
\$4,000 under \$5,000.....	1, 603	7, 150, 016	254, 555
\$5,000 under \$10,000.....	4, 052	28, 619, 175	1, 714, 416
\$10,000 under \$15,000.....	1, 901	23, 324, 807	1, 884, 202
\$15,000 under \$20,000.....	1, 234	21, 358, 893	1, 933, 640
\$20,000 under \$25,000.....	990	22, 362, 378	2, 191, 511
\$25,000 under \$50,000.....	1, 933	69, 500, 892	7, 548, 520
\$50,000 under \$100,000.....	1, 429	99, 758, 114	11, 296, 158
\$100,000 under \$250,000.....	1, 025	158, 450, 857	18, 294, 965
\$250,000 under \$500,000.....	361	127, 034, 887	14, 906, 455
\$500,000 under \$1,000,000.....	207	143, 566, 511	16, 587, 677
\$1,000,000 under \$5,000,000.....	148	301, 961, 957	35, 360, 334
\$5,000,000 and over.....	16	196, 898, 027	23, 878, 807
Total reporting net income.....	33, 220	1, 229, 266, 906	136, 026, 059
Reporting no net income:			
Size of deficit—			
Under \$1,000.....	5, 092	2, 351, 870	-----
\$1,000 under \$2,000.....	2, 909	4, 285, 183	-----
\$2,000 under \$3,000.....	2, 027	5, 036, 178	-----
\$3,000 under \$4,000.....	1, 555	5, 417, 340	-----
\$4,000 under \$5,000.....	1, 194	5, 362, 566	-----
\$5,000 under \$10,000.....	3, 201	22, 828, 696	-----
\$10,000 under \$15,000.....	1, 589	19, 572, 278	-----
\$15,000 under \$20,000.....	896	15, 497, 890	-----
\$20,000 under \$25,000.....	615	13, 724, 912	-----
\$25,000 under \$50,000.....	1, 282	45, 493, 744	-----
\$50,000 under \$100,000.....	728	48, 195, 273	-----
\$100,000 under \$250,000.....	347	51, 272, 813	-----
\$250,000 under \$500,000.....	86	29, 199, 290	-----
\$500,000 under \$1,000,000.....	51	33, 818, 511	-----
\$1,000,000 under \$5,000,000.....	27	(1)	-----
\$5,000,000 and over.....	1	(1)	-----
Classes grouped ¹	-----	59, 363, 114	-----
Total reporting deficit.....	21, 600	361, 419, 658	-----

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

In basic Table 22 (pp. 408-412) 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 23 (pp. 413-423), 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, 1928

Total number of returns.....	33, 271
Corporations reporting net income:	
Number of returns.....	17, 352
Net income.....	\$222, 573, 500
Net loss for prior year.....	\$6, 638, 322
Income tax.....	\$22, 910, 567
Corporations reporting no net income:	
Number of returns.....	15, 919
Deficit.....	\$140, 474, 553

HISTORICAL SUMMARIES

SUMMARY OF INDIVIDUAL AND CORPORATION INCOME-TAX RETURNS, NET INCOME, AND TAX BY YEARS

A résumé of the income-tax returns filed for each of the years since the inception of the present period of income taxation, showing for individual returns the number filed, the net income, and tax; also sources of income and deductions; and for corporation returns the number filed, the net income, deficit, and tax reported, as well as the distribution by size of net income and deficit, is shown in the following tables.

The income-tax returns filed by individuals by States for the years 1916 to 1928, inclusive, showing number, net income, and tax, as well as the average net income and average tax per return, are exhibited in Table 10, pages 167-179.

Individual returns, calendar years 1913 to 1928, 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.....	356,652					4,600,000,000
1916.....	437,036	362,970	74,066	83	17	5,300,000,000
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	24,800,000,000
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
1928.....	4,070,851	2,523,063	1,547,788	61	39	25,226,000,000

Income and profits taxes in individual returns, calendar years 1913 to 1928 ¹

Year	Tax before tax credits				Credits against tax ²	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		³ 795,380,938		³ 795,380,938
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	⁴ \$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
1928.....	281,894,671	688,824,950	223,450,521	1,204,170,142	39,916,105	1,164,254,037

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. 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.

² 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.

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

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

Number of individual returns, calendar years 1914 to 1928, by income classes ¹

Income classes	1914	1915	1916	1917	1918	1919	1920	1921
Under \$1,000.....								401,849
\$1,000 under \$2,000.....				1,640,758	1,516,938	1,924,872	2,671,950	2,440,544
\$2,000 under \$3,000.....				838,707	1,496,878	1,569,741	2,569,316	2,222,031
\$3,000 under \$5,000.....	149,279	127,994	157,149	560,763	932,336	1,180,488	1,337,116	1,072,146
\$5,000 under \$10,000.....	127,448	120,402	150,553	270,666	319,356	438,851	455,442	353,247
\$10,000 under \$25,000.....	58,603	60,284	80,880	112,502	116,569	162,485	171,830	132,344
\$25,000 under \$50,000.....	14,676	17,301	23,734	30,391	28,542	37,477	38,548	28,946
\$50,000 under \$100,000.....	5,161	6,847	10,452	12,439	9,996	13,320	12,093	8,717
\$100,000 under \$150,000.....	1,189	1,793	2,900	3,302	2,358	2,983	2,191	1,367
\$150,000 under \$300,000.....	769	1,326	2,437	2,347	1,514	1,864	1,063	739
\$300,000 under \$500,000.....	216	376	714	559	352	425	239	162
\$500,000 under \$1,000,000.....	114	209	376	315	178	189	123	63
\$1,000,000 and over.....	60	120	206	141	67	65	33	21
Total.....	357,516	336,652	429,401	3,472,890	4,425,114	5,332,760	7,259,944	6,662,176

Income classes	1922	1923	1924	1925	1926	1927	1928
Under \$1,000.....	402,076	368,502	344,876	98,178	119,513	126,745	111,123
\$1,000 under \$2,000.....	2,471,181	2,523,150	2,413,881	1,071,992	1,045,519	996,068	918,447
\$2,000 under \$3,000.....	2,129,898	2,472,641	2,112,993	842,529	837,792	855,762	837,781
\$3,000 under \$5,000.....	1,190,115	1,719,625	1,800,900	1,327,683	1,240,490	1,208,345	1,192,613
\$5,000 under \$10,000.....	391,373	387,842	437,330	503,652	560,549	567,700	628,766
\$10,000 under \$25,000.....	151,329	170,095	191,216	236,779	246,730	252,079	270,889
\$25,000 under \$50,000.....	35,478	39,832	47,061	59,721	57,487	60,123	68,043
\$50,000 under \$100,000.....	12,000	12,452	15,816	20,958	20,520	22,573	27,207
\$100,000 under \$150,000.....	2,171	2,339	3,065	4,759	4,724	5,261	7,049
\$150,000 under \$300,000.....	1,323	1,301	1,876	3,223	3,267	3,873	5,678
\$300,000 under \$500,000.....	309	327	457	892	892	1,141	1,756
\$500,000 under \$1,000,000.....	161	141	242	479	468	557	983
\$1,000,000 and over.....	67	74	75	207	231	290	511
Total.....	6,787,481	7,698,321	7,369,788	4,171,051	4,138,092	4,101,547	4,070,851

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462.

² 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 1928, by income classes ¹

Income classes	Net income				
	1916	1917 ²	1918 ²	1919 ²	1920 ²
\$1,000 under \$2,000.....		\$2,461,137,000	\$2,232,354,577	\$2,829,113,151	\$4,050,066,618
\$2,000 under \$3,000.....		2,064,977,328	3,626,824,333	3,807,286,365	6,184,543,368
\$3,000 under \$5,000.....	\$624,669,015	2,115,864,601	3,535,219,007	4,513,264,030	5,039,607,239
\$5,000 under \$10,000.....	1,037,247,977	1,827,508,088	2,145,690,016	2,954,137,253	3,068,330,963
\$10,000 under \$25,000.....	1,235,015,786	1,687,165,619	1,736,548,050	2,412,275,757	2,547,904,786
\$25,000 under \$50,000.....	822,661,658	1,042,320,083	978,042,710	1,277,364,635	1,307,785,113
\$50,000 under \$100,000.....	722,795,474	846,894,335	679,720,737	896,497,209	810,386,333
\$100,000 under \$150,000.....	357,355,318	400,492,040	284,106,740	358,392,923	265,511,505
\$150,000 under \$300,000.....	505,859,406	474,651,960	305,024,817	371,148,536	215,138,673
\$300,000 under \$500,000.....	271,935,017	209,904,969	144,545,428	159,070,948	89,813,552
\$500,000 under \$1,000,000.....	256,771,225	214,631,270	119,075,548	128,290,396	79,962,894
\$1,000,000 and over.....	464,263,644	306,835,914	137,486,892	152,650,245	77,078,139
Total.....	6,298,577,620	13,652,383,207	15,924,639,355	19,859,491,448	23,735,629,183

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462.

² Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated and partly estimated on basis of sample. (See pp. 1, 19-24.)

STATISTICS OF INCOME

Individual returns, net income reported for calendar years 1916 to 1928, by income classes—Continued

Income classes	Net income—Continued			
	1921 ¹	1922 ¹	1923 ¹	1924 ¹
Under \$1,000.....	\$213, 849, 934	\$247, 564, 383	\$252, 513, 019	\$235, 451, 546
\$1,000 under \$2,000.....	3, 620, 761, 768	3, 630, 570, 922	3, 693, 641, 647	3, 564, 474, 084
\$2,000 under \$3,000.....	5, 325, 031, 265	5, 153, 497, 468	6, 073, 443, 625	5, 277, 147, 446
\$3,000 under \$5,000.....	4, 054, 891, 244	4, 500, 557, 809	6, 469, 194, 945	6, 827, 924, 126
\$5,000 under \$10,000.....	2, 378, 759, 237	2, 641, 904, 702	2, 653, 026, 193	2, 991, 187, 905
\$10,000 under \$25,000.....	1, 958, 156, 206	2, 255, 871, 780	2, 538, 079, 115	2, 855, 396, 811
\$25,000 under \$50,000.....	979, 629, 305	1, 208, 273, 932	1, 350, 680, 468	1, 599, 848, 363
\$50,000 under \$100,000.....	582, 230, 218	805, 223, 834	833, 898, 237	1, 066, 783, 643
\$100,000 under \$150,000.....	163, 520, 999	269, 203, 553	280, 656, 213	377, 644, 950
\$150,000 under \$300,000.....	145, 948, 047	266, 814, 381	260, 584, 012	374, 609, 374
\$300,000 under \$500,000.....	61, 342, 550	116, 672, 075	124, 569, 194	171, 248, 552
\$500,000 under \$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—Continued			
	1925 ¹	1926 ¹	1927 ¹	1928
Under \$1,000.....	\$53, 305, 538	\$67, 237, 548	\$72, 230, 684	\$64, 535, 224
\$1,000 under \$2,000.....	1, 774, 601, 508	1, 747, 917, 122	1, 645, 575, 700	1, 526, 831, 937
\$2,000 under \$3,000.....	2, 047, 969, 883	2, 042, 903, 198	2, 062, 275, 084	2, 030, 900, 943
\$3,000 under \$5,000.....	5, 236, 003, 283	4, 872, 788, 835	4, 700, 816, 426	4, 648, 097, 736
\$5,000 under \$10,000.....	3, 463, 852, 012	3, 838, 953, 366	3, 895, 759, 157	4, 282, 520, 130
\$10,000 under \$25,000.....	3, 544, 898, 379	3, 660, 622, 482	3, 743, 057, 507	4, 037, 853, 104
\$25,000 under \$50,000.....	2, 032, 239, 284	1, 954, 653, 219	2, 051, 770, 684	2, 326, 502, 829
\$50,000 under \$100,000.....	1, 418, 948, 285	1, 389, 339, 134	1, 535, 387, 374	1, 857, 877, 924
\$100,000 under \$150,000.....	572, 859, 982	570, 189, 915	636, 018, 520	850, 450, 966
\$150,000 under \$300,000.....	655, 300, 217	661, 411, 549	787, 270, 255	1, 157, 131, 081
\$300,000 under \$500,000.....	339, 773, 657	340, 214, 162	431, 121, 727	663, 900, 326
\$500,000 under \$1,000,000.....	327, 367, 523	317, 881, 202	378, 166, 589	670, 861, 671
\$1,000,000 and over.....	422, 456, 852	494, 393, 917	600, 640, 846	1, 108, 863, 041
Total.....	21, 894, 576, 403	21, 958, 505, 649	22, 545, 090, 553	25, 226, 326, 912

¹ Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928 partly tabulated and partly estimated on basis of sample. (See pp. 1, 19-24.)

Individual returns, tax reported for calendar years 1916 to 1928, by income classes ¹

Income classes	Tax				
	1916	1917	1918	1919	1920
\$1,000 under \$2,000.....		\$16, 243, 504	\$26, 481, 602	\$24, 696, 200	\$36, 859, 732
\$2,000 under \$3,000.....		9, 097, 378	35, 415, 344	28, 257, 861	45, 507, 821
\$3,000 under \$5,000.....	\$775, 804	18, 283, 457	82, 928, 720	75, 914, 847	83, 496, 116
\$5,000 under \$10,000.....	6, 301, 183	44, 066, 389	93, 057, 963	91, 537, 910	97, 836, 033
\$10,000 under \$25,000.....	11, 637, 014	80, 695, 149	142, 448, 679	104, 832, 523	172, 259, 321
\$25,000 under \$50,000.....	11, 602, 681	76, 593, 344	130, 240, 648	154, 946, 343	154, 265, 276
\$50,000 under \$100,000.....	16, 298, 587	85, 027, 556	147, 428, 655	186, 357, 608	163, 717, 719
\$100,000 under \$150,000.....	12, 423, 481	55, 766, 236	95, 680, 064	118, 705, 303	86, 587, 694
\$150,000 under \$300,000.....	24, 007, 267	86, 718, 157	136, 155, 916	163, 095, 349	92, 604, 423
\$300,000 under \$500,000.....	17, 951, 410	50, 227, 598	79, 164, 847	86, 031, 032	47, 043, 461
\$500,000 under \$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

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated and partly estimated on basis of sample. (See pp. 1, 19-24.)

Individual returns, tax reported for calendar years 1916 to 1928, by income classes—
Continued

Income classes	Tax—Continued			
	1921	1922	1923	1924
Under \$1,000	\$173, 678	\$246, 636	\$316, 602	\$145, 629
\$1,000 under \$2,000	29, 160, 654	27, 081, 089	18, 252, 646	10, 432, 394
\$2,000 under \$3,000	20, 712, 373	20, 729, 737	16, 605, 072	10, 207, 284
\$3,000 under \$5,000	42, 743, 604	47, 533, 306	46, 048, 427	26, 865, 387
\$5,000 under \$10,000	68, 871, 422	70, 387, 912	54, 074, 735	28, 827, 944
\$10,000 under \$25,000	126, 886, 410	123, 575, 960	103, 109, 350	78, 068, 669
\$25,000 under \$50,000	112, 909, 840	125, 697, 249	103, 600, 750	109, 359, 811
\$50,000 under \$100,000	115, 711, 635	144, 092, 555	108, 878, 597	136, 636, 004
\$100,000 under \$150,000	52, 330, 056	71, 237, 246	55, 719, 390	75, 677, 735
\$150,000 under \$300,000	61, 495, 988	98, 810, 408	62, 104, 203	92, 480, 898
\$300,000 under \$500,000	31, 859, 630	43, 488, 227	31, 668, 552	45, 771, 131
\$500,000 under \$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—Continued			
	1925	1926	1927	1928
Under \$1,000	\$68, 557	\$55, 538	\$39, 980	\$59, 662
\$1,000 under \$2,000	1, 704, 087	1, 761, 233	1, 233, 658	1, 549, 713
\$2,000 under \$3,000	3, 809, 422	4, 216, 702	3, 970, 412	4, 317, 054
\$3,000 under \$5,000	8, 326, 214	7, 245, 433	6, 508, 177	7, 475, 073
\$5,000 under \$10,000	19, 149, 177	20, 272, 195	20, 664, 502	22, 895, 853
\$10,000 under \$25,000	74, 171, 952	72, 464, 803	74, 225, 906	82, 757, 745
\$25,000 under \$50,000	120, 688, 692	112, 796, 680	119, 475, 301	136, 568, 322
\$50,000 under \$100,000	147, 842, 780	140, 946, 589	156, 674, 952	194, 447, 236
\$100,000 under \$150,000	79, 471, 792	77, 900, 137	87, 397, 904	116, 855, 418
\$150,000 under \$300,000	103, 058, 819	103, 997, 156	123, 775, 837	182, 513, 642
\$300,000 under \$500,000	55, 721, 982	55, 255, 627	73, 750, 177	113, 249, 844
\$500,000 under \$1,000,000	53, 674, 188	53, 665, 366	64, 265, 391	116, 424, 264
\$1,000,000 and over	66, 867, 521	81, 893, 331	98, 657, 237	185, 140, 211
Total	734, 555, 183	732, 470, 790	830, 639, 434	1, 164, 254, 037

Individual returns, average amount of tax and average rate of tax by income classes, calendar years 1916 to 1928 ¹

Income classes	1916		1917		1918	
	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 under \$2,000			\$9. 90	0. 66	\$17. 46	1. 19
\$2,000 under \$3,000			10. 85	. 44	23. 66	. 98
\$3,000 under \$5,000			32. 60	. 86	88. 95	2. 35
\$5,000 under \$10,000	\$4. 94	0. 12	162. 80	2. 41	291. 39	4. 34
\$10,000 under \$25,000	41. 85	. 61	717. 27	4. 78	1, 222. 01	8. 20
\$25,000 under \$50,000	143. 88	. 94	2, 520. 26	7. 34	4, 563. 12	13. 32
\$50,000 under \$100,000	488. 86	1. 41	6, 835. 56	10. 04	14, 748. 76	21. 69
\$100,000 under \$150,000	1, 559. 37	2. 25	16, 888. 62	13. 92	40, 576. 79	33. 68
\$150,000 under \$300,000	4, 283. 96	3. 48	36, 948. 51	18. 27	89, 871. 89	44. 64
\$300,000 under \$500,000	9, 851. 16	4. 75	89, 852. 59	23. 93	207, 237. 82	54. 77
\$500,000 under \$1,000,000	25, 142. 03	6. 60	188, 410. 12	27. 63	392, 326. 67	58. 65
\$1,000,000 and over	55, 590. 19	8. 14	776, 063. 82	35. 65	1, 326, 645. 51	64. 65
General average	249, 938. 62	11. 09				
	396. 60	2. 75	199. 11	5. 06	254. 85	7. 08

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated, based on sample for years prior to 1928. For 1928, partly tabulated and partly estimated on basis of sample. (See pp. 1, 19-24.)

Individual returns, average amount of tax and average rate of tax by income classes, calendar years 1916 to 1928—Continued

Income classes	1919		1920		1921	
	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	0.08
\$1,000 under \$2,000	\$12.83	0.87	\$13.80	0.91	11.95	.81
\$2,000 under \$3,000	18.00	.74	17.71	.74	9.32	.39
\$3,000 under \$5,000	64.31	1.68	62.44	1.66	39.87	1.05
\$5,000 under \$10,000	208.59	3.10	214.92	3.19	194.97	2.90
\$10,000 under \$25,000	1,014.45	6.83	1,002.50	6.76	958.76	6.48
\$25,000 under \$50,000	4,134.44	12.13	4,001.90	11.80	3,900.71	11.53
\$50,000 under \$100,000	13,990.81	20.79	13,538.22	20.20	13,274.25	19.87
\$100,000 under \$150,000	39,793.93	33.12	39,519.71	32.61	38,280.95	32.00
\$150,000 under \$300,000	87,497.50	43.94	87,116.11	<3.04	83,215.14	42.14
\$300,000 under \$500,000	202,425.96	54.08	196,834.56	52.67	196,664.33	51.94
\$500,000 under \$1,000,000	403,323.45	59.42	371,065.08	57.08	398,604.30	58.70
\$1,000,000 and over	1,523,492.25	64.87	1,490,457.12	63.81	1,496,177.43	63.59
General average	238.08	6.39	148.08	4.53	107.98	3.67

Income classes	1922		1923		1924	
	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	\$0.61	0.10	\$0.86	0.13	\$0.42	0.06
\$1,000 under \$2,000	10.96	.75	7.23	.49	4.32	.29
\$2,000 under \$3,000	9.73	.40	6.72	.27	4.83	.19
\$3,000 under \$5,000	38.94	1.06	26.78	.71	14.92	.39
\$5,000 under \$10,000	179.85	2.66	139.42	2.04	65.92	.96
\$10,000 under \$25,000	816.60	5.48	606.19	4.06	408.27	2.73
\$25,000 under \$50,000	3,542.96	10.40	2,600.94	7.67	2,323.79	6.84
\$50,000 under \$100,000	12,007.71	17.89	8,743.86	13.06	8,639.10	12.81
\$100,000 under \$150,000	32,859.16	27.42	23,821.89	19.85	24,690.94	20.04
\$150,000 under \$300,000	74,686.63	37.03	47,735.74	23.83	49,286.85	24.69
\$300,000 under \$500,000	140,738.60	37.27	96,845.72	25.42	100,155.65	26.73
\$500,000 under \$1,000,000	239,499.03	35.81	180,839.96	26.81	175,972.32	26.87
\$1,000,000 and over	739,069.24	35.02	483,628.04	23.53	629,429.37	30.27
General average	126.86	4.04	85.95	2.67	95.56	2.74

Income classes	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)
Under \$1,000	\$0.70	0.12	\$0.46	0.08	\$0.32	0.06
\$1,000 under \$2,000	1.59	.10	1.68	.10	1.24	.07
\$2,000 under \$3,000	4.52	.19	5.03	.21	4.63	.19
\$3,000 under \$5,000	6.27	.16	5.84	.15	5.38	.14
\$5,000 under \$10,000	38.02	.55	36.16	.52	36.40	.53
\$10,000 under \$25,000	313.26	2.09	293.70	1.98	294.45	1.98
\$25,000 under \$50,000	2,020.85	5.94	1,962.12	5.77	1,987.18	5.82
\$50,000 under \$100,000	7,054.24	10.42	6,868.74	10.14	6,940.81	10.20
\$100,000 under \$150,000	16,699.26	13.87	16,490.26	13.66	16,612.41	13.74
\$150,000 under \$300,000	31,976.05	15.73	31,832.61	15.72	31,958.64	15.72
\$300,000 under \$500,000	62,468.59	16.40	61,945.77	16.24	64,636.44	17.11
\$500,000 under \$1,000,000	112,054.67	16.39	114,669.58	16.88	115,377.72	16.99
\$1,000,000 and over	323,031.50	15.83	354,516.58	16.56	340,197.36	16.42
General average	176.11	3.35	177.00	3.33	202.52	3.68

*Individual returns, average amount of tax and average rate of tax by income classes,
calendar years 1916 to 1928—Continued*

Income classes	1928	
	Average tax per return	Average rate of tax (per cent)
Under \$1,000.....	\$0. 54	0. 09
\$1,000 under \$2,000.....	1. 69	. 10
\$2,000 under \$3,000.....	5. 15	. 21
\$3,000 under \$5,000.....	6. 27	. 16
\$5,000 under \$10,000.....	36. 41	. 53
\$10,000 under \$25,000.....	305. 50	2. 05
\$25,000 under \$50,000.....	2, 006. 94	5. 87
\$50,000 under \$100,000.....	7, 146. 96	10. 47
\$100,000 under \$150,000.....	16, 577. 59	13. 74
\$150,000 under \$300,000.....	32, 144. 00	15. 77
\$300,000 under \$500,000.....	64, 493. 08	17. 06
\$500,000 under \$1,000,000.....	118, 437. 70	17. 35
\$1,000,000 and over.....	362 309. 61	16. 70
General average.....	286. 00	4. 62

Individual returns, total income, distributed by main sources, for calendar years 1916 to 1928 ¹

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STATISTICS OF INCOME

Distribution	Income									
	1916		1917		1918		1919		1920	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Wages and salaries ²	\$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
Business ³	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, 205, 555, 387	12. 01
Partnerships ⁴			775, 086, 665	6. 42	1, 214, 914, 422	6. 85	1, 831, 430, 243	8. 16	1, 701, 229, 432	6. 37
Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years ⁵			318, 170, 617	2. 63	291, 185, 704	1. 64	999, 364, 287	4. 45	1, 020, 542, 719	3. 82
Capital net gain from sale of assets held more than 2 years ⁶										
Total.....	4, 488, 751, 296	53. 76	7, 607, 107, 930	62. 99	12, 897, 846, 872	72. 69	17, 464, 037, 635	77. 83	21, 197, 700, 892	79. 42
Rents and royalties.....	643, 802, 657	7. 71	684, 343, 399	5. 67	975, 679, 666	5. 50	1, 019, 094, 265	4. 54	1, 047, 423, 738	3. 92
Interest and other income ⁷	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
Interest on Government obligations not wholly exempt from tax ⁸							63, 377, 222	. 28	61, 549, 572	. 24
Dividends on stock of domestic corporations ⁹	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
Fiduciary ¹⁰	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
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
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
Net loss from sale of real estate, stocks, bonds, etc., other than net loss from sale of assets held more than 2 years.....										
Contributions ¹¹			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
Net income.....	6, 298, 577, 620	75. 43	¹² 11, 191, 246, 207	92. 67	15, 924, 639, 355	89. 74	19, 859, 491, 448	88. 51	23, 735, 629, 183	88. 93

Distribution	Income—Continued									
	1921		1922		1923		1924		1925	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Wages and salaries ²	\$13,813,169,165	59.21	\$13,693,992,791	55.06	\$14,195,355,961	48.54	\$13,617,662,626	46.04	\$9,742,159,865	38.55
Business ³	2,366,318,610	10.14	2,839,771,144	11.42	4,722,766,099	16.15	4,755,483,091	16.08	3,688,804,463	14.59
Partnerships ⁴	1,341,186,308	5.75	1,427,127,347	5.74	1,676,408,680	5.73	1,810,013,740	6.12	1,827,025,490	7.23
Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years ⁵	462,858,673	1.98	742,103,997	2.98	863,106,709	2.95	1,124,565,658	3.80	1,991,659,499	7.89
Capital net gain from sale of assets held more than 2 years ⁶			249,247,583	1.00	305,393,768	1.04	389,148,434	1.32	940,569,341	3.72
Total.....	17,983,532,756	77.08	18,952,242,862	76.20	21,763,031,217	74.41	21,696,873,549	73.36	18,190,218,658	71.98
Rents and royalties.....	1,177,957,882	5.05	1,224,928,998	4.92	1,814,126,275	6.20	2,009,716,478	6.79	1,471,332,463	5.82
Interest and other income ⁷	1,643,344,489	7.05	1,738,600,915	6.99	2,177,771,024	7.45	2,281,703,361	7.71	1,814,402,206	7.18
Interest on Government obligations not wholly exempt from tax ⁸	46,994,406	.20	33,988,634	.14	43,710,945	.15	29,645,332	.10	25,651,179	.10
Dividends on stock of domestic corporations ⁹	2,476,952,399	10.62	2,664,219,081	10.71	3,119,828,710	10.66	3,250,913,954	10.99	3,464,624,648	13.71
Fiduciary ¹⁰			257,927,864	1.04	329,124,466	1.13	310,143,901	1.05	305,805,537	1.21
Total.....	5,345,249,176	22.92	5,919,665,492	23.80	7,484,561,420	25.59	7,882,123,026	26.64	7,081,816,033	28.02
Total income.....	23,328,781,932	100.00	24,871,908,354	100.00	29,247,592,637	100.00	29,578,996,575	100.00	25,272,034,691	100.00
General deductions:										
Miscellaneous.....	3,751,569,404	16.08	3,110,477,655	12.51	3,935,329,849	13.45	3,389,674,954	11.46	2,935,868,044	11.62
Net loss from sale of real estate, stocks, bonds, etc., other than loss from sale of assets held more than 2 years.....										
Contributions ¹¹			425,218,169	1.71	534,797,130	1.83	533,168,167	1.80	441,590,244	1.74
Total deductions.....	3,751,569,404	16.08	3,535,695,824	14.22	4,470,126,979	15.28	3,922,843,121	13.26	3,377,458,288	13.36
Net income.....	19,577,212,528	83.92	21,336,212,530	85.78	24,777,465,658	84.72	25,656,153,454	86.74	21,894,576,403	86.64

See footnotes at end of table.

Individual returns, total income, distributed by main sources, for calendar years 1916 to 1928—Continued

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STATISTICS OF INCOME

Distribution	Income—Continued					
	1926		1927		1928	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Wages and salaries ²	\$9,994,314,530	39.27	\$10,218,449,780	38.98	\$10,862,330,998	37.47
Business ³	3,572,895,708	14.04	3,287,421,294	12.54	3,243,955,494	11.19
Partnership ⁴	1,732,581,033	6.81	1,755,145,035	6.70	1,929,519,630	6.66
Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years ⁵	1,465,625,374	5.76	1,813,395,955	6.92	2,928,141,616	10.10
Capital net gain from sale of assets held more than 2 years ⁶	912,917,534	3.59	1,081,186,018	4.13	1,879,780,038	6.49
Total.....	17,678,334,179	69.47	18,155,598,082	69.27	20,843,727,776	71.91
Rents and royalties.....	1,450,759,713	5.70	1,302,275,981	4.97	1,164,518,456	4.02
Interest and other income ⁷	1,936,604,432	7.61	2,026,897,032	7.73	2,143,857,860	7.39
Interest on Government obligations not wholly exempt from tax ⁸	36,781,773	.15	47,479,483	.18	40,553,301	.14
Dividends on stock of domestic corporations ⁹	4,011,590,274	15.76	4,264,828,886	16.24	4,350,978,752	15.01
Fiduciary ¹⁰	333,365,460	1.31	421,481,104	1.61	443,998,374	1.53
Total.....	7,769,101,652	30.53	8,052,962,486	30.73	8,143,906,743	28.09
Total income.....	25,447,435,831	100.00	26,208,560,568	100.00	28,987,634,519	100.00
General deductions:						
Miscellaneous.....	2,826,509,251	11.11	2,927,885,668	11.17	3,056,678,735	10.54
Net loss from sale of real estate, stocks, bonds, etc., other than net loss from sale of assets held more than 2 years.....	178,215,623	.70	227,878,965	.87	171,743,165	.59
Contributions ¹¹	484,205,308	1.90	507,705,382	1.94	532,885,707	1.84
Total deductions.....	3,488,930,182	13.71	3,663,470,015	13.98	3,761,307,607	12.97
Net income ¹²	21,958,505,649	86.29	22,545,090,553	86.02	25,226,326,912	87.03

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. 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."

² 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."

³ See notes 2, 4, and 5.

⁴ 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.

⁵ Profits from sale of real estate, etc., included in "Business" in 1916.

⁶ Capital net gain of individuals, partnerships, and fiduciaries given special classifications for taxation, beginning 1922.

⁷ 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.

⁸ 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."

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

¹⁰ 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."

¹¹ Contributions 1916, 1918, 1919, and 1921 tabulated in "General deductions."

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

¹³ Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated and partly estimated on basis of sample. (See p. 1, 19-24.)

*Corporation returns, calendar years 1909 to 1928, showing total number, number and per cent reporting net income and no net income, and amount of net income and deficit*¹

Year	Number of returns				Per cent of total			Net income	Deficit
	Total	Report- ing net income	Report- ing no net income	Inactive corpora- tions; no income data re- ported	Report- ing net income	Report- ing no net in- come	No income data reported		
1909...	262,490	² 52,498	³ 209,992		20	80		\$3,590,000,000	
1910...	270,202	² 54,040	³ 216,162		20	80		3,761,000,000	
1911...	288,352	² 55,129	³ 233,223		19	81		3,503,000,000	
1912...	305,336	² 61,116	³ 244,220		20	80		4,151,000,000	Not avail- able.
1913...	316,909	188,866	128,043		60	40		4,714,000,000	
1914...	⁴ 299,445	174,205	125,240		58	42		3,940,000,000	
1915...	⁴ 366,443	190,911	173,532		52	48		5,310,000,000	
1916...	341,253	206,984	134,269	No data avail- able.	61	39	No data avail- able.	8,766,000,000	\$657,000,000
1917...	351,426	232,079	119,347		66	34		10,730,000,000	630,000,000
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...	345,595	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...	382,883	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
1928...	495,892	268,783	174,828	52,281	54	35	11	10,600,000,000	2,400,000,000

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. 1909-1915 includes, to a limited extent, additions made by audit and delinquent returns filed. Fiscal and fractional (part year) returns are included.

² Returns showing net income in excess of \$5,000 exemption.

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

⁴ 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 1928*¹

Year	Tax		
	Income tax	War-profits and excess- profits tax	Total tax
1913.....	² \$43,127,740		² \$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	² 8,466,114	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
1928.....	1,184,142,142		1,184,142,142

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. 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.

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

³ 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 1928, inclusive*¹

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 under \$5,000-----	49, 397	162, 073, 156	-----	-----	46, 868	151, 338, 556
\$5,000 under \$10,000-----	29, 780	213, 305, 243	-----	-----	27, 615	194, 776, 140
\$10,000 under \$25,000-----	37, 053	800, 570, 917	-----	-----	35, 994	786, 538, 508
\$25,000 under \$50,000-----			-----	-----		
\$50,000 under \$100,000-----	7, 224	507, 215, 825	-----	-----	7, 092	496, 550, 045
\$100,000 under \$250,000-----	5, 383	838, 508, 564	-----	-----	5, 497	851, 989, 198
\$250,000 under \$500,000-----	2, 054	713, 779, 767	-----	-----	2, 124	737, 217, 126
\$500,000 under \$1,000,000-----	1, 171	815, 090, 903	-----	-----	1, 142	788, 372, 009
\$1,000,000 under \$5,000,000-----	846	1, 701, 416, 343	-----	-----	836	1, 628, 705, 255
\$5,000,000 and over-----	180	2, 554, 269, 070	-----	-----	160	2, 203, 332, 348
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-----	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 under \$5,000-----	40, 402	124, 049, 405	43, 502	137, 791, 967	48, 269	153, 069, 832
\$5,000 under \$10,000-----	20, 134	142, 168, 065	24, 787	174, 308, 283	27, 602	199, 336, 286
\$10,000 under \$25,000-----	25, 327	547, 473, 491	35, 811	767, 133, 959	39, 764	891, 426, 019
\$25,000 under \$50,000-----						
\$50,000 under \$100,000-----	4, 595	320, 442, 399	7, 312	512, 069, 921	8, 258	577, 435, 489
\$100,000 under \$250,000-----	3, 108	478, 376, 439	5, 114	791, 272, 098	5, 942	923, 065, 165
\$250,000 under \$500,000-----	1, 136	391, 713, 873	1, 889	658, 842, 334	2, 149	745, 679, 327
\$500,000 under \$1,000,000-----	555	380, 316, 893	1, 016	708, 997, 233	1, 089	752, 853, 087
\$1,000,000 under \$5,000,000-----	461	918, 041, 802	725	1, 444, 773, 281	858	1, 695, 716, 712
\$5,000,000 and over-----	70	971, 569, 865	120	1, 681, 892, 856	168	2, 294, 954, 330
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-----	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

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 449-462. Fiscal year returns are included. Returns showing no net income were not distributed prior to 1925.

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 1928, inclusive—
Continued

Distribution	1924		1925		1926	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Returns showing net income:						
Size of net income—						
Under \$2,000.....	105,135	\$92,757,850	108,447	\$96,859,748	118,092	\$104,121,718
\$2,000 under \$5,000.....	49,050	154,696,040	51,334	162,780,292	50,918	160,215,419
\$5,000 under \$10,000.....	26,090	192,682,420	29,067	207,812,825	28,363	201,434,466
\$10,000 under \$25,000.....	39,411	858,279,429	29,533	477,066,018	26,463	424,743,533
\$25,000 under \$50,000.....	7,857	546,492,107	13,965	498,304,439	15,250	505,981,193
\$50,000 under \$100,000.....	5,200	800,400,960	9,249	646,218,517	8,748	612,009,482
\$100,000 under \$250,000.....	1,793	620,791,551	6,270	966,671,837	5,966	917,889,867
\$250,000 under \$500,000.....	952	662,504,898	2,200	765,259,354	2,137	749,611,283
\$500,000 under \$1,000,000.....	739	1,447,837,353	1,156	788,857,128	1,100	759,354,667
\$1,000,000 under \$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
Total for returns showing net income.....	236,389	7,586,652,292	252,334	9,583,683,697	258,134	9,673,402,889
Returns showing no net income:						
Size of deficit—						
Under \$25,000.....			165,909	507,429,985	183,538	622,156,073
\$25,000 under \$100,000.....			8,565	401,080,214	10,630	497,909,273
\$100,000 under \$500,000.....			2,876	486,586,356	2,619	520,867,843
\$500,000 under \$1,000,000.....			241	171,006,631	251	178,364,712
\$1,000,000 under \$2,000,000.....			81	111,694,991	94	124,482,493
\$2,000,000 under \$3,000,000.....			28	67,150,838	28	66,305,016
\$3,000,000 under \$4,000,000.....			15	55,984,630	12	41,221,059
\$4,000,000 under \$5,000,000.....			7	31,018,188	6	26,887,189
\$5,000,000 and over.....			16	130,676,262	8	90,516,644
Total for returns showing no net income.....	181,032	2,223,925,993	177,738	1,962,628,095	197,186	2,168,710,302
Grand total—net income less deficit.....	417,421	5,362,726,299	430,072	7,621,055,602	455,320	7,504,692,587

Corporation returns—Distribution of number of returns, net income, and deficit, by size of net income and deficit for all corporations for years 1913 to 1928, inclusive—Continued

Distribution	1927		1928	
	Num- ber of returns	Amount	Num- ber of returns	Amount
Size of net income:				
Under \$1,000.....	70,299	\$27,806,395	68,466	\$28,667,760
\$1,000 under \$2,000.....	52,044	79,589,268	42,161	62,624,798
\$2,000 under \$3,000.....	26,470	64,351,482	35,930	90,128,066
\$3,000 under \$4,000.....	15,048	52,633,692	19,392	66,724,327
\$4,000 under \$5,000.....	9,914	44,367,754	11,811	52,757,599
\$5,000 under \$10,000.....	27,690	197,100,206	29,876	211,526,272
\$10,000 under \$15,000.....	11,367	137,633,906	13,707	168,261,530
\$15,000 under \$20,000.....	9,912	165,701,312	8,268	143,246,122
\$20,000 under \$25,000.....	6,217	140,163,752	6,953	156,097,554
\$25,000 under \$50,000.....	12,518	447,199,459	12,480	445,894,631
\$50,000 under \$100,000.....	8,299	580,909,207	8,734	609,179,215
\$100,000 under \$250,000.....	5,823	901,979,956	6,194	959,922,545
\$250,000 under \$500,000.....	2,047	714,494,467	2,267	794,020,678
\$500,000 under \$1,000,000.....	1,139	788,890,764	1,286	893,405,169
\$1,000,000 under \$5,000,000.....	855	1,700,282,717	1,029	2,119,925,678
\$5,000,000 and over.....	187	2,938,777,864	229	3,810,359,213
Total for returns showing net income.....	259,849	8,981,884,261	268,783	10,617,741,157
Size of deficit:				
Under \$1,000.....	49,199	22,260,980	54,633	21,901,102
\$1,000 under \$2,000.....	23,543	35,201,966	24,811	36,402,854
\$2,000 under \$3,000.....	15,379	38,056,867	16,576	41,173,010
\$3,000 under \$4,000.....	11,321	39,367,959	11,907	41,417,367
\$4,000 under \$5,000.....	8,333	37,228,992	8,827	39,568,299
\$5,000 under \$10,000.....	23,198	166,072,281	23,457	166,745,650
\$10,000 under \$15,000.....	10,118	125,106,434	10,424	127,633,647
\$15,000 under \$20,000.....	5,633	98,125,977	5,789	100,067,053
\$20,000 under \$25,000.....	3,776	85,380,525	3,619	80,838,677
\$25,000 under \$50,000.....	7,863	273,897,401	7,707	268,262,158
\$50,000 under \$100,000.....	4,019	277,499,065	3,990	276,902,138
\$100,000 under \$250,000.....	2,327	351,234,547	2,048	311,303,871
\$250,000 under \$500,000.....	654	225,694,160	557	193,694,881
\$500,000 under \$1,000,000.....	257	176,554,346	287	200,947,313
\$1,000,000 under \$5,000,000.....	188	351,194,669	186	342,217,717
\$5,000,000 and over.....	18	168,863,207	10	142,048,511
Total for returns showing no net income.....	165,826	2,471,739,376	174,828	2,391,124,248
Inactive corporations; no income data reported.....	49,356	-----	52,281	-----
Grand total—net income less deficit.....	475,031	6,510,144,885	495,892	8,226,616,909

ESTATE-TAX RETURNS

The following tables are compiled from estate-tax returns filed with the bureau in the 12 months ending December 31, 1929. They do not, however, represent 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 rather than on the distributive share.

The gross estate as defined by statute includes certain transfers such as those 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. Under the previous revenue acts the specific exemption was \$50,000. Estate-tax returns filed under the revenue acts of 1926 and 1928 are allowed a tax credit not to exceed 80 per cent of the total Federal estate tax for estate, inheritance, legacy, or succession taxes made to any of the several States, Territories, or the District of Columbia. Under the revenue act of 1924 (effective June 2, 1924) the tax credit 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 and prior to any adjustments that may be determined upon through 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 acts of 1926 and 1928.)

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.*

[Returns filed from Jan. 1 to Dec. 31, 1929]

	Total		No net taxable estate			
			Gross estate under \$50,000		Gross estate over \$50,000	
Number of returns.....	8,582		68		1,756	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:						
Real estate.....	\$570,068,819	14.83	\$536,470	19.83	\$77,991,334	28.40
Investments in bonds and stocks—						
Federal Government bonds—						
Wholly tax-exempt.....	44,745,686	1.17	101	.01	783,057	.29
Partially tax-exempt.....	46,213,692	1.20	53,111	1.96	3,648,420	1.33
State and municipal bonds,						
wholly tax-exempt.....	149,376,793	3.89			4,320,639	1.57
All other bonds.....	263,141,014	6.85	91,019	3.36	15,762,027	5.74
Total bonds.....	503,477,190	13.11	144,231	5.33	24,514,143	8.93
Capital stock in corporation.....	1,860,796,041	48.40	419,274	15.49	70,380,255	25.63
Total bonds and stocks.....	2,364,273,231	61.51	563,505	20.82	94,894,398	34.56
Mortgages, notes, cash, etc.....	381,106,477	9.92	465,607	17.21	35,162,015	12.80
Insurance (gross).....	124,739,521	3.25	845,698	31.25	17,275,633	6.29
Jointly owned property (\$52,189,382 distributed by form of property).....	191,276,143	4.98	242,904	8.98	15,556,771	5.67
Miscellaneous property.....						
Transfers made in contemplation of or intended to take effect at or after death.....	102,635,598	2.67	51,257	1.89	5,487,696	2.00
General power of appointment exercised by will or by deed in contemplation of death.....	10,525,615	.27			427,174	.16
Property from an estate taxed within 5 years; value at date of death of present decedent.....	98,888,746	2.57	500	.02	27,805,221	10.12
Total gross estate.....	3,843,514,150	100.00	2,705,941	100.00	274,600,242	100.00
Nature of deduction:						
Insurance exemption.....	54,223,134		753,325		9,249,707	
Funeral and administrative expenses.....	150,696,080		172,435		13,568,931	
Debts, unpaid mortgages, etc.....	350,841,290		987,590		80,474,353	
Property from an estate taxed within 5 years; value at date of previous decedent's death.....	85,127,551		500		25,552,396	
Charitable, public, and similar bequests.....	153,677,713		3,000		35,369,006	
Specific exemption.....	846,760,000		5,800,000		171,500,000	
Total deductions.....	1,641,315,768		7,716,850		335,714,393	
Net taxable estate.....	2,268,323,442					
Total tax.....	165,413,851					
Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia ¹	122,110,369					
Net tax after deducting tax credit.....	43,303,482					

¹ 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.

showing amounts, number of estates, and relative percentages, by size of net estate

[Returns filed from Jan. 1 to Dec. 31, 1929]

Size of net estate									
Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 under \$400,000		\$400,000 under \$600,000	
2,288		1,189		1,132		998		414	
Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
\$86,311,591	24.73	\$55,007,708	21.58	\$63,532,633	18.47	\$77,409,284	16.77	\$36,458,753	12.37
1,284,556	.37	1,437,503	.56	1,741,303	.51	2,735,312	.59	2,418,954	.82
7,370,828	2.11	4,776,960	1.87	5,576,976	1.62	6,904,153	1.50	4,186,172	1.42
5,551,684	1.59	4,380,672	1.72	6,329,717	1.84	10,330,030	2.24	9,128,052	3.10
28,812,559	8.26	22,977,602	9.02	28,795,812	8.37	42,759,820	9.26	29,156,642	9.89
43,019,627	12.33	33,572,737	13.17	42,443,808	12.34	62,729,315	13.59	44,889,820	15.23
103,041,285	29.52	87,491,710	34.33	137,107,359	39.87	195,414,716	42.32	140,550,589	47.69
146,060,912	41.85	121,064,447	47.50	179,551,167	52.21	258,144,031	55.91	185,440,409	62.92
60,241,420	17.26	39,125,141	15.35	49,271,210	14.33	57,424,889	12.44	29,642,582	10.06
17,232,272	4.94	11,140,620	4.37	13,566,490	3.94	17,286,723	3.74	9,392,989	3.19
19,486,943	5.58	13,760,626	5.40	17,782,496	5.17	24,851,376	5.38	12,869,389	4.37
10,440,839	2.99	7,675,248	3.01	11,547,956	3.36	15,969,417	3.46	14,336,730	4.86
1,301,138	.37	533,799	.21	1,940,070	.56	1,886,728	.41	810,862	.27
7,964,023	2.28	6,560,115	2.58	6,734,260	1.96	8,718,069	1.89	5,786,951	1.96
349,639,138	100.00	254,867,704	100.00	343,926,282	100.00	461,690,517	100.00	294,738,665	100.00
9,050,189	-----	5,655,119	-----	6,756,562	-----	8,239,403	-----	3,660,438	-----
15,589,426	-----	10,847,567	-----	14,354,063	-----	18,065,177	-----	10,709,166	-----
32,956,107	-----	21,913,550	-----	29,660,353	-----	38,152,913	-----	21,257,640	-----
6,896,707	-----	5,265,032	-----	5,657,408	-----	7,472,752	-----	5,129,977	-----
10,011,995	-----	6,099,385	-----	14,642,955	-----	9,936,396	-----	7,668,002	-----
223,900,000	-----	117,950,000	-----	112,856,000	-----	99,600,000	-----	41,350,000	-----
298,404,424	-----	167,730,653	-----	183,921,341	-----	181,496,641	-----	89,715,223	-----
50,634,714	-----	87,137,051	-----	160,004,941	-----	280,193,876	-----	205,023,442	-----
507,182	-----	1,149,281	-----	3,119,498	-----	7,709,929	-----	7,135,293	-----
339,389	-----	821,455	-----	2,262,673	-----	5,607,842	-----	5,118,436	-----
167,793	-----	327,826	-----	856,825	-----	2,102,087	-----	2,016,857	-----

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductible net estate—*

	Size of net estate					
	\$600,000 under \$800,000		\$800,000 under \$1,000,000		\$1,000,000 under \$1,500,000	
Number of returns.....	221		137		149	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:						
Real estate.....	\$33,803,003	15.62	\$18,211,262	10.76	\$28,726,506	11.93
Investments in bonds and stocks—						
Federal Government bonds—						
Wholly tax-exempt.....	3,338,309	1.54	1,274,912	.75	3,542,324	1.47
Partially tax-exempt.....	3,840,329	1.77	1,681,459	.99	3,262,876	1.36
State and municipal bonds, wholly tax-exempt.....	8,903,626	4.12	12,406,091	7.33	13,567,311	5.63
All other bonds.....	14,715,982	6.80	14,726,703	8.70	14,279,386	5.93
Total bonds.....	30,798,246	14.23	30,089,165	17.77	34,651,897	14.39
Capital stock in corporation.....	99,419,457	45.95	84,748,561	50.06	134,181,627	55.73
Total bonds and stocks.....	130,217,703	60.18	114,837,726	67.83	168,833,524	70.12
Mortgages, notes, cash, etc.....	20,316,880	9.39	12,241,582	7.23	20,816,739	8.64
Insurance (gross).....	6,798,259	3.14	6,516,714	3.85	6,176,827	2.57
Miscellaneous property.....	13,234,485	6.12	8,885,089	5.25	6,379,524	2.65
Transfers made in contemplation of or intended to take effect at or after death.....	6,716,034	3.10	6,033,570	3.56	4,048,014	1.68
General power of appointment exercised by will or by deed in contemplation of death.....	1,389,953	.64	22,660	.01	1,882,231	.78
Property from an estate taxed within 5 years; value at date of death of present decedent.....	3,905,385	1.81	2,549,375	1.51	3,919,191	1.63
Total gross estate.....	216,386,702	100.00	169,297,978	100.00	240,782,556	100.00
Nature of deduction:						
Insurance exemption.....	2,135,458	-----	2,362,470	-----	2,314,470	-----
Funeral and administrative expenses.....	7,621,837	-----	7,307,512	-----	9,012,071	-----
Debts, unpaid mortgages, etc.....	17,238,477	-----	16,262,080	-----	19,727,884	-----
Property from an estate taxed within 5 years; value at date of previous decedent's death.....	3,276,500	-----	1,707,534	-----	2,939,192	-----
Charitable, public, and similar bequests.....	11,582,835	-----	5,348,706	-----	11,529,041	-----
Specific exemption.....	22,200,000	-----	13,700,000	-----	14,900,000	-----
Total deductions.....	64,055,107	-----	46,688,302	-----	60,422,658	-----
Net taxable estate.....	152,331,595	-----	122,609,676	-----	180,359,898	-----
Total tax.....	6,141,238	-----	5,637,199	-----	9,734,791	-----
Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia.....	4,472,058	-----	4,091,286	-----	7,020,805	-----
Net tax after deducting tax credit.....	1,669,180	-----	1,545,913	-----	2,713,986	-----

¹ 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.

tions, showing amounts, number of estates, and relative percentages, by size of
Continued

Size of net estate									
\$1,500,000 under \$2,000,000		\$2,000,000 under \$2,500,000		\$2,500,000 under \$3,000,000		\$3,000,000 under \$3,500,000		\$3,500,000 under \$4,000,000	
79		41		29		12		14	
Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
\$18,263,652	10.41	\$7,922,145	6.65	\$7,527,734	8.09	\$5,478,124	12.11	\$5,151,940	7.32
3,110,462	1.77	2,665,686	2.24	6,240,554	6.70	1,036,192	2.29	825,147	1.17
1,537,080	.88	930,552	.78	258,720	.28	325,286	.72	418,474	.59
10,502,660	5.99	10,390,958	8.73	10,840,487	11.64	4,055,126	8.97	3,974,103	5.65
11,897,675	6.78	7,483,102	6.28	4,333,773	4.66	2,502,725	5.53	1,981,933	2.82
27,047,877	15.42	21,470,298	18.03	21,673,534	23.28	7,919,329	17.51	7,199,657	10.23
95,503,959	54.43	71,306,584	59.89	48,291,953	51.88	25,730,931	56.89	47,239,020	67.11
122,551,836	69.85	92,776,882	77.92	69,965,487	75.16	33,650,260	74.40	54,438,677	77.34
13,388,036	7.63	7,622,982	6.40	3,928,228	4.22	4,100,113	9.07	2,346,477	3.33
4,268,015	2.43	2,097,696	1.76	1,978,510	2.13	208,010	.46	965,102	1.37
9,984,309	5.69	3,731,586	3.14	3,397,356	3.65	990,637	2.19	6,022,202	8.56
1,342,244	.76	4,762,231	4.00	2,437,478	2.62	581,207	1.29	1,461,517	2.08
5,661,224	3.23	158,869	.13	3,848,871	4.13	218,695	.48		
175,459,316	100.00	119,072,391	100.00	93,083,664	100.00	45,227,046	100.00	70,385,915	100.00
1,574,590		653,271		460,877		40,000		814,454	
7,222,745		4,289,452		2,688,678		1,586,209		2,648,301	
10,148,862		8,720,233		3,315,472		1,051,216		10,732,397	
4,384,664		158,869		3,426,455		201,021			
6,702,966		9,445,906		1,852,289		2,337,084		2,276,635	
7,900,000		4,100,000		2,900,000		1,200,000		1,400,000	
37,933,827		27,367,731		14,643,771		6,415,530		17,871,787	
137,525,489		91,704,660		78,439,893		38,811,516		52,514,128	
8,703,785		6,443,103		5,974,832		3,197,544		4,635,836	
6,250,956		4,413,247		4,445,456		2,098,218		2,821,195	
2,452,829		2,029,856		1,529,376		1,099,326		1,814,641	

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductible net estate—*

	Size of net estate			
	\$4,000,000 under \$5,000,000		\$5,000,000 under \$6,000,000	
Number of returns.....	14		10	
Distribution	Amount	Per cent	Amount	Per cent
Form of property:				
Real estate.....	\$5,702,307	7.33	\$6,921,963	10.82
Investments in bonds and stocks—				
Federal Government bonds—				
Wholly tax-exempt.....	2,488,070	3.20	337,934	.53
Partially tax-exempt.....	257,304	.33	479,425	.75
State and municipal bonds, wholly tax-exempt.....	4,438,580	5.70	2,681,604	4.19
All other bonds.....	523,800	.67	3,580,904	5.60
Total bonds.....	7,707,754	9.90	7,079,867	11.07
Capital stock in corporation.....	40,661,823	52.25	42,580,218	66.55
Total bonds and stocks.....	48,369,577	62.15	49,660,085	77.62
Mortgages, notes, cash, etc.....	2,891,592	3.71	3,406,158	5.33
Insurance (gross).....	1,144,087	1.47	539,055	.84
Miscellaneous property.....	7,571,343	9.73	2,680,284	4.19
Transfers made in contemplation of or intended to take effect at or after death.....	3,032,327	3.90		
General power of appointment exercised by will or by deed in contemplation of death.....	331,000	.43		
Property from an estate taxed within 5 years; value at date of death of present decedent.....	8,784,249	11.28	767,632	1.20
Total gross estate.....	77,826,482	100.00	63,975,177	100.00
Nature of deduction:				
Insurance exemption.....	147,010		89,055	
Funeral and administrative expenses.....	3,611,573		2,685,558	
Debts, unpaid mortgages, etc.....	2,611,448		2,156,647	
Property from an estate taxed within 5 years; value at date of previous decedent's death.....	7,541,563		699,329	
Charitable, public, and similar bequests.....	1,873,090		2,045,000	
Specific exemption.....	1,400,000		1,000,000	
Total deductions.....	17,184,684		8,675,589	
Net taxable estate.....	60,641,798		55,299,588	
Total tax.....	5,739,349		5,829,937	
Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia ¹	4,473,136		4,139,144	
Net tax after deducting tax credit.....	1,266,213		1,690,793	

¹ 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.

tions, showing amounts, number of estates, and relative percentages, by size of
Continued

Size of net estate									
\$6,000,000 under \$7,000,000		\$7,000,000 under \$8,000,000		\$8,000,000 under \$9,000,000		\$9,000,000 under \$10,000,000		\$10,000,000 and over	
7		3		3		2		16	
Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
\$6,387,138	12.14	\$762,710	3.27	\$1,058,145	3.76	\$475,150	2.27	\$26,424,267	5.68
839,396	1.60			35,151	.12	1,330,182	6.35	7,280,581	1.56
482,304	.92	5,151	.02					218,112	.05
2,633,354	5.00	115,500	.50	4,313,000	15.33	776,791	3.70	19,736,813	4.24
5,504,713	10.46	2,500	.01	328,140	1.17	527,872	2.52	12,396,325	2.66
9,459,767	17.98	123,151	.53	4,676,291	16.62	2,634,845	12.57	39,631,831	8.51
30,399,226	57.79	22,188,690	95.24	17,703,208	62.92	16,006,472	76.36	350,429,124	75.29
39,838,993	75.77	22,311,841	95.77	22,379,499	79.54	18,641,317	88.93	390,060,955	83.80
3,667,409	6.97	120,824	.52	715,085	2.54	875,335	4.18	13,336,173	2.87
439,195	.83	53,669	.23			762,656	3.64	6,051,301	1.30
1,442,151	2.74	48,691	.21	1,133,086	4.03	197,318	.94	21,027,577	4.52
592,225	1.13			2,852,208	10.13	9,228	.04	3,258,172	.70
218,269	.42							5,287,847	1.13
52,605,380	100.00	23,297,735	100.00	28,138,023	100.00	20,961,004	100.00	465,446,292	100.00
79,910		40,000				40,000		106,826	
1,929,358		609,480		1,298,998		996,676		13,880,867	
2,415,359		439,064		699,645		282,509		29,637,491	
218,269								4,599,383	
1,770,000				175,000		300,000		12,738,422	
700,000		300,000		300,000		200,000		1,600,000	
7,112,896		1,388,544		2,473,643		1,819,185		62,562,989	
45,492,484		21,909,191		25,664,380		19,141,819		402,883,303	
5,133,297		2,595,063		3,250,088		2,543,945		70,232,661	
4,106,637		1,685,611		2,178,967		2,035,156		53,728,702	
1,026,660		909,452		1,071,121		508,789		16,503,959	

TABLE 2.—*Estates of resident decedents—Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from Jan. 1 to Dec. 31, 1929]

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	Tax credit ¹	Net tax after deducting tax credit	Number	Gross estate	Deductions
Alabama	57	\$17,752,677	50	\$16,376,757	\$7,301,088	\$9,075,669	\$252,903	\$4,348	\$248,555	7	\$1,375,920	\$1,567,815
Alaska												
Arizona	11	1,680,464	7	1,335,268	795,274	539,994	10,458	8,076	2,382	4	345,196	441,673
Arkansas	29	8,203,798	22	6,698,299	3,166,839	39,427	89,427	62,849	26,578	7	1,595,499	2,046,057
California	667	240,814,395	531	222,782,188	85,856,473	136,925,715	7,751,433	6,112,183	1,639,250	136	18,032,207	22,658,657
Colorado	64	25,827,948	48	23,780,856	8,303,306	15,477,550	1,109,206	876,783	232,423	16	2,047,092	2,621,459
Connecticut	248	109,849,726	201	101,957,098	37,222,313	64,734,785	3,309,882	2,091,469	1,218,413	47	7,892,628	9,143,181
Delaware	32	54,642,978	27	54,041,664	5,502,119	48,539,545	6,846,739	5,477,389	1,369,350	5	601,314	698,512
District of Columbia	95	24,796,773	63	20,231,372	7,962,042	12,269,330	440,017	14,807	425,210	32	4,565,401	5,600,019
Florida	120	53,703,148	87	49,312,021	25,149,551	24,162,470	967,131	138,740	828,391	33	4,391,127	5,543,178
Georgia	77	28,701,708	62	26,583,639	11,285,442	15,300,197	596,310	470,443	125,867	15	2,118,069	2,463,415
Hawaii	11	3,993,607	10	3,888,496	1,706,623	2,181,873	91,477	72,889	18,588	1	105,111	159,747
Idaho	7	873,979	4	697,192	523,777	173,415	2,082	1,666	416	3	176,787	352,771
Illinois	654	261,981,019	477	233,383,918	101,264,804	132,119,114	7,533,354	5,875,255	1,658,099	177	28,597,101	34,480,175
Indiana	143	42,736,909	105	37,834,903	14,634,163	23,200,740	1,348,550	621,569	726,981	38	4,902,006	5,922,673
Iowa	155	40,485,885	98	32,785,363	15,399,775	16,885,588	653,228	424,339	228,889	57	8,200,522	10,899,908
Kansas	87	19,324,676	66	16,988,463	8,075,236	8,913,227	357,722	196,129	161,593	21	2,336,213	2,902,159
Kentucky	94	30,285,514	75	28,148,574	14,470,141	13,678,433	517,385	401,401	115,984	19	2,136,940	2,678,251
Louisiana	71	22,801,476	54	19,706,580	7,862,172	11,844,408	418,064	262,503	155,561	17	3,094,896	4,576,833
Maine	69	27,334,207	56	24,656,187	10,003,248	14,652,939	598,519	469,794	128,725	13	2,678,020	3,367,033
Maryland	126	41,521,883	102	38,118,264	16,831,999	21,286,265	722,252	471,615	250,637	24	3,403,619	4,299,948
Massachusetts	570	232,631,647	459	216,862,141	78,893,997	137,968,144	7,297,359	5,690,061	1,607,298	111	15,769,506	19,225,478
Michigan	262	118,772,074	216	111,407,309	39,891,693	71,515,607	4,869,876	3,665,710	1,204,166	46	7,364,774	8,946,465
Minnesota	113	60,424,909	98	58,328,157	22,566,655	35,761,502	1,985,011	1,182,315	802,696	15	2,096,652	2,606,378
Mississippi	38	7,001,500	28	5,251,147	3,900,110	1,351,037	20,192	13,668	6,524	10	1,750,353	2,272,612
Missouri	224	94,256,184	176	86,609,034	29,687,035	56,921,999	3,203,341	2,065,411	1,137,930	48	7,647,150	9,233,696
Montana	21	4,758,869	14	4,001,514	3,030,884	970,630	17,292	13,770	3,522	7	757,555	965,272
Nebraska	103	17,953,474	72	14,318,894	8,955,140	5,363,754	101,854	50,696	51,158	31	3,639,580	4,192,040
Nevada	8	7,905,492	5	7,462,654	1,086,653	6,376,001	492,665	261	492,404	3	442,838	641,352
New Hampshire	54	16,675,563	40	14,816,261	7,449,946	7,366,315	252,420	64,122	188,298	14	1,859,302	2,070,478
New Jersey	466	202,586,415	385	188,413,206	70,774,080	117,639,126	7,566,794	5,252,410	2,314,384	81	14,173,209	18,661,114
New Mexico	11	4,549,722	8	4,287,488	1,636,440	2,651,048	96,720	29,416	67,304	3	262,234	408,347
New York	1,666	1,104,318,240	1,384	1,063,431,825	336,293,986	727,137,839	69,171,814	53,751,691	15,420,123	282	40,886,415	50,898,597
North Carolina	83	28,820,868	59	26,053,940	10,229,362	15,824,578	805,073	491,848	313,225	24	2,766,928	3,638,227
North Dakota	14	2,824,418	8	1,626,238	1,002,393	623,845	12,072	9,658	2,414	6	1,198,180	1,455,852
Ohio	385	156,705,823	301	143,785,049	53,840,425	89,944,624	4,535,822	3,181,678	1,354,144	84	12,920,774	15,807,645

Oklahoma.....	45	10,931,268	31	9,055,081	5,391,645	3,663,436	102,046	71,208	30,838	14	1,876,187	2,193,257
Oregon.....	52	13,071,501	34	10,771,823	5,123,668	5,648,155	231,963	184,969	46,994	18	2,290,678	3,472,355
Pennsylvania.....	853	421,560,371	689	389,046,227	134,490,532	254,555,695	20,233,089	13,988,297	6,244,792	164	32,514,144	39,022,241
Rhode Island.....	85	78,826,596	74	77,437,458	14,902,560	62,534,898	7,588,123	5,904,656	1,683,467	11	1,389,138	1,604,799
South Carolina.....	34	9,274,453	25	7,974,365	3,879,790	4,094,575	181,078	119,005	62,973	9	1,300,088	1,647,405
South Dakota.....	21	3,977,992	15	3,279,810	1,906,393	1,373,417	30,792	24,517	6,275	6	698,482	838,691
Tennessee.....	58	12,971,714	44	11,154,640	6,124,626	5,030,014	141,104	100,863	49,241	14	1,817,071	2,510,857
Texas.....	206	50,223,374	144	42,747,111	21,228,414	21,518,697	735,444	532,278	203,166	62	7,476,265	9,896,888
Utah.....	16	4,643,505	12	3,871,159	1,626,606	2,244,553	57,640	45,627	12,013	4	772,346	822,733
Vermont.....	35	10,634,570	26	9,553,907	6,241,615	3,314,292	91,353	72,391	18,962	9	1,078,663	1,453,667
Virginia.....	80	25,781,154	60	21,189,654	9,254,913	11,934,741	532,150	421,310	110,840	20	4,591,500	5,335,864
Washington.....	64	16,968,966	43	13,573,310	6,446,605	7,131,735	207,605	161,586	46,019	21	3,390,626	3,942,122
West Virginia.....	71	26,797,266	60	25,148,751	10,189,624	14,954,127	675,925	523,387	152,538	11	1,653,515	1,920,912
Wisconsin.....	119	38,063,258	98	34,888,179	17,641,020	17,247,159	548,854	433,521	115,333	21	3,175,079	3,905,825
Wyoming.....	8	2,285,294	5	1,142,512	608,709	533,803	12,241	9,792	2,449	3	1,142,782	1,366,600
Total.....	8,582	3,843,514,150	6,758	3,566,207,967	1,297,884,525	2,268,323,442	165,413,851	122,110,369	43,303,482	1,824	277,306,183	343,431,243

¹ Credit for payment of estate, inheritance, legacy, or succession taxes, 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.)

TABLE 2-A.—*Estates of resident decedents—Date of death after February 26, 1926, taxed under the revenue acts of 1926 and 1928—Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from Jan. 1 to Dec. 31, 1929]

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	Tax credit	Net tax after deducting tax credit	Number	Gross estate	Deductions
Alabama	56	\$17,670,658	49	\$16,294,738	\$7,235,967	\$9,058,881	\$252,735	\$4,348	\$248,387	7	\$1,375,920	\$1,567,815
Alaska												
Arizona	10	1,591,270	6	1,246,074	741,532	504,542	10,104	7,988	2,116	4	345,196	441,673
Arkansas	28	8,115,276	21	6,519,777	3,375,142	3,144,635	89,205	62,793	26,412	7	1,595,499	2,046,057
California	641	237,823,766	515	230,861,516	84,650,675	136,210,841	7,741,922	6,111,048	1,630,874	126	16,962,220	21,372,712
Colorado	63	25,760,504	47	23,715,412	8,240,198	15,475,214	1,109,163	876,772	232,391	16	2,047,092	2,621,459
Connecticut	241	109,270,879	196	101,522,830	36,935,055	64,587,775	3,308,204	2,091,426	1,216,778	45	7,748,049	8,959,706
Delaware	32	54,612,978	27	54,641,664	5,502,119	48,539,545	6,446,739	5,477,389	1,369,350	5	601,314	698,512
District of Columbia	77	22,978,009	55	19,537,794	7,522,912	12,014,882	438,355	11,780	421,575	22	3,440,215	4,320,601
Florida	117	53,337,740	85	48,966,411	25,020,754	23,975,657	964,300	139,740	825,560	32	3,341,329	5,489,696
Georgia	76	28,607,066	61	26,488,997	11,224,268	15,264,729	595,955	470,443	125,512	15	1,118,069	2,469,415
Hawaii	11	3,993,697	10	3,888,496	1,706,623	2,181,873	91,477	72,889	18,588	1	105,111	159,747
Idaho	7	873,979	4	697,192	523,777	173,415	2,082	1,666	416	3	176,787	352,771
Illinois	646	261,182,030	474	233,014,906	101,096,099	131,918,807	7,530,622	5,875,255	1,655,367	172	28,167,124	34,007,074
Indiana	128	41,822,018	96	37,220,626	14,144,000	23,076,626	1,347,309	621,524	725,785	32	4,601,392	5,597,044
Iowa	152	40,293,714	97	32,227,402	15,348,876	16,878,526	653,157	424,339	228,818	55	8,066,312	10,736,927
Kansas	81	18,862,997	60	16,526,784	7,751,309	8,775,475	356,190	196,011	160,179	21	2,336,213	2,902,159
Kentucky	94	30,285,514	75	28,148,574	14,470,141	13,678,433	517,385	401,401	115,984	19	2,136,940	2,678,251
Louisiana	70	22,703,725	53	19,668,829	7,794,487	11,814,342	417,764	262,423	155,336	17	3,094,896	4,576,833
Maine	67	27,122,268	55	24,525,234	9,937,729	14,587,505	597,710	469,794	127,916	12	2,597,064	3,285,453
Maryland	125	41,395,461	101	37,991,842	16,717,618	21,274,224	722,132	471,615	250,517	24	3,403,619	4,299,948
Massachusetts	539	230,565,082	448	216,052,780	78,213,916	137,841,864	7,296,097	5,689,778	1,606,319	91	14,512,302	17,660,953
Michigan	258	117,835,840	214	110,626,690	39,524,426	71,102,264	4,861,476	3,664,517	1,196,959	44	7,209,150	8,783,219
Minnesota	113	60,424,809	98	58,328,157	22,566,655	35,761,502	1,985,011	1,132,315	802,696	15	2,096,652	2,606,378
Mississippi	38	7,001,500	28	5,251,147	3,900,110	1,351,037	20,192	13,668	6,524	10	1,750,353	2,272,612
Missouri	218	92,914,700	170	85,267,550	29,283,000	55,981,550	3,181,180	2,065,295	1,115,885	48	7,647,410	9,233,696
Montana	20	4,720,669	14	4,001,514	3,030,884	970,630	17,292	13,770	3,522	6	719,155	910,972
Nebraska	101	17,849,680	72	14,318,894	8,955,140	5,363,754	101,854	50,696	51,158	29	3,530,786	4,949,707
Nevada	7	7,840,910	5	7,462,754	1,086,653	6,376,001	492,665	261	492,404	2	378,256	465,108
New Hampshire	47	16,142,973	38	14,664,611	7,346,227	7,318,384	251,940	64,002	187,938	9	1,478,362	1,844,844
New Jersey	461	202,123,894	382	188,149,028	70,597,243	117,551,785	7,565,920	5,252,284	2,313,636	79	13,974,866	18,354,799
New Mexico	9	4,443,025	7	4,232,280	1,586,440	2,645,840	96,668	29,416	67,252	2	210,745	279,498
New York	1,644	1,101,563,911	1,372	1,061,566,161	355,134,248	726,441,913	69,180,672	53,748,986	15,411,686	272	39,997,750	49,794,523
North Carolina	76	28,245,141	56	25,730,321	9,955,999	15,794,322	804,776	491,823	312,947	20	2,514,520	3,306,023
North Dakota	14	2,824,418	8	1,626,258	1,002,333	623,925	12,072	9,658	2,414	6	1,198,180	1,455,832
Ohio	382	156,451,710	300	143,704,332	53,734,375	89,919,757	4,535,424	3,181,678	1,353,746	82	12,747,378	15,619,420

Oklahoma.....	45	10,931,268	31	9,055,081	5,391,645	3,663,436	102,046	71,208	30,838	14	1,876,187	2,193,257
Oregon.....	51	12,589,434	33	10,589,756	4,997,720	5,592,036	231,341	184,471	46,870	18	2,299,678	3,472,355
Pennsylvania.....	845	420,696,199	681	388,182,055	133,849,610	254,332,445	20,230,337	13,987,780	6,242,557	164	32,514,144	39,022,241
Rhode Island.....	85	78,826,596	74	77,437,458	14,902,560	62,534,898	7,588,123	5,904,656	1,683,467	11	1,389,138	1,694,799
South Carolina.....	33	9,190,399	24	7,890,311	3,825,987	4,064,324	189,775	119,005	61,770	9	1,300,088	1,647,495
South Dakota.....	19	3,795,955	14	3,174,218	1,815,258	1,358,960	30,647	24,517	6,130	5	621,737	762,034
Tennessee.....	56	12,641,751	42	10,824,677	5,953,193	4,871,484	138,933	100,863	38,070	14	1,817,074	2,510,867
Texas.....	200	49,707,125	141	42,475,109	21,037,150	21,437,959	734,638	532,278	202,360	59	7,232,016	9,601,317
Utah.....	16	4,643,605	12	3,871,159	1,626,606	2,244,553	57,640	45,627	12,013	4	772,345	822,733
Vermont.....	34	10,559,471	25	9,480,808	6,191,615	3,289,193	91,102	72,391	18,711	9	1,078,663	1,453,667
Virginia.....	79	25,727,037	60	21,189,654	9,254,913	11,934,741	532,150	421,310	110,840	19	4,537,383	5,324,513
Washington.....	63	16,571,252	42	13,480,626	6,387,902	7,092,724	207,215	161,488	45,727	21	3,390,626	3,942,122
West Virginia.....	68	26,585,003	57	24,931,488	10,033,347	14,898,141	675,365	523,281	152,084	11	1,653,515	1,920,912
Wisconsin.....	117	37,942,959	97	34,828,974	17,586,489	17,242,485	548,807	433,521	115,286	20	3,113,985	3,817,776
Wyoming.....	8	2,285,294	5	1,142,512	608,709	533,803	12,241	9,792	2,449	3	1,142,782	1,366,600
Total.....	8,368	3,822,574,969	6,637	3,552,609,311	1,289,339,834	2,263,263,477	165,335,103	122,102,984	43,232,119	1,731	269,965,658	334,477,055

¹ 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.)

TABLE 2-B.—*Estates of resident decedents—Date of death after June 2, 1924, and prior to February 26, 1930, taxed under 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, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from Jan. 1 to Dec. 31, 1929]

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	Tax credit ¹	Net tax after deducting tax credit	Number	Gross estate	Deductions
Alabama.....	1	\$82,019	1	\$82,019	\$65,181	\$16,838	\$168		\$168			
Alaska.....												
Arizona.....	1	89,194	1	89,194	53,742	35,452	354	\$88	266			
Arkansas.....	1	88,522	1	88,522	66,318	22,204	222	56	166			
California.....	17	1,971,542	9	1,024,959	650,362	374,597	5,271	1,135	4,136	8	\$946,583	\$1,110,423
Colorado.....	1	67,444	1	67,444	63,108	4,336	43	11	32			
Connecticut.....	1	77,718	1	77,718	60,487	17,231	172	43	129			
Delaware.....												
District of Columbia.....	13	1,533,565	7	633,402	382,091	251,311	3,631	27	3,604	6	900,163	1,005,561
Florida.....	3	365,408	2	315,610	128,797	186,813	2,831		2,831	1	49,798	53,482
Georgia.....												
Hawaii.....												
Idaho.....												
Illinois.....	1	82,218	1	82,218	54,739	27,479	275		275			
Indiana.....	8	477,647	5	327,316	269,981	57,335	573	45	528	3	150,331	162,444
Iowa.....												
Kansas.....	2	166,389	2	166,389	105,602	60,787	608	118	490			
Kentucky.....												
Louisiana.....	1	97,751	1	97,751	67,685	30,066	300	75	225			
Maine.....	1	80,956								1	80,956	81,580
Maryland.....												
Massachusetts.....	31	2,066,565	11	809,361	683,081	126,280	1,262	283	979	20	1,257,204	1,564,525
Michigan.....	2	560,918	1	485,731	259,927	225,804	4,774	1,193	3,581	1	75,187	82,138
Minnesota.....												
Mississippi.....												
Missouri.....	1	101,022	1	101,022	54,459	46,563	465	116	349			
Montana.....	1	38,200								1	38,200	54,300
Nebraska.....												
Nevada.....	1	64,582								1	64,582	176,244
New Hampshire.....	7	532,590	2	151,650	103,719	47,931	480	120	360	5	380,940	426,634
New Jersey.....	3	300,978	2	160,067	109,416	50,651	507	126	381	1	140,911	248,856
New Mexico.....	1	55,208	1	55,208	50,000	5,208	52		52			
New York.....	22	2,754,329	12	1,865,664	1,169,738	695,926	11,142	2,705	8,437	10	888,665	1,104,074
North Carolina.....										3	202,351	271,892
North Dakota.....	5	475,470	2	273,119	243,363	29,756	298	25	273			

Ohio.....	2	173,396								2	173,396	188,225
Oklahoma.....												
Oregon.....	1	182,067	1	182,067	125,948	56,119	622	498	124			
Pennsylvania.....	4	542,327	4	542,327	362,189	180,138	2,251	517	1,734			
Rhode Island.....												
South Carolina.....	1	84,054	1	84,054	53,803	30,251	303		303			
South Dakota.....	1	105,592	1	105,592	91,135	14,457	145		145			
Tennessee.....												
Texas.....	3	310,140	1	91,653	59,460	32,193	321		321	2	218,487	238,983
Utah.....												
Vermont.....												
Virginia.....	1	54,117								1	54,117	61,351
Washington.....	1	97,714	1	97,714	58,703	39,011	390	98	292			
West Virginia.....	1	93,624	1	93,624	51,112	42,512	425	106	319			
Wisconsin.....												
Wyoming.....												
Total.....	140	13,773,266	74	8,151,395	5,444,146	2,707,249	37,885	7,385	30,500	66	5,621,871	6,830,712

¹ 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 to Dec. 31, 1929]

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										
California	9	\$1, 019, 087	7	\$895, 713	\$555, 436	\$340, 277	\$4, 240	2	\$123, 374	\$175, 522
Colorado										
Connecticut	6	501, 129	4	356, 550	226, 771	129, 779	1, 506	2	144, 579	183, 475
Delaware										
District of Columbia	5	285, 199	1	60, 176	57, 039	3, 137	31	4	225, 023	273, 857
Florida										
Georgia	1	94, 642	1	94, 642	59, 174	35, 468	355			
Hawaii										
Idaho										
Illinois	7	716, 771	2	286, 794	113, 966	172, 828	2, 457	5	429, 977	473, 101
Indiana	4	437, 244	4	286, 961	220, 182	66, 779	668	3	150, 253	163, 165
Iowa	3	192, 171	1	57, 961	50, 899	7, 062	71	2	134, 210	162, 981
Kansas	4	295, 290	4	295, 290	218, 325	76, 965	924			
Kentucky										
Louisiana										
Maine	1	130, 983	1	130, 983	65, 519	65, 464	809			
Maryland	1	126, 422	1	126, 422	114, 381	12, 041	120			
Massachusetts										
Michigan	2	375, 316	1	294, 879	107, 340	187, 539	3, 626	1	80, 437	81, 108
Minnesota										
Mississippi										
Missouri	5	1, 240, 462	5	1, 240, 462	346, 576	893, 886	21, 696			
Montana										
Nebraska	2	108, 794						2	108, 794	142, 333
Nevada										
New Hampshire										
New Jersey	2	161, 543	1	104, 111	67, 421	36, 690	367	1	57, 432	57, 459
New Mexico	1	51, 489						1	51, 489	128, 849
New York										
North Carolina	2	100, 257	1	50, 500	50, 000	500	5	1	49, 757	60, 312
North Dakota										
Ohio	1	80, 717	1	80, 717	55, 850	24, 867	398			

Oklahoma.....										
Oregon.....										
Pennsylvania.....	4	321,845	4	321,845	278,733	43,112	501			
Rhode Island.....										
South Carolina.....										
South Dakota.....	1	76,445						1	76,445	76,657
Tennessee.....	2	329,963	2	329,963	171,433	158,530	2,171			
Texas.....	3	206,109	2	180,349	131,804	48,545	485	1	25,760	56,588
Utah.....										
Vermont.....	1	75,099	1	75,099	50,000	25,099	251			
Virginia.....										
Washington.....										
West Virginia.....	2	118,639	2	118,639	105,165	13,474	135			
Wisconsin.....	2	120,299	1	59,205	54,531	4,674	47	1	61,094	88,049
Wyoming.....										
Total.....	74	7,165,915	47	5,447,261	3,100,545	2,346,716	40,863	27	1,718,654	2,123,476

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, to Dec. 31, 1929]

Size of net estate	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit ¹	Net tax after deducting tax credit
No net taxable estate:							
Gross estate under \$50,000.....	68	\$2, 705, 941	\$7, 716, 850				
Gross estate over \$50,000.....	1, 756	274, 600, 242	335, 714, 393				
Net taxable estate:							
Under \$50,000.....	2, 288	349, 039, 138	298, 404, 424	\$50, 634, 714	\$507, 182	\$339, 389	\$167, 793
\$50,000 under \$100,000.....	1, 189	254, 867, 704	167, 730, 653	87, 137, 051	1, 149, 281	821, 455	327, 826
\$100,000 under \$200,000.....	1, 132	343, 926, 282	183, 921, 341	160, 004, 941	3, 119, 498	2, 262, 673	856, 825
\$200,000 under \$400,000.....	993	461, 690, 517	181, 496, 641	280, 193, 876	7, 709, 929	5, 607, 842	2, 102, 087
\$400,000 under \$600,000.....	414	294, 738, 665	89, 715, 223	205, 023, 442	7, 135, 293	5, 118, 436	2, 016, 857
\$600,000 under \$800,000.....	221	216, 386, 702	64, 055, 107	152, 331, 595	6, 141, 238	4, 472, 058	1, 669, 180
\$800,000 under \$1,000,000.....	137	169, 297, 978	46, 688, 302	122, 609, 676	5, 637, 199	4, 091, 286	1, 545, 913
\$1,000,000 under \$1,500,000.....	149	240, 782, 556	60, 422, 658	180, 359, 898	9, 734, 791	7, 020, 805	2, 713, 986
\$1,500,000 under \$2,000,000.....	79	175, 459, 316	37, 933, 827	137, 525, 489	8, 703, 785	6, 250, 956	2, 452, 829
\$2,000,000 under \$2,500,000.....	41	119, 072, 391	27, 367, 731	91, 704, 660	6, 443, 103	4, 413, 247	2, 029, 856
\$2,500,000 under \$3,000,000.....	29	93, 083, 664	14, 643, 771	78, 439, 893	5, 974, 832	4, 445, 456	1, 529, 376
\$3,000,000 under \$3,500,000.....	12	45, 227, 046	6, 415, 530	38, 811, 516	3, 197, 544	2, 098, 218	1, 099, 326
\$3,500,000 under \$4,000,000.....	14	70, 385, 915	17, 871, 787	52, 514, 128	4, 635, 836	2, 821, 195	1, 814, 641
\$4,000,000 under \$5,000,000.....	14	77, 826, 482	17, 184, 684	60, 641, 798	5, 739, 349	4, 473, 136	1, 266, 213
\$5,000,000 under \$6,000,000.....	10	63, 975, 177	8, 675, 589	55, 299, 588	5, 829, 937	4, 139, 144	1, 690, 793
\$6,000,000 under \$7,000,000.....	7	52, 605, 380	7, 112, 896	45, 492, 484	5, 133, 297	4, 106, 637	1, 026, 660
\$7,000,000 under \$8,000,000.....	3	23, 297, 735	1, 388, 544	21, 909, 191	2, 595, 063	1, 685, 611	909, 452
\$8,000,000 under \$9,000,000.....	3	28, 138, 023	2, 473, 643	25, 664, 380	3, 250, 088	2, 178, 967	1, 071, 121
\$9,000,000 under \$10,000,000.....	2	20, 961, 004	1, 819, 185	19, 141, 819	2, 543, 945	2, 035, 156	508, 789
\$10,000,000 and over.....	16	465, 446, 292	62, 562, 989	402, 883, 303	70, 232, 661	53, 728, 702	16, 503, 959
Total.....	8, 582	3, 843, 514, 150	1, 641, 315, 768	2, 268, 323, 442	165, 413, 851	122, 110, 369	43, 303, 482

¹ 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.)

TABLE 4.—*Estates of nonresident 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 January 1 to December 31, 1929]

Size of net estate	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit ¹	Net tax after deducting tax credit
No net taxable estate:							
Gross estate under \$50,000.....	15	\$36,068	\$86,298				
Gross estate over \$50,000.....	4	294,373	340,377				
Net taxable estate:							
Under \$50,000.....	1,585	11,740,270	1,350,582	\$10,389,688	\$106,139	\$5,093	\$101,046
\$50,000 under \$100,000.....	60	4,344,092	204,252	4,139,840	53,789	7,077	46,712
\$100,000 under \$200,000.....	48	7,192,133	320,704	6,871,429	138,686	15,604	123,082
\$200,000 under \$400,000.....	31	9,905,958	1,142,167	8,763,791	237,951	47,489	190,462
\$400,000 under \$600,000.....	10	5,285,274	245,068	5,040,206	189,844	27,984	161,860
\$600,000 under \$800,000.....	1	719,609	10,360	709,249	29,955	9,013	20,942
\$800,000 under \$1,000,000.....	3	2,997,019	200,078	2,796,941	131,287	10,714	120,573
\$1,000,000 under \$1,500,000.....							
\$1,500,000 under \$2,000,000.....	3	5,206,961	275,611	4,931,350	304,321	93,631	210,690
\$2,000,000 under \$2,500,000.....	1	2,010,153		2,010,153	134,515	24,466	110,049
\$2,500,000 under \$3,000,000.....							
\$3,000,000 under \$3,500,000.....							
\$3,500,000 under \$4,000,000.....							
\$4,000,000 under \$5,000,000.....							
\$5,000,000 under \$6,000,000.....							
\$6,000,000 under \$7,000,000.....							
\$7,000,000 under \$8,000,000.....							
\$8,000,000 under \$9,000,000.....							
\$9,000,000 under \$10,000,000.....							
\$10,000,000 and over.....							
Total.....	1,761	49,731,910	4,175,497	45,652,647	1,325,587	241,071	1,084,516

¹ 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.)

The number of estate-tax returns filed for the period from September 9, 1916, to December 31, 1929, 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, 1929

	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	\$107,596,890
Jan. 15-Dec. 31, 1922.....	13,876	12,563	1,313	3,014,072,723	2,955,959,464	58,113,259
Jan. 1-Dec. 31, 1923.....	15,119	13,963	1,156	2,804,327,313	2,774,740,672	29,586,641
Jan. 1-Dec. 31, 1924.....	14,513	13,011	1,502	2,566,521,698	2,540,922,175	25,599,523
Jan. 1-Dec. 31, 1925.....	16,019	14,013	2,006	3,001,088,953	2,958,363,744	42,725,209
Jan. 1-Dec. 31, 1926.....	14,567	13,142	1,425	3,407,923,034	3,386,266,616	21,656,418
Jan. 1-Dec. 31, 1927.....	10,700	9,353	1,347	3,173,235,017	3,146,289,565	26,945,452
Jan. 1-Dec. 31, 1928.....	10,236	8,079	2,157	3,554,270,423	3,503,238,684	51,031,739
Jan. 1-Dec. 31, 1929.....	10,343	8,582	1,761	3,893,246,060	3,843,514,150	49,731,910

Historical comparison, by resident and nonresident decedents, of number of returns, gross and net estate, and tax, September 9, 1916, to December 31, 1929—Contd.

	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	\$351,138,323	\$5,377,928
Jan. 15-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-Dec. 31, 1923----	1,532,061,390	1,504,621,046	27,440,344	89,109,477	88,383,941	725,536
Jan. 1-Dec. 31, 1924----	1,395,815,832	1,372,420,879	23,394,953	71,939,423	71,451,158	488,265
Jan. 1-Dec. 31, 1925----	1,658,869,282	1,621,008,326	37,860,956	87,322,284	86,223,095	1,099,189
Jan. 1-Dec. 31, 1926----	1,972,536,751	1,951,969,366	20,567,385	101,805,202	101,324,152	481,050
Jan. 1-Dec. 31, 1927----	1,761,617,030	1,735,840,229	25,776,801	41,686,113	40,931,224	754,889
Jan. 1-Dec. 31, 1928----	1,992,503,398	1,943,428,661	49,074,737	41,959,259	40,561,235	1,398,024
Jan. 1-Dec. 31, 1929----	2,313,976,089	2,268,323,442	45,652,647	44,387,998	43,303,482	1,084,516

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,

DAVID BURNET,
Commissioner of Internal Revenue.

Approved December 2, 1930.

A. W. MELLON,
Secretary of the Treasury.

BASIC TABLES

INDIVIDUAL RETURNS

TABLE 1.—*Individual returns—Distribution by States and Territories, showing population and percentage 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 return, and relative percentages*¹

[Income returned for the calendar year ended Dec. 31, 1923. Fiscal and fractional (part year) returns are included. (See p. 1)]

States and Territories	Population as of July 1, 1928 (Bureau of the Census estimate)	Returns		Net income ²		Net loss for prior year
		Number	Per cent	Amount	Per cent	
Alabama.....	2,573,000	26,891	0.66	\$142,167,220	0.56	\$474,376
Alaska ³	(55,000)					
Arizona.....	474,000	11,527	.28	58,368,659	.23	136,223
Arkansas.....	1,944,000	16,660	.41	71,689,792	.28	371,637
California.....	4,556,000	316,738	7.78	1,765,573,139	7.00	3,426,205
Colorado.....	1,090,000	31,091	.76	158,931,875	.63	81,526
Connecticut.....	1,667,000	81,063	1.99	522,496,528	2.07	133,085
Delaware.....	244,000	9,692	.24	107,355,477	.43	
District of Columbia.....	552,000	44,183	1.09	227,620,606	.90	227,778
Florida.....	1,411,000	32,155	.79	178,843,603	.71	651,415
Georgia.....	3,203,000	32,921	.81	167,063,587	.66	299,637
Hawaii.....	312,000	8,047	.20	43,349,731	.17	65,350
Idaho.....	546,000	9,808	.24	37,121,872	.15	76,750
Illinois.....	7,396,000	373,621	9.18	2,392,631,092	9.48	3,037,156
Indiana.....	3,176,000	75,376	1.85	365,336,866	1.45	224,717
Iowa.....	2,428,000	40,789	1.00	221,881,247	.88	86,074
Kansas.....	1,835,000	32,929	.81	162,394,758	.64	537,613
Kentucky.....	2,553,000	35,367	.87	193,766,254	.77	171,706
Louisiana.....	1,950,000	36,981	.91	184,035,325	.73	357,514
Maine.....	795,000	18,611	.46	111,558,275	.44	51,867
Maryland.....	1,616,000	65,258	1.60	409,371,465	1.62	475,991
Massachusetts.....	4,290,000	215,559	5.30	1,357,076,374	5.38	1,077,199
Michigan.....	4,591,000	179,885	4.42	1,006,529,992	4.23	927,083
Minnesota.....	2,722,000	60,752	1.49	340,152,949	1.35	268,901
Mississippi.....	1,791,000	16,140	.40	64,689,480	.25	908,194
Missouri.....	3,523,000	99,295	2.44	563,951,553	2.24	507,757
Montana.....	540,000	17,112	.42	72,908,121	.29	60,638
Nebraska.....	1,408,000	31,426	.77	139,471,054	.55	216,965
Nevada.....	78,000	4,477	.11	20,199,392	.08	25,208
New Hampshire.....	456,000	14,132	.35	72,610,296	.29	85,432
New Jersey.....	3,821,000	196,684	4.83	1,241,411,359	4.92	836,052
New Mexico.....	396,000	6,683	.16	29,985,501	.12	60,486
New York.....	11,550,000	780,418	19.17	6,458,039,207	25.00	8,939,660
North Carolina.....	2,938,000	30,997	.76	161,039,786	.64	141,308
North Dakota.....	641,000	9,710	.24	34,878,015	.14	28,448
Ohio.....	6,821,000	218,479	5.37	1,302,762,001	5.16	948,605
Oklahoma.....	2,426,000	37,251	.92	211,061,345	.84	767,328
Oregon.....	902,000	29,333	.72	132,829,673	.53	170,954
Pennsylvania.....	9,854,000	361,220	8.87	2,204,955,406	8.74	1,942,467
Rhode Island.....	716,000	25,801	.63	176,225,164	.70	101,251
South Carolina.....	1,864,000	13,725	.34	55,510,360	.22	63,588
South Dakota.....	704,000	10,649	.26	38,954,968	.15	29,796
Tennessee.....	2,502,000	35,039	.86	190,287,682	.76	487,134
Texas.....	5,487,000	112,273	2.75	580,239,493	2.30	2,653,857
Utah.....	551,000	13,262	.33	58,809,296	.23	24,215
Vermont.....	352,000	9,394	.23	48,086,175	.19	56,475
Virginia.....	2,575,000	37,619	.92	181,750,013	.72	233,852
Washington.....	1,642,000	66,167	1.63	273,648,593	1.08	639,769
West Virginia.....	1,724,000	30,643	.75	140,128,751	.56	150,001
Wisconsin.....	2,953,000	98,485	2.42	453,394,323	1.80	285,373
Wyoming.....	247,000	8,622	.21	33,233,249	.13	34,854
Total.....	120,380,000	4,070,851	100.00	25,226,326,912	100.00	33,616,475

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

² 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.

³ Alaska included in the State of Washington.

TABLE 1.—Individual returns—Distribution by States and Territories, showing population and percentage 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 return, and relative percentages—Con.

States and Territories	Personal exemption and credit for dependents	Tax		Average net income per return	Average income tax per return	Percentage of population filing returns
		Amount	Per cent			
Alabama.....	\$83,423,225	\$4,035,792	0.35	\$5,286.79	\$150.08	1.05
Alaska ²						
Arizona.....	32,491,683	1,600,308	.14	5,063.64	138.83	2.43
Arkansas.....	53,898,941	877,747	.08	4,303.10	52.69	.86
California.....	882,185,352	63,707,136	5.47	5,574.23	201.14	6.95
Colorado.....	93,227,057	4,459,057	.38	5,111.83	143.42	2.85
Connecticut.....	225,675,721	23,104,139	1.98	6,445.56	285.02	4.86
Delaware.....	27,161,804	10,592,886	.91	11,190.10	1,104.35	3.93
District of Columbia.....	113,730,864	7,474,643	.64	5,151.77	169.17	8.00
Florida.....	99,795,963	7,714,291	.66	5,561.92	239.91	2.28
Georgia.....	101,804,413	3,806,534	.33	5,074.68	115.63	1.03
Hawaii.....	26,641,659	1,311,755	.11	5,387.07	163.01	2.58
Idaho.....	28,567,908	283,172	.02	3,784.86	28.87	1.80
Illinois.....	1,062,372,426	110,659,199	9.51	6,403.90	296.18	5.05
Indiana.....	224,784,821	10,100,848	.87	4,846.86	134.01	2.37
Iowa.....	126,771,116	6,216,041	.53	5,439.73	152.40	1.68
Kansas.....	107,478,251	2,928,097	.25	4,931.66	88.92	1.79
Kentucky.....	105,322,454	5,639,394	.48	5,478.73	159.45	1.39
Louisiana.....	108,893,147	4,380,028	.38	4,976.48	118.44	1.90
Maine.....	55,446,493	4,262,498	.37	5,994.21	229.03	2.34
Maryland.....	190,037,553	16,126,803	1.39	6,273.12	247.12	4.04
Massachusetts.....	608,178,834	59,738,973	5.13	6,295.61	277.14	5.02
Michigan.....	513,503,867	50,601,040	4.35	5,928.78	281.29	3.92
Minnesota.....	181,198,441	11,925,077	1.03	5,599.04	196.29	2.23
Mississippi.....	53,207,169	763,702	.07	4,008.02	47.32	.90
Missouri.....	301,094,770	18,910,977	1.62	5,679.56	190.45	2.82
Montana.....	49,893,864	1,298,024	.11	4,260.64	75.85	3.12
Nebraska.....	101,309,986	2,109,341	.18	4,438.08	67.12	2.23
Nevada.....	11,107,799	477,673	.04	4,491.71	106.69	5.74
New Hampshire.....	40,598,803	1,991,854	.17	5,138.00	140.95	3.10
New Jersey.....	586,852,867	51,889,941	4.45	6,311.80	263.82	5.15
New Mexico.....	19,430,311	464,430	.04	4,486.31	69.46	1.69
New York.....	2,253,134,253	451,603,998	38.79	8,275.15	578.67	6.76
North Carolina.....	100,457,143	6,051,641	.52	5,195.33	195.23	1.06
North Dakota.....	31,938,638	209,440	.02	3,591.97	21.57	1.51
Ohio.....	640,339,586	55,393,575	4.76	5,962.87	253.54	3.20
Oklahoma.....	120,880,151	6,446,274	.55	5,664.40	173.00	1.54
Oregon.....	87,220,725	2,387,276	.21	4,528.34	81.39	3.25
Pennsylvania.....	1,045,727,558	96,772,465	8.31	6,104.19	267.90	3.67
Rhode Island.....	74,696,773	8,093,013	.70	6,830.17	313.67	3.60
South Carolina.....	43,670,917	716,623	.06	4,044.47	52.21	.74
South Dakota.....	34,512,811	321,516	.03	3,658.09	30.19	1.51
Tennessee.....	107,783,989	5,624,112	.48	5,430.74	160.51	1.40
Texas.....	321,770,302	14,401,968	1.24	5,168.11	128.28	2.05
Utah.....	41,092,743	1,095,839	.09	4,434.42	82.63	2.50
Vermont.....	27,848,783	1,055,740	.09	5,118.82	112.38	2.67
Virginia.....	115,473,919	4,408,983	.38	4,831.33	117.20	1.46
Washington.....	181,759,705	4,464,930	.38	4,135.73	67.48	4.03
West Virginia.....	91,488,847	2,920,822	.25	4,572.94	95.32	1.78
Wisconsin.....	297,533,862	12,459,318	1.07	4,603.69	123.51	3.34
Wyoming.....	24,742,907	372,128	.03	3,854.47	43.16	3.49
Total.....	11,859,161,174	1,164,254,037	100.00	6,196.81	285.99	3.38

² 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*¹

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. (See p. 1)]

Income classes (thousands of dollars)	Number of returns	Net income ²	Tax after tax credits			Net loss for prior year	Personal exemption and credit for depend- ents
			Net tax	Average net tax per return	Average rate of tax on net in- come (per cent)		
Under 1 ³	98, 873	\$57, 904, 674					\$262, 715, 054
Under 1.....	12, 250	6, 630, 550	\$59, 662	\$4. 87	0. 90		1, 327, 108
1 under 2 ³	419, 619	660, 374, 911					1, 164, 621, 990
1 under 2.....	498, 828	866, 457, 026	1, 549, 713	3. 11	. 18		732, 098, 185
2 under 3 ³	379, 455	937, 995, 262					1, 397, 884, 545
2 under 3.....	458, 326	1, 092, 905, 687	4, 317, 054	9. 42	. 40		696, 020, 731
3 under 4 ³	450, 040	1, 574, 140, 577					1, 793, 984, 776
3 under 4.....	253, 673	902, 910, 334	3, 307, 730	13. 04	. 37		580, 798, 484
4 under 5 ³	154, 085	668, 716, 423					683, 067, 191
4 under 5.....	334, 815	1, 502, 330, 402	4, 167, 343	12. 45	. 28		1, 097, 532, 837
5 under 6 ³	22, 763	122, 696, 338				\$1, 257, 086	97, 352, 497
5 under 6.....	208, 347	1, 139, 227, 459	4, 254, 089	20. 42	. 37	107, 137	736, 435, 040
6 under 7 ³	9, 324	59, 960, 167				969, 392	32, 696, 665
6 under 7.....	141, 608	915, 425, 014	4, 627, 834	32. 68	. 51	155, 814	498, 478, 240
7 under 8 ³	5, 940	44, 224, 673				1, 063, 960	18, 747, 949
7 under 8.....	101, 420	757, 844, 610	4, 651, 786	45. 87	. 61	145, 656	355, 716, 212
8 under 9 ³	4, 199	35, 550, 372				791, 046	12, 756, 671
8 under 9.....	73, 895	626, 164, 700	4, 597, 249	62. 21	. 73	194, 009	256, 538, 487
9 under 10 ³	3, 490	33, 129, 425				823, 692	10, 349, 663
9 under 10.....	57, 780	548, 297, 372	4, 704, 895	82. 47	. 87	196, 787	199, 046, 006
10 under 11.....	45, 902	481, 174, 257	4, 743, 951	103. 35	. 99	884, 574	154, 944, 595
11 under 12.....	37, 542	431, 102, 302	5, 045, 654	134. 40	1. 17	745, 871	126, 017, 400
12 under 13.....	30, 419	379, 532, 716	5, 143, 523	206. 89	1. 36	973, 820	101, 314, 399
13 under 14.....	25, 792	347, 817, 224	5, 336, 100	247. 91	1. 53	722, 832	85, 444, 177
14 under 15.....	21, 642	313, 768, 851	5, 365, 369	294. 34	1. 71	611, 638	71, 504, 289
15 under 20.....	70, 761	1, 218, 787, 334	27, 903, 967	394. 34	2. 29	2, 535, 546	230, 088, 173
20 under 25.....	38, 831	865, 670, 420	29, 219, 181	752. 47	3. 38	2, 034, 853	123, 557, 719
25 under 30.....	24, 463	668, 180, 089	29, 843, 478	1, 219. 94	4. 47	1, 432, 000	76, 909, 437
30 under 40.....	27, 984	963, 768, 154	55, 762, 762	1, 962. 67	5. 79	1, 949, 460	86, 898, 238
40 under 50.....	15, 601	694, 554, 586	50, 962, 082	3, 266. 59	7. 34	1, 507, 100	47, 422, 640
50 under 60.....	9, 775	533, 827, 271	46, 555, 494	4, 762. 71	8. 72	1, 191, 843	29, 267, 846
60 under 70.....	6, 573	424, 531, 649	43, 744, 526	6, 655. 18	10. 30	924, 913	19, 631, 212
70 under 80.....	4, 703	351, 345, 948	37, 924, 634	8, 063. 92	10. 79	1, 082, 539	13, 901, 325
80 under 90.....	3, 503	296, 757, 699	34, 941, 615	9, 974. 77	11. 77	915, 823	10, 143, 585
90 under 100.....	2, 653	251, 415, 357	31, 280, 967	11, 790. 79	12. 44	704, 170	7, 738, 490
100 under 150.....	7, 049	850, 450, 966	116, 855, 418	16, 577. 59	13. 74	2, 817, 990	20, 657, 270
150 under 200.....	3, 050	524, 349, 061	79, 855, 502	26, 182. 13	15. 23	1, 172, 892	8, 810, 714
200 under 250.....	1, 665	370, 602, 993	59, 658, 312	35, 830. 82	16. 10	369, 567	4, 806, 456
250 under 300.....	963	262, 179, 027	42, 999, 828	44, 651. 95	16. 40	796, 658	2, 725, 926
300 under 400.....	1, 181	407, 559, 097	68, 971, 203	58, 400. 68	16. 92	1, 372, 054	3, 415, 096
400 under 500.....	575	256, 341, 229	44, 278, 641	77, 066. 33	17. 27	1, 072, 618	1, 636, 214
500 under 750.....	685	412, 729, 259	72, 364, 774	105, 642. 01	17. 53	539, 507	1, 925, 632
750 under 1,000.....	298	258, 132, 412	44, 059, 490	147, 850. 64	17. 07	531, 702	802, 227
1,000 under 1,500.....	248	298, 896, 465	49, 983, 896	201, 547. 97	16. 72	843, 226	743, 994
1,500 under 2,000.....	108	186, 776, 958	31, 951, 002	295, 842. 61	17. 11		270, 650
2,000 under 3,000.....	91	220, 095, 804	40, 026, 775	439, 854. 67	18. 19	178, 500	235, 433
3,000 under 4,000.....	20	69, 502, 210	10, 779, 669	538, 983. 45	15. 51		40, 300
4,000 under 5,000.....	18	80, 232, 246	14, 345, 489	796, 971. 61	17. 88		27, 648
5,000 and over.....	26	253, 359, 358	38, 053, 380	1, 463, 591. 54	15. 02		61, 750
Total.....	4, 070, 851	25, 226, 326, 912	1, 164, 254, 037	285. 99	4. 62	33, 616, 475	11, 859, 161, 174
Nontaxable ³	1, 547, 788	4, 194, 692, 822				4, 905, 176	5, 474, 177, 001
Taxable.....	2, 523, 063	21, 031, 634, 090	1, 164, 254, 037	285. 99	4. 62	28, 711, 299	6, 384, 984, 173

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See p. 1.) The estimated and tabulated data for this table for these net income classes are shown separately on pp. 19-24.

² 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 years are not deducted.

³ Nontaxable. 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 for prior year, personal exemption and credit for dependents, tax before tax credits, and tax credits—Continued

Income classes (thousands of dollars)	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 ³						
Under 1.....	\$78, 770			\$78, 770	\$19, 108	
1 under 2 ³	2, 060, 166			2, 060, 166	510, 453	
1 under 2.....	5, 741, 410			5, 741, 410	1, 424, 356	
2 under 3 ³	4, 390, 873			4, 390, 873	1, 083, 143	
2 under 3.....	5, 533, 216			5, 533, 216	1, 365, 873	
3 under 4 ³	5, 525, 506			5, 525, 506	1, 271, 417	
3 under 4.....	5, 753, 337			5, 753, 337	1, 125, 503	
4 under 5 ³	5, 644, 805			5, 644, 805	993, 019	
4 under 5.....	5, 482, 467			5, 482, 467	885, 218	
5 under 6 ³	5, 618, 270			5, 618, 270	853, 375	
5 under 6.....	5, 304, 036	\$220, 370		5, 524, 406	780, 455	
6 under 7 ³	5, 251, 449	561, 085		5, 813, 134	767, 480	
6 under 7.....	5, 116, 196	750, 746		5, 871, 942	728, 419	
7 under 8 ³	5, 165, 245	898, 156		6, 063, 401	727, 301	
7 under 8.....	5, 004, 994	1, 082, 963		6, 087, 957	722, 588	
8 under 9 ³	22, 698, 987	8, 463, 124		31, 162, 111	3, 258, 144	
8 under 9.....	18, 705, 553	13, 306, 037		32, 011, 590	2, 792, 409	
9 under 10 ³	15, 767, 449	16, 486, 295		32, 253, 744	2, 410, 266	
9 under 10.....	23, 421, 216	34, 348, 096	\$1, 048, 029	59, 417, 941	3, 431, 751	\$223, 428
10 under 11.....	16, 690, 671	32, 663, 912	3, 984, 327	53, 338, 910	2, 144, 779	232, 049
11 under 12.....	12, 323, 598	30, 215, 736	5, 757, 717	48, 297, 051	1, 435, 639	305, 913
12 under 13.....	10, 068, 086	28, 045, 906	6, 915, 641	45, 029, 633	997, 255	287, 852
13 under 14.....	7, 045, 439	25, 138, 354	6, 787, 889	38, 971, 682	750, 499	296, 549
14 under 15.....	6, 237, 843	23, 750, 371	5, 806, 336	35, 794, 550	573, 537	279, 398
15 under 16.....	4, 992, 580	21, 426, 088	5, 545, 981	31, 964, 599	428, 942	254, 690
16 under 17.....	16, 456, 890	79, 576, 126	23, 019, 171	119, 052, 187	1, 271, 921	924, 848
17 under 18.....	9, 791, 911	54, 309, 024	17, 041, 700	81, 142, 635	622, 260	664, 873
18 under 19.....	7, 022, 494	39, 708, 933	13, 562, 804	60, 294, 231	385, 593	250, 326
19 under 20.....	4, 876, 373	28, 294, 748	10, 345, 689	43, 516, 810	236, 023	280, 959
20 under 21.....	7, 514, 879	45, 817, 381	16, 414, 909	69, 547, 169	280, 576	295, 390
21 under 22.....	4, 469, 542	29, 107, 319	10, 956, 877	44, 533, 738	143, 535	111, 562
22 under 23.....	6, 868, 282	47, 571, 354	18, 419, 089	72, 858, 725	165, 757	328, 194
23 under 24.....	3, 849, 998	25, 433, 222	14, 886, 750	44, 169, 970	71, 950	38, 530
24 under 25.....	3, 869, 819	27, 636, 019	18, 716, 221	50, 222, 059	64, 896	173, 267
25 under 26.....	1, 859, 510	19, 466, 514	10, 663, 105	31, 989, 129	25, 236	12, 891
26 under 27.....	3, 402, 285	26, 113, 992	10, 636, 305	40, 152, 582	26, 322	99, 485
27 under 28.....	4, 461, 635	4, 669, 436	5, 665, 128	10, 796, 199	5, 002	11, 528
28 under 29.....	1, 191, 528	8, 492, 091	4, 692, 761	14, 376, 380	4, 850	26, 041
29 under 30.....	837, 363	15, 265, 402	21, 984, 092	38, 086, 857	4, 840	28, 637
Total.....	281, 894, 671	688, 824, 950	233, 450, 521	1, 204, 170, 142	34, 789, 690	5, 126, 415
Nontaxable ³						
Taxable.....	281, 894, 671	688, 824, 950	233, 450, 521	1, 204, 170, 142	34, 789, 690	5, 126, 415

³ 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*¹

[Income returned for the calendar year ended Dec. 31, 1923. 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.....	111,123	2.73	4,070,851	100.00	111,123	2.73
\$1,000 under \$2,000.....	918,447	22.56	3,959,728	97.27	1,029,570	25.29
\$2,000 under \$3,000.....	837,781	20.58	3,041,281	74.71	1,867,351	45.87
\$3,000 under \$4,000.....	703,713	17.29	2,203,500	54.13	2,571,064	63.16
\$4,000 under \$5,000.....	488,900	12.00	1,499,787	36.84	3,059,964	75.16
\$5,000 under \$6,000.....	231,110	5.68	1,010,887	24.84	3,291,074	80.84
\$6,000 under \$7,000.....	150,932	3.71	779,777	19.16	3,442,006	84.55
\$7,000 under \$8,000.....	107,360	2.64	628,845	15.45	3,549,366	87.19
\$8,000 under \$9,000.....	78,094	1.92	521,485	12.81	3,627,460	89.11
\$9,000 under \$10,000.....	61,270	1.51	443,391	10.89	3,688,730	90.62
\$10,000 under \$11,000.....	45,902	1.13	382,121	9.38	3,734,632	91.75
\$11,000 under \$12,000.....	37,542	.92	336,219	8.25	3,772,174	92.67
\$12,000 under \$13,000.....	30,419	.75	298,677	7.33	3,802,593	93.42
\$13,000 under \$14,000.....	25,792	.633	268,258	6.580	3,828,385	94.053
\$14,000 under \$15,000.....	21,642	.531	242,466	5.947	3,850,027	94.584
\$15,000 under \$20,000.....	70,761	1.738	220,824	5.416	3,920,788	96.322
\$20,000 under \$25,000.....	38,831	.953	150,063	3.678	3,959,619	97.275
\$25,000 under \$30,000.....	24,463	.600	111,232	2.725	3,984,082	97.875
\$30,000 under \$40,000.....	27,984	.686	86,769	2.125	4,012,066	98.561
\$40,000 under \$50,000.....	15,601	.383	58,785	1.439	4,027,667	98.944
\$50,000 under \$60,000.....	9,775	.240	43,184	1.056	4,037,442	99.184
\$60,000 under \$70,000.....	6,573	.161	33,409	.816	4,044,015	99.345
\$70,000 under \$80,000.....	4,703	.115	26,836	.655	4,048,718	99.460
\$80,000 under \$90,000.....	3,503	.086	22,133	.540	4,052,221	99.546
\$90,000 under \$100,000.....	2,653	.065	18,630	.454	4,054,874	99.611
\$100,000 under \$150,000.....	7,049	.173	15,977	.389	4,061,923	99.784
\$150,000 under \$200,000.....	3,050	.074	8,928	.216	4,064,973	99.858
\$200,000 under \$250,000.....	1,665	.040	5,878	.142	4,066,638	99.898
\$250,000 under \$300,000.....	963	.023	4,213	.102	4,067,601	99.921
\$300,000 under \$400,000.....	1,181	.029	3,250	.079	4,068,782	99.950
\$400,000 under \$500,000.....	575	.014	2,069	.050	4,069,357	99.964
\$500,000 under \$750,000.....	685	.016	1,494	.036	4,070,042	99.980
\$750,000 under \$1,000,000.....	298	.0073	809	.020	4,070,340	99.9873
\$1,000,000 under \$1,500,000.....	248	.0060	511	.0127	4,070,588	99.9933
\$1,500,000 under \$2,000,000.....	108	.0027	263	.0067	4,070,696	99.996
\$2,000,000 under \$3,000,000.....	91	.0023	155	.0040	4,070,787	99.9983
\$3,000,000 under \$4,000,000.....	20	.0005	64	.0017	4,070,807	99.9988
\$4,000,000 under \$5,000,000.....	18	.0005	44	.0012	4,070,825	99.9993
\$5,000,000 and over.....	26	.0007	26	.0007	4,070,851	100.00
Total.....	4,070,851	100.00	-----	-----	-----	-----

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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

Income classes	Net income ²					
	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.....	\$64,535,224	0.26	\$25,226,326,912	100.00	\$64,535,224	0.26
\$1,000 under \$2,000.....	1,526,831,937	6.05	25,161,791,688	99.74	1,591,367,161	6.31
\$2,000 under \$3,000.....	2,030,900,943	8.05	23,634,959,751	93.69	3,622,268,104	14.36
\$3,000 under \$4,000.....	2,477,050,911	9.82	21,604,058,808	85.64	6,099,319,015	24.18
\$4,000 under \$5,000.....	2,171,046,825	8.61	19,127,007,897	75.82	8,270,365,840	32.79
\$5,000 under \$6,000.....	1,261,923,797	5.00	16,955,961,072	67.21	9,532,289,637	37.79
\$6,000 under \$7,000.....	975,385,181	3.87	15,694,037,275	62.21	10,507,674,818	41.66
\$7,000 under \$8,000.....	802,069,283	3.18	14,718,652,094	58.34	11,309,744,101	44.84
\$8,000 under \$9,000.....	661,715,072	2.62	13,916,582,811	55.16	11,971,459,173	47.46
\$9,000 under \$10,000.....	581,426,797	2.30	13,254,867,739	52.54	12,552,885,970	49.76
\$10,000 under \$11,000.....	481,174,257	1.91	12,673,440,942	50.24	13,034,060,227	51.67
\$11,000 under \$12,000.....	431,102,302	1.71	12,192,266,685	48.33	13,465,162,529	53.38
\$12,000 under \$13,000.....	379,532,716	1.50	11,761,164,383	46.62	13,844,695,245	54.88
\$13,000 under \$14,000.....	347,817,224	1.38	11,381,631,667	45.12	14,192,512,469	56.26
\$14,000 under \$15,000.....	313,768,851	1.24	11,033,814,443	43.74	14,506,281,320	57.50
\$15,000 under \$20,000.....	1,218,787,334	4.83	10,720,045,592	42.50	15,725,068,654	62.33
\$20,000 under \$25,000.....	865,670,420	3.43	9,501,258,258	37.67	16,590,739,074	65.76
\$25,000 under \$30,000.....	668,180,089	2.65	8,635,587,838	34.24	17,258,919,163	68.41
\$30,000 under \$40,000.....	963,768,154	3.82	7,967,407,749	31.59	18,222,687,317	72.23
\$40,000 under \$50,000.....	604,554,586	2.75	7,003,639,595	27.77	18,917,241,903	74.98
\$50,000 under \$60,000.....	533,827,271	2.12	6,309,083,009	25.02	19,451,069,174	77.10
\$60,000 under \$70,000.....	424,531,649	1.68	5,775,257,738	22.90	19,875,600,823	78.78
\$70,000 under \$80,000.....	351,345,948	1.39	5,350,726,089	21.22	20,226,946,771	80.17
\$80,000 under \$90,000.....	296,757,609	1.18	4,999,380,141	19.83	20,523,704,470	81.35
\$90,000 under \$100,000.....	251,415,357	1.00	4,702,622,442	18.65	20,775,119,827	82.35
\$100,000 under \$150,000.....	850,450,966	3.37	4,451,207,085	17.65	21,625,570,793	85.72
\$150,000 under \$200,000.....	524,349,061	2.05	3,600,756,119	14.28	22,149,919,854	87.80
\$200,000 under \$250,000.....	370,602,993	1.47	3,076,407,058	12.20	22,520,522,847	89.27
\$250,000 under \$300,000.....	262,179,027	1.04	2,705,804,065	10.73	22,782,701,874	90.31
\$300,000 under \$400,000.....	407,559,097	1.62	2,443,625,038	9.69	23,190,260,971	91.93
\$400,000 under \$500,000.....	256,341,229	1.02	2,030,065,941	8.07	23,446,602,200	92.95
\$500,000 under \$750,000.....	412,729,259	1.64	1,779,724,712	7.05	23,859,331,459	94.59
\$750,000 under \$1,000,000.....	258,132,412	1.02	1,366,995,453	5.41	24,117,463,871	95.61
\$1,000,000 under \$1,500,000.....	298,896,465	1.18	1,108,863,041	4.39	24,416,360,336	96.79
\$1,500,000 under \$2,000,000.....	186,776,958	.74	809,956,576	3.21	24,603,137,294	97.53
\$2,000,000 under \$3,000,000.....	220,095,804	.87	623,189,618	2.47	24,823,233,098	98.40
\$3,000,000 under \$4,000,000.....	69,502,210	.28	403,093,814	1.60	24,892,735,308	98.68
\$4,000,000 under \$5,000,000.....	80,232,246	.32	333,591,604	1.32	24,972,967,554	99.00
\$5,000,000 and over.....	253,359,358	1.00	253,359,358	1.00	25,226,326,912	100.00
Total.....	25,226,326,912	100.00	-----	-----	-----	-----

² 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—Continued*

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Percent of total
Under \$1,000	\$59,662	0.01	\$1,164,254,037	100.00	\$59,662	0.01
\$1,000 under \$2,000	1,549,713	.13	1,164,194,375	99.99	1,609,375	.14
\$2,000 under \$3,000	4,317,054	.37	1,162,644,662	99.86	5,926,429	.51
\$3,000 under \$4,000	3,307,730	.28	1,158,327,608	99.49	9,234,159	.79
\$4,000 under \$5,000	4,167,343	.36	1,155,019,878	99.21	13,401,502	1.15
\$5,000 under \$6,000	4,254,989	.37	1,150,852,535	98.85	17,655,591	1.52
\$6,000 under \$7,000	4,627,834	.40	1,146,598,446	98.48	22,283,425	1.92
\$7,000 under \$8,000	4,651,786	.40	1,141,970,612	98.08	26,935,211	2.32
\$8,000 under \$9,000	4,597,249	.39	1,137,318,826	97.68	31,532,460	2.71
\$9,000 under \$10,000	4,764,895	.41	1,132,721,577	97.29	36,297,355	3.12
\$10,000 under \$11,000	4,743,951	.41	1,127,956,682	96.88	41,041,306	3.52
\$11,000 under \$12,000	5,045,654	.43	1,123,212,731	96.47	46,086,960	3.96
\$12,000 under \$13,000	5,143,523	.44	1,118,167,077	96.04	51,230,483	4.40
\$13,000 under \$14,000	5,336,100	.46	1,113,023,554	95.60	56,566,583	4.86
\$14,000 under \$15,000	5,365,369	.46	1,107,687,454	95.14	61,931,952	5.32
\$15,000 under \$20,000	27,903,967	2.40	1,102,322,085	94.68	89,835,919	7.72
\$20,000 under \$25,000	29,219,181	2.51	1,074,418,118	92.28	119,055,100	10.23
\$25,000 under \$30,000	29,843,478	2.56	1,045,198,937	89.77	148,898,578	12.79
\$30,000 under \$40,000	55,762,792	4.79	1,015,355,459	87.21	204,661,340	17.58
\$40,000 under \$50,000	50,962,082	4.38	959,592,697	82.42	255,623,422	21.96
\$50,000 under \$60,000	46,555,494	4.00	908,630,615	78.04	302,178,916	25.96
\$60,000 under \$70,000	43,744,526	3.76	862,075,121	74.04	345,923,442	29.72
\$70,000 under \$80,000	37,924,634	3.26	818,330,595	70.28	383,848,076	32.98
\$80,000 under \$90,000	34,941,615	3.00	780,405,961	67.02	418,789,691	35.98
\$90,000 under \$100,000	31,280,967	2.69	745,464,346	64.02	450,070,658	38.67
\$100,000 under \$150,000	116,855,418	10.04	714,133,379	61.33	566,926,076	48.71
\$150,000 under \$200,000	79,855,502	6.86	597,327,961	51.29	646,781,578	55.57
\$200,000 under \$250,000	59,658,312	5.12	517,472,459	44.43	706,439,890	60.69
\$250,000 under \$300,000	42,999,828	3.69	457,474,147	39.31	749,439,718	64.38
\$300,000 under \$400,000	68,971,203	5.92	414,814,319	35.62	818,410,921	70.30
\$400,000 under \$500,000	44,278,641	3.80	345,843,116	29.70	862,689,562	74.10
\$500,000 under \$750,000	72,364,774	6.22	301,564,475	25.90	935,054,336	80.32
\$750,000 under \$1,000,000	44,059,490	3.78	229,199,701	19.68	979,113,826	84.10
\$1,000,000 under \$1,500,000	49,983,896	4.29	185,140,211	15.90	1,029,097,722	88.39
\$1,500,000 under \$2,000,000	31,951,002	2.74	135,156,315	11.61	1,061,048,724	91.13
\$2,000,000 under \$3,000,000	40,026,775	3.44	103,205,313	8.87	1,101,075,499	94.57
\$3,000,000 under \$4,000,000	10,779,669	.93	63,178,538	5.43	1,111,855,168	95.50
\$4,000,000 under \$5,000,000	14,345,489	1.23	52,398,869	4.50	1,126,200,657	96.73
\$5,000,000 and over	38,053,380	3.27	38,053,380	3.27	1,164,254,037	100.00
Total	1,164,254,037	100.00				

TABLE 4.—*Individual returns—Number of returns and net income, distributed according to sex and family relationship, by States and Territories*¹

[Income returned for the calendar year ended Dec. 31, 1928. 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, and the returns of husbands whose wives though living with them file separate returns		Single men—Heads of families	
	Number of returns	Net income ²	Number of returns	Net income ²
Alabama.....	14,247	\$98,534,890	2,137	\$7,781,549
Alaska ³				
Arizona.....	5,129	24,104,432	649	2,326,734
Arkansas.....	10,168	51,426,190	1,003	3,715,645
California.....	148,662	849,730,697	18,062	72,471,083
Colorado.....	16,976	105,453,541	2,143	8,026,751
Connecticut.....	36,180	308,213,543	5,509	24,880,443
Delaware.....	4,375	66,362,922	789	5,377,412
District of Columbia.....	17,424	123,101,659	1,859	9,227,680
Florida.....	18,336	121,754,785	1,758	7,212,366
Georgia.....	17,721	113,803,979	2,266	9,077,967
Hawaii.....	4,456	27,913,239	560	1,705,558
Idaho.....	4,648	18,731,016	538	1,693,808
Illinois.....	175,176	1,514,050,024	24,501	116,062,206
Indiana.....	38,453	245,924,139	5,745	21,081,281
Iowa.....	21,606	143,198,948	3,075	11,116,130
Kansas.....	19,867	117,992,131	2,431	9,013,759
Kentucky.....	17,022	123,491,857	3,392	13,144,888
Louisiana.....	16,733	70,401,977	2,630	10,211,702
Maine.....	9,781	70,116,195	1,344	5,340,848
Maryland.....	31,800	236,924,552	4,569	22,601,811
Massachusetts.....	99,794	785,000,419	16,637	71,676,888
Michigan.....	86,318	699,820,360	10,177	49,314,646
Minnesota.....	31,739	228,686,810	3,367	14,345,702
Mississippi.....	9,968	47,228,604	1,036	3,712,202
Missouri.....	50,480	360,998,232	9,101	33,674,758
Montana.....	7,507	45,469,516	1,633	5,072,332
Nebraska.....	18,423	99,086,391	2,486	8,282,330
Nevada.....	1,314	7,693,752	214	989,005
New Hampshire.....	6,836	43,601,265	1,014	3,708,725
New Jersey.....	99,677	803,885,833	15,724	67,843,368
New Mexico.....	3,206	14,083,770	380	1,348,215
New York.....	375,918	3,938,405,306	50,559	303,242,987
North Carolina.....	18,335	106,636,867	1,920	8,037,491
North Dakota.....	5,905	25,260,652	506	1,773,785
Ohio.....	105,071	839,799,831	17,750	71,324,616
Oklahoma.....	23,804	159,277,591	1,757	8,166,738
Oregon.....	14,373	88,062,820	2,283	6,992,240
Pennsylvania.....	164,600	1,319,332,493	32,537	141,161,426
Rhode Island.....	11,823	99,821,884	2,254	9,828,719
South Carolina.....	7,681	37,365,921	875	3,446,839
South Dakota.....	6,774	29,380,257	411	1,304,570
Tennessee.....	18,900	127,889,741	2,529	10,268,636
Texas.....	53,609	223,793,106	5,586	22,113,784
Utah.....	6,815	40,501,715	792	2,676,714
Vermont.....	4,361	28,953,483	960	3,459,437
Virginia.....	19,710	119,845,480	2,852	10,386,826
Washington.....	22,603	103,548,980	7,441	21,234,778
West Virginia.....	15,065	89,466,710	2,140	7,315,307
Wisconsin.....	53,736	305,340,124	6,346	23,854,649
Wyoming.....	3,855	20,306,514	646	2,293,487
Total.....	1,976,954	15,269,775,143	286,873	1,280,920,821

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample (See pp. 1, 19-24.) Includes returns for estates or property held in trust, which are distributed by sex and family relationship of testator or grantor.² 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.³ 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 ²	Number of returns	Net income ²	Number of returns	Net income ²
Alabama.....	561	\$2,381,709	7,081	\$19,601,861	2,252	\$6,700,844
Alaska ³						
Arizona.....	275	939,061	3,490	10,080,761	575	2,161,204
Arkansas.....	433	1,500,701	3,448	9,244,026	1,260	3,825,124
California.....	7,944	40,643,220	86,709	276,693,933	31,805	135,596,155
Colorado.....	803	3,271,710	7,430	23,074,424	2,922	11,978,906
Connecticut.....	2,348	12,980,856	20,990	71,941,199	12,987	63,103,285
Delaware.....	305	2,781,135	2,364	12,104,271	1,310	9,845,588
District of Columbia.....	1,851	7,459,711	9,786	36,460,829	12,103	38,103,698
Florida.....	869	3,856,787	7,001	22,386,427	3,240	13,054,865
Georgia.....	952	3,355,596	7,627	22,262,013	3,498	11,000,169
Hawaii.....	178	1,196,058	1,636	5,604,509	974	4,449,667
Idaho.....	130	466,439	2,898	6,599,955	517	1,244,571
Illinois.....	10,080	43,530,785	107,924	403,055,321	44,283	181,322,816
Indiana.....	1,605	5,687,858	22,028	58,114,792	6,451	20,046,519
Iowa.....	966	3,289,698	10,614	38,981,600	3,736	16,251,094
Kansas.....	775	2,363,676	6,817	20,847,591	2,421	7,650,929
Kentucky.....	1,260	5,048,159	9,306	30,402,697	3,403	13,595,791
Louisiana.....	1,213	5,381,964	8,017	25,352,759	3,093	10,990,240
Maine.....	422	1,759,421	4,181	17,218,941	2,231	10,878,224
Maryland.....	1,741	10,121,455	16,457	71,150,287	8,513	44,534,797
Massachusetts.....	5,994	26,342,710	50,771	216,350,319	32,920	159,742,732
Michigan.....	2,949	16,462,397	59,326	181,364,573	16,919	64,978,749
Minnesota.....	1,329	5,397,974	16,979	50,480,412	5,857	23,580,297
Mississippi.....	451	1,385,136	3,248	7,839,483	1,147	2,915,010
Missouri.....	3,722	12,902,176	24,761	88,065,004	8,806	36,524,823
Montana.....	297	980,528	6,564	17,237,287	944	2,945,737
Nebraska.....	713	2,090,757	6,934	19,251,358	2,350	6,705,997
Nevada.....	66	598,320	2,314	6,436,147	206	748,395
New Hampshire.....	318	1,678,107	3,755	11,566,255	1,775	8,165,386
New Jersey.....	5,466	26,870,928	45,195	159,093,423	23,571	109,523,610
New Mexico.....	112	519,711	1,672	5,355,479	490	1,489,369
New York.....	22,021	130,589,235	196,594	984,618,054	107,154	582,225,181
North Carolina.....	525	2,314,866	6,897	25,745,042	2,583	8,568,675
North Dakota.....	150	370,486	2,499	5,827,016	527	1,160,635
Ohio.....	5,010	21,020,736	61,608	198,777,435	21,986	89,023,887
Oklahoma.....	624	2,698,814	7,724	25,494,407	2,363	7,140,833
Oregon.....	882	3,421,144	8,959	23,064,968	2,308	7,319,802
Pennsylvania.....	9,434	46,673,003	106,358	387,327,676	38,573	182,826,421
Rhode Island.....	829	4,132,949	6,486	27,349,997	3,504	22,681,511
South Carolina.....	363	1,243,095	3,256	8,114,684	1,236	3,329,605
South Dakota.....	113	360,812	2,559	5,994,929	674	1,554,988
Tennessee.....	1,009	3,642,992	8,505	28,289,920	3,240	11,312,240
Texas.....	2,019	10,348,104	23,342	72,564,581	7,966	30,463,389
Utah.....	178	907,193	4,488	10,359,275	735	2,163,315
Vermont.....	297	1,034,669	2,397	7,169,734	1,123	5,393,268
Virginia.....	912	3,545,589	9,388	28,117,104	3,935	12,461,540
Washington.....	2,621	8,067,535	20,495	50,099,463	5,959	16,786,482
West Virginia.....	603	2,458,895	9,919	26,841,796	2,284	8,602,653
Wisconsin.....	1,361	5,563,132	27,644	76,205,599	7,678	25,539,523
Wyoming.....	115	459,655	3,507	8,453,164	370	1,014,445
Total.....	105,194	502,097,644	1,079,948	3,944,632,780	456,757	2,043,222,984

² 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.

³ 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 ¹		Grand total	
	Number of returns	Net income ²	Number of returns	Net income ²	Number of returns	Net income ²
Alabama.....	613	\$7, 166, 367			26, 891	\$142, 167, 220
Alaska ³						
Arizona.....	306	1, 729, 116	1, 103	\$17, 027, 351	11, 527	58, 368, 659
Arkansas.....	348	1, 978, 106			16, 660	71, 689, 792
California.....	9, 279	88, 455, 494	14, 277	301, 982, 557	316, 738	1, 765, 573, 139
Colorado.....	823	7, 126, 543			31, 091	158, 931, 875
Connecticut.....	3, 049	41, 377, 202			81, 063	522, 496, 528
Delaware.....	449	10, 864, 149			9, 592	107, 335, 477
District of Columbia.....	1, 160	13, 267, 029			44, 183	227, 620, 606
Florida.....	951	10, 578, 373			32, 155	178, 843, 603
Georgia.....	857	7, 563, 863			32, 921	167, 063, 587
Hawaii.....	243	2, 480, 700			8, 047	43, 349, 731
Idaho.....	390	1, 400, 150	687	6, 985, 936	9, 808	37, 121, 872
Illinois.....	11, 657	134, 609, 940			373, 621	2, 392, 631, 092
Indiana.....	1, 094	14, 482, 277			75, 376	365, 336, 866
Iowa.....	792	9, 043, 777			40, 789	221, 881, 247
Kansas.....	618	4, 526, 672			32, 929	162, 394, 758
Kentucky.....	984	8, 082, 862			35, 367	193, 766, 254
Louisiana.....	1, 307	5, 674, 214	3, 988	56, 022, 469	36, 981	184, 035, 325
Maine.....	652	6, 244, 646			18, 611	111, 558, 275
Maryland.....	2, 178	24, 038, 563			65, 258	409, 371, 465
Massachusetts.....	9, 443	97, 963, 306			215, 559	1, 357, 076, 374
Michigan.....	4, 197	54, 589, 267			179, 886	1, 066, 529, 992
Minnesota.....	1, 481	17, 661, 754			60, 752	340, 152, 949
Mississippi.....	290	1, 609, 045			16, 140	64, 689, 480
Missouri.....	2, 425	31, 786, 560			99, 295	563, 951, 553
Montana.....	167	1, 202, 721			17, 112	72, 908, 121
Nebraska.....	520	4, 054, 221			31, 426	139, 471, 054
Nevada.....	84	429, 827	279	3, 213, 946	4, 477	20, 109, 392
New Hampshire.....	434	3, 890, 528			14, 132	72, 610, 286
New Jersey.....	7, 048	74, 194, 197			196, 681	1, 241, 411, 359
New Mexico.....	239	987, 319	587	6, 211, 638	6, 686	29, 995, 501
New York.....	28, 172	519, 008, 444			780, 418	6, 458, 089, 207
North Carolina.....	737	9, 736, 845			30, 997	161, 039, 786
North Dakota.....	123	485, 441			9, 710	34, 878, 015
Ohio.....	7, 054	82, 815, 496			218, 479	1, 302, 762, 001
Oklahoma.....	989	8, 282, 962			37, 261	211, 061, 345
Oregon.....	528	3, 968, 699			29, 333	132, 829, 673
Pennsylvania.....	9, 718	127, 634, 387			361, 220	2, 204, 955, 406
Rhode Island.....	905	12, 410, 104			25, 801	176, 225, 164
South Carolina.....	314	2, 010, 216			13, 725	55, 510, 360
South Dakota.....	118	359, 412			10, 649	38, 954, 968
Tennessee.....	856	8, 884, 153			35, 039	190, 287, 682
Texas.....	5, 112	18, 868, 600	14, 639	202, 087, 929	112, 273	580, 239, 493
Utah.....	254	2, 201, 084			13, 262	58, 809, 296
Vermont.....	256	2, 075, 584			9, 394	48, 086, 175
Virginia.....	822	7, 393, 474			37, 619	181, 750, 013
Washington.....	1, 691	7, 336, 434	5, 357	66, 574, 921	66, 167	273, 648, 593
West Virginia.....	632	5, 443, 390			30, 643	140, 128, 751
Wisconsin.....	1, 720	16, 891, 296			98, 485	453, 394, 323
Wyoming.....	129	705, 984			8, 622	33, 233, 249
Total.....	124, 208	1, 525, 570, 793	40, 917	660, 106, 747	4, 070, 851	25, 226, 326, 912

² 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.

³ Alaska included in the State of Washington.

⁴ See footnote 2 on page 5.

TABLE 5.—*Individual returns—Number of returns and net income distributed according to sex and family relationship, by income classes*¹

[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. (See p. 1)]

Income classes	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		Single men—Heads of families	
	Number of returns	Net income ²	Number of returns	Net income ²
Under \$1,000 ³	43,457	\$24,802,715	3,845	\$2,300,394
Under \$1,000	1,315	735,632	6	3,126
\$1,000 under \$2,000 ³	119,365	188,260,594	68,171	117,544,868
\$1,000 under \$2,000	4,239	7,160,069	105	186,549
\$2,000 under \$3,000 ³	223,083	563,631,346	93,226	224,517,777
\$2,000 under \$3,000	11,071	27,634,025	269	716,136
\$3,000 under \$4,000 ³	383,599	1,347,409,040	43,884	149,199,791
\$3,000 under \$4,000	99,601	371,351,711	7,516	28,112,584
\$4,000 under \$5,000 ³	137,663	596,712,434	7,938	34,352,941
\$4,000 under \$5,000	213,047	1,092,570,350	18,455	82,750,861
\$5,000 under \$6,000 ³	17,765	95,438,578	974	5,248,404
\$5,000 under \$6,000	158,406	866,337,882	10,106	55,171,572
\$6,000 under \$7,000 ³	5,998	38,515,661	357	2,291,327
\$6,000 under \$7,000	105,854	684,281,292	6,439	41,589,556
\$7,000 under \$8,000 ³	3,421	25,464,758	232	1,727,716
\$7,000 under \$8,000	75,112	561,170,366	4,524	33,810,239
\$8,000 under \$9,000 ³	2,300	19,450,965	172	1,457,610
\$8,000 under \$9,000	53,683	454,800,439	3,102	26,288,435
\$9,000 under \$10,000 ³	1,857	17,648,023	138	1,307,820
\$9,000 under \$10,000	41,216	391,226,021	2,437	23,117,513
\$10,000 under \$11,000	31,815	333,468,254	1,864	19,519,217
\$11,000 under \$12,000	25,641	294,384,979	1,587	18,230,356
\$12,000 under \$13,000	20,452	255,165,154	1,247	15,582,621
\$13,000 under \$14,000	17,267	232,907,846	1,039	14,021,270
\$14,000 under \$15,000	14,274	206,977,596	905	13,112,908
\$15,000 under \$20,000	45,636	785,540,533	2,827	48,790,762
\$20,000 under \$25,000	21,144	538,126,593	1,550	34,559,671
\$25,000 under \$30,000	14,903	406,861,817	875	23,905,222
\$30,000 under \$40,000	16,709	575,343,895	1,033	35,527,217
\$40,000 under \$50,000	9,062	403,064,465	572	25,447,937
\$50,000 under \$60,000	5,612	306,551,265	340	18,550,285
\$60,000 under \$70,000	3,754	242,355,254	236	15,352,263
\$70,000 under \$80,000	2,700	201,788,012	177	13,235,460
\$80,000 under \$90,000	1,990	108,513,911	117	9,981,157
\$90,000 under \$100,000	1,527	144,686,748	90	8,555,713
\$100,000 under \$150,000	4,058	490,389,358	232	27,845,960
\$150,000 under \$200,000	1,775	305,992,275	103	17,751,399
\$200,000 under \$250,000	1,019	227,107,750	60	13,371,346
\$250,000 under \$300,000	609	166,438,558	32	8,603,405
\$300,000 under \$400,000	737	254,413,289	31	10,402,374
\$400,000 under \$500,000	359	160,121,662	10	4,380,092
\$500,000 under \$750,000	415	250,117,950	25	15,053,381
\$750,000 under \$1,000,000	188	162,953,823	11	9,207,049
\$1,000,000 under \$1,500,000	164	196,491,029	10	(⁴)
\$1,500,000 under \$2,000,000	75	128,952,174	1	(⁴)
\$2,000,000 under \$3,000,000	65	158,161,425	1	(⁴)
\$3,000,000 under \$4,000,000	13	45,085,325		
\$4,000,000 under \$5,000,000	9	40,743,244	1	(⁴)
\$5,000,000 and over	20	212,419,058	1	(⁴)
Classes grouped ⁴				27,738,537
Total	1,376,954	15,269,775,143	286,873	1,280,920,821
Nontaxable ⁵	938,418	2,917,334,114	218,937	539,948,648
Taxable	1,038,536	12,352,441,029	67,936	740,972,173

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.) Includes returns for income of estates or property held in trust, which are distributed by sex and family relationship of the testator or grantor.² 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.³ Nontaxable. Specific exemptions exceed net income.⁴ Classes grouped to conceal net income and identity of taxpayer.

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 ²	Number of returns	Net income ²	Number of returns	Net income ²
Under \$1,000 ³	2, 294	\$1, 344, 304	28, 634	\$16, 420, 855	15, 237	\$8, 721, 206
Under \$1,000	2	1, 223	536	214, 032	599	313, 864
\$1,000 under \$2,000 ³	34, 048	57, 917, 619	113, 777	169, 926, 590	78, 389	117, 953, 082
\$1,000 under \$2,000	50	85, 978	355, 479	620, 900, 992	126, 367	218, 927, 264
\$2,000 under \$3,000 ³	31, 280	74, 466, 253	15, 858	36, 851, 674	12, 722	39, 538, 315
\$2,000 under \$3,000	158	409, 426	335, 829	797, 879, 389	99, 055	236, 734, 422
\$3,000 under \$4,000 ³	11, 131	37, 780, 838	3, 897	13, 436, 867	5, 802	20, 045, 143
\$3,000 under \$4,000	1, 394	5, 200, 915	96, 722	330, 745, 520	37, 442	129, 069, 251
\$4,000 under \$5,000 ³	2, 433	10, 806, 786	1, 678	7, 415, 727	3, 026	13, 446, 624
\$4,000 under \$5,000	4, 256	19, 147, 039	39, 916	177, 301, 624	19, 039	85, 097, 087
\$5,000 under \$6,000 ³	791	4, 316, 837	852	4, 649, 249	1, 427	7, 811, 331
\$5,000 under \$6,000	2, 605	14, 253, 518	17, 025	92, 891, 710	8, 419	46, 042, 810
\$6,000 under \$7,000 ³	521	3, 352, 282	621	4, 015, 516	1, 090	7, 027, 010
\$6,000 under \$7,000	1, 974	12, 759, 532	11, 385	73, 579, 738	6, 175	39, 970, 113
\$7,000 under \$8,000 ³	348	2, 599, 415	509	3, 784, 392	808	5, 989, 125
\$7,000 under \$8,000	1, 428	10, 671, 503	8, 071	60, 315, 581	4, 696	35, 136, 934
\$8,000 under \$9,000 ³	247	2, 096, 370	357	3, 023, 516	638	5, 407, 263
\$8,000 under \$9,000	1, 102	9, 327, 781	6, 148	52, 086, 624	3, 694	31, 350, 783
\$9,000 under \$10,000 ³	230	2, 181, 857	327	3, 095, 711	480	4, 541, 342
\$9,000 under \$10,000	973	9, 232, 050	4, 891	46, 403, 690	2, 972	28, 171, 387
\$10,000 under \$11,000	884	9, 275, 384	4, 024	42, 211, 577	2, 815	29, 514, 762
\$11,000 under \$12,000	746	8, 566, 490	3, 368	37, 990, 573	2, 412	27, 737, 240
\$12,000 under \$13,000	613	7, 650, 379	2, 681	33, 437, 221	1, 886	24, 779, 276
\$13,000 under \$14,000	499	6, 734, 758	2, 396	32, 286, 983	1, 719	23, 171, 512
\$14,000 under \$15,000	469	6, 792, 345	1, 988	28, 800, 251	1, 548	22, 430, 982
\$15,000 under \$20,000	1, 497	25, 816, 654	6, 680	115, 087, 111	5, 378	92, 713, 970
\$20,000 under \$25,000	914	20, 286, 743	3, 901	86, 954, 268	3, 136	70, 059, 535
\$25,000 under \$30,000	552	15, 079, 754	2, 559	69, 647, 439	2, 067	56, 520, 470
\$30,000 under \$40,000	644	22, 191, 115	2, 950	101, 738, 448	2, 429	83, 630, 309
\$40,000 under \$50,000	323	14, 333, 682	1, 813	80, 953, 340	1, 387	61, 918, 757
\$50,000 under \$60,000	193	10, 537, 520	1, 050	59, 484, 400	916	50, 033, 676
\$60,000 under \$70,000	131	8, 424, 205	761	49, 225, 644	618	39, 968, 211
\$70,000 under \$80,000	95	7, 067, 906	517	38, 532, 990	446	33, 306, 601
\$80,000 under \$90,000	75	6, 408, 718	426	36, 036, 479	299	25, 269, 585
\$90,000 under \$100,000	43	4, 105, 150	316	29, 990, 257	260	24, 599, 911
\$100,000 under \$150,000	130	15, 763, 026	903	108, 239, 427	624	75, 576, 931
\$150,000 under \$200,000	52	8, 931, 382	378	64, 872, 496	246	42, 165, 197
\$200,000 under \$250,000	25	5, 380, 518	208	46, 538, 311	123	27, 241, 365
\$250,000 under \$300,000	10	2, 713, 936	135	36, 444, 555	62	16, 763, 128
\$300,000 under \$400,000	16	5, 290, 121	139	48, 138, 761	92	31, 730, 448
\$400,000 under \$500,000	5	2, 170, 629	73	32, 466, 321	38	16, 829, 056
\$500,000 under \$750,000	7	4, 166, 062	106	63, 973, 691	37	21, 854, 659
\$750,000 under \$1,000,000	3	2, 597, 648	39	34, 063, 892	13	10, 982, 955
\$1,000,000 under \$1,500,000	3	3, 859, 993	33	39, 757, 365	18	21, 201, 805
\$1,500,000 under \$2,000,000			16	27, 555, 338	3	5, 418, 832
\$2,000,000 under \$3,000,000			14	33, 541, 439	2	4, 480, 976
\$3,000,000 under \$4,000,000			3	10, 226, 187	2	7, 333, 209
\$4,000,000 under \$5,000,000			5	21, 556, 404	2	8, 929, 105
\$5,000,000 and over			3	19, 882, 795	2	14, 766, 161
Classes grouped ⁴						
Total	105, 194	502, 097, 644	1, 079, 948	3, 944, 632, 780	456, 757	2, 043, 222, 984
Non taxable ³	83, 323	196, 862, 561	166, 490	262, 620, 607	119, 619	221, 480, 442
Taxable	21, 871	305, 235, 083	913, 458	3, 682, 012, 773	337, 138	1, 821, 742, 542

² 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.

³ Nontaxable. Specific exemptions exceed net income.

⁴ Classes grouped to conceal net income and identity of taxpayer.

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 ¹		Grand total	
	Number of returns	Net income ²	Number of returns	Net income ²	Number of returns	Net income ²
Under \$1,000 ³	5,406	\$4,315,200			98,873	\$57,904,674
Under \$1,000	9,792	5,332,673			12,250	6,630,550
\$1,000 under \$2,000 ³	5,869	8,772,158			419,619	660,374,911
\$1,000 under \$2,000	12,588	19,196,174			498,828	866,457,026
\$2,000 under \$3,000 ³	3,306	7,989,897			379,455	937,995,262
\$2,000 under \$3,000	11,944	29,532,283			458,326	1,092,905,681
\$3,000 under \$4,000 ³	1,817	6,268,898			450,040	1,574,140,577
\$3,000 under \$4,000	10,998	38,430,353			253,673	902,910,334
\$4,000 under \$5,000 ³	1,347	5,981,911			154,085	668,716,423
\$4,000 under \$5,000	10,102	45,463,441			334,815	1,502,330,402
\$5,000 under \$6,000 ³	796	4,361,292	158	\$870,647	22,763	122,696,338
\$5,000 under \$6,000	4,998	27,388,512	6,788	37,139,455	208,347	1,139,227,459
\$6,000 under \$7,000 ³	612	3,949,321	125	809,050	9,324	59,960,167
\$6,000 under \$7,000	4,308	27,196,208	5,573	36,048,575	141,608	915,425,014
\$7,000 under \$8,000 ³	517	3,866,769	105	792,587	5,940	44,224,673
\$7,000 under \$8,000	3,361	25,176,289	4,228	31,563,698	101,420	757,844,610
\$8,000 under \$9,000 ³	405	3,435,033	80	679,615	4,199	35,550,372
\$8,000 under \$9,000	2,895	24,551,552	3,271	27,759,086	73,895	626,164,700
\$9,000 under \$10,000 ³	408	3,878,076	50	476,596	3,490	33,129,425
\$9,000 under \$10,000	2,526	23,978,853	2,765	26,167,948	57,780	548,297,372
\$10,000 under \$11,000	2,415	25,333,993	2,085	21,851,070	45,902	481,174,257
\$11,000 under \$12,000	2,078	23,842,850	1,770	20,349,814	37,542	431,102,302
\$12,000 under \$13,000	1,861	23,192,948	1,579	19,725,117	30,419	379,532,716
\$13,000 under \$14,000	1,633	22,015,669	1,239	16,679,186	25,792	347,817,224
\$14,000 under \$15,000	1,454	21,091,703	1,004	14,563,066	21,642	313,768,851
\$15,000 under \$20,000	5,349	92,364,946	3,394	58,473,358	70,761	1,218,787,334
\$20,000 under \$25,000	3,311	73,921,661	1,875	41,761,949	38,831	865,670,420
\$25,000 under \$30,000	2,316	63,435,736	1,200	32,729,651	24,463	668,180,089
\$30,000 under \$40,000	2,970	102,547,423	1,249	42,739,747	27,984	963,768,154
\$40,000 under \$50,000	1,730	77,102,312	714	31,734,093	15,601	694,554,586
\$50,000 under \$60,000	1,192	65,163,286	432	23,506,839	9,775	533,827,271
\$60,000 under \$70,000	788	50,806,606	285	18,399,466	6,573	424,531,649
\$70,000 under \$80,000	570	42,674,182	198	14,740,797	4,703	351,345,948
\$80,000 under \$90,000	458	38,857,801	138	11,690,048	3,503	296,757,699
\$90,000 under \$100,000	329	31,173,104	88	8,304,474	2,653	251,415,357
\$100,000 under \$150,000	874	105,637,008	228	27,099,253	7,049	850,450,966
\$150,000 under \$200,000	389	66,280,440	107	18,355,872	3,050	524,349,061
\$200,000 under \$250,000	175	38,893,276	55	12,070,427	1,665	370,602,993
\$250,000 under \$300,000	83	22,760,692	32	8,454,753	963	262,179,027
\$300,000 under \$400,000	117	40,087,959	49	16,996,145	1,181	407,559,097
\$400,000 under \$500,000	71	31,896,892	19	8,476,577	575	256,341,229
\$500,000 under \$750,000	78	46,985,224	17	10,578,292	685	412,729,259
\$750,000 under \$1,000,000	31	27,036,751	13	11,260,294	298	258,132,412
\$1,000,000 under \$1,500,000	19	24,105,232	1	(⁴)	248	298,896,465
\$1,500,000 under \$2,000,000	11	19,351,906	2	(⁴)	108	186,776,958
\$2,000,000 under \$3,000,000	8	18,482,587	1	(⁴)	91	220,095,804
\$3,000,000 under \$4,000,000	2	(⁴)			20	69,502,210
\$4,000,000 under \$5,000,000	1	(⁴)			18	80,232,246
\$5,000,000 and over					26	253,359,358
Classes grouped ⁴		11,563,713		7,259,202		
Total	124,208	1,525,570,793	40,917	660,106,747	4,070,851	25,226,326,912
Nontaxable ³	20,483	52,518,555	518	3,628,495	1,547,788	4,194,692,822
Taxable	103,725	1,472,752,238	40,399	656,478,252	2,523,063	21,031,634,090

² 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.

³ Nontaxable. Specific exemptions exceed net income.

⁴ Classes grouped to conceal net income and identity of taxpayer.

⁵ See footnote 2 on page 5.

TABLE 6.—Individual returns—Distribution of income by sources of income, general deductions, and net income, by States and Territories¹

[Income returned for the calendar year ended Dec. 31, 1928. 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
Alabama.....	\$68,402,836	\$20,988,278	\$14,204,515	\$9,440,722	\$14,113,115
Alaska ²					
Arizona.....	24,433,727	12,141,651	4,832,167	6,809,589	5,310,393
Arkansas.....	34,643,487	17,402,981	9,748,297	3,218,488	602,156
California.....	693,792,085	289,271,386	133,312,269	249,109,737	113,242,134
Colorado.....	67,789,006	32,110,237	10,660,691	12,360,267	5,708,368
Connecticut.....	198,536,088	54,692,555	23,782,479	70,537,111	37,671,602
Delaware.....	24,504,467	6,723,197	3,611,187	21,659,366	7,837,084
District of Columbia.....	116,291,319	28,498,573	9,504,679	21,320,732	9,651,578
Florida.....	74,672,820	26,869,796	12,618,854	24,444,286	13,862,839
Georgia.....	96,763,104	23,866,957	13,067,177	12,409,213	4,866,471
Hawaii.....	21,727,697	4,899,829	1,277,767	3,205,882	254,066
Idaho.....	16,989,760	12,757,833	3,376,143	1,481,222	174,270
Illinois.....	1,139,497,069	253,998,660	149,189,497	276,086,500	201,132,068
Indiana.....	199,192,079	57,826,764	24,281,611	25,097,561	18,125,848
Iowa.....	80,995,910	54,701,909	18,050,739	11,308,040	22,785,335
Kansas.....	58,827,094	52,817,687	17,110,160	10,702,914	4,311,308
Kentucky.....	87,869,607	26,966,910	13,543,673	26,024,674	8,513,973
Louisiana.....	91,183,722	28,698,930	17,614,729	14,307,212	4,797,018
Maine.....	39,662,874	17,288,677	4,769,999	14,361,372	4,731,347
Maryland.....	168,847,475	44,487,272	26,991,417	46,190,238	18,745,655
Massachusetts.....	526,759,729	149,785,583	76,621,677	158,683,073	100,886,894
Michigan.....	477,483,725	131,284,340	53,867,130	140,495,030	95,560,005
Minnesota.....	156,516,226	53,380,334	21,338,651	24,638,519	28,654,967
Mississippi.....	32,306,109	18,541,317	8,436,336	3,303,300	418,614
Missouri.....	290,977,000	64,827,972	31,238,555	44,150,594	36,972,642
Montana.....	35,056,764	19,542,963	5,429,105	5,890,381	1,703,761
Nebraska.....	61,979,644	42,345,504	13,215,345	6,506,964	2,469,524
Nevada.....	8,883,680	4,309,946	1,951,065	1,690,289	1,191,088
New Hampshire.....	26,574,260	12,814,651	3,626,815	8,940,342	3,122,771
New Jersey.....	586,617,556	138,790,117	64,532,931	136,128,366	84,335,418
New Mexico.....	11,285,034	9,581,914	3,195,571	1,929,959	634,979
New York.....	2,448,178,832	586,278,007	695,909,133	926,783,863	630,110,998
North Carolina.....	82,973,624	24,338,422	12,888,001	16,945,429	12,087,747
North Dakota.....	17,185,252	12,572,537	4,304,053	880,646	50,942
Ohio.....	642,342,460	149,036,156	77,118,611	124,334,533	116,384,361
Oklahoma.....	92,115,976	41,637,293	22,101,298	22,045,570	8,599,979
Oregon.....	65,161,218	30,023,486	10,991,366	7,951,563	4,160,762
Pennsylvania.....	937,137,455	280,688,812	127,865,319	253,751,886	163,733,494
Rhode Island.....	68,117,676	18,568,682	8,850,017	16,323,003	12,049,910
South Carolina.....	32,739,212	10,408,353	4,553,997	2,985,093	1,140,219
South Dakota.....	15,762,332	15,074,262	4,714,091	1,590,748	146,472
Tennessee.....	97,597,141	26,793,105	17,427,523	13,914,434	14,221,527
Texas.....	243,142,001	130,804,611	74,957,319	49,188,532	19,131,540
Utah.....	30,459,908	11,650,540	4,147,966	3,933,824	2,396,437
Vermont.....	19,952,510	8,477,076	3,108,840	4,009,248	984,398
Virginia.....	93,851,192	28,513,135	12,931,890	16,506,715	5,515,227
Washington.....	140,336,425	56,660,835	16,963,206	20,069,431	7,312,947
West Virginia.....	72,054,711	21,382,493	9,153,750	14,027,335	3,321,294
Wisconsin.....	227,378,040	68,931,447	23,455,591	39,333,379	25,689,882
Wyoming.....	16,213,080	9,879,099	3,136,428	1,194,441	454,611
Total.....	10,862,330,998	3,243,955,494	1,929,519,630	2,928,141,616	1,879,780,038

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 16-24.)² 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 other income	Interest on Government obligations not wholly exempt from tax	Dividends on stocks of domestic corporations	Fiduciary
Alabama.....	\$10,772,379	\$11,595,768	\$192,046	\$15,540,573	\$1,389,379
Alaska ²					
Arizona.....	3,529,468	4,396,983	48,102	4,835,565	433,075
Arkansas.....	8,496,920	5,970,686	122,873	7,764,220	966,678
California.....	134,791,839	156,400,307	1,628,017	262,827,381	26,381,046
Colorado.....	8,981,465	16,984,098	332,884	27,703,012	1,737,919
Connecticut.....	18,525,067	44,153,576	841,536	128,179,492	11,161,623
Delaware.....	2,156,366	8,061,418	97,062	50,657,557	1,705,041
District of Columbia.....	11,630,163	24,324,136	494,872	30,484,026	5,466,852
Florida.....	12,814,857	22,141,483	274,614	36,343,593	3,717,918
Georgia.....	11,560,377	10,417,853	202,496	26,809,625	1,560,614
Hawaii.....	2,409,549	2,477,084	130,006	14,235,933	870,682
Idaho.....	2,008,501	3,084,442	28,777	2,364,451	240,536
Illinois.....	118,683,567	190,568,453	2,582,370	345,565,391	34,900,605
Indiana.....	19,920,878	17,749,067	1,382,124	51,020,076	2,041,291
Iowa.....	16,783,827	23,334,424	228,870	27,110,162	1,666,024
Kansas.....	18,932,908	11,015,894	230,819	14,082,333	1,182,766
Kentucky.....	10,982,923	12,817,944	591,262	35,908,957	2,738,474
Louisiana.....	14,180,561	17,126,766	298,449	27,084,175	1,602,573
Maine.....	3,807,168	15,154,737	189,191	24,451,108	2,313,134
Maryland.....	17,411,396	46,023,584	603,424	79,881,360	12,996,942
Massachusetts.....	35,557,463	129,462,061	2,242,062	303,144,536	38,466,475
Michigan.....	55,251,419	98,939,416	840,879	181,644,548	10,863,060
Minnesota.....	13,412,584	29,623,724	541,584	59,145,329	4,109,356
Mississippi.....	5,844,133	5,716,229	89,457	5,813,799	436,201
Missouri.....	31,032,323	42,105,868	1,529,296	98,748,423	6,475,783
Montana.....	3,192,265	5,106,159	66,407	5,935,291	182,498
Nebraska.....	10,835,120	11,674,514	110,747	12,455,091	870,227
Nevada.....	794,995	1,468,080	9,779	2,128,601	152,722
New Hampshire.....	3,060,916	6,994,930	96,924	16,131,592	973,414
New Jersey.....	42,536,102	126,011,791	1,165,499	207,174,903	21,311,099
New Mexico.....	2,120,646	2,559,679	12,709	2,537,449	438,888
New York.....	161,338,657	567,645,385	11,627,525	1,168,605,898	133,962,141
North Carolina.....	12,578,728	6,767,069	223,919	38,811,034	1,732,873
North Dakota.....	1,958,085	3,149,837	14,115	1,791,262	199,283
Ohio.....	63,578,210	56,990,332	3,788,034	245,726,434	15,088,556
Oklahoma.....	27,774,946	14,425,885	429,138	23,209,876	6,243,285
Oregon.....	8,005,989	12,574,654	150,867	12,224,778	1,294,976
Pennsylvania.....	84,145,509	191,958,744	3,680,417	424,216,363	59,646,453
Rhode Island.....	6,376,688	17,897,551	397,428	43,761,707	4,716,405
South Carolina.....	3,879,577	5,104,047	63,158	8,048,083	758,807
South Dakota.....	2,924,639	2,941,132	28,725	2,298,570	211,912
Tennessee.....	12,426,455	12,418,062	276,237	26,768,724	2,163,119
Texas.....	68,325,856	49,684,863	906,937	65,124,875	7,278,444
Utah.....	2,068,465	4,278,897	42,007	7,987,400	471,968
Vermont.....	1,717,701	5,379,878	65,383	9,816,334	860,719
Virginia.....	10,525,002	13,019,383	336,321	34,594,454	2,520,288
Washington.....	15,262,958	22,143,277	394,849	28,715,010	2,046,688
West Virginia.....	9,652,098	5,678,495	460,582	29,340,924	1,145,685
Wisconsin.....	18,341,237	46,003,128	416,012	69,561,146	4,023,264
Wyoming.....	1,568,491	2,335,087	46,510	2,637,328	280,603
Total.....	1,164,518,456	2,143,857,860	40,553,301	4,350,978,752	443,998,374

² 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

State and Territories	Total income	General deductions			Net income ¹
		Miscellaneous	Net loss from sale of real estate, stocks, and bonds other than net loss from sale of assets held more than 2 years	Contributions	
Alabama.....	\$166,639,611	\$20,531,501	\$541,252	\$3,399,638	\$142,167,220
Alaska ²					
Arizona.....	66,770,720	7,380,058	303,695	718,308	58,368,659
Arkansas.....	88,936,786	14,729,953	479,260	2,037,781	71,689,792
California.....	2,060,756,201	261,877,245	10,324,417	22,981,400	1,765,573,139
Colorado.....	184,367,947	21,211,045	1,222,997	3,002,030	158,931,875
Connecticut.....	588,082,129	51,521,470	2,811,229	11,252,902	522,496,528
Delaware.....	127,012,745	13,695,723	3,135,426	2,846,119	107,335,477
District of Columbia.....	257,666,930	25,125,960	918,299	4,002,065	227,620,606
Florida.....	227,761,060	42,650,120	2,202,230	4,065,107	178,843,603
Georgia.....	201,463,887	28,654,548	1,480,464	4,265,288	167,063,587
Hawaii.....	51,488,495	7,110,966	252,784	775,014	43,349,731
Idaho.....	42,505,935	4,825,721	130,229	428,113	37,121,872
Illinois.....	2,712,204,180	261,947,572	13,554,818	44,070,695	2,392,631,092
Indiana.....	416,637,299	41,630,471	2,218,417	7,451,545	365,336,866
Iowa.....	256,968,240	29,904,183	939,866	4,242,944	221,881,247
Kansas.....	189,213,883	22,992,520	543,820	3,282,785	162,394,758
Kentucky.....	225,958,397	26,389,661	1,012,726	4,789,756	193,766,254
Louisiana.....	217,194,135	28,173,781	1,422,147	3,562,882	184,025,325
Maine.....	126,729,007	12,279,611	728,287	2,162,934	111,558,275
Maryland.....	462,178,763	43,259,077	2,060,931	7,487,290	409,371,465
Massachusetts.....	1,521,629,553	127,449,496	9,930,871	27,172,812	1,357,076,374
Michigan.....	1,246,229,572	152,020,074	4,943,287	22,736,219	1,066,529,992
Minnesota.....	391,361,274	42,953,268	1,553,007	6,702,050	340,152,949
Mississippi.....	80,905,495	13,970,225	187,546	2,058,244	64,689,480
Missouri.....	648,058,456	67,161,361	3,471,035	13,474,507	563,951,553
Montana.....	82,105,594	8,311,984	190,469	695,020	72,908,121
Nebraska.....	162,462,680	19,785,080	624,997	2,581,549	139,471,054
Nevada.....	22,580,245	2,157,750	192,452	120,651	20,109,392
New Hampshire.....	82,366,615	7,995,554	396,654	1,364,141	72,610,266
New Jersey.....	1,408,603,782	133,553,598	8,299,054	25,339,771	1,241,411,359
New Mexico.....	34,196,828	3,789,611	102,874	308,842	29,995,501
New York.....	7,330,440,439	668,738,763	59,580,996	144,031,473	6,458,089,207
North Carolina.....	209,346,856	40,724,001	771,537	6,811,532	161,039,786
North Dakota.....	42,076,012	6,456,153	117,817	624,027	34,878,015
Ohio.....	1,494,387,687	150,211,289	8,758,973	32,655,424	1,302,762,001
Oklahoma.....	258,604,246	41,885,754	1,222,487	4,434,660	211,061,345
Oregon.....	152,539,669	17,401,458	584,277	1,724,261	132,829,673
Pennsylvania.....	2,526,824,462	251,785,038	12,196,532	57,887,486	2,204,955,406
Rhode Island.....	197,059,067	15,286,756	1,350,031	4,197,116	176,225,164
South Carolina.....	69,680,546	10,801,224	1,426,137	1,942,825	55,510,360
South Dakota.....	45,692,883	5,995,785	116,867	625,263	38,954,968
Tennessee.....	224,006,327	28,015,777	868,361	4,834,507	190,287,682
Texas.....	708,544,978	113,919,572	2,771,920	11,613,993	580,239,493
Utah.....	67,467,412	7,184,375	427,139	1,046,602	58,809,296
Vermont.....	54,372,087	4,986,799	188,723	1,110,390	48,086,175
Virginia.....	218,313,607	30,269,552	832,296	5,461,746	181,750,013
Washington.....	310,145,626	32,082,407	1,069,776	3,344,850	273,648,593
West Virginia.....	166,217,367	21,888,587	1,052,360	3,147,669	140,128,751
Wisconsin.....	523,133,126	60,068,851	1,955,717	7,714,235	453,394,323
Wyoming.....	37,745,678	3,937,507	275,679	299,243	33,233,249
Total.....	28,987,634,519	3,056,678,735	171,743,165	532,885,707	25,226,326,912

² Alaska included in the State of Washington.³ 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 classes¹

[Income returned for the calendar year ended Dec. 31, 1928. 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
Under \$5,000.....	\$5,854,044,857	\$1,471,700,383	\$346,197,748	\$227,584,999	-----
\$5,000 under \$6,000.....	732,740,926	271,408,776	97,232,451	73,827,808	-----
\$6,000 under \$7,000.....	520,397,089	199,340,066	79,941,108	75,269,824	-----
\$7,000 under \$8,000.....	401,929,875	157,543,501	69,670,453	73,867,745	-----
\$8,000 under \$9,000.....	311,022,743	124,702,301	58,854,886	71,994,618	-----
\$9,000 under \$10,000.....	264,164,156	101,838,089	51,752,606	69,029,834	-----
\$10,000 under \$11,000.....	208,930,957	81,361,540	42,923,643	63,518,888	-----
\$11,000 under \$12,000.....	181,304,624	69,453,525	38,634,305	61,714,135	-----
\$12,000 under \$13,000.....	151,307,329	58,962,939	34,680,017	59,081,965	-----
\$13,000 under \$14,000.....	135,721,005	50,595,065	31,434,821	55,435,448	-----
\$14,000 under \$15,000.....	120,831,724	42,443,641	26,466,713	52,990,880	-----
\$15,000 under \$20,000.....	432,124,246	149,911,419	106,282,276	232,912,396	-----
\$20,000 under \$25,000.....	274,160,946	87,487,602	74,098,302	185,717,936	-----
\$25,000 under \$30,000.....	195,175,508	61,365,976	54,182,608	155,978,378	-----
\$30,000 under \$40,000.....	248,961,532	77,782,976	81,190,058	232,467,633	\$13,675,907
\$40,000 under \$50,000.....	157,925,434	47,100,673	61,784,851	158,971,795	32,849,732
\$50,000 under \$60,000.....	112,491,076	29,763,466	46,912,635	113,122,511	46,374,426
\$60,000 under \$70,000.....	79,975,844	23,337,362	36,805,364	81,008,228	55,973,346
\$70,000 under \$80,000.....	61,053,454	18,196,863	30,766,898	61,815,635	54,532,613
\$80,000 under \$90,000.....	48,219,444	12,686,872	29,031,876	53,867,253	46,774,067
\$90,000 under \$100,000.....	37,071,150	11,401,522	23,576,493	45,627,896	44,823,695
\$100,000 under \$150,000.....	116,075,829	29,701,992	86,407,698	156,562,870	184,982,673
\$150,000 under \$200,000.....	52,718,936	14,957,230	64,154,865	92,760,516	137,900,476
\$200,000 under \$250,000.....	39,323,236	11,750,218	48,250,740	60,796,740	110,754,512
\$250,000 under \$300,000.....	24,038,106	6,226,727	38,003,467	46,372,184	83,839,203
\$300,000 under \$400,000.....	28,076,505	8,812,615	56,702,510	68,963,710	131,878,694
\$400,000 under \$500,000.....	17,640,840	6,102,025	36,388,969	38,959,954	88,017,038
\$500,000 under \$750,000.....	20,973,883	7,672,444	52,154,241	74,410,593	147,831,430
\$750,000 under \$1,000,000.....	9,240,457	7,097,767	34,412,245	35,020,517	119,283,220
\$1,000,000 under \$1,500,000.....	12,433,938	1,819,868	27,752,517	43,822,446	150,756,485
\$1,500,000 under \$2,000,000.....	3,280,069	705,281	16,394,873	24,358,899	85,345,851
\$2,000,000 under \$3,000,000.....	5,144,795	63,346	30,821,782	36,610,761	85,139,434
\$3,000,000 under \$4,000,000.....	714,854	-----	3,466,834	3,550,476	45,321,024
\$4,000,000 under \$5,000,000.....	1,057,449	-----	7,380,919	21,597,416	37,542,088
\$5,000,000 and over.....	2,049,142	1,424	4,807,858	18,548,729	176,184,124
Total.....	10,862,330,998	3,243,955,494	1,929,519,630	2,928,141,616	1,879,780,038

¹ Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See p. 1.) The estimated and tabulated data for this table for these net income classes are shown separately on pp. 19-24.

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 other income	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary
Under \$5,000.....	\$527, 147, 567	\$717, 569, 137	-----	\$341, 064, 250	\$79, 109, 248
\$5,000 under \$6,000.....	75, 815, 497	100, 853, 812	-----	88, 571, 106	17, 731, 485
\$6,000 under \$7,000.....	58, 207, 065	86, 206, 156	-----	90, 928, 507	16, 620, 315
\$7,000 under \$8,000.....	46, 218, 834	74, 539, 104	-----	88, 857, 848	14, 728, 500
\$8,000 under \$9,000.....	38, 164, 242	63, 381, 387	-----	85, 768, 791	13, 078, 149
\$9,000 under \$10,000.....	32, 222, 834	55, 476, 591	-----	84, 246, 177	12, 492, 779
\$10,000 under \$11,000.....	25, 889, 914	45, 773, 948	\$1, 453, 931	75, 263, 656	10, 471, 739
\$11,000 under \$12,000.....	22, 294, 433	42, 378, 981	1, 377, 703	74, 186, 919	10, 268, 298
\$12,000 under \$13,000.....	19, 910, 396	37, 762, 514	1, 212, 733	67, 375, 449	9, 556, 223
\$13,000 under \$14,000.....	17, 254, 128	35, 149, 718	1, 246, 704	65, 664, 313	9, 082, 337
\$14,000 under \$15,000.....	15, 633, 153	32, 307, 060	1, 065, 736	62, 105, 831	8, 806, 455
\$15,000 under \$20,000.....	58, 347, 222	125, 249, 982	4, 880, 702	268, 623, 805	35, 120, 369
\$20,000 under \$25,000.....	37, 727, 753	90, 066, 186	3, 465, 885	222, 091, 154	26, 202, 941
\$25,000 under \$30,000.....	26, 823, 960	69, 611, 270	2, 721, 564	182, 515, 083	21, 949, 785
\$30,000 under \$40,000.....	36, 485, 582	96, 034, 136	4, 216, 713	288, 867, 807	30, 541, 718
\$40,000 under \$50,000.....	22, 309, 907	65, 123, 707	2, 562, 347	222, 798, 120	23, 311, 075
\$50,000 under \$60,000.....	16, 094, 945	49, 923, 988	2, 110, 727	175, 970, 538	19, 068, 468
\$60,000 under \$70,000.....	12, 329, 910	37, 837, 507	1, 378, 061	145, 971, 564	12, 663, 289
\$70,000 under \$80,000.....	8, 999, 262	30, 195, 333	1, 303, 267	126, 205, 784	9, 257, 522
\$80,000 under \$90,000.....	8, 056, 751	26, 717, 637	1, 093, 720	103, 717, 934	8, 165, 715
\$90,000 under \$100,000.....	5, 609, 753	19, 119, 352	604, 479	89, 448, 828	6, 129, 526
\$100,000 under \$150,000.....	15, 788, 985	60, 238, 618	2, 328, 596	302, 939, 877	14, 965, 018
\$150,000 under \$200,000.....	7, 897, 391	31, 556, 798	1, 366, 078	179, 201, 423	9, 275, 092
\$200,000 under \$250,000.....	4, 036, 654	21, 741, 258	630, 313	117, 809, 486	4, 843, 936
\$250,000 under \$300,000.....	3, 936, 200	15, 184, 697	428, 148	80, 002, 587	2, 393, 657
\$300,000 under \$400,000.....	5, 532, 657	22, 221, 803	889, 917	127, 583, 730	6, 939, 438
\$400,000 under \$500,000.....	1, 544, 210	13, 231, 731	229, 485	79, 939, 583	2, 546, 893
\$500,000 under \$750,000.....	3, 739, 025	18, 387, 495	477, 296	131, 809, 546	2, 917, 198
\$750,000 under \$1,000,000.....	2, 119, 242	11, 367, 967	398, 894	65, 318, 230	1, 633, 422
\$1,000,000 under \$1,500,000.....	1, 423, 507	11, 746, 684	689, 771	75, 684, 965	2, 731, 778
\$1,500,000 under \$2,000,000.....	585, 035	7, 562, 985	599, 975	67, 397, 868	423, 340
\$2,000,000 under \$3,000,000.....	5, 360, 997	10, 284, 488	290, 603	70, 535, 004	311, 604
\$3,000,000 under \$4,000,000.....	234, 393	4, 599, 913	663, 459	14, 994, 151	121, 755
\$4,000,000 under \$5,000,000.....	125, 918	3, 735, 269	735, 668	20, 659, 206	40, 042
\$5,000,000 and over.....	48, 134	10, 710, 648	130, 826	66, 859, 632	499, 265
Total.....	1, 164, 518, 456	2, 143, 857, 860	40, 553, 301	4, 350, 978, 752	443, 998, 374

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 ²
		Miscellaneous	Net loss from sale of real estate, stocks, and bonds other than net loss from sale of assets held more than 2 years	Contributions	
Under \$5,000.....	\$9, 564, 418, 180	\$1, 110, 211, 683	\$41, 877, 743	\$141, 962, 923	\$8, 270, 365, 840
\$5,000 under \$6,000.....	1, 458, 241, 861	165, 012, 430	7, 389, 271	23, 916, 363	1, 261, 923, 797
\$6,000 under \$7,000.....	1, 126, 910, 130	125, 908, 658	6, 707, 188	18, 909, 103	975, 385, 181
\$7,000 under \$8,000.....	927, 355, 860	104, 601, 834	5, 294, 766	15, 419, 977	802, 069, 283
\$8,000 under \$9,000.....	766, 967, 117	86, 942, 141	5, 260, 079	13, 049, 825	661, 715, 072
\$9,000 under \$10,000.....	671, 223, 066	73, 665, 824	4, 835, 869	11, 294, 576	581, 426, 797
\$10,000 under \$11,000.....	555, 597, 216	61, 181, 514	3, 785, 642	9, 455, 803	481, 174, 257
\$11,000 under \$12,000.....	501, 612, 923	57, 147, 161	4, 640, 754	8, 722, 706	431, 102, 302
\$12,000 under \$13,000.....	439, 849, 565	49, 120, 463	3, 788, 893	7, 407, 493	379, 532, 716
\$13,000 under \$14,000.....	401, 583, 539	43, 698, 521	3, 220, 744	6, 847, 050	347, 817, 224
\$14,000 under \$15,000.....	362, 651, 193	39, 827, 660	2, 628, 406	6, 426, 276	313, 768, 851
\$15,000 under \$20,000.....	1, 413, 452, 457	158, 788, 676	11, 068, 641	24, 807, 806	1, 218, 787, 334
\$20,000 under \$25,000.....	1, 001, 018, 705	108, 127, 249	8, 977, 269	18, 243, 767	865, 670, 420
\$25,000 under \$30,000.....	770, 324, 132	82, 385, 351	6, 025, 850	13, 732, 842	668, 180, 089
\$30,000 under \$40,000.....	1, 110, 224, 062	117, 252, 571	7, 711, 357	21, 491, 980	963, 768, 154
\$40,000 under \$50,000.....	794, 737, 641	79, 449, 877	5, 157, 643	15, 575, 535	694, 554, 586
\$50,000 under \$60,000.....	612, 432, 780	62, 098, 664	4, 022, 858	12, 483, 987	533, 827, 271
\$60,000 under \$70,000.....	487, 280, 475	49, 792, 865	2, 903, 528	10, 052, 433	424, 531, 649
\$70,000 under \$80,000.....	402, 326, 631	40, 361, 703	1, 848, 357	8, 770, 623	351, 345, 948
\$80,000 under \$90,000.....	338, 331, 269	31, 992, 993	2, 163, 052	7, 417, 525	296, 757, 699
\$90,000 under \$100,000.....	283, 412, 694	24, 074, 926	1, 692, 829	6, 229, 582	251, 415, 357
\$100,000 under \$150,000.....	969, 992, 156	90, 566, 774	7, 237, 412	21, 737, 004	850, 450, 966
\$150,000 under \$200,000.....	591, 798, 805	50, 908, 784	3, 549, 157	12, 991, 803	524, 349, 061
\$200,000 under \$250,000.....	419, 937, 093	36, 955, 499	2, 212, 005	10, 166, 596	370, 602, 993
\$250,000 under \$300,000.....	300, 424, 976	28, 107, 093	3, 170, 036	6, 968, 820	262, 179, 027
\$300,000 under \$400,000.....	457, 601, 579	36, 282, 702	3, 227, 885	10, 531, 895	407, 559, 097
\$400,000 under \$500,000.....	284, 600, 728	19, 385, 253	1, 499, 298	7, 374, 948	256, 341, 229
\$500,000 under \$750,000.....	460, 373, 151	33, 791, 655	1, 980, 605	11, 871, 632	412, 729, 259
\$750,000 under \$1,000,000.....	286, 491, 961	21, 192, 360	608, 669	6, 558, 520	258, 132, 412
\$1,000,000 under \$1,500,000.....	328, 864, 959	18, 620, 544	3, 873, 388	7, 474, 562	298, 896, 465
\$1,500,000 under \$2,000,000.....	206, 654, 176	12, 401, 505	213, 406	7, 262, 307	186, 776, 958
\$2,000,000 under \$3,000,000.....	244, 562, 814	16, 673, 387	410, 469	7, 383, 154	220, 095, 804
\$3,000,000 under \$4,000,000.....	73, 666, 859	2, 291, 657	91, 401	1, 781, 591	69, 502, 210
\$4,000,000 under \$5,000,000.....	92, 873, 975	7, 467, 634	576, 208	4, 597, 887	80, 232, 246
\$5,000,000 and over.....	279, 839, 782	10, 391, 124	2, 122, 487	13, 966, 813	253, 359, 358
Total	28, 987, 634, 519	3, 056, 678, 735	171, 743, 165	532, 885, 707	25, 226, 326, 912

² 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—Taxes paid other than Federal income tax, as reported in returns of net income of \$5,000 and over, distributed by States and Territories*

States and Territories	Taxes paid included in general deductions	Taxes paid included in business deductions ¹	Total
Alabama.....	\$2, 445, 457	\$379, 331	\$2, 824, 788
Arizona.....	790, 575	348, 045	1, 138, 620
Arkansas.....	1, 090, 807	246, 893	1, 337, 700
California.....	35, 357, 619	5, 968, 316	41, 325, 935
Colorado.....	2, 505, 149	597, 660	3, 102, 809
Connecticut.....	8, 365, 350	733, 073	9, 138, 423
Delaware.....	2, 531, 227	87, 074	2, 618, 301
District of Columbia.....	4, 405, 259	348, 024	4, 753, 283
Florida.....	4, 921, 293	359, 572	5, 280, 865
Georgia.....	3, 414, 301	413, 122	3, 827, 423
Hawaii.....	1, 401, 882	129, 181	1, 531, 063
Idaho.....	305, 193	269, 748	574, 941
Illinois.....	29, 945, 999	2, 914, 632	32, 860, 601
Indiana.....	5, 805, 293	1, 139, 406	6, 944, 699
Iowa.....	3, 347, 564	1, 103, 172	4, 450, 736
Kansas.....	3, 020, 537	1, 429, 154	4, 449, 691
Kentucky.....	3, 585, 066	569, 853	4, 154, 919
Louisiana.....	3, 158, 706	500, 706	3, 659, 412
Maine.....	1, 968, 343	319, 474	2, 287, 817
Maryland.....	6, 156, 473	839, 665	6, 996, 138
Massachusetts.....	34, 597, 499	2, 748, 224	37, 345, 723
Michigan.....	23, 235, 186	2, 433, 773	25, 668, 959
Minnesota.....	6, 621, 105	708, 177	7, 329, 282
Mississippi.....	1, 579, 993	692, 206	2, 272, 199
Missouri.....	11, 087, 597	694, 974	11, 782, 571
Montana.....	680, 014	506, 875	1, 186, 889
Nebraska.....	2, 131, 017	939, 054	3, 070, 071
Nevada.....	197, 176	121, 988	319, 164
New Hampshire.....	1, 484, 487	235, 751	1, 720, 238
New Jersey.....	20, 637, 727	2, 225, 420	22, 863, 147
New Mexico.....	288, 618	202, 659	491, 277
New York.....	136, 278, 530	5, 206, 971	141, 485, 501
North Carolina.....	4, 874, 023	558, 872	5, 432, 895
North Dakota.....	482, 420	240, 062	722, 482
Ohio.....	21, 037, 390	2, 131, 911	23, 169, 301
Oklahoma.....	4, 852, 402	787, 147	5, 639, 549
Oregon.....	2, 080, 459	549, 285	2, 629, 744
Pennsylvania.....	35, 718, 057	4, 756, 769	40, 474, 826
Rhode Island.....	3, 073, 360	284, 122	3, 357, 482
South Carolina.....	1, 200, 849	216, 893	1, 417, 742
South Dakota.....	631, 599	258, 530	890, 129
Tennessee.....	3, 219, 716	447, 457	3, 667, 173
Texas.....	12, 259, 660	3, 068, 718	15, 328, 378
Utah.....	732, 546	265, 968	998, 514
Vermont.....	933, 262	219, 592	1, 152, 854
Virginia.....	4, 556, 539	637, 081	5, 193, 620
Washington.....	3, 895, 007	832, 435	4, 727, 442
West Virginia.....	2, 427, 299	369, 021	2, 796, 320
Wisconsin.....	9, 816, 027	1, 055, 411	10, 871, 438
Wyoming.....	290, 517	340, 078	630, 595
Total.....	475, 422, 144	52, 471, 525	527, 893, 669

¹ See text, p. 16.

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*

[Income returned for calendar year ended Dec. 31, 1923. Fiscal and fractional (part year) returns are included. (See p. 1)]

ALABAMA

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
Under \$1,000 ²	636	\$370,637							
Under \$1,000	77	38,103	\$386	\$510			\$510	\$124	
\$1,000 under \$2,000 ²	2,965	4,706,768							
\$1,000 under \$2,000	3,254	5,632,638	10,107	13,452			13,452	3,345	
\$2,000 under \$3,000 ²	2,608	6,472,880							
\$2,000 under \$3,000	2,795	6,690,238	25,244	33,545			33,545	8,301	
\$3,000 under \$4,000 ²	3,497	12,300,902							
\$3,000 under \$4,000	1,463	5,203,434	16,154	21,329			21,329	5,175	
\$4,000 under \$5,000 ²	1,141	4,973,039							
\$4,000 under \$5,000	2,063	9,199,614	21,771	29,006			29,006	7,235	
\$5,000 under \$6,000 ²	187	1,000,612							
\$5,000 under \$6,000	1,483	8,106,903	28,554	36,243			36,243	7,689	
\$6,000 under \$7,000 ²	64	406,728							
\$6,000 under \$7,000	926	5,990,277	28,431	35,085			35,085	6,651	
\$7,000 under \$8,000 ²	36	267,759							
\$7,000 under \$8,000	655	4,591,735	29,077	34,689			34,689	5,612	
\$8,000 under \$9,000 ²	30	257,210							
\$8,000 under \$9,000	500	4,236,521	31,056	36,039			36,039	4,983	
\$9,000 under \$10,000 ²	26	246,458							
\$9,000 under \$10,000	382	3,621,520	30,857	35,833			35,833	4,976	
\$10,000 under \$11,000	286	3,003,602	29,953	32,559	\$1,469		34,028	4,075	
\$11,000 under \$12,000	261	2,994,807	36,560	37,550	3,787		41,337	4,777	
\$12,000 under \$13,000	173	2,153,196	27,171	26,962	4,224		31,186	4,015	
\$13,000 under \$14,000	168	2,259,472	37,225	35,318	5,763		41,081	3,856	
\$14,000 under \$15,000	140	2,026,266	35,675	32,146	6,907		39,053	3,378	
\$15,000 under \$20,000	408	7,002,555	158,512	126,858	49,130		175,988	17,476	
\$20,000 under \$25,000	236	5,219,043	185,497	122,402	78,777		201,179	15,682	
\$25,000 under \$30,000	123	3,342,613	143,286	72,309	80,917		153,226	9,940	
\$30,000 under \$40,000	123	4,223,995	234,970	94,349	152,312	\$1,446	248,107	12,995	\$142
\$40,000 under \$50,000	58	2,574,298	182,628	56,713	126,110	9,102	191,925	7,769	1,528
\$50,000 under \$60,000	42	2,292,792	133,328	49,229	138,652	15,006	202,887	4,821	14,738
\$60,000 under \$70,000	24	1,522,666	153,002	31,001	90,462	34,797	156,260	3,258	

\$70,000 under \$80,000.....	11	801,757	85,564	16,630	56,017	15,179	87,826	1,989	273
\$80,000 under \$90,000.....	9	756,626	90,641	13,272	63,050	15,586	91,908	1,267	
\$90,000 under \$100,000.....	9	836,652	74,311	13,151	42,722	19,559	75,432	1,121	
\$100,000 under \$150,000.....	19	2,220,209	281,131	25,611	159,179	100,235	285,025	3,894	
\$150,000 under \$200,000.....	9	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$200,000 under \$250,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$250,000 under \$300,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$300,000 under \$400,000.....									
\$400,000 under \$500,000.....									
\$500,000 under \$750,000.....									
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
Classes grouped ³		14,319,695	1,874,701	44,894	280,244	1,552,636	1,877,774	3,073	
Total.....	26,891	142,167,220	4,035,792	1,106,685	1,339,722	1,763,546	4,209,953	157,480	16,681
Non-taxable ²	11,190	31,005,993							
Taxable.....	15,701	111,161,227	4,035,792	1,106,685	1,339,722	1,763,546	4,209,953	157,480	16,681

ARIZONA

Under \$1,000 ²	269	\$159,325							
Under \$1,000.....	3	685	\$10	\$11			\$11	\$1	
\$1,000 under \$2,000 ²	1,109	1,769,521							
\$1,000 under \$2,000.....	1,703	2,999,010	5,133	6,830			6,830	1,697	
\$2,000 under \$3,000 ²	963	2,383,810							
\$2,000 under \$3,000.....	1,223	2,895,441	11,243	14,901			14,901	3,658	
\$3,000 under \$4,000 ²	1,202	4,211,061							
\$3,000 under \$4,000.....	693	2,457,443	9,137	12,097			12,097	2,960	
\$4,000 under \$5,000 ²	394	1,703,290							
\$4,000 under \$5,000.....	1,057	4,765,182	14,994	19,957			19,957	4,963	
\$5,000 under \$6,000 ²	50	264,420							
\$5,000 under \$6,000.....	768	4,193,974	19,437	24,674			24,674	5,237	
\$6,000 under \$7,000 ²	25	160,511							
\$6,000 under \$7,000.....	513	3,312,475	20,217	24,477			24,477	4,260	
\$7,000 under \$8,000 ²	13	96,245							
\$7,000 under \$8,000.....	348	2,602,628	19,197	22,553			22,553	3,356	
\$8,000 under \$9,000 ²	8	69,029							
\$8,000 under \$9,000.....	258	2,188,142	21,668	24,490			24,490	2,822	
\$9,000 under \$10,000 ²	6	56,567							
\$9,000 under \$10,000.....	180	1,711,396	19,283	21,610			21,610	2,327	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1,19-24)

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—Continued

ARIZONA—Continued

Income classes	Number of returns	Net income ¹	Net tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surplus	12½ per cent on capital net loss 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
\$10,000 under \$11,000.....	119	\$1,242,096	\$15,315	\$16,396	\$525	-----	\$16,921	\$1,606	-----
\$11,000 under \$12,000.....	94	1,081,975	16,603	17,000	1,409	-----	18,409	1,806	-----
\$12,000 under \$13,000.....	71	887,562	16,813	16,477	1,726	-----	18,203	1,390	-----
\$13,000 under \$14,000.....	54	731,252	14,404	13,414	1,916	-----	15,330	826	-----
\$14,000 under \$15,000.....	45	651,575	15,715	14,491	2,260	-----	16,751	1,036	-----
\$15,000 under \$20,000.....	130	2,247,040	61,257	48,779	15,246	-----	64,025	2,768	-----
\$20,000 under \$25,000.....	81	1,807,563	64,869	39,614	27,766	-----	67,380	2,511	-----
\$25,000 under \$30,000.....	37	1,012,141	56,027	33,448	24,548	-----	57,996	1,969	-----
\$30,000 under \$40,000.....	39	1,319,012	81,779	34,145	44,260	\$4,842	83,247	1,468	-----
\$40,000 under \$50,000.....	16	719,012	58,826	21,153	34,254	4,186	59,593	767	-----
\$50,000 under \$60,000.....	12	666,930	58,050	15,430	35,904	12,173	63,507	1,298	\$4,159
\$60,000 under \$70,000.....	3	189,054	19,860	5,280	14,680	-----	19,960	93	7
\$70,000 under \$80,000.....	8	623,855	74,626	16,401	45,381	12,910	74,692	66	-----
\$80,000 under \$90,000.....	3	257,912	28,637	3,634	5,050	19,980	28,664	27	-----
\$90,000 under \$100,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-----
\$100,000 under \$150,000.....	8	956,608	120,474	11,012	66,112	44,789	121,913	873	566
\$150,000 under \$200,000.....	11	1,831,345	233,074	16,216	71,180	146,812	234,208	1,134	-----
\$200,000 under \$250,000.....	3	632,913	91,777	9,992	37,900	44,426	92,318	541	-----
\$250,000 under \$300,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$300,000 under \$400,000.....	4	1,386,343	169,654	3,387	17,198	149,104	169,689	35	-----
\$400,000 under \$500,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-----
\$500,000 under \$750,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$750,000 under \$1,000,000.....	2	(3)	(3)	-----	(3)	(3)	(3)	-----	-----
\$1,000,000 under \$1,500,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$1,500,000 under \$2,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$2,000,000 under \$3,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$3,000,000 under \$4,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$4,000,000 under \$5,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$5,000,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Classes grouped ²	-----	2,124,316	262,229	4,286	34,194	224,388	262,868	639	-----
Total.....	11,527	58,368,659	1,600,308	512,155	481,509	663,610	1,657,274	52,234	4,732

Nontaxable ²	4,039	10,873,779							
Taxable.....	7,488	47,494,880	1,600,308	512,155	481,509	663,610	1,657,274	52,234	4,732

ARKANSAS

Under \$1,000 ²	660	\$395,208							
Under \$1,000.....	58	33,118	\$356	\$467			\$467	\$111	
\$1,000 under \$2,000 ²	1,922	2,929,670							
\$1,000 under \$2,000.....	1,558	2,699,048	4,980	6,639			6,639	1,659	
\$2,000 under \$3,000 ²	1,946	4,808,592							
\$2,000 under \$3,000.....	1,178	2,796,914	10,768	14,292			14,292	3,524	
\$3,000 under \$4,000 ²	2,713	9,454,719							
\$3,000 under \$4,000.....	907	3,267,559	10,130	13,254			13,254	3,124	
\$4,000 under \$5,000 ²	865	3,737,796							
\$4,000 under \$5,000.....	1,393	6,240,999	14,071	18,580			18,580	4,509	
\$5,000 under \$6,000 ²	123	663,573							
\$5,000 under \$6,000.....	864	4,730,471	17,168	21,812			21,812	4,644	
\$6,000 under \$7,000 ²	55	354,298							
\$6,000 under \$7,000.....	557	3,609,882	17,940	21,745			21,745	3,805	
\$7,000 under \$8,000 ²	27	200,012							
\$7,000 under \$8,000.....	379	2,849,311	17,131	20,184			20,184	3,053	
\$8,000 under \$9,000 ²	9	75,352							
\$8,000 under \$9,000.....	264	2,227,307	14,958	17,321			17,321	2,363	
\$9,000 under \$10,000 ²	14	132,818							
\$9,000 under \$10,000.....	204	1,936,774	16,727	18,907			18,907	2,180	
\$10,000 under \$11,000.....	145	1,521,556	14,970	16,198	\$678		16,876	1,906	
\$11,000 under \$12,000.....	141	1,615,201	18,523	18,558	1,996		20,554	2,031	
\$12,000 under \$13,000.....	89	1,107,654	15,574	15,066	2,130		17,196	1,622	
\$13,000 under \$14,000.....	71	958,492	16,605	15,623	2,416		18,039	1,434	
\$14,000 under \$15,000.....	73	1,058,832	19,329	16,971	3,539		20,510	1,181	
\$15,000 under \$20,000.....	202	3,460,854	80,572	62,425	23,266		85,691	5,119	
\$20,000 under \$25,000.....	87	1,950,484	69,574	42,886	30,203		73,089	3,515	
\$25,000 under \$30,000.....	51	1,379,448	59,228	29,803	32,455		62,258	3,030	
\$30,000 under \$40,000.....	61	2,064,959	109,659	40,829	72,311	\$1,007	114,147	4,059	\$429
\$40,000 under \$50,000.....	18	798,442	49,131	11,968	31,848	7,921	51,737	2,305	301
\$50,000 under \$60,000.....	8	442,044	39,078	9,987	22,575	7,481	40,043	965	
\$60,000 under \$70,000.....	4	260,438	24,498	3,118	15,009	6,579	24,706	208	
\$70,000 under \$80,000.....	1	(3)	(3)	(3)	(3)		(3)	(3)	
\$80,000 under \$90,000.....	1	(3)	(3)	(3)	(3)		(3)	(3)	
\$90,000 under \$100,000.....	3	(3)	(3)	(3)	(3)		(3)	(3)	
\$100,000 under \$150,000.....	6	678,098	72,772	4,891	55,442	23,193	83,526	499	10,255
\$150,000 under \$200,000.....	1	(3)	(3)	(3)	(3)		(3)	(3)	
\$200,000 under \$250,000.....	1	(3)	(3)	(3)	(3)		(3)	(3)	
\$250,000 under \$300,000.....									

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1,19-24.)

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—Continued

ARKANSAS—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 loss 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
\$300,000 under \$400,000.....	1	(²)	(³)	(³)	(³)	-----	(³)	(³)	(³)
\$400,000 under \$500,000.....									
\$500,000 under \$750,000.....									
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ³		\$1,249,869	\$164,005	\$10,055	\$134,769	\$28,597	\$173,421	\$788	\$8,628
Total.....	16,660	71,689,792	877,747	451,579	428,637	74,778	954,994	57,634	19,613
Nontaxable ²	8,334	22,752,038							
Taxable.....	8,326	48,937,754	877,747	451,579	428,637	74,778	954,994	57,634	19,613

CALIFORNIA

Under \$1,000 ²	9,934	\$5,314,255							
Under \$1,000.....	768	274,175	\$2,781	\$3,687			\$3,687	\$906	
\$1,000 under \$2,000 ²	33,780	51,209,192							
\$1,000 under \$2,000.....	39,049	67,756,800	122,785	163,566			163,566	40,781	
\$2,000 under \$3,000 ²	31,209	75,700,809							
\$2,000 under \$3,000.....	35,544	83,623,128	324,487	430,907			430,907	106,420	
\$3,000 under \$4,000 ²	33,813	114,374,594							
\$3,000 under \$4,000.....	18,794	66,049,564	234,927	313,165			313,165	78,238	
\$4,000 under \$5,000 ²	9,903	41,163,250							
\$4,000 under \$5,000.....	24,283	107,733,679	319,136	425,382			425,382	106,246	
\$5,000 under \$6,000 ²	1,445	7,824,608							
\$5,000 under \$6,000.....	16,262	88,860,774	362,924	474,126			474,126	111,202	

\$6,000 under \$7,000 ¹	706	4,554,093							
\$6,000 under \$7,000	11,863	76,023,090	434,236	535,336			535,336	101,100	
\$7,000 under \$8,000 ²	605	3,724,329							
\$7,000 under \$8,000	8,685	63,013,116	451,024	539,219			539,219	88,195	
\$8,000 under \$9,000 ²	352	2,982,720							
\$8,000 under \$9,000	6,152	52,124,338	426,884	501,239			501,239	74,355	
\$9,000 under \$10,000 ²	275	2,606,216							
\$9,000 under \$10,000	4,906	46,678,174	458,469	528,150			528,150	69,681	
\$10,000 under \$11,000	3,854	40,371,301	444,387	485,490	\$18,547		504,037	59,650	
\$11,000 under \$12,000	2,993	34,377,553	455,469	463,516	46,869		510,385	54,916	
\$12,000 under \$13,000	2,505	31,241,034	483,221	470,213	65,131		535,344	52,123	
\$13,000 under \$14,000	1,973	26,625,555	462,392	439,114	68,899		508,013	45,621	
\$14,000 under \$15,000	1,562	22,650,107	427,992	385,738	81,317		457,055	39,063	
\$15,000 under \$20,000	5,298	91,186,246	2,165,629	1,823,160	522,636		2,345,796	177,167	
\$20,000 under \$25,000	2,865	63,836,807	2,320,621	1,488,753	977,500		2,466,253	145,632	
\$25,000 under \$30,000	1,840	50,284,852	2,383,654	1,270,679	1,233,545		2,504,224	120,570	
\$30,000 under \$40,000	1,902	65,205,054	3,904,853	1,648,150	2,336,267	\$93,793	4,078,210	157,673	\$11,694
\$40,000 under \$50,000	1,040	46,229,426	3,542,808	1,205,809	2,172,074	278,534	3,656,477	97,234	16,435
\$50,000 under \$60,000	679	37,033,847	3,296,107	837,632	1,987,110	543,327	3,368,069	61,515	10,447
\$60,000 under \$70,000	443	28,620,878	2,853,229	602,609	1,692,457	629,029	2,924,095	43,975	26,891
\$70,000 under \$80,000	294	21,982,325	2,558,487	409,632	1,409,675	571,360	2,390,667	31,605	575
\$80,000 under \$90,000	183	15,482,623	1,827,839	322,045	1,160,064	372,963	1,855,072	23,921	3,312
\$90,000 under \$100,000	160	15,111,124	1,855,592	289,632	1,079,015	534,412	1,903,059	15,463	2,004
\$100,000 under \$150,000	426	70,462,595	6,775,738	947,446	4,097,752	1,826,497	6,841,695	51,885	14,572
\$150,000 under \$200,000	185	31,733,651	4,500,845	439,480	2,665,305	1,460,468	4,565,253	26,303	38,105
\$200,000 under \$250,000	87	19,344,090	3,017,340	309,862	1,896,689	833,017	3,039,568	15,708	6,520
\$250,000 under \$300,000	45	12,233,176	1,819,862	161,370	1,001,125	665,684	1,828,179	5,165	3,152
\$300,000 under \$400,000	86	29,567,736	4,803,935	453,139	2,857,895	1,507,383	4,818,417	13,225	1,257
\$400,000 under \$500,000	34	15,355,407	2,513,259	202,313	1,515,136	818,332	2,535,781	5,337	17,185
\$500,000 under \$750,000	29	17,919,935	2,973,719	250,147	1,679,225	1,060,885	2,990,260	5,218	11,323
\$750,000 under \$1,000,000	14	12,267,326	1,980,436	102,306	1,108,535	772,181	1,983,022	2,586	
\$1,000,000 under \$1,500,000	4	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$1,500,000 under \$2,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$2,000,000 under \$3,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$3,000,000 under \$4,000,000		(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$4,000,000 under \$5,000,000									
\$5,000,000 and over	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
Classes grouped ³		22,279,037	3,365,069	236,366	1,014,220	2,115,791	3,366,377	1,308	
Total	316,738	1,765,573,139	63,707,136	19,159,438	32,656,988	14,083,659	65,900,085	2,029,427	163,522
Nontaxable ²	121,922	309,454,666							
Taxable	194,816	1,456,118,473	63,707,136	19,159,438	32,656,988	14,083,659	65,900,085	2,029,427	163,522

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

COLORADO

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 loss 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 ²	1, 226	\$731, 395							
Under \$1,000	71	44, 611	\$434	\$561			\$561	\$127	
\$1,000 under \$2,000 ²	3, 717	5, 760, 098							
\$1,000 under \$2,000	2, 805	4, 907, 371	10, 772	14, 337			14, 337	3, 565	
\$2,000 under \$3,000 ²	3, 548	8, 833, 692							
\$2,000 under \$3,000	3, 177	7, 571, 455	29, 877	39, 789			39, 789	9, 912	
\$3,000 under \$4,000 ²	3, 615	12, 474, 802							
\$3,000 under \$4,000	1, 976	7, 069, 249	23, 673	31, 409			31, 409	7, 736	
\$4,000 under \$5,000 ²	1, 137	4, 927, 564							
\$4,000 under \$5,000	2, 565	11, 538, 861	32, 744	43, 552			43, 552	10, 808	
\$5,000 under \$6,000 ²	198	1, 070, 536							
\$5,000 under \$6,000	1, 637	8, 941, 810	31, 024	39, 806			39, 806	8, 782	
\$6,000 under \$7,000 ²	74	479, 202							
\$6,000 under \$7,000	1, 089	7, 048, 467	34, 849	42, 519			42, 519	7, 670	
\$7,000 under \$8,000 ²	52	389, 330							
\$7,000 under \$8,000	721	5, 382, 565	32, 179	38, 290			38, 290	6, 111	
\$8,000 under \$9,000 ²	40	338, 923							
\$8,000 under \$9,000	529	4, 481, 110	30, 814	36, 430			36, 430	5, 616	
\$9,000 under \$10,000 ²	35	335, 812							
\$9,000 under \$10,000	451	4, 281, 681	35, 343	41, 167			41, 167	5, 824	
\$10,000 under \$11,000	374	3, 920, 620	36, 436	40, 120	\$1, 780		41, 900	5, 464	
\$11,000 under \$12,000	258	2, 967, 509	36, 430	36, 797	3, 964		40, 761	4, 331	
\$12,000 under \$13,000	221	2, 754, 138	35, 675	34, 652	5, 374		40, 026	4, 351	
\$13,000 under \$14,000	160	2, 159, 066	31, 717	29, 809	5, 531		35, 340	3, 623	
\$14,000 under \$15,000	167	2, 416, 390	39, 929	36, 391	8, 376		44, 767	4, 838	
\$15,000 under \$20,000	462	7, 953, 072	180, 213	143, 619	55, 698		199, 317	19, 104	
\$20,000 under \$25,000	226	5, 024, 228	159, 038	98, 498	76, 263		174, 761	15, 723	
\$25,000 under \$30,000	140	3, 807, 351	166, 053	83, 684	92, 964		176, 648	9, 995	
\$30,000 under \$40,000	161	5, 473, 946	305, 858	119, 577	205, 036	\$2, 035	326, 648	17, 999	\$2, 791
\$40,000 under \$50,000	65	2, 880, 622	200, 621	55, 888	135, 214	16, 200	207, 402	6, 771	
\$50,000 under \$60,000	56	3, 068, 952	262, 595	58, 597	189, 749	24, 161	270, 507	7, 726	186
\$60,000 under \$70,000	31	2, 008, 058	190, 471	39, 381	139, 075	20, 286	198, 742	4, 153	4, 118
\$70,000 under \$80,000	17	1, 289, 791	131, 619	17, 308	84, 416	32, 943	134, 667	2, 701	347
\$80,000 under \$90,000	19	1, 603, 890	172, 498	19, 834	109, 648	44, 804	174, 286	1, 766	22

\$90,000 under \$100,000.....	8	754,887	88,538	9,045	71,049	9,678	89,772	1,174	60
\$100,000 under \$150,000.....	24	2,805,989	371,738	41,201	284,107	54,792	380,100	3,593	4,769
\$150,000 under \$200,000.....	14	2,377,552	329,788	14,207	230,866	86,047	331,120	923	409
\$200,000 under \$250,000.....	10	2,227,354	352,034	30,221	241,453	82,269	353,943	1,356	573
\$250,000 under \$300,000.....	5	1,357,699	156,328	605	37,875	118,170	156,650	322	
\$300,000 under \$400,000.....	2	744,540	103,958	5,845	40,905	57,221	103,971	13	
\$400,000 under \$500,000.....	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$500,000 under \$750,000.....	5	2,867,888	572,155	62,417	474,528	35,843	572,788	633	
\$750,000 under \$1,000,000.....	1	(³)	(³)		(³)	(³)	(³)		
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ¹		1,829,639	273,046	762	158,404	114,511	273,677	631	
Total.....	31,091	158,931,875	4,459,057	1,307,318	2,649,375	698,960	4,655,653	183,321	13,275
Nontaxable ²	13,642	35,341,514							
Taxable.....	17,449	123,590,361	4,459,057	1,307,318	2,649,375	698,960	4,655,653	183,321	13,275

CONNECTICUT

Under \$1,000 ²	1,971	\$1,156,806							
Under \$1,000.....	291	170,150	\$998	\$1,309			\$1,309	\$311	
\$1,000 under \$2,000 ²	8,292	13,163,485							
\$1,000 under \$2,000.....	11,136	19,226,783	35,517	47,256			47,256	11,739	
\$2,000 under \$3,000 ²	8,169	20,209,830							
\$2,000 under \$3,000.....	9,215	21,944,057	80,891	107,419			107,419	26,528	
\$3,000 under \$4,000 ²	7,860	27,562,814							
\$3,000 under \$4,000.....	4,720	16,776,618	57,309	76,057			76,057	18,748	
\$4,000 under \$5,000 ²	2,855	12,444,528							
\$4,000 under \$5,000.....	5,818	26,126,256	62,990	83,359			83,359	20,369	
\$5,000 under \$6,000 ²	545	2,956,069							
\$5,000 under \$6,000.....	3,499	19,152,375	69,017	88,836			88,836	19,819	
\$6,000 under \$7,000 ²	298	1,910,747							
\$6,000 under \$7,000.....	2,519	16,309,998	77,870	96,362			96,362	18,492	
\$7,000 under \$8,000 ²	200	1,490,889							
\$7,000 under \$8,000.....	2,056	15,375,442	85,265	104,037			104,037	18,772	
\$8,000 under \$9,000 ²	145	1,226,573							
\$8,000 under \$9,000.....	1,437	12,190,667	82,556	98,064			98,064	15,508	
\$9,000 under \$10,000 ²	123	1,168,519							
\$9,000 under \$10,000.....	1,159	10,993,905	84,035	100,326			100,326	16,291	
\$10,000 under \$11,000.....	1,019	10,697,823	91,788	101,978	\$5,811		107,789	16,001	
\$11,000 under \$12,000.....	734	8,440,940	90,450	92,332	10,964		103,296	12,846	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

CONNECTICUT—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 loss 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
\$12,000 under \$13,000.....	655	\$8,175,974	\$94,440	\$91,768	\$16,198	-----	\$107,966	\$13,526	-----
\$13,000 under \$14,000.....	588	7,924,777	106,719	101,022	20,675	-----	121,697	14,678	-----
\$14,000 under \$15,000.....	428	6,214,843	90,673	81,322	21,535	-----	102,857	12,184	-----
\$15,000 under \$20,000.....	1,651	28,458,253	581,419	446,573	200,158	-----	646,731	65,312	-----
\$20,000 under \$25,000.....	898	20,012,827	613,721	363,246	305,922	-----	669,168	55,447	-----
\$25,000 under \$30,000.....	585	15,992,163	668,520	327,059	392,689	-----	719,748	51,228	-----
\$30,000 under \$40,000.....	706	24,385,252	1,306,411	464,878	876,166	\$40,649	1,381,693	62,880	\$12,402
\$40,000 under \$50,000.....	430	19,240,216	1,339,048	356,742	885,548	152,131	1,394,421	47,576	7,797
\$50,000 under \$60,000.....	247	13,469,921	1,113,145	247,799	749,731	156,438	1,153,968	32,583	8,240
\$60,000 under \$70,000.....	153	9,871,723	904,292	125,492	548,717	247,845	922,054	15,641	2,121
\$70,000 under \$80,000.....	116	8,694,791	900,255	133,196	668,755	120,673	922,624	13,604	8,765
\$80,000 under \$90,000.....	91	7,702,346	868,841	133,397	645,442	117,062	895,901	12,617	14,443
\$90,000 under \$100,000.....	76	7,235,840	869,168	108,194	634,351	139,305	881,850	7,908	4,774
\$100,000 under \$150,000.....	202	24,534,502	3,294,937	408,173	2,236,184	702,351	3,346,708	32,807	18,964
\$150,000 under \$200,000.....	60	10,097,896	1,499,481	142,638	1,047,030	320,591	1,510,559	9,786	1,292
\$200,000 under \$250,000.....	47	10,410,427	1,665,246	182,299	1,112,891	388,422	1,683,612	7,625	10,741
\$250,000 under \$300,000.....	11	2,965,438	500,369	48,308	367,293	86,408	502,009	1,219	421
\$300,000 under \$400,000.....	23	7,834,422	1,231,789	84,056	777,503	383,192	1,244,751	4,068	8,894
\$400,000 under \$500,000.....	9	3,889,630	642,114	61,247	364,533	217,008	643,388	1,274	-----
\$500,000 under \$750,000.....	10	6,101,201	1,044,430	33,089	802,316	211,070	1,046,475	2,015	-----
\$750,000 under \$1,000,000.....	7	(³)	(³)	(³)	(³)	(³)	(³)	(³)	-----
\$1,000,000 under \$1,500,000.....	8	9,680,957	1,578,923	120,809	769,770	690,442	1,581,021	2,098	-----
\$1,500,000 under \$2,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$2,000,000 under \$3,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$3,000,000 under \$4,000,000.....	1	(³)	(³)	-----	(³)	(³)	(³)	(³)	-----
\$4,000,000 under \$5,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$5,000,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Classes grouped ³	-----	8,907,855	1,371,512	92,307	543,424	736,880	1,372,611	1,099	-----
Total.....	81,063	522,496,528	23,104,139	5,151,549	14,003,606	4,710,767	23,865,922	662,929	98,854
Nontaxable ²	30,458	83,290,260	-----	-----	-----	-----	-----	-----	-----
Taxable.....	50,605	439,206,268	23,104,139	5,151,549	14,003,606	4,710,767	23,865,922	662,929	98,854

DELAWARE

Under \$1,000 ¹	258	\$164,449						
Under \$1,000	55	23,973	\$190	\$249			\$249	\$59
\$1,000 under \$2,000 ²	1,216	1,949,924						
\$1,000 under \$2,000	1,184	2,052,220	3,626	4,828			4,828	1,202
\$2,000 under \$3,000 ²	1,004	2,475,970						
\$2,000 under \$3,000	877	2,086,276	7,700	10,240			10,240	2,540
\$3,000 under \$4,000 ²	875	3,045,343						
\$3,000 under \$4,000	503	1,778,143	5,594	7,364			7,364	1,770
\$4,000 under \$5,000 ²	265	1,171,624						
\$4,000 under \$5,000	636	2,854,792	7,546	10,011			10,011	2,465
\$5,000 under \$6,000 ²	83	444,746						
\$5,000 under \$6,000	408	2,237,588	8,097	10,329			10,329	2,232
\$6,000 under \$7,000 ²	30	193,703						
\$6,000 under \$7,000	295	1,910,880	9,445	11,547			11,547	2,102
\$7,000 under \$8,000 ²	22	102,585						
\$7,000 under \$8,000	194	1,442,382	8,139	9,842			9,842	1,703
\$8,000 under \$9,000 ²	16	135,240						
\$8,000 under \$9,000	150	1,270,561	8,726	10,289			10,289	1,563
\$9,000 under \$10,000 ²	16	151,610						
\$9,000 under \$10,000	139	1,320,159	9,664	11,206			11,206	1,542
\$10,000 under \$11,000	131	1,373,989	10,462	11,335	\$626		11,961	1,499
\$11,000 under \$12,000	115	1,312,841	11,921	12,034	1,606		13,640	1,719
\$12,000 under \$13,000	85	1,058,111	13,689	13,142	2,083		15,225	1,536
\$13,000 under \$14,000	62	836,785	12,135	11,567	2,165		13,732	1,397
\$14,000 under \$15,000	74	1,070,223	16,242	14,262	3,629		17,891	1,649
\$15,000 under \$20,000	244	4,198,001	84,784	62,915	29,519		92,434	7,640
\$20,000 under \$25,000	141	3,132,102	96,793	57,082	47,592		104,674	7,881
\$25,000 under \$30,000	81	2,210,462	94,710	44,352	54,490		98,842	4,132
\$30,000 under \$40,000	110	3,815,746	228,338	91,816	140,601	\$2,058	234,475	6,137
\$40,000 under \$50,000	59	2,606,253	189,824	61,021	128,129	7,564	196,714	6,703
\$50,000 under \$60,000	36	1,987,901	161,784	36,993	127,151	2,995	167,139	3,765
\$60,000 under \$70,000	35	2,287,153	221,868	45,581	168,563	12,749	226,893	4,692
\$70,000 under \$80,000	24	1,786,940	191,417	29,240	145,933	19,538	194,711	2,649
\$80,000 under \$90,000	19	1,603,200	185,745	24,054	160,528	3,099	187,681	1,170
\$90,000 under \$100,000	15	1,424,711	171,170	21,115	137,537	16,109	174,761	3,095
\$100,000 under \$150,000	47	5,640,684	793,967	84,740	673,897	41,605	800,242	6,088
\$150,000 under \$200,000	23	3,952,529	615,217	37,809	553,308	29,320	620,437	3,350
\$200,000 under \$250,000	13	2,864,211	475,051	49,433	367,121	60,979	477,533	2,474
\$250,000 under \$300,000	11	2,945,037	450,571	35,869	318,311	97,707	451,887	1,185
\$300,000 under \$400,000	11	3,892,238	706,960	50,167	613,849	48,251	712,267	2,967
\$400,000 under \$500,000	6	2,605,651	445,083	13,267	367,824	64,646	445,737	654
\$500,000 under \$750,000	10	6,623,706	1,248,784	43,992	1,177,596	39,842	1,261,430	577
\$750,000 under \$1,000,000	5	4,738,143	981,712	80,360	901,756	2,607	984,723	630
\$1,000,000 under \$1,500,000	4	5,075,904	931,669	51,059	700,711	180,906	932,676	1,007
\$1,500,000 under \$2,000,000	2	3,521,152	766,048	78,812	687,550		766,362	314

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

\$9,000 under \$10,000.....	486	4,620,150	40,442	48,151			48,151	7,709	
\$10,000 under \$11,000.....	420	4,396,989	43,353	48,854	\$1,970		50,824	7,471	
\$11,000 under \$12,000.....	338	3,878,378	46,356	48,329	5,117		53,446	7,090	
\$12,000 under \$13,000.....	255	3,175,526	41,320	42,021	6,206		48,227	6,907	
\$13,000 under \$14,000.....	197	2,657,037	39,783	38,836	6,840		45,676	5,893	
\$14,000 under \$15,000.....	191	2,769,092	47,134	43,877	9,556		53,433	6,299	
\$15,000 under \$20,000.....	650	11,184,243	264,537	218,852	78,440		297,292	32,755	
\$20,000 under \$25,000.....	337	7,517,218	250,171	163,637	116,201		279,838	29,667	
\$25,000 under \$30,000.....	207	5,703,326	265,763	146,375	143,406		289,781	24,018	
\$30,000 under \$40,000.....	258	8,951,260	526,785	225,647	328,428	\$9,176	563,251	34,060	\$2,406
\$40,000 under \$50,000.....	130	5,783,363	427,740	147,109	268,745	35,050	450,904	22,988	166
\$50,000 under \$60,000.....	86	4,717,298	419,379	118,674	282,846	33,822	435,342	14,179	1,784
\$60,000 under \$70,000.....	61	3,940,666	390,796	97,755	270,455	40,972	409,182	11,091	7,295
\$70,000 under \$80,000.....	39	2,915,729	323,012	60,117	203,064	67,435	330,616	7,604	
\$80,000 under \$90,000.....	24	2,037,718	237,812	51,951	164,319	27,870	244,140	2,438	3,890
\$90,000 under \$100,000.....	23	2,185,062	271,346	47,555	181,100	54,524	283,179	2,820	9,013
\$100,000 under \$150,000.....	58	7,035,468	994,497	151,794	678,245	184,787	1,014,826	13,413	6,916
\$150,000 under \$200,000.....	26	4,429,324	643,182	63,682	419,581	165,395	648,658	4,592	884
\$200,000 under \$250,000.....	16	3,553,914	596,356	70,570	444,809	84,299	599,678	3,322	
\$250,000 under \$300,000.....	3	801,461	149,950	20,355	122,360	8,070	150,785	835	
\$300,000 under \$400,000.....									
\$400,000 under \$500,000.....	4	1,716,820	320,270	35,651	243,343	41,776	320,770	500	
\$500,000 under \$750,000.....	3	1,749,444	292,906	32,574	155,164	106,214	293,952	1,046	
\$750,000 under \$1,000,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$1,000,000 under \$1,500,000.....	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ³		3,445,629	467,477	2,482	119,994	345,107	467,583	106	
Total.....	44,183	227,620,606	7,474,643	2,406,726	4,250,189	1,204,497	7,861,412	354,415	32,354
Nontaxable ²	12,134	30,180,801							
Taxable.....	32,049	197,439,805	7,474,643	2,406,726	4,250,189	1,204,497	7,861,412	354,415	32,354

FLORIDA

Under \$1,000 ²	1,782	\$990,432						
Under \$1,000.....	89	57,638	\$459	\$612			\$612	\$153
\$1,000 under \$2,000 ²	4,198	6,457,578						
\$1,000 under \$2,000.....	3,389	5,873,431	10,428	13,848			13,848	3,420
\$2,000 under \$3,000 ²	3,403	8,447,913						
\$2,000 under \$3,000.....	2,601	6,093,316	23,298	30,978			30,978	7,680

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

FLORIDA—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 loss 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
\$3,000 under \$4,000 ²	4, 554	\$15, 939, 063							
\$3,000 under \$4,000	1, 535	5, 488, 860	\$16, 791	\$22, 361			\$22, 361	\$5, 570	
\$4,000 under \$5,000 ²	1, 388	6, 039, 281							
\$4,000 under \$5,000	2, 215	9, 952, 658	24, 278	32, 342			32, 342	8, 064	
\$5,000 under \$6,000 ²	249	1, 333, 590							
\$5,000 under \$6,000	1, 463	7, 967, 205	28, 699	37, 135			37, 135	8, 436	
\$6,000 under \$7,000 ²	122	787, 187							
\$6,000 under \$7,000	999	6, 431, 826	31, 162	38, 571			38, 571	7, 409	
\$7,000 under \$8,000 ²	103	759, 741							
\$7,000 under \$8,000	677	5, 048, 897	29, 636	35, 782			35, 782	6, 146	
\$8,000 under \$9,000 ²	68	577, 959							
\$8,000 under \$9,000	477	4, 030, 155	28, 839	34, 108			34, 108	5, 269	
\$9,000 under \$10,000 ²	66	630, 370							
\$9,000 under \$10,000	392	3, 727, 353	31, 906	37, 502			37, 502	5, 596	
\$10,000 under \$11,000	320	3, 340, 861	31, 273	34, 642	\$1, 441		36, 083	4, 810	
\$11,000 under \$12,000	233	2, 672, 552	24, 782	30, 337	3, 366		33, 703	8, 921	
\$12,000 under \$13,000	187	2, 331, 220	27, 740	27, 631	4, 352		31, 983	4, 243	
\$13,000 under \$14,000	179	2, 413, 152	31, 175	29, 680	6, 073		35, 753	4, 578	
\$14,000 under \$15,000	136	1, 969, 430	29, 799	26, 427	7, 260		33, 687	3, 888	
\$15,000 under \$20,000	460	7, 915, 985	167, 943	129, 014	54, 981		183, 995	16, 052	
\$20,000 under \$25,000	223	4, 987, 499	155, 401	90, 404	76, 085		166, 489	11, 088	
\$25,000 under \$30,000	131	3, 592, 626	157, 600	78, 346	88, 260		166, 606	9, 006	
\$30,000 under \$40,000	157	5, 376, 573	302, 525	112, 218	191, 080	\$88, 234	311, 532		\$1, 109
\$40,000 under \$50,000	102	4, 497, 607	312, 448	88, 860	220, 027	10, 065	318, 952		1, 004
\$50,000 under \$60,000	63	3, 420, 570	290, 816	72, 150	184, 401	40, 398	296, 949	6, 133	
\$60,000 under \$70,000	36	2, 296, 439	221, 766	43, 063	157, 061	28, 924	229, 048	4, 187	3, 095
\$70,000 under \$80,000	27	2, 031, 812	215, 823	40, 652	143, 271	34, 996	218, 919	3, 096	
\$80,000 under \$90,000	15	1, 275, 361	140, 795	13, 380	117, 379	11, 607	142, 366	1, 523	48
\$90,000 under \$100,000	13	1, 240, 578	152, 267	16, 794	95, 016	42, 067	153, 877	1, 610	
\$100,000 under \$150,000	52	6, 238, 749	776, 049	79, 601	472, 233	256, 034	807, 868	5, 161	26, 658
\$150,000 under \$200,000	15	2, 628, 019	370, 873	31, 739	214, 816	128, 744	375, 299	1, 591	2, 835
\$200,000 under \$250,000	10	2, 226, 954	345, 210	30, 792	228, 752	88, 006	347, 550	2, 340	
\$250,000 under \$300,000	7	1, 911, 691	315, 356	22, 464	265, 084	36, 795	324, 343	1, 571	7, 416

\$300,000 under \$400,000.....	4	1,299,018	178,137	3,830	137,552	55,557	196,939	614	18,188
\$400,000 under \$500,000.....	2	861,606	168,550	15,228	150,139	3,439	168,806	256	
\$500,000 under \$750,000.....	4	2,286,595	441,678	51,232	381,559	9,679	442,470	792	
\$750,000 under \$1,000,000.....	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$1,000,000 under \$1,500,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$1,500,000 under \$2,000,000.....	3	4,981,481	718,332	33,459	198,121	487,714	719,294	962	
\$2,000,000 under \$3,000,000.....	3	7,689,881	1,447,049	126,448	1,003,420	318,460	1,448,328	1,279	
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ³		2,722,891	465,378	46,164	248,351	171,366	465,881	503	
Total.....	32,155	178,843,603	7,714,261	1,557,794	4,650,080	1,732,085	7,939,959	165,345	60,353
Non-taxable ²	15,933	41,963,114							
Taxable.....	16,222	136,880,489	7,714,261	1,557,794	4,650,080	1,732,085	7,939,959	165,345	60,353

GEORGIA

Under \$1,000 ²	866	\$495,936							
Under \$1,000.....	93	51,892	\$471	\$611			\$611	\$140	
\$1,000 under \$2,000 ²	3,705	5,807,152							
\$1,000 under \$2,000.....	3,420	5,957,828	12,821	17,046			17,046	4,225	
\$2,000 under \$3,000 ²	2,794	6,936,882							
\$2,000 under \$3,000.....	3,434	8,131,425	30,732	40,946			40,946	10,214	
\$3,000 under \$4,000 ²	4,692	16,579,706							
\$3,000 under \$4,000.....	1,740	6,204,165	20,185	26,703			26,703	6,518	
\$4,000 under \$5,000 ²	1,551	6,753,572							
\$4,000 under \$5,000.....	2,741	12,267,011	28,893	38,278			38,278	9,385	
\$5,000 under \$6,000 ²	264	1,427,243							
\$5,000 under \$6,000.....	1,748	9,563,373	32,944	42,551			42,551	9,607	
\$6,000 under \$7,000 ²	116	743,504							
\$6,000 under \$7,000.....	1,129	7,293,701	34,202	43,034			43,034	8,832	
\$7,000 under \$8,000 ²	68	510,466							
\$7,000 under \$8,000.....	828	6,185,877	35,918	44,040			44,040	8,122	
\$8,000 under \$9,000 ²	56	474,731							
\$8,000 under \$9,000.....	580	4,916,022	32,972	39,805			39,805	6,833	
\$9,000 under \$10,000 ²	40	380,521							
\$9,000 under \$10,000.....	455	4,322,073	33,573	40,281			40,281	6,708	
\$10,000 under \$11,000.....	337	3,539,553	31,847	36,627	\$1,688		38,315	6,468	
\$11,000 under \$12,000.....	287	3,203,685	31,927	34,123	4,159		38,282	6,355	
\$12,000 under \$13,000.....	236	2,941,366	35,435	35,979	5,654		41,633	6,198	
\$13,000 under \$14,000.....	203	2,738,453	36,300	34,647	7,343		41,990	5,690	
\$14,000 under \$15,000.....	166	2,401,242	35,970	32,459	8,177		40,636	4,666	
\$15,000 under \$20,000.....	487	8,324,890	173,808	139,574	57,291		196,865	23,057	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

GEORGIA—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 loss 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
\$20,000 under \$25,000.....	264	\$5,924,060	\$187,813	\$117,413	\$92,711	-----	\$210,124	\$22,311	-----
\$25,000 under \$30,000.....	173	4,772,447	195,939	92,234	120,359	-----	212,593	16,654	-----
\$30,000 under \$40,000.....	189	6,470,409	353,779	145,185	230,686	\$2,811	378,682	23,504	\$1,399
\$40,000 under \$50,000.....	90	4,036,460	294,797	92,224	192,580	25,077	309,881	14,834	250
\$50,000 under \$60,000.....	58	3,157,184	269,755	66,500	192,376	21,007	279,883	7,821	2,307
\$60,000 under \$70,000.....	18	1,146,505	110,149	22,122	71,954	18,312	112,388	2,239	-----
\$70,000 under \$80,000.....	19	1,411,525	153,330	22,699	103,003	30,170	155,872	2,542	-----
\$80,000 under \$90,000.....	8	681,859	67,720	5,657	58,282	8,919	72,858	724	4,414
\$90,000 under \$100,000.....	10	931,826	110,859	13,622	77,159	20,918	111,699	840	-----
\$100,000 under \$150,000.....	30	3,734,870	490,218	60,096	303,298	139,519	502,913	7,135	5,560
\$150,000 under \$200,000.....	10	1,749,957	244,210	9,532	160,528	76,106	246,166	1,956	-----
\$200,000 under \$250,000.....	10	2,156,036	329,423	20,208	242,115	69,117	331,440	2,017	-----
\$250,000 under \$300,000.....	2	529,218	79,461	8,256	32,739	38,904	79,899	438	-----
\$300,000 under \$400,000.....	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	-----
\$400,000 under \$500,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$500,000 under \$750,000.....	1	(³)	(³)	-----	-----	(³)	(³)	-----	-----
\$750,000 under \$1,000,000.....	1	(³)	(³)	-----	(³)	(³)	(³)	(³)	-----
\$1,000,000 under \$1,500,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$1,500,000 under \$2,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$2,000,000 under \$3,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$3,000,000 under \$4,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$4,000,000 under \$5,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$5,000,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Classes grouped ¹	-----	2,118,962	311,083	67	153,926	157,294	311,287	204	-----
Total.....	32,921	167,063,587	3,806,534	1,322,519	2,116,028	608,154	4,046,701	226,237	13,930
Nontaxable ²	14,152	40,109,713	-----	-----	-----	-----	-----	-----	-----
Taxable.....	18,769	126,953,874	3,806,534	1,322,519	2,116,028	608,154	4,046,701	226,237	13,930

HAWAII

STATISTICS OF INCOME

107

Under \$1,000 ²	534	\$281,022							
Under \$1,000	31	10,642	\$103	\$134			\$134	\$31	
\$1,000 under \$2,000 ²	1,043	1,641,947							
\$1,000 under \$2,000	722	1,241,512	1,993	2,639			2,639	646	
\$2,000 under \$3,000 ²	844	2,074,319							
\$2,000 under \$3,000	720	1,730,927	6,860	9,116			9,116	2,256	
\$3,000 under \$4,000 ²	916	3,224,545							
\$3,000 under \$4,000	412	1,467,621	5,221	6,827			6,827	1,606	
\$4,000 under \$5,000 ²	389	1,692,877							
\$4,000 under \$5,000	532	2,338,589	6,108	8,077			8,077	1,969	
\$5,000 under \$6,000 ²	108	592,442							
\$5,000 under \$6,000	394	2,153,013	6,927	8,881			8,881	1,954	
\$6,000 under \$7,000 ²	44	281,709							
\$6,000 under \$7,000	252	1,624,275	6,737	8,484			8,484	1,747	
\$7,000 under \$8,000 ²	39	292,216							
\$7,000 under \$8,000	162	1,210,394	5,430	6,726			6,726	1,296	
\$8,000 under \$9,000 ²	22	155,835							
\$8,000 under \$9,000	104	881,719	5,813	6,852			6,852	1,039	
\$9,000 under \$10,000 ²	17	160,546							
\$9,000 under \$10,000	88	831,011	5,654	6,809			6,809	1,155	
\$10,000 under \$11,000	81	846,514	4,765	6,086	\$351		6,437	1,672	
\$11,000 under \$12,000	75	859,798	7,468	7,886	1,095		8,981	1,513	
\$12,000 under \$13,000	47	584,707	4,874	4,672	1,135		5,807	933	
\$13,000 under \$14,000	46	619,924	7,703	7,387	1,596		8,983	1,280	
\$14,000 under \$15,000	29	418,297	4,500	3,716	1,406		5,122	622	
\$15,000 under \$20,000	131	2,257,337	38,185	27,765	15,889		43,654	5,469	
\$20,000 under \$25,000	69	1,529,966	40,730	21,484	23,165		44,649	3,919	
\$25,000 under \$30,000	42	1,150,648	45,494	19,672	29,248		48,929	3,426	
\$30,000 under \$40,000	53	1,837,357	87,045	21,098	66,520	\$2,706	90,334	3,279	
\$40,000 under \$50,000	23	1,015,315	65,656	14,086	50,219	2,723	67,028	1,372	
\$50,000 under \$60,000	25	1,369,406	97,998	12,184	85,951	5,404	103,629	2,364	\$3,267
\$60,000 under \$70,000	15	958,033	75,347	6,465	68,161	1,665	76,291	944	
\$70,000 under \$80,000	9	673,295	58,837	9,487	59,596	1,964	71,047	605	11,605
\$80,000 under \$90,000	7	595,703	63,449	1,680	61,804		63,484	35	
\$90,000 under \$100,000	4	378,891	43,709	1,176	42,453	116	43,745	36	
\$100,000 under \$150,000	16	1,963,084	274,382	20,305	256,579	1,622	278,506	2,101	2,023
\$150,000 under \$200,000	9	1,564,178	213,698	10,433	213,342	15,460	239,244	1,020	24,526
\$200,000 under \$250,000	2	(3)	(3)	(3)	(3)		(3)	(3)	
\$250,000 under \$300,000									
\$300,000 under \$400,000	1	(3)	(3)		(3)		(3)		
\$400,000 under \$500,000									
\$500,000 under \$750,000									
\$750,000 under \$1,000,000									

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

HAWAII—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 loss 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
\$1,000,000 under \$1,500,000									
\$1,500,000 under \$2,000,000									
\$2,000,000 under \$3,000,000									
\$3,000,000 under \$4,000,000									
\$4,000,000 under \$5,000,000									
\$5,000,000 and over									
Classes grouped ²		\$751, 117	\$127, 070	\$2, 411	\$125, 203		\$127, 614	\$497	\$47
Total	8, 047	43, 349, 731	1, 311, 756	262, 538	1, 103, 713	\$31, 759	1, 398, 010	44, 786	41, 468
Nontaxable ²	3, 956	10, 427, 458							
Taxable	4, 091	32, 922, 273	1, 311, 756	262, 538	1, 103, 713	31, 759	1, 398, 010	44, 786	41, 468

IDAHO

Under \$1,000 ²	187	\$109, 354							
Under \$1,000	8	4, 736	\$44	\$52			\$52	\$8	
\$1,000 under \$2,000 ²	920	1, 470, 199							
\$1,000 under \$2,000	1, 565	2, 709, 026	4, 457	5, 942			5, 942	1, 485	
\$2,000 under \$3,000 ²	813	2, 049, 571							
\$2,000 under \$3,000	1, 012	2, 387, 538	8, 677	11, 536			11, 536	2, 859	
\$3,000 under \$4,000 ²	1, 420	5, 003, 929							
\$3,000 under \$4,000	713	2, 546, 053	8, 776	11, 641			11, 641	2, 865	
\$4,000 under \$5,000 ²	525	2, 276, 468							
\$4,000 under \$5,000	886	3, 985, 891	12, 519	16, 606			16, 606	4, 087	
\$5,000 under \$6,000 ²	87	463, 705							
\$5,000 under \$6,000	586	3, 201, 902	13, 087	16, 790			16, 790	3, 703	
\$6,000 under \$7,000 ²	22	139, 490							
\$6,000 under \$7,000	345	2, 221, 142	12, 590	15, 155			15, 155	2, 565	
\$7,000 under \$8,000 ²	7	51, 829							
\$7,000 under \$8,000	209	1, 549, 922	11, 359	13, 234			13, 234	1, 875	
\$8,000 under \$9,000 ²	6	49, 885							
\$8,000 under \$9,000	111	943, 625	8, 744	9, 840			9, 840	1, 096	

\$9,000 under \$10,000 ²	7	65,102							
\$9,000 under \$10,000	77	727,846	8,246	9,159			9,159	913	
\$10,000 under \$11,000	63	661,554	8,853	9,379	\$313		9,692	839	
\$11,000 under \$12,000	41	475,044	7,030	6,809	652		7,461	431	
\$12,000 under \$13,000	24	299,352	5,396	5,142	596		5,738	342	
\$13,000 under \$14,000	29	396,154	6,351	5,618	1,061		6,679	328	
\$14,000 under \$15,000	39	563,522	10,044	9,409	1,736		11,145	1,101	
\$15,000 under \$20,000	49	837,550	22,202	17,526	5,719		23,245	1,043	
\$20,000 under \$25,000	23	518,836	17,412	9,293	8,463		17,756	344	
\$25,000 under \$30,000	15	412,693	20,576	10,632	10,340		20,972	396	
\$30,000 under \$40,000	6	203,443	13,757	6,811	7,309		14,120	241	\$122
\$40,000 under \$50,000	2	91,402	8,719	3,876	4,888		8,764	45	
\$50,000 under \$60,000	4	227,580	19,223	3,921	10,090	\$5,390	19,401	178	
\$60,000 under \$70,000	4	244,344	26,602	9,616	17,926	288	27,830	1,228	
\$70,000 under \$80,000	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$80,000 under \$90,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$90,000 under \$100,000									
\$100,000 under \$150,000									
\$150,000 under \$200,000									
\$200,000 under \$250,000									
\$250,000 under \$300,000									
\$300,000 under \$400,000									
\$400,000 under \$500,000									
\$500,000 under \$750,000									
\$750,000 under \$1,000,000									
\$1,000,000 under \$1,500,000									
\$1,500,000 under \$2,000,000									
\$2,000,000 under \$3,000,000									
\$3,000,000 under \$4,000,000									
\$4,000,000 under \$5,000,000									
\$5,000,000 and over									
Classes grouped ³		233,182	28,508	3,553	9,053	16,108	28,714	206	
Total	9,808	37,121,872	283,172	211,540	78,146	21,786	311,472	28,178	122
Nontaxable ²	3,994	11,679,535							
Taxable	5,814	25,442,337	283,172	211,540	78,146	21,786	311,472	28,178	122

ILLINOIS

Under \$1,000 ²	6,171	\$3,691,068							
Under \$1,000	1,456	781,691	\$7,306	\$9,741			\$9,741	\$2,435	
\$1,000 under \$2,000 ²	30,775	48,541,609							
\$1,000 under \$2,000	38,715	67,896,218	134,472	179,203			179,203	44,731	
\$2,000 under \$3,000 ²	27,731	68,494,147							

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—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 loss 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 under \$3,000	54, 175	\$130, 855, 809	\$547, 973	\$729, 739			\$729, 739	\$181, 766	
\$3,000 under \$4,000 ²	39, 088	157, 423, 162							
\$3,000 under \$4,000	32, 113	113, 152, 364	504, 752	671, 644			671, 644	166, 892	
\$4,000 under \$5,000 ²	12, 385	53, 724, 111							
\$4,000 under \$5,000	36, 514	164, 186, 826	515, 785	687, 047			687, 047	171, 262	
\$5,000 under \$6,000 ²	1, 537	8, 270, 260							
\$5,000 under \$6,000	20, 360	111, 243, 611	418, 324	540, 275			540, 275	121, 951	
\$6,000 under \$7,000 ²	560	3, 590, 082							
\$6,000 under \$7,000	13, 510	87, 310, 595	433, 181	549, 413			549, 413	116, 232	
\$7,000 under \$8,000 ²	360	2, 645, 697							
\$7,000 under \$8,000	9, 450	70, 603, 920	429, 932	524, 465			524, 465	94, 533	
\$8,000 under \$9,000 ²	241	2, 047, 094							
\$8,000 under \$9,000	7, 026	59, 489, 450	435, 318	520, 943			520, 943	85, 625	
\$9,000 under \$10,000 ²	202	1, 906, 178							
\$9,000 under \$10,000	5, 530	52, 446, 259	458, 076	543, 625			543, 625	85, 549	
\$10,000 under \$11,000	4, 244	44, 472, 331	453, 407	510, 309	\$20, 145		530, 454	77, 047	
\$11,000 under \$12,000	3, 523	40, 469, 693	487, 336	513, 149	53, 828		566, 977	79, 641	
\$12,000 under \$13,000	2, 860	35, 672, 201	497, 020	504, 863	71, 220		576, 083	79, 063	
\$13,000 under \$14,000	2, 353	31, 742, 466	500, 412	491, 076	82, 385		573, 461	73, 049	
\$14,000 under \$15,000	2, 003	29, 042, 512	514, 310	487, 142	99, 969		587, 111	72, 801	
\$15,000 under \$20,000	6, 474	111, 397, 328	2, 659, 586	2, 204, 998	779, 844		2, 984, 842	325, 256	
\$20,000 under \$25,000	3, 684	82, 291, 900	2, 895, 198	1, 926, 120	1, 274, 885		3, 201, 005	305, 807	
\$25,000 under \$30,000	2, 370	64, 727, 369	2, 968, 764	1, 632, 805	1, 599, 554		3, 232, 359	263, 595	
\$30,000 under \$40,000	2, 556	88, 242, 196	5, 177, 900	2, 261, 141	3, 158, 546	\$141, 492	5, 561, 179	364, 806	\$18, 473
\$40,000 under \$50,000	1, 459	64, 938, 814	4, 884, 233	1, 667, 953	3, 114, 787	351, 365	5, 134, 105	226, 228	23, 644
\$50,000 under \$60,000	972	53, 081, 210	4, 696, 487	1, 308, 126	2, 965, 917	617, 034	4, 891, 077	169, 443	25, 147
\$60,000 under \$70,000	598	38, 689, 528	3, 874, 237		2, 533, 477	558, 712	3, 988, 456	100, 409	13, 810
\$70,000 under \$80,000	473	35, 259, 661	3, 855, 222	769, 019	2, 621, 997	584, 959	3, 975, 975	85, 570	35, 183
\$80,000 under \$90,000	339	28, 770, 989	3, 551, 386	734, 971	2, 419, 414	493, 148	3, 647, 533	71, 417	24, 730
\$90,000 under \$100,000	249	23, 639, 494	3, 023, 096	530, 651	2, 040, 733	525, 153	3, 096, 537	48, 691	24, 750
\$100,000 under \$150,000	722	87, 246, 854	12, 084, 532	1, 772, 874	8, 220, 876	2, 347, 034	12, 340, 784	146, 733	109, 519
\$150,000 under \$200,000	282	48, 672, 380	7, 417, 427	969, 697	5, 158, 933	1, 514, 596	7, 643, 226	65, 604	160, 195
\$200,000 under \$250,000	156	34, 902, 227	5, 486, 352	598, 454	3, 527, 013	1, 430, 505	5, 555, 972	36, 960	32, 660

\$250,000 under \$300,000.....	86	23,711,364	3,802,938	413,472	2,465,205	1,004,331	3,883,008	23,193	56,877
\$300,000 under \$400,000.....	114	39,476,510	6,663,445	755,892	4,297,496	1,665,640	6,719,028	35,442	20,141
\$400,000 under \$500,000.....	60	26,359,657	4,534,957	460,921	2,930,812	1,171,400	4,563,133	16,490	11,686
\$500,000 under \$750,000.....	65	39,442,355	6,450,765	579,556	3,896,700	2,188,719	6,664,975	15,342	198,868
\$750,000 under \$1,000,000.....	23	19,411,032	3,168,644	233,831	1,642,099	1,298,282	3,174,212	5,568	
\$1,000,000 under \$1,500,000.....	31	37,007,185	5,799,762	426,843	2,729,396	2,600,627	5,816,866	9,790	7,314
\$1,500,000 under \$2,000,000.....	10	17,324,500	2,792,728	99,600	1,532,746	1,162,711	2,795,057	2,329	
\$2,000,000 under \$3,000,000.....	8	19,025,400	3,083,093	169,558	1,534,639	1,381,206	3,085,403	2,310	
\$3,000,000 under \$4,000,000.....	3	10,794,461	1,488,442	59,298	257,363	1,172,818	1,489,479	1,037	
\$4,000,000 under \$5,000,000.....	2	8,909,694	1,304,540		697,274		1,364,765	225	
\$5,000,000 and over.....	3	19,609,678	2,597,861	6,697	417,406	2,174,694	2,598,797	936	
Total.....	373,621	2,392,631,092	110,659,199	27,941,378	62,144,659	25,111,917	115,197,954	3,775,758	762,997
Nontaxable ²	119,050	330,333,408							
Taxable.....	254,571	2,062,297,684	110,659,199	27,941,378	62,144,659	25,111,917	115,197,954	3,775,758	762,997

INDIANA

Under \$1,000 ¹	1,601	\$911,441							
Under \$1,000.....	69	37,988	\$402	\$508			\$508	\$106	
\$1,000 under \$2,000 ²	9,424	15,063,269							
\$1,000 under \$2,000.....	11,791	20,455,962	36,019	47,979			47,979	11,960	
\$2,000 under \$3,000 ²	7,187	17,726,272							
\$2,000 under \$3,000.....	7,320	17,331,088	67,312	89,744			89,744	22,432	
\$3,000 under \$4,000 ²	9,556	33,502,213							
\$3,000 under \$4,000.....	4,241	15,329,387	40,081	53,218			53,218	13,137	
\$4,000 under \$5,000 ²	3,102	13,483,532							
\$4,000 under \$5,000.....	6,006	26,902,376	58,837	78,345			78,345	19,508	
\$5,000 under \$6,000 ²	463	2,496,676							
\$5,000 under \$6,000.....	3,458	18,896,317	66,868	84,028			84,028	17,160	
\$6,000 under \$7,000 ²	190	1,222,706							
\$6,000 under \$7,000.....	2,180	14,108,539	63,948	79,988			79,988	16,040	
\$7,000 under \$8,000 ²	130	970,303							
\$7,000 under \$8,000.....	1,455	10,865,519	60,618	74,605			74,605	13,987	
\$8,000 under \$9,000 ²	77	652,692							
\$8,000 under \$9,000.....	1,097	9,307,934	62,143	75,474			75,474	13,331	
\$9,000 under \$10,000 ²	78	737,573							
\$9,000 under \$10,000.....	861	8,175,271	63,748	76,467			76,467	12,719	
\$10,000 under \$11,000.....	655	6,877,501	61,391	69,417	\$3,119		72,536	11,145	
\$11,000 under \$12,000.....	564	6,457,959	69,932	72,769	8,069		80,838	10,906	
\$12,000 under \$13,000.....	462	5,768,901	67,074	66,791	11,324		78,115	11,041	
\$13,000 under \$14,000.....	393	5,311,961	73,956	72,507	13,593		86,100	12,144	
\$14,000 under \$15,000.....	315	4,557,245	71,114	66,108	15,714		81,822	10,708	
\$15,000 under \$20,000.....	985	17,052,576	365,631	291,884	123,187		415,071	49,440	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

INDIANA—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 loss 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
\$20,000 under \$25,000.....	495	\$11,009,144	\$363,119	\$235,728	\$167,692		\$403,420	\$40,301	
\$25,000 under \$30,000.....	303	8,305,223	354,877	176,825	205,372		382,197	27,320	
\$30,000 under \$40,000.....	334	11,546,900	656,295	269,981	414,765	\$18,274	703,020	44,584	\$2,141
\$40,000 under \$50,000.....	175	7,775,440	545,491	162,315	370,478	37,652	570,445	24,209	745
\$50,000 under \$60,000.....	101	5,492,270	454,643	106,098	321,888	47,245	475,231	17,967	2,621
\$60,000 under \$70,000.....	60	3,892,160	372,865	63,273	239,725	82,182	385,180	9,821	2,494
\$70,000 under \$80,000.....	51	3,824,253	406,537	55,028	264,184	99,180	418,392	6,636	5,219
\$80,000 under \$90,000.....	28	2,371,524	277,472	42,480	188,069	52,130	282,679	5,207	
\$90,000 under \$100,000.....	25	2,375,312	291,548	33,930	217,249	46,172	297,351	5,398	405
\$100,000 under \$150,000.....	58	7,106,052	970,893	111,754	631,246	241,068	984,068	11,614	1,561
\$150,000 under \$200,000.....	30	5,023,904	708,765	51,336	421,086	243,412	715,834	4,955	2,114
\$200,000 under \$250,000.....	12	2,679,087	432,416	48,978	295,559	91,820	436,357	3,829	112
\$250,000 under \$300,000.....	9	2,462,830	388,824	38,734	235,008	118,024	391,766	2,942	
\$300,000 under \$400,000.....	12	4,025,896	564,991	27,754	244,997	295,182	567,933	2,942	
\$400,000 under \$500,000.....	11	4,845,618	767,666	53,446	420,007	296,598	770,051	2,157	228
\$500,000 under \$750,000.....	9	5,489,168	833,754	44,552	390,992	399,791	835,335	1,157	424
\$750,000 under \$1,000,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$1,000,000 under \$1,500,000.....	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ³		2,908,884	481,618	43,431	242,137	196,969	482,537	919	
Total.....	75,376	365,336,866	10,100,848	2,865,475	5,445,460	2,265,699	10,576,634	457,722	18,064
Nontaxable ²	31,808	86,766,677							
Taxable.....	43,568	278,570,189	10,100,848	2,865,475	5,445,460	2,265,699	10,576,634	457,722	18,064

IOWA

STATISTICS OF INCOME

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Under \$1,000 ¹	315	\$189,937							
Under \$1,000.....	109	68,427	\$503	\$658			\$658	\$155	
\$1,000 under \$2,000 ²	2,910	4,882,686							
\$1,000 under \$2,000.....	5,085	8,827,764	15,499	20,634			20,634	5,135	
\$2,000 under \$3,000 ²	2,843	7,527,883							
\$2,000 under \$3,000.....	5,259	12,527,559	48,352	64,390			64,390	16,038	
\$3,000 under \$4,000 ²	5,023	18,774,651							
\$3,000 under \$4,000.....	2,873	10,257,447	31,934	42,371			42,371	10,437	
\$4,000 under \$5,000 ²	2,351	10,485,280							
\$4,000 under \$5,000.....	4,370	19,480,956	45,756	60,912			60,912	15,156	
\$5,000 under \$6,000 ²	220	1,186,291							
\$5,000 under \$6,000.....	2,348	12,862,791	41,482	59,322			59,322	17,840	
\$6,000 under \$7,000 ²	59	382,821							
\$6,000 under \$7,000.....	1,688	10,876,477	52,823	64,903			64,903	12,080	
\$7,000 under \$8,000 ²	32	227,538							
\$7,000 under \$8,000.....	1,055	7,880,178	47,298	56,157			56,157	8,859	
\$8,000 under \$9,000 ²	32	271,271							
\$8,000 under \$9,000.....	724	6,126,177	42,803	50,059			50,059	7,256	
\$9,000 under \$10,000 ²	23	218,347							
\$9,000 under \$10,000.....	577	5,478,299	45,866	52,844			52,844	6,978	
\$10,000 under \$11,000.....	473	4,961,339	47,971	52,646	\$2,270		54,916	6,945	
\$11,000 under \$12,000.....	374	4,293,263	49,246	49,798	5,558		55,356	6,110	
\$12,000 under \$13,000.....	262	3,269,300	42,654	42,891	6,474		49,365	6,711	
\$13,000 under \$14,000.....	196	2,638,737	39,773	37,825	6,711		44,536	4,763	
\$14,000 under \$15,000.....	174	2,518,981	43,916	40,070	8,567		48,637	4,721	
\$15,000 under \$20,000.....	540	9,296,456	206,335	162,199	65,764		227,963	21,628	
\$20,000 under \$25,000.....	278	6,211,650	207,306	125,842	96,674		222,516	15,210	
\$25,000 under \$30,000.....	150	4,074,384	177,446	92,036	99,011		191,047	13,601	
\$30,000 under \$40,000.....	173	5,957,683	327,760	125,973	214,578	\$5,812	346,363	18,489	\$114
\$40,000 under \$50,000.....	85	3,802,946	264,129	68,017	185,861	17,772	271,650	6,594	927
\$50,000 under \$60,000.....	54	2,961,900	245,557	59,511	164,002	39,891	263,404	9,336	8,511
\$60,000 under \$70,000.....	33	2,159,318	198,558	34,144	121,589	55,568	211,301	3,723	9,020
\$70,000 under \$80,000.....	18	1,332,827	123,534	9,600	85,609	31,146	126,355	2,821	
\$80,000 under \$90,000.....	12	1,005,993	107,387	4,951	75,625	27,450	108,026	639	
\$90,000 under \$100,000.....	15	1,421,736	163,716	12,138	123,984	32,128	168,250	1,119	3,415
\$100,000 under \$150,000.....	31	3,668,278	440,621	17,037	227,764	200,231	445,032	2,176	2,235
\$150,000 under \$200,000.....	6	1,008,337	137,995	9,860	83,248	46,339	139,447	1,452	
\$200,000 under \$250,000.....	5	1,152,849	156,428	2,204	81,824	72,719	156,747	319	
\$250,000 under \$300,000.....	2	570,228	93,579	13,228	48,725	31,950	93,903	324	
\$300,000 under \$400,000.....	4	1,383,741	186,797	1,005	80,507	107,171	188,683	323	1,563
\$400,000 under \$500,000.....	2	882,389	106,667	1,714	935	104,259	106,908	241	
\$500,000 under \$750,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

IOWA—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 loss 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 under \$3,000,000.....	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-----
\$3,000,000 under \$4,000,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-----
\$4,000,000 under \$5,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$5,000,000 and over.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-----
Classes grouped ³	-----	\$18,776,041	\$2,476,350	\$14,136	\$392,826	\$2,070,446	\$2,477,408	\$1,058	-----
Total.....	40,789	221,881,247	6,216,041	1,449,075	2,178,106	2,842,882	6,470,063	228,237	\$25,785
Nontaxable ²	13,808	44,146,705	-----	-----	-----	-----	-----	-----	-----
Taxable.....	26,981	177,734,542	6,216,041	1,449,075	2,178,106	2,842,882	6,470,063	228,237	25,785

KANSAS

Under \$1,000 ²	581	\$335,287	-----	-----	-----	-----	-----	-----	-----
Under \$1,000.....	85	41,570	\$431	\$574	-----	-----	\$574	\$143	-----
\$1,000 under \$2,000 ²	2,742	4,460,446	-----	-----	-----	-----	-----	-----	-----
\$1,000 under \$2,000.....	3,325	5,749,209	10,122	13,487	-----	-----	13,487	3,365	-----
\$2,000 under \$3,000 ²	3,272	8,144,762	-----	-----	-----	-----	-----	-----	-----
\$2,000 under \$3,000.....	2,723	6,468,168	25,507	33,782	-----	-----	33,782	8,275	-----
\$3,000 under \$4,000 ²	4,555	16,118,068	-----	-----	-----	-----	-----	-----	-----
\$3,000 under \$4,000.....	1,982	7,108,905	22,012	28,972	-----	-----	28,972	6,960	-----
\$4,000 under \$5,000 ²	1,969	8,508,730	-----	-----	-----	-----	-----	-----	-----
\$4,000 under \$5,000.....	3,152	14,140,706	33,066	43,883	-----	-----	43,883	10,817	-----
\$5,000 under \$6,000 ²	264	1,417,502	-----	-----	-----	-----	-----	-----	-----
\$5,000 under \$6,000.....	2,212	12,089,730	43,685	54,954	-----	-----	54,954	11,269	-----
\$6,000 under \$7,000 ²	85	540,822	-----	-----	-----	-----	-----	-----	-----
\$6,000 under \$7,000.....	1,421	9,194,341	46,326	55,109	-----	-----	55,109	8,783	-----
\$7,000 under \$8,000 ²	36	261,501	-----	-----	-----	-----	-----	-----	-----
\$7,000 under \$8,000.....	962	7,198,353	43,038	49,909	-----	-----	49,909	6,871	-----
\$8,000 under \$9,000 ²	32	271,264	-----	-----	-----	-----	-----	-----	-----
\$8,000 under \$9,000.....	679	5,743,605	42,810	48,320	-----	-----	48,320	5,510	-----

\$9,000 under \$10,000 ²	13	122,747							
\$9,000 under \$10,000	463	4,390,378	38,130	42,738			42,738	4,608	
\$10,000 under \$11,000	370	3,882,697	42,460	45,011	\$1,801		46,812	4,352	
\$11,000 under \$12,000	308	3,538,702	45,481	44,512	4,836		49,348	3,867	
\$12,000 under \$13,000	223	2,783,213	38,356	36,710	5,366		42,076	3,720	
\$13,000 under \$14,000	209	2,819,098	47,607	44,050	7,186		51,236	3,629	
\$14,000 under \$15,000	143	2,071,526	38,723	34,899	6,955		41,854	3,131	
\$15,000 under \$20,000	468	8,068,141	199,778	157,530	56,308		213,838	14,060	
\$20,000 under \$25,000	223	4,962,008	175,481	111,327	78,534		189,861	14,380	
\$25,000 under \$30,000	122	3,339,585	155,980	79,813	83,051		162,864	6,884	
\$30,000 under \$40,000	143	4,864,937	294,456	129,876	171,179	\$6,377	307,432	12,760	\$216
\$40,000 under \$50,000	59	2,670,460	207,928	71,062	133,250	10,367	214,679	6,747	4
\$50,000 under \$60,000	35	1,883,570	176,197	49,546	113,196	18,466	181,208	2,623	2,388
\$60,000 under \$70,000	21	1,371,548	142,945	35,942	93,869	16,801	146,612	3,301	366
\$70,000 under \$80,000	6	456,301	54,371	13,511	30,192	11,396	55,099	728	
\$80,000 under \$90,000	10	841,928	100,781	16,166	48,356	37,275	101,797	1,016	
\$90,000 under \$100,000	5	463,072	68,047	16,411	40,775	11,679	68,865	818	
\$100,000 under \$150,000	20	2,398,289	288,532	23,828	70,594	195,829	290,251	1,719	
\$150,000 under \$200,000	3	529,600	51,007	6,808	23,505	21,180	51,493	486	
\$200,000 under \$250,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$250,000 under \$300,000	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$300,000 under \$400,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$400,000 under \$500,000	3	1,316,918	236,544	23,416	173,365	40,624	237,405	861	
\$500,000 under \$750,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$750,000 under \$1,000,000									
\$1,000,000 under \$1,500,000									
\$1,500,000 under \$2,000,000									
\$2,000,000 under \$3,000,000									
\$3,000,000 under \$4,000,000									
\$4,000,000 under \$5,000,000									
\$5,000,000 and over									
Classes grouped ³		1,827,071	258,296	14,220	83,057	161,669	258,946	650	
Total	32,929	162,394,758	2,928,097	1,326,366	1,225,375	531,663	3,083,404	152,333	2,974
Nontaxable ²	13,549	40,181,129							
Taxable	19,380	122,213,629	2,928,097	1,326,366	1,225,375	531,663	3,083,404	152,333	2,974

KENTUCKY

Under \$1,000 ²	637	\$369,623							
Under \$1,000	106	68,052	\$644	\$849			\$849	\$205	
\$1,000 under \$2,000 ²	4,004	6,468,772							
\$1,000 under \$2,000	4,798	8,253,994	13,185	17,579			17,579	4,394	
\$2,000 under \$3,000 ²	3,625	8,922,979							

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

KENTUCKY—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 loss 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 under \$3,000.....	3, 116	\$7, 444, 086	\$28, 827	\$38, 318			\$38, 318	\$9, 491	
\$3,000 under \$4,000 ²	4, 041	14, 124, 017							
\$3,000 under \$4,000.....	1, 835	6, 598, 503	20, 388	27, 056			27, 056	6, 668	
\$4,000 under \$5,000 ²	1, 537	6, 719, 824							
\$4,000 under \$5,000.....	2, 739	12, 255, 330	29, 037	38, 602			38, 602	9, 565	
\$5,000 under \$6,000 ²	293	1, 591, 294							
\$5,000 under \$6,000.....	1, 752	9, 589, 047	35, 884	45, 897			45, 897	10, 013	
\$6,000 under \$7,000 ²	143	915, 122							
\$6,000 under \$7,000.....	1, 223	7, 912, 172	36, 888	46, 035			46, 035	9, 147	
\$7,000 under \$8,000 ²	96	716, 296							
\$7,000 under \$8,000.....	857	6, 411, 666	36, 553	43, 873			43, 873	7, 320	
\$8,000 under \$9,000 ²	55	496, 753							
\$8,000 under \$9,000.....	626	5, 297, 090	34, 242	40, 538			40, 538	6, 296	
\$9,000 under \$10,000 ²	46	433, 261							
\$9,000 under \$10,000.....	516	4, 891, 770	37, 536	43, 568			43, 568	6, 032	
\$10,000 under \$11,000.....	444	4, 649, 469	42, 164	45, 944	\$2, 097		48, 041	5, 877	
\$11,000 under \$12,000.....	311	3, 574, 247	36, 346	37, 007	4, 878		41, 885	5, 559	
\$12,000 under \$13,000.....	283	3, 539, 452	44, 186	41, 922	7, 395		49, 317	5, 131	
\$13,000 under \$14,000.....	260	3, 506, 972	46, 883	43, 330	9, 054		52, 384	5, 501	
\$14,000 under \$15,000.....	176	2, 538, 809	41, 929	37, 756	8, 463		46, 229	4, 300	
\$15,000 under \$20,000.....	669	11, 447, 592	236, 040	176, 735	79, 310		256, 045	20, 005	
\$20,000 under \$25,000.....	384	8, 502, 919	270, 403	161, 737	128, 439		290, 176	19, 773	
\$25,000 under \$30,000.....	200	5, 449, 471	225, 525	105, 207	132, 943		238, 150	12, 625	
\$30,000 under \$40,000.....	221	7, 529, 545	411, 068	153, 670	262, 480	\$15, 118	431, 268	19, 381	\$819
\$40,000 under \$50,000.....	129	5, 722, 121	409, 278	119, 667	282, 030	17, 834	419, 581	9, 204	1, 099
\$50,000 under \$60,000.....	81	4, 385, 778	371, 922	94, 005	259, 132	28, 140	381, 277	8, 520	835
\$60,000 under \$70,000.....	32	2, 068, 358	194, 496	39, 619	119, 881	40, 226	199, 726	3, 226	2, 004
\$70,000 under \$80,000.....	26	1, 945, 635	199, 706	19, 321	139, 180	43, 243	201, 744	1, 941	97
\$80,000 under \$90,000.....	16	1, 363, 624	164, 931	26, 198	104, 710	36, 304	167, 212	2, 253	28
\$90,000 under \$100,000.....	14	1, 315, 535	160, 769	24, 848	100, 422	37, 272	162, 542	1, 773	
\$100,000 under \$150,000.....	34	4, 157, 763	589, 012	90, 785	418, 487	84, 912	594, 184	5, 106	66
\$150,000 under \$200,000.....	15	2, 598, 946	393, 701	46, 476	250, 431	100, 197	397, 104	3, 164	239
\$200,000 under \$250,000.....	6	1, 292, 210	166, 936	9, 657	65, 178	99, 621	174, 456	617	6, 903

\$250,000 under \$300,000.....	4	1,047,131	139,839	5,783	48,766	85,811	140,360	521	
\$300,000 under \$400,000.....	11	3,637,165	577,256	60,563	319,156	200,340	580,059	2,803	
\$400,000 under \$500,000.....	2	887,155	156,529	4,739	138,934	13,636	157,309	780	
\$500,000 under \$750,000.....	2	(9)	(3)	(9)	(3)	(3)	(9)	(3)	
\$750,000 under \$1,000,000.....	1	(9)	(9)	(9)	(3)	(3)	(9)	(3)	
\$1,000,000 under \$1,500,000.....	1	(9)	(9)	(9)	(3)	(3)	(9)	(2)	
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ¹		3,165,706	487,291	39,366	192,938	255,911	488,215	924	
Total.....	35,367	193,766,254	5,639,394	1,726,660	3,074,304	1,058,615	5,859,579	208,095	12,090
Nontaxable ²	11,477	40,727,941							
Taxable.....	20,890	153,038,313	5,639,394	1,726,660	3,074,304	1,058,615	5,859,579	208,095	12,090

LOUISIANA

Under \$1,000 ²	1,108	\$654,727							
Under \$1,000.....	29	13,018	\$118	\$156			\$156	\$38	
\$1,000 under \$2,000 ²	4,384	6,827,126							
\$1,000 under \$2,000.....	3,691	6,403,426	10,142	13,483			13,483	3,341	
\$2,000 under \$3,000 ²	3,489	8,624,034							
\$2,000 under \$3,000.....	3,055	7,331,092	27,083	36,010			36,010	8,927	
\$3,000 under \$4,000 ²	4,475	15,662,068							
\$3,000 under \$4,000.....	2,226	8,627,250	28,159	37,322			37,322	9,163	
\$4,000 under \$5,000 ²	1,697	7,412,836							
\$4,000 under \$5,000.....	3,450	15,546,712	46,210	61,387			61,387	15,177	
\$5,000 under \$6,000 ²	323	1,742,997							
\$5,000 under \$6,000.....	2,417	13,214,290	56,632	73,251			73,251	16,619	
\$6,000 under \$7,000 ²	130	837,399							
\$6,000 under \$7,000.....	1,588	10,265,059	57,236	71,557			71,557	14,321	
\$7,000 under \$8,000 ²	75	559,392							
\$7,000 under \$8,000.....	1,090	8,126,557	53,456	65,021			65,021	11,555	
\$8,000 under \$9,000 ²	58	497,789							
\$8,000 under \$9,000.....	674	5,703,663	49,514	57,811			57,811	8,297	
\$9,000 under \$10,000 ²	26	245,417							
\$9,000 under \$10,000.....	544	5,140,379	50,761	58,423			58,423	7,662	
\$10,000 under \$11,000.....	345	3,628,683	40,182	43,726	\$1,706		43,432	5,250	
\$11,000 under \$12,000.....	283	3,246,141	40,847	41,807	4,143		45,950	5,103	
\$12,000 under \$13,000.....	211	2,635,335	39,877	39,247	5,200		44,447	4,570	
\$13,000 under \$14,000.....	169	2,270,652	39,362	37,092	5,635		42,727	3,365	
\$14,000 under \$15,000.....	157	2,279,915	40,399	36,230	7,663		43,893	3,494	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

LOUISIANA—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 loss 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
\$15,000 under \$20,000.....	428	\$7,361,208	\$179,299	\$141,575	\$50,725		\$192,300	\$13,001	
\$20,000 under \$25,000.....	261	5,825,558	202,810	123,204	88,522		211,726	8,916	
\$25,000 under \$30,000.....	148	4,038,806	184,817	92,972	99,389		192,361	7,544	
\$30,000 under \$40,000.....	155	5,308,578	308,111	127,059	186,932	\$85,215	319,206	10,616	\$479
\$40,000 under \$50,000.....	80	3,522,822	259,488	81,318	163,861	20,945	266,124	4,869	1,767
\$50,000 under \$60,000.....	59	3,191,778	263,127	58,742	183,828	26,036	268,606	4,356	1,123
\$60,000 under \$70,000.....	34	2,191,667	217,121	40,283	151,817	27,275	219,375	2,146	108
\$70,000 under \$80,000.....	34	2,542,799	269,787	44,941	179,655	48,961	273,557	3,662	108
\$80,000 under \$90,000.....	24	2,066,605	262,489	51,034	182,543	31,212	264,789	2,300	
\$90,000 under \$100,000.....	12	1,154,199	128,234	18,611	87,791	27,020	133,422	811	4,377
\$100,000 under \$150,000.....	24	2,785,885	384,317	52,721	286,699	48,028	387,448	3,130	1
\$150,000 under \$200,000.....	8	1,364,686	203,253	22,681	121,348	60,145	204,174		354
\$200,000 under \$250,000.....	7	1,588,745	236,427	33,139	106,060	98,230	237,429	1,002	
\$250,000 under \$300,000.....	9	2,288,900	396,043	69,375	236,457	92,463	398,295	2,252	
\$300,000 under \$400,000.....	2	677,980	101,051	1,678	63,982	35,397	101,057	6	
\$400,000 under \$500,000.....									
\$500,000 under \$750,000.....	2	1,229,259	203,676	22,196	104,707	77,790	204,693	1,017	
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Total.....	36,981	184,035,325	4,380,028	1,654,052	2,318,663	598,717	4,571,432	183,087	8,317
Nontaxable ²	15,765	43,063,695							
Taxable.....	21,216	140,971,630	4,380,028	1,654,052	2,318,663	598,717	4,571,432	183,087	8,317

MAINE

Under \$1,000 ²	574	\$326,000							
Under \$1,000.....	100	45,802	\$418	\$538			\$538	\$120	
\$1,000 under \$2,000 ²	2,060	3,237,388							
\$1,000 under \$2,000.....	2,035	3,487,122	6,108	8,123			8,123	2,015	
\$2,000 under \$3,000 ²	1,864	4,659,786							
\$2,000 under \$3,000.....	1,644	4,018,133	15,043	20,004			20,004	4,961	
\$3,000 under \$4,000 ²	2,010	7,023,468							
\$3,000 under \$4,000.....	1,048	3,772,291	11,813	15,648			15,648	3,835	
\$4,000 under \$5,000 ²	832	3,634,078							
\$4,000 under \$5,000.....	1,432	6,436,384	16,648	22,094			22,094	5,446	
\$5,000 under \$6,000 ²	146	780,779							
\$5,000 under \$6,000.....	978	5,349,176	19,527	24,907			24,907	5,380	
\$6,000 under \$7,000 ²	78	503,627							
\$6,000 under \$7,000.....	687	4,442,008	23,062	27,687			27,687	4,625	
\$7,000 under \$8,000 ²	39	289,065							
\$7,000 under \$8,000.....	490	3,651,798	21,787	25,963			25,963	4,176	
\$8,000 under \$9,000 ²	22	186,998							
\$8,000 under \$9,000.....	375	3,184,260	21,091	24,798			24,798	3,707	
\$9,000 under \$10,000 ²	23	221,670							
\$9,000 under \$10,000.....	304	2,888,964	22,841	26,331			26,331	3,490	
\$10,000 under \$11,000.....	242	2,540,706	23,461	25,534	\$1,207		26,741	3,280	
\$11,000 under \$12,000.....	214	2,458,360	25,424	25,650	3,047		28,697	3,273	
\$12,000 under \$13,000.....	169	2,105,780	26,672	25,175	4,126		29,301	2,629	
\$13,000 under \$14,000.....	105	1,411,672	20,082	18,733	3,580		22,313	2,231	
\$14,000 under \$15,000.....	101	1,465,749	21,334	18,121	4,988		23,109	1,775	
\$15,000 under \$20,000.....	361	6,259,702	134,314	102,579	44,889		147,468	13,154	
\$20,000 under \$25,000.....	188	4,192,530	130,250	74,843	64,808		139,651	9,401	
\$25,000 under \$30,000.....	121	3,309,058	140,546	68,252	80,636		148,888	8,342	
\$30,000 under \$40,000.....	128	4,401,546	246,768	98,372	157,644	\$5,804	261,820	13,036	\$2,016
\$40,000 under \$50,000.....	76	3,431,082	244,201	65,684	163,728	22,217	251,629	6,257	1,171
\$50,000 under \$60,000.....	39	2,157,920	188,465	47,512	123,507	24,157	195,176	4,280	2,431
\$60,000 under \$70,000.....	34	2,199,220	213,686	47,027	136,423	37,259	220,709	5,207	1,816
\$70,000 under \$80,000.....	18	1,359,000	145,519	25,642	97,976	26,662	150,280	2,089	2,672
\$80,000 under \$90,000.....	8	684,754	75,160	10,921	58,436	7,656	77,013	1,853	
\$90,000 under \$100,000.....	21	1,978,788	234,701	24,490	169,847	42,244	236,581	1,512	368
\$100,000 under \$150,000.....	18	2,223,909	294,265	22,311	226,606	47,592	296,509	2,173	71
\$150,000 under \$200,000.....	9	1,582,305	239,107	27,118	159,829	53,468	240,415	1,308	
\$200,000 under \$250,000.....	7	1,525,125	225,610	11,322	153,470	61,947	262,739	1,129	
\$250,000 under \$300,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$300,000 under \$400,000.....	3	1,117,995	155,304	11,516	50,664	93,176	155,356	52	
\$400,000 under \$500,000.....	3	1,270,338	221,602	20,287	152,219	49,614	222,120	518	
\$500,000 under \$750,000.....									
\$750,000 under \$1,000,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$1,000,000 under \$1,500,000.....	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued*

MAINE—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 loss 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 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....	1	(²)	(²)		(³)	(³)	(³)		
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ³		\$5,743,939	\$1,097,689	\$79,602	\$916,588	\$119,512	\$1,115,702	\$1,397	\$16,616
Total.....	18,611	111,558,275	4,262,498	1,046,784	2,774,218	591,308	4,412,310	122,651	27,161
Nontaxable ²	7,648	20,862,859							
Taxable.....	10,963	90,695,416	4,262,498	1,046,784	2,774,218	591,308	4,412,310	122,651	27,161

MARYLAND

Under \$1,000 ²	2,595	\$1,063,206							
Under \$1,000.....	249	175,163	\$1,939	\$2,538			\$2,538	\$599	
\$1,000 under \$2,000 ²	5,729	8,950,928							
\$1,000 under \$2,000.....	6,120	10,678,016	22,057	29,264			29,264	7,207	
\$2,000 under \$3,000 ²	4,980	12,478,576							
\$2,000 under \$3,000.....	6,926	16,879,045	68,488	91,229			91,229	22,741	
\$3,000 under \$4,000 ²	7,225	25,493,556							
\$3,000 under \$4,000.....	4,737	17,548,349	61,350	81,080			81,080	19,730	
\$4,000 under \$5,000 ²	2,670	11,652,436							
\$4,000 under \$5,000.....	5,662	26,577,718	72,818	96,318			96,318	23,500	
\$5,000 under \$6,000 ²	465	2,512,254							
\$5,000 under \$6,000.....	3,684	20,167,944	80,992	104,753			104,753	23,761	
\$6,000 under \$7,000 ²	186	1,192,670							
\$6,000 under \$7,000.....	2,515	16,241,213	88,888	110,056			110,056	21,168	
\$7,000 under \$8,000 ²	132	971,144							
\$7,000 under \$8,000.....	1,854	13,869,224	90,939	109,805			109,805	18,866	

\$8,000 under \$9,000 ²	91	771, 657							
\$8,000 under \$9,000	1, 290	10, 938, 044	81, 287	95, 889			95, 889	14, 602	
\$9,000 under \$10,000 ²	88	837, 020							
\$9,000 under \$10,000	1, 061	10, 071, 002	88, 452	103, 181			103, 181	14, 729	
\$10,000 under \$11,000	800	8, 405, 280	81, 442	89, 653	\$3, 698		93, 351	11, 909	
\$11,000 under \$12,000	732	8, 405, 398	97, 231	99, 512	10, 662		110, 174	12, 943	
\$12,000 under \$13,000	578	7, 204, 936	96, 883	95, 229	14, 092		109, 321	12, 438	
\$13,000 under \$14,000	473	6, 377, 029	97, 120	91, 920	16, 172		108, 092	10, 972	
\$14,000 under \$15,000	427	6, 175, 997	102, 017	92, 667	21, 208		113, 875	11, 858	
\$15,000 under \$20,000	1, 320	22, 664, 459	509, 138	402, 855	156, 648		559, 503	50, 365	
\$20,000 under \$25,000	726	16, 193, 827	551, 065	349, 283	247, 306		596, 589	45, 524	
\$25,000 under \$30,000	431	11, 729, 958	529, 735	277, 764	286, 403		564, 167	34, 432	
\$30,000 under \$40,000	566	19, 567, 782	1, 172, 231	485, 818	700, 299	\$44, 786	1, 230, 903	56, 937	\$1, 735
\$40,000 under \$50,000	320	14, 192, 822	1, 039, 791	535, 896	672, 163	76, 840	1, 084, 899	37, 423	7, 085
\$50,000 under \$60,000	140	7, 624, 676	657, 110	166, 349	417, 952	96, 144	680, 445	25, 212	1, 123
\$60,000 under \$70,000	97	6, 294, 077	623, 068	134, 823	414, 485	87, 850	637, 158	12, 761	1, 329
\$70,000 under \$80,000	77	5, 739, 126	619, 365	107, 283	396, 493	132, 396	636, 172	12, 408	4, 399
\$80,000 under \$90,000	57	4, 846, 409	553, 421	85, 450	343, 236	130, 591	559, 277	5, 818	38
\$90,000 under \$100,000	37	3, 523, 032	419, 394	62, 006	276, 369	85, 572	423, 947	4, 073	480
\$100,000 under \$150,000	112	13, 460, 846	1, 833, 798	253, 581	1, 245, 117	368, 457	1, 867, 155	15, 700	17, 597
\$150,000 under \$200,000	42	7, 110, 275	1, 081, 886	136, 734	758, 371	197, 710	1, 092, 815	6, 978	4, 451
\$200,000 under \$250,000	19	4, 216, 700	704, 298	70, 742	529, 547	108, 794	709, 083	2, 150	2, 635
\$250,000 under \$300,000	8	2, 188, 885	375, 995	45, 714	243, 075	90, 438	379, 227	1, 522	1, 710
\$300,000 under \$400,000	14	4, 745, 455	823, 700	84, 434	577, 018	166, 110	827, 562	2, 318	1, 544
\$400,000 under \$500,000	7	3, 102, 084	575, 612	40, 702	493, 606	42, 769	577, 077	1, 127	338
\$500,000 under \$750,000	5	3, 148, 723	500, 897	50, 100	384, 800	127, 028	561, 928	1, 031	
\$750,000 under \$1,000,000	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$1,000,000 under \$1,500,000	7	7, 588, 086	1, 251, 579	7, 679	926, 949	317, 043	1, 251, 671	92	
\$1,500,000 under \$2,000,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$2,000,000 under \$3,000,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$3,000,000 under \$4,000,000									
\$4,000,000 under \$5,000,000									
\$5,000,000 and over									
Classes grouped ³		5, 796, 438	1, 113, 317	107, 325	809, 300	197, 951	1, 114, 576	1, 259	
Total	65, 258	409, 371, 465	16, 128, 803	4, 497, 632	9, 944, 969	2, 270, 479	16, 713, 080	541, 213	45, 064
Nontaxable ¹	24, 161	65, 923, 447							
Taxable	41, 097	343, 448, 018	16, 128, 803	4, 497, 632	9, 944, 969	2, 270, 479	16, 713, 080	541, 213	45, 064

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

MASSACHUSETTS

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 loss 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 ²	7, 168	\$4, 041, 353							
Under \$1,000	1, 742	941, 863	\$7, 435	\$9, 878			\$9, 878	\$2, 443	
\$1,000 under \$2,000 ²	23, 810	37, 367, 885							
\$1,000 under \$2,000	20, 930	36, 317, 960	71, 311	94, 846			94, 846	23, 535	
\$2,000 under \$3,000 ²	26, 413	65, 076, 184							
\$2,000 under \$3,000	24, 667	59, 099, 887	225, 035	298, 780			298, 780	73, 745	
\$3,000 under \$4,000 ²	21, 443	74, 558, 172							
\$3,000 under \$4,000	13, 762	48, 901, 836	165, 335	219, 128			219, 128	53, 793	
\$4,000 under \$5,000 ²	7, 200	31, 340, 028							
\$4,000 under \$5,000	16, 240	72, 984, 000	195, 739	259, 665			259, 665	63, 926	
\$5,000 under \$6,000 ²	1, 171	6, 339, 795							
\$5,000 under \$6,000	9, 154	50, 086, 117	185, 274	238, 440			238, 440	53, 166	
\$6,000 under \$7,000 ²	562	3, 624, 842							
\$6,000 under \$7,000	6, 346	41, 050, 096	200, 821	251, 343			251, 343	50, 522	
\$7,000 under \$8,000 ²	384	2, 876, 103							
\$7,000 under \$8,000	4, 812	35, 992, 389	208, 637	255, 128			255, 128	46, 491	
\$8,000 under \$9,000 ²	272	2, 293, 632							
\$8,000 under \$9,000	3, 681	31, 188, 699	216, 256	260, 573			260, 573	44, 317	
\$9,000 under \$10,000 ²	235	2, 223, 007							
\$9,000 under \$10,000	2, 920	27, 819, 637	228, 036	272, 821			272, 821	44, 785	
\$10,000 under \$11,000	2, 471	25, 904, 895	244, 365	272, 644	\$11, 983		284, 627	40, 262	
\$11,000 under \$12,000	2, 065	23, 741, 963	254, 939	262, 124	31, 086		293, 210	38, 271	
\$12,000 under \$13,000	1, 701	21, 234, 754	271, 673	267, 227	42, 234		309, 461	37, 788	
\$13,000 under \$14,000	1, 457	19, 689, 286	274, 129	261, 681	51, 530		313, 211	39, 082	
\$14,000 under \$15,000	1, 264	18, 368, 202	287, 814	270, 157	63, 218		333, 375	45, 561	
\$15,000 under \$20,000	4, 175	71, 848, 058	1, 552, 289	1, 226, 909	506, 863		1, 733, 772	181, 433	
\$20,000 under \$25,000	2, 410	53, 736, 697	1, 736, 694	1, 069, 487	826, 637		1, 896, 124	159, 430	
\$25,000 under \$30,000	1, 589	43, 521, 809	1, 881, 859	941, 757	1, 083, 674		2, 025, 431	143, 572	
\$30,000 under \$40,000	1, 779	61, 225, 454	3, 417, 701	1, 354, 717	2, 177, 307	\$120, 068	3, 652, 092	214, 149	\$20, 242
\$40,000 under \$50,000	1, 031	46, 171, 429	3, 317, 729	992, 214	2, 173, 587	314, 961	3, 480, 762	134, 236	28, 797
\$50,000 under \$60,000	607	33, 090, 279	2, 759, 482	662, 485	1, 851, 990	395, 861	2, 910, 306	77, 448	43, 376
\$60,000 under \$70,000	449	29, 024, 094	2, 792, 830	553, 874	1, 798, 076	525, 488	2, 877, 438	60, 159	24, 449
\$70,000 under \$80,000	320	23, 950, 710	2, 498, 465	408, 195	1, 639, 734	533, 583	2, 581, 512	47, 465	35, 582

\$50,000 under \$90,000.....	253	21,395,325	2,375,973	370,734	1,562,908	528,813	2,462,455	40,237	46,245
\$90,000 under \$100,000.....	162	15,356,276	1,845,421	261,421	1,301,356	331,814	1,894,591	21,811	27,359
\$100,000 under \$150,000.....	460	55,555,092	7,413,388	929,906	5,096,199	1,532,944	7,559,049	75,574	70,087
\$150,000 under \$200,000.....	178	30,366,636	4,473,029	463,256	3,206,014	911,135	4,580,405	35,281	72,095
\$200,000 under \$250,000.....	88	19,639,511	3,096,256	308,997	2,158,038	656,632	3,123,667	18,674	8,737
\$250,000 under \$300,000.....	58	15,864,679	2,633,015	268,606	1,887,956	523,700	2,680,262	13,956	33,291
\$300,000 under \$400,000.....	51	17,452,654	2,856,571	266,188	1,878,007	729,303	2,873,498	11,853	5,074
\$400,000 under \$500,000.....	20	8,823,058	1,499,938	140,074	979,155	386,942	1,506,171	6,233	
\$500,000 under \$750,000.....	25	15,447,921	2,697,041	206,768	1,846,247	652,143	2,705,158	6,087	2,030
\$750,000 under \$1,000,000.....	10	9,278,030	1,277,824	14,803	401,064	863,517	1,279,384	1,560	
\$1,000,000 under \$1,500,000.....	11	14,072,191	1,913,100	51,817	405,239	1,457,820	1,914,876	1,776	
\$1,500,000 under \$2,000,000.....	6	10,593,648	1,676,258	100,576	759,841	818,207	1,678,624	2,366	
\$2,000,000 under \$3,000,000.....	6	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$3,000,000 under \$4,000,000.....	6	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$4,000,000 under \$5,000,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$5,000,000 and over.....									
Classes grouped ³		17,600,238	2,957,311	247,108	1,450,810	1,261,998	2,959,916	2,605	
Total.....	215,559	1,357,076,374	59,738,973	14,334,327	35,190,723	12,544,929	62,069,979	1,913,642	417,364
Nontaxable ²	88,658	229,741,001							
Taxable.....	126,901	1,127,335,373	59,738,973	14,334,327	35,190,723	12,544,929	62,069,979	1,913,642	417,364

MICHIGAN

Under \$1,000 ¹	4,488	\$2,754,633							
Under \$1,000.....	462	264,514	\$2,437	\$3,249			\$3,249	\$812	
\$1,000 under \$2,000 ²	16,360	25,842,135							
\$1,000 under \$2,000.....	30,754	53,587,567	91,549	121,779			121,779	30,230	
\$2,000 under \$3,000 ²	16,490	40,747,990							
\$2,000 under \$3,000.....	23,026	54,148,423	206,883	275,296			275,296	68,413	
\$3,000 under \$4,000 ²	18,543	64,686,714							
\$3,000 under \$4,000.....	10,013	35,813,129	130,789	173,425			173,425	42,636	
\$4,000 under \$5,000 ²	6,581	28,680,383							
\$4,000 under \$5,000.....	14,433	64,766,311	168,211	223,480			223,480	55,269	
\$5,000 under \$6,000 ²	870	4,672,999							
\$5,000 under \$6,000.....	8,032	43,924,872	156,077	202,008			202,008	45,931	
\$6,000 under \$7,000 ²	255	1,641,015							
\$6,000 under \$7,000.....	5,375	34,759,119	171,817	213,597			213,597	41,780	
\$7,000 under \$8,000 ²	178	1,329,538							
\$7,000 under \$8,000.....	3,753	28,024,284	167,787	204,066			204,066	36,279	
\$8,000 under \$9,000 ²	123	1,031,108							
\$8,000 under \$9,000.....	2,827	23,977,130	175,971	210,528			210,528	34,557	
\$9,000 under \$10,000 ²	118	1,116,250							
\$9,000 under \$10,000.....	2,205	20,888,666	180,961	214,604			214,604	33,643	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

MICHIGAN—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 loss 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
\$10,000 under \$11,000.....	1,716	\$17,965,785	\$177,641	\$200,435	\$7,648	-----	\$208,083	\$30,442	-----
\$11,000 under \$12,000.....	1,440	16,533,729	192,264	201,497	21,434	-----	222,841	30,577	-----
\$12,000 under \$13,000.....	1,123	14,012,594	189,516	190,013	27,521	-----	217,534	28,018	-----
\$13,000 under \$14,000.....	1,041	14,058,532	210,029	204,306	35,747	-----	240,053	30,024	-----
\$14,000 under \$15,000.....	865	12,599,788	215,089	204,497	42,526	-----	247,023	31,934	-----
\$15,000 under \$20,000.....	2,748	47,407,212	1,113,010	913,546	334,531	-----	1,248,077	135,067	-----
\$20,000 under \$25,000.....	1,499	33,372,167	1,142,483	753,247	507,737	-----	1,260,984	118,501	-----
\$25,000 under \$30,000.....	947	25,850,965	1,187,770	649,810	639,114	-----	1,288,924	101,154	-----
\$30,000 under \$40,000.....	1,155	39,724,000	2,312,800	999,493	1,416,555	\$53,198	2,469,246	153,396	\$3,050
\$40,000 under \$50,000.....	625	27,415,591	2,029,030	633,221	1,305,100	144,868	2,133,189	93,081	11,078
\$50,000 under \$60,000.....	426	23,311,569	2,093,717	550,921	1,310,864	277,193	2,168,978	71,245	4,016
\$60,000 under \$70,000.....	261	16,709,055	1,643,212	372,496	1,056,379	278,922	1,707,797	49,700	14,885
\$70,000 under \$80,000.....	174	12,986,576	1,391,642	251,823	912,497	278,376	1,442,696	33,475	17,579
\$80,000 under \$90,000.....	159	13,479,338	1,574,949	265,178	1,040,923	296,746	1,602,847	25,832	2,066
\$90,000 under \$100,000.....	117	10,968,298	1,306,921	203,739	865,893	285,551	1,355,183	24,776	23,486
\$100,000 under \$150,000.....	302	36,422,084	4,970,182	667,188	3,413,392	987,882	5,068,462	60,846	37,434
\$150,000 under \$200,000.....	123	21,160,206	3,076,460	307,800	1,997,291	810,679	3,115,770	23,921	15,389
\$200,000 under \$250,000.....	74	16,478,668	2,556,745	271,151	1,552,298	755,933	2,579,382	15,758	6,799
\$250,000 under \$300,000.....	43	11,762,527	1,759,199	114,835	963,432	690,258	1,768,525	8,527	799
\$300,000 under \$400,000.....	56	19,190,407	3,049,224	174,553	1,999,532	889,143	3,093,228	8,400	5,604
\$400,000 under \$500,000.....	26	11,557,493	1,912,710	167,155	1,179,532	575,920	1,922,607	6,779	3,118
\$500,000 under \$750,000.....	32	19,286,705	3,349,883	323,939	2,092,043	941,701	3,337,683	7,800	-----
\$750,000 under \$1,000,000.....	21	18,243,072	2,743,357	88,625	1,285,522	1,372,716	2,746,863	3,290	216
\$1,000,000 under \$1,500,000.....	10	12,266,923	1,826,949	83,238	716,091	1,035,597	1,834,926	2,531	5,446
\$1,500,000 under \$2,000,000.....	4	7,266,539	1,080,821	8,867	493,386	579,101	1,081,354	533	-----
\$2,000,000 under \$3,000,000.....	7	16,252,311	2,920,983	61,183	2,296,763	564,786	2,922,732	1,487	262
\$3,000,000 under \$4,000,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-----
\$4,000,000 under \$5,000,000.....	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-----
\$5,000,000 and over.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-----
Classes grouped ³		17,591,078	3,121,972	240,939	1,877,392	1,004,664	3,122,995	1,023	-----
Total.....	179,886	1,066,529,992	50,601,040	10,995,637	29,421,143	11,823,234	52,240,014	1,487,667	151,307

Nontaxable ²	64,006	172,502,765								
Taxable	115,380	894,027,227	50,601,040	10,995,637	29,421,143	11,823,234	52,240,014	1,487,667	151,307	

MINNESOTA

Under \$1,000 ²	1,760	\$1,059,817								
Under \$1,000	206	113,004	\$877	\$1,162			\$1,162	\$285		
\$1,000 under \$2,000 ²	6,009	9,378,166								
\$1,000 under \$2,000	9,635	16,000,836	20,679	35,569			35,569	8,890		
\$2,000 under \$3,000 ²	5,543	13,748,402								
\$2,000 under \$3,000	6,059	14,288,420	56,872	75,017			75,017	18,145		
\$3,000 under \$4,000 ²	7,171	25,115,269								
\$3,000 under \$4,000	2,933	10,520,033	32,854	43,759			43,759	10,905		
\$4,000 under \$5,000 ²	2,363	10,320,274								
\$4,000 under \$5,000	4,644	20,786,975	48,590	64,466			64,466	15,876		
\$5,000 under \$6,000 ²	379	2,042,193								
\$5,000 under \$6,000	3,073	16,783,964	58,172	74,746			74,746	16,574		
\$6,000 under \$7,000 ²	120	772,559								
\$6,000 under \$7,000	2,006	12,060,973	60,811	75,263			75,263	14,452		
\$7,000 under \$8,000 ²	80	598,849								
\$7,000 under \$8,000	1,457	10,884,413	61,623	74,721			74,721	13,098		
\$8,000 under \$9,000 ²	67	675,674								
\$8,000 under \$9,000	1,150	9,732,565	64,608	77,259			77,259	12,651		
\$9,000 under \$10,000 ²	59	561,937								
\$9,000 under \$10,000	915	8,662,720	72,439	85,486			85,486	13,047		
\$10,000 under \$11,000	629	6,596,413	62,880	70,614	\$3,072		73,686	10,806		
\$11,000 under \$12,000	574	6,593,564	75,099	78,560	8,506		87,066	11,967		
\$12,000 under \$13,000	408	5,097,052	63,618	62,822	10,064		72,886	9,268		
\$13,000 under \$14,000	379	5,114,167	70,004	67,495	13,083		80,578	10,574		
\$14,000 under \$15,000	301	4,365,050	68,306	63,325	14,963		78,288	9,982		
\$15,000 under \$20,000	926	15,920,368	338,695	268,918	111,105		380,023	41,328		
\$20,000 under \$25,000	515	11,549,428	366,912	226,691	179,089		405,780	38,868		
\$25,000 under \$30,000	323	8,785,594	378,558	196,805	217,078		413,883	35,325		
\$30,000 under \$40,000	351	12,188,216	674,114	261,806	438,600	\$22,617	723,083	44,478	\$4,491	
\$40,000 under \$50,000	208	9,251,090	634,480	169,424	436,456	59,167	665,047	27,068	3,499	
\$50,000 under \$60,000	107	5,751,299	460,434	94,957	334,655	51,217	480,829	16,337	4,058	
\$60,000 under \$70,000	86	5,524,040	508,548	85,321	324,795	115,409	525,525	12,781	4,196	
\$70,000 under \$80,000	67	4,998,227	534,646	85,685	345,526	123,901	555,112	12,667	7,799	
\$80,000 under \$90,000	39	3,292,821	373,782	55,951	266,658	59,894	382,503	7,334	1,387	
\$90,000 under \$100,000	25	2,387,775	292,374	35,607	236,708	23,315	295,630	3,211	45	
\$100,000 under \$150,000	66	7,826,442	994,298	89,431	645,011	269,775	1,004,217	8,963	956	
\$150,000 under \$200,000	40	6,821,887	1,001,034	81,513	690,897	236,377	1,008,787	7,663	90	
\$200,000 under \$250,000	37	8,236,805	1,103,928	41,982	501,057	570,473	1,113,512	4,533	5,051	
\$250,000 under \$300,000	8	2,207,759	316,120	14,504	236,004	92,452	342,960	1,834	25,006	
\$300,000 under \$400,000	9	3,139,572	511,167	33,566	344,330	135,475	513,371	2,011	193	

STATISTICS OF INCOME

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

MINNESOTA—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 loss 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
\$400,000 under \$500,000.....	6	\$2,803,097	\$421,840	\$20,157	\$207,264	\$195,842	\$423,263	\$1,423	-----
\$500,000 under \$750,000.....	12	7,084,602	989,567	42,271	297,559	651,136	990,966	1,399	-----
\$750,000 under \$1,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$1,000,000 under \$1,500,000.....	6	(³)	(³)	(³)	(³)	(³)	(³)	(³)	-----
\$1,500,000 under \$2,000,000.....	1	(³)	(³)	-----	-----	-----	-----	-----	-----
\$2,000,000 under \$3,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$3,000,000 under \$4,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$4,000,000 under \$5,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$5,000,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Classes grouped ²	-----	9,081,638	1,201,148	15,021	212,600	974,610	1,202,231	1,083	-----
Total.....	60,752	340,152,949	11,925,077	2,769,874	6,075,140	3,581,660	12,426,674	444,826	\$56,771
Nontaxable ²	23,551	64,173,140	-----	-----	-----	-----	-----	-----	-----
Taxable.....	37,201	275,979,809	11,925,077	2,769,874	6,075,140	3,581,660	12,426,674	444,826	56,771

MISSISSIPPI

Under \$1,000 ²	819	\$479,079	-----	-----	-----	-----	-----	-----	-----
Under \$1,000.....	31	18,979	\$208	\$273	-----	-----	\$273	\$65	-----
\$1,000 under \$2,000 ²	2,436	3,759,745	-----	-----	-----	-----	-----	-----	-----
\$1,000 under \$2,000.....	1,437	2,496,868	4,503	5,994	-----	-----	5,994	1,491	-----
\$2,000 under \$3,000 ²	2,370	5,871,478	-----	-----	-----	-----	-----	-----	-----
\$2,000 under \$3,000.....	1,060	2,506,227	9,977	13,152	-----	-----	13,152	3,175	-----
\$3,000 under \$4,000 ²	2,495	8,628,226	-----	-----	-----	-----	-----	-----	-----
\$3,000 under \$4,000.....	659	2,382,943	6,380	8,417	-----	-----	8,417	2,037	-----
\$4,000 under \$5,000 ²	778	3,420,943	-----	-----	-----	-----	-----	-----	-----
\$4,000 under \$5,000.....	1,116	5,002,135	11,300	14,954	-----	-----	14,954	3,654	-----
\$5,000 under \$6,000 ²	123	662,082	-----	-----	-----	-----	-----	-----	-----
\$5,000 under \$6,000.....	713	3,890,016	12,088	15,401	-----	-----	15,401	3,313	-----

\$6,000 under \$7,000 ¹	53	344,706						
\$6,000 under \$7,000	481	3,106,335	15,103	18,059			18,059	2,956
\$7,000 under \$8,000 ²	28	208,719						
\$7,000 under \$8,000	314	2,335,326	14,181	16,438			16,438	2,257
\$8,000 under \$9,000 ²	18	151,164						
\$8,000 under \$9,000	229	1,940,777	13,907	16,157			16,157	2,250
\$9,000 under \$10,000 ²	15	142,634						
\$9,000 under \$10,000	169	1,597,477	12,032	13,942			13,942	1,910
\$10,000 under \$11,000	127	1,332,126	12,687	13,598	\$638		14,236	1,549
\$11,000 under \$12,000	99	1,136,404	14,209	13,887	1,381		15,268	1,059
\$12,000 under \$13,000	78	971,319	13,231	12,476	1,864		14,340	1,109
\$13,000 under \$14,000	66	889,568	13,639	12,539	2,257		14,796	1,157
\$14,000 under \$15,000	57	821,896	12,921	11,730	2,436		14,166	1,245
\$15,000 under \$20,000	148	2,566,410	61,835	48,375	17,814		66,189	4,354
\$20,000 under \$25,000	82	1,839,518	64,692	40,657	27,903		68,560	3,863
\$25,000 under \$30,000	56	1,547,206	70,826	36,537	37,143		73,980	3,154
\$30,000 under \$40,000	35	1,170,164	60,325	23,203	37,649	\$1,069	61,921	1,596
\$40,000 under \$50,000	17	753,725	45,516	16,313	29,970	216	46,499	983
\$50,000 under \$60,000	13	716,790	65,925	20,235	45,204	2,604	68,046	2,121
\$60,000 under \$70,000	5	308,113	26,682	3,794	23,288		27,092	410
\$70,000 under \$80,000	3	225,356	25,109	5,675	20,138	565	26,378	1,269
\$80,000 under \$90,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$90,000 under \$100,000	3	284,045	36,205	4,751	31,899	32	36,682	477
\$100,000 under \$150,000	3	378,193	50,853	13,866	37,464	375	51,705	852
\$150,000 under \$200,000								
\$200,000 under \$250,000	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$250,000 under \$300,000	1	(³)	(³)		(³)		(³)	(³)
\$300,000 under \$400,000								
\$400,000 under \$500,000								
\$500,000 under \$750,000								
\$750,000 under \$1,000,000								
\$1,000,000 under \$1,500,000								
\$1,500,000 under \$2,000,000								
\$2,000,000 under \$3,000,000								
\$3,000,000 under \$4,000,000								
\$4,000,000 under \$5,000,000								
\$5,000,000 and over								
Classes grouped ³		802,798	89,368	13,907	54,198	21,992	90,097	729
Total	16,140	64,689,480	763,702	414,633	371,256	26,853	812,742	49,040
Nontaxable ¹	9,135	23,668,776						
Taxable	7,005	41,020,704	763,702	414,633	371,256	26,853	812,742	49,040

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

MISSOURI

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 loss 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 ²	1, 972	\$1, 190, 351							
Under \$1,000.....	179	98, 507	\$946	\$1, 256			\$1, 256	\$310	
\$1,000 under \$2,000 ²	12, 962	20, 760, 163							
\$1,000 under \$2,000.....	10, 005	17, 376, 352	30, 628	40, 783			40, 783	10, 155	
\$2,000 under \$3,000 ²	11, 842	29, 129, 169							
\$2,000 under \$3,000.....	10, 146	24, 312, 292	98, 971	131, 426			131, 426	32, 455	
\$3,000 under \$4,000 ²	11, 987	42, 109, 926							
\$3,000 under \$4,000.....	5, 637	20, 116, 517	75, 743	100, 694			100, 694	24, 951	
\$4,000 under \$5,000 ²	3, 274	14, 208, 224							
\$4,000 under \$5,000.....	7, 563	33, 985, 874	96, 845	128, 903			128, 903	32, 058	
\$5,000 under \$6,000 ²	522	2, 880, 584							
\$5,000 under \$6,000.....	4, 825	26, 409, 106	94, 366	122, 561			122, 561	28, 195	
\$6,000 under \$7,000 ²	264	1, 706, 527							
\$6,000 under \$7,000.....	3, 146	20, 337, 225	95, 900	120, 518			120, 518	24, 618	
\$7,000 under \$8,000 ²	195	1, 455, 560							
\$7,000 under \$8,000.....	2, 322	17, 339, 428	97, 847	120, 532			120, 532	22, 685	
\$8,000 under \$9,000 ²	120	1, 016, 029							
\$8,000 under \$9,000.....	1, 716	14, 558, 202	98, 095	119, 362			119, 362	21, 267	
\$9,000 under \$10,000 ²	109	1, 036, 731							
\$9,000 under \$10,000.....	1, 327	12, 639, 683	99, 659	120, 593			120, 593	20, 934	
\$10,000 under \$11,000.....	1, 115	11, 697, 698	104, 671	118, 327	\$5, 581		123, 908	19, 237	
\$11,000 under \$12,000.....	930	10, 693, 941	113, 403	120, 491	13, 844		134, 335	20, 932	
\$12,000 under \$13,000.....	730	9, 099, 853	107, 656	107, 972	18, 279		126, 251	18, 595	
\$13,000 under \$14,000.....	604	8, 148, 335	112, 435	109, 657	21, 048		130, 705	18, 270	
\$14,000 under \$15,000.....	515	7, 466, 841	118, 417	111, 709	25, 749		137, 458	19, 041	
\$15,000 under \$20,000.....	1, 789	30, 784, 620	646, 517	520, 685	215, 010		735, 695	89, 178	
\$20,000 under \$25,000.....	972	21, 685, 786	670, 951	410, 454	332, 151		742, 605	71, 654	
\$25,000 under \$30,000.....	578	15, 754, 140	653, 038	332, 708	383, 777		716, 485	63, 447	
\$30,000 under \$40,000.....	692	24, 036, 140	1, 319, 264	525, 864	861, 330	\$39, 070	1, 426, 264	96, 254	\$10, 746
\$40,000 under \$50,000.....	380	16, 958, 755	1, 210, 050	362, 082	801, 226	108, 664	1, 271, 972	57, 872	4, 050
\$50,000 under \$60,000.....	228	12, 451, 974	1, 029, 838	234, 513	707, 667	126, 389	1, 068, 569	32, 351	6, 380
\$60,000 under \$70,000.....	162	10, 462, 134	977, 793	173, 276	673, 627	161, 644	1, 008, 447	26, 046	4, 608
\$70,000 under \$80,000.....	116	8, 657, 565	900, 203	133, 911	601, 531	185, 248	920, 690	18, 046	2, 441

\$50,000 under \$90,000.....	74	6,270,889	695,779	95,594	535,809	87,204	718,607	10,989	11,839
\$90,000 under \$100,000.....	56	5,259,242	652,202	99,780	480,509	83,365	663,654	11,374	78
\$100,000 under \$150,000.....	129	15,749,672	2,089,298	223,008	1,531,746	399,836	2,154,590	17,692	47,600
\$150,000 under \$200,000.....	46	7,841,907	1,121,527	115,551	658,229	355,556	1,129,336	5,766	2,043
\$200,000 under \$250,000.....	26	5,733,133	909,782	87,541	628,376	200,268	916,185	6,010	393
\$250,000 under \$300,000.....	7	1,886,046	285,053	9,932	190,640	85,490	286,062	1,009	
\$300,000 under \$400,000.....	12	4,186,730	610,975	42,532	282,969	287,668	613,167	2,192	
\$400,000 under \$500,000.....	5	2,295,082	376,249	13,383	250,716	112,696	376,795	481	65
\$500,000 under \$750,000.....	6	3,570,002	563,891	45,608	271,899	247,836	565,343	1,452	
\$750,000 under \$1,000,000.....	3	2,478,060	363,217	43	179,540	183,865	363,448	231	
\$1,000,000 under \$1,500,000.....	2	2,545,078	347,003	3,542	96,729	247,254	347,525	522	
\$1,500,000 under \$2,000,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$2,000,000 under \$3,000,000.....	2	4,755,249	601,379		32,495	568,884	601,379		
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....	2	(³)	(³)		(³)	(³)	(³)	(³)	
\$5,000,000 and over.....									
Classes grouped ³		10,866,231	1,541,386	62,570	358,034	1,121,483	1,542,087	701	
Total.....	99,295	563,951,553	18,910,977	5,067,361	10,158,411	4,602,418	19,828,190	826,970	90,243
Nontaxable ²	43,247	115,443,264							
Taxable.....	56,048	448,508,289	18,910,977	5,067,361	10,158,411	4,602,418	19,828,190	826,970	90,243

MONTANA

Under \$1,000 ²	164	\$91,364							
Under \$1,000.....	10	5,980	\$65	\$84			\$84	\$19	
\$1,000 under \$2,000 ²	1,516	2,530,254							
\$1,000 under \$2,000.....	3,671	6,335,057	9,698	12,913			12,913	3,215	
\$2,000 under \$3,000 ²	1,211	2,958,928							
\$2,000 under \$3,000.....	2,176	5,042,625	20,061	26,297			26,297	6,236	
\$3,000 under \$4,000 ²	1,824	6,513,385							
\$3,000 under \$4,000.....	907	3,270,539	10,327	13,725			13,725	3,398	
\$4,000 under \$5,000 ²	815	3,561,865							
\$4,000 under \$5,000.....	1,221	5,447,732	12,530	16,630			16,630	4,100	
\$5,000 under \$6,000 ²	121	648,876							
\$5,000 under \$6,000.....	924	5,054,174	18,716	23,613			23,613	4,897	
\$6,000 under \$7,000 ²	41	260,645							
\$6,000 under \$7,000.....	657	4,246,703	22,404	26,278			26,278	3,874	
\$7,000 under \$8,000 ²	14	102,425							
\$7,000 under \$8,000.....	410	3,067,448	19,250	22,032			22,032	2,782	
\$8,000 under \$9,000 ²	11	92,386							
\$8,000 under \$9,000.....	297	2,510,713	18,622	20,856			20,856	2,234	
\$9,000 under \$10,000 ²	12	115,054							
\$9,000 under \$10,000.....	229	2,173,922	20,138	22,493			22,493	2,355	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24)

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—Continued

MONTANA—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 loss 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
\$10,000 under \$11,000.....	154	\$1,614,584	\$16,797	\$17,606	\$837		\$18,443	\$1,646	
\$11,000 under \$12,000.....	117	1,338,862	17,109	17,241	1,668		18,909	1,800	
\$12,000 under \$13,000.....	113	1,406,964	20,926	19,892	2,741		22,633	1,707	
\$13,000 under \$14,000.....	70	942,195	15,373	14,122	2,392		16,514	1,141	
\$14,000 under \$15,000.....	50	725,633	13,023	11,468	2,517		13,985	962	
\$15,000 under \$20,000.....	179	3,079,386	77,371	60,703	21,259		81,962	4,591	
\$20,000 under \$25,000.....	78	1,737,926	58,838	36,126	26,254		62,380	3,542	
\$25,000 under \$30,000.....	35	940,720	41,899	22,951	21,774		44,725	2,826	
\$30,000 under \$40,000.....	36	1,205,794	72,163	32,298	42,221	\$430	74,949	2,786	
\$40,000 under \$50,000.....	9	413,959	30,854	9,155	21,211	1,190	31,556	667	\$35
\$50,000 under \$60,000.....	12	647,895	56,036	14,137	42,059	91	56,287	251	
\$60,000 under \$70,000.....	7	455,456	44,067	8,391	36,473	60	44,924	857	
\$70,000 under \$80,000.....	4	305,716	35,277	8,386	24,499	2,659	35,544	267	
\$80,000 under \$90,000.....									
\$90,000 under \$100,000.....	1	(³)	(³)	(³)	(³)		(³)	(³)	
\$100,000 under \$150,000.....	8	1,058,536	144,913	19,865	89,906	40,781	150,552	1,096	4,543
\$150,000 under \$200,000.....	2	322,965	49,155	3,404	37,646	8,832	49,882	727	
\$200,000 under \$250,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$250,000 under \$300,000.....	2	538,275	103,411	19,194	74,271	10,440	103,905	494	
\$300,000 under \$400,000.....									
\$400,000 under \$500,000.....	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$500,000 under \$750,000.....									
\$750,000 under \$1,000,000.....	1	(³)	(³)		(³)	(³)	(³)	(³)	
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ²		2,143,160	349,001	37,072	190,743	122,626	350,441	1,440	
Total.....	17,112	72,908,121	1,298,024	536,932	638,471	187,109	1,362,512	59,910	4,578

Nontaxable ²	5, 729	16, 875, 182							
Taxable	11, 383	56, 032, 939	1, 298, 024	536, 932	638, 471	187, 109	1, 362, 512	59, 910	4, 578

NEBRASKA

Under \$1,000 ²	957	\$552, 754							
Under \$1,000	56	22, 564	\$255	\$319			\$319	\$64	
\$1,000 under \$2,000 ²	3, 457	5, 498, 878							
\$1,000 under \$2,000	3, 604	6, 219, 152	11, 117	14, 708			14, 708	3, 591	
\$2,000 under \$3,000 ²	3, 607	8, 964, 169							
\$2,000 under \$3,000	2, 519	5, 971, 841	24, 034	31, 687			31, 687	7, 653	
\$3,000 under \$4,000 ²	4, 226	14, 884, 422							
\$3,000 under \$4,000	1, 883	6, 779, 469	19, 070	25, 155			25, 155	6, 085	
\$4,000 under \$5,000 ²	1, 699	7, 386, 075							
\$4,000 under \$5,000	2, 555	11, 423, 673	26, 523	34, 864			34, 864	8, 341	
\$5,000 under \$6,000 ²	235	1, 267, 468							
\$5,000 under \$6,000	1, 732	9, 480, 142	34, 537	43, 716			43, 716	9, 179	
\$6,000 under \$7,000 ²	75	481, 923							
\$6,000 under \$7,000	1, 146	7, 414, 131	35, 747	43, 968			43, 968	8, 221	
\$7,000 under \$8,000 ²	39	289, 161							
\$7,000 under \$8,000	793	5, 919, 614	33, 823	40, 855			40, 855	7, 032	
\$8,000 under \$9,000 ²	24	203, 747							
\$8,000 under \$9,000	549	4, 635, 416	32, 804	38, 894			38, 894	6, 090	
\$9,000 under \$10,000 ²	19	178, 697							
\$9,000 under \$10,000	430	4, 075, 221	35, 006	40, 874			40, 874	5, 868	
\$10,000 under \$11,000	297	3, 125, 224	30, 242	33, 011	\$1, 393		34, 404	4, 162	
\$11,000 under \$12,000	215	2, 464, 814	28, 247	29, 221	3, 083		32, 304	4, 057	
\$12,000 under \$13,000	171	2, 132, 558	28, 860	28, 517	4, 222		32, 739	3, 879	
\$13,000 under \$14,000	134	1, 808, 214	28, 374	27, 809	4, 670		32, 479	4, 105	
\$14,000 under \$15,000	132	1, 896, 729	33, 215	31, 234	6, 360		37, 594	4, 379	
\$15,000 under \$20,000	356	6, 091, 185	143, 214	119, 030	41, 624		160, 654	17, 440	
\$20,000 under \$25,000	186	4, 150, 423	142, 164	92, 268	63, 988		156, 256	14, 092	
\$25,000 under \$30,000	120	3, 274, 111	150, 064	80, 230	80, 816		161, 046	10, 982	
\$30,000 under \$40,000	95	3, 286, 700	194, 733	83, 670	113, 002	\$11, 794	208, 466	13, 652	\$81
\$40,000 under \$50,000	40	1, 785, 724	127, 747	42, 699	80, 973	10, 657	134, 329	6, 582	
\$50,000 under \$60,000	27	1, 496, 264	130, 972	35, 456	84, 880	14, 594	134, 930	3, 942	16
\$60,000 under \$70,000	6	389, 485	36, 709	6, 939	27, 921	2, 973	37, 833	1, 124	
\$70,000 under \$80,000	12	892, 520	104, 472	75, 572	24, 620	6, 875	107, 067	2, 092	503
\$80,000 under \$90,000	5	413, 977	44, 765	5, 612	29, 952	10, 136	45, 700	935	
\$90,000 under \$100,000	1	(³)	(³)	(³)	(³)		(³)	(³)	
\$100,000 under \$150,000	10	1, 128, 282	160, 483	27, 996	124, 711	13, 538	166, 245	3, 285	2, 477
\$150,000 under \$200,000	6	1, 072, 136	144, 842	11, 213	52, 011	82, 557	145, 781	939	
\$200,000 under \$250,000	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$250,000 under \$300,000	4	1, 087, 074	158, 436	2, 005	110, 140	46, 463	158, 608	172	
\$300,000 under \$400,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

NEBRASKA—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 loss 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
\$400,000 under \$500,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$500,000 under \$750,000.....									
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ²		\$1,326,817	\$168,886	\$7,365	\$53,175	\$109,105	\$169,645	\$759	
Total.....	31,426	139,471,054	2,109,341	1,003,935	958,493	308,692	2,271,120	158,702	\$3,077
Nontaxable ²	14,338	39,707,294							
Taxable.....	17,088	99,763,760	2,109,341	1,003,935	958,493	308,692	2,271,120	158,702	3,077

NEVADA

Under \$1,000 ²	11	\$9,465							
Under \$1,000.....									
\$1,000 under \$2,000 ²	178	312,835							
\$1,000 under \$2,000.....	1,414	2,471,843	\$3,837	\$5,115			\$5,115	\$1,278	
\$2,000 under \$3,000 ²	181	465,548							
\$2,000 under \$3,000.....	712	1,680,745	6,325	8,421			8,421	2,096	
\$3,000 under \$4,000 ²	258	975,491							
\$3,000 under \$4,000.....	271	1,004,442	3,650	4,848			4,848	1,198	
\$4,000 under \$5,000 ²	147	662,059							
\$4,000 under \$5,000.....	353	1,681,366	5,211	6,942			6,942	1,731	
\$5,000 under \$6,000 ²	18	98,328							
\$5,000 under \$6,000.....	268	1,465,770	6,631	8,519			8,519	1,888	

\$6,000 under \$7,000 ¹	9	58,139						
\$6,000 under \$7,000	180	1,164,227	7,175	8,571			8,571	1,396
\$7,000 under \$8,000 ²	7	50,509						
\$7,000 under \$8,000	128	960,157	6,991	8,126			8,126	1,135
\$8,000 under \$9,000 ²								
\$8,000 under \$9,000	60	508,572	4,102	4,702			4,702	600
\$9,000 under \$10,000 ²	1	9,286						
\$9,000 under \$10,000	54	514,553	4,762	5,260			5,260	498
\$10,000 under \$11,000	33	344,650	3,818	3,999	\$161		4,160	342
\$11,000 under \$12,000	32	365,234	5,438	5,418	437		5,855	417
\$12,000 under \$13,000	27	336,830	4,853	4,881	667		5,548	695
\$13,000 under \$14,000	10	136,203	2,501	2,283	362		2,645	144
\$14,000 under \$15,000	13	185,910	2,915	2,930	539		3,469	554
\$15,000 under \$20,000	41	700,601	18,785	15,414	4,804		20,218	1,433
\$20,000 under \$25,000	19	427,411	16,000	10,025	6,713		16,738	738
\$25,000 under \$30,000	11	294,984	15,703	9,623	7,001		16,624	921
\$30,000 under \$40,000	18	621,940	39,710	16,919	22,026	\$1,534	40,479	769
\$40,000 under \$50,000	4	169,585	9,649	1,813	8,330		10,143	494
\$50,000 under \$60,000	3	161,682	17,371	6,846	10,549		17,395	24
\$60,000 under \$70,000	3	197,833	18,618	355	11,044	7,241	18,640	22
\$70,000 under \$80,000	4	297,834	32,159	539	12,554	19,070	32,163	4
\$80,000 under \$90,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$90,000 under \$100,000								
\$100,000 under \$150,000	4	480,959	61,631	5,652	28,259	27,731	61,642	11
\$150,000 under \$200,000	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$200,000 under \$250,000								
\$250,000 under \$300,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$300,000 under \$400,000								
\$400,000 under \$500,000								
\$500,000 under \$750,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$750,000 under \$1,000,000								
\$1,000,000 under \$1,500,000								
\$1,500,000 under \$2,000,000								
\$2,000,000 under \$3,000,000								
\$3,000,000 under \$4,000,000								
\$4,000,000 under \$5,000,000								
\$5,000,000 and over								
Classes grouped ³		1,293,991	179,838	10,451	81,825	87,602	179,878	40
Total	4,477	20,109,392	477,673	157,652	195,271	143,178	496,101	18,428
Nontaxable ²	810	2,641,660						
Taxable	3,667	17,467,732	477,673	157,652	195,271	143,178	496,101	18,428

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—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 loss 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 ²	496	\$299,786							
Under \$1,000	54	25,117	\$181	\$236			\$236	\$55	
\$1,000 under \$2,000 ²	1,932	3,018,857							
\$1,000 under \$2,000	1,785	3,085,577	5,242	6,989			6,989	1,747	
\$2,000 under \$3,000 ²	1,478	3,662,377							
\$2,000 under \$3,000	1,305	3,082,085	11,219	14,926			14,926	3,707	
\$3,000 under \$4,000 ²	1,555	5,405,664							
\$3,000 under \$4,000	730	2,615,658	8,112	10,671			10,671	2,559	
\$4,000 under \$5,000 ²	568	2,486,492							
\$4,000 under \$5,000	888	3,981,528	9,319	12,317			12,317	2,998	
\$5,000 under \$6,000 ²	144	782,260							
\$5,000 under \$6,000	665	3,577,983	12,228	15,768			15,768	3,540	
\$6,000 under \$7,000 ²	58	375,001							
\$6,000 under \$7,000	430	2,776,740	13,278	16,125			16,125	2,847	
\$7,000 under \$8,000 ²	29	216,307							
\$7,000 under \$8,000	355	2,659,380	14,212	17,018			17,018	2,806	
\$8,000 under \$9,000 ²	47	398,394							
\$8,000 under \$9,000	246	2,082,499	13,170	15,461			15,461	2,291	
\$9,000 under \$10,000 ²	28	265,859							
\$9,000 under \$10,000	183	1,728,516	12,869	15,014			15,014	2,145	
\$10,000 under \$11,000	157	1,644,073	13,896	15,142	\$738		15,880	1,984	
\$11,000 under \$12,000	117	1,344,850	12,746	12,712	1,738		14,450	1,704	
\$12,000 under \$13,000	86	1,074,293	11,418	10,508	2,059		12,567	1,149	
\$13,000 under \$14,000	81	1,091,671	13,940	12,364	2,810		15,174	1,234	
\$14,000 under \$15,000	71	1,028,236	15,754	13,794	3,474		17,268	1,514	
\$15,000 under \$20,000	257	4,411,620	86,459	63,608	30,844		94,452	7,993	
\$20,000 under \$25,000	114	2,553,843	75,332	42,091	38,677		80,768	5,436	
\$25,000 under \$30,000	75	2,037,473	84,510	39,517	49,738		89,253	4,743	
\$30,000 under \$40,000	65	2,231,001	124,862	47,000	80,780	\$1,423	129,203	4,341	
\$40,000 under \$50,000	52	2,314,928	164,617	47,988	102,983	18,970	169,941	5,324	
\$50,000 under \$60,000	22	1,209,939	96,922	16,594	66,437	15,392	98,423	1,453	\$48
\$60,000 under \$70,000	18	1,162,080	101,981	13,575	61,362	30,663	105,600	2,369	1,250
\$70,000 under \$80,000	9	647,329	60,620	8,894	36,886	19,163	64,943	1,075	3,248

\$80,000 under \$90,000.....	9	756,448	85,379	12,955	59,326	14,373	86,654	1,025	250
\$90,000 under \$100,000.....	5	476,590	58,697	6,629	51,569	1,502	59,700	1,003	
\$100,000 under \$150,000.....	14	1,717,632	235,537	29,840	154,284	53,245	237,369	1,832	
\$150,000 under \$200,000.....	8	1,355,620	195,198	16,503	132,818	47,105	196,426	1,228	
\$200,000 under \$250,000.....	1	(3)	(3)	(2)	(2)	(2)	(2)	(2)	
\$250,000 under \$300,000.....	1	(3)	(3)	(2)	(2)	(2)	(2)	(2)	
\$300,000 under \$400,000.....	3	1,026,611	153,181	7,039	78,875	67,376	153,290	109	
\$400,000 under \$500,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
\$500,000 under \$750,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ¹		1,999,969	300,975	13,774	168,873	118,498	301,145	170	
Total.....	14,132	72,610,266	1,991,854	555,052	1,124,269	387,710	2,067,031	70,381	4,796
Nontaxable ²	6,333	16,910,977							
Taxable.....	7,799	55,699,289	1,991,854	555,052	1,124,269	387,710	2,067,031	70,381	4,796

NEW JERSEY

Under \$1,000 ¹	3,203	\$1,761,886							
Under \$1,000.....	1,628	609,541	\$5,152	\$6,858			\$6,858	\$1,706	
\$1,000 under \$2,000 ²	14,005	22,599,438							
\$1,000 under \$2,000.....	22,625	39,298,423	74,688	99,482			99,482	24,794	
\$2,000 under \$3,000 ²	18,533	45,872,555							
\$2,000 under \$3,000.....	22,700	54,281,572	208,779	277,941			277,941	69,162	
\$3,000 under \$4,000 ²	21,966	77,605,353							
\$3,000 under \$4,000.....	13,060	46,846,514	152,475	202,508			202,508	50,033	
\$4,000 under \$5,000 ²	8,976	38,937,349							
\$4,000 under \$5,000.....	18,037	80,620,623	206,421	274,068			274,068	67,647	
\$5,000 under \$6,000 ²	1,025	5,515,442							
\$5,000 under \$6,000.....	11,139	60,803,271	213,172	277,757			277,757	64,585	
\$6,000 under \$7,000 ²	375	2,421,333							
\$6,000 under \$7,000.....	7,450	48,183,364	229,153	288,737			288,737	59,584	
\$7,000 under \$8,000 ²	208	1,550,391							
\$7,000 under \$8,000.....	5,236	39,113,476	224,342	278,333			278,333	53,991	
\$8,000 under \$9,000 ²	169	1,427,671							
\$8,000 under \$9,000.....	4,032	34,128,697	236,556	287,487			287,487	50,931	
\$9,000 under \$10,000 ²	148	1,410,906							
\$9,000 under \$10,000.....	3,072	29,127,238	236,914	285,532			285,532	48,618	

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

NEW JERSEY—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 loss 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
\$10,000 under \$11,000	2,406	\$25,195,584	\$236,574	\$272,322	\$10,608		\$282,930	\$46,356	
\$11,000 under \$12,000	1,940	22,266,665	248,240	264,706	28,532		293,238	44,998	
\$12,000 under \$13,000	1,588	19,733,871	258,252	260,774	39,194		299,968	41,716	
\$13,000 under \$14,000	1,382	18,636,901	275,273	282,583	48,318		330,901	55,628	
\$14,000 under \$15,000	1,119	16,201,645	273,087	260,934	55,413		316,347	43,260	
\$15,000 under \$20,000	3,758	64,657,264	1,465,994	1,221,231	452,244		1,673,475	207,481	
\$20,000 under \$25,000	2,049	45,721,832	1,523,948	999,679	701,153		1,700,832	176,884	
\$25,000 under \$30,000	1,280	35,024,316	1,518,945	821,456	858,213		1,679,669	160,724	
\$30,000 under \$40,000	1,451	50,008,349	2,895,770	1,262,212	1,782,193	\$35,284	3,129,689	225,003	\$8,916
\$40,000 under \$50,000	779	34,582,706	2,553,544	879,570	1,661,006	155,096	2,695,672	134,749	7,379
\$50,000 under \$90,000	461	25,256,359	2,232,401	619,319	1,438,907	256,805	2,315,031	77,882	4,748
\$90,000 under \$70,000	292	18,857,300	1,863,382	411,930	1,214,884	287,631	1,914,445	46,230	4,833
\$70,000 under \$90,000	217	16,183,916	1,743,524	325,998	1,145,067	317,883	1,788,948	40,054	5,370
\$30,000 under \$90,000	158	13,368,891	1,585,255	298,769	1,078,070	245,679	1,617,518	28,902	3,361
\$90,000 under \$100,000	124	11,776,780	1,456,770	216,542	1,044,335	226,407	1,487,284	17,940	12,574
\$100,000 under \$150,000	339	40,569,212	5,553,142	773,556	3,744,759	1,119,969	5,638,284	68,942	16,200
\$150,000 under \$200,000	128	22,224,036	3,419,297	382,651	2,440,067	\$32,169	3,454,887	25,168	10,422
\$200,000 under \$250,000	79	17,487,561	2,781,475	341,140	1,939,251	604,017	2,884,408	22,293	80,640
\$250,000 under \$300,000	38	10,483,186	1,683,125	180,327	1,105,792	408,231	1,694,350	9,918	1,307
\$300,000 under \$400,000	35	12,110,780	2,007,049	211,512	1,465,998	418,535	2,096,045	9,194	79,802
\$400,000 under \$500,000	22	10,631,630	1,860,929	240,355	1,248,542	399,253	1,867,150	6,221	
\$500,000 under \$750,000	27	16,298,108	3,120,702	279,946	2,535,161	314,414	3,129,521	6,401	2,418
\$750,000 under \$1,000,000	10	8,812,247	1,392,003	49,070	797,393	551,223	1,397,686	1,121	4,562
\$1,000,000 under \$1,500,000	2	2,375,920	479,518	73,567	319,683	86,763	480,013	495	
\$1,500,000 under \$2,000,000	5	8,770,344	1,580,850	82,332	1,144,575	354,870	1,581,777	927	
\$2,000,000 under \$3,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$3,000,000 under \$4,000,000		(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$4,000,000 under \$5,000,000		(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$5,000,000 and over	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
Classes grouped ²		42,660,883	6,093,240	68,277	1,971,961	4,054,223	6,094,461	1,221	
Total	196,681	1,241,411,359	51,889,941	13,363,461	30,271,319	10,488,452	54,123,232	1,990,759	242,532
Non-taxable ²	68,608	199,102,354							
Taxable	128,073	1,042,309,005	51,889,941	13,363,461	30,271,319	10,488,452	54,123,232	1,990,759	242,532

NEW MEXICO

Under \$1,000 ²	199	\$117,828						
Under \$1,000	3	1,706	\$25	\$32			\$32	\$7
\$1,000 under \$2,000 ²	661	1,034,414						
\$1,000 under \$2,000	792	1,378,463	2,189	2,914			2,914	725
\$2,000 under \$3,000 ²	623	1,549,099						
\$2,000 under \$3,000	653	1,547,630	6,061	8,006			8,006	1,945
\$3,000 under \$4,000 ²	759	2,659,662						
\$3,000 under \$4,000	450	1,609,076	5,990	7,908			7,908	1,918
\$4,000 under \$5,000 ²	251	1,094,394						
\$4,000 under \$5,000	607	2,730,411	8,763	11,609			11,609	2,846
\$5,000 under \$6,000 ²	28	153,847						
\$5,000 under \$6,000	484	2,632,044	11,934	15,209			15,209	3,275
\$6,000 under \$7,000 ²	29	188,022						
\$6,000 under \$7,000	286	1,842,172	11,451	13,614			13,614	2,163
\$7,000 under \$8,000 ²	6	44,644						
\$7,000 under \$8,000	203	1,525,735	13,013	14,823			14,823	1,810
\$8,000 under \$9,000 ²	5	42,561						
\$8,000 under \$9,000	143	1,211,095	11,930	13,231			13,231	1,301
\$9,000 under \$10,000 ²	11	104,426						
\$9,000 under \$10,000	112	1,062,300	11,258	12,428			12,428	1,170
\$10,000 under \$11,000	70	744,138	9,389	9,856	\$300		10,156	767
\$11,000 under \$12,000	56	639,265	9,112	8,939	792		9,731	619
\$12,000 under \$13,000	43	537,180	9,060	8,520	1,072		9,592	532
\$13,000 under \$14,000	30	400,060	7,900	7,301	963		8,264	364
\$14,000 under \$15,000	31	446,291	9,032	8,001	1,485		9,486	454
\$15,000 under \$20,000	59	1,018,130	29,229	23,231	7,197		30,428	1,199
\$20,000 under \$25,000	34	731,781	28,207	18,904	10,196		29,100	893
\$25,000 under \$30,000	19	518,050	24,695	13,067	12,778		25,845	1,150
\$30,000 under \$40,000	15	505,997	23,498	11,204	18,010		29,214	716
\$40,000 under \$50,000	8	357,889	29,045	8,197	12,279	\$8,829	29,305	260
\$50,000 under \$60,000	1	32,292	41,365	3,281	672		3,953	5
\$60,000 under \$70,000	6	391,837	19,202	5,004	19,531	13,983	41,518	153
\$70,000 under \$80,000	2	146,714	23,189	5,985	13,328		19,313	111
\$80,000 under \$90,000	2	173,421		4,992	18,205	43	23,240	51
\$90,000 under \$100,000	1	(³)	(³)	(³)	(³)		(³)	
\$100,000 under \$150,000	2	(³)	(³)	(³)	(³)	(³)	(³)	
\$150,000 under \$200,000	1	(³)	(³)	(³)	(³)	(³)	(³)	
\$200,000 under \$250,000		(³)	(³)	(³)	(³)	(³)	(³)	
\$250,000 under \$300,000	1	(³)	(³)	(³)	(³)	(³)	(³)	
\$300,000 under \$400,000								
\$400,000 under \$500,000								
\$500,000 under \$750,000								
\$750,000 under \$1,000,000								
\$1,000,000 under \$1,500,000								

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

NEW MEXICO—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 loss 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 under \$2,000,000									
\$2,000,000 under \$3,000,000									
\$3,000,000 under \$4,000,000									
\$4,000,000 under \$5,000,000									
\$5,000,000 and over									
Classes grouped ³		\$802,927	\$113,250	\$10,641	\$58,668	\$44,018	\$113,327	\$68	
Total	6,686	29,995,501	464,430	247,288	178,085	66,873	492,246	24,502	\$3,314
Nontaxable ²	2,572	6,988,897							
Taxable	4,114	23,006,604	464,430	247,288	178,085	66,873	492,246	24,502	3,314

NEW YORK

Under \$1,000 ²	14,033	\$7,822,223							
Under \$1,000	2,360	1,289,790	\$12,406	\$16,283			\$16,283	\$3,877	
\$1,000 under \$2,000 ²	75,446	118,419,419							
\$1,000 under \$2,000	94,636	164,019,845	300,901	397,625			397,625	96,724	
\$2,000 under \$3,000 ²	59,580	147,838,165							
\$2,000 under \$3,000	87,904	209,943,336	846,288	1,127,150			1,127,150	280,862	
\$3,000 under \$4,000 ²	82,101	288,921,326							
\$3,000 under \$4,000	46,860	166,790,562	624,836	828,328			828,328	203,492	
\$4,000 under \$5,000 ²	29,156	126,613,610							
\$4,000 under \$5,000	63,648	285,855,133	811,661	1,075,548			1,075,548	263,887	
\$5,000 under \$6,000 ²	3,629	19,471,918							
\$5,000 under \$6,000	41,519	227,283,613	854,464	1,115,024			1,115,024	260,560	
\$6,000 under \$7,000 ²	1,288	8,248,190							
\$6,000 under \$7,000	28,853	186,576,284	959,349	1,202,003			1,202,003	242,654	
\$7,000 under \$8,000 ²	813	6,062,676							
\$7,000 under \$8,000	21,539	161,053,253	1,011,646	1,241,482			1,241,482	229,836	

\$8,000 under \$9,000 ²	576	4,878,625							
\$8,000 under \$9,000	15,878	134,580,166	1,008,830	1,224,989			1,224,989	216,159	
\$9,000 under \$10,000 ²	507	4,817,111							
\$9,000 under \$10,000	12,731	120,775,390	1,074,016	1,287,982			1,287,982	213,966	
\$10,000 under \$11,000	10,317	108,109,017	1,102,541	1,260,788	\$49,619		1,310,407	207,866	
\$11,000 under \$12,000	8,572	98,423,883	1,197,158	1,276,887	127,321		1,404,208	207,050	
\$12,000 under \$13,000	6,943	86,684,386	1,221,963	1,245,249	173,060		1,418,309	196,346	
\$13,000 under \$14,000	6,053	81,630,939	1,266,956	1,257,241	210,265		1,467,506	200,550	
\$14,000 under \$15,000	5,171	74,929,114	1,340,553	1,289,735	259,943		1,549,678	209,125	
\$15,000 under \$20,000	17,269	297,768,235	7,110,230	5,958,610	2,115,176		8,073,786	963,556	
\$20,000 under \$25,000	9,844	219,520,268	7,627,582	5,073,379	3,393,038		8,466,417	838,835	
\$25,000 under \$30,000	6,339	173,150,250	7,938,981	4,392,702	4,301,132		8,693,834	754,853	
\$30,000 under \$40,000	7,710	265,791,628	15,767,786	6,947,580	9,439,740	\$550,252	16,937,572	1,110,212	\$59,574
\$40,000 under \$50,000	4,461	198,751,342	15,010,485	5,172,475	9,473,437	1,155,716	15,801,628	718,758	72,385
\$50,000 under \$60,000	2,916	159,411,857	14,252,637	4,141,049	9,173,386	1,508,681	14,823,116	494,789	75,690
\$60,000 under \$70,000	2,090	135,214,704	13,595,770	3,267,352	8,870,834	1,920,191	14,058,377	374,245	88,362
\$70,000 under \$80,000	1,510	112,859,973	12,508,109	2,652,660	8,438,041	1,775,401	12,866,102	270,353	87,640
\$80,000 under \$90,000	1,165	98,904,666	11,961,251	2,405,936	8,119,610	1,739,299	12,284,845	206,840	96,754
\$90,000 under \$100,000	872	82,840,396	10,551,023	1,947,846	7,284,180	1,551,079	10,783,105	164,163	67,919
\$100,000 under \$150,000	2,464	298,847,179	42,591,333	6,999,431	29,515,316	6,901,298	43,416,045	505,632	319,080
\$150,000 under \$200,000	1,155	198,478,800	32,243,061	4,973,964	22,847,347	4,866,093	32,687,404	292,864	151,479
\$200,000 under \$250,000	649	144,764,543	24,576,126	3,513,309	17,118,184	4,175,050	24,806,543	177,678	52,739
\$250,000 under \$300,000	413	112,689,378	19,659,347	2,795,214	13,695,551	3,430,214	19,923,979	120,181	144,451
\$300,000 under \$400,000	509	176,065,362	31,639,049	4,180,484	22,119,729	5,578,032	31,878,245	144,013	95,183
\$400,000 under \$500,000	235	104,834,691	18,948,727	2,351,893	12,904,481	3,830,748	19,087,122	68,257	70,138
\$500,000 under \$750,000	322	192,497,189	35,573,539	4,183,287	24,453,525	7,111,954	35,748,766	94,273	80,954
\$750,000 under \$1,000,000	139	119,852,606	22,141,414	2,603,724	14,238,876	5,357,461	22,200,061	42,256	16,391
\$1,000,000 under \$1,500,000	115	139,742,400	24,798,359	2,421,943	14,861,965	7,585,553	24,869,461	34,903	36,199
\$1,500,000 under \$2,000,000	52	89,360,704	15,944,551	1,109,027	10,522,313	4,338,317	15,969,657	12,205	12,891
\$2,000,000 under \$3,000,000	46	110,816,499	21,599,021	2,385,647	15,509,274	3,818,179	21,713,100	14,856	99,223
\$3,000,000 under \$4,000,000	12	41,998,861	6,852,666	349,803	3,545,150	2,971,583	6,866,541	2,347	11,528
\$4,000,000 under \$5,000,000	7	31,552,358	6,621,152	910,779	4,717,205	1,021,803	6,649,738	2,595	26,041
\$5,000,000 and over	11	111,337,344	18,461,221	628,443	10,584,573	7,249,683	18,462,699	1,478	
Total	780,418	6,458,089,207	451,606,998	97,212,851	288,065,272	78,436,592	463,714,715	10,443,096	1,664,621
Nontaxable ²	267,129	733,093,263							
Taxable	513,289	5,724,995,944	451,606,998	97,212,851	288,065,272	78,436,592	463,714,715	10,443,096	1,664,621

NORTH CAROLINA

Under \$1,000 ²	1,431	\$875,125						
Under \$1,000	26	14,938	\$128	\$158			\$158	\$30
\$1,000 under \$2,000 ²	4,789	7,283,090						
\$1,000 under \$2,000	3,089	5,260,446	8,403	11,178			11,178	2,775
\$2,000 under \$3,000 ²	4,692	11,795,206						

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

NORTH CAROLINA—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 loss 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 under \$3,000.....	2, 112	\$5, 020, 742	\$19, 112	\$25, 472			\$25, 472	\$6, 360	
\$3,000 under \$4,000 ²	4, 799	16, 644, 876							
\$3,000 under \$4,000.....	1, 156	4, 176, 399	13, 265	17, 595			17, 595	4, 330	
\$4,000 under \$5,000 ²	1, 353	5, 917, 219							
\$4,000 under \$5,000.....	1, 542	6, 939, 906	16, 719	22, 213			22, 213	5, 494	
\$5,000 under \$6,000 ²	292	1, 579, 578							
\$5,000 under \$6,000.....	1, 094	5, 980, 944	19, 275	24, 641			24, 641	5, 366	
\$6,000 under \$7,000 ²	120	777, 015							
\$6,000 under \$7,000.....	850	5, 492, 247	24, 087	29, 864			29, 864	5, 777	
\$7,000 under \$8,000 ²	91	679, 821							
\$7,000 under \$8,000.....	516	3, 853, 502	20, 527	24, 951			24, 951	4, 424	
\$8,000 under \$9,000 ²	62	528, 569							
\$8,000 under \$9,000.....	425	3, 605, 543	21, 805	25, 937			25, 937	4, 132	
\$9,000 under \$10,000 ²	53	503, 413							
\$9,000 under \$10,000.....	351	3, 337, 611	25, 369	30, 199			30, 199	4, 830	
\$10,000 under \$11,000.....	271	2, 837, 721	20, 763	23, 172	\$1, 257		24, 429	3, 606	
\$11,000 under \$12,000.....	223	2, 559, 209	23, 857	24, 259	3, 222		27, 481	3, 624	
\$12,000 under \$13,000.....	177	2, 208, 823	24, 732	23, 826	4, 295		28, 121	3, 389	
\$13,000 under \$14,000.....	156	2, 109, 972	27, 795	26, 064	5, 482		31, 546	3, 751	
\$14,000 under \$15,000.....	126	1, 828, 731	26, 519	23, 570	6, 348		29, 918	3, 399	
\$15,000 under \$20,000.....	422	7, 240, 263	135, 017	99, 215	51, 130		150, 345	15, 328	
\$20,000 under \$25,000.....	201	4, 492, 448	131, 038	73, 755	69, 128		142, 883	11, 845	
\$25,000 under \$30,000.....	125	3, 414, 821	137, 432	62, 383	84, 319		146, 702	9, 270	
\$30,000 under \$40,000.....	165	5, 576, 202	283, 589	102, 867	198, 861	\$810	302, 538	18, 557	\$392
\$40,000 under \$50,000.....	77	3, 442, 916	239, 259	65, 883	158, 518	23, 969	248, 370	9, 111	
\$50,000 under \$60,000.....	42	2, 316, 531	193, 455	42, 947	138, 628	16, 962	198, 537	5, 082	
\$60,000 under \$70,000.....	32	2, 044, 273	180, 408	26, 475	146, 382	12, 039	184, 896	3, 899	619
\$70,000 under \$80,000.....	21	1, 547, 653	159, 588	21, 853	106, 655	36, 661	165, 169	1, 778	3, 803
\$80,000 under \$90,000.....	17	1, 454, 673	159, 495	13, 937	138, 144	9, 359	161, 440	1, 117	828
\$90,000 under \$100,000.....	16	1, 517, 884	190, 878	24, 578	160, 222	7, 887	192, 687	1, 809	
\$100,000 under \$150,000.....	32	3, 921, 386	532, 372	43, 963	387, 612	105, 060	536, 635	3, 236	1, 027
\$150,000 under \$200,000.....	19	3, 307, 984	494, 595	36, 252	360, 892	99, 214	496, 358	1, 763	
\$200,000 under \$250,000.....	6	1, 354, 139	194, 418	13, 451	83, 874	97, 611	194, 936	518	

\$250,000 under \$300,000.....	8	2,204,842	349,305	15,499	252,432	81,629	349,560	255	
\$300,000 under \$400,000.....	6	2,123,035	362,079	15,912	301,595	45,608	363,115	1,036	
\$400,000 under \$500,000.....	3	1,292,435	209,480	9,124	143,137	57,329	209,590	110	
\$500,000 under \$750,000.....	6	3,614,057	602,983	5,830	465,643	132,675	604,148	1,010	155
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....	2	(³)	(³)		(³)	(³)	(³)	(³)	
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....	1	(³)	(³)			(³)	(³)		
Classes grouped ³		8,363,598	1,203,894		450,904	753,210	1,204,114	220	
Total.....	30,997	161,039,786	6,051,641	1,007,023	3,718,680	1,480,023	6,205,726	147,261	6,824
Nontaxable ²	17,682	46,583,912							
Taxable.....	13,315	114,455,874	6,051,641	1,007,023	3,718,680	1,480,023	6,205,726	147,261	6,824

NORTH DAKOTA

Under \$1,000 ¹	530	\$313,602							
Under \$1,000.....	11	4,353	\$50	\$65			\$65	\$15	
\$1,000 under \$2,000 ²	1,341	2,094,085							
\$1,000 under \$2,000.....	1,116	1,943,121	3,405	4,540			4,540	1,135	
\$2,000 under \$3,000 ²	1,506	3,774,560							
\$2,000 under \$3,000.....	783	1,866,333	7,575	10,028			10,028	2,453	
\$3,000 under \$4,000 ²	1,356	4,716,870							
\$3,000 under \$4,000.....	425	1,520,373	5,020	6,601			6,601	1,581	
\$4,000 under \$5,000 ²	388	1,697,844							
\$4,000 under \$5,000.....	602	2,711,013	6,104	8,093			8,093	1,989	
\$5,000 under \$6,000 ²	64	339,253							
\$5,000 under \$6,000.....	461	2,516,038	8,093	10,206			10,206	2,113	
\$6,000 under \$7,000 ²	11	70,458							
\$6,000 under \$7,000.....	295	1,910,852	8,884	10,569			10,569	1,685	
\$7,000 under \$8,000 ²	5	38,226							
\$7,000 under \$8,000.....	212	1,583,509	8,980	10,630			10,630	1,650	
\$8,000 under \$9,000 ²	2	17,169							
\$8,000 under \$9,000.....	150	1,271,309	9,651	11,110			11,110	1,459	
\$9,000 under \$10,000 ²	2	19,024							
\$9,000 under \$10,000.....	102	971,083	8,165	9,159			9,159	994	
\$10,000 under \$11,000.....	75	790,435	7,582	8,204	\$372		8,576	994	
\$11,000 under \$12,000.....	48	561,512	6,596	6,351	694		7,045	449	
\$12,000 under \$13,000.....	50	622,367	8,086	8,063	1,175		9,238	1,152	
\$13,000 under \$14,000.....	20	270,823	4,237	3,968	707		4,675	438	
\$14,000 under \$15,000.....	31	448,063	7,865	7,146	1,523		8,669	804	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

NORTH DAKOTA—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 loss 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
\$15,000 under \$20,000.....	60	\$1,016,483	\$23,339	\$18,318	\$6,753	-----	\$25,071	\$1,732	-----
\$20,000 under \$25,000.....	37	825,652	28,297	17,873	12,732	-----	30,605	2,308	-----
\$25,000 under \$30,000.....	13	351,603	14,466	6,551	8,455	-----	15,006	540	-----
\$30,000 under \$40,000.....	12	410,398	26,213	13,629	14,975	-----	28,604	2,391	-----
\$40,000 under \$50,000.....	3	(²)	(²)	(²)	(²)	-----	(²)	(²)	-----
\$50,000 under \$60,000.....									
\$60,000 under \$70,000.....									
\$70,000 under \$80,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)	(²)	-----
\$80,000 under \$90,000.....									
\$90,000 under \$100,000.....									
\$100,000 under \$150,000.....									
\$150,000 under \$200,000.....									
\$200,000 under \$250,000.....									
\$250,000 under \$300,000.....									
\$300,000 under \$400,000.....									
\$400,000 under \$500,000.....									
\$500,000 under \$750,000.....									
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ³		201,604	16,832	4,130	6,894	\$6,368	17,392	560	-----
Total.....	9,710	34,878,015	209,440	175,234	54,280	6,368	235,882	26,442	-----
Nontaxable ²	5,205	13,081,091							
Taxable.....	4,505	21,796,924	209,440	175,234	54,280	6,368	235,882	26,442	-----

OHIO

Under \$1,000 ¹	5,433	\$4,623,871							
Under \$1,000	375	212,654	\$1,883	\$2,506			\$2,506	\$623	
\$1,000 under \$2,000 ²	21,845	34,539,810							
\$1,000 under \$2,000	29,752	52,110,555	89,897	119,767			119,767	29,870	
\$2,000 under \$3,000 ²	19,965	49,323,935							
\$2,000 under \$3,000	24,825	58,787,932	230,784	307,416			307,416	76,632	
\$3,000 under \$4,000 ²	24,970	87,499,377							
\$3,000 under \$4,000	13,068	46,877,410	149,524	199,100			199,100	49,576	
\$4,000 under \$5,000 ²	8,539	37,163,947							
\$4,000 under \$5,000	19,088	85,467,762	210,593	280,042			280,042	69,449	
\$5,000 under \$6,000 ²	1,387	7,500,640							
\$5,000 under \$6,000	10,190	55,657,452	183,639	246,788			246,788	63,149	
\$6,000 under \$7,000 ²	689	4,428,998							
\$6,000 under \$7,000	6,779	43,848,848	202,579	254,056			254,056	51,477	
\$7,000 under \$8,000 ²	415	3,095,080							
\$7,000 under \$8,000	4,919	36,760,120	203,532	250,266			250,266	46,734	
\$8,000 under \$9,000 ²	315	2,659,329							
\$8,000 under \$9,000	3,550	30,108,957	198,077	240,814			240,814	42,737	
\$9,000 under \$10,000 ²	254	2,411,512							
\$9,000 under \$10,000	2,785	26,426,075	206,111	248,993			248,993	42,882	
\$10,000 under \$11,000	2,265	23,755,841	205,790	234,616	\$10,907		245,523	39,733	
\$11,000 under \$12,000	1,818	20,873,761	218,645	229,472	28,240		257,712	39,067	
\$12,000 under \$13,000	1,569	19,595,219	231,913	228,770	39,182		267,952	36,039	
\$13,000 under \$14,000	1,286	17,332,445	229,921	222,192	44,698		266,890	36,969	
\$14,000 under \$15,000	1,125	16,314,073	245,670	227,134	55,995		283,129	37,459	
\$15,000 under \$20,000	3,580	61,764,295	1,271,398	1,026,100	436,967		1,463,067	191,669	
\$20,000 under \$25,000	2,035	45,216,752	1,396,503	866,784	686,157		1,552,941	156,438	
\$25,000 under \$30,000	1,246	34,147,570	1,438,999	719,761	847,593		1,567,354	128,355	
\$30,000 under \$40,000	1,494	51,470,092	2,833,938	1,121,730	1,836,208	\$80,290	3,038,228	183,397	\$20,893
\$40,000 under \$50,000	812	36,162,518	2,577,128	791,879	1,705,430	213,859	2,711,168	122,728	11,312
\$50,000 under \$60,000	509	27,843,750	2,366,638	581,278	1,561,470	324,342	2,467,090	84,021	16,431
\$60,000 under \$70,000	323	20,812,684	3,981,503	1,385,197	2,287,620	366,106	4,038,923	49,006	8,414
\$70,000 under \$80,000	239	17,958,437	1,888,823	319,370	1,302,730	326,267	1,948,367	39,540	20,004
\$80,000 under \$90,000	186	15,707,055	1,808,532	266,998	1,183,141	391,458	1,841,597	27,924	5,141
\$90,000 under \$100,000	146	13,745,874	1,637,421	215,780	1,136,774	334,137	1,686,091	26,429	22,841
\$100,000 under \$150,000	293	35,374,576	4,613,668	472,681	3,075,005	1,150,782	4,698,468	48,684	36,116
\$150,000 under \$200,000	148	25,662,972	3,579,814	294,559	2,247,201	1,148,589	3,690,349	22,779	87,756
\$200,000 under \$250,000	77	17,206,748	2,502,512	216,536	1,346,117	980,603	2,543,256	13,034	27,710
\$250,000 under \$300,000	40	10,746,728	1,646,288	148,508	897,545	608,051	1,654,104	7,816	
\$300,000 under \$400,000	51	17,551,034	2,749,483	197,085	1,687,774	897,134	2,781,993	10,035	22,475
\$400,000 under \$500,000	27	11,992,202	1,843,441	87,927	1,049,323	714,341	1,851,591	5,865	2,285
\$500,000 under \$750,000	31	19,456,286	3,139,031	200,421	1,804,602	1,157,007	3,162,030	5,831	17,168
\$750,000 under \$1,000,000	13	11,085,498	1,841,511	176,190	936,545	745,838	1,858,573	4,316	12,746
\$1,000,000 under \$1,500,000	9	11,078,481	1,559,600	39,895	618,766	951,693	1,610,354	1,276	49,478

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

OHIO—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 loss 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 under \$2,000,000.....	9	\$15, 678, 748	\$3, 005, 072	\$219, 955	\$2, 324, 528	\$462, 847	\$3, 007, 330	\$2, 258	-----
\$2,000,000 under \$3,000,000.....	3	(³)	(³)	(³)	(³)	(³)	(³)	(³)	-----
\$3,000,000 under \$4,000,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	-----
\$4,000,000 under \$5,000,000.....									-----
\$5,000,000 and over.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	-----
Classes grouped ³		34, 724, 098	4, 903, 714	173, 493	1, 112, 734	3, 618, 991	4, 905, 218	1, 504	-----
Total.....	218, 479	1, 302, 762, 001	55, 393, 575	12, 814, 059	30, 263, 252	14, 472, 335	57, 549, 646	1, 795, 301	\$360, 770
Nontaxable ²	83, 812	233, 246, 499							
Taxable.....	134, 667	1, 069, 515, 502	55, 393, 575	12, 814, 059	30, 263, 252	14, 472, 335	57, 549, 646	1, 795, 301	360, 770

OKLAHOMA

Under \$1,000 ¹	1, 236	\$705, 301							
Under \$1,000.....	77	38, 496	\$331	\$434			\$434	\$103	
\$1,000 under \$2,000 ²	3, 491	5, 429, 560							
\$1,000 under \$2,000.....	3, 331	5, 818, 455	11, 581	15, 349			15, 349	3, 768	
\$2,000 under \$3,000 ²	3, 875	9, 751, 152							
\$2,000 under \$3,000.....	2, 964	7, 007, 721	28, 135	37, 242			37, 242	9, 107	
\$3,000 under \$4,000 ²	4, 974	17, 321, 646							
\$3,000 under \$4,000.....	2, 079	7, 507, 279	22, 653	29, 825			29, 825	7, 172	
\$4,000 under \$5,000 ²	1, 480	6, 435, 495							
\$4,000 under \$5,000.....	3, 367	15, 065, 098	34, 619	45, 882			45, 882	11, 263	
\$5,000 under \$6,000 ²	229	1, 236, 074							
\$5,000 under \$6,000.....	2, 316	12, 661, 472	46, 284	58, 568			58, 568	12, 284	
\$6,000 under \$7,000 ²	87	559, 035							
\$6,000 under \$7,000.....	1, 504	9, 717, 552	48, 627	58, 924			58, 924	10, 297	
\$7,000 under \$8,000 ²	46	343, 414							
\$7,000 under \$8,000.....	1, 097	8, 180, 825	50, 205	58, 921			58, 921	8, 716	

\$8,000 under \$9,000 ¹	48	406,541							
\$8,000 under \$9,000	748	6,346,227	47,854	55,020			55,020	7,166	
\$9,000 under \$10,000 ²	29	274,687							
\$9,000 under \$10,000	609	5,777,781	53,014	59,939			59,939	6,925	
\$10,000 under \$11,000	486	5,108,696	52,531	56,905	\$2,410		59,315	6,784	
\$11,000 under \$12,000	436	4,998,845	63,370	64,944	6,320		71,264	7,894	
\$12,000 under \$13,000	307	3,834,445	58,535	57,057	7,521		64,578	6,043	
\$13,000 under \$14,000	269	3,626,587	121,187	118,765	9,310		128,075	6,888	
\$14,000 under \$15,000	230	3,334,234	61,990	57,226	11,453		68,679	6,689	
\$15,000 under \$20,000	756	12,995,034	329,196	266,707	90,478		357,185	27,989	
\$20,000 under \$25,000	354	7,867,840	281,456	183,638	119,083		302,721	21,265	
\$25,000 under \$30,000	215	5,878,511	276,327	152,560	143,632		296,192	19,865	
\$30,000 under \$40,000	236	8,125,195	501,274	228,389	289,977	\$6,658	525,024	23,750	
\$40,000 under \$50,000	112	4,979,398	396,096	150,204	241,220	19,823	411,247	14,258	\$893
\$50,000 under \$60,000	63	3,416,328	322,430	91,913	176,407	60,952	329,272	6,344	498
\$60,000 under \$70,000	56	3,588,462	382,450	91,347	219,181	76,730	387,258	4,808	
\$70,000 under \$80,000	31	2,311,890	238,592	50,912	137,817	56,008	244,737	6,086	59
\$80,000 under \$90,000	25	2,104,084	246,830	43,101	157,621	50,392	251,114	1,890	2,394
\$90,000 under \$100,000	14	1,326,836	175,844	28,239	117,938	31,983	178,160	2,316	
\$100,000 under \$150,000	44	5,347,224	717,661	94,949	430,263	199,459	724,671	7,010	
\$150,000 under \$200,000	14	2,439,311	374,385	47,508	231,725	97,731	376,964	2,579	
\$200,000 under \$250,000	9	1,985,144	305,396	30,896	174,016	102,236	307,148	1,752	
\$250,000 under \$300,000	8	2,126,858	313,863	24,607	167,358	124,194	316,159	2,296	
\$300,000 under \$400,000	3	991,351	147,139	17,043	74,367	57,028	148,438	1,299	
\$400,000 under \$500,000	2	891,470	160,505	21,741	103,718	36,185	161,644	741	398
\$500,000 under \$750,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$750,000 under \$1,000,000	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$1,000,000 under \$1,500,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$1,500,000 under \$2,000,000									
\$2,000,000 under \$3,000,000									
\$3,000,000 under \$4,000,000									
\$4,000,000 under \$5,000,000									
\$5,000,000 and over									
Classes grouped ³		3,199,791	575,914	66,416	419,203	117,121	602,740	1,458	25,368
Total	37,261	211,061,345	6,446,274	2,365,171	3,331,018	1,036,500	6,732,689	256,805	29,610
Nontaxable ²	15,495	42,462,905							
Taxable	21,766	168,598,440	6,446,274	2,365,171	3,331,018	1,036,500	6,732,689	256,805	29,610

OREGON

Under \$1,000 ¹	488	\$271,861						
Under \$1,000	55	33,680	\$335	\$444		\$444	\$109	
\$1,000 under \$2,000 ²	2,734	4,551,363						
\$1,000 under \$2,000	4,930	8,551,100	13,627	18,169		18,169	4,542	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

OREGON—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 loss 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 under \$3,000 ²	2, 876	\$7, 047, 787							
\$2,000 under \$3,000	3, 389	8, 047, 469	\$31, 545	\$41, 996			\$41, 996	\$10, 451	
\$3,000 under \$4,000 ²	3, 115	11, 007, 641							
\$3,000 under \$4,000	1, 754	6, 244, 496	20, 598	27, 237			27, 237	6, 639	
\$4,000 under \$5,000 ²	1, 237	5, 368, 258							
\$4,000 under \$5,000	2, 400	10, 705, 816	29, 210	38, 494			38, 494	9, 284	
\$5,000 under \$6,000 ²	129	695, 681							
\$5,000 under \$6,000	1, 617	8, 838, 321	32, 052	41, 115			41, 115	9, 063	
\$6,000 under \$7,000 ²	46	296, 875							
\$6,000 under \$7,000	1, 015	6, 565, 596	32, 616	39, 930			39, 930	7, 314	
\$7,000 under \$8,000 ²	45	335, 093							
\$7,000 under \$8,000	705	5, 251, 461	32, 184	38, 290			38, 290	6, 106	
\$8,000 under \$9,000 ²	24	199, 972							
\$8,000 under \$9,000	483	4, 106, 387	30, 770	35, 997			35, 997	5, 227	
\$9,000 under \$10,000 ²	20	190, 604							
\$9,000 under \$10,000	385	3, 655, 960	32, 832	37, 787			37, 787	4, 955	
\$10,000 under \$11,000	296	3, 093, 119	30, 007	33, 178	\$1, 361		34, 539	4, 532	
\$11,000 under \$12,000	233	2, 676, 314	31, 378	32, 253	3, 416		35, 669	4, 291	
\$12,000 under \$13,000	177	2, 212, 408	30, 345	30, 377	4, 384		34, 761	4, 416	
\$13,000 under \$14,000	176	2, 377, 470	37, 907	36, 835	6, 163		42, 998	5, 091	
\$14,000 under \$15,000	120	1, 739, 439	32, 354	31, 018	5, 991		37, 009	4, 655	
\$15,000 under \$20,000	388	6, 668, 781	153, 181	124, 643	46, 155		170, 798	17, 617	
\$20,000 under \$25,000	155	3, 388, 825	114, 844	75, 706	51, 654		127, 360	12, 516	
\$25,000 under \$30,000	79	2, 155, 268	99, 269	53, 920	53, 063		106, 983	7, 714	
\$30,000 under \$40,000	111	3, 776, 511	214, 281	93, 328	133, 565	\$5, 001	231, 894	15, 208	\$2, 405
\$40,000 under \$50,000	44	1, 953, 422	140, 213	42, 399	97, 356	3, 411	143, 166	2, 514	439
\$50,000 under \$60,000	35	1, 865, 682	146, 278	31, 605	94, 464	24, 112	150, 181	2, 304	1, 599
\$60,000 under \$70,000	17	1, 099, 565	107, 727	22, 443	67, 382	20, 460	110, 285	2, 558	
\$70,000 under \$80,000	9	669, 078	78, 300	19, 097	58, 626	2, 465	80, 188	1, 888	
\$80,000 under \$90,000	12	1, 008, 100	114, 716	17, 008	79, 456	20, 641	117, 105	2, 318	71
\$90,000 under \$100,000	4	372, 301	40, 557	3, 514	25, 126	12, 593	41, 233	351	325
\$100,000 under \$150,000	16	1, 813, 491	206, 165	24, 490	102, 870	91, 434	218, 794	1, 828	10, 801
\$150,000 under \$200,000	7	1, 257, 561	140, 883	4, 535	13, 493	123, 358	141, 386	503	

\$200,000 under \$250,000.....	2	449,916	58,159	4,957	17,728	35,507	58,192	33	
\$250,000 under \$300,000.....	2	(3)	(3)		(3)	(3)	(3)	(3)	
\$300,000 under \$400,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$400,000 under \$500,000.....									
\$500,000 under \$750,000.....	1	(3)	(3)	(3)	(3)		(3)	(3)	
\$750,000 under \$1,000,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ¹		2,307,091	354,943	35,523	140,723	179,096	355,342	399	
Total.....	29,333	132,829,673	2,387,276	1,036,288	1,002,976	518,078	2,557,342	154,426	15,640
Nontaxable ²	10,714	29,965,135							
Taxable.....	18,619	102,864,538	2,387,276	1,036,288	1,002,976	518,078	2,557,342	154,426	15,640

PENNSYLVANIA

Under \$1,000 ²	7,316	\$4,270,227							
Under \$1,000.....	995	553,717	\$5,114	\$6,708			\$6,708	\$1,594	
\$1,000 under \$2,000 ²	41,283	66,028,327							
\$1,000 under \$2,000.....	42,102	73,224,198	129,175	172,024			172,024	42,849	
\$2,000 under \$3,000 ²	33,730	83,080,710							
\$2,000 under \$3,000.....	45,180	108,303,054	437,176	580,830			580,830	143,654	
\$3,000 under \$4,000 ²	40,000	139,860,195							
\$3,000 under \$4,000.....	23,764	83,509,983	368,249	489,383			489,383	121,134	
\$4,000 under \$5,000 ²	13,358	58,298,435							
\$4,000 under \$5,000.....	27,289	122,497,342	371,626	492,601			492,601	120,975	
\$5,000 under \$6,000 ²	2,175	11,710,072							
\$5,000 under \$6,000.....	16,757	91,593,823	336,778	432,104			432,104	95,326	
\$6,000 under \$7,000 ²	883	5,680,158							
\$6,000 under \$7,000.....	11,598	75,010,169	360,447	446,635			446,635	86,188	
\$7,000 under \$8,000 ²	555	4,156,907							
\$7,000 under \$8,000.....	8,329	62,253,012	364,437	440,429			440,429	75,992	
\$8,000 under \$9,000 ²	417	3,521,251							
\$8,000 under \$9,000.....	6,178	52,347,323	362,048	428,926			428,926	66,878	
\$9,000 under \$10,000 ²	311	2,945,854							
\$9,000 under \$10,000.....	4,848	45,958,311	377,203	441,779			441,779	64,576	
\$10,000 under \$11,000.....	3,869	40,585,808	381,596	421,146	\$18,759		439,905	58,309	
\$11,000 under \$12,000.....	3,290	37,788,974	414,551	423,408	48,899		472,307	57,756	
\$12,000 under \$13,000.....	2,714	33,883,006	438,358	429,253	67,345		496,598	58,240	
\$13,000 under \$14,000.....	2,305	31,089,263	461,847	434,444	81,537		515,981	54,134	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

PENNSYLVANIA—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 loss 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 under \$15,000.....	1,927	\$27,976,607	\$458,356	\$415,200	\$96,996		\$512,196	\$53,840	
\$15,000 under \$20,000.....	6,350	109,543,128	2,465,010	1,941,888	772,324		2,714,212	249,202	
\$20,000 under \$25,000.....	3,484	77,681,849	2,562,473	1,580,563	1,195,160		2,775,723	213,250	
\$25,000 under \$30,000.....	2,286	62,201,638	2,712,460	1,386,735	1,526,651		2,913,386	200,926	
\$30,000 under \$40,000.....	2,573	88,688,890	5,087,321	2,077,901	3,134,528	\$175,364	5,387,793	273,386	\$27,086
\$40,000 under \$50,000.....	1,474	65,718,069	4,826,227	1,513,148	3,117,719	389,157	5,020,024	171,942	21,855
\$50,000 under \$60,000.....	871	47,556,369	4,050,898	1,043,914	2,645,839	534,437	4,224,190	110,457	22,835
\$60,000 under \$70,000.....	640	41,360,006	4,052,736	876,369	2,618,987	685,221	4,180,577	81,969	45,872
\$70,000 under \$80,000.....	409	30,483,965	3,281,320	581,297	2,143,995	634,530	3,359,822	61,344	17,158
\$80,000 under \$90,000.....	319	26,865,881	3,097,842	517,279	2,169,042	508,550	3,194,871	54,061	42,968
\$90,000 under \$100,000.....	270	25,620,731	3,253,815	470,764	2,240,113	603,989	3,314,866	37,037	24,014
\$100,000 under \$150,000.....	627	75,452,157	10,226,769	1,305,728	7,082,685	2,044,429	10,432,842	103,592	102,481
\$150,000 under \$200,000.....	269	46,434,950	6,764,621	682,104	4,309,925	1,855,370	6,847,399	44,541	38,237
\$200,000 under \$250,000.....	133	29,453,501	4,717,316	516,146	3,212,574	1,024,695	4,753,415	30,725	5,374
\$250,000 under \$300,000.....	81	21,891,229	3,410,499	279,110	2,144,841	1,011,787	3,435,738	19,827	5,412
\$300,000 under \$400,000.....	94	32,551,255	5,392,924	453,214	3,674,226	1,305,065	5,432,505	17,966	21,615
\$400,000 under \$500,000.....	58	26,305,531	4,343,891	339,506	2,711,078	1,309,114	4,359,698	12,919	2,888
\$500,000 under \$750,000.....	44	25,574,483	4,052,229	195,531	2,467,521	1,437,337	4,100,389	6,729	1,431
\$750,000 under \$1,000,000.....	24	20,903,756	3,596,222	213,272	2,305,987	1,054,505	3,603,764	5,308	2,234
\$1,000,000 under \$1,500,000.....	21	23,857,167	3,536,357	206,326	2,379,264	1,388,651	3,974,241	4,052	33,832
\$1,500,000 under \$2,000,000.....	10	17,646,798	2,621,617	54,532	1,080,207	1,488,443	2,623,182	1,565	
\$2,000,000 under \$3,000,000.....	3	7,495,253	1,603,758	168,706	1,373,397	62,896	1,604,999	1,241	
\$3,000,000 under \$4,000,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$4,000,000 under \$5,000,000.....	4	17,416,817	2,596,511	27,410	1,102,969	1,466,896	2,597,275	764	
\$5,000,000 and over.....	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
Classes grouped ³		18,124,557	2,772,688	10,425	1,444,158	1,347,333	2,801,916	591	28,637
Total.....	361,220	2,204,955,406	96,772,465	22,526,738	57,166,726	20,327,769	100,021,233	2,804,839	443,929
Nontaxable ²	140,028	379,552,136							
Taxable.....	221,192	1,825,403,270	96,772,465	22,526,738	57,166,726	20,327,769	100,021,233	2,804,839	443,929

RHODE ISLAND

Under \$1,000 ¹	493	\$287,683							
Under \$1,000	81	47,229	\$316	\$411			\$411	\$95	
\$1,000 under \$2,000 ²	2,673	4,254,799							
\$1,000 under \$2,000	3,516	6,082,864	9,970	13,226			13,226	3,256	
\$2,000 under \$3,000 ²	2,535	6,250,498							
\$2,000 under \$3,000	2,291	5,464,439	20,721	27,419			27,419	6,698	
\$3,000 under \$4,000 ²	2,634	9,219,281							
\$3,000 under \$4,000	1,460	5,242,712	17,539	23,188			23,188	5,649	
\$4,000 under \$5,000 ²	1,018	4,417,148							
\$4,000 under \$5,000	2,046	9,199,711	22,971	30,475			30,475	7,504	
\$5,000 under \$6,000 ²	183	989,905							
\$5,000 under \$6,000	1,286	7,022,641	26,785	34,425			34,425	7,640	
\$6,000 under \$7,000 ²	84	541,017							
\$6,000 under \$7,000	848	5,488,289	26,160	32,607			32,607	6,447	
\$7,000 under \$8,000 ²	35	258,469							
\$7,000 under \$8,000	604	4,515,349	26,017	32,054			32,054	6,037	
\$8,000 under \$9,000 ²	34	289,535							
\$8,000 under \$9,000	463	3,933,979	26,373	31,963			31,963	5,590	
\$9,000 under \$10,000 ²	28	267,325							
\$9,000 under \$10,000	385	3,653,529	29,564	34,900			34,900	5,336	
\$10,000 under \$11,000	328	3,429,716	32,041	35,699	\$1,469		37,168	5,127	
\$11,000 under \$12,000	260	2,979,677	31,807	33,198	3,783		36,981	5,174	
\$12,000 under \$13,000	227	2,832,612	35,024	34,964	5,568		40,532	5,508	
\$13,000 under \$14,000	212	2,853,193	40,994	38,547	7,366		45,913	4,919	
\$14,000 under \$15,000	184	2,672,072	42,202	38,563	9,266		47,829	5,627	
\$15,000 under \$20,000	620	10,715,896	230,117	181,396	76,372		257,768	27,651	
\$20,000 under \$25,000	304	6,833,741	220,958	134,353	107,295		241,648	20,690	
\$25,000 under \$30,000	214	5,864,462	247,659	117,544	146,260		263,804	16,145	
\$30,000 under \$40,000	226	7,787,406	430,757	166,609	278,775	\$12,128	457,512	26,129	\$626
\$40,000 under \$50,000	148	6,582,332	472,328	138,750	301,983	50,481	491,214	15,112	3,774
\$50,000 under \$60,000	94	5,129,412	426,252	92,085	276,036	71,389	439,510	12,539	719
\$60,000 under \$70,000	56	3,615,466	339,360	57,693	217,052	71,378	346,123	6,366	397
\$70,000 under \$80,000	44	3,305,755	339,954	45,050	212,394	91,289	348,733	5,125	3,654
\$80,000 under \$90,000	35	2,970,799	308,709	28,506	211,872	75,616	315,994	5,518	1,767
\$90,000 under \$100,000	20	1,856,337	213,630	22,298	153,373	51,653	227,324	1,776	11,918
\$100,000 under \$150,000	64	7,494,319	952,124	92,473	663,658	223,684	979,815	7,906	19,785
\$150,000 under \$200,000	21	3,583,738	535,217	43,610	380,601	116,392	540,603	2,424	2,962
\$200,000 under \$250,000	13	2,868,298	439,579	39,541	282,945	123,114	445,600	3,585	2,436
\$250,000 under \$300,000	9	2,463,971	385,960	14,264	298,571	74,546	387,381	1,421	
\$300,000 under \$400,000	12	4,207,768	664,197	30,452	467,511	172,486	670,449	2,972	3,280
\$400,000 under \$500,000	4	1,716,697	323,326	22,259	290,308	12,295	324,862	1,536	
\$500,000 under \$750,000	6	3,648,683	546,067	27,068	259,573	260,426	547,067	1,000	
\$750,000 under \$1,000,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$1,000,000 under \$1,500,000	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$1,500,000 under \$2,000,000									

¹ 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.

² Nontaxable. Specific exemption: exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

RHODE ISLAND—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 loss 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 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ²		\$3,386,412	\$628,335	\$35,869	\$494,220	\$98,776	\$628,865	\$530	
Total.....	25,801	176,225,164	8,093,013	1,731,459	5,146,251	1,505,653	8,383,363	239,032	\$51,318
Nontaxable ²	9,717	26,775,660							
Taxable.....	16,084	149,449,504	8,093,013	1,731,459	5,146,251	1,505,653	8,383,363	239,032	51,318

SOUTH CAROLINA

Under \$1,000 ²	602	\$360,382							
Under \$1,000.....	20	12,959	\$129	\$167			\$167	\$38	
\$1,000 under \$2,000 ²	2,115	3,263,714							
\$1,000 under \$2,000.....	1,478	2,557,728	4,462	5,937			5,937	1,475	
\$2,000 under \$3,000 ²	2,015	5,042,934							
\$2,000 under \$3,000.....	1,075	2,519,516	9,634	12,776			12,776	3,142	
\$3,000 under \$4,000 ²	1,984	6,876,488							
\$3,000 under \$4,000.....	502	1,787,739	6,093	8,059			8,059	1,966	
\$4,000 under \$5,000 ²	705	3,065,230							
\$4,000 under \$5,000.....	770	3,446,762	7,676	10,082			10,082	2,406	
\$5,000 under \$6,000 ²	97	522,768							
\$5,000 under \$6,000.....	545	2,977,945	9,654	12,451			12,451	2,797	
\$6,000 under \$7,000 ²	47	302,602							
\$6,000 under \$7,000.....	368	2,381,898	10,320	12,808			12,808	2,488	
\$7,000 under \$8,000 ²	29	214,673							
\$7,000 under \$8,000.....	257	1,917,190	11,145	13,280			13,280	2,135	
\$8,000 under \$9,000 ²	23	195,173							

\$8,000 under \$9,000.....	186	1, 579, 262	10, 391	12, 628			12, 628	2, 237	
\$9,000 under \$10,000 ²	8	75, 142							
\$9,000 under \$10,000.....	124	1, 180, 667	8, 868	10, 464			10, 464	1, 596	
\$10,000 under \$11,000.....	141	1, 480, 532	12, 790	14, 154		788	14, 942	2, 152	
\$11,000 under \$12,000.....	107	1, 225, 473	11, 345	12, 092	1, 521		13, 613	2, 268	
\$12,000 under \$13,000.....	80	937, 658	11, 636	11, 235	1, 951		13, 186	1, 550	
\$13,000 under \$14,000.....	74	1, 001, 489	13, 344	12, 679	2, 596		15, 275	1, 931	
\$14,000 under \$15,000.....	53	769, 313	13, 913	12, 902	2, 685		15, 587	1, 674	
\$15,000 under \$20,000.....	126	2, 179, 365	42, 184	31, 957	15, 955		47, 912	5, 728	
\$20,000 under \$25,000.....	60	1, 331, 325	48, 216	27, 786	24, 503		52, 289	4, 073	
\$25,000 under \$30,000.....	36	1, 003, 018	43, 030	22, 111	25, 763		47, 874	4, 844	
\$30,000 under \$40,000.....	44	1, 498, 581	80, 330	30, 773	54, 301		85, 074	4, 744	
\$40,000 under \$50,000.....	19	867, 514	65, 458	21, 066	43, 334	4, 230	68, 630	3, 172	
\$50,000 under \$60,000.....	13	660, 024	50, 499	8, 588	36, 854	7, 403	52, 845	2, 346	
\$60,000 under \$70,000.....	3	190, 040	19, 273	5, 195	12, 565	3, 085	20, 845	1, 444	128
\$70,000 under \$80,000.....	6	449, 341	48, 768	699	9, 597	38, 521	48, 817	49	
\$80,000 under \$90,000.....	5	428, 754	47, 738	5, 173	32, 230	10, 868	48, 271	533	
\$90,000 under \$100,000.....	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$100,000 under \$150,000.....	4	452, 772	52, 873	3, 011	32, 638	17, 245	52, 894	21	
\$150,000 under \$200,000.....									
\$200,000 under \$250,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$250,000 under \$300,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$300,000 under \$400,000.....									
\$400,000 under \$500,000.....									
\$500,000 under \$750,000.....									
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ³		694, 389	76, 859	1, 712	15, 531	61, 148	78, 391	552	980
Total.....	13, 725	55, 510, 360	716, 628	319, 785	312, 812	142, 500	775, 097	57, 361	1, 108
Nontaxable ²	7, 625	19, 919, 106							
Taxable.....	6, 100	35, 591, 254	716, 628	319, 785	312, 812	142, 500	775, 097	57, 361	1, 108

SOUTH DAKOTA

Under \$1,000 ²	578	\$350, 630							
Under \$1,000.....	26	12, 748	\$127	\$163			\$163	\$36	
\$1,000 under \$2,000 ²	1, 520	2, 302, 285							
\$1,000 under \$2,000.....	1, 091	1, 890, 419	3, 321	4, 418			4, 418	1, 097	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

\$200,000 under \$250,000.....									
\$250,000 under \$300,000.....									
\$300,000 under \$400,000.....									
\$400,000 under \$500,000.....									
\$500,000 under \$750,000.....									
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....		487,246	62,160	3,643	48,292	10,710	62,645	485	
Classes grouped ³									
Total.....	10,649	38,954,968	321,516	204,588	126,630	18,309	349,527	28,011	
Nontaxable ²	5,865	14,989,609							
Taxable.....	4,784	23,965,359	321,516	204,588	126,630	18,309	349,527	28,011	

TENNESSEE

Under \$1,000 ¹	955	\$590,402							
Under \$1,000.....	93	59,722	\$576	\$752			\$752	\$176	
\$1,000 under \$2,000 ²	3,808	5,949,198							
\$1,000 under \$2,000.....	4,183	7,277,809	12,394	16,495			16,495	4,101	
\$2,000 under \$3,000 ²	3,368	8,566,663							
\$2,000 under \$3,000.....	3,126	7,410,558	29,139	38,657			38,657	9,518	
\$3,000 under \$4,000 ²	4,913	17,323,951							
\$3,000 under \$4,000.....	1,766	6,337,379	18,984	25,162			25,162	6,178	
\$4,000 under \$5,000 ²	1,555	6,776,477							
\$4,000 under \$5,000.....	2,734	12,255,727	29,389	39,043			39,043	9,654	
\$5,000 under \$6,000 ²	243	1,323,502							
\$5,000 under \$6,000.....	1,555	10,153,224	34,901	45,023			45,023	10,122	
\$6,000 under \$7,000 ²	108	687,257							
\$6,000 under \$7,000.....	1,239	8,012,327	38,193	47,488			47,488	9,295	
\$7,000 under \$8,000 ²	92	685,713							
\$7,000 under \$8,000.....	856	6,422,177	37,213	45,104			45,104	7,891	
\$8,000 under \$9,000 ²	44	374,644							
\$8,000 under \$9,000.....	613	5,193,369	37,026	43,835			43,835	6,809	
\$9,000 under \$10,000 ²	28	267,227							
\$9,000 under \$10,000.....	457	4,325,957	34,609	41,100			41,100	6,491	
\$10,000 under \$11,000.....	419	4,393,778	39,602	44,304	\$1,975		46,279	6,677	
\$11,000 under \$12,000.....	313	3,602,896	39,216	40,035	4,531		44,566	5,350	
\$12,000 under \$13,000.....	227	2,831,644	34,586	33,911	5,649		39,560	4,974	
\$13,000 under \$14,000.....	251	3,382,847	47,991	45,457	8,579		54,036	6,045	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

TENNESSEE—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 loss 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 under \$15,000.....	147	\$2,131,343	\$35,433	\$33,378	\$7,261		\$40,639	\$5,206	
\$15,000 under \$20,000.....	605	10,426,432	233,322	186,117	72,705		258,822	25,500	
\$20,000 under \$25,000.....	323	7,215,292	229,616	146,074	111,423		257,497	27,881	
\$25,000 under \$30,000.....	213	5,807,463	245,458	121,049	141,834		262,883	17,425	
\$30,000 under \$40,000.....	171	5,806,083	323,069	133,708	205,570	\$2,963	342,241	18,583	\$589
\$40,000 under \$50,000.....	107	4,747,884	354,330	121,195	228,299	16,134	365,628	10,904	394
\$50,000 under \$60,000.....	63	3,441,777	304,034	83,439	193,205	37,338	313,982	9,948	
\$60,000 under \$70,000.....	35	2,271,400	220,490	41,540	140,438	46,323	228,301	7,450	361
\$70,000 under \$80,000.....	28	2,111,565	221,658	37,522	145,824	45,189	228,535	6,064	813
\$80,000 under \$90,000.....	14	1,192,470	137,352	17,191	69,834	51,940	138,965	1,613	
\$90,000 under \$100,000.....	13	1,238,322	138,046	12,502	53,472	73,581	139,555	1,509	
\$100,000 under \$150,000.....	41	4,901,464	625,958	65,754	320,293	250,081	636,128	9,370	800
\$150,000 under \$200,000.....	8	1,380,914	194,738	18,016	94,568	83,689	196,273	1,535	
\$200,000 under \$250,000.....	7	1,577,603	246,889	18,842	165,108	64,676	248,626	1,609	128
\$250,000 under \$300,000.....	4	1,094,922	161,319	17,503	73,015	71,880	162,398	1,079	
\$300,000 under \$400,000.....	4	1,378,383	179,741	634	66,393	113,122	180,149	408	
\$400,000 under \$500,000.....	2	(³)	(³)	(³)	(³)		(³)	(³)	
\$500,000 under \$750,000.....	1	(³)	(³)	(³)	(³)		(³)	(³)	
\$750,000 under \$1,000,000.....	3	2,640,033	334,878	4,818	15,318	315,218	335,354	476	
\$1,000,000 under \$1,500,000.....	3	3,802,235	486,478	3,023	63,695	419,832	486,550	72	
\$1,500,000 under \$2,000,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ²		3,117,649	517,484	32,942	311,208	174,351	518,501	1,017	
Total.....	35,039	190,287,682	5,624,112	1,601,613	2,500,197	1,766,317	5,868,127	240,930	3,085
Nontaxable ²	15,114	42,345,034							
Taxable.....	19,925	147,942,648	5,624,112	1,601,613	2,500,197	1,766,317	5,868,127	240,930	3,085

TEXAS

Under \$1,000 ¹	3, 103	\$1, 837, 646							
Under \$1,000	32	14, 797	\$157	\$205			\$205	\$48	
\$1,000 under \$2,000 ²	10, 000	15, 486, 050							
\$1,000 under \$2,000	10, 127	17, 752, 334	31, 195	41, 485			41, 485	10, 290	
\$2,000 under \$3,000 ²	10, 141	25, 374, 705							
\$2,000 under \$3,000	10, 037	24, 120, 140	89, 739	119, 136			119, 136	29, 397	
\$3,000 under \$4,000 ²	12, 811	44, 603, 948							
\$3,000 under \$4,000	8, 690	31, 101, 373	112, 238	148, 879			148, 879	36, 641	
\$4,000 under \$5,000 ²	4, 269	18, 588, 319							
\$4,000 under \$5,000	12, 149	54, 523, 087	188, 187	249, 760			249, 760	61, 573	
\$5,000 under \$6,000 ²	653	3, 512, 482							
\$5,000 under \$6,000	8, 273	45, 239, 813	205, 456	276, 381			276, 381	70, 925	
\$6,000 under \$7,000 ²	288	1, 856, 432							
\$6,000 under \$7,000	5, 555	35, 890, 166	223, 096	272, 024			272, 024	48, 928	
\$7,000 under \$8,000 ²	154	1, 151, 571							
\$7,000 under \$8,000	3, 677	27, 366, 572	208, 284	249, 153			249, 153	40, 869	
\$8,000 under \$9,000 ²	116	980, 881							
\$8,000 under \$9,000	2, 458	20, 813, 326	202, 019	231, 627			231, 627	29, 608	
\$9,000 under \$10,000 ²	72	691, 832							
\$9,000 under \$10,000	1, 658	15, 698, 803	185, 731	207, 549			207, 549	21, 818	
\$10,000 under \$11,000	1, 158	12, 124, 928	160, 262	171, 481	\$5, 383		176, 864	16, 602	
\$11,000 under \$12,000	937	10, 733, 757	159, 359	160, 052	13, 504		173, 556	14, 197	
\$12,000 under \$13,000	813	10, 153, 728	184, 690	179, 736	19, 691		199, 427	14, 737	
\$13,000 under \$14,000	597	8, 028, 673	151, 492	142, 885	20, 294		163, 179	11, 687	
\$14,000 under \$15,000	504	7, 331, 404	159, 901	146, 302	24, 957		171, 259	11, 358	
\$15,000 under \$20,000	1, 520	26, 224, 571	721, 577	572, 848	187, 591		760, 439	38, 862	
\$20,000 under \$25,000	768	17, 061, 785	666, 425	437, 996	257, 313		695, 309	28, 884	
\$25,000 under \$30,000	427	11, 593, 755	565, 233	306, 098	278, 236		584, 334	19, 101	
\$30,000 under \$40,000	508	17, 520, 675	1, 123, 031	505, 095	627, 771	\$22, 388	1, 155, 254	30, 054	\$2, 169
\$40,000 under \$50,000	253	11, 294, 257	886, 955	305, 557	536, 785	60, 469	902, 811	15, 700	156
\$50,000 under \$60,000	153	8, 332, 733	745, 160	200, 622	473, 706	80, 521	754, 849	7, 767	1, 922
\$60,000 under \$70,000	80	5, 161, 224	530, 694	125, 477	333, 828	83, 783	543, 088	3, 648	8, 746
\$70,000 under \$80,000	66	4, 853, 233	550, 061	118, 797	316, 213	120, 538	555, 548	3, 214	2, 273
\$80,000 under \$90,000	48	4, 041, 611	503, 274	101, 354	342, 270	66, 071	509, 695	4, 117	2, 304
\$90,000 under \$100,000	32	3, 059, 369	414, 172	80, 477	253, 011	83, 618	417, 106	2, 934	
\$100,000 under \$150,000	63	7, 481, 693	1, 049, 687	159, 587	771, 416	125, 821	1, 056, 824	6, 334	803
\$150,000 under \$200,000	24	4, 129, 337	626, 850	68, 091	449, 546	111, 708	629, 345	2, 495	
\$200,000 under \$250,000	18	3, 868, 870	599, 027	41, 653	411, 725	146, 965	600, 343	1, 316	
\$250,000 under \$300,000	7	1, 810, 259	281, 177	24, 878	123, 229	133, 627	281, 734	557	
\$300,000 under \$400,000	16	5, 520, 290	926, 046	89, 589	592, 643	245, 691	927, 923	1, 877	
\$400,000 under \$500,000	4	1, 875, 026	265, 150	11, 086	253, 940	144	265, 170	20	
\$500,000 under \$750,000	9	5, 449, 558	823, 949	19, 082	450, 082	356, 373	825, 537	234	1, 854
\$750,000 under \$1,000,000	3	2, 449, 632	410, 459	43, 631	204, 510	162, 748	410, 889	430	
\$1,000,000 under \$1,500,000									

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

\$8,000 under \$9,000.....	195	1,649,610	10,282	12,172			2,172	1,890	
\$9,000 under \$10,000 ²	16	149,153							
\$9,000 under \$10,000.....	152	1,448,844	11,630	13,607			13,607	1,977	
\$10,000 under \$11,000.....	123	1,291,274	10,570	11,658	\$604		12,262	1,692	
\$11,000 under \$12,000.....	105	1,201,152	12,250	12,565	1,506		14,071	1,821	
\$12,000 under \$13,000.....	77	960,764	10,579	10,327	1,908		12,235	1,656	
\$13,000 under \$14,000.....	56	756,632	9,988	9,666	1,935		11,601	1,613	
\$14,000 under \$15,000.....	62	895,600	15,560	14,655	3,023		17,678	2,118	
\$15,000 under \$20,000.....	163	2,762,312	57,417	45,572	18,248		63,820	6,403	
\$20,000 under \$25,000.....	81	1,814,380	56,181	32,544	28,238		60,782	4,601	
\$25,000 under \$30,000.....	50	1,369,494	58,411	29,824	34,050		63,874	5,463	
\$30,000 under \$40,000.....	51	1,773,347	100,784	37,757	65,815	\$1,124	104,696	3,775	\$137
\$40,000 under \$50,000.....	21	925,620	63,386	18,576	45,146	2,806	66,528	3,022	120
\$50,000 under \$60,000.....	20	1,112,949	89,470	13,150	53,837	24,263	91,250	1,780	
\$60,000 under \$70,000.....	12	771,907	70,622	8,800	49,008	13,963	71,791	1,169	
\$70,000 under \$80,000.....	12	902,123	91,102	4,134	44,098	43,542	91,774	672	
\$80,000 under \$90,000.....	8	693,586	76,724	4,070	33,703	39,649	77,422	698	
\$90,000 under \$100,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$100,000 under \$150,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$150,000 under \$200,000.....	3	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$200,000 under \$250,000.....	4	889,389	125,504	13,426	43,354	69,271	126,051	547	
\$250,000 under \$300,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$300,000 under \$400,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$400,000 under \$500,000.....									
\$500,000 under \$750,000.....									
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ³		1,331,127	168,536	11,883	52,333	104,919	169,135	599	
Total.....	13,262	58,809,296	1,095,839	377,263	476,806	299,557	1,153,626	57,530	257
Nontaxable ²	6,658	17,695,834							
Taxable.....	6,604	41,113,462	1,095,839	377,263	476,806	299,557	1,153,626	57,530	257

VERMONT

Under \$1,000 ²	105	\$58,602							
Under \$1,000.....	45	26,560	\$226	\$298			\$298	\$72	
\$1,000 under \$2,000 ²	899	1,515,353							
\$1,000 under \$2,000.....	1,169	2,036,533	3,434	4,578			4,578	1,144	
\$2,000 under \$3,000 ²	944	2,317,248							

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

\$250,000 under \$300,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$300,000 under \$400,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$400,000 under \$500,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$500,000 under \$750,000.....									
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ³		1,649,717	251,786	3,593	185,439	63,367	252,699	913	
Total.....	9,394	48,086,175	1,055,740	346,246	637,837	123,052	1,107,135	50,784	611
Nontaxable ²	3,780	11,436,342							
Taxable.....	5,614	36,649,833	1,055,740	346,246	637,837	123,052	1,107,135	50,784	611

VIRGINIA

Under \$1,000 ¹	993	\$587,112							
Under \$1,000.....	70	28,585	\$254	\$333			\$333	\$79	
\$1,000 under \$2,000 ¹	5,053	7,990,614							
\$1,000 under \$2,000.....	4,890	8,513,590	14,373	19,096			19,096	4,723	
\$2,000 under \$3,000 ¹	3,748	9,279,276							
\$2,000 under \$3,000.....	3,383	8,009,088	30,082	40,006			40,006	9,924	
\$3,000 under \$4,000 ¹	5,159	18,086,797							
\$3,000 under \$4,000.....	1,877	6,754,745	19,976	26,438			26,438	6,462	
\$4,000 under \$5,000 ¹	1,802	7,816,626							
\$4,000 under \$5,000.....	2,659	11,949,522	27,477	35,827			35,827	8,350	
\$5,000 under \$6,000 ¹	317	1,714,675							
\$5,000 under \$6,000.....	1,700	9,291,698	31,045	39,929			39,929	8,884	
\$6,000 under \$7,000 ¹	157	1,006,754							
\$6,000 under \$7,000.....	1,127	7,290,209	32,053	39,758			39,758	7,705	
\$7,000 under \$8,000 ¹	103	771,376							
\$7,000 under \$8,000.....	721	5,377,513	28,567	34,659			34,659	6,092	
\$8,000 under \$9,000 ¹	60	504,459							
\$8,000 under \$9,000.....	578	4,903,724	31,169	37,085			37,085	5,916	
\$9,000 under \$10,000 ¹	67	637,035							
\$9,000 under \$10,000.....	446	4,233,074	30,968	36,462			36,462	5,494	
\$10,000 under \$11,000.....	402	4,225,336	33,618	37,209	\$1,979		39,188	5,570	
\$11,000 under \$12,000.....	267	3,068,858	31,897	32,727	3,953		36,680	4,783	
\$12,000 under \$13,000.....	222	2,772,737	32,018	31,822	5,393		37,215	5,197	
\$13,000 under \$14,000.....	206	2,772,642	38,152	36,063	7,134		43,197	5,045	
\$14,000 under \$15,000.....	173	2,503,517	34,072	30,400	8,418		38,818	4,746	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

VIRGINIA—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 loss 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
\$15,000 under \$20,000.....	543	\$9,338,748	\$178,439	\$133,522	\$64,898		\$198,420	\$19,981	
\$20,000 under \$25,000.....	288	6,405,805	198,008	114,217	97,238		211,455	13,447	
\$25,000 under \$30,000.....	164	4,460,020	180,874	81,188	108,497		189,685	8,811	
\$30,000 under \$40,000.....	166	5,665,061	298,018	109,034	200,442	\$5,407	314,883	15,396	\$1,469
\$40,000 under \$50,000.....	83	3,680,143	243,027	62,710	181,533	8,300	252,543	9,401	115
\$50,000 under \$60,000.....	43	2,345,997	191,535	43,915	139,562	13,380	196,857	5,322	
\$60,000 under \$70,000.....	39	2,502,963	241,621	48,628	171,227	28,564	248,419	6,487	311
\$70,000 under \$80,000.....	23	1,735,668	179,472	25,323	120,255	36,101	181,679	2,207	
\$80,000 under \$90,000.....	19	1,604,235	189,718	32,230	128,579	32,990	193,799	3,968	113
\$90,000 under \$100,000.....	17	1,592,939	194,468	22,089	138,781	36,223	197,093	2,011	614
\$100,000 under \$150,000.....	26	3,259,847	454,340	54,299	304,210	99,785	458,294	3,954	
\$150,000 under \$200,000.....	9	1,558,954	235,754	20,597	182,326	34,098	237,021	1,267	
\$200,000 under \$250,000.....	7	1,597,050	236,610	10,341	164,518	62,784	237,643	1,033	
\$250,000 under \$300,000.....	2	536,539	99,799	9,617	90,370	161	100,148	349	
\$300,000 under \$400,000.....	4	1,403,002	242,332	25,470	169,385	48,659	243,514	1,182	
\$400,000 under \$500,000.....	2	988,801	163,352	15,685	92,567	55,321	163,573	221	
\$500,000 under \$750,000.....	2	1,157,069	192,811	18,092	107,754	67,610	193,456	645	
\$750,000 under \$1,000,000.....	2	1,827,610	273,084	14,705	99,602	159,273	273,580	496	
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Total.....	37,619	181,750,013	4,408,983	1,319,476	2,588,621	688,656	4,596,753	185,148	2,622
Nontaxable ²	17,459	48,394,724							
Taxable.....	20,160	133,355,289	4,408,983	1,319,476	2,588,621	688,656	4,596,753	185,148	2,622

WASHINGTON

STATISTICS OF INCOME

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Under \$1,000 ²	971	\$558,796							
Under \$1,000	20	13,339	\$115	\$152			\$152	\$37	
\$1,000 under \$2,000 ²	7,773	13,214,233							
\$1,000 under \$2,000	12,898	22,190,404	33,320	44,400			44,400	11,080	
\$2,000 under \$3,000 ²	7,515	18,354,320							
\$2,000 under \$3,000	6,866	16,227,853	61,733	82,124			82,124	20,391	
\$3,000 under \$4,000 ²	5,230	18,193,632							
\$3,000 under \$4,000	3,815	13,563,690	44,005	58,636			58,636	14,631	
\$4,000 under \$5,000 ²	1,795	7,789,778							
\$4,000 under \$5,000	5,652	25,397,491	75,772	100,720			100,720	24,948	
\$5,000 under \$6,000 ²	338	1,812,597							
\$5,000 under \$6,000	3,999	21,903,293	97,108	124,800			124,800	27,692	
\$6,000 under \$7,000 ²	125	804,149							
\$6,000 under \$7,000	2,600	16,785,787	99,943	121,900			121,900	21,957	
\$7,000 under \$8,000 ²	72	538,578							
\$7,000 under \$8,000	1,716	12,781,760	94,681	112,550			112,550	17,869	
\$8,000 under \$9,000 ²	34	285,322							
\$8,000 under \$9,000	1,020	8,624,673	77,774	89,822			89,822	12,048	
\$9,000 under \$10,000 ²	45	429,200							
\$9,000 under \$10,000	662	6,253,001	64,375	73,354			73,354	8,979	
\$10,000 under \$11,000	506	5,292,541	61,448	66,602	\$2,386		68,988	7,540	
\$11,000 under \$12,000	356	4,094,031	64,718	64,747	5,656		70,402	5,684	
\$12,000 under \$13,000	282	3,517,155	55,660	53,768	6,917		60,685	5,025	
\$13,000 under \$14,000	241	3,241,979	56,609	53,086	8,284		61,370	4,761	
\$14,000 under \$15,000	201	2,906,907	59,719	55,655	9,939		65,594	5,875	
\$15,000 under \$20,000	598	10,289,949	259,260	203,139	71,628		274,767	15,507	
\$20,000 under \$25,000	254	5,703,508	198,809	117,901	89,295		207,196	8,387	
\$25,000 under \$30,000	152	4,169,201	186,134	98,047	102,277		195,324	9,190	
\$30,000 under \$40,000	151	5,187,199	306,451	119,352	119,352	\$10,055	314,115	7,661	\$3
\$40,000 under \$50,000	96	4,231,908	312,063	94,512	195,563	26,420	316,495	4,302	140
\$50,000 under \$60,000	50	2,766,152	233,213	41,905	144,251	49,305	235,462	2,440	
\$60,000 under \$70,000	37	2,389,473	213,234	24,208	129,778	69,321	217,307	1,929	
\$70,000 under \$80,000	18	1,337,680	138,790	19,628	79,281	42,442	141,351	1,896	2,144
\$80,000 under \$90,000	16	1,355,588	160,666	26,522	119,960	21,704	162,186	770	665
\$90,000 under \$100,000	8	749,739	88,409	13,179	51,685	24,157	89,021	612	750
\$100,000 under \$150,000	19	2,099,016	265,038	24,139	195,543	47,328	267,010	1,529	
\$150,000 under \$200,000	21	3,606,270	476,666	34,110	245,526	198,153	477,789	1,123	443
\$200,000 under \$250,000	5	1,110,473	149,682	9,846	72,172	68,033	150,051	369	
\$250,000 under \$300,000	3	763,973	91,991	2,200	13,365	78,448	92,013	22	
\$300,000 under \$400,000	3	1,010,216	123,755	3,147	14,131	106,739	124,017	262	
\$400,000 under \$500,000	3	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$500,000 under \$750,000									
\$750,000 under \$1,000,000	1	(³)	(³)			(³)	(³)		
\$1,000,000 under \$1,500,000									

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued*

WASHINGTON—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 loss 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 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ²		\$2, 110, 739	\$313, 799	\$30, 091	\$124, 922	\$158, 827	\$313, 840	\$41	
Total.....	66, 167	273, 648, 593	4, 464, 930	1, 957, 243	1, 861, 266	894, 932	4, 713, 441	244, 366	\$4, 145
Nontaxable ²	23, 898	61, 983, 605							
Taxable.....	42, 269	211, 664, 988	4, 464, 930	1, 957, 243	1, 861, 266	894, 932	4, 713, 441	244, 366	4, 145

WEST VIRGINIA

Under \$1,000 ²	949	\$549, 646							
Under \$1,000.....	47	29, 323	\$160	\$209			\$209	\$49	
\$1,000 under \$2,000 ²	3, 842	6, 006, 690							
\$1,000 under \$2,000.....	3, 983	6, 908, 646	10, 792	14, 356			14, 356	3, 564	
\$2,000 under \$3,000 ²	3, 491	8, 563, 262							
\$2,000 under \$3,000.....	3, 648	8, 777, 516	34, 610	46, 082			46, 082	11, 472	
\$3,000 under \$4,000 ²	3, 567	12, 529, 556							
\$3,000 under \$4,000.....	1, 549	5, 455, 162	20, 888	27, 746			27, 746	6, 858	
\$4,000 under \$5,000 ²	1, 694	7, 426, 769							
\$4,000 under \$5,000.....	1, 898	8, 553, 895	22, 408	29, 837			29, 837	7, 429	
\$5,000 under \$6,000 ²	1, 845	1, 870, 022							
\$5,000 under \$6,000.....	1, 204	6, 567, 863	22, 018	28, 269			28, 269	6, 251	
\$6,000 under \$7,000 ²	156	1, 007, 570							
\$6,000 under \$7,000.....	776	5, 017, 761	21, 474	26, 695			26, 695	5, 221	
\$7,000 under \$8,000 ²	102	765, 407							
\$7,000 under \$8,000.....	559	4, 182, 770	21, 390	25, 667			25, 667	4, 277	
\$8,000 under \$9,000 ²	73	621, 557							

\$8,000 under \$9,000.....	398	3,381,642	19,903	24,078			24,078	4,175	
\$9,000 under \$10,000 ²	57	543,678							
\$9,000 under \$10,000.....	299	2,841,135	20,331	23,826			23,826	3,495	
\$10,000 under \$11,000.....	279	2,921,783	21,246	23,239	\$1,289		24,528	3,282	
\$11,000 under \$12,000.....	215	2,469,419	20,650	20,235	3,126		23,361	2,711	
\$12,000 under \$13,000.....	162	2,019,348	21,175	19,965	3,958		23,923	2,748	
\$13,000 under \$14,000.....	161	2,174,983	25,888	22,579	5,904		28,483	2,595	
\$14,000 under \$15,000.....	122	1,770,422	20,933	18,250	6,073		24,323	3,390	
\$15,000 under \$20,000.....	372	6,413,048	116,383	85,565	45,145		130,710	14,327	
\$20,000 under \$25,000.....	217	4,817,929	136,784	74,310	72,083		146,393	9,609	
\$25,000 under \$30,000.....	121	3,285,695	132,024	61,881	80,208		142,089	10,065	
\$30,000 under \$40,000.....	141	4,816,425	254,530	92,419	169,714	\$4,654	266,787	11,666	\$591
\$40,000 under \$50,000.....	66	2,965,647	195,734	50,027	140,473	12,711	203,211	7,105	372
\$50,000 under \$60,000.....	44	2,388,179	194,872	43,388	139,492	19,520	202,400	3,169	4,359
\$60,000 under \$70,000.....	22	1,411,981	125,166	19,271	69,855	37,645	126,771	1,605	
\$70,000 under \$80,000.....	12	904,719	92,687	9,376	72,602	12,788	94,766	1,639	440
\$80,000 under \$90,000.....	15	1,263,246	148,053	24,324	108,062	18,649	151,035	2,838	144
\$90,000 under \$100,000.....	10	950,846	109,156	14,820	71,433	25,542	111,795	2,639	
\$100,000 under \$150,000.....	23	2,810,955	354,143	26,610	226,230	104,619	357,459	2,645	671
\$150,000 under \$200,000.....	17	2,906,133	373,647	17,636	264,094	119,088	400,818	1,163	26,008
\$200,000 under \$250,000.....									
\$250,000 under \$300,000.....	4	1,078,469	190,013	18,241	157,247	15,679	191,167	1,154	
\$300,000 under \$400,000.....	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$400,000 under \$500,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$500,000 under \$750,000.....									
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ³		1,159,654	193,764	17,158	136,104	44,254	197,516	519	3,233
Total.....	30,643	140,128,751	2,920,822	906,059	1,773,092	415,149	3,094,300	137,660	35,818
Nontaxable ¹	14,276	39,884,157							
Taxable.....	16,367	100,244,594	2,920,822	906,059	1,773,092	415,149	3,094,300	137,660	35,818

WISCONSIN

Under \$1,000 ²	5,058	\$3,027,856							
Under \$1,000.....	298	131,726	\$1,305	\$1,740			\$1,740	\$435	
\$1,000 under \$2,000 ³	15,388	23,503,540							
\$1,000 under \$2,000.....	12,834	22,079,830	35,768	47,594			47,594	11,826	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

WISCONSIN—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 loss 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 under \$3,000 ²	12,825	\$31,989,416	—	—	—	—	—	—	—
\$2,000 under \$3,000.....	9,228	21,758,495	\$83,779	\$111,557	—	—	\$111,557	\$27,778	—
\$3,000 under \$4,000 ²	10,343	35,556,544	—	—	—	—	—	—	—
\$3,000 under \$4,000.....	4,847	17,422,976	61,543	81,034	—	—	81,034	19,491	—
\$4,000 under \$5,000 ²	3,048	13,270,473	—	—	—	—	—	—	—
\$4,000 under \$5,000.....	6,377	28,640,569	73,002	97,316	—	—	97,316	24,314	—
\$5,000 under \$6,000 ²	442	2,381,101	—	—	—	—	—	—	—
\$5,000 under \$6,000.....	3,917	21,427,855	74,864	96,853	—	—	96,853	21,989	—
\$6,000 under \$7,000 ²	212	1,366,747	—	—	—	—	—	—	—
\$6,000 under \$7,000.....	2,646	17,095,571	79,101	97,617	—	—	97,617	18,516	—
\$7,000 under \$8,000 ²	129	965,623	—	—	—	—	—	—	—
\$7,000 under \$8,000.....	1,939	14,462,269	81,076	97,830	—	—	97,830	16,754	—
\$8,000 under \$9,000 ²	69	584,920	—	—	—	—	—	—	—
\$8,000 under \$9,000.....	1,414	11,988,628	81,919	97,296	—	—	97,296	15,377	—
\$9,000 under \$10,000 ²	57	544,527	—	—	—	—	—	—	—
\$9,000 under \$10,000.....	1,081	10,245,446	81,732	95,972	—	—	95,972	14,240	—
\$10,000 under \$11,000.....	821	8,617,656	77,552	85,704	\$4,115	—	89,819	12,267	—
\$11,000 under \$12,000.....	697	8,017,220	87,381	88,998	10,593	—	99,591	12,210	—
\$12,000 under \$13,000.....	565	7,051,490	85,137	82,755	13,893	—	96,648	11,511	—
\$13,000 under \$14,000.....	439	5,927,381	79,863	75,894	15,222	—	91,116	11,253	—
\$14,000 under \$15,000.....	396	5,730,291	88,627	81,176	19,927	—	101,103	12,476	—
\$15,000 under \$20,000.....	1,213	20,854,720	448,391	357,133	146,429	—	503,562	55,171	—
\$20,000 under \$25,000.....	649	14,447,447	447,128	271,516	219,742	—	491,258	44,130	—
\$25,000 under \$30,000.....	397	10,855,025	463,309	231,050	267,319	—	498,369	35,060	—
\$30,000 under \$40,000.....	420	14,459,668	796,716	311,798	519,857	\$17,998	849,653	51,568	\$1,369
\$40,000 under \$50,000.....	214	9,569,143	358,539	198,191	138,660	55,915	392,766	33,681	546
\$50,000 under \$60,000.....	132	7,213,952	603,213	159,598	415,813	72,371	647,732	20,048	24,521
\$60,000 under \$70,000.....	85	5,436,937	509,386	88,720	334,788	105,063	528,571	15,715	3,470
\$70,000 under \$80,000.....	69	5,144,654	514,313	74,372	352,085	112,593	539,050	9,289	15,448
\$80,000 under \$90,000.....	39	3,289,736	361,259	54,871	254,330	68,625	377,826	7,242	9,325
\$90,000 under \$100,000.....	30	2,816,528	323,717	46,591	205,679	88,342	340,612	5,075	11,820
\$100,000 under \$150,000.....	77	9,300,081	1,189,769	111,352	881,661	243,169	1,236,182	14,389	32,024
\$150,000 under \$200,000.....	39	6,728,383	947,168	89,015	586,924	300,321	976,260	7,974	21,118

\$200,000 under \$250,000.....	9	2,022,016	301,457	24,747	187,955	91,201	303,903	2,359	87
\$250,000 under \$300,000.....	9	2,428,772	311,267	6,839	96,838	209,131	312,808	1,541	
\$300,000 under \$400,000.....	12	4,129,610	572,314	13,960	273,248	285,889	573,097	733	50
\$400,000 under \$500,000.....	3	1,330,923	162,617	5	16,907	145,741	162,633	36	
\$500,000 under \$750,000.....	11	6,658,576	1,129,051	74,176	745,620	312,187	1,131,983	2,932	
\$750,000 under \$1,000,000.....	3	2,604,691	344,421	777	89,328	254,429	344,534	113	
\$1,000,000 under \$1,500,000.....	2	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
Classes grouped ³		10,315,311	1,602,634	62,308	740,890	800,295	1,603,493	859	
Total.....	98,485	453,394,323	12,459,318	3,416,355	6,537,823	3,163,270	13,117,448	538,352	119,778
Nontaxable ¹	47,571	113,190,747							
Taxable.....	50,914	340,203,576	12,459,318	3,416,355	6,537,823	3,163,270	13,117,448	538,352	119,778

WYOMING

Under \$1,000 ²	213	\$122,201						
Under \$1,000.....	14	8,095	\$69	\$93		\$93	\$24	
\$1,000 under \$2,000 ²	836	1,337,732						
\$1,000 under \$2,000.....	1,646	2,869,504	4,665	6,216		6,216	1,551	
\$2,000 under \$3,000 ²	851	2,082,516						
\$2,000 under \$3,000.....	1,297	3,035,574	11,428	15,238		15,238	3,810	
\$3,000 under \$4,000 ²	968	3,408,702						
\$3,000 under \$4,000.....	374	1,333,635	4,353	5,795		5,795	1,442	
\$4,000 under \$5,000 ²	387	1,668,024						
\$4,000 under \$5,000.....	506	2,272,721	5,450	7,181		7,181	1,731	
\$5,000 under \$6,000 ²	63	337,654						
\$5,000 under \$6,000.....	379	2,073,705	7,619	9,626		9,626	2,007	
\$6,000 under \$7,000 ²	21	134,204						
\$6,000 under \$7,000.....	254	1,643,750	8,990	10,515		10,515	1,525	
\$7,000 under \$8,000 ²	11	81,055						
\$7,000 under \$8,000.....	161	1,197,535	7,509	8,590		8,590	1,081	
\$8,000 under \$9,000 ²	4	35,019						
\$8,000 under \$9,000.....	126	1,067,688	8,337	9,347		9,347	1,010	
\$9,000 under \$10,000 ²	7	66,854						
\$9,000 under \$10,000.....	84	794,288	7,883	8,697		8,697	814	
\$10,000 under \$11,000.....	69	728,668	8,154	8,166	\$652	8,818	664	
\$11,000 under \$12,000.....	67	768,717	9,093	8,778	963	9,741	648	
\$12,000 under \$13,000.....	54	672,361	8,727	7,966	1,296	9,262	535	
\$13,000 under \$14,000.....	39	526,022	9,074	8,232	1,328	9,560	456	
\$14,000 under \$15,000.....	25	364,865	7,157	6,326	1,296	7,622	465	

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

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—Continued

WYOMING—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 loss 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
\$15,000 under \$20,000.....	76	\$1,296,104	\$32,493	\$26,129	\$8,365	-----	\$34,494	\$2,001	-----
\$20,000 under \$25,000.....	35	773,167	23,991	14,693	11,480	-----	26,173	2,182	-----
\$25,000 under \$30,000.....	19	508,986	22,613	11,879	12,085	-----	23,964	1,351	-----
\$30,000 under \$40,000.....	15	520,043	32,145	13,826	19,361	-----	33,187	1,013	\$29
\$40,000 under \$50,000.....	6	267,934	20,205	7,804	13,119	\$952	21,875	1,670	-----
\$50,000 under \$60,000.....	6	331,251	30,305	7,691	18,498	4,406	30,595	290	-----
\$60,000 under \$70,000.....	3	187,368	16,701	2,372	8,627	6,221	17,220	519	-----
\$70,000 under \$80,000.....	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$80,000 under \$90,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$90,000 under \$100,000.....									
\$100,000 under \$150,000.....	1	(3)	(3)	(3)	(3)		(3)	(3)	
\$150,000 under \$200,000.....	1	(3)	(3)			(3)	(3)		
\$200,000 under \$250,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
\$250,000 under \$300,000.....									
\$300,000 under \$400,000.....									
\$400,000 under \$500,000.....									
\$500,000 under \$750,000.....									
\$750,000 under \$1,000,000.....									
\$1,000,000 under \$1,500,000.....									
\$1,500,000 under \$2,000,000.....									
\$2,000,000 under \$3,000,000.....									
\$3,000,000 under \$4,000,000.....									
\$4,000,000 under \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped ²		714,304	85,167	6,588	35,629	45,247	87,464	115	2,182
Total.....	8,622	33,233,249	372,128	211,748	132,699	56,826	401,273	26,934	2,211
Nontaxable ²	3,361	9,273,961							
Taxable.....	5,261	23,959,288	372,128	211,748	132,699	56,826	401,273	26,934	2,211

¹ 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.

² Nontaxable. Specific exemptions exceed net income.

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

NOTE.—Data for returns of net income under \$5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1928*¹—*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
1928	4,070,831	25,226,326,912	6,196.81	1,164,254,037	285.99

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	52,984	156,604,933	2,956.00	4,482,805	85.00
1921	43,009	117,108,806	2,723.00	2,713,826	63.00
1922	43,612	126,908,473	2,910.00	2,892,298	66.00
1923	51,049	159,064,390	3,116.00	2,840,975	56.00
1924	47,591	159,918,982	3,360.00	2,771,221	58.00
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
1928	26,891	142,167,220	5,286.79	4,035,792	150.08

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 ²					
1922 ²					
1923 ²					
1924 ²					
1925 ²					
1926 ²					
1927 ²					
1928 ²					

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
1928	11,527	58,368,659	5,063.64	1,600,308	138.83

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

² Included in the State of Washington.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1928*¹—*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	57.00
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
1928	16,660	71,689,792	4,303.10	877,747	52.69

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	701,850,380	3,399.00	36,070,926	175.00
1919	266,720	981,170,941	3,679.00	48,983,856	184.00
1920	396,973	1,329,006,594	3,348.00	50,447,505	127.00
1921	386,082	1,168,021,448	3,025.00	36,438,432	94.00
1922	420,923	1,357,524,521	3,225.00	43,778,932	104.00
1923	517,109	1,697,902,803	3,283.00	39,958,780	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
1928	316,738	1,765,573,139	5,574.23	63,707,136	201.14

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
1928	31,091	158,931,875	5,111.83	4,459,057	143.42

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	37,690,343	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	123,369	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
1928	81,063	522,496,528	6,445.56	23,104,139	285.02

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1928*¹—*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, -10	\$42,941.00	\$3,695,605	\$2,746.00
1917	8,032	56,459,176	7,029.00	9,350,461	1,164.00
1918	10,239	48,358,031	4,723.00	7,158,522	699.00
1919	16,059	62,901,249	3,917.00	7,495,453	467.00
1920	18,937	55,633,321	2,938.00	2,122,025	112.00
1921	15,889	43,676,893	2,749.00	1,284,365	81.00
1922	17,141	53,981,068	3,149.00	1,833,712	107.00
1923	19,202	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
1928	9,592	107,335,477	11,190.10	10,592,886	1,104.35

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	248,345,804	2,760.00	7,704,564	86.00
1922	77,923	231,328,739	2,969.00	8,336,587	107.00
1923	75,796	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	139.00
1927	39,560	198,938,042	5,028.77	6,027,133	152.35
1928	44,183	227,620,606	5,151.77	7,474,643	169.17

FLORIDA

1916	1,779	\$17,401,202	\$9,781.00	\$322,636	\$181.00
1917	15,336	54,378,496	3,546.00	1,584,917	103.00
1918	19,102	63,681,401	3,334.00	2,367,463	124.00
1919	31,107	107,362,976	3,451.00	4,363,089	140.00
1920	42,210	141,105,124	3,343.00	5,242,705	124.00
1921	42,249	119,557,816	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
1928	32,155	178,843,603	5,561.92	7,714,261	239.91

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
1928	32,921	167,063,587	5,074.68	3,806,534	115.63

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1928*¹—*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, 829, 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
1928.....	8, 047	43, 349, 731	5, 387. 07	1, 311, 756	163. 01

IDAHO					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	756	\$7, 927, 064	\$10, 486. 00	\$140, 496	\$186. 00
1917.....	16, 414	46, 465, 514	2, 831. 00	339, 646	51. 00
1918.....	19, 249	55, 954, 296	2, 907. 00	1, 493, 518	78. 00
1919.....	21, 448	65, 472, 540	3, 053. 00	1, 475, 023	69. 00
1920.....	25, 755	67, 391, 639	2, 617. 00	1, 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	426, 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
1928.....	9, 808	37, 121, 872	3, 784. 86	283, 172	28. 87

ILLINOIS					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	37, 525	\$484, 290, 833	\$12, 906. 00	\$10, 947, 250	\$292. 00
1917.....	319, 497	1, 119, 960, 600	3, 505. 00	49, 103, 261	154. 00
1918.....	366, 918	1, 256, 309, 485	3, 424. 00	84, 560, 642	230. 00
1919.....	422, 229	1, 662, 796, 441	3, 938. 00	99, 398, 236	235. 00
1920.....	542, 467	1, 836, 956, 942	3, 386. 00	85, 409, 203	157. 00
1921.....	611, 558	1, 833, 920, 436	2, 999. 00	68, 574, 351	112. 00
1922.....	614, 449	1, 927, 637, 451	3, 137. 00	77, 196, 407	126. 00
1923.....	676, 489	2, 272, 960, 122	3, 359. 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, 009	5, 324. 00	64, 213, 839	171. 00
1927.....	378, 859	2, 093, 908, 574	5, 526. 87	73, 796, 361	194. 79
1928.....	373, 621	2, 392, 631, 092	6, 403. 90	110, 659, 199	296. 18

INDIANA					
Year	Number of returns	Net income		Tax	
		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	426, 365, 818	2, 778. 00	9, 578, 511	62. 00
1923.....	178, 831	510, 507, 072	2, 854. 00	7, 882, 768	44. 00
1924.....	156, 845	461, 717, 343	2, 944. 00	6, 655, 560	42. 00
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, 555. 68	8, 884, 047	115. 82
1928.....	75, 376	365, 336, 866	4, 846. 86	10, 100, 848	134. 01

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1928*—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	527,162,054	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	203,015,362	4,103.00	2,917,845	59.00
1927.....	45,349	190,436,034	4,199.34	3,310,099	72.99
1928.....	40,789	221,881,247	5,439.73	6,216,041	152.40

KANSAS					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	4,200	\$39,638,465	\$9,240.00	\$555,943	\$130.00
1917.....	63,065	202,159,002	3,206.00	5,428,495	86.00
1918.....	64,794	218,524,054	3,373.00	7,880,244	122.00
1919.....	76,451	264,971,649	3,466.00	9,138,315	120.00
1920.....	99,255	306,413,429	3,087.00	8,351,393	84.00
1921.....	88,785	217,237,297	2,447.00	3,392,429	38.00
1922.....	86,915	211,061,984	2,428.00	3,246,097	37.00
1923.....	86,291	215,346,538	2,495.00	2,118,957	24.00
1924.....	84,080	203,034,515	2,415.00	1,918,019	23.00
1925.....	34,264	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
1928.....	32,929	162,394,758	4,931.66	2,928,097	88.92

KENTUCKY					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	3,887	\$58,506,976	\$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.....	59,666	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
1928.....	35,367	193,766,254	5,478.73	5,639,394	159.45

LOUISIANA					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
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	203,604,606	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.....	40,695	195,585,488	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
1928.....	36,981	184,035,325	4,976.48	4,380,028	118.44

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1928*¹—*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	142,994,209	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
1928.....	18,611	111,558,275	5,994.21	4,262,498	229.03

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.....	108,000	390,781,048	3,618.00	20,257,233	188.00
1921.....	112,963	368,691,062	3,264.00	14,537,303	129.00
1922.....	110,896	386,830,235	3,488.00	15,363,765	139.00
1923.....	127,770	401,259,584	3,140.00	11,540,437	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
1928.....	65,258	409,371,465	6,273.12	16,126,803	247.12

MASSACHUSETTS

Year	Number of returns	Total	Average	Total	Average
1916.....	32,291	\$474,292,702	\$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	1,398,406,648	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.....	415,109	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.....	214,356	1,189,273,214	5,548.12	43,949,866	205.03
1928.....	215,559	1,357,076,374	6,295.61	59,738,973	277.14

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.....	287,953	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	30,923,705	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
1928.....	179,886	1,066,529,992	5,928.78	50,601,040	281.29

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

TABLE 10.—*Individual returns, by State and Territories, for the years 1916 to 1928*¹—*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	375,588,940	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
1928	60,752	340,152,949	5,599.04	11,925,077	196.29

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	73,750,950	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
1928	16,140	64,689,480	4,008.02	763,702	47.32

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	470,443,811	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
1928	99,295	563,951,553	5,679.56	18,910,977	190.45

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	81,207,992	2,835.00	1,548,582	54.00
1918	34,464	90,091,830	2,614.00	3,012,902	87.00
1919	42,593	108,380,657	2,545.00	2,413,463	57.00
1920	45,557	109,348,194	2,400.00	2,033,190	45.00
1921	36,907	81,527,662	2,209.00	1,051,863	29.00
1922	38,044	83,903,851	2,205.00	1,029,195	27.00
1923	42,809	99,255,947	2,318.00	721,406	17.00
1924	44,011	107,241,911	2,437.00	731,111	17.00
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
1928	17,112	72,908,121	4,260.64	1,298,024	75.85

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1928*¹—*Number of returns, net income, and tax*—Continued

NEBRASKA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	4, 286	\$36, 559, 607	\$8, 530. 00	\$347, 778	\$81. 00
1917.....	82, 472	251, 988, 895	3, 055. 00	5, 285, 238	64. 00
1918.....	96, 049	306, 053, 565	3, 186. 00	9, 373, 582	98. 00
1919.....	87, 344	287, 457, 592	3, 291. 00	8, 639, 003	99. 00
1920.....	97, 729	306, 362, 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
1928.....	31, 426	139, 471, 054	4, 438. 08	2, 109, 341	67. 12

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, 944	37. 00
1918.....	7, 097	17, 826, 669	2, 512. 00	412, 342	58. 00
1919.....	8, 740	20, 887, 132	2, 390. 00	435, 002	50. 00
1920.....	10, 381	25, 337, 934	2, 441. 00	390, 077	38. 00
1921.....	9, 719	22, 455, 508	2, 310. 00	329, 296	34. 00
1922.....	9, 723	22, 397, 460	2, 304. 00	258, 732	27. 00
1923.....	10, 467	25, 711, 611	2, 456. 00	241, 291	23. 00
1924.....	10, 664	27, 534, 276	2, 582. 00	184, 334	17. 00
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
1928.....	4, 477	20, 109, 392	4, 491. 71	477, 673	106. 69

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
1928.....	14, 132	72, 610, 266	5, 138. 00	1, 991, 854	140. 95

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
1928.....	196, 681	1, 241, 411, 359	6, 311. 80	51, 889, 941	263. 82

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1928*—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.....	11,780	27,838,165	2,363.00	351,629	30.00
1922.....	11,553	28,982,814	2,509.00	383,750	33.00
1923.....	12,202	32,667,610	2,677.00	337,354	28.00
1924.....	11,595	31,951,117	2,756.00	223,842	19.00
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
1928.....	6,686	29,995,501	4,488.31	464,430	69.46

NEW YORK

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	273,900,079	248.00
1923.....	1,221,654	4,565,314,898	3,737.00	192,311,565	157.00
1924.....	1,215,640	5,144,766,182	4,232.00	236,774,567	195.00
1925.....	751,941	4,903,288,994	6,521.00	252,157,834	335.00
1926.....	753,044	4,981,020,281	6,619.00	247,164,324	328.00
1927.....	766,974	5,398,451,005	7,038.64	305,210,059	397.94
1928.....	780,418	6,438,089,207	8,275.15	451,606,998	578.67

NORTH CAROLINA

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	161,613,467	4,346.00	10,010,348	269.00
1920.....	47,342	163,799,837	3,460.00	9,620,675	203.00
1921.....	44,161	127,962,951	2,898.00	3,760,499	85.00
1922.....	58,009	171,929,250	2,964.00	4,908,611	85.00
1923.....	68,191	206,638,618	3,030.00	4,767,257	70.00
1924.....	63,864	200,888,953	3,145.00	3,777,873	59.00
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
1928.....	30,997	161,039,786	5,195.33	6,051,641	195.23

NORTH DAKOTA

1916.....	1,176	\$9,219,055	\$7,839.00	\$66,344	\$56.00
1917.....	20,941	61,233,723	2,924.00	936,862	45.00
1918.....	29,120	89,586,415	3,076.00	2,219,954	76.00
1919.....	27,375	80,190,946	2,929.00	1,360,509	50.00
1920.....	24,209	66,188,434	2,734.00	1,105,801	46.00
1921.....	18,440	43,032,753	2,334.00	485,783	26.00
1922.....	18,750	43,767,089	2,334.00	453,219	24.00
1923.....	18,054	42,973,996	2,380.00	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	162,589	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
1928.....	9,710	34,878,015	3,591.97	209,440	21.57

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1928*¹—*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, 590	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
1928.....	218, 479	1, 302, 762, 001	5, 962. 87	55, 393, 575	253. 54

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, 358	3, 502. 00	5, 682, 493	117. 00
1918.....	46, 818	163, 678, 297	3, 496. 00	7, 649, 280	163. 00
1919.....	61, 500	242, 184, 301	3, 938. 00	12, 207, 129	198. 00
1920.....	81, 785	295, 790, 791	3, 617. 00	13, 548, 211	166. 00
1921.....	69, 381	191, 816, 067	2, 765. 00	4, 206, 507	61. 00
1922.....	72, 063	217, 555, 604	3, 019. 00	6, 414, 336	89. 00
1923.....	70, 189	221, 293, 177	3, 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, 232, 124	156. 56
1928.....	37, 261	211, 061, 345	5, 664. 40	6, 446, 274	173. 00

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
1928.....	29, 333	132, 829, 673	4, 528. 34	2, 387, 276	81. 39

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, 360, 802, 293	4, 147. 00	79, 454, 848	242. 00
1918.....	518, 729	1, 770, 848, 133	3, 414. 00	137, 781, 370	266. 00
1919.....	539, 172	1, 838, 002, 395	3, 409. 00	128, 195, 161	238. 00
1920.....	672, 746	2, 212, 178, 029	3, 288. 00	118, 750, 989	177. 00
1921.....	621, 103	1, 937, 291, 858	3, 119. 00	84, 660, 220	136. 00
1922.....	587, 770	2, 005, 570, 020	3, 412. 00	93, 573, 559	159. 00
1923.....	740, 478	2, 478, 751, 471	3, 347. 00	73, 266, 630	99. 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, 598	5, 378. 00	76, 887, 315	193. 00
1927.....	381, 374	2, 091, 825, 217	5, 484. 88	78, 674, 525	206. 29
1928.....	361, 220	2, 204, 955, 406	6, 104. 19	96, 772, 465	267. 90

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1928*—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	6,658,089	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
1928.....	25,801	176,225,164	6,830.17	8,093,013	313.67

SOUTH CAROLINA

Year	Number of returns	Total	Average	Total	Average
1916.....	1,204	\$9,882,947	\$8,208.00	\$77,198	\$64.00
1917.....	22,321	70,917,349	3,177.00	1,815,909	81.00
1918.....	20,239	73,855,345	3,649.00	2,732,593	135.00
1919.....	37,296	142,688,832	3,826.00	5,192,020	139.00
1920.....	33,044	109,246,657	3,306.00	3,236,875	98.00
1921.....	25,160	68,255,825	2,713.00	1,246,523	50.00
1922.....	26,830	72,755,770	2,712.00	1,268,305	47.00
1923.....	28,225	87,031,355	3,083.00	1,553,315	55.00
1924.....	28,090	79,613,886	2,834.00	727,462	26.00
1925.....	15,727	57,661,544	3,606.00	430,879	27.00
1926.....	13,809	53,060,331	3,842.00	420,164	30.00
1927.....	14,310	55,218,679	3,858.75	554,731	38.77
1928.....	13,725	55,510,360	4,044.47	716,628	52.21

SOUTH DAKOTA

Year	Number of returns	Total	Average	Total	Average
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.....	17,066	53,971,360	3,159.00	192,460	11.00
1926.....	12,414	38,153,263	3,073.00	208,893	17.00
1927.....	10,969	35,906,515	3,273.45	209,667	19.11
1928.....	10,649	38,954,968	3,658.09	321,516	30.19

TENNESSEE

Year	Number of returns	Total	Average	Total	Average
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	4,283,805	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
1928.....	35,039	190,287,682	5,430.74	5,624,112	160.51

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

TABLE 10.—*Individual returns, by States and Territories, for the years 1916*
1928¹—*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	188.00
1919.....	176,547	643,172,301	3,643.00	32,302,280	183.00
1920.....	224,617	720,720,162	3,209.00	25,400,849	113.00
1921.....	200,188	536,897,427	2,682.00	12,667,894	63.00
1922.....	186,865	545,901,576	2,921.00	14,119,655	76.00
1923.....	200,683	613,494,900	3,057.00	10,678,022	53.00
1924.....	192,735	638,109,285	3,311.00	10,235,806	53.00
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
1928.....	112,273	580,239,493	5,168.11	14,401,968	128.28

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	67,744,653	2,479.00	955,929	35.00
1923.....	30,242	79,943,306	2,643.00	725,908	24.00
1924.....	28,685	82,088,477	2,862.00	599,194	21.00
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
1928.....	13,262	58,809,296	4,434.42	1,095,839	82.63

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	46,204,466	3,405.00	2,074,804	153.00
1920.....	19,205	59,303,302	3,088.00	2,259,129	118.00
1921.....	17,746	47,561,557	2,680.00	1,155,767	65.00
1922.....	17,901	51,653,367	2,886.00	1,573,555	88.00
1923.....	21,752	64,800,009	2,979.00	1,332,822	61.00
1924.....	20,618	63,630,620	3,086.00	978,252	47.00
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
1928.....	9,394	48,086,175	5,118.82	1,055,740	112.38

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	4,539.00	2,981,412	79.00
1926.....	37,797	176,024,673	4,657.00	3,495,042	92.00
1927.....	37,393	172,239,863	4,606.21	3,611,135	96.57
1928.....	37,619	181,750,013	4,831.33	4,408,983	117.20

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1928*¹—*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 ²	115,593	261,400,721	2,261.00	4,878,295	42.00
1922 ²	123,216	300,523,342	2,439.00	5,148,477	42.00
1923 ²	136,057	351,985,059	2,587.00	3,925,801	29.00
1924 ²	138,181	393,961,927	2,851.00	3,231,233	23.00
1925 ²	78,030	272,544,925	3,493.00	2,717,102	35.00
1926 ²	61,950	245,592,050	3,964.00	2,800,548	45.00
1927 ²	62,200	252,547,211	4,060.24	2,913,642	46.84
1928 ²	66,167	273,648,593	4,135.73	4,464,930	67.48

WEST VIRGINIA

1916	2,575	\$30,170,809	\$11,717.00	\$416,386	\$162.00
1917	28,281	106,061,550	3,750.00	3,303,285	117.00
1918	48,876	156,557,747	3,203.00	5,709,295	117.00
1919	45,168	147,949,092	3,276.00	5,819,197	118.00
1920	96,326	287,729,460	2,987.00	8,517,268	88.00
1921	75,277	207,157,054	2,752.00	4,579,113	61.00
1922	69,501	196,777,359	2,831.00	4,594,653	66.00
1923	89,263	260,343,202	2,917.00	3,875,864	43.00
1924	75,037	226,999,720	3,025.00	2,796,310	37.00
1925	35,810	144,777,469	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
1928	30,643	140,128,751	4,572.94	2,920,822	95.32

WISCONSIN

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
1928	98,485	453,394,323	4,603.69	12,450,318	126.51

WYOMING

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	52,463,959	2,859.00	144,063	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
1928	8,622	33,233,249	3,854.47	372,128	43.16

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under \$5,000 estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

² Includes Alaska.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928*¹

ALABAMA

County and city	Number of returns	County and city	Number of returns
Autauga:		Clarke:	
Prattville.....	51	Jackson.....	21
Miscellaneous.....	13	Thomasville.....	39
Total.....	64	Miscellaneous.....	21
		Total.....	81
Baldwin:		Clay:	
Bay Minette.....	40	Ashland.....	7
Miscellaneous.....	69	Lineville.....	7
Total.....	109	Total.....	14
Barbour:		Cleburne: Heflin.....	14
Clayton.....	19	Coffee:	
Eufaula.....	121	Elba.....	15
Miscellaneous.....	13	Enterprise.....	28
Total.....	153	Total.....	43
Bibb:		Colbert:	
Blount.....	7	Muscle Shoals.....	2
Miscellaneous.....	77	Sheffield.....	183
Total.....	84	Tuscumbia.....	120
Blount:		Miscellaneous.....	13
Oneonta.....	18	Total.....	318
Miscellaneous.....	12	Conecuh:	
Total.....	30	Evergreen.....	56
Bullock:		Miscellaneous.....	13
Union Springs.....	35	Total.....	69
Miscellaneous.....	5	Coosa:	
Total.....	40	Good Water.....	6
Butler:		Miscellaneous.....	2
Chapman.....	12	Total.....	8
Georgiana.....	24	Covington:	
Greenville.....	75	Andalusia.....	84
Miscellaneous.....	8	Florala.....	26
Total.....	119	Opp.....	22
Calhoun:		River Falls.....	5
Anniston.....	464	Miscellaneous.....	14
Jacksonville.....	31	Total.....	151
Oxford.....	13	Crenshaw:	
Piedmont.....	31	Luverne.....	26
Miscellaneous.....	9	Miscellaneous.....	11
Total.....	548	Total.....	37
Chambers:		Cullman:	
Lafayette.....	30	Cullman.....	99
Lanett.....	22	Miscellaneous.....	8
Miscellaneous.....	38	Total.....	107
Total.....	90	Dale:	
Cherokee: Miscellaneous.....	21	Ozark.....	45
Chilton:		Miscellaneous.....	12
Clanton.....	35	Total.....	57
Miscellaneous.....	11	Dallas:	
Total.....	46	Selma.....	620
Choctaw: Miscellaneous.....	40	Miscellaneous.....	49
		Total.....	669

¹ For a description of the method of compiling these data, see pp. 18-19.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

ALABAMA—Continued

County and city	Number of returns	County and city	Number of returns
De Kalb:		Jackson:	
Fort Payne.....	44	Bridgeport.....	9
Miscellaneous.....	30	Scottsboro.....	25
Total.....	74	Miscellaneous.....	16
		Total.....	50
Elmore:		Jefferson:	
Tallassee.....	74	Birmingham.....	12, 124
Wetumpka.....	58	Bessemer.....	614
Miscellaneous.....	24	Blossburg.....	6
Total.....	156	Brighton.....	20
Escambia:		Fairfield.....	335
Atmore.....	66	Leeds.....	50
Brewton.....	69	Miscellaneous.....	357
Flomaton.....	16	Total.....	13, 506
Miscellaneous.....	7		
Total.....	158	Lamar:	
Etowah:		Sulligent.....	8
Alabama City.....	37	Miscellaneous.....	6
Altoona.....	7	Total.....	14
Attalla.....	57	Lauderdale:	
Gadsden.....	309	Florence.....	275
Miscellaneous.....	5	Miscellaneous.....	7
Total.....	415	Total.....	282
Fayette:		Lawrence:	
Fayette.....	40	Courtland.....	25
Miscellaneous.....	5	Miscellaneous.....	7
Total.....	45	Total.....	32
Franklin:		Lee:	
Russellville.....	36	Annurn.....	32
Miscellaneous.....	22	Opelika.....	142
Total.....	58	Phenix City.....	30
Geneva:		Miscellaneous.....	2
Geneva.....	21	Total.....	206
Hartford.....	21	Limestone:	
Samson.....	21	Athens.....	80
Miscellaneous.....	5	Miscellaneous.....	11
Total.....	68	Total.....	91
Greene:		Lowndes:	
Eufaw.....	33	Fort Deposit.....	11
Miscellaneous.....	15	Miscellaneous.....	34
Total.....	48	Total.....	45
Hale:		Macon:	
Akron.....	9	Tuskegee.....	78
Greensboro.....	51	Miscellaneous.....	14
Miscellaneous.....	22	Total.....	92
Total.....	82	Madison:	
Henry:		Huntsville.....	375
Abbeville.....	16	Miscellaneous.....	39
Headland.....	15	Total.....	414
Miscellaneous.....	1	Marengo:	
Total.....	32	Demopolis.....	116
Houston:		Miscellaneous.....	55
Dothan.....	228	Total.....	171
Miscellaneous.....	18	Marion: Miscellaneous.....	31
Total.....	246		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

ALABAMA—Continued

County and city	Number of returns	County and city	Number of returns
Marshall:		Shelby:	
Albertville.....	30	Calera.....	13
Boaz.....	21	Helena.....	5
Guntersville.....	41	Montevallo.....	17
Miscellaneous.....	3	Vincen.....	7
Total.....	95	Wilton.....	7
		Miscellaneous.....	53
Mobile:		Total.....	102
Mobile.....	2,605	Sumter:	
Prichard.....	7	Livingston.....	26
Whistler.....	20	York.....	38
Miscellaneous.....	127	Miscellaneous.....	22
Total.....	2,759	Total.....	86
Monroe: Miscellaneous.....	61		
Montgomery:		Talladega:	
Montgomery.....	2,295	Sylocauga.....	90
Miscellaneous.....	37	Talladega.....	117
Total.....	2,332	Miscellaneous.....	33
		Total.....	240
Morgan:		Tallapoosa:	
Decatur.....	328	Alexander City.....	48
Hartselle.....	31	Miscellaneous.....	20
Miscellaneous.....	10	Total.....	68
Total.....	369		
Perry:		Tuscaloosa:	
Marion.....	63	Holt.....	21
Uniontown.....	46	Kellerman.....	11
Miscellaneous.....	3	Tuscaloosa.....	460
Total.....	112	Miscellaneous.....	42
		Total.....	534
Pickens:		Walker:	
Aliceville.....	22	Carbon Hill.....	33
Reform.....	4	Coal Valley.....	4
Miscellaneous.....	23	Cordova.....	31
Total.....	49	Dora.....	24
Pike:		Empire.....	3
Brundidge.....	30	Jasper.....	147
Troy.....	163	Oakman.....	6
Miscellaneous.....	8	Parrish.....	21
Total.....	201	Quinton.....	7
		Sipsey.....	8
Randolph:		Townley.....	13
Roanoke.....	50	Miscellaneous.....	74
Miscellaneous.....	2	Total.....	371
Total.....	52	Washington: Miscellaneous.....	26
Russell:			
Girard.....	8	Wilcox:	
Miscellaneous.....	21	Camden.....	35
Total.....	29	Miscellaneous.....	45
St. Clair:		Total.....	80
Acmar.....	5	Winston:	
Pell City.....	15	Haleyville.....	30
Miscellaneous.....	46	Miscellaneous.....	1
Total.....	66	Total.....	31
		State total.....	26,891

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

ARIZONA

County and city	Number of returns	County and city	Number of returns
Apache:		Mohave:	
St. Johns.....	4	Kingman.....	147
Miscellaneous.....	62	Oatman.....	42
Total.....	66	Miscellaneous.....	34
		Total.....	223
Cochise:		Navajo:	
Bisbee.....	499	Holbrook.....	70
Douglas.....	501	Winslow.....	378
Lowell.....	132	Miscellaneous.....	16
Tombstone.....	39	Total.....	464
Warren.....	93		
Miscellaneous.....	203	Pima:	
Total.....	1,467	Ajo.....	124
		Tucson.....	1,419
Coconino:		Miscellaneous.....	54
Flagstaff.....	268	Total.....	1,597
Williams.....	91		
Miscellaneous.....	54	Pinel:	
Total.....	413	Casa Grande.....	36
Gila:		Florence.....	27
Globe.....	396	Ray.....	69
Hayden.....	71	Superior.....	116
Miami.....	415	Miscellaneous.....	39
Miscellaneous.....	168	Total.....	287
Total.....	1,050		
Graham:		Santa Cruz:	
Safford.....	70	Nogales.....	244
Thatcher.....	13	Miscellaneous.....	28
Miscellaneous.....	31	Total.....	272
Total.....	114		
Greenlee:		Yavapai:	
Clifton.....	52	Clarkdale.....	163
Metcalfe.....	13	Humboldt.....	10
Morenci.....	110	Jerome.....	406
Miscellaneous.....	3	Prescott.....	417
Total.....	178	Miscellaneous.....	250
		Total.....	1,246
Maricopa:		Yuma:	
Chandler.....	61	Somerton.....	26
Glendale.....	87	Yuma.....	266
Mesa.....	136	Miscellaneous.....	35
Phoenix.....	3,265	Total.....	327
Tempe.....	93		
Miscellaneous.....	181	State total.....	11,527
Total.....	3,823		

ARKANSAS

Arkansas:		Benton:	
De Witt.....	65	Bentonville.....	38
Gillett.....	25	Rogers.....	105
Stuttgart.....	258	Siloam Springs.....	39
Miscellaneous.....	44	Miscellaneous.....	47
Total.....	392	Total.....	229
Ashley:		Boone:	
Crossett.....	32	Harrison.....	47
Hamburg.....	33	Miscellaneous.....	3
Miscellaneous.....	65	Total.....	50
Total.....	130	Bradley:	
Baxter: Miscellaneous.....	22	Warren.....	127
		Miscellaneous.....	9
		Total.....	136

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

ARKANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Calhoun:		Cross:	
Thornton.....	9	Parkin.....	39
Miscellaneous.....	8	Wynne.....	91
Total.....	17	Miscellaneous.....	11
		Total.....	141
Carroll:		Dallas:	
Berryville.....	20	Fordyce.....	75
Eureka Springs.....	43	Miscellaneous.....	19
Miscellaneous.....	9	Total.....	94
Total.....	72		
Chicot:		Desha:	
Dermott.....	44	Arkansas City.....	27
Eudora.....	54	Dumas.....	39
Lake Village.....	69	McGehee.....	94
Miscellaneous.....	5	Miscellaneous.....	21
Total.....	172	Total.....	181
Clark:		Drew:	
Arkadelphia.....	109	Monticello.....	66
Gurdon.....	47	Wilmar.....	1
Miscellaneous.....	20	Miscellaneous.....	18
Total.....	176	Total.....	85
Clay:		Faulkner:	
Corning.....	30	Conway.....	12
Piggot.....	19	Miscellaneous.....	7
Rector.....	27	Total.....	19
Miscellaneous.....	12		
Total.....	88	Franklin:	
Cleburne:		Ozark.....	12
Heber Springs.....	30	Miscellaneous.....	24
Miscellaneous.....	2	Total.....	36
Total.....	32	Fulton: Miscellaneous.....	11
Cleveland: Miscellaneous.....	13		
Columbia:		Garland:	
Magnolia.....	87	Hot Springs.....	691
Miscellaneous.....	33	Miscellaneous.....	6
Total.....	120	Total.....	697
Conway:		Grant: Miscellaneous.....	25
Morrilton.....	111		
Miscellaneous.....	8	Greene:	
Total.....	119	Paragould.....	132
		Miscellaneous.....	6
Craighead:		Total.....	138
Jonesboro.....	344		
Monette.....	12	Hempstead:	
Miscellaneous.....	29	Hope.....	186
Total.....	385	Miscellaneous.....	22
Crawford:		Total.....	208
Mulberry.....	10		
Van Buren.....	97	Hot Springs:	
Miscellaneous.....	23	Malvern.....	88
Total.....	130	Miscellaneous.....	2
Crittenden:		Total.....	90
Earl.....	50		
Miscellaneous.....	118	Howard:	
Total.....	168	Dierks.....	3
		Nashville.....	73
		Miscellaneous.....	8
		Total.....	84

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

ARKANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Independence:		Mississippi:	
Batesville.....	94	Blytheville.....	247
Miscellaneous.....	24	Luxora.....	28
Total.....	118	Osceola.....	105
Izard: Miscellaneous.....	6	Wilson.....	28
Jackson:		Miscellaneous.....	90
Newport.....	123	Total.....	498
Miscellaneous.....	42	Monroe:	
Total.....	165	Brinkley.....	67
Jefferson:		Clarendon.....	42
Pine Bluff.....	990	Miscellaneous.....	40
Miscellaneous.....	63	Total.....	149
Total.....	1,053	Montgomery: Miscellaneous.....	24
Johnson:		Nevada:	
Clarksville.....	70	Prescott.....	98
Coal Hill.....	2	Miscellaneous.....	30
Miscellaneous.....	10	Total.....	128
Total.....	82	Newton: Miscellaneous.....	1
Lafayette:		Onachita:	
Lewisville.....	22	Camden.....	303
Stamps.....	42	Louann.....	39
Miscellaneous.....	23	Stephens.....	20
Total.....	87	Miscellaneous.....	32
Lawrence:		Total.....	394
Hoxie.....	9	Perry: Miscellaneous.....	11
Walnut Ridge.....	45	Phillips:	
Miscellaneous.....	24	Helena.....	473
Total.....	78	West Helena.....	51
Lee:		Miscellaneous.....	79
Marianna.....	114	Total.....	603
Miscellaneous.....	21	Pike: Miscellaneous.....	21
Total.....	135	Poinsett:	
Lincoln: Miscellaneous.....	32	Harrisburg.....	30
Little River:		Lepanto.....	39
Ashdown.....	33	Marked Tree.....	43
Foreman.....	15	Trumann.....	35
Miscellaneous.....	7	Miscellaneous.....	47
Total.....	55	Total.....	194
Logan:		Polk:	
Booneville.....	17	Mena.....	44
Paris.....	54	Miscellaneous.....	8
Miscellaneous.....	5	Total.....	52
Total.....	76	Pope:	
Lonoke:		Atkins.....	34
England.....	70	Russellville.....	92
Lonoke.....	42	Miscellaneous.....	9
Miscellaneous.....	68	Total.....	135
Total.....	180	Prairie:	
Madison: Miscellaneous.....	9	Des Arc.....	14
Marion: Miscellaneous.....	3	Miscellaneous.....	58
Miller:		Total.....	72
Texarkana.....	483	Pulaski:	
Miscellaneous.....	20	Little Rock.....	3,477
Total.....	503	North Little Rock.....	321
		Miscellaneous.....	40
		Total.....	3,838

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1923—Contd.*

ARKANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Randolph:		Union:	
Pocahontas.....	16	Calion.....	13
Miscellaneous.....	1	El Dorado.....	1,117
Total.....	17	Griffin.....	12
St. Francis:		Huttig.....	23
Forrest City.....	144	Junction City.....	23
Miscellaneous.....	66	Norphlet.....	90
Total.....	210	Smackover.....	172
Saline:		Strong.....	21
Bauxite.....	22	Miscellaneous.....	22
Benton.....	60	Total.....	1,493
Miscellaneous.....	1	Van Buren: Miscellaneous.....	4
Total.....	83	Washington:	
Scott: Miscellaneous.....	14	Fayetteville.....	200
Searcy:		Springdale.....	41
Leslie.....	1	Miscellaneous.....	25
Miscellaneous.....	11	Total.....	266
Total.....	12	White:	
Sebastian:		Bald Knob.....	14
Fort Smith.....	1,041	Beebe.....	19
Greenwood.....	14	Searcy.....	90
Hartford.....	11	Miscellaneous.....	56
Huntington.....	6	Total.....	179
Miscellaneous.....	26	Woodruff:	
Total.....	1,098	Augusta.....	44
Sevier:		Cotton Plant.....	42
De Queen.....	92	Miscellaneous.....	46
Horatio.....	8	Total.....	132
Miscellaneous.....	14	Yell:	
Total.....	114	Dardanelle.....	21
Sharp: Miscellaneous.....	10	Plainview.....	16
Stone: Miscellaneous.....	7	Miscellaneous.....	22
		Total.....	59
		State total.....	16,660

CALIFORNIA

Alameda:		Calaveras:	
Alameda.....	2,214	San Andreas.....	29
Albany.....	66	Miscellaneous.....	139
Berkeley.....	6,571	Total.....	168
Emeryville.....	107	Colusa:	
Hayward.....	411	Arbuckle.....	71
Livermore.....	250	Colusa.....	214
Niles.....	54	Miscellaneous.....	175
Oakland.....	16,871	Total.....	460
Piedmont.....	1,321	Contra Costa:	
San Leandro.....	429	Antioch.....	178
Miscellaneous.....	333	Bay Point.....	55
Total.....	28,627	Crockett.....	357
Amador:		El Cerrito.....	35
Jackson.....	83	Martinez.....	429
Miscellaneous.....	114	Pittsburg.....	464
Total.....	197	Richmond.....	964
Butte:		Miscellaneous.....	929
Chico.....	607	Total.....	3,411
Gridley.....	107	Del Norte: Miscellaneous.....	113
Oroville.....	286		
Miscellaneous.....	154		
Total.....	1,154		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns
Eldorado:		Lassen:	
Placerville.....	143	Susanville.....	214
Miscellaneous.....	52	Westwood.....	286
Total.....	195	Miscellaneous.....	17
		Total.....	517
Fresno:		Los Angeles:	
Clovis.....	43	Alhambra.....	1,510
Coalinga.....	286	Arcadia.....	242
Fowler.....	36	Artesia.....	66
Fresno.....	3,286	Avalon.....	132
Kingsburg.....	66	Azusa.....	154
Reedley.....	143	Baldwin Park.....	88
Sanger.....	143	Bell.....	242
Selma.....	143	Bellflower.....	110
Miscellaneous.....	560	Belvedere.....	18
Total.....	4,706	Beverly Hills.....	2,504
		Burbank.....	570
Glenn:		Claremont.....	351
Orland.....	65	Compton.....	416
Willows.....	143	Covina.....	482
Miscellaneous.....	114	Culver City.....	394
Total.....	322	Downey.....	155
		El Monte.....	242
Humboldt:		El Segundo.....	153
Arcata.....	143	Gardena.....	198
Eureka.....	557	Glendale.....	3,730
Ferndale.....	125	Glendora.....	197
Scotia.....	107	Hawthorne.....	110
Miscellaneous.....	376	Hermosa.....	198
Total.....	1,608	Huntington Park.....	1,264
		Inglewood.....	744
Imperial:		La Verne.....	176
Brawley.....	330	Lomita.....	132
Calexico.....	208	Long Beach.....	7,132
Calipatria.....	66	Los Angeles City.....	87,180
El Centro.....	460	Lynwood.....	176
Holtville.....	89	Manhattan.....	67
Imperial.....	67	Maywood.....	110
Miscellaneous.....	45	Moneta.....	31
Total.....	1,265	Monrovia.....	591
		Montebello.....	244
Inyo:		Monterey Park.....	133
Bishop.....	167	Montrose.....	68
Miscellaneous.....	133	Norwalk.....	133
Total.....	240	Pomona.....	920
		Pasadena.....	7,500
Kern:		Puente.....	176
Bakersfield.....	1,980	Redondo.....	394
Delano.....	110	San Dimas.....	111
Fellows.....	157	San Fernando.....	350
Maricopa.....	152	Santa Fe Springs.....	88
Taft.....	981	San Gabriel.....	394
Miscellaneous.....	504	Santa Monica.....	2,430
Total.....	3,884	Sherman.....	228
		Sierra Madre.....	198
Kings:		Southgate.....	261
Corcoran.....	125	South Pasadena.....	1,400
Hanford.....	411	Torrance.....	329
Lemoore.....	107	Tujunga.....	66
Miscellaneous.....	25	Vernon.....	22
Total.....	668	Walnut.....	109
		Whittier.....	1,290
Lake:		Willowbrook.....	29
Lakeport.....	71	Miscellaneous.....	3,459
Miscellaneous.....	94	Total.....	130,197
Total.....	165		
		Madera:	
		Madera.....	150
		Miscellaneous.....	99
		Total.....	349

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns
Marin:		Plumas: Miscellaneous.....	334
Mill Valley.....	286	Riverside:	
San Anselmo.....	304	Banning.....	88
San Rafael.....	643	Beaumont.....	23
Sausalito.....	321	Blythe.....	44
Miscellaneous.....	523	Coachella.....	21
Total.....	2,077	Corona.....	199
Mariposa: Miscellaneous.....	91	Elsinore.....	87
Mendocino:		Hemet.....	154
Fort Bragg.....	179	Indio.....	68
Ukiah.....	179	Perris.....	24
Willits.....	69	Riverside.....	1,466
Miscellaneous.....	188	San Jacinto.....	66
Total.....	615	Miscellaneous.....	286
Merced:		Total.....	2,526
Los Banos.....	214	Sacramento:	
Merced.....	571	Folsom City.....	71
Miscellaneous.....	415	Sacramento.....	5,535
Total.....	1,200	Miscellaneous.....	640
Modoc: Miscellaneous.....	151	Total.....	6,246
Mono: Miscellaneous.....	13	San Benito:	
Monterey:		Hollister.....	321
King City.....	107	Miscellaneous.....	92
Monterey.....	571	Total.....	413
Pacific Grove.....	214	San Bernardino:	
Salinas.....	678	Barstow.....	67
Miscellaneous.....	545	Chino.....	66
Total.....	2,115	Colton.....	
Napa:		Needles.....	
Napa.....	500	Ontario.....	56
St. Helena.....	107	Redlands.....	920
Miscellaneous.....	112	Rialto.....	64
Total.....	719	San Bernardino.....	1,160
Nevada:		Upland.....	373
Grass Valley.....	179	Victorville.....	44
Nevada City.....	89	Miscellaneous.....	754
Truckee.....	68	Total.....	4,348
Miscellaneous.....	92	San Diego:	
Total.....	423	Chula Vista.....	154
Orange:		Coronado.....	331
Anaheim.....	1,136	El Cajon.....	45
Balboa.....	43	Escondido.....	157
Brea.....	132	La Mesa.....	89
Buena Park.....	48	National City.....	109
Fullerton.....	658	Oceanside.....	133
Garden Grove.....	154	San Diego.....	6,691
Huntington Beach.....	357	Miscellaneous.....	639
Laguna Beach.....	111	Total.....	8,339
La Habra.....	176	San Francisco: San Francisco.....	65,878
Orange.....	54	San Joaquin:	
Placentia.....	169	Lodi.....	536
Santa Ana.....	1,815	Manteca.....	89
Seal Beach.....	39	Stockton.....	3,286
Tustin.....	65	Tracy.....	256
Miscellaneous.....	351	Miscellaneous.....	328
Total.....	5,781	Total.....	4,525
Placer:		San Luis Obispo:	
Auburn.....	179	Arroyo Grande.....	64
Lincoln.....	107	Atascadero.....	48
Roseville.....	357	Paso Robles.....	160
Miscellaneous.....	317	Pismo Beach.....	27
Total.....	969	San Luis Obispo.....	614
		Miscellaneous.....	176
		Total.....	1,089

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns
San Mateo:		Sonoma—Continued.	
Burlingame.....	1,307	Sebastopol.....	143
Daly City.....	107	Miscellaneous.....	340
Half Moon Bay.....	22	Total.....	2,286
Redwood City.....	536		
San Bruno.....	89	Stanislaus:	
San Mateo.....	1,107	Modesto.....	964
South San Francisco.....	125	Newman.....	214
Miscellaneous.....	539	Oakdale.....	72
Total.....	3,832	Turlock.....	286
		Miscellaneous.....	354
Santa Barbara:		Total.....	1,890
Lompoc.....	201		
Santa Barbara.....	2,439	Sutter:	
Santa Maria.....	460	Yuba City.....	268
Miscellaneous.....	438	Miscellaneous.....	220
Total.....	3,538	Total.....	488
Santa Clara:			
Gilroy.....	214	Tehama:	
Los Gatos.....	357	Corning.....	97
Mayfield.....	71	Red Bluff.....	214
Mountain View.....	179	Miscellaneous.....	73
Palo Alto.....	1,500	Total.....	384
San Jose.....	3,214		
Santa Clara.....	250	Trinity: Miscellaneous.....	35
Sunnyvale.....	62		
Miscellaneous.....	448	Tulare:	
Total.....	6,295	Dinuba.....	119
Santa Cruz:		Exeter.....	214
Santa Cruz.....	643	Lindsay.....	357
Watsonville.....	643	Porterville.....	357
Miscellaneous.....	108	Tulare.....	411
Total.....	1,394	Visalia.....	500
		Miscellaneous.....	304
Shasta:		Total.....	2,262
Anderson.....	21		
Redding.....	250	Tuolumne:	
Miscellaneous.....	95	Sonora.....	179
Total.....	366	Miscellaneous.....	174
		Total.....	353
Sierra: Miscellaneous.....	102		
Siskiyou:		Ventura:	
Dunsmuir.....	232	Fillmore.....	285
Weed.....	179	Ojai.....	132
Yreka.....	89	Oxnard.....	440
Miscellaneous.....	558	Santa Paula.....	416
Total.....	1,058	Saticoy.....	26
		Ventura.....	1,204
Solano:		Miscellaneous.....	388
Benicia.....	143	Total.....	2,891
Fairfield.....	43		
Rio Vista.....	179	Yolo:	
Vacaville.....	179	Woodland.....	429
Vallejo.....	821	Miscellaneous.....	452
Miscellaneous.....	556	Total.....	881
Total.....	1,921		
Sonoma:		Yuba:	
Healdsburg.....	268	Marysville.....	571
Petaluma.....	678	Miscellaneous.....	97
Santa Rosa.....	857	Total.....	668
		State total.....	316,738

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

COLORADO

County and city	Number of returns	County and city	Number of returns
Adams:		El Paso:	
Brighton.....	83	Colorado Springs.....	1,984
Miscellaneous.....	85	Manitou.....	44
Total.....	168	Miscellaneous.....	91
Alamosa:		Total.....	2,119
Alamosa.....	181	Fremont:	
Miscellaneous.....	7	Canon City.....	242
Total.....	188	Florence.....	123
Arapahoe:		Rockvale.....	7
Englewood.....	95	Miscellaneous.....	39
Littleton.....	112	Total.....	411
Miscellaneous.....	38	Garfield:	
Total.....	245	Glenwood Springs.....	121
Archuleta:		Miscellaneous.....	103
Pagosa Springs.....	22	Total.....	224
Miscellaneous.....	8	Gilpin: Miscellaneous.....	13
Total.....	30	Grand: Miscellaneous.....	50
Baca: Miscellaneous.....	29	Gunnison:	
Bent:		Crested Butte.....	32
Las Animas.....	121	Gunnison.....	117
Miscellaneous.....	35	Miscellaneous.....	50
Total.....	156	Total.....	199
Boulder:		Hinsdale: Miscellaneous.....	4
Boulder.....	487	Huerfano:	
Lafayette.....	37	Walsenburg.....	158
Longmont.....	243	Miscellaneous.....	144
Louisville.....	31	Total.....	302
Miscellaneous.....	37	Jackson: Miscellaneous.....	46
Total.....	835	Jefferson:	
Chaffee:		Golden.....	108
Salida.....	227	Miscellaneous.....	252
Miscellaneous.....	22	Total.....	360
Total.....	249	Kiowa: Miscellaneous.....	16
Cheyenne: Miscellaneous.....	26	Kit Carson: Miscellaneous.....	63
Clear Creek:		Lake:	
Idaho Springs.....	36	Leadville.....	226
Miscellaneous.....	14	Miscellaneous.....	29
Total.....	50	Total.....	255
Conejos: Miscellaneous.....	71	La Plata:	
Costilla: Miscellaneous.....	22	Durango.....	205
Crowley:		Miscellaneous.....	22
Ordway.....	41	Total.....	227
Miscellaneous.....	25	Larimer:	
Total.....	66	Fort Collins.....	546
Custer: Miscellaneous.....	41	Loveland.....	144
Delta:		Miscellaneous.....	151
Delta.....	110	Total.....	841
Miscellaneous.....	98	Las Animas:	
Total.....	208	Aguilar.....	19
Denver: Denver.....	15,645	Delagua.....	46
Dolores: Miscellaneous.....	23	Trinidad.....	438
Douglas: Miscellaneous.....	65	Miscellaneous.....	170
Eagle: Miscellaneous.....	110	Total.....	673
Elbert: Miscellaneous.....	37		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

COLORADO—Continued

County and city	Number of returns	County and city	Number of returns
Lincoln:		Pueblo:	
Limon.....	44	Pueblo.....	1,742
Miscellaneous.....	51	Miscellaneous.....	3 ²
Total.....	95	Total.....	1,776
Logan:		Rio Blanco: Miscellaneous.....	57
Sterling.....	292	Rio Grande:	
Miscellaneous.....	54	Del Norte.....	69
Total.....	346	Monte Vista.....	206
Mesa:		Miscellaneous.....	2
Fruita.....	22	Total.....	277
Grand Junction.....	453	Routt:	
Miscellaneous.....	81	Steamboat Springs.....	55
Total.....	556	Miscellaneous.....	135
Mineral: Miscellaneous.....	8	Total.....	190
Moffat:		Saguache: Miscellaneous.....	171
Craig.....	84	San Juan:	
Miscellaneous.....	18	Silverton.....	39
Total.....	102	Miscellaneous.....	119
Montezuma: Miscellaneous.....	117	Total.....	158
Montrose:		San Miguel:	
Montrose.....	148	Telluride.....	40
Miscellaneous.....	39	Miscellaneous.....	22
Total.....	187	Total.....	62
Morgan:		Sedgwick:	
Brush.....	118	Julesburg.....	51
Fort Morgan.....	241	Miscellaneous.....	37
Miscellaneous.....	55	Total.....	88
Total.....	414	Summit: Miscellaneous.....	43
Otero:		Teller:	
Fowler.....	29	Cripple Creek.....	48
La Junta.....	328	Victor.....	68
Rocky Ford.....	140	Miscellaneous.....	4
Miscellaneous.....	40	Total.....	120
Total.....	537	Washington:	
Ouray:		Akron.....	36
Ouray.....	35	Miscellaneous.....	17
Miscellaneous.....	25	Total.....	53
Total.....	60	Weld:	
Park: Miscellaneous.....	42	Eaton.....	140
Phillips:		Fort Lupton.....	73
Haxton.....	39	Greeley.....	557
Holyoke.....	39	Windsor.....	66
Miscellaneous.....	6	Miscellaneous.....	351
Total.....	84	Total.....	1,187
Pitkin:		Yuma:	
Aspen.....	33	Wray.....	43
Miscellaneous.....	3	Yuma.....	44
Total.....	36	Miscellaneous.....	25
Prowers:		Total.....	112
Holly.....	31	State total.....	31,091
Lamar.....	77		
Miscellaneous.....	38		
Total.....	146		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

CONNECTICUT

County and city	Number of returns	County and city	Number of returns
Fairfield:		Middlesex:	
Bethel.....	150	Chester.....	53
Bridgeport.....	6,979	Clinton.....	77
Danbury.....	1,503	Cromwell.....	57
Darien.....	418	East Haddam.....	57
Fairfield.....	598	East Hampton.....	106
Greenwich.....	2,504	Essex.....	146
Monroe.....	36	Haddam.....	47
New Canaan.....	388	Middlefield.....	51
Newtown.....	110	Middletown.....	1,087
Norwalk.....	1,779	Old Saybrook.....	25
Redding.....	36	Portland.....	166
Ridgefield.....	219	Saybrook.....	148
Shelton.....	439	Miscellaneous.....	33
Stamford.....	3,286		
Stratford.....	657	Total.....	2,072
Trumbull.....	27		
Westport.....	445	New Haven:	
Wilton.....	115	Ansonia.....	883
Miscellaneous.....	11	Beacon Falls.....	34
Total.....	19,700	Branford.....	431
Hartford:		Cheshire.....	133
Avon.....	38	Derby.....	513
Berlin.....	148	East Haven.....	209
Bloomfield.....	90	Guilford.....	124
Bristol.....	1,256	Hamden.....	784
Burlington.....	2	Madison.....	74
Canton.....	84	Meriden.....	2,037
East Granby.....	17	Middlebury.....	54
East Hartford.....	580	Millford.....	503
East Windsor.....	156	Naugatuck.....	626
Enfield.....	410	New Haven.....	10,673
Farmington.....	335	North Branford.....	21
Glastonbury.....	233	North Haven.....	121
Granby.....	30	Orange.....	53
Hartford.....	12,088	Seymour.....	278
Manchester.....	1,028	Southbury.....	28
New Britain.....	2,876	Wallingford.....	702
Newington.....	76	Waterbury.....	4,938
Plainville.....	259	West Haven.....	1,069
Rocky Hill.....	61	Westville.....	5
Simsbury.....	203	Woodbridge.....	33
Southington.....	303	Miscellaneous.....	5
South Windsor.....	53		
Suffield.....	152	Total.....	24,321
West Hartford.....	2,679		
Wethersfield.....	475	New London:	
Windsor.....	395	Colchester.....	27
Windsor Locks.....	178	East Lyme.....	45
Miscellaneous.....	31	Groton.....	205
Total.....	24,236	Jewett City and Griswold.....	132
Litchfield:		Lebanon.....	7
Harwinton.....	1	Montville.....	51
Kent.....	67	New London.....	1,582
Litchfield.....	200	North Stonington.....	10
New Hartford.....	69	Norwich.....	1,474
New Milford.....	256	Sprague.....	52
Norfolk.....	114	Stonington.....	375
North Canaan.....	110	Waterford.....	95
Plymouth.....	139	Miscellaneous.....	165
Salisbury.....	162		
Sharon.....	55	Total.....	4,220
Thomaston.....	189		
Torrington.....	971	Tolland:	
Washington.....	85	Coventry.....	1
Watertown.....	383	Ellington.....	13
Winsted.....	415	Mansfield.....	33
Woodbury.....	69	Rockville and Vernon.....	321
Miscellaneous.....	99	Somers.....	35
Total.....	3,384	Stafford.....	224
		Tolland.....	10
		West Willington.....	32
		Miscellaneous.....	40
		Total.....	714

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

CONNECTICUT—Continued

County and city	Number of returns	County and city	Number of returns
Windham:		Windham—Continued.	
Brooklyn.....	14	Woodstock.....	17
Danielson and Killingly.....	327	Miscellaneous.....	45
Plainfield.....	182	Total.....	1,549
Pomfret.....	82		
Putnam.....	265	Miscellaneous for State: Residents of	
Sterling.....	25	other States.....	867
Thompson.....	68	State total.....	81,063
Willimantic and Windham.....	524		

DELAWARE

Kent:		New Castle—Continued.	
Camden.....	12	Richardson Park.....	50
Clayton.....	39	Townsend.....	42
Dover.....	342	Wilmington.....	6,826
Felton.....	22	Yorklyn.....	21
Frederica.....	11	Miscellaneous.....	282
Harrington.....	49	Total.....	8,212
Smyrna.....	77		
Wyoming.....	26	Sussex:	
Miscellaneous.....	29	Bridgeville.....	48
Total.....	607	Delmar.....	51
		Georgetown.....	62
New Castle:		Greenwood.....	21
Claymont.....	157	Laurel.....	59
Delaware City.....	34	Lewes.....	136
Edgemoor.....	52	Milford.....	173
Elmhurst.....	23	Millsboro.....	19
Elsmere.....	67	Milton.....	21
Hillcrest.....	13	Rehoboth.....	32
Hollyoak.....	42	Seaford.....	81
Marshallton.....	75	Selbyville.....	27
Middletown.....	116	Miscellaneous.....	45
Newark.....	225	Total.....	773
New Castle.....	143	State total.....	9,592
Newport.....	44		

DISTRICT OF COLUMBIA

City	Number of returns
Washington.....	44,183

FLORIDA

County and city	Number of returns	County and city	Number of returns
Alachua:		Bradford:	
Gainesville.....	245	Starke.....	43
High Springs.....	24	Miscellaneous.....	9
Miscellaneous.....	70	Total.....	52
Total.....	339		
Baker: Miscellaneous.....	18	Brevard:	
Bay:		Cocoa.....	108
Millville.....	7	Melbourne.....	94
Panama City.....	74	Titusville.....	70
Miscellaneous.....	13	Miscellaneous.....	107
Total.....	94	Total.....	379

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

FLORIDA—Continued

County and city	Number of returns	County and city	Number of returns
Broward:		Gilchrist: Miscellaneous.....	13
Dania.....	28	Glades: Miscellaneous.....	10
Fort Lauderdale.....	270	Gulf: Miscellaneous.....	12
Hollywood.....	101		
Pompano.....	35	Hamilton:	
Miscellaneous.....	13	Jasper.....	22
Total.....	447	Miscellaneous.....	12
Calhoun: Blountstown.....	14	Total.....	34
Charlotte:		Hardee:	
Punta Gorda.....	57	Wauchula.....	67
Miscellaneous.....	5	Miscellaneous.....	19
Total.....	62	Total.....	86
Citrus:		Hendry: Miscellaneous.....	26
Inverness.....	18		
Miscellaneous.....	33	Hernando:	
Total.....	51	Brooksville.....	58
Clay:		Miscellaneous.....	5
Green Cove Springs.....	54	Total.....	63
Miscellaneous.....	23	Highlands:	
Total.....	77	Avon Park.....	46
Collier: Miscellaneous.....	37	Sebring.....	67
Columbia:		Miscellaneous.....	11
Lake City.....	114	Total.....	124
Miscellaneous.....	5	Hillsborough:	
Total.....	119	Plant City.....	113
Dade:		Port Tampa City.....	21
Coral Gables.....	338	Tampa.....	3,634
Hialeah.....	46	West Tampa.....	14
Homestead.....	57	Ybor City.....	40
Miami.....	4,410	Miscellaneous.....	44
Miami Beach.....	413	Total.....	3,766
Miscellaneous.....	68	Holmes:	
Total.....	5,332	Bonifay.....	17
De Soto:		Miscellaneous.....	7
Arcadia.....	114	Total.....	24
Miscellaneous.....	9	Indian River:	
Total.....	123	Vero Beach.....	87
Dixie: Miscellaneous.....	14	Miscellaneous.....	26
Duval:		Total.....	113
Jacksonville.....	5,731	Jackson:	
South Jacksonville.....	156	Marianna.....	77
Miscellaneous.....	53	Miscellaneous.....	13
Total.....	5,940	Total.....	90
Escambia:		Jefferson:	
Pensacola.....	909	Monticello.....	29
Miscellaneous.....	46	Miscellaneous.....	9
Total.....	955	Total.....	38
Flagler: Miscellaneous.....	20	Lafayette: Miscellaneous.....	4
Franklin:		Lake:	
Apalachicola.....	42	Eustis.....	126
Carrabelle.....	8	Leesburg.....	164
Miscellaneous.....	1	Mount Dora.....	60
Total.....	51	Miscellaneous.....	183
Gadsden:		Total.....	533
Quincy.....	115	Lee:	
Miscellaneous.....	36	Fort Myers.....	304
Total.....	151	Miscellaneous.....	21
		Total.....	325

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

FLORIDA—Continued

County and city	Number of returns	County and city	Number of returns
Leon:		Pasco:	
Tallahassee.....	247	Dade City.....	45
Miscellaneous.....	5	Miscellaneous.....	63
Total.....	252	Total.....	108
Levy: Miscellaneous.....	67	Pinellas:	
Liberty: Miscellaneous.....	3	Clearwater.....	307
Madison:		Dunedin.....	52
Madison.....	41	St. Petersburg.....	2,014
Miscellaneous.....	9	Tarpon Springs.....	80
Total.....	50	Miscellaneous.....	74
Manatee:		Total.....	2,527
Bradenton.....	243	Polk:	
Manatee.....	36	Auburndale.....	38
Palmetto.....	53	Bartow.....	170
Miscellaneous.....	27	Fort Meade.....	31
Total.....	359	Haines City.....	74
Marion:		Lakeland.....	465
Dunnellon.....	30	Lake Wales.....	167
Ocala.....	264	Mulberry.....	36
Miscellaneous.....	49	Winter Haven.....	268
Total.....	343	Miscellaneous.....	189
Martin:		Total.....	1,438
Stuart.....	78	Putnam:	
Miscellaneous.....	26	Crescent City.....	37
Total.....	104	Palatka.....	209
Monroe:		Miscellaneous.....	34
Key West.....	203	Total.....	280
Miscellaneous.....	4	St. Johns:	
Total.....	207	St. Augustine.....	577
Nassau:		Miscellaneous.....	91
Fernandina.....	79	Total.....	668
Miscellaneous.....	13	St. Lucie:	
Total.....	92	Fort Pierce.....	201
Okaloosa: Miscellaneous.....	29	Miscellaneous.....	12
Okeechobee:		Total.....	213
Okeechobee.....	54	Santa Rosa:	
Miscellaneous.....	5	Milton.....	42
Total.....	59	Miscellaneous.....	18
Orange:		Total.....	60
Orlando.....	1,292	Sarasota:	
Winter Garden.....	62	Sarasota.....	321
Winter Park.....	184	Miscellaneous.....	37
Miscellaneous.....	107	Total.....	358
Total.....	1,645	Seminole:	
Osceola:		Sanford.....	339
Kissimmee.....	71	Miscellaneous.....	64
St. Cloud.....	17	Total.....	403
Miscellaneous.....	10	Sumter: Miscellaneous.....	61
Total.....	98	Suwanee:	
Palm Beach:		Live Oak.....	69
Delray.....	79	Miscellaneous.....	8
Lake Worth.....	105	Total.....	77
Palm Beach.....	323	Taylor:	
West Palm Beach.....	1,071	Ferry.....	53
Miscellaneous.....	101	Miscellaneous.....	13
Total.....	1,679	Total.....	66

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

FLORIDA—Continued

County and city	Number of returns	County and city	Number of returns
Union: Miscellaneous.....	16	Walton:	
Volusia:		De Funiak Springs.....	65
Daytona.....	733	Miscellaneous.....	9
Deland.....	313	Total.....	74
New Smyrna.....	104	Washington:	
Miscellaneous.....	100	Chipley.....	21
Total.....	1,250	Miscellaneous.....	9
Wakulla: Miscellaneous.....	3	Total.....	30
		State total.....	32,155

GEORGIA

Appling:		Brooks:	
Baxley.....	33	Quitman.....	61
Miscellaneous.....	2	Miscellaneous.....	7
Total.....	35	Total.....	68
Atkinson:		Bryan: Miscellaneous.....	12
Willacoochee.....	6	Bulloch:	
Miscellaneous.....	5	Statesboro.....	61
Total.....	11	Miscellaneous.....	13
Bacon:		Total.....	74
Alma.....	5	Burke:	
Miscellaneous.....	1	Waynesboro.....	82
Total.....	6	Miscellaneous.....	15
Baker: Miscellaneous.....	2	Total.....	97
Baldwin:		Butts:	
Milledgeville.....	87	Jackson.....	27
Miscellaneous.....	1	Miscellaneous.....	1
Total.....	88	Total.....	28
Banks: Miscellaneous.....	1	Calhoun:	
Barrow:		Arlington.....	7
Winder.....	24	Miscellaneous.....	6
Miscellaneous.....	2	Total.....	13
Total.....	26	Camden: Miscellaneous.....	20
Bartow:		Campbell:	
Atco.....	2	Fairburn.....	22
Cartersville.....	126	Miscellaneous.....	21
Miscellaneous.....	16	Total.....	43
Total.....	144	Candler: Miscellaneous.....	12
Ben Hill: Fitzgerald.....	81	Carroll:	
Berrien:		Bowden.....	8
Nashville.....	15	Carrollton.....	62
Miscellaneous.....	6	Villa Rica.....	21
Total.....	21	Miscellaneous.....	5
Bibb:		Total.....	96
Macon.....	2,021	Catoosa: Miscellaneous.....	7
Miscellaneous.....	11	Charlton: Miscellaneous.....	16
Total.....	2,032	Chattham:	
Bleckley: Cochran.....	24	Savannah.....	3,468
Brantley: Miscellaneous.....	23	Miscellaneous.....	19
		Total.....	3,487

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Chattahoochee: Miscellaneous.....	58	De Kalb:	
Chattooga:		Decatur.....	621
Summerville.....	11	Lithonia.....	24
Trion.....	13	Stone Mountain.....	16
Miscellaneous.....	2	Miscellaneous.....	139
Total.....	26	Total.....	800
Cherokee:		Dodge:	
Canton.....	56	Eastman.....	39
Miscellaneous.....	10	Miscellaneous.....	3
Total.....	66	Total.....	42
Clarke:		Dooly:	
Athens.....	459	Unadilla.....	10
Miscellaneous.....	6	Vienna.....	16
Total.....	465	Miscellaneous.....	9
Clay: Fort Gaines.....	5	Total.....	35
Clayton:		Dougherty:	
Jonesboro.....	22	Albany.....	467
Miscellaneous.....	15	Miscellaneous.....	12
Total.....	37	Total.....	479
Clinch: Miscellaneous.....	28	Douglas:	
Cobb:		Douglasville.....	16
Acworth.....	11	Miscellaneous.....	2
Marietta.....	226	Total.....	18
Roswell.....	7	Early:	
Miscellaneous.....	55	Blakely.....	32
Total.....	299	Miscellaneous.....	3
Coffee:		Total.....	35
Douglas.....	59	Echols: Miscellaneous.....	3
Miscellaneous.....	8	Effingham: Miscellaneous.....	28
Total.....	67	Elbert:	
Colquitt:		Elberton.....	66
Moultrie.....	120	Miscellaneous.....	8
Miscellaneous.....	17	Total.....	74
Total.....	137	Emanuel:	
Columbia: Miscellaneous.....	13	Swainsboro.....	27
Cook:		Miscellaneous.....	14
Adel.....	7	Total.....	41
Miscellaneous.....	4	Evans:	
Total.....	11	Claxton.....	25
Coweta:		Miscellaneous.....	5
Grantville.....	12	Total.....	30
Newnan.....	174	Fannin: Miscellaneous.....	18
Miscellaneous.....	8	Fayette: Miscellaneous.....	3
Total.....	194	Floyd:	
Crawford: Miscellaneous.....	2	Lindale.....	21
Crisp:		Rome.....	413
Cordele.....	116	Miscellaneous.....	21
Miscellaneous.....	3	Total.....	455
Total.....	119	Forsyth: Miscellaneous.....	3
Dade: Miscellaneous.....	4	Franklin:	
Decatur:		Canon.....	2
Bainbridge.....	132	Lavonia.....	12
Miscellaneous.....	23	Royston.....	11
Total.....	155	Total.....	25

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Fulton:		Houston: Miscellaneous.....	34
Atlanta.....	14, 160	Irwin:	
Chattahoochee.....	9	Ocilla.....	6
College Park.....	134	Miscellaneous.....	1
East Point.....	123	Total.....	7
Hapeville.....	48	Jackson:	
Miscellaneous.....	37	Commerce.....	34
Total.....	14, 511	Jefferson.....	5
Gilmer: Miscellaneous.....	7	Miscellaneous.....	6
Glynn:		Total.....	45
Brunswick.....	294	Jasper:	
Miscellaneous.....	15	Monticello.....	17
Total.....	309	Miscellaneous.....	15
Gordon:		Total.....	32
Calhoun.....	29	Jeff Davis: Hazelhurst.....	25
Miscellaneous.....	5	Jefferson:	
Total.....	34	Louisville.....	17
Grady:		Wadley.....	8
Cairo.....	30	Wrens.....	7
Miscellaneous.....	9	Miscellaneous.....	7
Total.....	39	Total.....	39
Greene:		Jenkins:	
Greensboro.....	24	Millen.....	50
Union Point.....	6	Miscellaneous.....	5
Miscellaneous.....	3	Total.....	55
Total.....	33	Johnson:	
Gwinnett:		Wrightsville.....	14
Buford.....	34	Miscellaneous.....	1
Lawrenceville.....	16	Total.....	15
Miscellaneous.....	32	Jones: Miscellaneous.....	12
Total.....	82	Lamar:	
Habersham:		Barnesville.....	48
Cornelia.....	16	Miscellaneous.....	5
Miscellaneous.....	22	Total.....	53
Total.....	38	Lanier: Miscellaneous.....	6
Hall:		Laurens:	
Gainesville.....	173	Dublin.....	103
New Holland.....	4	Miscellaneous.....	6
Miscellaneous.....	7	Total.....	109
Total.....	184	Lee: Miscellaneous.....	5
Hancock:		Liberty: Miscellaneous.....	20
Sparta.....	22	Lincoln: Miscellaneous.....	13
Miscellaneous.....	5	Long: Miscellaneous.....	9
Total.....	27	Lowndes:	
Haralson:		Valdosta.....	287
Tallapoosa.....	12	Miscellaneous.....	14
Miscellaneous.....	3	Total.....	301
Total.....	15	Lumpkin: Miscellaneous.....	3
Harris: Miscellaneous.....	23	McDuffie:	
Hart: Hartwell.....	12	Thomson.....	28
Heard: Miscellaneous.....	1	Miscellaneous.....	1
Henry:		Total.....	29
McDonough.....	15	McIntosh: Miscellaneous.....	28
Miscellaneous.....	11		
Total.....	26		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Macon:		Pike: Miscellaneous	25
Marshallville.....	18	Polk:	
Montezuma.....	58	Aragon.....	3
Miscellaneous.....	6	Cedartown.....	121
Total.....	82	Rockmart.....	30
Madison:		Miscellaneous.....	4
Comer.....	6	Total.....	158
Miscellaneous.....	12	Pulaski:	
Total.....	18	Hawkinsville.....	35
Marion:		Miscellaneous.....	2
Buena Vista.....	13	Total.....	37
Miscellaneous.....	2	Putnam: Eatonton	22
Total.....	15	Quitman: Miscellaneous.....	1
Meriwether:		Rabun: Miscellaneous.....	15
Manchester.....	31	Randolph:	
Miscellaneous.....	18	Cuthbert.....	35
Total.....	49	Shellman.....	13
Miller: Miscellaneous	8	Miscellaneous.....	5
Milton: Miscellaneous	3	Total.....	53
Mitchell:		Richmond:	
Camilla.....	22	Augusta.....	1,587
Pelham.....	25	Miscellaneous.....	11
Miscellaneous.....	5	Total.....	1,598
Total.....	52	Rockdale:	
Monroe:		Conyers.....	13
Forsyth.....	51	Miscellaneous.....	2
Miscellaneous.....	3	Total.....	15
Total.....	54	Schley: Miscellaneous	12
Montgomery: Miscellaneous	13	Screven:	
Morgan:		Sylvania.....	14
Madison.....	24	Miscellaneous.....	14
Miscellaneous.....	1	Total.....	28
Total.....	25	Seminole: Donalsonville	10
Murray: Miscellaneous	6	Spalding:	
Muscogee:		Griffin.....	251
Columbus.....	1,342	Miscellaneous.....	7
Miscellaneous.....	7	Total.....	258
Total.....	1,349	Stephens:	
Newton:		Toccoa.....	35
Covington.....	67	Miscellaneous.....	1
Porterdale.....	10	Total.....	36
Miscellaneous.....	5	Stewart:	
Total.....	82	Richland.....	11
Oconee: Miscellaneous	2	Miscellaneous.....	24
Oglethorpe: Miscellaneous	12	Total.....	35
Paulding: Dallas	7	Sumter:	
Peach:		Americus.....	195
Fort Valley.....	76	Miscellaneous.....	14
Miscellaneous.....	8	Total.....	209
Total.....	84	Talbot:	
Pickens: Miscellaneous	37	Talbotton.....	26
Pierce:		Miscellaneous.....	2
Blackshear.....	32	Total.....	28
Miscellaneous.....	7		
Total.....	39		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1923—Contd.*

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Taliaferro: Miscellaneous.....	7	Walton:	
Tattnall:		Monroe.....	45
Glennville.....	15	Social Circle.....	10
Miscellaneous.....	10	Miscellaneous.....	3
Total.....	25	Total.....	58
Taylor: Miscellaneous.....	25	Ware:	
Telfair:		Waycross.....	272
McRae.....	29	Miscellaneous.....	13
Miscellaneous.....	11	Total.....	285
Total.....	40	Warren:	
Terrell:		Warrenton.....	19
Dawson.....	69	Miscellaneous.....	9
Miscellaneous.....	6	Total.....	28
Total.....	75	Washington:	
Thomas:		Sandersville.....	46
Boston.....	8	Tennille.....	22
Meigs.....	3	Miscellaneous.....	10
Thomasville.....	264	Total.....	78
Miscellaneous.....	5	Wayne:	
Total.....	280	Jesup.....	36
Tift:		Miscellaneous.....	10
Tifton.....	85	Total.....	46
Miscellaneous.....	5	Webster: Miscellaneous.....	1
Total.....	90	Wheeler: Miscellaneous.....	2
Toombs:		White: Miscellaneous.....	10
Vidalia.....	44	Whitfield:	
Miscellaneous.....	15	Dalton.....	155
Total.....	59	Miscellaneous.....	4
Towns: Miscellaneous.....	2	Total.....	159
Treutlen: Soperton.....	7	Wilcox:	
Troup:		Abbeville.....	9
Hogansville.....	15	Rochelle.....	8
Lagrange.....	263	Miscellaneous.....	4
West Point.....	116	Total.....	21
Miscellaneous.....	2	Wilkes:	
Total.....	396	Washington.....	50
Turner:		Miscellaneous.....	5
Ashburn.....	17	Total.....	55
Miscellaneous.....	2	Wilkinson:	
Total.....	19	Gordon.....	10
Twigs: Miscellaneous.....	12	Miscellaneous.....	10
Upson:		Total.....	20
Thomaston.....	86	Worth:	
Miscellaneous.....	6	Sylvester.....	25
Total.....	92	Miscellaneous.....	7
Walker:		Total.....	32
La Fayette.....	38	State total.....	32,921
Rossville.....	24		
Miscellaneous.....	26		
Total.....	88		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

HAWAII

County and city	Number of returns	County and city	Number of returns
Hawaii:		Kauai: Miscellaneous.....	391
Hilo.....	411	Maui:	
Miscellaneous.....	410	Wailuku.....	166
Total.....	821	Miscellaneous.....	344
Honolulu:		Total.....	510
Honolulu.....	5,726	State total.....	8,047
Miscellaneous.....	599		
Total.....	6,325		

IDAHO

Ada:		Butte: Miscellaneous.....	27
Boise.....	1,277	Camas: Miscellaneous.....	33
Meridian.....	24	Canyon:	
Miscellaneous.....	20	Caldwell.....	176
Total.....	1,321	Nampa.....	217
Adams: Miscellaneous.....	18	Miscellaneous.....	52
Bannock:		Total.....	445
Pocatello.....	962	Caribou: Miscellaneous.....	56
Miscellaneous.....	60	Cassia:	
Total.....	1,022	Burley.....	147
Bear Lake:		Oakley.....	11
Montpelier.....	82	Miscellaneous.....	10
Paris.....	8	Total.....	168
Miscellaneous.....	5	Clark: Miscellaneous.....	21
Total.....	95	Clearwater: Miscellaneous.....	119
Benewah:		Custer: Miscellaneous.....	64
St. Maries.....	97	Elmore:	
Miscellaneous.....	23	Glenns Ferry.....	73
Total.....	120	Mountain Home.....	56
Bingham:		Miscellaneous.....	8
Blackfoot.....	116	Total.....	137
Fort Hall.....	2	Franklin:	
Shelley.....	25	Preston.....	22
Miscellaneous.....	38	Miscellaneous.....	1
Total.....	181	Total.....	23
Blaine:		Fremont:	
Hailey.....	34	Ashton.....	40
Miscellaneous.....	31	St. Anthony.....	64
Total.....	65	Miscellaneous.....	17
Boise: Miscellaneous.....	23	Total.....	121
Bonner:		Gem:	
Sandpoint.....	151	Emmett.....	64
Miscellaneous.....	69	Miscellaneous.....	2
Total.....	220	Total.....	66
Bonneville:		Gooding:	
Idaho Falls.....	469	Gooding.....	58
Miscellaneous.....	8	Miscellaneous.....	35
Total.....	477	Total.....	93
Boundary:		Idaho:	
Bonnors Ferry.....	56	Grangeville.....	82
Miscellaneous.....	12	Miscellaneous.....	95
Total.....	68	Total.....	177

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

IDAHO—Continued

County and city	Number of returns	County and city	Number of returns
Jefferson:		Nez Perce:	
Rigby.....	30	Lewiston.....	501
Miscellaneous.....	27	Miscellaneous.....	36
Total.....	57	Total.....	537
Jerome:		Oneida: Malad City.....	35
Jerome.....	75	Owyhee: Miscellaneous.....	33
Miscellaneous.....	18		
Total.....	93	Payette:	
Kootenai:		Payette.....	96
Coeur d'Alene.....	267	Miscellaneous.....	31
Miscellaneous.....	144	Total.....	127
Total.....	411	Power:	
Latah:		American Falls.....	38
Moscow.....	196	Miscellaneous.....	7
Portlatch.....	81	Total.....	45
Miscellaneous.....	147	Shoshone:	
Total.....	424	Kellogg.....	334
Lemhi:		Mullan.....	233
Salmon.....	58	Wallace.....	418
Miscellaneous.....	28	Miscellaneous.....	261
Total.....	86	Total.....	1,246
Lewis: Miscellaneous.....	104	Teton: Miscellaneous.....	24
Lincoln:		Twin Falls:	
Shoshone.....	63	Buhl.....	157
Miscellaneous.....	6	Filer.....	46
Total.....	69	Twin Falls.....	460
Madison:		Miscellaneous.....	90
Rexburg.....	83	Total.....	753
Miscellaneous.....	9	Valley: Miscellaneous.....	66
Total.....	92	Washington:	
Minidoka:		Weiser.....	120
Rupert.....	87	Miscellaneous.....	13
Miscellaneous.....	21	Total.....	133
Total.....	108	Miscellaneous for State: Residents of other States.....	205
		State total.....	9,808

ILLINOIS

Adams:		Brown:	
Clayton.....	13	Mount Sterling.....	38
Quincy.....	1,337	Miscellaneous.....	12
Miscellaneous.....	74	Total.....	50
Total.....	1,424	Bureau:	
Alexander:		Cherry.....	1
Cairo.....	474	Depue.....	65
Miscellaneous.....	28	Ladd.....	14
Total.....	502	Princeton.....	213
Bond:		Spring Valley.....	103
Greenville.....	94	Miscellaneous.....	175
Miscellaneous.....	12	Total.....	571
Total.....	106	Calhoun: Miscellaneous.....	41
Boone:		Carroll:	
Belvedere.....	193	Lanark.....	37
Miscellaneous.....	25	Mount Carroll.....	63
Total.....	218	Savanna.....	184
		Miscellaneous.....	52
		Total.....	336

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Cass:		Cook—Continued.	
Ashland.....	44	La Grange.....	1,944
Beardstown.....	232	Lansing.....	101
Virginia.....	71	Lemont.....	174
Miscellaneous.....	35	Lyons.....	144
Total.....	382	Maywood.....	1,774
Champaign:		Melrose Park.....	309
Champaign.....	1,048	Morton Grove.....	148
Rantoul.....	104	Mount Greenwood.....	1
Urbana.....	399	Niles.....	19
Miscellaneous.....	237	Oak Park.....	9,853
Total.....	1,788	Palatine.....	137
Christian:		Park Ridge.....	1,283
Assumption.....	29	Phoenix.....	3
Kincaid.....	31	Riverdale.....	99
Morrisonville.....	30	River Forest.....	1,358
Pana.....	140	Riverside.....	970
Stonington.....	25	South Holland.....	106
Taylorville.....	257	Specialville.....	1
Miscellaneous.....	51	Steger. (See Will County.)	
Total.....	563	Summit.....	79
Clark:		Western Springs.....	340
Casey.....	46	Wilmette.....	2,322
Marshall.....	59	Winnetka.....	1,905
Martinsville.....	9	Miscellaneous.....	2,343
Miscellaneous.....	10	Total.....	288,717
Total.....	124	Crawford:	
Clay:		Oblong.....	52
Flora.....	49	Palestine.....	32
Miscellaneous.....	12	Robinson.....	202
Total.....	61	Miscellaneous.....	23
Clinton:		Total.....	309
Beckemeyer.....	9	Cumberland:	
Breese.....	35	Greenup.....	9
Carlyle.....	42	Neoga.....	19
New Baden.....	20	Miscellaneous.....	20
Trenton.....	24	Total.....	48
Miscellaneous.....	25	De Kalb:	
Total.....	155	De Kalb.....	338
Coles:		Genoa.....	25
Charleston.....	159	Sandwich.....	95
Mattoon.....	553	Sycamore.....	192
Oakland.....	18	Miscellaneous.....	84
Miscellaneous.....	23	Total.....	734
Total.....	753	De Witt:	
Cook:		Clinton.....	260
Argo.....	163	Farmer City.....	74
Arlington Heights.....	275	Miscellaneous.....	44
Barrington.....	233	Total.....	378
Bellewood.....	90	Douglas:	
Berwyn.....	2,872	Arcola.....	60
Blue Island.....	864	Newman.....	32
Brookfield.....	254	Tuscola.....	83
Calumet City.....	255	Villa Grove.....	31
Chicago.....	249,638	Miscellaneous.....	64
Chicago Heights.....	1,038	Total.....	270
Cicero.....	3,226	Du Page:	
Des Plaines.....	670	Downers Grove.....	613
Delton.....	131	Elmhurst.....	1,097
Elmwood Park.....	228	Glen Ellyn.....	823
Evanston.....	9,105	Hinsdale.....	924
Forest Park.....	817	Lombard.....	335
Glencoe.....	953	Naperville.....	347
Gross Point.....	37	West Chicago.....	205
Harvey.....	734	Wheaton.....	802
Homewood.....	230	Miscellaneous.....	674
Kenilworth.....	491	Total.....	5,820

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Edgar:		Grundy:	
Chrisman.....	40	Coal City.....	38
Paris.....	315	Morris.....	190
Miscellaneous.....	90	South Wilmington.....	5
Total.....	445	Miscellaneous.....	86
Edwards:		Total.....	319
Albion.....	20	Hamilton:	
Miscellaneous.....	13	McLeansboro.....	28
Total.....	33	Miscellaneous.....	2
Effingham:		Total.....	30
Altamont.....	26	Hancock:	
Effingham.....	104	Augusta.....	13
Miscellaneous.....	20	Carthage.....	107
Total.....	150	Dallas City.....	20
Fayette:		Hamilton.....	44
St. Elmo.....	6	La Harpe.....	36
Vandalia.....	75	Warsaw.....	39
Miscellaneous.....	32	Miscellaneous.....	60
Total.....	113	Total.....	319
Ford:		Hardin:	
Gibson City.....	85	Elizabethtown.....	6
Paxton.....	101	Rosiclare.....	20
Miscellaneous.....	115	Miscellaneous.....	3
Total.....	301	Total.....	29
Franklin:		Henderson: Miscellaneous	62
Benton.....	179	Henry:	
Buckner.....	4	Cambridge.....	50
Christopher.....	24	Galva.....	114
Orient.....	12	Geneseo.....	132
Royalton.....	19	Kewanee.....	499
Sesser.....	14	Miscellaneous.....	97
West Frankfort.....	204	Total.....	892
Zeigler.....	60	Iroquois:	
Miscellaneous.....	51	Gilman.....	43
Total.....	567	Millford.....	49
Fulton:		Onarga.....	53
Astoria.....	25	Sheldon.....	34
Canton.....	255	Watseka.....	140
Cuba.....	16	Miscellaneous.....	156
Farmington.....	34	Total.....	475
Lewistown.....	37	Jackson:	
St. David.....	3	Carbondale.....	200
Vermont.....	10	Murphysboro.....	178
Miscellaneous.....	71	Miscellaneous.....	78
Total.....	451	Total.....	456
Gallatin:		Jasper:	
Equality.....	4	Newton.....	38
Ridgway.....	3	Miscellaneous.....	7
Shawneetown.....	7	Total.....	45
Miscellaneous.....	21	Jefferson:	
Total.....	35	Mount Vernon.....	194
Greene:		Miscellaneous.....	11
Carrollton.....	100	Total.....	205
Greenfield.....	18	Jersey:	
Roodhouse.....	68	Jerseyville.....	142
White Hall.....	51	Miscellaneous.....	16
Miscellaneous.....	28	Total.....	158
Total.....	265		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Jo Daviess:		Lawrence:	
East Dubuque.....	23	Bridgeport.....	50
Galena.....	136	Lawrenceville.....	233
Stockton.....	41	St. Francisville.....	8
Warren.....	17	Sumner.....	14
Miscellaneous.....	41	Total.....	305
Total.....	258		
Johnson: Miscellaneous.	32	Lee:	
Kane:		Amboy.....	50
Aurora.....	2,641	Dixon.....	424
Batavia.....	318	Miscellaneous.....	107
Carpentersville.....	16	Total.....	581
Dundee.....	141		
East Dundee.....	2	Livingston:	
Elgin.....	1,769	Chatsworth.....	43
Geneva.....	342	Dwight.....	133
St. Charles.....	266	Fairbury.....	108
West Dundee.....	5	Odell.....	49
Miscellaneous.....	148	Pontiac.....	291
Total.....	5,648	Miscellaneous.....	155
		Total.....	779
Kankakee:		Logan:	
Bradley.....	40	Atlanta.....	26
Kankakee.....	819	Lincoln.....	328
Manteno.....	22	Mount Pulaski.....	57
Morrence.....	91	Miscellaneous.....	83
St. Anne.....	31	Total.....	494
Miscellaneous.....	61		
Total.....	1,064	McDonough:	
Kendall:		Blandinsville.....	21
Plano.....	48	Bushnell.....	88
Miscellaneous.....	96	Colchester.....	8
Total.....	144	Macomb.....	267
		Miscellaneous.....	33
Knox:		Total.....	417
Abingdon.....	62	McHenry:	
Galesburg.....	1,157	Crystal Lake.....	277
Knoxville.....	31	Harvard.....	134
Miscellaneous.....	78	McHenry.....	96
Total.....	1,328	Marengo.....	72
		Woodstock.....	215
Lake:		Miscellaneous.....	304
Barrington. (See Cook County.)		Total.....	1,098
Highland Park.....	1,358	McLean:	
Highwood.....	93	Bloomington.....	1,601
Lake Forest.....	792	Chenoa.....	53
Libertyville.....	239	Le Roy.....	50
North Chicago.....	216	Lexington.....	26
Ravinia.....	135	Normal.....	198
Waukegan.....	1,794	Miscellaneous.....	269
Zion.....	137	Total.....	2,197
Miscellaneous.....	763		
Total.....	5,527	Macon:	
La Salle:		Decatur.....	2,068
Earlville.....	31	Maroa.....	39
La Salle.....	551	Miscellaneous.....	96
Marseilles.....	92	Total.....	2,203
Mendota.....	195	Macoupin:	
Oglesby.....	49	Benld.....	78
Ottawa.....	719	Carlinville.....	150
Peru.....	318	Gillespie.....	174
Seneca.....	22	Girard.....	35
Streator.....	503	Mount Olive.....	78
Utica.....	30	Staunton.....	146
Miscellaneous.....	128	Virden.....	60
Total.....	2,638	Miscellaneous.....	80
		Total.....	801

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Madison:		Morgan:	
Alton.....	1,402	Jacksonville.....	617
Collinsville.....	238	Waverly.....	33
East Alton.....	72	Miscellaneous.....	88
Edwardsville.....	331	Total.....	738
Glen Carbon.....	11		
Granite City.....	745	Moultrie:	
Highland.....	120	Lovington.....	25
Livingston.....	17	Sullivan.....	60
Madison.....	143	Miscellaneous.....	37
Troy.....	19	Total.....	122
Venice.....	37		
Wood River.....	243	Ogle:	
Worden.....	2	Mount Morris.....	108
Miscellaneous.....	117	Oregon.....	77
Total.....	3,497	Polo.....	50
Marion:		Rochelle.....	170
Centralia.....	412	Miscellaneous.....	74
Odin.....	20	Total.....	479
Salem.....	77		
Sandoval.....	17	Peoria:	
Miscellaneous.....	27	Averyville.....	1
Total.....	553	Bartonville.....	26
Marshall:		Chillicothe.....	93
Henry.....	49	Elmwood.....	26
Lacon.....	61	Peoria.....	4,493
Toluen.....	12	Peoria Heights.....	12
Wenona.....	51	Princeville.....	23
Miscellaneous.....	36	Miscellaneous.....	68
Total.....	209	Total.....	4,742
Mason:			
Havana.....	99	Perry:	
Mason City.....	66	Duquoin.....	173
Miscellaneous.....	53	Pineknayville.....	52
Total.....	218	Tamaroa.....	5
Massac:		Miscellaneous.....	7
Brookport.....	7	Total.....	237
Metropolis.....	79		
Miscellaneous.....	4	Piatt:	
Total.....	90	Bement.....	25
Menard:		Cerro Gordo.....	22
Athens.....	24	Monticello.....	134
Petersburg.....	80	Miscellaneous.....	92
Miscellaneous.....	50	Total.....	273
Total.....	154		
Mercer:		Pike:	
Aledo.....	111	Barry.....	26
Keithsburg.....	12	Griggsville.....	29
Miscellaneous.....	88	Pittsfield.....	107
Total.....	211	Miscellaneous.....	46
Monroe:		Total.....	208
Columbia.....	61		
Waterloo.....	65	Pope:	
Miscellaneous.....	12	Golconda.....	14
Total.....	138	Miscellaneous.....	2
Montgomery:		Total.....	16
Hillsboro.....	155		
Litchfield.....	139	Pulaska:	
Nokomis.....	46	Mounds.....	63
Panama.....	9	Mound City.....	40
Taylor Springs.....	5	Miscellaneous.....	36
Witt.....	13	Total.....	139
Miscellaneous.....	23		
Total.....	390	Putnam:	
		Granville.....	28
		Miscellaneous.....	14
		Total.....	42

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Randolph:		Shelby—Continued.	
Chester.....	90	Windsor.....	5
Coulterville.....	20	Miscellaneous.....	38
Percy.....	7	Total.....	166
Rod Bud.....	36	Stark:	
Sparta.....	85	Toulon.....	54
Tilden.....	5	Wyoming.....	44
Miscellaneous.....	40	Miscellaneous.....	31
Total.....	283	Total.....	129
Richland:		Stephenson:	
Olney.....	111	Freeport.....	974
Miscellaneous.....	3	Lena.....	17
Total.....	114	Miscellaneous.....	45
Rock Island:		Total.....	1,036
East Moline.....	224	Tazewell:	
Moline.....	1,425	Delavan.....	54
Rock Island.....	1,294	East Peoria.....	29
Silvis.....	48	Morton.....	72
Miscellaneous.....	119	Pekin.....	522
Total.....	3,050	Washington.....	66
St. Clair:		Miscellaneous.....	126
Belleville.....	1,027	Total.....	869
Dupo.....	62	Union:	
East St. Louis.....	2,531	Anna.....	109
Freeburg.....	26	Jonesboro.....	12
Lebanon.....	53	Miscellaneous.....	43
Lovejoy.....	3	Total.....	164
Marissa.....	38	Vermilion:	
Mascoutah.....	39	Danville.....	1,498
National Stock Yards.....	59	Georgetown.....	66
New Athens.....	48	Hoopeston.....	188
O'Fallon.....	92	Rossville.....	39
Miscellaneous.....	50	Westville.....	79
Total.....	4,028	Miscellaneous.....	264
Saline:		Total.....	2,134
Carrier Mills.....	11	Wabash:	
Eldorado.....	53	Mount Carmel.....	154
Harrisburg.....	253	Miscellaneous.....	29
Miscellaneous.....	14	Total.....	183
Total.....	331	Warren:	
Sangamon:		Monmouth.....	292
Auburn.....	43	Miscellaneous.....	111
Divernon.....	9	Total.....	403
Pawnee.....	41	Washington:	
Pleasant Plains.....	41	Nashville.....	62
Riverton.....	12	Miscellaneous.....	36
Springfield.....	3,203	Total.....	98
Thayer.....	2	Wayne:	
Miscellaneous.....	158	Fairfield.....	49
Total.....	3,509	Miscellaneous.....	10
Schuyler:		Total.....	59
Rushville.....	82	White:	
Miscellaneous.....	12	Carmi.....	68
Total.....	94	Grayville.....	20
Scott:		Norris City.....	6
Bluffs.....	30	Miscellaneous.....	6
Winchester.....	48	Total.....	97
Miscellaneous.....	18		
Total.....	96		
Shelby:			
Moweaqua.....	24		
Shelbyville.....	99		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Whiteside:		Williamson—Continued.	
Fulton.....	57	Marion.....	213
Morrison.....	80	Miscellaneous.....	20
Prophetstown.....	49	Total.....	530
Rock Falls.....	49	Winnebago:	
Sterling.....	413	Pecatonica.....	25
Miscellaneous.....	35	Rockford.....	4,366
Total.....	683	South Beloit.....	8
Will:		Miscellaneous.....	84
Braidwood.....	18	Total.....	4,483
Joilet.....	3,105	Woodford:	
Lockport.....	204	El Paso.....	57
Pectone.....	45	Eureka.....	87
Plainfield.....	58	Mimok.....	82
Steger.....	38	Roanoke.....	62
Wilmington.....	75	Miscellaneous.....	104
Miscellaneous.....	209	Total.....	392
Total.....	3,752	Miscellaneous for State: Residents of	
Williamson:		other States.....	268
Cartersville.....	40	State total.....	373,621
Creal Springs.....	2		
Herrin.....	178		
Hurst.....	8		
Johnston City.....	69		

INDIANA

Adams:		Cass:	
Berne.....	32	Logansport.....	547
Decatur.....	179	Miscellaneous.....	23
Miscellaneous.....	21	Total.....	570
Total.....	232	Clark:	
Allen:		Jeffersonville.....	276
Fort Wayne.....	4,916	Miscellaneous.....	59
New Haven.....	51	Total.....	335
Miscellaneous.....	65	Clay:	
Total.....	5,032	Brazil.....	237
Bartholomew:		Clay City.....	15
Columbus.....	372	Harmony.....	6
Hope.....	9	Miscellaneous.....	44
Miscellaneous.....	12	Total.....	302
Total.....	393	Clinton:	
Benton:		Frankfort.....	316
Fowler.....	54	Miscellaneous.....	36
Miscellaneous.....	55	Total.....	352
Total.....	109	Crawford: Miscellaneous.....	32
Blackford:		Daviess:	
Hartford City.....	168	Washington.....	250
Montpelier.....	28	Miscellaneous.....	30
Total.....	196	Total.....	280
Boone:		Dearborn:	
Lebanon.....	117	Aurora.....	106
Thorntown.....	29	Lawrenceburg.....	129
Miscellaneous.....	36	Miscellaneous.....	7
Total.....	182	Total.....	242
Brown: Miscellaneous.....	3	Decatur:	
Carroll:		Greensburg.....	160
Delphi.....	36	St. Paul.....	16
Flora.....	18	Miscellaneous.....	17
Miscellaneous.....	21	Total.....	193
Total.....	75		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
De Kalb:		Grant—Continued.	
Auburn.....	146	Marion.....	594
Butler.....	40	National Military Home.....	12
Garrett.....	159	Upland.....	8
Waterloo.....	15	Miscellaneous.....	19
Miscellaneous.....	6	Total.....	701
Total.....	366	Greene:	
Delaware:		Bloomfield.....	49
Albany.....	13	Jasonville.....	61
Eaton.....	15	Linton.....	79
Muncie.....	1,254	Worthington.....	19
Miscellaneous.....	37	Miscellaneous.....	10
Total.....	1,319	Total.....	218
Dubois:		Hamilton:	
Huntingburg.....	83	Arcadia.....	13
Jasper.....	100	Noblesville.....	142
Miscellaneous.....	12	Sheridan.....	32
Total.....	195	Miscellaneous.....	40
Elkhart:		Total.....	227
Elkhart.....	1,255	Hancock:	
Goshen.....	339	Fortville.....	23
Nappanee.....	99	Greenfield.....	111
Miscellaneous.....	70	Shirley.....	5
Total.....	1,763	Miscellaneous.....	34
Fayette:		Total.....	173
Connersville.....	443	Harrison:	
Miscellaneous.....	8	Corydon.....	41
Total.....	451	Miscellaneous.....	13
Floyd:		Total.....	54
New Albany.....	741	Hendricks:	
Miscellaneous.....	3	Brownsburg.....	20
Total.....	744	Danville.....	66
Fountain:		Plainfield.....	29
Attica.....	119	Miscellaneous.....	44
Covington.....	31	Total.....	159
Veedersburg.....	16	Henry:	
Miscellaneous.....	18	Knightstown.....	53
Total.....	184	Middletown.....	24
Franklin:		Newcastle.....	349
Brookville.....	71	Miscellaneous.....	44
Miscellaneous.....	19	Total.....	470
Total.....	90	Howard:	
Fulton:		Greentown.....	13
Rochester.....	91	Kokomo.....	744
Miscellaneous.....	47	Miscellaneous.....	16
Total.....	138	Total.....	773
Gibson:		Huntington:	
Fort Branch.....	23	Andrews.....	16
Oakland City.....	67	Huntington.....	391
Owensville.....	7	Warren.....	14
Princeton.....	189	Miscellaneous.....	21
Miscellaneous.....	37	Total.....	442
Total.....	323	Jackson:	
Grant:		Brownstown.....	27
Fairmount.....	31	Crothersville.....	13
Gas City.....	22	Seymour.....	206
Jonesboro.....	15	Miscellaneous.....	26
		Total.....	272

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
Jasper:		Madison:	
Remington.....	20	Alexandria.....	64
Rensselaer.....	100	Anderson.....	1,200
Miscellaneous.....	21	Elwood.....	237
Total.....	141	Lapel.....	6
Jay:		Pendleton.....	29
Dunkirk.....	58	Summitville.....	13
Portland.....	102	Miscellaneous.....	17
Redkey.....	9	Total.....	1,566
Miscellaneous.....	8	Marion:	
Total.....	177	Beech Grove.....	27
Jefferson:		Indianapolis.....	17,825
Madison.....	144	Miscellaneous.....	218
Miscellaneous.....	15	Total.....	18,070
Total.....	159	Marshall:	
Jennings:		Argos.....	23
North Vernon.....	67	Bourbon.....	45
Miscellaneous.....	5	Bremen.....	57
Total.....	72	Culver.....	119
Johnson:		Plymouth.....	158
Edinburg.....	43	Miscellaneous.....	15
Franklin.....	160	Total.....	417
Greenwood.....	51	Martin:	
Miscellaneous.....	12	Loggootee.....	17
Total.....	266	Shoals.....	10
Knox:		Total.....	27
Bicknell.....	83	Miami:	
Bruceville.....	3	Converse.....	14
Vincennes.....	494	Peru.....	432
Miscellaneous.....	46	Miscellaneous.....	22
Total.....	626	Total.....	468
Kosciusko:		Monroe:	
Pierceton.....	8	Bloomington.....	712
Syracuse.....	34	Miscellaneous.....	45
Warsaw.....	171	Total.....	757
Miscellaneous.....	85	Montgomery:	
Total.....	298	Crawfordsville.....	327
Lagrange:		La Joga.....	27
Lagrange.....	35	Miscellaneous.....	44
Miscellaneous.....	62	Total.....	398
Total.....	97	Morgan:	
Lake:		Martinsville.....	116
Crown Point.....	207	Mooreville.....	30
East Chicago.....	2,515	Miscellaneous.....	22
Gary.....	5,390	Total.....	168
Hammond.....	2,721	Newton:	
Hobart.....	200	Goodland.....	18
Lowell.....	51	Kentland.....	34
Whiting.....	1,199	Morocco.....	25
Miscellaneous.....	173	Miscellaneous.....	25
Total.....	12,426	Total.....	102
La Porte:		Noble:	
La Porte.....	781	Albion.....	28
Michigan City.....	846	Kendallville.....	180
Miscellaneous.....	62	Ligonier.....	79
Total.....	1,689	Miscellaneous.....	34
Lawrence:		Total.....	321
Bedford.....	494	Ohio: Rising Sun.....	14
Mitchell.....	60		
Miscellaneous.....	22		
Total.....	576		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
Orange:		Rush:	
French Lick.....	47	Rushville.....	190
Orleans.....	37	Miscellaneous.....	46
Paoli.....	30	Total.....	236
Miscellaneous.....	49		
Total.....	163	St. Joseph:	
Owen:		Mishawaka.....	823
Spencer.....	52	Notre Dame.....	33
Miscellaneous.....	22	South Bend.....	4,814
Total.....	74	Walkerton.....	31
		Miscellaneous.....	83
Parke:		Total.....	5,784
Mecca.....	9	Scott:	
Montezuma.....	11	Scottsburg.....	35
Rockville.....	45	Miscellaneous.....	10
Miscellaneous.....	17	Total.....	45
Total.....	82	Shelby:	
Perry:		Shelbyville.....	377
Cannelton.....	31	Miscellaneous.....	40
Tell City.....	71	Total.....	417
Miscellaneous.....	5	Spencer:	
Total.....	107	Rockport.....	35
Pike:		Miscellaneous.....	33
Petersburg.....	65	Total.....	68
Winslow.....	16	Starke:	
Miscellaneous.....	10	Knox.....	55
Total.....	91	North Judson.....	28
Porter:		Miscellaneous.....	20
Chesterton.....	148	Total.....	103
Valparaiso.....	382	Steuben:	
Miscellaneous.....	59	Angola.....	92
Total.....	589	Miscellaneous.....	51
Posey:		Total.....	143
Mount Vernon.....	81	Sullivan:	
New Harmony.....	16	Dugger.....	24
Wadesville.....	1	Farmersburg.....	10
Miscellaneous.....	14	Hymers.....	5
Total.....	112	Shelburn.....	17
Fulaski:		Sullivan.....	161
Winamac.....	30	Miscellaneous.....	31
Miscellaneous.....	12	Total.....	248
Total.....	42	Switzerland:	
Putnam:		Vevay.....	18
Greencastle.....	222	Miscellaneous.....	5
Miscellaneous.....	27	Total.....	23
Total.....	249	Tippecanoe:	
Randolph:		Lafayette.....	1,151
Ridgeville.....	13	Miscellaneous.....	29
Union City.....	97	Total.....	1,180
Winchester.....	113	Tipton:	
Miscellaneous.....	30	Tipton.....	110
Total.....	253	Miscellaneous.....	24
Ripley:		Total.....	134
Batesville.....	100	Union:	
Osgood.....	11	Liberty.....	65
Miscellaneous.....	40	Miscellaneous.....	7
Total.....	151	Total.....	72

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
Vanderburg:		Washington:	
Evansville.....	2, 813	Salem.....	46
Howell.....	2	Miscellaneous.....	10
Miscellaneous.....	8	Total.....	56
Total.....	2, 823	Wayne:	
Vermillion:		Cambridge City.....	81
Clinton.....	183	Hagerstown.....	56
Universal.....	6	Richmond.....	1, 087
Miscellaneous.....	74	Miscellaneous.....	64
Total.....	263	Total.....	1, 288
Vigo:		Wells:	
Terre Haute.....	2, 297	Bluffton.....	133
West Terre Haute.....	39	Miscellaneous.....	42
Miscellaneous.....	29	Total.....	175
Total.....	2, 365	White:	
Wabash:		Monon.....	34
North Manchester.....	72	Monticello.....	63
Wabash.....	233	Miscellaneous.....	46
Miscellaneous.....	27	Total.....	143
Total.....	332	Whitley:	
Warren:		Columbia City.....	94
Williamsport.....	31	South Whitley.....	30
Miscellaneous.....	32	Miscellaneous.....	19
Total.....	63	Total.....	143
Warrick:		Miscellaneous for State: Residents of	
Boonville.....	109	other States.....	796
Newburg.....	19	State total.....	75, 376
Miscellaneous.....	10		
Total.....	138		

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Adair:		Benton:	
Adair.....	30	Belle Plaine.....	46
Greenfield.....	40	Vinton.....	65
Miscellaneous.....	39	Miscellaneous.....	68
Total.....	109	Total.....	179
Adams:		Blackhawk:	
Corning.....	57	Cedar Falls.....	159
Miscellaneous.....	9	LaPorte City.....	23
Total.....	66	Waterloo.....	1, 493
Allamakee:		Miscellaneous.....	33
Lansing.....	24	Total.....	1, 708
Postville.....	50	Boone:	
Waukon.....	47	Boone.....	337
Miscellaneous.....	7	Madrid.....	29
Total.....	128	Ogden.....	26
Appanoose:		Miscellaneous.....	17
Centerville.....	152	Total.....	409
Cincinnati.....	1	Bremer:	
Moulton.....	8	Sumner.....	37
Mystic.....	5	Waverly.....	107
Miscellaneous.....	14	Miscellaneous.....	55
Total.....	180	Total.....	199
Audubon:		Buchanan:	
Audubon.....	59	Independence.....	116
Miscellaneous.....	49	Miscellaneous.....	30
Total.....	108	Total.....	146

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Buena Vista:		Clayton:	
Alta.....	30	Elkader.....	42
Sioux Rapids.....	12	Guttenberg.....	14
Storm Lake.....	142	McGregor.....	25
Miscellaneous.....	55	Marquette.....	16
Total.....	239	Monona.....	15
		Strawberry Point.....	20
Butler:		Miscellaneous.....	64
Clarksville.....	17	Total.....	197
Greene.....	25		
Parkersburg.....	20	Clinton:	
Miscellaneous.....	45	Clinton.....	909
Total.....	107	Dewitt.....	82
		Miscellaneous.....	82
Calhoun:		Total.....	1,073
Lake City.....	40		
Manson.....	42	Crawford:	
Rockwell City.....	65	Denison.....	97
Miscellaneous.....	64	Manilla.....	23
Total.....	211	Miscellaneous.....	128
		Total.....	248
Carroll:			
Carroll.....	175	Dallas:	
Coon Rapids.....	24	Adel.....	47
Manning.....	47	Ferry.....	146
Miscellaneous.....	107	Woodward.....	8
Total.....	353	Miscellaneous.....	146
		Total.....	347
Cass:			
Anita.....	14	Davis:	
Atlantic.....	175	Bloomfield.....	44
Griswold.....	30	Miscellaneous.....	7
Miscellaneous.....	36	Total.....	51
Total.....	255		
Cedar:		Decatur:	
Tipton.....	41	Lamoni.....	9
Miscellaneous.....	102	Leon.....	22
Total.....	143	Miscellaneous.....	19
		Total.....	50
Cerro Gordo:			
Clear Lake.....	73	Delaware:	
Mason City.....	723	Manchester.....	73
Miscellaneous.....	32	Miscellaneous.....	30
Total.....	828	Total.....	103
Cherokee:		Des Moines:	
Cherokee.....	174	Burlington.....	978
Marcus.....	34	Miscellaneous.....	24
Miscellaneous.....	69	Total.....	1,002
Total.....	277		
Chickasaw:		Dickinson:	
Nashua.....	11	Spirit Lake.....	29
New Hampton.....	53	Miscellaneous.....	44
Miscellaneous.....	17	Total.....	73
Total.....	81		
Clarke:		Dubuque:	
Osceola.....	34	Cascade.....	24
Miscellaneous.....	12	Dubuque.....	1,593
Total.....	46	Dyersville.....	36
		Miscellaneous.....	40
Clay:		Total.....	1,693
Spencer.....	170		
Miscellaneous.....	78	Emmet:	
Total.....	248	Estherville.....	112
		Miscellaneous.....	23
		Total.....	135

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Fayette:		Harrison:	
Fayette.....	15	Dunlap.....	42
Oelwein.....	198	Logan.....	47
West Union.....	29	Missouri Valley.....	84
Miscellaneous.....	66	Woodbine.....	41
Total.....	308	Miscellaneous.....	37
		Total.....	251
Floyd:		Henry:	
Charles City.....	215	Mount Pleasant.....	92
Nora Springs.....	23	New London.....	13
Rockford.....	10	Winfield.....	21
Miscellaneous.....	14	Miscellaneous.....	39
Total.....	262	Total.....	165
Franklin:		Howard:	
Hampton.....	91	Cresco.....	70
Sheffield.....	18	Miscellaneous.....	14
Miscellaneous.....	25	Total.....	84
Total.....	134	Humboldt:	
Fremont:		Humboldt.....	70
Hamburg.....	50	Miscellaneous.....	53
Sidney.....	32	Total.....	123
Tabor.....	20		
Miscellaneous.....	81	Ida:	
Total.....	183	Holstein.....	63
Greene:		Ida Grove.....	102
Grand Junction.....	24	Miscellaneous.....	59
Jefferson.....	83	Total.....	224
Miscellaneous.....	56		
Total.....	163	Iowa:	
Grundy:		Marengo.....	37
Grundy Center.....	45	Williamsburg.....	33
Reinbeck.....	19	Miscellaneous.....	30
Miscellaneous.....	58	Total.....	100
Total.....	122	Jackson:	
Guthrie:		Bellevue.....	30
Guthrie Center.....	40	Maquoketa.....	94
Panora.....	7	Miscellaneous.....	37
Stuart.....	40	Total.....	161
Miscellaneous.....	60	Jasper:	
Total.....	147	Colfax.....	33
Hamilton:		Monroe.....	22
Jewell.....	19	Newton.....	412
Webster City.....	143	Miscellaneous.....	84
Miscellaneous.....	63	Total.....	551
Total.....	225	Jefferson:	
Hancock:		Fairfield.....	202
Britt.....	31	Miscellaneous.....	10
Garner.....	27	Total.....	212
Miscellaneous.....	55	Johnson:	
Total.....	113	Iowa City.....	545
Hardin:		Miscellaneous.....	32
Ackley.....	56	Total.....	577
Eldora.....	83	Jones:	
Iowa Falls.....	102	Anamosa.....	43
Miscellaneous.....	57	Monticello.....	72
Total.....	298	Miscellaneous.....	27
		Total.....	142

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Keokuk:		Mills:	
Keota.....	29	Glenwood.....	60
Sigourney.....	47	Malvern.....	62
What Cheer.....	16	Miscellaneous.....	72
Miscellaneous.....	34	Total.....	194
Total.....	126		
Kossuth:		Mitchell:	
Algona.....	119	Osage.....	100
Miscellaneous.....	117	Riceville.....	12
Total.....	236	Miscellaneous.....	44
		Total.....	156
Lee:		Monona:	
Fort Madison.....	376	Mapleton.....	32
Keokuk.....	489	Onawa.....	67
Miscellaneous.....	27	Miscellaneous.....	68
Total.....	892	Total.....	167
Linn:		Monroe:	
Cedar Rapids.....	2,005	Albia.....	73
Marion.....	60	Hiteman.....	2
Mount Vernon.....	37	Hocking.....	1
Miscellaneous.....	69	Lovilia.....	4
Total.....	2,171	Miscellaneous.....	10
		Total.....	90
Louisa:		Montgomery:	
Columbus Junction.....	15	Red Oak.....	199
Wapello.....	22	Villisca.....	45
Miscellaneous.....	29	Miscellaneous.....	35
Total.....	66	Total.....	279
Lucas:		Muscatine:	
Chariton.....	116	Muscatine.....	453
Miscellaneous.....	16	West Liberty.....	61
Total.....	132	Wilton Junction.....	13
		Miscellaneous.....	43
Lyon:		Total.....	570
Rock Rapids.....	66	O'Brien:	
Miscellaneous.....	91	Hartley.....	27
Total.....	157	Paulina.....	33
Madison:		Frimghar.....	24
Winterset.....	65	Sanborn.....	11
Miscellaneous.....	17	Sheldon.....	91
Total.....	82	Miscellaneous.....	38
		Total.....	224
Mahaska:		Osceola:	
New Sharon.....	13	Sibley.....	53
Oskaloosa.....	254	Miscellaneous.....	42
Miscellaneous.....	28	Total.....	95
Total.....	295		
Marion:		Page:	
Knoxville.....	90	Clarinda.....	103
Melcher.....	26	Shenandoah.....	176
Pella.....	89	Miscellaneous.....	70
Miscellaneous.....	35	Total.....	349
Total.....	240		
Marshall:		Palo Alto:	
Marshalltown.....	550	Emmetsburg.....	53
State Center.....	45	West Bend.....	9
Miscellaneous.....	71	Miscellaneous.....	33
Total.....	666	Total.....	95

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Plymouth:		Story:	
Akron.....	39	Ames.....	233
Kingsley.....	35	Nevada.....	76
Le Mars.....	181	Story City.....	11
Remsen.....	64	Miscellaneous.....	79
Miscellaneous.....	45	Total.....	407
Total.....	364		
Pocahontas:		Tama:	
Fonda.....	22	Dysart.....	27
Pocahontas.....	38	Gladbrook.....	35
Rolle.....	24	Tama.....	46
Miscellaneous.....	71	Toledo.....	35
Total.....	155	Traer.....	36
		Miscellaneous.....	33
Polk:		Total.....	212
Des Moines.....	5,722		
Valley Junction.....	113	Taylor:	
Miscellaneous.....	72	Bedford.....	43
Total.....	5,907	Lenox.....	15
		Miscellaneous.....	37
Pottawattamie:		Total.....	95
Avoca.....	54		
Council Bluffs.....	1,169	Union:	
Oakland.....	54	Creston.....	224
Walnut.....	42	Miscellaneous.....	28
Miscellaneous.....	140	Total.....	252
Total.....	1,459		
Poweshiek:		Van Buren:	
Brooklyn.....	24	Farmington.....	4
Grinnell.....	139	Miscellaneous.....	24
Montezuma.....	27	Total.....	28
Miscellaneous.....	19		
Total.....	209	Wapello:	
Ringgold:		Eddyville.....	11
Mount Ayr.....	27	Eldon.....	29
Miscellaneous.....	17	Ottumwa.....	651
Total.....	44	Miscellaneous.....	9
		Total.....	700
Sac:			
Odebolt.....	57	Warren:	
Sac City.....	80	Indianola.....	72
Miscellaneous.....	111	Miscellaneous.....	33
Total.....	248	Total.....	105
Scott:			
Bettendorf.....	46	Washington:	
Davenport.....	2,536	Brighton.....	3
Miscellaneous.....	78	Washington.....	133
Total.....	2,660	Miscellaneous.....	72
		Total.....	208
Shelby:			
Harlan.....	131	Wayne:	
Miscellaneous.....	80	Corydon.....	28
Total.....	211	Humeston.....	11
		Seymour.....	10
Sioux:		Miscellaneous.....	9
Alton.....	24	Total.....	58
Hawarden.....	83		
Orange City.....	49	Webster:	
Rock Valley.....	21	Fort Dodge.....	732
Sioux Center.....	37	Miscellaneous.....	96
Miscellaneous.....	97	Total.....	828
Total.....	311		
		Winnebago:	
		Forest City.....	47
		Lake Mills.....	15
		Miscellaneous.....	37
		Total.....	99

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Winneshiek:		Worth—Continued.	
Calmar.....	22	Northwood.....	31
Decorah.....	142	Miscellaneous.....	18
Miscellaneous.....	54	Total.....	91
Total.....	218	Wright:	
Woodbury:		Belmond.....	37
Correctionville.....	26	Clarion.....	112
Sioux City.....	2,594	Dows.....	31
Miscellaneous.....	183	Eagle Grove.....	100
Total.....	2,803	Miscellaneous.....	18
Worth:		Total.....	298
Manly.....	42	State total.....	40,789

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Allen:		Chase:	
Humboldt.....	65	Cottonwood Falls.....	43
Iola.....	181	Miscellaneous.....	51
La Harpe.....	6	Total.....	94
Miscellaneous.....	18	Chautauqua:	
Total.....	270	Cedarvale.....	33
Anderson:		Sedan.....	44
Garnett.....	77	Miscellaneous.....	20
Miscellaneous.....	29	Total.....	97
Total.....	106	Cherokee:	
Atchison:		Baxter Springs.....	181
Atchison.....	437	Columbus.....	103
Miscellaneous.....	11	Galena.....	79
Total.....	448	Scammon.....	35
Barber:		Weir.....	23
Kiowa.....	65	West Mineral.....	5
Medicine Lodge.....	56	Miscellaneous.....	11
Miscellaneous.....	100	Total.....	437
Total.....	221	Cheyenne: Miscellaneous.....	63
Barton:		Clark:	
Ellinwood.....	89	Ashland.....	43
Great Bend.....	252	Miscellaneous.....	28
Hoisington.....	132	Total.....	71
Miscellaneous.....	135	Clay:	
Total.....	608	Clay Center.....	141
Bourbon:		Miscellaneous.....	54
Fort Scott.....	266	Total.....	195
Miscellaneous.....	16	Cloud:	
Total.....	282	Clyde.....	16
Brown:		Concordia.....	182
Hiawatha.....	82	Miscellaneous.....	61
Horton.....	85	Total.....	259
Miscellaneous.....	48	Coffey:	
Total.....	215	Burlington.....	50
Butler:		Miscellaneous.....	38
Augusta.....	115	Total.....	88
Douglass.....	29	Comanche:	
Eldorado.....	527	Coldwater.....	60
Miscellaneous.....	173	Protection.....	27
Total.....	844	Miscellaneous.....	11
		Total.....	98

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

KANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Cowley:		Ford:	
Arkansas City.....	467	Dodge City.....	362
Winfield.....	426	Miscellaneous.....	189
Miscellaneous.....	41	Total.....	551
Total.....	934	Franklin:	
Crawford:		Ottawa.....	226
Arcadia.....	26	Miscellaneous.....	39
Arma.....	26	Total.....	265
Cherokee.....	19	Geary:	
Croweburg.....	1	Fort Riley.....	30
Franklin.....	8	Junction City.....	205
Frontenac.....	21	Miscellaneous.....	9
Girard.....	64	Total.....	244
Mulberry.....	46	Gove: Miscellaneous.....	64
Pittsburg.....	618	Graham: Miscellaneous.....	53
Radley.....	1	Grant: Miscellaneous.....	39
Miscellaneous.....	16	Gray: Miscellaneous.....	130
Total.....	846	Greeley: Miscellaneous.....	12
Decatur:		Greenwood:	
Oberlin.....	59	Eureka.....	242
Miscellaneous.....	35	Miscellaneous.....	257
Total.....	94	Total.....	499
Dickinson:		Hamilton:	
Abilene.....	238	Syracuse.....	25
Herington.....	157	Miscellaneous.....	5
Solomon.....	35	Total.....	30
Miscellaneous.....	105	Harper:	
Total.....	535	Anthony.....	94
Doniphan:		Harper.....	46
Troy.....	33	Miscellaneous.....	63
Miscellaneous.....	86	Total.....	203
Total.....	119	Harvey:	
Douglas:		Halstead.....	61
Baldwin City.....	23	Newton.....	430
Lawrence.....	474	Miscellaneous.....	56
Miscellaneous.....	24	Total.....	547
Total.....	521	Haskell: Miscellaneous.....	82
Edwards:		Hodgeman: Miscellaneous.....	43
Kinsley.....	146	Jackson:	
Miscellaneous.....	153	Holton.....	76
Total.....	299	Miscellaneous.....	32
Elk:		Total.....	108
Howard.....	47	Jefferson:	
Miscellaneous.....	51	Valley Falls.....	36
Total.....	98	Miscellaneous.....	70
Ellis:		Total.....	106
Ellis.....	79	Jewell:	
Hays.....	173	Mankato.....	40
Miscellaneous.....	16	Miscellaneous.....	41
Total.....	268	Total.....	81
Ellsworth:		Johnson:	
Ellsworth.....	88	Olathe.....	86
Wilson.....	45	Miscellaneous.....	146
Miscellaneous.....	59	Total.....	232
Total.....	192	Kearny: Miscellaneous.....	30
Finney:			
Garden City.....	154		
Miscellaneous.....	18		
Total.....	172		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

KANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Kingman:		Miami:	
Kingman.....	77	Osawatimie.....	87
Miscellaneous.....	78	Paola.....	129
Total.....	155	Miscellaneous.....	16
		Total.....	232
Kiowa:		Mitchell:	
Greensburg.....	51	Beloit.....	129
Miscellaneous.....	52	Miscellaneous.....	54
Total.....	103	Total.....	183
Labette:		Montgomery:	
Chetopa.....	15	Caney.....	69
Oswego.....	37	Cherryvale.....	81
Parsons.....	372	Coffeyville.....	350
Miscellaneous.....	23	Independence.....	515
Total.....	447	Miscellaneous.....	17
Lane: Miscellaneous.....	24	Total.....	1,032
Leavenworth:		Morris:	
Fort Leavenworth.....	43	Council Grove.....	73
Leavenworth.....	453	Miscellaneous.....	64
National Military Home.....	2	Total.....	137
Miscellaneous.....	37		
Total.....	535	Morton:	
Lincoln:		Elkhart.....	30
Lincoln.....	57	Miscellaneous.....	11
Miscellaneous.....	51	Total.....	41
Total.....	108	Nemaha:	
Linn:		Sabetha.....	92
La Cygne.....	12	Seneca.....	43
Pleasanton.....	28	Miscellaneous.....	61
Miscellaneous.....	32	Total.....	196
Total.....	72	Neosho:	
Logan: Miscellaneous.....	28	Chanute.....	288
Lyon:		Erie.....	15
Emporia.....	544	Miscellaneous.....	21
Miscellaneous.....	81	Total.....	324
Total.....	625	Ness: Miscellaneous.....	82
McPherson:		Norton:	
Lindsborg.....	91	Norton.....	65
McPherson.....	205	Miscellaneous.....	42
Miscellaneous.....	144	Total.....	107
Total.....	440	Osage:	
Marion:		Burlingame.....	30
Florence.....	47	Osage City.....	36
Hillsboro.....	49	Miscellaneous.....	53
Marion.....	119	Total.....	119
Peabody.....	66	Osborne:	
Miscellaneous.....	77	Downs.....	23
Total.....	358	Osborne.....	46
Marshall:		Miscellaneous.....	34
Blue Rapids.....	39	Total.....	103
Frankfort.....	38	Ottawa:	
Marysville.....	148	Minneapolis.....	46
Miscellaneous.....	129	Miscellaneous.....	53
Total.....	354	Total.....	99
Meade: Miscellaneous.....	130		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

KANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Pawnee:		Shawnee:	
Larned.....	203	Topeka.....	2,533
Miscellaneous.....	85	Miscellaneous.....	40
Total.....	288	Total.....	2,573
Phillips:		Sheridan: Miscellaneous.....	35
Phillipsburg.....	44	Sherman:	
Miscellaneous.....	42	Goodland.....	102
Total.....	86	Miscellaneous.....	16
Pottawatomie:		Total.....	118
St. Marys.....	48	Smith:	
Wamego.....	62	Smith Center.....	60
Miscellaneous.....	90	Miscellaneous.....	35
Total.....	200	Total.....	95
Pratt:		Stafford:	
Pratt.....	232	St. John.....	85
Miscellaneous.....	77	Stafford.....	83
Total.....	309	Miscellaneous.....	94
Rawlins: Miscellaneous.....	73	Total.....	262
Reno:		Stanton: Miscellaneous.....	18
Haven.....	35	Stevens: Miscellaneous.....	41
Hutchinson.....	744	Sumner:	
Miscellaneous.....	101	Caldwell.....	65
Total.....	880	Conway Springs.....	25
Republic:		Mulvane.....	28
Belleville.....	83	Wellington.....	237
Miscellaneous.....	88	Miscellaneous.....	129
Total.....	171	Total.....	484
Rice:		Thomas:	
Lyons.....	107	Colby.....	73
Sterling.....	62	Miscellaneous.....	59
Miscellaneous.....	100	Total.....	132
Total.....	269	Trego:	
Riley:		Wakeeney.....	43
Manhattan.....	335	Miscellaneous.....	11
Miscellaneous.....	102	Total.....	54
Total.....	437	Wabaunsee: Miscellaneous.....	103
Rooks: Miscellaneous.....	54	Wallace: Miscellaneous.....	39
Rush: Miscellaneous.....	158	Washington:	
Russell:		Washington.....	36
Russell.....	105	Miscellaneous.....	93
Miscellaneous.....	96	Total.....	129
Total.....	201	Wichita: Miscellaneous.....	12
Saline:		Wilson:	
Salina.....	703	Altoona.....	9
Miscellaneous.....	65	Fredonia.....	91
Total.....	768	Neodesha.....	91
Scott:		Miscellaneous.....	11
Scott City.....	32	Total.....	202
Miscellaneous.....	5	Woodson:	
Total.....	37	Yates Center.....	42
Sedgwick:		Miscellaneous.....	16
Wichita.....	3,835	Total.....	58
Miscellaneous.....	182	Wyandotte:	
Total.....	4,017	Bonner Springs.....	40
Seward:		Kansas City.....	2,531
Liberal.....	143	Rosedale.....	24
Miscellaneous.....	14	Miscellaneous.....	47
Total.....	157	Total.....	2,642
		State total.....	32,929

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

KENTUCKY

County and city	Number of returns	County and city	Number of returns
Adair: Columbia.....	11	Campbell:	
Allen: Scottsville.....	13	Bellevue.....	349
Anderson: Lawrenceburg.....	56	Dayton.....	271
Ballard: Miscellaneous.....	12	Fort Thomas.....	754
		Newport.....	1,274
Barren:		Miscellaneous.....	75
Glasgow.....	108	Total.....	2,723
Miscellaneous.....	7		
Total.....	115	Carlisle:	
Bath: Miscellaneous.....	33	Bardwell.....	2
		Miscellaneous.....	6
Bell:		Total.....	8
Middlesboro.....	209	Carroll:	
Pineville.....	103	Carrollton.....	65
Miscellaneous.....	17	Miscellaneous.....	13
Total.....	329	Total.....	78
Boone: Miscellaneous.....	65		
		Carter:	
Bourbon:		Olive Hill.....	21
Millersburg.....	13	Miscellaneous.....	32
Paris.....	368	Total.....	53
Miscellaneous.....	28		
Total.....	409	Casey: Miscellaneous.....	4
Boyd:			
Ashland.....	973	Christian:	
Catlettsburg.....	73	Hopkinsville.....	284
Miscellaneous.....	3	Miscellaneous.....	37
Total.....	1,049	Total.....	321
Boyle:		Clark:	
Danville.....	293	Winchester.....	375
Miscellaneous.....	11	Miscellaneous.....	7
Total.....	304	Total.....	382
		Clay: Miscellaneous.....	13
Bracken:			
Augusta.....	60	Crittenden:	
Miscellaneous.....	18	Marion.....	25
Total.....	78	Miscellaneous.....	4
		Total.....	29
Breathitt:		Cumberland: Miscellaneous.....	2
Jackson.....	29		
Miscellaneous.....	1	Daviess:	
Total.....	30	Owensboro.....	505
		Miscellaneous.....	17
Breckinridge:		Total.....	522
Cloverport.....	23		
Miscellaneous.....	23	Edmonson: Miscellaneous.....	18
Total.....	46	Elliott: Miscellaneous.....	1
Bullitt: Miscellaneous.....	41	Estill:	
Butler: Miscellaneous.....	2	Irvine.....	54
		Ravenna.....	84
Caldwell:		Miscellaneous.....	16
Princeton.....	115	Total.....	154
Miscellaneous.....	12		
Total.....	127	Fayette:	
		Lexington.....	2,329
Calloway:		Miscellaneous.....	15
Murray.....	58	Total.....	2,344
Miscellaneous.....	3		
Total.....	61		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns
Fleming:		Hart: Miscellaneous.....	21
Flemingsburg.....	33	Henderson:	
Miscellaneous.....	5	Henderson.....	294
Total.....	38	Miscellaneous.....	7
Floyd:		Total.....	301
Prestonburg.....	39	Henry:	
Wayland.....	16	Eminence.....	29
Weeksbury.....	14	Miscellaneous.....	23
Miscellaneous.....	65	Total.....	52
Total.....	134	Hickman:	
Franklin:		Clinton.....	3
Frankfort.....	355	Miscellaneous.....	1
Miscellaneous.....	6	Total.....	4
Total.....	361	Hopkins:	
Fulton:		Dawson Springs.....	38
Fulton.....	105	Earlington.....	55
Hickman.....	39	Madisonville.....	203
Miscellaneous.....	1	Mortons Gap.....	6
Total.....	145	Miscellaneous.....	16
Gallatin: Miscellaneous.....	15	Total.....	318
Garrard:		Jackson: Miscellaneous.....	7
Lancaster.....	51	Jefferson:	
Miscellaneous.....	7	Louisville.....	13,805
Total.....	58	Miscellaneous.....	569
Grant: Miscellaneous.....	45	Total.....	14,374
Graves:		Jessamine:	
Mayfield.....	214	Nicholasville.....	80
Miscellaneous.....	7	Miscellaneous.....	13
Total.....	221	Total.....	93
Grayson:		Johnson:	
Leitchfield.....	20	Paintsville.....	88
Miscellaneous.....	14	Van Lear.....	20
Total.....	34	Miscellaneous.....	8
Green: Miscellaneous.....	6	Total.....	116
Greenup:		Kenton:	
Greenup.....	23	Covington.....	2,995
Russell.....	132	Ludlow.....	270
Miscellaneous.....	23	Miscellaneous.....	116
Total.....	178	Total.....	3,381
Hancock: Miscellaneous.....	22	Knott: Miscellaneous.....	12
Hardin:		Knox:	
Elizabethtown.....	69	Barbourville.....	50
Miscellaneous.....	14	Miscellaneous.....	7
Total.....	83	Total.....	57
Harlan:		Larue:	
Harlan.....	153	Hodgenville.....	11
Miscellaneous.....	309	Miscellaneous.....	2
Total.....	462	Total.....	13
Harrison:		Laurel: London.....	28
Cynthiana.....	149	Lawrence:	
Miscellaneous.....	18	Louisa.....	54
Total.....	167	Miscellaneous.....	20
		Total.....	74

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns
Lee:		Metcalfe: Miscellaneous.....	1
Beattyville.....	8	Monroe: Miscellaneous.....	3
Miscellaneous.....	9	Montgomery: Mount Sterling.....	180
Total.....	17	Morgan: Miscellaneous.....	11
Leslie: Miscellaneous.....	5	Muhlenberg:	
Letcher:		Central City.....	81
Jenkins.....	51	Drakesboro.....	10
Miscellaneous.....	95	Greenville.....	74
Total.....	146	Miscellaneous.....	27
Lewis:		Total.....	192
Vanceburg.....	16	Nelson:	
Miscellaneous.....	14	Bardstown.....	69
Total.....	30	Miscellaneous.....	35
Lincoln:		Total.....	104
Stanford.....	48	Nicholas:	
Miscellaneous.....	18	Carlisle.....	45
Total.....	66	Miscellaneous.....	2
Livingston: Miscellaneous.....	9	Total.....	47
Logan:		Ohio: Miscellaneous.....	51
Russellville.....	78	Oldham:	
Miscellaneous.....	20	La Grange.....	39
Total.....	98	Miscellaneous.....	41
Lyon:		Total.....	80
Eddyville.....	17	Owen: Miscellaneous.....	26
Miscellaneous.....	5	Pendleton:	
Total.....	22	Falmouth.....	41
McCracken: Paducah.....	875	Miscellaneous.....	15
McCreary: Miscellaneous.....	19	Total.....	56
McLean:		Perry:	
Livermore.....	4	Hazard.....	179
Miscellaneous.....	7	Miscellaneous.....	80
Total.....	11	Total.....	259
Madison:		Pike:	
Berea.....	75	Hellier.....	8
Richmond.....	183	Pikeville.....	124
Miscellaneous.....	5	Miscellaneous.....	186
Total.....	263	Total.....	318
Magoffin: Miscellaneous.....	25	Powell: Miscellaneous.....	2
Marion:		Pulaski:	
Lebanon.....	67	Burnside.....	19
Miscellaneous.....	7	Somerset.....	131
Total.....	74	Miscellaneous.....	11
Marshall: Miscellaneous.....	17	Total.....	161
Martin: Miscellaneous.....	2	Robertson: Miscellaneous.....	2
Mason:		Rockcastle: Miscellaneous.....	28
Maysville.....	251	Rowan: Miscellaneous.....	25
Miscellaneous.....	23	Russell: Miscellaneous.....	3
Total.....	274	Scott:	
Meade: Miscellaneous.....	9	Georgetown.....	195
Menifee: Miscellaneous.....	1	Miscellaneous.....	5
Mercer:		Total.....	200
Harrodsburg.....	121	Shelby:	
Miscellaneous.....	17	Shelbyville.....	143
Total.....	138	Miscellaneous.....	9
		Total.....	152

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns
Simpson: Franklin.....	41	Washington: Springfield.....	48
Spencer: Miscellaneous.....	12	Wayne: Monticello.....	8
Taylor: Campbellsville.....	41		
Todd:		Webster:	
Elkton.....	15	Providence.....	54
Miscellaneous.....	26	Sebree.....	2
Total.....	41	Miscellaneous.....	15
		Total.....	71
Trigg: Miscellaneous.....	29	Whitley:	
Trimble: Miscellaneous.....	3	Corbin.....	131
Union:		Williamsburg.....	70
Morganfield.....	56	Miscellaneous.....	14
Sturgis.....	40	Total.....	215
Uniontown.....	5		
Miscellaneous.....	7	Wolfe: Miscellaneous.....	4
Total.....	108		
Warren:		Woodford:	
Bowling Green.....	311	Versailles.....	119
Miscellaneous.....	17	Miscellaneous.....	44
Total.....	328	Total.....	163
		State total.....	35,367

LOUISIANA

Acadia:		Bossier:	
Crowley.....	195	Bossier.....	33
Rayne.....	89	Miscellaneous.....	113
Miscellaneous.....	83	Total.....	146
Total.....	367		
Allen:		Caddo:	
Elizabeth.....	46	Oil City.....	39
Kinder.....	19	Shreveport.....	4,409
Oakdale.....	81	Vivian.....	57
Miscellaneous.....	17	Miscellaneous.....	287
Total.....	163	Total.....	4,792
Ascension:		Calcasieu:	
Donaldsonville.....	77	De Quincy.....	89
Miscellaneous.....	46	Ced.....	9
Total.....	123	Lake Charles.....	732
Assumption:		Sulphur.....	59
Napoleonville.....	33	Vinton.....	74
Miscellaneous.....	29	Westlake.....	22
Total.....	62	Miscellaneous.....	18
Avoyelles:		Total.....	994
Bunkie.....	48	Caldwell: Miscellaneous.....	56
Marksville.....	34	Cameron: Miscellaneous.....	13
Miscellaneous.....	39		
Total.....	121	Catahoula:	
Beauregard:		Jonesville.....	9
De Ridder.....	107	Miscellaneous.....	23
Ludington.....	1	Total.....	32
Merryville.....	18		
Miscellaneous.....	8	Claiborne:	
Total.....	134	Haynesville.....	147
Bienville:		Homer.....	147
Acadia.....	66	Miscellaneous.....	13
Miscellaneous.....	54	Total.....	307
Total.....	114	Concordia:	
		Ferriday.....	68
		Vidalia.....	27
		Miscellaneous.....	23
		Total.....	118

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

LOUISIANA—Continued

County and city	Number of returns	County and city	Number of returns
De Soto:		Lafayette:	
Mansfield.....	170	Lafayette.....	329
Miscellaneous.....	75	Miscellaneous.....	44
Total.....	245	Total.....	373
East Baton Rouge:		La Fourche:	
Baton Rouge.....	1,645	Thibodaux.....	129
Miscellaneous.....	70	Miscellaneous.....	79
Total.....	1,715	Total.....	208
East Carroll:		La Salle: Miscellaneous.....	119
Lake Providence.....	114	Lincoln:	
Miscellaneous.....	18	Ruston.....	176
Total.....	132	Miscellaneous.....	27
East Feliciana:		Total.....	203
Jackson.....	15	Livingston: Miscellaneous.....	56
Miscellaneous.....	40	Madison:	
Total.....	55	Tallulah.....	92
Evangeline:		Miscellaneous.....	29
Ville Platte.....	34	Total.....	121
Miscellaneous.....	22	Morehouse:	
Total.....	56	Bastrop.....	184
Franklin:		Miscellaneous.....	69
Winnsboro.....	52	Total.....	253
Miscellaneous.....	59	Natchitoches:	
Total.....	111	Natchitoches.....	126
Grant:		Miscellaneous.....	67
Colfax.....	25	Total.....	193
Miscellaneous.....	45	Orleans: New Orleans.....	18,842
Total.....	70	Ouachita:	
Iberia:		Monroe.....	1,020
Jeanerette.....	66	West Monroe.....	108
New Iberia.....	158	Miscellaneous.....	33
Miscellaneous.....	31	Total.....	1,161
Total.....	255	Plaquemine: Miscellaneous.....	52
Iberville:		Pointe Coupee:	
Bayou Goula.....	10	New Roads.....	29
Plaquemine.....	125	Miscellaneous.....	57
White Castle.....	24	Total.....	86
Miscellaneous.....	27	Rapides:	
Total.....	186	Alexandria.....	789
Jackson:		Boyce.....	19
Eros.....	1	Glenmora.....	25
Miscellaneous.....	54	Lecompte.....	31
Total.....	55	Pineville.....	47
Jefferson:		Miscellaneous.....	32
Gretna.....	104	Total.....	943
Kenner.....	36	Red River: Miscellaneous.....	63
McDonoghville.....	37	Richland:	
Westwego.....	22	Alto.....	12
Miscellaneous.....	196	Rayville.....	83
Total.....	395	Miscellaneous.....	60
Jefferson Davis:		Total.....	155
Jennings.....	110	Sabine:	
Lake Arthur.....	15	Fisher.....	9
Welsh.....	54	Peason.....	14
Miscellaneous.....	43	Miscellaneous.....	62
Total.....	222	Total.....	85

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

LOUISIANA—Continued

County and city	Number of returns	County and city	Number of returns
St. Bernard: Miscellaneous.....	63	Tangipahoa—Continued.	
St. Charles: Miscellaneous.....	86	Kentwood.....	16
St. Helena: Miscellaneous.....	1	Miscellaneous.....	79
		Total.....	339
St. James:		Tensas: Miscellaneous.....	98
Lutcher.....	44		
Miscellaneous.....	60	Terrebonne:	
Total.....	104	Houma.....	126
St. John the Baptist:		Miscellaneous.....	32
Garyville.....	22	Total.....	158
Miscellaneous.....	53	Union: Miscellaneous.....	53
Total.....	75		
St. Landry:		Vermillion:	
Eunice.....	51	Abbeville.....	85
Opelousas.....	189	Gueydan.....	28
Washington.....	18	Miscellaneous.....	50
Miscellaneous.....	74	Total.....	163
Total.....	332		
St. Martin:		Vernon:	
Breaux Bridge.....	25	Fullerton.....	3
St. Martinville.....	26	Leesville.....	95
Miscellaneous.....	19	Miscellaneous.....	46
Total.....	70	Total.....	144
St. Mary:		Washington:	
Berwick.....	15	Bogalusa.....	279
Franklin.....	97	Miscellaneous.....	34
Morgan City.....	107	Total.....	313
Patterson.....	37		
Miscellaneous.....	24	Webster:	
Total.....	280	Minden.....	185
St. Tammany:		Miscellaneous.....	91
Covington.....	91	Total.....	276
Madisonville.....	12	West Baton Rouge: Miscellaneous.....	55
Mandeville.....	22	West Carroll: Miscellaneous.....	54
Slidell.....	80	West Feliciana: Miscellaneous.....	43
Miscellaneous.....	27		
Total.....	232	Winn:	
Tangipahoa:		Winnfield.....	82
Amite.....	40	Miscellaneous.....	8
Hammond.....	193	Total.....	90
Independence.....	11	State total.....	36,981

MAINE

Androscoggin:		Aroostook—Continued.	
Auburn.....	680	Frenchville.....	2
East Livermore.....	79	Grand Isle.....	2
Lewiston.....	941	Houlton.....	217
Lisbon.....	58	Island Falls.....	7
Mechanic Falls.....	50	Limestone.....	35
Poland.....	25	Madawaska.....	15
Turner.....	5	Mapleton.....	6
Webster.....	18	Mars Hill.....	35
Miscellaneous.....	7	Monticello.....	6
Total.....	1,863	Oakfield.....	3
Aroostook:		Presque Isle.....	224
Ashland.....	13	St. Francis.....	1
Blaine.....	1	Sherman.....	5
Bridgewater.....	7	Stockholm.....	6
Caribou.....	158	Van Buren.....	34
Eagle Lake.....	9	Washburn.....	22
Easton.....	32	Miscellaneous.....	31
Fort Fairfield.....	122	Total.....	1,037
Fort Kent.....	44		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1923—Contd.*

MAINE—Continued

County and city	Number of returns	County and city	Number of returns
Cumberland:		Lincoln:	
Bridgton.....	57	Boothbay.....	20
Brunswick.....	288	Boothbay Harbor.....	58
Cape Elizabeth.....	200	Bristol.....	7
Cumberland.....	12	Waldoboro.....	22
Falmouth.....	4	Wiscasset.....	24
Freeport.....	47	Miscellaneous.....	81
Gorham.....	32	Total.....	212
Gray.....	11		
Harpswell.....	6	Oxford:	
New Gloucester.....	13	Bethel.....	46
Portland.....	4,309	Dixfield.....	28
Scarborough.....	32	Fryeburg.....	36
South Portland.....	436	Mexico.....	55
Standish.....	15	Norway.....	76
Westbrook.....	267	Oxford.....	16
Windham.....	33	Paris.....	76
Yarmouth.....	54	Rumford.....	274
Miscellaneous.....	56	Miscellaneous.....	89
Total.....	5,872	Total.....	696
Franklin:		Penobscot:	
Farmington.....	133	Bangor.....	1,286
Jay.....	35	Brewer.....	115
Phillips.....	12	Corinna.....	13
Rangely.....	55	Dexter.....	86
Wilton.....	64	East Millinocket.....	43
Miscellaneous.....	52	Enfield.....	7
Total.....	351	Hampden.....	14
Hancock:		Lincoln.....	40
Bar Harbor.....	214	Millford.....	7
Blue Hill.....	17	Millinocket.....	196
Brooksville.....	2	Newport.....	23
Bucksport.....	36	Old Town.....	128
Deer Isle.....	8	Orono.....	60
Ellsworth.....	103	Orrington.....	3
Gouldsboro.....	7	Patten.....	12
Mount Desert.....	69	Miscellaneous.....	47
Stonington.....	16	Total.....	2,080
Tremont.....	5		
Miscellaneous.....	130	Piscataquis:	
Total.....	607	Brownville.....	36
Kennebec:		Dover-Foxcroft.....	82
Augusta.....	614	Greenville.....	51
Benton.....	4	Guilford.....	44
China.....	5	Milo.....	44
Clinton.....	20	Monson.....	20
Gardiner.....	191	Sangerville.....	10
Hallowell.....	50	Miscellaneous.....	10
Monmouth.....	5	Total.....	297
Oakland.....	61		
Randolph.....	10	Sagadahoc:	
Vassalboro.....	15	Bath.....	296
Waterville.....	615	Bowdoinham.....	13
Winslow.....	12	Richmond.....	34
Winthrop.....	66	Topsham.....	25
Miscellaneous.....	70	Miscellaneous.....	11
Total.....	1,738	Total.....	379
Knox:		Somerset:	
Camden.....	126	Anson.....	32
Rockland.....	339	Bingham.....	32
Rockport.....	20	Fairfield.....	70
St. George.....	20	Hartland.....	8
Thomaston.....	70	Madison.....	84
Union.....	11	Norridgewock.....	7
Vinalhaven.....	14	Pittsfield.....	55
Warren.....	15	Skowhegan.....	152
Miscellaneous.....	20	Solon.....	4
Total.....	635	Miscellaneous.....	60
		Total.....	504

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MAINE—Continued

County and city	Number of returns	County and city	Number of returns
Waldo:		York:	
Belfast.....	171	Berwick.....	36
Searsport.....	18	Biddeford.....	309
Stockton Springs.....	1	Buxton.....	27
Winterport.....	6	Eliot.....	12
Miscellaneous.....	59	Hollis.....	6
Total.....	255	Kennebunk.....	107
Washington:		Kennebunkport.....	45
Baileyville.....	42	Kittery.....	100
Calais.....	113	Lebanon.....	7
Cherryfield.....	9	North Berwick.....	33
Danforth.....	16	Old Orchard.....	58
East Machias.....	7	Parsonsfield.....	14
Eastport.....	83	Saco.....	220
Harrington.....	10	Sanford.....	435
Jonesport.....	10	South Berwick.....	56
Lubec.....	37	Wells.....	54
Machias.....	29	York.....	99
Machiasport.....	4	Miscellaneous.....	43
Millbridge.....	11	Total.....	1,661
Pembroke.....	4	State total.....	18,611
Perry.....	1		
Miscellaneous.....	48		
Total.....	424		

MARYLAND

Allegany:		Cecil:	
Cumberland.....	1,578	Elkton.....	137
Frostburg.....	137	North East.....	22
Lonaconing.....	64	Port Deposit.....	61
Mount Savage.....	36	Miscellaneous.....	218
Westernport.....	49	Total.....	438
Miscellaneous.....	118	Charles: Miscellaneous.....	114
Total.....	2,002	Dorchester:	
Anne Arundel:		Cambridge.....	219
Annapolis.....	708	Hurlock.....	14
Miscellaneous.....	438	Miscellaneous.....	46
Total.....	1,146	Total.....	279
City of Baltimore.....	37,430	Frederick:	
Baltimore:		Brunswick.....	107
Catonsville.....	624	Frederick.....	570
Towson.....	342	Miscellaneous.....	228
Miscellaneous.....	1,667	Total.....	905
Total.....	2,633	Garrett:	
Calvert: Miscellaneous.....	43	Oakland.....	62
Caroline:		Miscellaneous.....	50
Denton.....	50	Total.....	112
Federalburg.....	52	Harford:	
Miscellaneous.....	88	Aberdeen.....	116
Total.....	190	Belair.....	106
Carroll:		Havre de Grace.....	159
Union Bridge.....	48	Miscellaneous.....	134
Westminster.....	226	Total.....	515
Miscellaneous.....	175	Howard:	
Total.....	449	Ellicott City.....	132
		Miscellaneous.....	99
		Total.....	231

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MARYLAND—Continued

County and city	Number of returns	County and city	Number of returns
Kent:		Talbot:	
Chestertown.....	128	Easton.....	216
Miscellaneous.....	66	St. Michaels.....	27
		Miscellaneous.....	66
Total.....	194	Total.....	309
Montgomery:		Washington:	
Chevy Chase.....	1, 118	Boonsboro.....	18
Rockville.....	208	Hagerstown.....	1, 299
Takoma Park.....	333	Williamsport.....	58
Miscellaneous.....	1, 050	Miscellaneous.....	146
Total.....	2, 709	Total.....	1, 521
Prince Georges:		Wicomico:	
Capitol Heights.....	16	Salisbury.....	334
Hyattsville.....	260	Miscellaneous.....	29
Laurel.....	125		
Mount Rainier.....	142	Total.....	363
Miscellaneous.....	674		
Total.....	1, 217	Worcester:	
Queen Anne:		Berlin.....	53
Centerville.....	84	Pocomoke City.....	72
Miscellaneous.....	50	Snow Hill.....	45
		Miscellaneous.....	49
Total.....	134	Total.....	219
St. Marys: Miscellaneous.....	66	Miscellaneous for the State:	
Somerset:		Nonresident aliens and American	
Crisfield.....	67	citizens residing abroad.....	4, 618
Miscellaneous.....	70	Residents of other States.....	7, 284
Total.....	137	State total.....	65, 258

MASSACHUSETTS

Barnstable:		Bristol:	
Barnstable.....	361	Acushnet.....	29
Bourne.....	147	Attleboro.....	1, 015
Chatham.....	78	Dartmouth.....	232
Dennis.....	39	Dighton.....	70
Falmouth.....	302	Easton.....	181
Harwich.....	92	Fairhaven.....	345
Orleans.....	61	Fall River.....	2, 964
Provincetown.....	95	Freetown.....	36
Sandwich.....	64	Mansfield.....	284
Yarmouth.....	60	New Bedford.....	3, 203
Miscellaneous.....	59	North Attleboro.....	497
Total.....	1, 358	Norton.....	113
Berkshire:		Raynham.....	42
Adams.....	348	Rehoboth.....	8
Cheshire.....	36	Seekonk.....	24
Clarksburg.....	1	Somerset.....	110
Dalton.....	179	Swansea.....	67
Great Barrington.....	288	Taunton.....	1, 365
Hinsdale.....	26	Westport.....	57
Lanesborough.....	32	Miscellaneous.....	11
Lee.....	189	Total.....	10, 653
Lenox.....	147	Dukes:	
New Marlborough.....	1	Edgartown.....	46
North Adams.....	879	Oak Bluffs.....	22
Pittsfield.....	2, 550	Tisbury.....	90
Sheffield.....	34	Miscellaneous.....	9
Stockbridge.....	86	Total.....	167
West Stockbridge.....	19	Essex:	
Williamstown.....	237	Amesbury.....	465
Miscellaneous.....	61	Andover.....	760
Total.....	5, 113	Beverly.....	1, 155

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MASSACHUSETTS—Continued

County and city	Number of returns	County and city	Number of returns
Essex—Continued.		Hampshire—Continued.	
Danvers.....	508	Northampton.....	1,381
Essex.....	54	South Hadley.....	306
Georgetown.....	56	Ware.....	249
Gloucester.....	929	Williamsburg.....	47
Groveland.....	54	Miscellaneous.....	93
Hamilton.....	157		
Haverhill.....	2,204	Total.....	2,762
Ipswich.....	222		
Lawrence.....	2,653	Middlesex:	
Lynn.....	5,261	Acton.....	117
Lynnfield.....	87	Arlington.....	2,910
Manchester.....	206	Ashland.....	110
Marblehead.....	711	Ayer.....	147
Merrimac.....	81	Bedford.....	121
Methuen.....	601	Belmont.....	2,203
Middleton.....	29	Billerica.....	131
Nahant.....	143	Cambridge.....	6,949
Newbury.....	55	Chelmsford.....	198
Newburyport.....	678	Concord.....	540
North Andover.....	328	Dracut.....	57
Peabody.....	699	Everett.....	1,510
Rockport.....	142	Frammingham.....	1,325
Rowley.....	33	Groton.....	174
Salem.....	2,021	Holliston.....	124
Salisbury.....	41	Hopkinton.....	97
Saugus.....	397	Hudson.....	300
Swampscott.....	1,135	Lexington.....	776
Wenham.....	70	Lincoln.....	129
West Newbury.....	30	Littleton.....	67
Miscellaneous.....	103	Lowell.....	3,194
Total.....	22,068	Malden.....	3,423
		Marlborough.....	502
Franklin:		Maynard.....	221
Buckland.....	2	Medford.....	3,156
Charlemont.....	2	Melrose.....	2,293
Colrain.....	17	Natick.....	664
Deerfield.....	64	Newton.....	8,457
Erving.....	11	North Reading.....	50
Greenfield.....	759	Pepperell.....	85
Montague.....	256	Reading.....	687
Northfield.....	63	Sherborn.....	61
Orange.....	165	Shirley.....	45
Shelburne.....	93	Somerville.....	5,386
Sunderland.....	17	Stoneham.....	463
Whately.....	11	Stow.....	41
Miscellaneous.....	65	Sudbury.....	65
Total.....	1,525	Tewksbury.....	33
		Townsend.....	34
Hampden:		Tyngsborough.....	18
Agawam.....	123	Wakefield.....	801
Chester.....	44	Waltham.....	1,532
Chicopee.....	842	Watertown.....	2,250
East Longmeadow.....	53	Wayland.....	152
Holyoke.....	2,713	Westford.....	84
Longmeadow.....	502	Weston.....	313
Ludlow.....	135	Wilmington.....	129
Monson.....	112	Winchester.....	1,703
Palmer.....	269	Woburn.....	850
Russell.....	29	Miscellaneous.....	65
Southwick.....	13	Total.....	54,742
Springfield.....	8,157		
Westfield.....	744	Nantucket: Nantucket.....	256
West Springfield.....	481		
Wilbraham.....	78	Norfolk:	
Miscellaneous.....	64	Avon.....	60
Total.....	14,359	Bellingham.....	21
		Braintree.....	845
Hampshire:		Brookline.....	9,116
Amherst.....	286	Canton.....	349
Belchertown.....	20	Cohasset.....	285
Easthampton.....	261	Dedham.....	900
Hadley.....	41	Foxborough.....	140
Hatfield.....	44	Franklin.....	342
Huntington.....	34	Holbrook.....	104
		Medfield.....	52
		Medway.....	126

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.

MASSACHUSETTS—Continued

County and city	Number of returns	County and city	Number of returns
Norfolk—Continued.		Worcester:	
Millis.....	69	Ashburnham.....	67
Milton.....	1, 698	Athol.....	444
Needham.....	866	Auburn.....	54
Norfolk.....	50	Barre.....	90
Norwood.....	782	Blackstone.....	44
Plainville.....	51	Brookfield.....	52
Quincy.....	4, 175	Carlton.....	30
Randolph.....	223	Clinton.....	354
Sharon.....	230	Douglas.....	59
Stoughton.....	289	Dudley.....	41
Walpole.....	389	Fitchburg.....	1, 516
Wellesley.....	1, 455	Gardner.....	716
Westwood.....	122	Grafton.....	175
Weymouth.....	800	Hardwick.....	34
Wrentham.....	100	Harvard.....	68
Miscellaneous.....	115	Holden.....	109
Total.....	23, 754	Hopedale.....	121
Plymouth:		Hubbardston.....	11
Abington.....	246	Lancaster.....	80
Bridgewater.....	194	Leicester.....	145
Brockton.....	2, 536	Leominster.....	754
Duxbury.....	93	Lunenburg.....	36
East Bridgewater.....	115	Millford.....	602
Hanover.....	140	Millbury.....	271
Hanson.....	45	Millville.....	59
Hingham.....	578	Northboro.....	89
Hull.....	86	Northbridge.....	227
Kingston.....	65	North Brookfield.....	97
Lakeville.....	6	Oxford.....	79
Marion.....	102	Rutland.....	57
Marshfield.....	94	Shrewsbury.....	232
Mattapoisett.....	57	Southboro.....	137
Middleborough.....	307	Southbridge.....	517
Norwell.....	47	Spencer.....	189
Pembroke.....	40	Sterling.....	31
Plymouth.....	690	Sturbridge.....	37
Rochester.....	15	Sutton.....	27
Rockland.....	324	Templeton.....	77
Scituate.....	224	Upton.....	36
Wareham.....	197	Uxbridge.....	210
West Bridgewater.....	67	Warren.....	73
Whitman.....	295	Webster.....	417
Miscellaneous.....	51	Westboro.....	167
Total.....	6, 614	West Boylston.....	4
Suffolk:		West Brookfield.....	43
Boston.....	47, 873	Westminster.....	28
Chelsea.....	1, 331	Winchendon.....	189
Revere.....	1, 169	Worcester.....	9, 614
Winthrop.....	1, 565	Miscellaneous.....	161
Total.....	51, 938	Total.....	18, 670
		Residents of other States.....	1, 580
		Total.....	215, 559
		State total.....	

MICHIGAN

Alcona: Miscellaneous.....	49	Alpena:	
Alger:		Alpena.....	465
Munising.....	103	Miscellaneous.....	6
Miscellaneous.....	23	Total.....	471
Total.....	126	Antrim:	
Allegan:		Mancelona.....	43
Allegan.....	125	Miscellaneous.....	60
Otsego.....	83	Total.....	103
Plainwell.....	79	Arenac: Miscellaneous.....	59
Miscellaneous.....	162		
Total.....	449		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
Baraga:		Chippewa:	
Baraga.....	20	Sault Ste. Marie.....	361
L'Anse.....	93	Miscellaneous.....	36
Miscellaneous.....	38	Total.....	397
Total.....	151		
Barry:		Clare:	
Hastings.....	142	Clare.....	53
Nashville.....	30	Miscellaneous.....	17
Miscellaneous.....	58	Total.....	70
Total.....	230		
Bay:		Clinton:	
Bay City.....	1, 519	Ovid.....	24
Essexville.....	32	St. Johns.....	122
Miscellaneous.....	58	Miscellaneous.....	75
Total.....	1, 609	Total.....	221
Benzie:		Crawford:	
Frankfort.....	68	Grayling.....	58
Miscellaneous.....	46	Miscellaneous.....	6
Total.....	114	Total.....	64
Berrien:		Delta:	
Benton Harbor.....	733	Escanaba.....	476
Berrien Springs.....	40	Gladstone.....	112
Buchanan.....	155	Wells.....	18
Niles.....	466	Miscellaneous.....	152
New Buffalo.....	45	Total.....	758
St. Joseph.....	418		
Three Oaks.....	56	Dickinson:	
Watervliet.....	56	Iron Mountain.....	504
Miscellaneous.....	154	Norway.....	74
Total.....	2, 123	Vulcan.....	19
		Miscellaneous.....	51
		Total.....	648
Branch:			
Bronson.....	54	Eaton:	
Coldwater.....	219	Bellevue.....	25
Quincy.....	23	Charlotte.....	177
Union City.....	29	Eaton Rapids.....	96
Miscellaneous.....	7	Grand Ledge.....	110
Total.....	332	Miscellaneous.....	55
		Total.....	463
Calhoun:			
Albion.....	285	Emmet:	
Battle Creek.....	2, 368	Harbor Springs.....	91
Homer.....	39	Pellston.....	16
Marshall.....	188	Petoskey.....	250
Miscellaneous.....	42	Miscellaneous.....	34
Total.....	2, 922	Total.....	391
Cass:		Genesee:	
Cassopolis.....	52	Clio.....	42
Dowagiac.....	229	Fenton.....	107
Marcellus.....	27	Flint.....	7, 381
Miscellaneous.....	16	Flushing.....	58
Total.....	324	Mount Morris.....	72
		Miscellaneous.....	183
		Total.....	7, 843
Charlevoix:			
Boyer City.....	48	Gladwin:	
Charlevoix.....	81	Gladwin.....	46
East Jordan.....	42	Miscellaneous.....	9
Miscellaneous.....	23	Total.....	55
Total.....	194		
		Gogebic:	
Cheboygan:		Anvil Location.....	6
Cheboygan.....	127	Bessemer.....	122
Miscellaneous.....	50	Ironwood.....	552
Total.....	177	Wakefield.....	54
		Miscellaneous.....	55
		Total.....	789

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
Grand Traverse:		Iron:	
Traverse City.....	372	Amasa.....	7
Miscellaneous.....	37	Caspian.....	23
Total.....	409	Crystal Falls.....	88
Gratiot:		Iron River.....	216
Alma.....	188	Stambaugh.....	55
Ithaca.....	71	Miscellaneous.....	30
St. Louis.....	45	Total.....	419
Miscellaneous.....	68	Isabella:	
Total.....	372	Mount Pleasant.....	138
Hillsdale:		Miscellaneous.....	49
Hillsdale.....	191	Total.....	187
Jonesville.....	24	Jackson:	
Reading.....	20	Jackson.....	2,688
Miscellaneous.....	55	Miscellaneous.....	167
Total.....	290	Total.....	2,845
Houghton:		Kalamazoo:	
Atlantic Mine.....	4	Kalamazoo.....	2,907
Baltic.....	7	Vicksburg.....	40
Calumet.....	251	Miscellaneous.....	77
Chassell.....	16	Total.....	3,024
Dollar Bay.....	12	Kalkaska:	
Hancock.....	245	Kalkaska.....	18
Houghton.....	269	Miscellaneous.....	4
Hubbell.....	40	Total.....	22
Kearsarge.....	5	Kent:	
Lake Linden.....	76	Cedar Springs.....	27
Laurium.....	180	Grand Rapids.....	10,327
Painesdale.....	13	Lowell.....	88
South Range.....	12	Rockford.....	85
Trimountain.....	2	Sparta.....	81
Miscellaneous.....	39	Miscellaneous.....	259
Total.....	1,171	Total.....	10,867
Huron:		Keweenaw:	
Bad Axe.....	91	Mohawk.....	13
Harbor Beach.....	81	Miscellaneous.....	26
Sebewaing.....	31	Total.....	39
Miscellaneous.....	92	Lake: Miscellaneous.....	11
Total.....	295	Lapeer:	
Ingham:		Almont.....	33
East Lansing.....	155	Imlay City.....	64
Lansing.....	3,268	Lapeer.....	138
Leslie.....	13	Miscellaneous.....	95
Mason.....	88	Total.....	330
Williamston.....	28	Leelanau: Miscellaneous.....	48
Miscellaneous.....	100	Lenawee:	
Total.....	3,652	Adrian.....	531
Ionia:		Blissfield.....	52
Belding.....	113	Clinton.....	38
Ionia.....	315	Hudson.....	64
Lake Odessa.....	35	Morenci.....	49
Lyons.....	9	Tecumseh.....	87
Portland.....	46	Miscellaneous.....	73
Miscellaneous.....	58	Total.....	894
Total.....	576		
Iosco:			
East Tawas.....	42		
Tawas City.....	27		
Miscellaneous.....	35		
Total.....	104		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
Livingston:		Monroe:	
Fowlerville.....	33	Dundee.....	32
Howell.....	179	Monroe.....	765
Miscellaneous.....	91	Miscellaneous.....	101
Total.....	303	Total.....	898
Luce:		Montcalm:	
Newberry.....	78	Carson City.....	36
Miscellaneous.....	3	Greenville.....	174
Total.....	81	Howard City.....	15
Mackinac:		Miscellaneous.....	117
St. Ignace.....	57	Total.....	342
Miscellaneous.....	93	Montmorency: Miscellaneous.....	26
Total.....	150	Muskegon:	
Macomb:		Montague.....	12
Halfway.....	58	Muskegon.....	1,906
Mount Clemens.....	817	Muskegon Heights.....	125
New Baltimore.....	37	Whitehall.....	46
Richmond.....	49	Miscellaneous.....	56
Romeo.....	74	Total.....	2,145
Roseville.....	53	Newaygo:	
Utica.....	77	Fremont.....	71
Miscellaneous.....	408	Newaygo.....	39
Total.....	1,573	Miscellaneous.....	29
Manistee:		Total.....	139
Arcadia.....	8	Oakland:	
Manistee.....	258	Berkley.....	46
Miscellaneous.....	34	Birmingham.....	1,229
Total.....	300	Clawson.....	47
Marquette:		Farmington.....	164
Champion.....	8	Ferndale.....	666
Gwinn.....	9	Holly.....	80
Ishpeming.....	309	Milford.....	97
Marquette.....	624	Orion.....	53
Negaunee.....	169	Oxford.....	104
Republic.....	14	Pleasant Ridge.....	231
Miscellaneous.....	46	Pontiac.....	2,947
Total.....	1,179	Rochester.....	205
Mason:		Royal Oak.....	1,368
Ludington.....	279	Miscellaneous.....	398
Scottville.....	17	Total.....	7,635
Miscellaneous.....	15	Oceana:	
Total.....	311	Hart.....	59
Mecosta:		Pentwater.....	10
Big Rapids.....	149	Shelby.....	36
Miscellaneous.....	42	Miscellaneous.....	23
Total.....	191	Total.....	128
Menominee:		Ogemaw:	
Hermansville.....	18	West Branch.....	42
Menominee.....	327	Miscellaneous.....	23
Miscellaneous.....	38	Total.....	65
Total.....	383	Ontonagon:	
Midland:		Greenland.....	4
Midland.....	302	Ontonagon.....	82
Miscellaneous.....	27	Rockland.....	9
Total.....	329	Miscellaneous.....	39
Missaukee: Miscellaneous.....	27	Total.....	134
		Osceola:	
		Evart.....	38
		Reed City.....	45
		Miscellaneous.....	26
		Total.....	112

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
Oscoda: Miscellaneous.....	10	Shiawassee:	
Otsego:		Corunna.....	22
Gaylord.....	45	Durand.....	123
Miscellaneous.....	12	Owosso.....	455
Total.....	57	Miscellaneous.....	77
Ottawa:		Total.....	677
Coopersville.....	29	Tuscola:	
Grand Haven.....	359	Caro.....	113
Holland.....	678	Cass City.....	39
Spring Lake.....	66	Vassar.....	41
Zeeland.....	143	Miscellaneous.....	82
Miscellaneous.....	82	Total.....	275
Total.....	1,357	Van Buren:	
Presque Isle:		Bangor.....	47
Onaway.....	14	Decatur.....	74
Rogers City.....	108	Hartford.....	66
Miscellaneous.....	23	Lawton.....	32
Total.....	145	Paw Paw.....	96
Roscommon: Miscellaneous.....	24	South Haven.....	219
Saginaw:		Miscellaneous.....	75
Carrollton.....	1	Total.....	609
Chesaning.....	45	Washtenaw:	
Frankenmuth.....	37	Ann Arbor.....	1,751
Saginaw.....	3,089	Chelsea.....	61
St. Charles.....	48	Manchester.....	22
Miscellaneous.....	113	Milan.....	75
Total.....	3,333	Saline.....	39
St. Clair:		Ypsilanti.....	573
Algonac.....	116	Miscellaneous.....	40
Marine City.....	159	Total.....	2,561
Marysville.....	22	Wayne:	
Port Huron.....	1,288	Brightmoor.....	5
St. Clair.....	200	Dearborn.....	1,201
Yale.....	47	Detroit.....	91,427
Miscellaneous.....	76	Ecorse.....	229
Total.....	1,908	Fordson (formerly Springwells).....	531
St. Joseph:		Grosse Ile.....	111
Constantine.....	44	Grosse Pointe.....	2,001
Sturgis.....	290	Hamtramck.....	541
Three Rivers.....	277	Highland Park.....	4,153
Miscellaneous.....	85	Lincoln Park.....	130
Total.....	696	Northville.....	155
Sanilac:		Plymouth.....	369
Croswell.....	35	River Rouge.....	402
Marlette.....	16	Trenton.....	152
Sandusky.....	47	Wayne.....	253
Miscellaneous.....	92	Wyandotte.....	1,084
Total.....	190	Miscellaneous.....	486
Schoolcraft:		Total.....	103,230
Manistique.....	141	Wexford:	
Miscellaneous.....	11	Cadillac.....	290
Total.....	152	Miscellaneous.....	24
		Total.....	314
		Miscellaneous for State:	
		Residents of other States.....	630
		Nonresident aliens and American citizens residing abroad.....	580
		State total.....	179,886

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MINNESOTA

County and city	Number of returns	County and city	Number of returns
Aitkin:		Clay:	
Aitkin.....	33	Barnesville.....	21
Miscellaneous.....	27	Moorhead.....	201
Total.....	60	Miscellaneous.....	97
		Total.....	319
Anoka:		Clearwater: Miscellaneous.....	22
Anoka.....	75	Cook: Miscellaneous.....	8
Miscellaneous.....	19		
Total.....	94	Cottonwood:	
		Mountain Lake.....	14
Becker:		Windom.....	63
Detroit Lakes.....	117	Miscellaneous.....	30
Frazee.....	16	Total.....	107
Miscellaneous.....	25		
Total.....	158	Crow Wing:	
		Brainerd.....	226
Beltrami:		Crosby.....	50
Bemidji.....	176	Ironton.....	21
Miscellaneous.....	38	Miscellaneous.....	49
Total.....	214	Total.....	346
Benton:		Dakota:	
Sauk Rapids.....	15	Farmington.....	22
Miscellaneous.....	20	Hastings.....	64
Total.....	35	South St. Paul.....	305
		Miscellaneous.....	86
Big Stone:		Total.....	477
Graceville.....	18		
Ortonville.....	66	Dodge:	
Miscellaneous.....	31	Kasson.....	28
Total.....	115	Miscellaneous.....	50
		Total.....	78
Blue Earth:		Douglas:	
Lake Crystal.....	12	Alexandria.....	106
Mankato.....	560	Osakis.....	19
Miscellaneous.....	36	Miscellaneous.....	31
Total.....	608	Total.....	156
Brown:		Faribault:	
New Ulm.....	195	Blue Earth.....	79
Sleepy Eye.....	33	Wells.....	36
Springfield.....	37	Winnebago.....	36
Miscellaneous.....	28	Miscellaneous.....	55
Total.....	293	Total.....	206
Carlton:		Fillmore:	
Cloquet.....	190	Chatfield.....	13
Miscellaneous.....	90	Lanesboro.....	18
Total.....	280	Preston.....	36
		Rushford.....	8
Carver:		Spring Valley.....	29
Chaska.....	49	Miscellaneous.....	67
Miscellaneous.....	79	Total.....	171
Total.....	128		
		Freeborn:	
Cass:		Albert Lea.....	339
Cass Lake.....	58	Miscellaneous.....	70
Miscellaneous.....	40	Total.....	409
Total.....	98		
		Goodhue:	
Chippewa:		Cannon Falls.....	21
Montevideo.....	91	Kenyon.....	32
Miscellaneous.....	44	Red Wing.....	310
Total.....	135	Zumbrota.....	35
		Miscellaneous.....	53
Chisago: Miscellaneous.....	98	Total.....	451

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1923—Contd.*

MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns
Grant: Miscellaneous.....	63	Lake:	
Hennepin:		Two Harbors.....	141
Edina.....	2	Miscellaneous.....	14
Excelsior.....	103	Total.....	155
Hopkins.....	96	Lake of the Woods:	
Minneapolis.....	23,993	Baudette.....	10
Richfield.....	8	Miscellaneous.....	7
Robbinsdale.....	89	Total.....	17
St. Louis Park.....	10	Le Sueur:	
Miscellaneous.....	186	Le Sueur.....	46
Total.....	24,487	Montgomery.....	18
Houston:		New Prague.....	39
Caledonia.....	37	Waterville.....	21
Miscellaneous.....	56	Miscellaneous.....	40
Total.....	93	Total.....	164
Hubbard:		Lincoln: Miscellaneous.....	61
Akeley.....	7	Lyon:	
Park Rapids.....	36	Marshall.....	104
Miscellaneous.....	7	Tracy.....	76
Total.....	50	Miscellaneous.....	80
Isanti:		Total.....	260
Cambridge.....	10	McLeod:	
Miscellaneous.....	56	Glencoe.....	43
Total.....	66	Hutchinson.....	81
Itasca:		Miscellaneous.....	58
Bovey.....	27	Total.....	182
Coleraine.....	38	Mahnomen:	
Deer River.....	4	Mahnomen.....	11
Grand Rapids.....	88	Miscellaneous.....	9
Nashwauk.....	61	Total.....	20
Miscellaneous.....	142	Marshall:	
Total.....	360	Warren.....	46
Jackson:		Miscellaneous.....	52
Jackson.....	58	Total.....	98
Lakefield.....	21	Martin:	
Miscellaneous.....	40	Fairmont.....	180
Total.....	119	Miscellaneous.....	94
Kanabec:		Total.....	274
Mora.....	9	Meeker:	
Miscellaneous.....	8	Litchfield.....	81
Total.....	17	Miscellaneous.....	78
Kandiyohi:		Total.....	159
Willmar.....	166	Mille Lacs:	
Miscellaneous.....	74	Milaca.....	14
Total.....	240	Princeton.....	31
Kittson:		Miscellaneous.....	23
Hallock.....	20	Total.....	68
Miscellaneous.....	15	Morrison:	
Total.....	35	Little Falls.....	128
Koochiching:		Miscellaneous.....	51
International Falls.....	191	Total.....	179
Miscellaneous.....	21	Mower:	
Total.....	212	Austin.....	331
Lac qui Parle:		Miscellaneous.....	76
Dawson.....	31	Total.....	407
Madison.....	45		
Miscellaneous.....	20		
Total.....	96		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns
Murray:		Red Lake:	
Slayton.....	38	Red Lake Falls.....	14
Miscellaneous.....	41	Miscellaneous.....	10
Total.....	79	Total.....	24
Nicollet:		Redwood:	
St. Peter.....	78	Redwood Falls.....	63
Miscellaneous.....	20	Miscellaneous.....	89
Total.....	98	Total.....	152
Nobles:		Renville:	
Adrian.....	18	Fairfax.....	13
Worthington.....	111	Olivia.....	63
Miscellaneous.....	61	Renville.....	39
Total.....	190	Miscellaneous.....	116
Norman:		Total.....	231
Ada.....	28	Rice:	
Miscellaneous.....	51	Faribault.....	285
Total.....	79	Northfield.....	147
Olmsted:		Miscellaneous.....	26
Rochester.....	902	Total.....	458
Miscellaneous.....	61	Rock:	
Total.....	963	Luverne.....	93
Ottertail:		Miscellaneous.....	38
Fergus Falls.....	327	Total.....	131
Pelican Rapids.....	18	Roseau:	
Perham.....	27	Roseau.....	13
Miscellaneous.....	91	Warroad.....	6
Total.....	463	Miscellaneous.....	14
Pennington:		Total.....	33
Thief River Falls.....	73	St. Louis:	
Miscellaneous.....	13	Aurora.....	18
Total.....	86	Biwabik.....	14
Pine:		Buhl.....	19
Pine City.....	21	Chisholm.....	175
Sandstone.....	14	Duluth.....	5,126
Miscellaneous.....	51	Ely.....	140
Total.....	86	Eveleth.....	271
Pipestone:		Gilbert.....	36
Pipestone.....	118	Hibbing.....	753
Miscellaneous.....	41	Kinney.....	7
Total.....	159	Mountain Iron.....	8
Polk:		Proctor.....	150
Crookston.....	202	Tower.....	22
East Grand Forks.....	68	Virginia.....	408
Fosston.....	9	Miscellaneous.....	110
Miscellaneous.....	84	Total.....	7,257
Total.....	363	Scott:	
Pope:		Belleplaine.....	14
Glenwood.....	61	Jordan.....	21
Miscellaneous.....	34	Shakopee.....	50
Total.....	95	Miscellaneous.....	24
Ramsey:		Total.....	109
North St. Paul.....	50	Sherburne: Miscellaneous.....	64
St. Paul.....	12,642	Sibley:	
White Bear Lake.....	180	Winthrop.....	25
Miscellaneous.....	26	Miscellaneous.....	110
Total.....	12,898	Total.....	135
		Stearns:	
		Melrose.....	28
		Paynesville.....	26
		St. Cloud.....	520
		Sauk Center.....	61
		Miscellaneous.....	146
		Total.....	781

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns
Steele:		Waseca:	
Blooming Prairie.....	17	Janesville.....	20
Owatonna.....	185	Waseca.....	108
Miscellaneous.....	28	Miscellaneous.....	28
Total.....	230	Total.....	156
Stevens:		Washington:	
Morris.....	58	Stillwater.....	241
Miscellaneous.....	36	Miscellaneous.....	115
Total.....	94	Total.....	356
Swift:		Watonwan:	
Appleton.....	31	Madelia.....	25
Benson.....	68	St. James.....	105
Miscellaneous.....	40	Miscellaneous.....	30
Total.....	139	Total.....	160
Todd:		Wilkin:	
Long Prairie.....	31	Breckenridge.....	91
Staples.....	58	Miscellaneous.....	53
Miscellaneous.....	56	Total.....	144
Total.....	145	Winona:	
Traverse:		St. Charles.....	15
Browns Valley.....	17	Winona.....	625
Wheaton.....	45	Miscellaneous.....	42
Miscellaneous.....	14	Total.....	682
Total.....	76	Wright:	
Wabasha:		Buffalo.....	45
Lake City.....	101	Cokato.....	32
Plainview.....	21	Delano.....	28
Wabasha.....	35	Monticello.....	12
Miscellaneous.....	61	Miscellaneous.....	92
Total.....	218	Total.....	209
Wadena:		Yellow Medicine:	
Wadena.....	81	Canby.....	54
Miscellaneous.....	26	Granite Falls.....	50
Total.....	107	Miscellaneous.....	50
		Total.....	154
		State total.....	60,752

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Adams:		Bolivar:	
Natchez.....	409	Cleveland.....	114
Miscellaneous.....	3	Rosedale.....	77
Total.....	412	Shaw.....	67
Alcorn:		Shelby.....	72
Corinth.....	181	Miscellaneous.....	238
Miscellaneous.....	2	Total.....	568
Total.....	183	Calhoun: Miscellaneous.....	18
Amite:		Carroll: Miscellaneous.....	33
Gloster.....	14	Chickasaw:	
Miscellaneous.....	15	Houston.....	33
Total.....	29	Okolona.....	51
Attala:		Miscellaneous.....	5
Kosciusko.....	75	Total.....	89
Miscellaneous.....	17	Choctaw:	
Total.....	92	Ackerman.....	11
Benton: Miscellaneous.....	7	Miscellaneous.....	2
		Total.....	13

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MISSISSIPPI—Continued

County and city	Number of returns	County and city	Number of returns
Claiborne:		Holmes:	
Port Gibson.....	74	Durant.....	68
Miscellaneous.....	8	Lexington.....	73
Total.....	82	Miscellaneous.....	121
		Total.....	267
Clarke:		Humphreys:	
Quitman.....	35	Belzoni.....	93
Stonewall.....	4	Miscellaneous.....	50
Miscellaneous.....	32	Total.....	143
Total.....	71		
Clay:		Issaquena: Miscellaneous.....	26
West Point.....	94	Itawamba: Miscellaneous.....	9
Miscellaneous.....	2		
Total.....	96	Jackson:	
		Moss Point.....	45
Coahoma:		Ocean Springs.....	69
Clarksdale.....	490	Pascagoula.....	80
Miscellaneous.....	213	Miscellaneous.....	10
Total.....	703	Total.....	204
Copiah:		Jasper: Miscellaneous.....	39
Crystal Springs.....	50	Jefferson: Miscellaneous.....	45
Hazlehurst.....	79	Jefferson Davis: Miscellaneous.....	18
Miscellaneous.....	25		
Total.....	154	Jones:	
		Ellisville.....	29
Covington:		Laurel.....	467
Collins.....	9	Miscellaneous.....	20
Miscellaneous.....	23	Total.....	516
Total.....	32		
DeSota: Miscellaneous.....	87	Kemper: Miscellaneous.....	57
		LaFayette: Oxford.....	51
Forrest:			
Hattiesburg.....	571	Lamar:	
Miscellaneous.....	15	Lumberton.....	61
Total.....	586	Sumrall.....	14
		Miscellaneous.....	11
Franklin:		Total.....	86
Bude.....	27		
Miscellaneous.....	21	Lauderdale:	
Total.....	48	Meridian.....	939
		Miscellaneous.....	17
George: Miscellaneous.....	14	Total.....	956
Greene: Miscellaneous.....	33		
		Lawrence: Miscellaneous.....	26
Grenada:		Leake: Miscellaneous.....	21
Grenada.....	139		
Miscellaneous.....	16	Lee:	
Total.....	155	Tupelo.....	202
		Miscellaneous.....	35
Hancock:		Total.....	237
Bay St. Louis.....	91		
Miscellaneous.....	30	Leftore:	
Total.....	121	Greenwood.....	623
		Itta Bena.....	73
Harrison:		Miscellaneous.....	107
Biloxi.....	308	Total.....	803
Gulfport.....	492		
Lyman.....	18	Lincoln:	
Pass Christian.....	65	Brookhaven.....	201
Miscellaneous.....	33	Norfield.....	8
Total.....	916	Miscellaneous.....	5
		Total.....	214
Hinds:			
Jackson.....	1,758	Lowndes:	
Miscellaneous.....	154	Columbus.....	312
Total.....	1,912	Miscellaneous.....	17
		Total.....	329

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MISSISSIPPI—Continued

County and city	Number of returns	County and city	Number of returns
Madison:		Pike:	
Canton.....	190	McComb.....	262
Miscellaneous.....	28	Magnolia.....	41
Total.....	218	Summit.....	31
		Miscellaneous.....	18
Marion:		Total.....	352
Columbia.....	113	Pontotoc: Pontotoc.....	41
Miscellaneous.....	8	Prentiss: Booneville.....	39
Total.....	121		
Marshall:		Quitman:	
Holly Springs.....	56	Marks.....	34
Miscellaneous.....	31	Miscellaneous.....	61
Total.....	87	Total.....	95
Monroe:		Rankin:	
Aberdeen.....	110	Pelahatchie.....	10
Amory.....	69	Miscellaneous.....	13
Miscellaneous.....	12	Total.....	23
Total.....	191		
Montgomery:		Scott:	
Winona.....	81	Forest.....	42
Miscellaneous.....	14	Miscellaneous.....	19
Total.....	95	Total.....	61
Neshoba:		Sharkey: Miscellaneous.....	80
Philadelphia.....	65	Simpson: Miscellaneous.....	53
Miscellaneous.....	8	Smith: Miscellaneous.....	15
Total.....	73		
Newton:		Stone:	
Newton.....	35	Wiggins.....	21
Union.....	45	Miscellaneous.....	5
Total.....	80	Total.....	26
Noxubee:		Sunflower:	
Macon.....	56	Indianola.....	120
Miscellaneous.....	65	Moorhead.....	36
Total.....	121	Ruleville.....	60
		Miscellaneous.....	188
Oktober:		Total.....	404
Starkville.....	70	Tallahatchie:	
Miscellaneous.....	12	Charleston.....	55
Total.....	82	Tutwiler.....	36
Panola:		Miscellaneous.....	151
Batesville.....	21	Total.....	242
Sardis.....	43		
Miscellaneous.....	82	Tate:	
Total.....	146	Senatobia.....	35
Pearl River:		Miscellaneous.....	29
Picaune.....	72	Total.....	64
Poplarville.....	44	Tippah: Miscellaneous.....	44
Miscellaneous.....	20		
Total.....	136	Tishomingo:	
Perry:		Iuka.....	11
Richton.....	15	Miscellaneous.....	8
Miscellaneous.....	6	Total.....	19
Total.....	21	Tunica: Miscellaneous.....	138
		Union:	
		New Albany.....	85
		Miscellaneous.....	35
		Total.....	120

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MISSISSIPPI—Continued

County and city	Number of returns	County and city	Number of returns
Walthall: Tylertown.....	34	Winston:	
Warren:		Louisville.....	59
Vicksburg.....	929	Miscellaneous.....	10
Miscellaneous.....	25	Total.....	69
Total.....	954	Yalobusha:	
Washington:		Water Valley.....	95
Greenville.....	512	Miscellaneous.....	41
Leland.....	119	Total.....	136
Miscellaneous.....	147	Yazoo:	
Total.....	778	Yazoo City.....	307
Wayne: Miscellaneous.....	38	Miscellaneous.....	51
Webster: Miscellaneous.....	20	Total.....	358
Wilkinson:		State total.....	16, 140
Woodville.....	42		
Miscellaneous.....	23		
Total.....	65		

MISSOURI

Adair:		Boone:	
Kirksville.....	200	Centralia.....	45
Novinger.....	22	Columbia.....	441
Miscellaneous.....	3	Miscellaneous.....	10
Total.....	225	Total.....	496
Andrew:		Buchanan:	
Savannah.....	33	St. Joseph.....	2, 666
Miscellaneous.....	23	Miscellaneous.....	29
Total.....	56	Total.....	2, 695
Atchison:		Butler:	
Rockport.....	53	Poplar Bluff.....	210
Tarkio.....	67	Miscellaneous.....	17
Miscellaneous.....	27	Total.....	227
Total.....	147	Caldwell:	
Audrain:		Braymer.....	12
Mexico.....	240	Hamilton.....	12
Vandalia.....	29	Miscellaneous.....	4
Miscellaneous.....	28	Total.....	28
Total.....	297	Callaway:	
Barry:		Fulton.....	136
Cassville.....	6	Miscellaneous.....	16
Monett.....	69	Total.....	152
Miscellaneous.....	5	Camden: Miscellaneous.....	1
Total.....	80	Cape Girardeau:	
Barton:		Cape Girardeau.....	390
Lamar.....	36	Jackson.....	59
Liberal.....	9	Miscellaneous.....	5
Miscellaneous.....	34	Total.....	454
Total.....	79	Carroll:	
Bates:		Carrollton.....	122
Butler.....	58	Norborne.....	27
Rich Hill.....	22	Miscellaneous.....	22
Miscellaneous.....	21	Total.....	171
Total.....	101	Carter: Miscellaneous.....	5
Benton: Miscellaneous.....	18		
Bollinger: Miscellaneous.....	5		

TABLE 11. —*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
Cass:		Dent: Salem.....	25
Harrisonville.....	46	Douglas: Miscellaneous.....	11
Pleasant Hill.....	47		
Miscellaneous.....	58	Dunklin:	
Total.....	151	Campbell.....	7
Cedar:		Cardwell.....	6
Eldorado Springs.....	8	Kennett.....	61
Miscellaneous.....	2	Malden.....	38
Total.....	10	Senath.....	5
		Miscellaneous.....	27
Chariton:		Total.....	144
Brunswick.....	19	Franklin:	
Salisbury.....	24	Pacific.....	27
Miscellaneous.....	22	Union.....	33
Total.....	65	Washington.....	131
Christian: Miscellaneous.....	13	Miscellaneous.....	98
Clark:		Total.....	289
Kahoka.....	13	Gasconade:	
Miscellaneous.....	15	Hermann.....	32
Total.....	28	Miscellaneous.....	28
Clay:		Total.....	60
Excelsior Springs.....	132	Gentry:	
Liberty.....	123	Albany.....	31
Miscellaneous.....	121	King City.....	36
Total.....	376	Stanberry.....	24
		Miscellaneous.....	3
Clinton:		Total.....	94
Cameron.....	69	Greene:	
Lathrop.....	24	Ash Grove.....	8
Plattsburg.....	59	Republic.....	4
Miscellaneous.....	11	Springfield.....	1,293
Total.....	163	Miscellaneous.....	10
Cole:		Total.....	1,315
Jefferson City.....	420	Grundy:	
Miscellaneous.....	14	Trenton.....	141
Total.....	434	Miscellaneous.....	13
Cooper:		Total.....	154
Boonville.....	157	Harrison:	
Miscellaneous.....	24	Bethany.....	27
Total.....	181	Cainsville.....	4
Crawford: Miscellaneous.....	23	Miscellaneous.....	12
Dade:		Total.....	43
Greenfield.....	8	Henry:	
Miscellaneous.....	4	Clinton.....	144
Total.....	12	Deepwater.....	9
Dallas: Miscellaneous.....	8	Windsor.....	34
Daviess:		Miscellaneous.....	14
Gallatin.....	28	Total.....	201
Pattonsburg.....	6	Hickory: Miscellaneous.....	3
Miscellaneous.....	9		
Total.....	43	Holt:	
De Kalb:		Mound City.....	23
Maysville.....	9	Miscellaneous.....	111
Miscellaneous.....	24	Total.....	134
Total.....	33	Howard:	
		Fayette.....	70
		Glasgow.....	25
		Miscellaneous.....	31
		Total.....	126

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
Howell:		Lincoln:	
Mountain View.....	7	Elsberry.....	9
West Plains.....	59	Troy.....	32
Willow Springs.....	14	Miscellaneous.....	17
Miscellaneous.....	1	Total.....	58
Total.....	81	Linn:	
Iron: Miscellaneous.....	24	Brookfield.....	94
Jackson:		Marceline.....	73
Independence.....	555	Miscellaneous.....	35
Kansas City.....	21, 141	Total.....	202
Lees Summit.....	50	Livingston:	
Mount Washington.....	3	Chillicothe.....	131
Miscellaneous.....	68	Miscellaneous.....	13
Total.....	21, 817	Total.....	144
Jasper:		McDonald: Miscellaneous.....	22
Carl Junction.....	12	Macon:	
Carterville.....	11	Bevier.....	18
Carthage.....	215	La Plata.....	26
Duenweg.....	2	Macon.....	95
Joplin.....	1, 077	Miscellaneous.....	17
Sarcoie.....	16	Total.....	156
Webb City.....	116	Madison:	
Miscellaneous.....	8	Fredericktown.....	32
Total.....	1, 457	Miscellaneous.....	1
Jefferson:		Total.....	33
Crystal City.....	76	Maries: Miscellaneous.....	2
De Soto.....	78	Marion:	
Festus.....	65	Hannibal.....	591
Miscellaneous.....	85	Palmyra.....	34
Total.....	304	Miscellaneous.....	5
Johnson:		Total.....	630
Holden.....	28	Mercer:	
Warrensburg.....	102	Princeton.....	11
Miscellaneous.....	21	Miscellaneous.....	1
Total.....	151	Total.....	12
Knox:		Miller:	
Edina.....	19	Eldon.....	36
Miscellaneous.....	17	Miscellaneous.....	4
Total.....	36	Total.....	40
La Clede:		Mississippi:	
Lebanon.....	40	Charleston.....	68
Miscellaneous.....	4	East Prairie.....	11
Total.....	44	Miscellaneous.....	5
Lafayette:		Total.....	84
Higginsville.....	76	Moniteau:	
Lexington.....	136	California.....	47
Odessa.....	22	Tipton.....	7
Miscellaneous.....	60	Miscellaneous.....	6
Total.....	294	Total.....	60
Lawrence:		Monroe:	
Aurora.....	55	Monroe City.....	34
Marionville.....	12	Paris.....	28
Mount Vernon.....	9	Miscellaneous.....	1
Pierce City.....	8	Total.....	63
Miscellaneous.....	9		
Total.....	93		
Lewis:			
Canton.....	28		
La Grange.....	15		
Miscellaneous.....	14		
Total.....	57		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
Montgomery:		Platte: Miscellaneous.....	114
Montgomery.....	14	Polk:	
Wellsville.....	20	Bolivar.....	10
Miscellaneous.....	25	Miscellaneous.....	31
Total.....	59	Total.....	41
Morgan:		Pulaski: Miscellaneous.....	29
Versailles.....	18	Putnam:	
Miscellaneous.....	3	Unionville.....	27
Total.....	21	Miscellaneous.....	3
New Madrid:		Total.....	30
Gideon.....	8	Ralls: Miscellaneous.....	20
Morehouse.....	15	Randolph:	
New Madrid.....	34	Higbee.....	10
Parma.....	3	Huntsville.....	9
Portageville.....	10	Moberly.....	440
Miscellaneous.....	19	Miscellaneous.....	11
Total.....	89	Total.....	470
Newton:		Ray:	
Granby.....	6	Richmond.....	78
Neosho.....	89	Miscellaneous.....	51
Seneca.....	8	Total.....	129
Miscellaneous.....	5	Reynolds: Miscellaneous.....	10
Total.....	108	Ripley:	
Nodaway:		Doniphan.....	18
Maryville.....	144	Miscellaneous.....	1
Miscellaneous.....	54	Total.....	19
Total.....	198	St. Charles:	
Oregon:		St. Charles.....	352
Thayer.....	19	Miscellaneous.....	40
Miscellaneous.....	4	Total.....	392
Total.....	23	St. Clair:	
Osage: Miscellaneous.....	26	Appleton City.....	12
Ozark: Miscellaneous.....	1	Osceola.....	11
Pemiscot:		Miscellaneous.....	3
Caruthersville.....	168	Total.....	26
Hayti.....	20	St. Francois:	
Miscellaneous.....	21	Bonne Terre.....	130
Total.....	209	Desloge.....	38
Perry:		Elvins.....	17
Perryville.....	22	Farmington.....	126
Miscellaneous.....	7	Flat River.....	97
Total.....	29	Miscellaneous.....	107
Pettis:		Total.....	515
Sedalia.....	474	Ste. Genevieve:	
Miscellaneous.....	28	Ste. Genevieve.....	51
Total.....	502	Miscellaneous.....	11
Phelps:		Total.....	62
Newburg.....	10	St. Louis:	
Rolla.....	62	Clayton.....	1,313
St. James.....	10	Ferguson.....	284
Miscellaneous.....	4	Kirkwood.....	690
Total.....	86	Maplewood.....	738
Pike:		Richmond Heights.....	373
Bowling Green.....	29	University City.....	2,066
Louisiana.....	149	Webster Groves.....	2,205
Miscellaneous.....	30	Wellston.....	133
Total.....	208	Miscellaneous.....	1,643
		Total.....	9,445

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
Saline:		Sullivan:	
Marshall.....	267	Milan.....	19
Slater.....	94	Miscellaneous.....	13
Sweet Springs.....	21	Total.....	32
Miscellaneous.....	58	Taney: Miscellaneous.....	8
Total.....	440	Texas: Miscellaneous.....	20
Schuyler: Miscellaneous.....	15	Vernon:	
Scotland:		Nevada.....	185
Memphis.....	12	Miscellaneous.....	14
Miscellaneous.....	3	Total.....	199
Total.....	15	Warren: Miscellaneous.....	37
Scott:		Washington: Miscellaneous.....	30
Chaffee.....	59	Wayne:	
Illmo.....	28	Piedmont.....	9
Oran.....	8	Miscellaneous.....	17
Sikeston.....	92	Total.....	26
Miscellaneous.....	36	Webster:	
Total.....	223	Marshfield.....	16
Shannon: Miscellaneous.....	4	Miscellaneous.....	7
Shelby:		Total.....	23
Clarence.....	12	Worth:	
Shelbina.....	21	Grant City.....	14
Miscellaneous.....	15	Miscellaneous.....	2
Total.....	48	Total.....	16
Stoddard:		Wright:	
Bernie.....	1	Mountain Grove.....	12
Bloomfield.....	18	Miscellaneous.....	8
Dexter.....	24	Total.....	20
Miscellaneous.....	11	City of St. Louis.....	49, 976
Total.....	54	State total.....	99, 295
Stone: Miscellaneous.....	8		

MONTANA

Beaverhead:		Cascade:	
Dillon.....	173	Great Falls.....	1, 998
Miscellaneous.....	109	Miscellaneous.....	186
Total.....	282	Total.....	2, 184
Big Horn:		Chouteau:	
Hardin.....	61	Fort Benton.....	56
Miscellaneous.....	19	Miscellaneous.....	120
Total.....	80	Total.....	176
Blaine:		Custer:	
Chinook.....	64	Miles City.....	334
Miscellaneous.....	55	Miscellaneous.....	18
Total.....	119	Total.....	352
Broadwater: Miscellaneous.....	47	Daniels:	
Carbon:		Scobey.....	80
Red Lodge.....	199	Miscellaneous.....	42
Miscellaneous.....	89	Total.....	122
Total.....	288	Dawson:	
Carter: Miscellaneous.....	40	Glendive.....	182
		Miscellaneous.....	27
		Total.....	209

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MONTANA—Continued

County and city	Number of returns	County and city	Number of returns
Deerlodge:		Madison:	
Anaconda.....	934	Ennis.....	9
Miscellaneous.....	3	Miscellaneous.....	88
Total.....	937	Total.....	97
Fallon:		Meagher: Miscellaneous.....	77
Baker.....	27	Mineral: Miscellaneous.....	30
Miscellaneous.....	6		
Total.....	33	Missoula:	
Fergus:		Missoula.....	724
Lewistown.....	380	Miscellaneous.....	65
Miscellaneous.....	162	Total.....	789
Total.....	542	Musselshell:	
Flathead:		Roundup.....	207
Kalispell.....	270	Miscellaneous.....	104
Whitefish.....	132	Total.....	311
Miscellaneous.....	51		
Total.....	453	Park:	
Gallatin:		Livingston.....	371
Bozeman.....	371	Miscellaneous.....	48
Three Forks.....	41	Total.....	419
Miscellaneous.....	84	Petroleum: Miscellaneous.....	27
Total.....	496	Phillips:	
Garfield: Miscellaneous.....	24	Malta.....	53
		Miscellaneous.....	30
Glacier:		Total.....	83
Cut Bank.....	22	Pondera: Miscellaneous.....	176
Miscellaneous.....	23	Powder River: Miscellaneous.....	35
Total.....	45	Powell:	
Golden Valley: Miscellaneous.....	10	Deer Lodge.....	208
		Miscellaneous.....	37
Granite:		Total.....	245
Phillipsburg.....	61	Prairie: Miscellaneous.....	33
Miscellaneous.....	22	Ravalli:	
Total.....	83	Hamilton.....	71
Hill:		Miscellaneous.....	40
Havre.....	340	Total.....	111
Miscellaneous.....	43	Richland:	
Total.....	383	Sidney.....	58
Jefferson: Miscellaneous.....	66	Miscellaneous.....	25
Judith Basin: Miscellaneous.....	91	Total.....	83
Lake:		Roosevelt:	
Polson.....	25	Poplar.....	24
Miscellaneous.....	51	Wolf Point.....	55
Total.....	76	Miscellaneous.....	72
Lewis and Clark:		Total.....	151
East Helena.....	32	Rosebud:	
Helena.....	1,138	Forsyth.....	51
Miscellaneous.....	104	Miscellaneous.....	73
Total.....	1,274	Total.....	124
Liberty: Miscellaneous.....	37	Sanders: Miscellaneous.....	63
Lincoln:		Sheridan: Miscellaneous.....	166
Eureka.....	12	Silver Bow:	
Libby.....	70	Butte.....	3,380
Miscellaneous.....	43	Walkerville.....	49
Total.....	125	Miscellaneous.....	25
McCone: Miscellaneous.....	22	Total.....	3,454
		Stillwater: Miscellaneous.....	57

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

MONTANA—Continued

County and city	Number of returns	County and city	Number of returns
Sweet Grass:		Wheatland:	
Big Timber.....	60	Harlowton.....	59
Miscellaneous.....	13	Miscellaneous.....	28
Total.....	73	Total.....	87
Teton:		Wibaux: Miscellaneous.....	11
Chouteau.....	52	Yellowstone:	
Miscellaneous.....	102	Billings.....	1,015
Total.....	154	Laurel.....	58
Toole: Miscellaneous.....	294	Miscellaneous.....	27
Treasure: Miscellaneous.....	22	Total.....	1,100
Valley:		State total.....	17,112
Glasgow.....	141		
Miscellaneous.....	97		
Total.....	238		

NEBRASKA

Adams:		Butler:	
Hastings.....	551	David City.....	128
Miscellaneous.....	68	Miscellaneous.....	175
Total.....	619	Total.....	303
Antelope:		Cass:	
Neligh.....	43	Plattsmouth.....	102
Miscellaneous.....	63	Weeping Water.....	29
Total.....	106	Miscellaneous.....	156
Arthur: Miscellaneous.....	4	Total.....	287
Banner: Miscellaneous.....	5	Cedar:	
Blaine: Miscellaneous.....	7	Hartington.....	75
Boone:		Randolph.....	74
Albion.....	95	Miscellaneous.....	129
St. Edwards.....	45	Total.....	278
Miscellaneous.....	76	Chase: Miscellaneous.....	61
Total.....	216	Cherry:	
Box Butte:		Valentine.....	45
Alliance.....	283	Miscellaneous.....	96
Miscellaneous.....	44	Total.....	141
Total.....	327	Cheyenne:	
Boyd: Miscellaneous.....	54	Sidney.....	132
Brown:		Miscellaneous.....	46
Ainsworth.....	50	Total.....	178
Long Pine.....	11	Clay:	
Miscellaneous.....	2	Sutton.....	23
Total.....	63	Miscellaneous.....	95
Buffalo:		Total.....	118
Kearney.....	254	Colfax:	
Ravenna.....	48	Schuyler.....	116
Shelton.....	16	Miscellaneous.....	179
Miscellaneous.....	82	Total.....	295
Total.....	400	Cuming:	
Burt:		West Point.....	129
Lyons.....	60	Wisner.....	126
Oakland.....	167	Miscellaneous.....	95
Tekamah.....	79	Total.....	350
Miscellaneous.....	52		
Total.....	358		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NEBRASKA—Continued

County and city	Number of returns	County and city	Number of returns
Custer:		Furnas:	
Broken Bow.....	74	Beaver City.....	17
Sargent.....	15	Cambridge.....	47
Miscellaneous.....	101	Miscellaneous.....	85
Total.....	190	Total.....	149
Dakota:		Gage:	
South Sioux City.....	48	Beatrice.....	324
Miscellaneous.....	111	Wymore.....	68
Total.....	159	Miscellaneous.....	89
Dawes:		Total.....	481
Chadron.....	147	Garden: Miscellaneous.....	60
Crawford.....	41	Garfield: Burwell.....	27
Miscellaneous.....	17	Gosper: Miscellaneous.....	27
Total.....	205	Grant: Miscellaneous.....	94
Dawson:		Greeley: Miscellaneous.....	46
Cozad.....	49	Hall:	
Gothenburg.....	71	Grand Island.....	635
Lexington.....	91	Miscellaneous.....	40
Miscellaneous.....	33	Total.....	675
Total.....	244	Hamilton:	
Deuel:		Aurora.....	99
Chappell.....	36	Miscellaneous.....	67
Miscellaneous.....	16	Total.....	166
Total.....	52	Harlan:	
Dixon:		Alma.....	25
Ponca.....	30	Miscellaneous.....	67
Wakefield.....	67	Total.....	92
Miscellaneous.....	87	Hayes: Miscellaneous.....	5
Total.....	184	Hitchcock: Miscellaneous.....	82
Lodge:		Holt:	
Fremont.....	530	Atkinson.....	30
Hooper.....	127	O'Neill.....	43
North Bend.....	44	Miscellaneous.....	45
Scribner.....	108	Total.....	118
Miscellaneous.....	107	Hooker: Miscellaneous.....	20
Total.....	916	Howard:	
Douglas:		St. Paul.....	51
Omaha.....	11,037	Miscellaneous.....	20
Miscellaneous.....	115	Total.....	71
Total.....	11,152	Jefferson:	
Dundy:		Fairbury.....	246
Benkelman.....	26	Miscellaneous.....	88
Miscellaneous.....	14	Total.....	334
Total.....	40	Johnson:	
Fillmore:		Tecumseh.....	61
Geneva.....	59	Miscellaneous.....	39
Miscellaneous.....	74	Total.....	100
Total.....	133	Kearney:	
Franklin:		Minden.....	57
Franklin.....	25	Miscellaneous.....	41
Miscellaneous.....	71	Total.....	98
Total.....	96	Keith:	
Frontier:		Ogallala.....	45
Curtis.....	18	Miscellaneous.....	30
Miscellaneous.....	49	Total.....	75
Total.....	67		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NEBRASKA—Continued

County and city	Number of returns	County and city	Number of returns
Keya Paha: Miscellaneous.....	13	Pawnee:	
Kimball:		Pawnee City.....	42
Kimball.....	86	Miscellaneous.....	28
Miscellaneous.....	26	Total.....	70
Total.....	112	Perkins: Miscellaneous.....	60
Knox:		Phelps:	
Bloomfield.....	38	Holdrege.....	114
Creighton.....	38	Miscellaneous.....	58
Miscellaneous.....	113	Total.....	172
Total.....	189	Pierce:	
Lancaster:		Pierce.....	47
College View.....	22	Plainview.....	38
Havelock.....	66	Miscellaneous.....	35
Lincoln.....	3,535	Total.....	120
Miscellaneous.....	120	Platte:	
Total.....	3,743	Columbus.....	297
Lincoln:		Miscellaneous.....	138
North Platte.....	372	Total.....	435
Miscellaneous.....	69	Polk:	
Total.....	441	Osceola.....	33
Logan: Miscellaneous.....	24	Stromsburg.....	52
Loup: Miscellaneous.....	4	Miscellaneous.....	37
McPherson: Miscellaneous.....	7	Total.....	122
Madison:		Red Willow:	
Madison.....	101	McCook.....	213
Newman Grove.....	30	Miscellaneous.....	60
Norfolk.....	368	Total.....	273
Tilden.....	26	Richardson:	
Miscellaneous.....	49	Falls City.....	181
Total.....	574	Humboldt.....	62
Merrick:		Miscellaneous.....	52
Central City.....	111	Total.....	295
Miscellaneous.....	74	Rock: Miscellaneous.....	15
Total.....	185	Saline:	
Morrill:		Crete.....	133
Bayard.....	31	Friend.....	44
Bridgeport.....	49	Wilber.....	72
Miscellaneous.....	17	Miscellaneous.....	97
Total.....	97	Total.....	346
Nance:		Sarpy: Miscellaneous.....	92
Fullerton.....	50	Saunders:	
Genoa.....	44	Ashland.....	49
Miscellaneous.....	6	Wahoo.....	162
Total.....	100	Miscellaneous.....	200
Nemaha:		Total.....	411
Auburn.....	109	Scotts Bluff:	
Miscellaneous.....	65	Gering.....	63
Total.....	174	Mitchell.....	80
Nuckolls:		Scottsbluff.....	296
Superior.....	108	Miscellaneous.....	122
Miscellaneous.....	65	Total.....	561
Total.....	173	Seward:	
Otoe:		Seward.....	166
Nebraska City.....	252	Miscellaneous.....	104
Miscellaneous.....	110	Total.....	270
Total.....	362		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NEBRASKA—Continued

County and city	Number of returns	County and city	Number of returns
Sheridan:		Valley:	
Gordon.....	63	Ord.....	87
Miscellaneous.....	130	Miscellaneous.....	31
Total.....	193	Total.....	118
Sherman:		Washington:	
Loup City.....	35	Blair.....	122
Miscellaneous.....	21	Miscellaneous.....	125
Total.....	56	Total.....	247
Sioux: Miscellaneous.....	33	Wayne:	
Stanton:		Wayne.....	150
Stanton.....	76	Miscellaneous.....	85
Miscellaneous.....	27	Total.....	235
Total.....	103	Webster:	
Thayer:		Red Cloud.....	30
Hebron.....	44	Miscellaneous.....	41
Miscellaneous.....	131	Total.....	71
Total.....	175	Wheeler: Miscellaneous.....	8
Thomas: Miscellaneous.....	10	York:	
Thurston:		York.....	194
Walthill.....	28	Miscellaneous.....	55
Miscellaneous.....	132	Total.....	249
Total.....	160	State total.....	31,426

NEVADA

Churchill:		Mineral: Miscellaneous.....	27
Fallon.....	103	Nye:	
Miscellaneous.....	11	Tonopah.....	231
Total.....	114	Miscellaneous.....	42
Clark:		Total.....	273
Las Vegas.....	247	Ormsby:	
Miscellaneous.....	29	Carson City.....	63
Total.....	276	Miscellaneous.....	3
Douglas: Miscellaneous.....	103	Total.....	66
Elko:		Pershing:	
Elko.....	273	Lovelock.....	71
Miscellaneous.....	211	Miscellaneous.....	26
Total.....	484	Total.....	97
Esmeralda:		Storey: Virginia City.....	16
Goldfield.....	58	Washoe:	
Miscellaneous.....	13	Reno.....	1,258
Total.....	71	Sparks.....	145
Eureka: Miscellaneous.....	61	Miscellaneous.....	36
Humboldt:		Total.....	1,439
Winnemucca.....	178	White Pine:	
Miscellaneous.....	53	East Ely.....	66
Total.....	231	Ely.....	179
Lander: Miscellaneous.....	94	McGill.....	317
Lincoln:		Ruth.....	211
Caliente.....	50	Miscellaneous.....	124
Miscellaneous.....	39	Total.....	897
Total.....	89	State total.....	4,477
Lyon:			
Yerington.....	76		
Miscellaneous.....	63		
Total.....	139		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NEW HAMPSHIRE

County and city	Number of returns	County and city	Number of returns
Belknap:		Hillsborough—Continued.	
Alton.....	17	Goffstown.....	49
Barnstead.....	1	Greenville.....	28
Belmont.....	10	Hillsborough.....	80
Laconia.....	375	Hudson.....	28
Meredith.....	62	Manchester.....	2,480
Tilton.....	95	Merrimack.....	6
Miscellaneous.....	94	Milford.....	125
Total.....	654	Nashua.....	1,330
Carroll:		Peterboro.....	134
Bartlett.....	13	Weare.....	9
Conway.....	75	Wilton.....	54
Ossipee.....	17	Miscellaneous.....	120
Sandwich.....	10	Total.....	4,494
Wakefield.....	5	Merrimack:	
Wolfeboro.....	65	Andover.....	12
Miscellaneous.....	88	Boscawen.....	5
Total.....	273	Concord.....	1,237
Cheshire:		Franklin.....	214
Fitzwilliam.....	13	Henniker.....	26
Hinsdale.....	50	Hooksett.....	14
Jaffrey.....	72	Hopkinton.....	14
Keene.....	644	Northfield.....	1
Marlboro.....	38	Pembroke.....	9
Swansey.....	29	Pittsfield.....	58
Troy.....	17	Warner.....	17
Waipole.....	44	Miscellaneous.....	258
Winchester.....	35	Total.....	1,865
Miscellaneous.....	86	Rockingham:	
Total.....	1,028	Derry.....	128
Coos:		Epping.....	20
Berlin.....	586	Exeter.....	258
Colebrook.....	55	Hampton.....	95
Gorham.....	71	Kingston.....	34
Groverton.....	44	Londonderry.....	6
Jefferson.....	11	Newmarket.....	55
Lancaster.....	128	Northwood.....	8
Stewartstown.....	14	Plaistow.....	23
Whitfield.....	54	Portsmouth.....	772
Miscellaneous.....	64	Raymond.....	21
Total.....	1,027	Rye.....	27
Grafton:		Salem.....	64
Ashland.....	43	Seabrook.....	12
Bethlehem.....	36	Miscellaneous.....	115
Bristol.....	53	Total.....	1,638
Campton.....	9	Strafford:	
Canaan.....	18	Dover.....	497
Enfield.....	12	Farmington.....	69
Hanover.....	370	Milton.....	18
Haverhill.....	111	Rochester.....	368
Lebanon.....	233	Somersworth.....	120
Lincoln.....	42	Miscellaneous.....	88
Lisbon.....	67	Total.....	1,100
Littleton.....	197	Sullivan:	
Lyme.....	7	Charlestown.....	28
Plymouth.....	140	Chamont.....	334
Woodstock.....	16	Cornish.....	7
Miscellaneous.....	99	Newport.....	132
Total.....	1,513	Sunapee.....	19
Hillsborough:		Miscellaneous.....	20
Amherst.....	10	Total.....	540
Antrim.....	34	State total.....	14,132
Bedford.....	7		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NEW JERSEY

County and city	Number of returns	County and city	Number of returns
Atlantic:		Burlington—Continued.	
Absecon.....	70	Palmyra.....	227
Atlantic City.....	4, 218	Riverside.....	104
Egg Harbor.....	81	Riverton.....	357
Hammonton.....	113	Roebling.....	50
Landisville.....	3	Miscellaneous.....	377
Margate.....	181		
Mays Landing.....	50	Total.....	2, 413
Northfield.....	46		
Pleasantville.....	265	Camden:	
Somers Point.....	38	Audubon.....	325
Ventnor.....	604	Berlin.....	56
Miscellaneous.....	112	Blackwood.....	52
		Brooklawn.....	41
Total.....	5, 781	Camden.....	2, 954
		Clementon.....	35
Bergen:		Collingswood.....	905
Allendale.....	176	Gloucester.....	275
Alpine.....	13	Haddonfield.....	881
Bergenfield.....	435	Haddon Heights.....	370
Bogata.....	694	Laurel Springs.....	66
Carlstadt.....	247	Magnolia.....	30
Cliffside.....	280	Merchantville.....	764
Closter.....	213	Westmont.....	106
Cresskill.....	92	Woodlynn.....	42
Demarest.....	64	Miscellaneous.....	379
Dumont.....	307		
East Paterson.....	74	Total.....	7, 281
East Rutherford.....	288		
Edgewater.....	199	Cape May:	
Emerson.....	47	Cape May.....	161
Englewood.....	1, 912	Cape May Court House.....	44
Fairview.....	110	Ocean City.....	320
Fort Lee.....	240	Wildwood.....	297
Garfield.....	384	Woodbine.....	7
Glenrock.....	452	Miscellaneous.....	111
Grantwood.....	740		
Hackensack.....	1, 816	Total.....	940
Hasbrouck Heights.....	531		
Hillsdale.....	137	Cumberland:	
Leonia.....	584	Bridgeton.....	484
Little Ferry.....	135	Millville.....	250
Lodi.....	276	Port Norris.....	53
Lyndhurst.....	704	Vineland.....	487
Maywood.....	255	Miscellaneous.....	106
Midland Park.....	138		
Moonsachie.....	10	Total.....	1, 380
Morsemere.....	25		
North Arlington.....	221	Essex:	
Oradell.....	267	Belleville.....	1, 117
Palisade Park.....	332	Bloomfield.....	2, 603
Park Ridge.....	128	Caldwell.....	608
Ramsey.....	199	East Orange.....	8, 573
Ridgefield.....	313	Glenridge.....	1, 306
Ridgefield Park.....	871	Hilton.....	23
Ridgewood.....	1, 893	Irvington.....	2, 851
Riveredge.....	193	Livingston.....	78
Rutherford.....	1, 710	Maplewood.....	2, 653
Tenafly.....	512	Millburn.....	307
Wallington.....	67	Montclair.....	5, 530
Waldwick.....	44	Newark.....	24, 473
Westwood.....	491	Nutley.....	1, 250
Woodcliff Lake.....	695	Orange.....	2, 224
Woodridge.....	218	Roseland.....	45
Wortendyke.....	45	Short Hills.....	456
Wyckoff.....	105	South Orange.....	2, 255
Miscellaneous.....	2, 327	Verona.....	515
		West Caldwell.....	69
Total.....	22, 209	West Orange.....	1, 582
		Miscellaneous.....	308
Burlington:			
Beverly.....	52	Total.....	58, 826
Bordentown.....	156		
Burlington.....	292	Gloucester:	
Florence.....	43	Clayton.....	53
Medford.....	28	Glassboro.....	93
Moorestown.....	516	National Park.....	9
Mount Holly.....	211	Paulsboro.....	156

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NEW JERSEY—Continued

County and city	Number of returns	County and city	Number of returns
Gloucester—Continued.		Monmouth—Continued.	
Pitman.....	254	Belmar.....	171
Swedesboro.....	136	Bradley Beach.....	147
Wenonah.....	101	Fair Haven.....	45
Westville.....	84	Freehold.....	386
Williamstown.....	53	Highlands.....	45
Woodbury.....	563	Keansburg.....	37
Miscellaneous.....	237	Keyport.....	184
Total.....	1,739	Long Branch.....	627
Hudson:		Manasquan.....	103
Arlington.....	1,338	Matawan.....	119
Bayonne.....	3,563	Ocean Grove.....	154
East Newark.....	66	Red Bank.....	842
Guttenberg.....	181	Rumson.....	96
Harrison.....	366	Sea Bright.....	57
Hoboken.....	3,080	Spring Lake.....	207
Hudson Heights.....	76	Miscellaneous.....	892
Jersey City.....	16,291	Total.....	5,284
Kearney.....	576	Morris:	
North Bergen.....	1,287	Boonton.....	537
Secaucus.....	192	Butler.....	185
Union City.....	3,043	Chatham.....	448
Weehawken.....	1,588	Chester.....	22
West New York.....	1,663	Dover.....	891
Miscellaneous.....	54	Hanover.....	14
Total.....	33,314	Hilbernia.....	13
Hunterdon:		Madison.....	615
Clinton.....	72	Morris Plains.....	151
Flemington.....	162	Morristown.....	1,540
Frenchtown.....	33	Mountain Lakes.....	292
Highbridge.....	97	Netcong.....	76
Lambertville.....	159	Rockaway.....	137
Milford.....	34	Tabor.....	2
Miscellaneous.....	272	Wharton.....	146
Total.....	829	Whippany.....	66
Mercer:		Miscellaneous.....	902
Highstown.....	167	Total.....	6,037
Hopewell.....	64	Ocean:	
Pennington.....	70	Lakewood.....	340
Princeton.....	1,134	New Egypt.....	18
Trenton.....	5,194	Point Pleasant.....	136
Miscellaneous.....	265	Toms River.....	177
Total.....	6,894	Tuckerton.....	25
Middlesex:		Miscellaneous.....	238
Carteret.....	319	Total.....	934
Cranbury.....	42	Passaic:	
Dunellen.....	306	Bloomington.....	31
Fords.....	86	Clifton.....	1,681
Highland Park.....	294	Haledon.....	125
Jamesburg.....	56	Hawthorne.....	639
Metuchen.....	409	Little Falls.....	204
Middlesex.....	7	Passaic.....	3,333
Milltown.....	130	Paterson.....	7,005
New Brunswick.....	1,935	Pompton Lakes.....	158
Old Bridge.....	14	Prospect Park.....	26
Parlin.....	99	Totowa.....	63
Perth Amboy.....	1,351	Wanaque.....	8
Sayreville.....	72	West Paterson.....	22
Sewaren.....	54	Miscellaneous.....	381
South Amboy.....	272	Total.....	13,676
South River.....	184	Salem:	
Woodbridge.....	398	Carneys Point.....	35
Miscellaneous.....	451	Elmer.....	41
Total.....	6,479	Penns Grove.....	161
Monmouth:		Salem.....	293
Asbury Park.....	986	Woodstown.....	92
Atlantic Highlands.....	111	Miscellaneous.....	56
Avon.....	75	Total.....	678

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NEW JERSEY—Continued

County and city	Number of returns	County and city	Number of returns
Somerset:		Union—Continued.	
Bernardsville.....	224	Kenilworth.....	35
Bound Brook.....	511	Linden.....	321
Gladstone.....	56	Lyons Farms.....	2
Manville.....	24	New Providence.....	28
North Plainfield.....	313	Plainfield.....	3,316
Peapack.....	32	Rahway.....	877
Raritan.....	68	Roselle.....	791
Somerville.....	581	Roselle Park.....	533
South Boundbrook.....	37	Scotch Plains.....	104
Miscellaneous.....	202	Springfield.....	142
Total.....	2,048	Summit.....	1,622
Sussex:		Union Town.....	243
Franklin.....	86	Westfield.....	1,974
Newton.....	287	Miscellaneous.....	131
Ogdensburg.....	27	Total.....	17,987
Sparta.....	18	Warren:	
Stanhope.....	47	Alpha.....	14
Sussex.....	65	Belvidere.....	52
Miscellaneous.....	120	Hackettstown.....	140
Total.....	650	Oxford.....	23
Union:		Phillipsburg.....	610
Cranford.....	940	Washington.....	295
Elizabeth.....	5,902	Miscellaneous.....	168
Fanwood.....	128	Total.....	1,302
Garwood.....	96	State total.....	196,681
Hillside.....	802		

NEW MEXICO

Bernalillo:		Grant:	
Albuquerque.....	1,468	Central.....	13
Miscellaneous.....	3	Fort Bayard.....	60
Total.....	1,471	Hurley.....	74
Catron: Miscellaneous.....	13	Santa Rita.....	80
Chaves:		Silver City.....	169
Roswell.....	483	Tyrone.....	11
Miscellaneous.....	37	Miscellaneous.....	65
Total.....	520	Total.....	472
Colfax:		Guadalupe:	
Dawson.....	109	Santa Rosa.....	24
Koehler.....	2	Miscellaneous.....	32
Raton.....	286	Total.....	56
Miscellaneous.....	155	Harding: Miscellaneous.....	14
Total.....	552	Hidalgo:	
Curry:		Lordsburg.....	52
Clovis.....	249	Miscellaneous.....	16
Miscellaneous.....	20	Total.....	68
Total.....	269	Lea: Miscellaneous.....	72
De Baca: Miscellaneous.....	27	Lincoln:	
Dona Ana:		Carrizozo.....	58
Las Cruces.....	163	Miscellaneous.....	38
Miscellaneous.....	109	Total.....	96
Total.....	272	Luna:	
Eddy:		Columbus.....	10
Artesia.....	124	Deming.....	97
Carlsbad.....	156	Miscellaneous.....	11
Miscellaneous.....	35	Total.....	118
Total.....	315	McKinley:	
		Gallup.....	321
		Miscellaneous.....	89
		Total.....	410

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NEW MEXICO—Continued

County and city	Number of returns	County and city	Number of returns
Mora:		San Miguel:	
Mora.....	5	East Las Vegas.....	276
Miscellaneous.....	33	Miscellaneous.....	33
Total.....	38	Total.....	309
Otero:		Santa Fe:	
Alamogordo.....	63	Santa Fe.....	442
Tularosa.....	17	Miscellaneous.....	42
Miscellaneous.....	23	Total.....	484
Total.....	103	Sierra: Miscellaneous.....	43
Quay:		Socorro:	
Tucumcari.....	128	Magdalena.....	28
Miscellaneous.....	38	San Marcial.....	35
Total.....	166	Socorro.....	36
Rio Arriba:		Miscellaneous.....	14
Tierra Amarilla.....	3	Total.....	113
Miscellaneous.....	74	Taos:	
Total.....	77	Taos.....	46
Roosevelt:		Miscellaneous.....	21
Portales.....	43	Total.....	67
Miscellaneous.....	25	Torrance: Miscellaneous.....	36
Total.....	68	Union:	
Sandoval:		Clayton.....	52
Bernalillo.....	19	Miscellaneous.....	18
Miscellaneous.....	22	Total.....	70
Total.....	41	Valencia:	
San Juan:		Belen.....	62
Farmington.....	45	Miscellaneous.....	48
Miscellaneous.....	55	Total.....	110
Total.....	100	Miscellaneous for State: Residents of other States.....	116
		State total.....	6,686

NEW YORK

Albany:		Bronx: New York City ²	30,527
Albany.....	7,778	Broome:	
Altamont.....	55	Binghamton.....	3,676
Cohoes.....	644	Deposit.....	119
Delmar.....	121	Endicott.....	484
Green Island.....	108	Johnson City.....	398
Menands.....	70	Port Dickinson.....	25
Ravena.....	52	Union.....	57
Selkirk.....	29	Miscellaneous.....	143
Slingerlands.....	64	Total.....	4,902
Watervliet.....	461	Cattaraugus:	
West Albany.....	41	Allegany.....	67
Miscellaneous.....	266	Cattaraugus.....	45
Total.....	9,689	Ellicottville.....	43
Allegany:		Franklinville.....	78
Andover.....	27	Gowanda.....	151
Angelica.....	19	Little Valley.....	40
Belmont.....	45	Olean.....	1,015
Bolivar.....	140	Randolph.....	40
Cuba.....	79	Salamanca.....	388
Friendship.....	35	Miscellaneous.....	198
Wellsville.....	280	Total.....	2,065
Miscellaneous.....	169		
Total.....	794		

² See footnote on p. 239.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1923—Contd.*

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
Cayuga:		Delaware—Continued.	
Auburn.....	1,544	Sidney.....	96
Moravia.....	52	Stamford.....	71
Port Byron.....	34	Walton.....	125
Weedsport.....	47	Miscellaneous.....	207
Miscellaneous.....	170		
Total.....	1,847	Total.....	664
Chautauqua:		Dutchess:	
Brocton.....	42	Amenia.....	61
Dunkirk.....	582	Arlington.....	13
Falconer.....	90	Beacon.....	392
Fredonia.....	240	Castle Point.....	21
Jamesstown.....	2,635	Dover Plains.....	34
Ripley.....	22	Fishkill.....	37
Silver Creek.....	125	Hopewell Junction.....	30
Westfield.....	155	Hyde Park.....	52
Miscellaneous.....	377	Millbrook.....	152
Total.....	4,268	Millerton.....	67
Chemung:		New Hamburg.....	15
Elmira.....	2,365	Pawling.....	123
Elmira Heights.....	76	Pine Plains.....	27
Horseheads.....	71	Poughkeepsie.....	2,300
Miscellaneous.....	51	Red Hook.....	49
Total.....	2,563	Rhinebeck.....	99
Chenango:		Staatsburg.....	34
Bainbridge.....	69	Wappingers Falls.....	126
Greene.....	68	Wassaic.....	18
New Berlin.....	59	Miscellaneous.....	222
Norwich.....	390		
Oxford.....	54	Total.....	3,872
Sherburne.....	68		
Miscellaneous.....	77	Erie:	
Total.....	785	Akron.....	123
Clinton:		Angola.....	75
Champlain.....	25	Blasdel.....	49
Chazy.....	31	Buffalo.....	31,400
Dannemora.....	11	Colden.....	8
Plattsburg.....	507	Depeu.....	105
Rouses Point.....	106	East Aurora.....	400
Miscellaneous.....	95	Forks.....	78
Total.....	775	Hamburg.....	485
Columbia:		Kenmore.....	1,250
Chatham.....	165	Lackawanna.....	505
Claverack.....	29	Lancaster.....	292
Germanatown.....	40	North Collins.....	46
Hillsdale.....	19	Sloan.....	14
Hudson.....	643	Springville.....	110
Kinderhook.....	51	Tonawanda.....	610
Philmont.....	39	Williamsville.....	300
Stottville.....	76	Miscellaneous.....	550
Valatie.....	38		
Miscellaneous.....	165	Total.....	36,400
Total.....	1,265	Essex:	
Cortland:		Au Sable Forks.....	69
Cortland.....	755	Elizabethtown.....	22
Homer.....	96	Keeseville.....	40
McGraw.....	22	Lake Placid.....	141
Miscellaneous.....	50	Lake Placid Club.....	38
Total.....	923	Port Henry.....	89
Delaware:		Ticonderoga.....	126
Delhi.....	98	Westport.....	35
Hancock.....	67	Willsboro.....	30
		Miscellaneous.....	120
		Total.....	710
		Franklin:	
		Chateaugay.....	49
		Malone.....	368
		Saranac Lake.....	487
		Tupper Lake.....	112
		Miscellaneous.....	190
		Total.....	1,206

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
Fulton:		Monroe:	
Broadalbin.....	55	Brockport.....	168
Gloversville.....	1,042	East Rochester.....	228
Johnstown.....	522	Fairport.....	234
Mayfield.....	33	Honeoye Falls.....	57
Northville.....	58	Pittsford.....	172
Miscellaneous.....	24	Rochester.....	20,885
Total.....	1,734	Sea Breeze.....	28
		Webster.....	110
Genesee:		Miscellaneous.....	937
Batavia.....	660	Total.....	22,819
Le Roy.....	205		
Oakfield.....	105	Montgomery:	
Miscellaneous.....	189	Amsterdam.....	1,196
Total.....	1,159	Canajoharie.....	176
Greene:		Fonda.....	32
Athens.....	40	Fort Plain.....	145
Cairo.....	20	Fultonville.....	19
Catskill.....	278	Hagaman.....	12
Coxsackie.....	74	Palatine Bridge.....	20
Tannersville.....	28	St. Johnsville.....	80
Windham.....	21	Miscellaneous.....	43
Miscellaneous.....	146	Total.....	1,723
Total.....	607		
Hamilton: Miscellaneous.....	49	Nassau:	
Herkimer:		Baldwin.....	646
Dolgeville.....	132	Cedarhurst.....	399
Frankfort.....	120	East Rockaway.....	126
Herkimer.....	343	Farmingdale.....	195
Ilion.....	356	Floral Park.....	666
Little Falls.....	448	Freeport.....	1,041
Mohawk.....	64	Garden City.....	805
Miscellaneous.....	209	Glen Cove.....	520
Total.....	1,663	Great Neck.....	782
		Hempstead.....	1,392
Jefferson:		Hewlett.....	204
Adams.....	86	Hicksville.....	293
Alexandria Bay.....	74	Inwood.....	109
Antwerp.....	44	Lawrence.....	264
Carthage.....	214	Locust Valley.....	141
Clayton.....	94	Lynbrook.....	992
Dexter.....	25	Mineola.....	436
Watertown.....	1,770	New Hyde Park.....	126
Miscellaneous.....	319	Oyster Bay.....	313
Total.....	2,626	Port Washington.....	692
		Rockville Center.....	1,331
Kings: Brooklyn².....	113,525	Roosevelt.....	146
		Roslyn.....	253
Lewis:		Sea Cliff.....	237
Lowville.....	204	Valley Stream.....	446
Miscellaneous.....	161	Westbury.....	219
Total.....	365	Miscellaneous.....	2,808
		Total.....	15,582
Livingston:		New York: New York City².....	357,825
Avon.....	130		
Caledonia.....	70	Niagara:	
Dansville.....	280	La Salle.....	22
Genesee.....	155	Lockport.....	1,250
Mount Morris.....	85	Middleport.....	82
Nunda.....	53	Niagara Falls.....	3,565
Miscellaneous.....	146	North Tonawanda.....	736
Total.....	919	Miscellaneous.....	329
		Total.....	5,984
Madison:			
Canastota.....	120	Oneida:	
Cazenovia.....	142	Boonville.....	83
Hamilton.....	153	Camden.....	74
Oneida.....	550	Clayville.....	15
Miscellaneous.....	198	Clinton.....	172
Total.....	1,163	New Hartford.....	213
		Oriskany Falls.....	29
		Rome.....	881
		Sherrill.....	99

² See footnote on p. 259.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
Oneida—Continued.		Oswego:	
Utica.....	4,473	Fulton.....	370
Waterville.....	76	Mexico.....	34
Whitesboro.....	138	Oswego.....	822
Yorkville.....	39	Phoenix.....	76
Miscellaneous.....	396	Pulaski.....	93
		Miscellaneous.....	152
Total.....	6,688	Total.....	1,547
Onondaga:		Otsego:	
Baldwinsville.....	180	Cooperstown.....	214
East Syracuse.....	219	Oneonta.....	660
Fayetteville.....	143	Richfield Springs.....	39
Jordan.....	32	Unadilla.....	46
Liverpool.....	94	Miscellaneous.....	240
Manlius.....	77		
Skaneateles.....	181	Total.....	1,199
Solvay.....	191		
Syracuse.....	11,546	Putnam:	
Miscellaneous.....	477	Brewster.....	203
		Carmel.....	54
Total.....	13,140	Cold Spring.....	124
Ontario:		Garrison.....	74
Canandaigua.....	380	Lake Mahopac.....	22
Clifton Springs.....	140	Miscellaneous.....	76
Geneva.....	853		
Naples.....	45	Total.....	558
Phelps.....	50		
Shortsville.....	55	Queens: New York City ¹	43,300
Victor.....	53		
Miscellaneous.....	101	Rensselaer:	
		Castleton.....	90
Total.....	1,677	Hoosick Falls.....	164
Orange:		Nassau.....	31
Central Valley.....	49	Rensselaer.....	461
Chester.....	46	Schaghticoke.....	24
Cornwall.....	68	Troy.....	3,336
Cornwall on the Hudson.....	78	Valley Falls.....	24
Firthcliffe.....	21	West Sand Lake.....	16
Florida.....	27	Miscellaneous.....	198
Goshen.....	196		
Harriman.....	26	Total.....	4,344
Highland Falls.....	71		
Highland Mills.....	29	Richmond: New York City ¹	4,550
Maybrook.....	40		
Middletown.....	991	Rockland:	
Monroe.....	118	Congers.....	41
Montgomery.....	61	Garnerville.....	51
Newburgh.....	1,643	Haverstraw.....	279
Port Jervis.....	490	Hillburn.....	43
Tuxedo Park.....	170	Nanuet.....	80
Walden.....	165	New City.....	39
Warwick.....	199	Nyack.....	609
Washingtonville.....	34	Pearl River.....	184
West Point.....	37	Piermont.....	68
Miscellaneous.....	241	South Nyack.....	39
		Sparkill.....	43
Total.....	4,800	Spring Valley.....	193
Orleans:		Stony Point.....	57
Albion.....	241	Suffern.....	294
Holley.....	74	Tappan.....	31
Medina.....	260	Tomkins Cove.....	40
Miscellaneous.....	87	Valley Cottage.....	21
		West Haverstraw.....	34
Total.....	662	West Nyack.....	49
		Miscellaneous.....	204
		Total.....	2,399

¹ New York City:

Counties—

	Number of returns
Bronx.....	30,527
Kings (Brooklyn).....	113,525
New York.....	357,825
Queens.....	43,300
Richmond.....	4,550

Total..... 549,727

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
St. Lawrence:		Suffolk—Continued.	
Canton.....	183	Islip.....	294
Gouverneur.....	169	Lindenhurst.....	133
Massena.....	310	Northport.....	314
Norwood.....	63	Patchogue.....	435
Ogdensburg.....	489	Port Jefferson.....	172
Potsdam.....	218	Riverhead.....	352
Miscellaneous.....	309	Sag Harbor.....	103
Total.....	1,741	Sayville.....	247
Saratoga:		Southampton.....	392
Ballston Lake.....	30	Miscellaneous.....	1,756
Ballston Spa.....	234	Total.....	6,424
Corinth.....	52	Sullivan:	
Mechanicville.....	349	Callicoon.....	36
Palmer.....	28	Liberty.....	182
Round Lake.....	38	Livingston Manor.....	50
Saratoga Springs.....	683	Monticello.....	209
Schuylerville.....	59	Roscoe.....	26
South Glens Falls.....	50	South Fallsburg.....	36
Stillwater.....	45	Woodridge.....	36
Victory Mills.....	10	Miscellaneous.....	158
Waterford.....	136	Total.....	733
Miscellaneous.....	63	Tioga:	
Total.....	1,777	Owego.....	224
Schenectady:		Waverly.....	203
Schenectady.....	5,787	Miscellaneous.....	65
Scotia.....	408	Total.....	492
Miscellaneous.....	74	Tompkins:	
Total.....	6,269	Groton.....	111
Schoharie:		Ithaca.....	1,369
Cobleskill.....	154	Trumansburg.....	32
Howes Cave.....	25	Miscellaneous.....	52
Middleburgh.....	23	Total.....	1,564
Richmondville.....	15	Ulster:	
Schoharie.....	28	Ellenville.....	118
Sharon Springs.....	22	Highland.....	86
Miscellaneous.....	45	Kingston.....	1,227
Total.....	312	Marlboro.....	64
Schuyler:		Milton.....	36
Montour Falls.....	76	New Paltz.....	46
Watkins Glen.....	121	Port Ewen.....	22
Miscellaneous.....	33	Saugerties.....	213
Total.....	230	Wallkill.....	39
Seneca:		Woodstock.....	44
Seneca Falls.....	233	Miscellaneous.....	220
Waterloo.....	105	Total.....	2,115
Miscellaneous.....	69	Warren:	
Total.....	497	Glens Falls.....	985
Steuben:		Lake George.....	50
Addison.....	43	Luzerne.....	18
Avoca.....	14	Warrensburg.....	58
Bath.....	165	Miscellaneous.....	94
Canistota.....	81	Total.....	1,205
Corning.....	620	Washington:	
Hornell.....	750	Cambridge.....	73
Painted Post.....	102	Fort Edward.....	96
Wayland.....	100	Granville.....	142
Miscellaneous.....	176	Greenwich.....	98
Total.....	2,051	Hudson Falls.....	251
Suffolk:		Salem.....	48
Amityville.....	226	Whitehall.....	177
Babylon.....	402	Miscellaneous.....	70
Bay Shore.....	390	Total.....	955
East Hampton.....	169		
Greenport.....	165		
Huntington.....	774		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
Wayne:		Westchester—Continued.	
Clyde.....	63	Pleasantville.....	450
Lyons.....	153	Port Chester.....	1,304
Newark.....	363	Purchase.....	19
Palmyra.....	137	Rye.....	662
Sodus.....	79	Scarsborough.....	57
Walcott.....	46	Scarsdale.....	1,260
Miscellaneous.....	249	Tarrytown.....	522
Total.....	1,090	Tuckahoe.....	585
Westchester:		Valhalla.....	62
Ardsley.....	62	Verplanck.....	38
Ardsley-on-Hudson.....	55	White Plains.....	3,068
Bedford.....	34	Yonkers.....	6,344
Bedford Hills.....	96	Yorktown Heights.....	29
Briarcliff Manor.....	132	Miscellaneous.....	362
Bronxville.....	1,281	Total.....	32,028
Buchanan.....	30		
Chappaqua.....	165	Wyoming:	
Croton-on-Hudson.....	170	Arede.....	53
Dobbs Ferry.....	310	Attica.....	83
Elmsford.....	99	Castile.....	22
Harmon-on-Hudson.....	58	Ferry.....	102
Harrison.....	235	Silver Springs.....	18
Hartsdale.....	179	Warsaw.....	150
Hastings-on-Hudson.....	353	Miscellaneous.....	70
Hawthorne.....	76	Total.....	498
Irvington.....	230		
Katonah.....	194	Yates:	
Larchmont.....	849	Dundee.....	37
Mamaroneck.....	653	Penn Yan.....	225
Mount Kisco.....	439	Miscellaneous.....	63
Mount Vernon.....	4,505	Total.....	325
New Rochelle.....	4,038		
North Pelham.....	91	Miscellaneous for State: Residents of	
North Tarrytown.....	275	other States.....	4,340
Ossining.....	821		
Peekskill.....	941	State total.....	780,418
Pelham.....	479		
Pelham Manor.....	416		

NORTH CAROLINA

Alamance:		Bertie:	
Burlington.....	276	Windsor.....	37
Graham.....	36	Miscellaneous.....	31
Haw River.....	3	Total.....	68
Mebane.....	53		
Miscellaneous.....	28	Bladen: Miscellaneous.....	22
Total.....	396		
Alexander:		Brunswick:	
Taylorsville.....	27	Southport.....	27
Miscellaneous.....	7	Miscellaneous.....	4
Total.....	34	Total.....	31
Alleghany: Miscellaneous.....	8		
Anson:		Buncombe:	
Wadesboro.....	83	Asheville.....	2,186
Miscellaneous.....	29	Miscellaneous.....	283
Total.....	112	Total.....	2,469
Ashe: Miscellaneous.....	11		
Avery: Miscellaneous.....	22	Burke:	
		Morganton.....	103
Beaufort:		Miscellaneous.....	34
Belhaven.....	13	Total.....	137
Washington.....	206		
Miscellaneous.....	11	Cabarrus:	
Total.....	230	Concord.....	203
		Kannapolis.....	70
		Miscellaneous.....	23
		Total.....	296

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Caldwell:		Davie:	
Granite Falls.....	9	Cooleemee.....	12
Lenoir.....	160	Miscellaneous.....	26
Miscellaneous.....	5	Total.....	38
Total.....	174	Duplin:	
Camden: Miscellaneous.....	9	Warsaw.....	29
Carteret:		Miscellaneous.....	64
Beaufort.....	61	Total.....	93
Morehead City.....	52	Durham:	
Miscellaneous.....	19	Durham.....	1,356
Total.....	132	Miscellaneous.....	2
Caswell: Miscellaneous.....	17	Total.....	1,358
Catawba:		Edgecombe:	
Hickory.....	234	Rocky Mount.....	650
Maiden.....	13	Tarboro.....	167
Newton.....	49	Miscellaneous.....	64
Miscellaneous.....	23	Total.....	881
Total.....	324	Forsyth:	
Chatham:		Kernersville.....	24
Siler City.....	27	Winston-Salem.....	2,174
Miscellaneous.....	25	Miscellaneous.....	48
Total.....	52	Total.....	2,246
Cherokee:		Franklin:	
Andrews.....	18	Franklinton.....	20
Murphy.....	11	Louisburg.....	47
Miscellaneous.....	1	Miscellaneous.....	8
Total.....	30	Total.....	75
Chowan:		Gaston:	
Edenton.....	98	Belmont.....	93
Miscellaneous.....	5	Bessemer City.....	10
Total.....	103	Cherryville.....	21
Clay: Miscellaneous.....	1	Dallas.....	13
Cleveland:		Gastonia.....	471
Kings Mountain.....	45	Lowell.....	16
Shelby.....	137	McAdenville.....	3
Miscellaneous.....	26	Mount Holly.....	62
Total.....	208	Miscellaneous.....	19
Columbus:		Total.....	708
Whiteville.....	31	Gates: Miscellaneous.....	8
Miscellaneous.....	64	Graham: Miscellaneous.....	5
Total.....	95	Granville:	
Craven:		Oxford.....	127
New Bern.....	315	Miscellaneous.....	17
Miscellaneous.....	9	Total.....	144
Total.....	324	Greene: Miscellaneous.....	21
Cumberland:		Guilford:	
Fayetteville.....	379	Gibsonville.....	14
Miscellaneous.....	16	Greensboro.....	2,298
Total.....	395	High Point.....	838
Currituck: Miscellaneous.....	15	Miscellaneous.....	79
Dare: Miscellaneous.....	16	Total.....	3,229
Davidson:		Halifax:	
Lexington.....	167	Enfield.....	82
Thomasville.....	135	Roanoke Rapids.....	61
Miscellaneous.....	16	Rosemary.....	64
Total.....	318	Scotland Neck.....	62
		Weldon.....	87
		Miscellaneous.....	74
		Total.....	430

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Harnett:		Madison: Miscellaneous.....	16
Dunn.....	76	Martin:	
Miscellaneous.....	52	Robersonville.....	24
Total.....	128	Williamston.....	42
Haywood:		Miscellaneous.....	8
Canton.....	84	Total.....	74
Waynesville.....	71	Mecklenburg:	
Miscellaneous.....	27	Charlotte.....	4, 170
Total.....	182	Cornelius.....	6
Henderson:		Davidson.....	55
Hendersonville.....	226	Miscellaneous.....	32
Miscellaneous.....	28	Total.....	4, 263
Total.....	254	Mitchell: Miscellaneous.....	29
Hertford:		Montgomery:	
Ahoskie.....	49	Troy.....	26
Miscellaneous.....	16	Miscellaneous.....	37
Total.....	65	Total.....	63
Hoke:		Moore: Miscellaneous.....	290
Raeford.....	26	Nash:	
Miscellaneous.....	4	Spring Hope.....	25
Total.....	30	Miscellaneous.....	36
Hyde: Miscellaneous.....	5	Total.....	61
Iredell:		New Hanover:	
Mooreville.....	94	Wilmington.....	1, 316
Statesville.....	262	Miscellaneous.....	8
Miscellaneous.....	8	Total.....	1, 324
Total.....	364	Northampton: Miscellaneous.....	91
Jackson: Miscellaneous.....	41	Onslow: Miscellaneous.....	16
Johnston:		Orange:	
Bensen.....	19	Carrboro.....	4
Clayton.....	42	Chapel Hill.....	91
Selma.....	28	Hillsboro.....	38
Smithfield.....	70	Miscellaneous.....	6
Miscellaneous.....	23	Total.....	139
Total.....	182	Pamlico: Miscellaneous.....	28
Jones: Miscellaneous.....	5	Pasquotank: Elizabeth City.....	312
Lee:		Pender:	
Sanford.....	107	Burgaw.....	10
Miscellaneous.....	13	Miscellaneous.....	8
Total.....	120	Total.....	18
Lenoir:		Perquimans:	
Kinston.....	273	Hertford.....	48
La Grange.....	12	Miscellaneous.....	9
Miscellaneous.....	7	Total.....	57
Total.....	292	Person:	
Lincoln:		Roxboro.....	98
Lincolnton.....	85	Miscellaneous.....	18
Miscellaneous.....	3	Total.....	116
Total.....	88	Pitt:	
McDowell:		Ayden.....	36
Marion.....	84	Farmville.....	59
Miscellaneous.....	16	Greenville.....	263
Total.....	100	Miscellaneous.....	58
Macon: Miscellaneous.....	21	Total.....	416

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Polk:		Stanley—Continued.	
Tryon.....	61	Norwood.....	14
Miscellaneous.....	20	Miscellaneous.....	7
Total.....	81	Total.....	210
Randolph:		Stokes: Miscellaneous.....	57
Asheboro.....	63	Surry:	
Ramseur.....	11	Elkin.....	55
Randleman.....	11	Mount Airy.....	183
Miscellaneous.....	21	Miscellaneous.....	29
Total.....	106	Total.....	267
Richmond:		Swain: Miscellaneous.....	22
Hamlet.....	162	Transylvania:	
Rockingham.....	121	Brevard.....	46
Miscellaneous.....	10	Miscellaneous.....	9
Total.....	293	Total.....	55
Robeson:		Tyrrell: Miscellaneous.....	9
Fairmont.....	10	Union:	
Lumberton.....	104	Monroe.....	132
Maxton.....	39	Miscellaneous.....	16
Red Springs.....	62	Total.....	148
Miscellaneous.....	41	Vance:	
Total.....	256	Henderson.....	255
Rockingham:		Miscellaneous.....	24
Draper.....	12	Total.....	279
Leaksville.....	86	Wake:	
Madison.....	40	Raleigh.....	1,772
Mayodan.....	11	Wake Forest.....	45
Reidsville.....	165	Wendell.....	16
Spray.....	52	Miscellaneous.....	76
Miscellaneous.....	17	Total.....	1,909
Total.....	383	Warren: Miscellaneous.....	99
Rowan:		Washington: Miscellaneous.....	31
China Grove.....	19	Watauga: Miscellaneous.....	17
Salisbury.....	483	Wayne:	
Spencer.....	76	Fremont.....	25
Miscellaneous.....	36	Goldsboro.....	376
Total.....	614	Mount Olive.....	70
Rutherford:		Miscellaneous.....	6
Caroleen.....	3	Total.....	477
Cliffside.....	9	Wilkes:	
Forest City.....	41	North Wilkesboro.....	94
Henrietta.....	6	Wilkesboro.....	6
Rutherfordton.....	42	Miscellaneous.....	9
Miscellaneous.....	37	Total.....	109
Total.....	138	Wilson:	
Sampson:		Wilson.....	490
Clinton.....	33	Miscellaneous.....	61
Miscellaneous.....	20	Total.....	551
Total.....	53	Yadkin: Miscellaneous.....	9
Scotland:		Yancey: Miscellaneous.....	7
Laurinburg.....	93	Miscellaneous for State: Residents of	
Miscellaneous.....	24	other States.....	225
Total.....	117	State total.....	30,997
Stanley:			
Albemarle.....	149		
Badin.....	40		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NORTH DAKOTA

County and city	Number of returns	County and city	Number of returns
Adams: Miscellaneous.....	68	Grand Forks:	
Barnes:		Grand Forks.....	725
Valley City.....	102	Larimore.....	37
Miscellaneous.....	72	Miscellaneous.....	93
Total.....	174	Total.....	855
Benson: Miscellaneous.....	115	Grant: Miscellaneous.....	35
Billings: Miscellaneous.....	6	Griggs:	
Bottineau:		Cooperstown.....	35
Bottineau City.....	42	Miscellaneous.....	15
Miscellaneous.....	103	Total.....	50
Total.....	145	Hettinger: Miscellaneous.....	85
Bowman: Miscellaneous.....	59	Kidder: Miscellaneous.....	44
Burke: Miscellaneous.....	103	La Moure:	
Burleigh:		La Moure.....	29
Bismarck.....	545	Miscellaneous.....	101
Miscellaneous.....	26	Total.....	130
Total.....	571	Logan: Miscellaneous.....	34
Cass:		McHenry: Miscellaneous.....	161
Casseldon.....	59	McIntosh:	
Fargo.....	1,589	Ashley.....	27
Miscellaneous.....	199	Wishek.....	24
Total.....	1,847	Miscellaneous.....	21
Cavalier:		Total.....	72
Langdon.....	30	McKenzie: Miscellaneous.....	50
Miscellaneous.....	92	McLean:	
Total.....	122	Wilton.....	46
Dickey:		Miscellaneous.....	117
Ellendale.....	36	Total.....	163
Oakes.....	49	Mercer: Miscellaneous.....	62
Miscellaneous.....	22	Morton:	
Total.....	107	Hebron.....	35
Divide:		Mandan.....	196
Crosby.....	26	Miscellaneous.....	94
Miscellaneous.....	46	Total.....	325
Total.....	72	Mountrail: Miscellaneous.....	123
Dunn: Miscellaneous.....	28	Nelson: Miscellaneous.....	88
Eddy:		Oliver: Miscellaneous.....	11
New Rockford.....	67	Pembina: Miscellaneous.....	120
Miscellaneous.....	22	Pierce:	
Total.....	89	Rugby.....	53
Emmons:		Miscellaneous.....	21
Linton.....	17	Total.....	74
Miscellaneous.....	21	Ramsey:	
Total.....	38	Devils Lake.....	274
Foster:		Miscellaneous.....	121
Carrington.....	66	Total.....	395
Miscellaneous.....	17	Ransom:	
Total.....	83	Enderlin.....	57
Golden Valley:		Lisbon.....	49
Beach.....	30	Miscellaneous.....	18
Miscellaneous.....	11	Total.....	124
Total.....	41	Renville: Miscellaneous.....	45

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

NORTH DAKOTA—Continued—

County and city	Number of returns	County and city	Number of returns
Richland:		Traill:	
Hankinson.....	22	Hillsboro.....	40
Lidgerwood.....	35	Mayville.....	42
Wahpeton.....	125	Miscellaneous.....	81
Miscellaneous.....	56	Total.....	163
Total.....	238	Walsh:	
Rolette: Miscellaneous.....	55	Grafton.....	70
Sargent: Miscellaneous.....	28	Park River.....	37
Sheridan: Miscellaneous.....	41	Miscellaneous.....	47
Sioux: Miscellaneous.....	19	Total.....	154
Slope:		Ward:	
Marmarth.....	18	Kenmare.....	65
Miscellaneous.....	6	Minot.....	714
Total.....	24	Miscellaneous.....	69
Stark:		Total.....	848
Dickinson.....	159	Wells:	
Miscellaneous.....	91	Harvey.....	101
Total.....	250	Miscellaneous.....	95
Steele: Miscellaneous.....	53	Total.....	196
Stutsman:		Williams:	
Jamestown.....	359	Williston.....	174
Miscellaneous.....	57	Miscellaneous.....	95
Total.....	416	Total.....	269
Towner:		Miscellaneous for State: Residents of	
Cando.....	90	other States.....	109
Miscellaneous.....	43	Total.....	9,710
Total.....	133		

OHIO

Adams:		Athens:	
Manchester.....	19	Athens.....	226
Peebles.....	12	Buchtel.....	2
Miscellaneous.....	19	Chauncey.....	3
Total.....	50	Glouster.....	37
Allen:		Nelsonville.....	108
Bluffton.....	53	Miscellaneous.....	10
Delphos.....	169	Total.....	386
Lima.....	1,634	Auglaize:	
Spencerville.....	32	Minster.....	45
Miscellaneous.....	43	New Bremen.....	44
Total.....	1,931	St. Marys.....	136
Ashland:		Wapakoneta.....	164
Ashland.....	417	Miscellaneous.....	26
Loudonville.....	74	Total.....	415
Total.....	491	Belmont:	
Ashtabula:		Barnesville.....	227
Ashtabula.....	1,682	Bellaire.....	521
Conneaut.....	734	Bethesda.....	30
Geneva.....	139	Bridgeport.....	136
Jefferson.....	82	Flushing.....	84
Miscellaneous.....	94	Martins Ferry.....	542
Total.....	2,731	St. Clairsville.....	112
		Shadyside.....	152
		Yorkville.....	60
		Miscellaneous.....	176
		Total.....	2,040

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Brown:		Cuyahoga:	
Georgetown.....	27	Bedford.....	126
Ripley.....	44	Berea.....	148
Miscellaneous.....	58	Bratenahl.....	32
Total.....	129	Brecksville.....	22
		Chagrin Falls.....	101
Butler:		Cleveland.....	33,232
Hamilton.....	1,955	Cleveland Heights.....	669
Middletown.....	1,353	Dover.....	67
Oxford.....	124	East Cleveland.....	1,272
Miscellaneous.....	95	Euclid Village.....	145
Total.....	3,530	Garfield Heights.....	131
		Independence.....	26
Carroll:		Lakewood.....	2,078
Carrollton.....	162	Maple Heights.....	2
Miscellaneous.....	16	Newburg Heights.....	127
Total.....	178	North Olmstead.....	7
		Rocky River.....	113
Champaign:		Shaker Heights.....	97
Mechanicsburg.....	39	South Euclid.....	84
St. Paris.....	19	Miscellaneous.....	117
Urbana.....	216	Total.....	38,596
Miscellaneous.....	17		
Total.....	291	Darke:	
Clark:		Arcanum.....	23
South Charleston.....	29	Greenville.....	342
Springfield.....	2,537	Union City.....	12
Miscellaneous.....	59	Versailles.....	51
Total.....	2,625	Miscellaneous.....	63
		Total.....	491
Clermont:		Defiance:	
Batavia.....	47	Defiance.....	237
Bethel.....	36	Hicksville.....	55
Loveland.....	83	Miscellaneous.....	21
Milford.....	83	Total.....	313
New Richmond.....	51		
Miscellaneous.....	66	Delaware:	
Total.....	366	Delaware.....	302
		Miscellaneous.....	27
Clinton:		Total.....	329
Blanchester.....	52		
Wilmington.....	257	Erie:	
Miscellaneous.....	86	Huron.....	88
Total.....	395	Sandusky.....	1,153
		Vermilion.....	89
Columbiana:		Miscellaneous.....	114
Columbiana.....	69	Total.....	1,444
East Liverpool.....	1,530	Fairfield:	
East Palestine.....	371	Bremen.....	24
Leetonia.....	276	Lancaster.....	494
Lisbon.....	282	Miscellaneous.....	64
Salem.....	426	Total.....	582
Salineville.....	139		
Wellsville.....	296	Fayette:	
Total.....	3,389	Washington Court House.....	286
		Miscellaneous.....	39
Coshocton:		Total.....	325
Coshocton.....	342		
Miscellaneous.....	20	Franklin:	
Total.....	362	Bexley.....	215
		Columbus.....	11,760
Crawford:		East Columbus.....	12
Bucyrus.....	371	Grandview Heights.....	2
Crestline.....	187	Upper Arlington.....	20
Galion.....	373	Westerville.....	74
Miscellaneous.....	61	Worthington.....	93
Total.....	992	Miscellaneous.....	164
		Total.....	12,340

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Fulton:		Henry—Continued.	
Archbold.....	22	Napoleon.....	182
Delta.....	44	Miscellaneous.....	54
Swanton.....	53	Total.....	299
Wauseon.....	82		
Miscellaneous.....	28	Highland:	
Total.....	229	Greenfield.....	135
Gallia:		Hillsboro.....	157
Gallipolis.....	81	Miscellaneous.....	56
Miscellaneous.....	4	Total.....	348
Total.....	85		
Gauga:		Hocking:	
Chardon.....	130	Logan.....	160
Miscellaneous.....	20	Murray City.....	10
Total.....	150	Miscellaneous.....	19
Greene:		Total.....	189
Jamestown.....	28		
Xenia.....	325	Holmes:	
Yellow Springs.....	78	Millersburg.....	174
Miscellaneous.....	158	Miscellaneous.....	92
Total.....	589	Total.....	266
Guernsey:			
Bvesville.....	2	Huron:	
Cambridge.....	488	Bellevue.....	227
Miscellaneous.....	44	Monroeville.....	23
Total.....	534	New London.....	46
Hamilton:		Norwalk.....	296
Addyston.....	22	Willard.....	201
Cheviot.....	223	Miscellaneous.....	47
Cincinnati.....	30,858	Total.....	840
Cleves.....	44		
Elmwood Place.....	159	Jackson:	
Glendale.....	188	Jackson.....	125
Harrison.....	48	Oak Hill.....	23
Lockland.....	238	Wellston.....	89
Mount Healthy.....	178	Miscellaneous.....	6
North College Hill.....	2	Total.....	243
Norwood.....	2,145		
Reading.....	176	Jefferson:	
St. Bernard.....	318	Amsterdam.....	41
Sharonville.....	84	Bergholz.....	59
Wyoming.....	399	Brilliant.....	120
Miscellaneous.....	327	Dillonvale.....	117
Total.....	35,409	Grover.....	12
Hancock:		Mingo Junction.....	235
Findlay.....	640	Steubenville.....	2,320
McComb.....	13	Toronto.....	241
Miscellaneous.....	35	Yorkville. (See Belmont County.)	
Total.....	688	Miscellaneous.....	68
Hardin:		Total.....	3,213
Ada.....	55		
Forest.....	33	Knox:	
Kenton.....	233	Fredericktown.....	18
Miscellaneous.....	35	Mount Vernon.....	386
Total.....	356	Miscellaneous.....	44
Harrison:		Total.....	448
Cadiz.....	222		
Miscellaneous.....	74	Lake:	
Total.....	296	Fairport Harbor.....	151
Henry:		Painesville.....	859
Deshler.....	38	Wickliffe.....	108
Holgate.....	25	Willoughby.....	152
		Miscellaneous.....	170
		Total.....	1,440
		Lawrence:	
		Coal Grove.....	5
		Ironton.....	345
		Miscellaneous.....	31
		Total.....	381

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Licking:		Miami:	
Granville.....	68	Covington.....	35
Newark.....	889	Piqua.....	507
Utica.....	22	Tippecanoe City.....	73
Miscellaneous.....	84	Troy.....	333
Total.....	1,063	West Milton.....	40
		Miscellaneous.....	47
Logan:		Total.....	1,035
Bellefontaine.....	329		
West Liberty.....	20	Monroe:	
Miscellaneous.....	64	Woodsfield.....	160
Total.....	413	Miscellaneous.....	22
		Total.....	182
Lorain:			
Amherst.....	253	Montgomery:	
Avon.....	82	Brookville.....	33
Elyria.....	1,867	Dayton.....	10,322
Lorain.....	2,504	Germantown.....	75
Oberlin.....	239	Miamisburg.....	208
Wellington.....	116	West Carrollton.....	56
Miscellaneous.....	52	Miscellaneous.....	113
Total.....	5,093	Total.....	10,807
Lucas:		Morgan:	
Maumee.....	174	McConnelsville.....	35
Sylvania.....	125	Miscellaneous.....	28
Toledo.....	15,444	Total.....	63
Miscellaneous.....	201		
Total.....	15,944	Morrow:	
		Cardington.....	10
Madison:		Mount Gilead.....	45
London.....	94	Miscellaneous.....	6
Mount Sterling.....	18	Total.....	61
Plain City.....	11		
West Jefferson.....	20	Muskingum:	
Miscellaneous.....	4	Dresden.....	13
Total.....	147	Roseville.....	30
		South Zanesville.....	17
Mahoning:		Zanesville.....	1,288
Lowellville.....	367	Miscellaneous.....	134
Sebring.....	574	Total.....	1,482
Struthers.....	694		
Youngstown.....	13,197	Noble:	
Miscellaneous.....	192	Belle Valley.....	2
Total.....	15,024	Caldwell.....	24
		Miscellaneous.....	1
Marion:		Total.....	27
Marion.....	862		
Miscellaneous.....	39	Ottawa:	
Total.....	901	Marblehead.....	25
		Oak Harbor.....	74
Medina:		Port Clinton.....	208
Lodi.....	123	Miscellaneous.....	201
Medina.....	191	Total.....	508
Wadsworth.....	234		
Miscellaneous.....	71	Paulding:	
Total.....	619	Antwerp.....	22
		Paulding.....	49
Meigs:		Miscellaneous.....	28
Middleport.....	89	Total.....	99
Pomeroy.....	88		
Miscellaneous.....	13	Perry:	
Total.....	190	Corning.....	34
		Crooksville.....	60
Mercer:		New Lexington.....	107
Celina.....	168	New Straitsville.....	25
Coldwater.....	31	Shawnee.....	21
Fort Recovery.....	11	Somerset.....	26
Rockford.....	14	Miscellaneous.....	33
Miscellaneous.....	19	Total.....	306
Total.....	243		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Pickaway:		Stark:	
Ashville.....	17	Alliance.....	1,499
Circleville.....	182	Canal Fulton.....	47
Miscellaneous.....	21	Canton.....	6,063
Total.....	220	Louisville.....	119
Pike:		Massillon.....	937
Waverly.....	25	Minerva.....	97
Miscellaneous.....	13	Navarre.....	65
Total.....	38	North Canton.....	130
Portage:		Miscellaneous.....	52
Garrettsville.....	19	Total.....	9,039
Kent.....	813	Summit:	
Ravenna.....	407	Akron.....	13,140
Miscellaneous.....	132	Barberton.....	2,218
Total.....	1,371	Cuyahoga Falls.....	506
Preble:		Hudson.....	111
Eaton.....	136	Kenmore.....	497
Lewisburg.....	17	Miscellaneous.....	114
Miscellaneous.....	99	Total.....	16,586
Total.....	252	Trumbull:	
Putnam:		Garard.....	817
Columbus Grove.....	31	Hubbard.....	363
Continental.....	17	Newton Falls.....	62
Leipsic.....	42	Niles.....	609
Ottawa.....	72	Warren.....	1,438
Miscellaneous.....	40	Miscellaneous.....	112
Total.....	202	Total.....	3,401
Richland:		Tuscarawas:	
Mansfield.....	1,726	Dennison.....	302
Plymouth.....	67	Dover.....	394
Shelby.....	320	Newcomerstown.....	118
Miscellaneous.....	44	New Philadelphia.....	323
Total.....	2,157	Uhrichsville.....	382
Ross:		Miscellaneous.....	76
Chillicothe.....	610	Total.....	1,595
Miscellaneous.....	48	Union:	
Total.....	658	Marysville.....	64
Sandusky:		Richwood.....	15
Clyde.....	84	Miscellaneous.....	13
Fremont.....	507	Total.....	92
Gibsonburg.....	81	Van Wert:	
Miscellaneous.....	101	Van Wert.....	321
Total.....	773	Miscellaneous.....	55
Scioto:		Total.....	376
New Boston.....	61	Vinton:	
Portsmouth.....	1,342	McArthur.....	27
Sciotoville.....	16	Miscellaneous.....	13
Miscellaneous.....	65	Total.....	40
Total.....	1,484	Warren:	
Seneca:		Franklin.....	154
Fostoria.....	403	Lebanon.....	139
Tiffin.....	579	Miscellaneous.....	93
Miscellaneous.....	106	Total.....	386
Total.....	1,088	Washington:	
Shelby:		Belpre.....	13
Sidney.....	303	Marietta.....	516
Miscellaneous.....	36	Miscellaneous.....	57
Total.....	339	Total.....	586
		Wayne:	
		Doylestown.....	34
		Orrville.....	317
		Rittman.....	76

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Wayne—Continued.		Wood:	
Shreve.....	40	Bowling Green.....	196
Wooster.....	901	North Baltimore.....	89
Miscellaneous.....	62	Perrysburg.....	183
Total.....	1,430	Rossford.....	132
		Miscellaneous.....	229
Williams:		Total.....	829
Bryan.....	152	Wyandot:	
Montpelier.....	119	Carey.....	74
Stryker.....	7	Upper Sandusky.....	139
Miscellaneous.....	64	Miscellaneous.....	51
Total.....	342	Total.....	264
		State total.....	218,479

OKLAHOMA

Adair:		Carter:	
Stillwell.....	20	Ardmore.....	629
Miscellaneous.....	12	Healdton.....	76
Total.....	32	Wilson.....	58
		Wirt.....	20
Alfalfa:		Miscellaneous.....	38
Cherokee.....	59	Total.....	821
Miscellaneous.....	85	Cherokee:	
Total.....	144	Tablequah.....	26
		Miscellaneous.....	5
Atoka:		Total.....	31
Atoka.....	17	Choctaw:	
Miscellaneous.....	4	Boswell.....	6
Total.....	21	Hugo.....	74
Beaver: Miscellaneous.....	55	Miscellaneous.....	4
		Total.....	84
Beckham:		Cimarron: Miscellaneous.....	17
Elk City.....	96	Cleveland:	
Sayre.....	67	Norman.....	211
Miscellaneous.....	55	Miscellaneous.....	24
Total.....	218	Total.....	235
		Coal:	
Blaine:		Coalgate.....	23
Geary.....	39	Lehigh.....	1
Okeene.....	19	Total.....	24
Watonga.....	31	Comanche:	
Miscellaneous.....	27	Fort Sill.....	38
Total.....	116	Lawton.....	262
		Miscellaneous.....	29
Bryan:		Total.....	329
Caddo.....	9	Cotton:	
Durant.....	99	Devol.....	3
Miscellaneous.....	4	Walters.....	34
Total.....	112	Miscellaneous.....	21
		Total.....	58
Caddo:		Craig:	
Anadarko.....	121	Vinita.....	80
Carnegie.....	42	Miscellaneous.....	14
Cement.....	27	Total.....	94
Miscellaneous.....	115		
Total.....	305		
Canadian:			
El Reno.....	284		
Yukon.....	30		
Miscellaneous.....	49		
Total.....	363		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns
Creek:		Hughes:	
Bristow.....	302	Holdenville.....	212
Depew.....	15	Wetumka.....	72
Drumright.....	199	Miscellaneous.....	31
Kiefer.....	27	Total.....	315
Mounds.....	17		
Oilton.....	42	Jackson:	
Sapulpa.....	440	Altus.....	165
Shamrock.....	18	Miscellaneous.....	56
Slick.....	7	Total.....	221
Miscellaneous.....	19		
Total.....	1,086	Jefferson:	
Custer:		Ringling.....	15
Clinton.....	131	Ryan.....	16
Thomas.....	7	Waurika.....	49
Weatherford.....	45	Miscellaneous.....	24
Miscellaneous.....	39	Total.....	104
Total.....	222		
Delaware: Miscellaneous.....	3	Johnston:	
Dewey: Miscellaneous.....	41	Tishomingo.....	13
		Wapanucka.....	5
Ellis:		Miscellaneous.....	12
Shattuck.....	27	Total.....	30
Miscellaneous.....	21		
Total.....	48	Kay:	
Garfield:		Blackwell.....	420
Covington.....	51	Newkirk.....	86
Enid.....	891	Ponca City.....	967
Garber.....	56	Three Sands.....	11
Miscellaneous.....	43	Tonkawa.....	210
Total.....	1,041	Miscellaneous.....	110
		Total.....	1,804
Garvin:		Kingfisher:	
Lindsay.....	28	Hennessey.....	30
Pauls Valleys.....	92	Kingfisher.....	86
Wynnewood.....	22	Miscellaneous.....	12
Miscellaneous.....	28	Total.....	128
Total.....	170		
Grady:		Kiowa:	
Chickasha.....	423	Hobart.....	123
Miscellaneous.....	67	Snyder.....	12
Total.....	490	Miscellaneous.....	87
		Total.....	222
Grant:		Latimer:	
Medford.....	37	Wilburton.....	21
Miscellaneous.....	113	Miscellaneous.....	2
Total.....	150	Total.....	23
Greer:		Le Flore:	
Mangum.....	106	Heavener.....	43
Miscellaneous.....	32	Poteau.....	43
Total.....	138	Spiro.....	12
		Miscellaneous.....	26
Harmon:		Total.....	124
Hollis.....	58		
Miscellaneous.....	16	Lincoln:	
Total.....	74	Chandler.....	74
Harper: Miscellaneous.....	34	Prague.....	35
		Stroud.....	64
Haskell:		Miscellaneous.....	42
McCurtain.....	2	Total.....	215
Stigler.....	18		
Miscellaneous.....	4	Logan:	
Total.....	24	Guthrie.....	239
		Miscellaneous.....	117
		Total.....	356

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns
Love:		Oklahoma:	
Marietta.....	24	Britton.....	16
Miscellaneous.....	1	Edmond.....	58
Total.....	25	Oklahoma City.....	6,370
		Miscellaneous.....	28
		Total.....	6,472
McClain:		Oklmulgee:	
Purcell.....	49	Beggs.....	36
Miscellaneous.....	41	Dewar.....	3
Total.....	90	Henryetta.....	157
		Morris.....	34
McCurtain:		Oklmulgee.....	884
Broken Bow.....	15	Miscellaneous.....	12
Idabel.....	51	Total.....	1,126
Wright City.....	3		
Miscellaneous.....	13	Osage:	
Total.....	82	Avant.....	22
		Barnsdall (formerly Bigheart).....	64
McIntosh:		Denova.....	10
Checotah.....	26	Fairfax.....	181
Eufaula.....	48	Hominy.....	155
Miscellaneous.....	12	Pawhuska.....	900
Total.....	86	Shidler.....	54
		Wynona.....	21
Major:		Miscellaneous.....	118
Fairview.....	37	Total.....	1,525
Miscellaneous.....	8		
Total.....	45	Ottawa:	
		Afton.....	13
Marshall:		Cardin.....	26
Madill.....	10	Commerce.....	16
Miscellaneous.....	2	Douhath.....	6
Total.....	12	Miami.....	233
		Picher.....	111
Mayes:		Quapaw.....	9
Pryor.....	32	Miscellaneous.....	14
Miscellaneous.....	13	Total.....	428
Total.....	45		
		Pawnee:	
Murray:		Cleveland.....	123
Davis.....	31	Pawnee.....	68
Sulphur.....	82	Miscellaneous.....	61
Miscellaneous.....	2	Total.....	252
Total.....	115		
		Payne:	
Muskogee:		Cushing.....	266
Boynnton.....	16	Stillwater.....	170
Fort Gibson.....	11	Yale.....	84
Haskell.....	28	Miscellaneous.....	34
Muskogee.....	1,289	Total.....	554
Miscellaneous.....	12		
Total.....	1,356	Pittsburg:	
		Dow.....	1
Noble:		Haileyville.....	16
Perry.....	133	Hartshorne.....	39
Miscellaneous.....	47	Kiowa.....	2
Total.....	180	Krebs.....	5
		McAlester.....	280
Nowata:		Quinton.....	18
Nowata.....	90	Miscellaneous.....	18
Miscellaneous.....	11	Total.....	379
Total.....	101		
		Pontotoc:	
Okfuskee:		Ada.....	278
Boley.....	3	Allen.....	26
Okemah.....	150	Roff.....	12
Weleetka.....	45	Miscellaneous.....	14
Miscellaneous.....	17	Total.....	330
Total.....	215		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.

OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns
Pottawatomie:		Tillman:	
Shawnee.....	786	Frederick.....	64
Tecumseh.....	86	Granfield.....	30
Miscellaneous.....	384	Miscellaneous.....	45
Total.....	1,256	Total.....	139
Pushmataha:		Tulsa:	
Antlers.....	26	Bixby.....	13
Miscellaneous.....	11	Broken Arrow.....	45
Total.....	37	Collinsville.....	23
Roger Mills: Miscellaneous.....	10	Jenks.....	24
Rogers:		Sand Springs.....	168
Chelsea.....	43	Skiatook.....	91
Claremore.....	68	Tulsa.....	8,373
Miscellaneous.....	2	Miscellaneous.....	56
Total.....	113	Total.....	8,793
Seminole:		Wagoner:	
Cromwell.....	17	Coweta.....	22
Wewoka.....	306	Wagoner.....	44
Miscellaneous.....	677	Miscellaneous.....	5
Total.....	1,000	Total.....	71
Sequoyah:		Washington:	
Sallisaw.....	16	Bartlesville.....	1,223
Vian.....	4	Dewey.....	52
Miscellaneous.....	11	Miscellaneous.....	24
Total.....	31	Total.....	1,299
Stephens:		Washita:	
Comanche.....	32	Cordell.....	60
Duncan.....	216	Miscellaneous.....	71
Marlow.....	60	Total.....	131
Miscellaneous.....	12	Woods:	
Total.....	320	Alva.....	136
Texas:		Waynoka.....	20
Guymon.....	65	Miscellaneous.....	28
Miscellaneous.....	97	Total.....	184
Total.....	162	Woodward:	
		Woodward.....	144
		Miscellaneous.....	31
		Total.....	175
		State total.....	37,261

OREGON

Baker:		Clatsop:	
Baker.....	251	Astoria.....	539
Miscellaneous.....	92	Seaside.....	46
Total.....	343	Miscellaneous.....	114
		Total.....	699
Benton:		Columbia:	
Corvallis.....	129	Clatskanie.....	60
Miscellaneous.....	22	Rainier.....	31
Total.....	151	St. Helens.....	99
		Miscellaneous.....	188
Clackamas:		Total.....	378
Gladstone.....	24	Coos:	
Milwaukie.....	118	Bandon.....	39
Oregon City.....	206	Coquille.....	52
Oswego.....	79	Marshfield.....	283
West Linn.....	23	North Bend.....	68
Miscellaneous.....	156	Miscellaneous.....	107
Total.....	606	Total.....	549

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1923—Contd.*

OREGON—Continued

County and city	Number of returns	County and city	Number of returns
Crook:		Linn:	
Prineville.....	52	Albany.....	175
Miscellaneous.....	18	Lebanon.....	36
Total.....	70	Miscellaneous.....	48
Curry: Miscellaneous.....	17	Total.....	259
Deschutes:		Malheur:	
Bend.....	368	Ontario.....	58
Miscellaneous.....	28	Miscellaneous.....	89
Total.....	396	Total.....	147
Douglas:		Marion:	
Roseburg.....	176	Salem.....	795
Miscellaneous.....	101	Silverton.....	125
Total.....	277	Woodburn.....	25
Gilliam:		Miscellaneous.....	102
Condon.....	83	Total.....	1,047
Miscellaneous.....	72	Morrow:	
Total.....	155	Heppner.....	62
Grant: Miscellaneous.....	102	Miscellaneous.....	43
Harney:		Total.....	105
Burns.....	32	Multnomah:	
Miscellaneous.....	23	Gresham.....	69
Total.....	55	Portland.....	17,518
Hood River:		Miscellaneous.....	160
Hood River.....	156	Total.....	17,747
Miscellaneous.....	26	Polk:	
Total.....	182	Dallas.....	62
Jackson:		Independence.....	34
Ashland.....	100	Miscellaneous.....	93
Medford.....	514	Total.....	189
Miscellaneous.....	73	Sherman: Miscellaneous.....	178
Total.....	687	Tillamook:	
Jefferson: Miscellaneous.....	56	Tillamook.....	124
Josephine:		Miscellaneous.....	55
Grants Pass.....	136	Total.....	179
Miscellaneous.....	13	Umatilla:	
Total.....	149	Milton.....	47
Klamath:		Pendleton.....	530
Klamath Falls.....	719	Miscellaneous.....	330
Miscellaneous.....	212	Total.....	907
Total.....	931	Union:	
Lake:		Elgin.....	11
Lakeview.....	115	La Grande.....	313
Miscellaneous.....	49	Union.....	29
Total.....	164	Miscellaneous.....	77
Lane:		Total.....	430
Cottage Grove.....	51	Wallowa:	
Eugene.....	703	Enterprise.....	45
Springfield.....	35	Miscellaneous.....	55
Miscellaneous.....	139	Total.....	100
Total.....	928	Wasco:	
Lincoln: Miscellaneous.....	119	The Dalles.....	303
		Miscellaneous.....	54
		Total.....	357

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.

OREGON—Continued

County and city	Number of returns	County and city	Number of returns
Washington:		Yamhill:	
Forest Grove.....	70	McMinnville.....	131
Hillsboro.....	103	Newberg.....	55
Miscellaneous.....	170	Miscellaneous.....	108
Total.....	343	Total.....	294
Wheeler: Miscellaneous.....	37	State total.....	29,333

PENNSYLVANIA

Adams:		Allegheny—Continued.	
Gettysburg.....	210	Russellton.....	22
Littlestown.....	34	Sewickley.....	991
McSherrystown.....	28	Sharpsburg.....	450
Miscellaneous.....	128	Springdale.....	195
Total.....	400	Swissvale.....	1,266
Allegheny:		Tarentum.....	775
Aspinwall.....	520	Turtle Creek.....	535
Avalon.....	386	Versailles.....	53
Bairdford.....	7	Verona.....	291
Bellevue.....	1,801	Wall.....	39
Ben Avon.....	359	West Homestead.....	98
Brackenridge.....	308	West View.....	284
Brentwood.....	107	Whitaker.....	43
Braddock.....	1,115	Wilkinsburg.....	3,623
Bridgeville.....	244	Wilmerding.....	276
Broughton.....	32	Wilson.....	127
Carnegie.....	803	Miscellaneous.....	1,726
Castle Shannon.....	108	Total.....	85,316
Chalfant.....	3	Armstrong:	
Clairton.....	402	Apollo.....	206
Coropolis.....	718	Dayton.....	15
Crafton.....	1,282	Ford City.....	254
Cuddy.....	8	Freeport.....	152
Curtisville.....	10	Kaylor.....	11
Dormont.....	1,155	Kittanning.....	469
Dravosburg.....	127	Leechburg.....	299
Duquesne.....	954	Parkers Landing.....	29
East Pittsburgh.....	370	Sagamore.....	15
East McKeesport.....	83	Yatesboro.....	38
Edgewood.....	291	Miscellaneous.....	162
Edgeworth.....	38	Total.....	1,650
Elizabeth.....	228	Beaver:	
Emsworth.....	134	Aliquippa.....	1,168
Etna.....	435	Ambridge.....	819
Glassmere.....	36	Beaver.....	612
Glassport.....	186	Beaver Falls.....	1,039
Glenfield.....	40	Bridgewater.....	43
Glenshaw.....	238	Conway.....	63
Greentree.....	9	Freedom.....	163
Harmarville.....	29	Midland.....	292
Harwick.....	29	Monaca.....	236
Hays.....	67	New Brighton.....	567
Heidelberg.....	3	Rochester.....	433
Homestead.....	1,086	Miscellaneous.....	326
Indianola.....	62	Total.....	5,761
Ingram.....	174	Bedford:	
Leetsdale.....	167	Bedford.....	134
Lincoln Place.....	55	Everett.....	73
McKeesport.....	3,158	Hyrdman.....	4
McKees Rocks.....	868	Saxton.....	40
Millvale.....	560	Miscellaneous.....	54
Moon Run.....	12	Total.....	305
Morgan.....	8	Berks:	
Munhall.....	412	Birdsboro.....	165
Natrona.....	281	Boyetown.....	213
North Bessemer.....	19	Fleetwood.....	103
North Braddock.....	179	Hamburg.....	170
Oakdale.....	85		
Oakmont.....	413		
Pitcairn.....	271		
Pittsburgh.....	53,932		
Port Vue.....	26		
Rankin.....	158		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Berks—Continued.		Cambria—Continued.	
Kutztown.....	122	Exposit.....	9
Mohnton.....	66	Gallitzin.....	57
Mount Penn.....	104	Hastings.....	46
Reading.....	6, 295	Johnstown.....	3, 663
Robesonia.....	48	Lilly.....	51
Shillington.....	249	Marsteller.....	1
Singing Springs.....	159	Nanty-Glo.....	45
Topton.....	35	Patton.....	62
West Reading.....	320	Portage.....	140
Womelsdorf.....	54	Scalp Level.....	10
Wyomissing.....	475	South Fork.....	86
Miscellaneous.....	783	Spangler.....	45
Total.....	9, 361	Vintondale.....	17
		Miscellaneous.....	167
Blair:		Total.....	5, 013
Altoona.....	2, 909		
Bellwood.....	67	Cameron:	
Duncansville.....	24	Emporium.....	137
Holidaysburg.....	286	Miscellaneous.....	13
Juniata.....	170	Total.....	150
Martinsburg.....	25		
Roaring Spring.....	60	Carbon:	
Tyrone.....	360	Beaver Meadow.....	18
Williamsburg.....	53	East Mauch Chunk.....	106
Miscellaneous.....	77	Lausford.....	319
Total.....	4, 031	Lehigh.....	234
		Mauch Chunk.....	112
Bradford:		Nesquehoning.....	140
Athens.....	126	Palmerton.....	239
Canton.....	63	Summit Hill.....	89
Sayre.....	262	Weatherly.....	64
South Waverly.....	7	Miscellaneous.....	126
Towanda.....	188	Total.....	1, 447
Troy.....	65		
Miscellaneous.....	99	Centre:	
Total.....	810	Bellefont.....	214
		Phillipsburg.....	222
Bucks:		State College.....	164
Bristol.....	374	Miscellaneous.....	120
Doylestown.....	286	Total.....	720
Langhorne.....	184		
Morrisville.....	185	Chester:	
New Hope.....	60	Coatesville.....	559
Newtown.....	122	Downingtown.....	271
Perkasie.....	120	Kennett Square.....	228
Quakertown.....	186	Malvern.....	109
Sellersville.....	70	Oxford.....	87
Yardley.....	51	Parkeshurg.....	46
Miscellaneous.....	990	Phoenixville.....	501
Total.....	2, 628	Spring City.....	160
		West Chester.....	743
Butler:		West Grove.....	32
Butler.....	1, 237	Miscellaneous.....	925
Chicora.....	70	Total.....	3, 661
Evans City.....	74		
Lyndora.....	16	Clarion:	
Mars.....	79	Clarion.....	153
Sarver.....	19	East Brady.....	93
Zelienople.....	110	New Bethlehem.....	232
Miscellaneous.....	308	Rimersburg.....	28
Total.....	1, 913	Miscellaneous.....	270
		Total.....	776
Cambria:			
Barnesboro.....	90	Clearfield:	
Beaverdale.....	20	Clearfield.....	364
Blandburg.....	12	Coalport.....	34
Carrolltown.....	43	Curwensville.....	53
Colver.....	41	Du Bois.....	532
Conemaugh.....	154	Falls Creek.....	24
Cresson.....	123	Grass Flat.....	9
Dunlo.....	17	Houtzdale.....	67
East Conemaugh.....	1	Irvona.....	13
Ebensburg.....	100	Madera.....	12
Elmora.....	13		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Clearfield—Continued.		Delaware—Continued.	
Osceola Mills.....	1	Media.....	578
Ramey.....	5	Morton.....	62
Tyler.....	3	Norwood.....	210
Winburne.....	13	Prospect Park (Moore).....	250
Miscellaneous.....	134	Ridley Park.....	277
Total.....	1,264	Sharon Hill.....	178
Clinton:		Swarthmore.....	665
Avis.....	25	Trainer.....	13
Flemington.....	11	Upland.....	36
Lock Haven.....	420	Yeadon.....	248
Mill Hall.....	22	Miscellaneous.....	8,430
Renovo.....	209	Total.....	15,956
Miscellaneous.....	63		
Total.....	750	Elk:	
Columbia:		Johnsonburg.....	166
Berwick.....	184	Ridgway.....	299
Bloomsburg.....	309	St. Marys.....	289
Catawissa.....	36	Wilcox.....	13
Centralla.....	35	Miscellaneous.....	43
Miscellaneous.....	65	Total.....	810
Total.....	629	Erie:	
Crawford:		Albion.....	66
Cambridge Springs.....	62	Corry.....	242
Linesville.....	38	Erie.....	5,479
Meadville.....	792	Girard.....	61
Titusville.....	421	North East.....	168
Miscellaneous.....	168	Union City.....	67
Total.....	1,481	Wesleyville.....	83
Cumberland:		Miscellaneous.....	146
Camp Hill.....	197	Total.....	6,312
Carlisle.....	495	Fayette:	
Lemoine.....	91	Belle Vernon.....	241
Mechanicsburg.....	181	Brownsfield.....	5
Mount Holly Springs.....	11	Brownsville.....	295
New Cumberland.....	137	Chestnut Ridge.....	33
Newville.....	19	Connellsville.....	645
Shippensburg.....	109	Dunbar.....	39
West Fairview.....	25	Everson.....	45
Miscellaneous.....	139	Fairchance.....	48
Total.....	1,404	Fayette City.....	81
Dauphin:		Grays Landing.....	2
Elizabethville.....	7	La Belle.....	18
Harrisburg.....	4,620	Lemont Furnace.....	30
Highspire.....	50	Masontown.....	151
Hummelstown.....	95	Mount Braddock.....	9
Lykens.....	113	Mount Sterling.....	1
Middletown.....	138	New Salem.....	54
Millersburg.....	81	Oliver.....	10
Penbrook.....	57	Orient.....	8
Royalton.....	3	Point Marion.....	78
Steelton.....	275	Republic.....	87
Williamstown.....	64	Ronco.....	7
Miscellaneous.....	230	Smock.....	31
Total.....	5,733	South Brownsville.....	250
Delaware:		South Connellsville.....	18
Aldan.....	165	Star Junction.....	16
Chester.....	2,063	Uledi.....	8
Clifton Heights.....	125	Uniontown.....	1,325
Collingsdale.....	185	Vanderbilt.....	21
Colwyn.....	47	West Leisenring.....	8
Darby.....	243	Miscellaneous.....	733
East Lansdowne.....	125	Total.....	4,297
Eddystone.....	50	Forest: Miscellaneous.....	64
Glenolden.....	248	Franklin:	
Lansdowne.....	1,570	Chambersburg.....	525
Marcus Hook.....	188	Greencastle.....	73
		Mercersburg.....	69
		Waynesboro.....	413
		Miscellaneous.....	98
		Total.....	1,173

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Fulton: Miscellaneous.....	10	Lancaster:	
Greene:		Columbia.....	373
Nemacolin.....	69	Denver.....	55
Waynesburg.....	307	Elizabethtown.....	165
Miscellaneous.....	285	Ephrata.....	142
Total.....	661	Lancaster.....	3,465
Huntingdon:		Lititz.....	170
Huntingdon.....	260	Manheim.....	185
Mount Union.....	57	Marietta.....	77
Miscellaneous.....	79	Mount Joy.....	116
Total.....	396	New Holland.....	54
Indiana:		Miscellaneous.....	784
Arcadia.....	1	Total.....	5,586
Black Lick.....	13	Lawrence:	
Blairsville.....	287	Bessemer.....	86
Clymer.....	42	Ellwood City.....	785
Glen Campbell.....	15	New Castle.....	2,092
Heilwood.....	9	Miscellaneous.....	253
Homer City.....	66	Total.....	3,196
Indiana.....	479	Lebanon:	
Iselin.....	8	Lebanon.....	908
Rossiter.....	11	Myerstown.....	111
Saltsburg.....	56	Palmyra.....	142
Miscellaneous.....	135	Miscellaneous.....	291
Total.....	1,122	Total.....	1,452
Jefferson:		Lehigh:	
Big Run.....	26	Allentown.....	4,550
Brockway.....	68	Bethlehem ¹	165
Brookville.....	252	Catasauqua.....	265
Conifer.....	2	Coplay.....	67
Punxsutawney.....	359	Emaus.....	180
Reynoldsville.....	81	Slatington.....	170
Summerville.....	26	Miscellaneous.....	391
Sykesville.....	29	Total.....	5,788
Miscellaneous.....	74	Luzerne:	
Total.....	917	Ashley.....	150
Juniata:		Avoca.....	126
Mifflintown.....	43	Duryea.....	73
Miscellaneous.....	61	Dupont.....	21
Total.....	104	Edwardsville.....	85
Lackawanna:		Exeter.....	31
Archbald.....	102	Forty Fort.....	271
Blakely.....	22	Freeland.....	211
Carbondale.....	847	Glen Lyon.....	147
Chinehilla.....	25	Hazleton.....	1,264
Clarks Summit.....	114	Hughestown.....	2
Dickson.....	136	Kingston.....	1,125
Dunmore.....	580	Larksville.....	32
Jermyn.....	121	Luzerne.....	116
Jessup.....	107	Miners Mills.....	19
Mayfield.....	46	Nanticoke.....	541
Minooka.....	34	Nescopeck.....	15
Moosic.....	64	Parsons.....	66
Moscow.....	49	Pittston.....	719
Old Forge.....	122	Plains.....	107
Olyphant.....	353	Plymouth.....	343
Peckville.....	101	Pringle.....	3
Scranton.....	7,077	Shickshinney.....	48
Taylor.....	144	Sugar Notch.....	39
Throop.....	80	Swoyersville.....	30
Vandling.....	15	Warrior Run.....	10
Winton.....	2	West Hazleton.....	116
Miscellaneous.....	223	West Pittston.....	183
Total.....	10,364	West Wyoming.....	6
		White Haven.....	87
		Wilkes-Barre.....	3,861
		Wyoming.....	113
		Miscellaneous.....	577
		Total.....	10,537

¹ See footnote on p. 280.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Lycoming:		Montour:	
Hughesville.....	34	Danville.....	178
Jersey Shore.....	258	Miscellaneous.....	6
Montgomery.....	74	Total.....	184
Montoursville.....	74		
Muncy.....	100	Northampton:	
Newberry.....	92	Bangor.....	236
Williamsport.....	2,222	Bath.....	68
Miscellaneous.....	79	Bethlehem ⁴	2,356
Total.....	2,933	Easton.....	2,440
		Hellertown.....	94
McKean:		Nazareth.....	321
Betula.....	2	North Catasauqua.....	31
Bradford.....	1,498	Northampton.....	218
Eldred.....	82	Pen Argyl.....	133
Hazel Hurst.....	4	Roseto.....	1
Kane.....	373	Walnutport.....	32
Mount Jewett.....	56	West Easton.....	5
Port Allegany.....	78	Wind Gap.....	21
Smethport.....	127	Miscellaneous.....	154
Miscellaneous.....	333	Total.....	6,110
Total.....	2,553		
		Northumberland:	
Mercer:		Kulpmont.....	34
Farrell.....	255	Locust Gap.....	35
Greenville.....	524	Milton.....	290
Grove City.....	295	Mount Carmel.....	439
Mercer.....	160	Northumberland.....	128
Sharon.....	1,420	Shamokin.....	1,009
Sharpsville.....	194	Sunbury.....	763
Stoneboro.....	39	Watson town.....	70
West Middlesex.....	35	Miscellaneous.....	201
Wheatland.....	23	Total.....	2,969
Miscellaneous.....	95		
Total.....	3,040	Perry:	
		Duncannon.....	41
Mifflin:		Marysville.....	47
Burnham.....	39	Newport.....	65
Lewistown.....	536	Miscellaneous.....	52
Miscellaneous.....	86	Total.....	205
Total.....	661		
		Philadelphia: Philadelphia.....	92,296
Monroe:			
East Stroudsburg.....	158	Pike:	
Stroudsburg.....	273	Matamoras.....	38
Tobyhanna.....	15	Miscellaneous.....	76
Miscellaneous.....	159	Total.....	114
Total.....	605		
		Potter:	
Montgomery:		Austin.....	12
Ambler.....	452	Coudersport.....	60
Bridgeport.....	150	Galeton.....	49
Conshohocken.....	371	Shinglehouse.....	27
East Greenville.....	29	Miscellaneous.....	24
Hatboro.....	160	Total.....	172
Jenkintown.....	825		
Lansdale.....	485	Schuylkill:	
Narberth.....	830	Ashland.....	220
Norristown.....	2,002	Coaldale.....	114
North Wales.....	129	Cressona.....	44
Pennsburg.....	35	Delano.....	29
Pottstown.....	886	Frackville.....	130
Rockledge.....	37	Gilberton.....	37
Royersford.....	179	Girardville.....	94
Souderton.....	134	Gordon.....	27
West Conshohocken.....	31	Lost Creek.....	17
Miscellaneous.....	10,230		
Total.....	17,025		
		Number of returns	
⁴ Bethlehem:		Counties—	
Lehigh.....		Northampton.....	2,356
Northampton.....		Total.....	2,521

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Schnylkill—Continued.		Venango:	
McAdoo.....	75	Emonton.....	108
Mahanoy City.....	407	Franklin.....	701
Minersville.....	213	Oil City.....	1,154
New Philadelphia (Silver Creek).....	21	Polk.....	7
Orwigsburg.....	62	Miscellaneous.....	170
Palo Alto.....	12	Total.....	2,140
Pine Grove.....	83		
Port Carbon.....	56	Warren:	
Pottsville.....	1,255	Kinzua.....	17
St. Clair.....	117	Sheffield.....	13
Schuylkill Haven.....	109	Tidicute.....	57
Shenandoah.....	424	Warren.....	869
Tamaqua.....	432	Youngsville.....	46
Tower City.....	68	Miscellaneous.....	114
Tremont.....	79	Total.....	1,146
Miscellaneous.....	478		
Total.....	4,603	Washington:	
Snyder:		Allenport.....	25
Selinsgrove.....	72	Bentleyville.....	104
Miscellaneous.....	38	Bulger.....	9
Total.....	110	Burgettstown.....	124
		California.....	135
Somerset:		Canonsburg.....	538
Berlin.....	36	Cecil.....	17
Boswell.....	20	Charleroi.....	600
Central.....	24	Cherry Valley.....	2
Confluence.....	25	Claysville.....	58
Holsopple.....	24	Cokesburg.....	12
Hooversville.....	20	Daisytown.....	8
Jenners.....	10	Donora.....	488
Jerome.....	23	Ellsworth.....	27
Macdonaldton.....	3	Fredericktown.....	57
Meyersdale.....	79	Houston.....	100
Rockwood.....	31	McDonald.....	212
Somerset.....	205	Mariana.....	22
Windber.....	234	Meadow Lands.....	11
Miscellaneous.....	114	Millsboro.....	8
Total.....	848	Monongahela.....	422
		New Eagle.....	20
Sullivan:		Roscoe.....	53
Mildred.....	9	Vestaburg.....	15
Miscellaneous.....	37	Washington.....	1,325
Total.....	46	West Brownsville.....	95
		Miscellaneous.....	581
Susquehanna:		Total.....	5,068
Forest City.....	100		
Hallstead.....	28	Wayne:	
Montrose.....	73	Hawley.....	87
Susquehanna.....	81	Honesdale.....	254
Miscellaneous.....	78	Miscellaneous.....	97
Total.....	300	Total.....	438
Tioga:			
Blossburg.....	36	Westmoreland:	
Elkland.....	27	Arnold.....	238
Mansfield.....	24	Avonmore.....	40
Wellshoro.....	117	Claridge.....	14
Westfield.....	26	Crab Tree.....	8
Miscellaneous.....	69	Darragh.....	13
Total.....	290	Derry.....	157
		East Vandergrift.....	21
Union:		Export.....	66
Lewisburg.....	177	Greensburg.....	1,365
Mifflinburg.....	65	Irwin.....	357
Miscellaneous.....	47	Jeannette.....	508
Total.....	289	Larimer.....	19
		Latrobe.....	609
		Ligonier.....	83
		Mammoth.....	12
		Manor.....	73
		Monessen.....	755
		Mount Pleasant.....	253
		New Kensington.....	791
		North Belle Vernon.....	10

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1923—Contd.*

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Westmoreland—Continued.		York:	
Parnassus.....	314	Dallastown.....	46
Penn.....	32	Glen Rock.....	35
Pricedale.....	1	Hanover.....	406
Scottdale.....	374	North York.....	2
Southwest.....	7	Red Lion.....	148
South Greensburg.....	18	Spring Grove.....	45
Trafford.....	105	West York.....	1
Trauger.....	4	Wrightsville.....	51
Vandergrift.....	486	York.....	2,640
Wendell.....	4	Miscellaneous.....	339
West Newton.....	172		
Youngwood.....	72	Total.....	3,713
Yukon.....	12		
Miscellaneous.....	621	Miscellaneous for State: Residents of	
Total.....	7,619	other States.....	1,527
Wyoming:		State total.....	361,220
Tunkhannock.....	79		
Miscellaneous.....	120		
Total.....	199		

RHODE ISLAND

Bristol:		Providence—Continued.	
Barrington.....	215	Cumberland.....	223
Bristol.....	300	East Providence.....	877
Warren.....	184	Foster.....	4
Total.....	699	Gloucester.....	26
Kent:		Johnston.....	106
Coventry.....	74	Lincoln.....	230
East Greenwich.....	298	North Providence.....	256
Warwick.....	491	North Smithfield.....	180
West Greenwich.....	1	Pawtucket.....	2,536
West Warwick.....	425	Providence.....	12,072
Total.....	1,289	Scituate.....	50
Newport:		Smithfield.....	27
Jamestown.....	63	Woonsocket.....	2,049
Little Compton.....	32	Total.....	21,055
Middletown.....	21	Washington:	
Newport.....	1,423	Charlestown.....	4
New Shoreham.....	17	Exeter.....	3
Portsmouth.....	41	Hopkinton.....	73
Tiverton.....	62	Narragansett.....	57
Total.....	1,659	North Kingstown.....	145
Providence:		Richmond.....	35
Burrillville.....	199	South Kingstown.....	243
Central Falls.....	462	Westerly.....	539
Cranston.....	1,758	Total.....	1,099
		State total.....	25,801

SOUTH CAROLINA

Abbeville:		Allendale:	
Abbeville.....	102	Allendale.....	27
Miscellaneous.....	23	Fairfax.....	4
Total.....	125	Miscellaneous.....	2
Aiken:		Total.....	33
Aiken.....	155	Anderson:	
Graniteville.....	18	Anderson.....	337
Langley.....	9	Belton.....	49
North Augusta.....	12	Honea Path.....	26
Miscellaneous.....	33	Pelzer.....	14
Total.....	227	Pendleton.....	7

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

SOUTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Anderson—Continued.		Darlington:	
Williamston.....	8	Darlington.....	128
Miscellaneous.....	17	Hartsville.....	162
Total.....	458	Miscellaneous.....	23
		Total.....	313
Bamberg:		Dillon:	
Bamberg.....	36	Dillon.....	103
Denmark.....	17	Latta.....	28
Miscellaneous.....	9	Miscellaneous.....	27
Total.....	62	Total.....	158
Barnwell:		Dorchester:	
Barnwell.....	18	Saint George.....	11
Blackville.....	15	Summerville.....	93
Miscellaneous.....	23	Miscellaneous.....	8
Total.....	56	Total.....	112
Beaufort:		Edgefield:	
Beaufort.....	68	Edgefield.....	36
Miscellaneous.....	57	Johnston.....	17
Total.....	125	Miscellaneous.....	9
Berkeley: Miscellaneous.....	53	Total.....	62
Calhoun:		Fairfield:	
Saint Matthews.....	37	Winnboro.....	72
Miscellaneous.....	15	Miscellaneous.....	30
Total.....	52	Total.....	102
Charleston:		Florence:	
Charleston.....	2,372	Florence.....	480
Edisto Island.....	3	Lake City.....	42
Johns Island.....	16	Timmons ville.....	29
Meggett.....	25	Miscellaneous.....	23
Moultrieville.....	7	Total.....	574
Mount Pleasant.....	15	Georgetown:	
Miscellaneous.....	62	Andrews.....	26
Total.....	2,500	Georgetown.....	117
Cherokee:		Miscellaneous.....	1
Blacksburg.....	12	Total.....	144
Gaffney.....	123	Greenville:	
Miscellaneous.....	5	Fountain Inn.....	13
Total.....	140	Greenville.....	1,578
Chester:		Greer.....	64
Chester.....	157	Piedmont.....	12
Great Falls.....	27	Miscellaneous.....	49
Miscellaneous.....	18	Total.....	1,716
Total.....	202	Greenwood:	
Chesterfield:		Greenwood.....	187
Cheraw.....	86	Ware Shoals.....	29
Miscellaneous.....	19	Miscellaneous.....	28
Total.....	105	Total.....	244
Clarendon:		Hampton:	
Manning.....	37	Estill.....	15
Miscellaneous.....	31	Varnville.....	19
Total.....	68	Miscellaneous.....	36
Colleton:		Total.....	70
Walterboro.....	48	Horry:	
Miscellaneous.....	17	Conway.....	72
Total.....	65	Miscellaneous.....	14
		Total.....	86
		Jasper: Miscellaneous.....	22

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

SOUTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Kershaw:		Orangeburg:	
Camden.....	105	Branchville.....	13
Kershaw.....	20	Orangeburg.....	225
Miscellaneous.....	7	Miscellaneous.....	55
Total.....	132	Total.....	293
Lancaster:		Pickens:	
Lancaster.....	56	Easley.....	50
Miscellaneous.....	3	Liberty.....	15
Total.....	59	Miscellaneous.....	31
Laurens:		Total.....	96
Clinton.....	90	Richland:	
Laurens.....	89	Columbia.....	1,924
Miscellaneous.....	23	Miscellaneous.....	14
Total.....	202	Total.....	1,938
Lee:		Saluda:	
Bishopville.....	45	Saluda.....	11
Miscellaneous.....	7	Miscellaneous.....	5
Total.....	52	Total.....	16
Lexington:		Spartanburg:	
Batesburg.....	25	Clifton.....	6
Leesville.....	5	Converse.....	3
Lexington.....	23	Cowpens.....	4
New Brookland.....	14	Enoree.....	6
Miscellaneous.....	36	Spartanburg.....	1,002
Total.....	103	Woodruff.....	20
McCormick:		Miscellaneous.....	137
McCormick.....	24	Total.....	1,178
Miscellaneous.....	10	Sumter:	
Total.....	34	Sumter.....	362
Marion:		Miscellaneous.....	36
Marion.....	90	Total.....	398
Mullins.....	50	Union:	
Miscellaneous.....	10	Buffalo.....	2
Total.....	150	Jonesville.....	5
Marlboro:		Lockhart.....	14
Bennettsville.....	114	Union.....	109
Ohio.....	27	Miscellaneous.....	6
McColl.....	29	Total.....	136
Miscellaneous.....	13	Williamsburg:	
Total.....	183	Kingstree.....	56
Newberry:		Miscellaneous.....	23
Newberry.....	140	Total.....	79
Whitmire.....	23	York:	
Miscellaneous.....	36	Clover.....	20
Total.....	199	Fort Mill.....	18
Oconee:		Rock Hill.....	201
Newry.....	3	York.....	53
Seneca.....	38	Miscellaneous.....	13
Walhalla.....	24	Total.....	305
Westminster.....	11	Miscellaneous for State; Residents of	
Miscellaneous.....	18	other States.....	204
Total.....	94	State total.....	13,725

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

SOUTH DAKOTA

County and city	Number of returns	County and city	Number of returns
Aurora:		Corson:	
Plankinton.....	27	McIntosh.....	16
Miscellaneous.....	37	Miscellaneous.....	70
Total.....	64	Total.....	86
Beadle:		Custer: Miscellaneous.....	78
Huron.....	428	Davison:	
Miscellaneous.....	59	Mitchell.....	373
Total.....	487	Miscellaneous.....	21
Bennett: Miscellaneous.....	4	Total.....	394
Bon Homme:		Day:	
Scotland.....	27	Webster.....	65
Tyndall.....	43	Miscellaneous.....	49
Miscellaneous.....	54	Total.....	114
Total.....	124	Deuel:	
Brookings:		Clear Lake.....	25
Brookings.....	147	Miscellaneous.....	25
Elkton.....	22	Total.....	50
Miscellaneous.....	39	Dewey: Miscellaneous.....	56
Total.....	208	Douglas:	
Brown:		Armour.....	51
Aberdeen.....	895	Miscellaneous.....	45
Groton.....	30	Total.....	96
Miscellaneous.....	90	Edmunds:	
Total.....	1,015	Ipswich.....	31
Brule:		Miscellaneous.....	50
Chamberlain.....	58	Total.....	81
Kimball.....	29	Fall River:	
Miscellaneous.....	20	Edgemont.....	63
Total.....	107	Hot Springs.....	108
Buffalo: Miscellaneous.....	9	Miscellaneous.....	14
Butte:		Total.....	185
Belle Fourche.....	90	Faulk: Miscellaneous.....	61
Miscellaneous.....	43	Grant:	
Total.....	133	Milbank.....	62
Campbell: Miscellaneous.....	37	Miscellaneous.....	32
Charles Mix:		Total.....	94
Geddes.....	31	Gregory: Miscellaneous.....	58
Lake Andes.....	34	Haakon:	
Platte.....	40	Phillip.....	27
Wagner.....	72	Miscellaneous.....	34
Miscellaneous.....	12	Total.....	61
Total.....	189	Hamlin: Miscellaneous.....	43
Clark:		Hand:	
Clark.....	55	Miller.....	64
Miscellaneous.....	66	Miscellaneous.....	5
Total.....	121	Total.....	69
Clay:		Hanson:	
Vermilion.....	97	Alexandria.....	30
Miscellaneous.....	50	Miscellaneous.....	15
Total.....	147	Total.....	45
Codington:		Harding: Miscellaneous.....	45
Watertown.....	504		
Miscellaneous.....	23		
Total.....	527		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

SOUTH DAKOTA—Continued

County and city	Number of returns	County and city	Number of returns
Hughes:		Meade:	
Pierre.....	150	Sturgis.....	53
Miscellaneous.....	36	Miscellaneous.....	58
Total.....	186	Total.....	111
Hutchinson:		Mellette: Miscellaneous.....	11
Parkston.....	27	Miner:	
Tripp.....	31	Howard.....	44
Miscellaneous.....	59	Miscellaneous.....	30
Total.....	117	Total.....	74
Hyde:		Minnehaha:	
Highmore.....	47	Dell Rapids.....	65
Miscellaneous.....	2	Sioux Falls.....	1,552
Total.....	49	Miscellaneous.....	122
Jackson: Miscellaneous.....	33	Total.....	1,739
Jerauld:		Moody:	
Wessington Springs.....	20	Flandreau.....	70
Miscellaneous.....	11	Miscellaneous.....	23
Total.....	31	Total.....	93
Jones: Miscellaneous.....	37	Pennington:	
Kingsbury:		Rapid City.....	305
Arlington.....	24	Miscellaneous.....	45
De Smet.....	29	Total.....	350
Lake Preston.....	35	Perkins:	
Miscellaneous.....	58	Lemmon.....	59
Total.....	146	Miscellaneous.....	40
Lake:		Total.....	99
Madison.....	164	Potter:	
Miscellaneous.....	38	Gettysburg.....	57
Total.....	202	Miscellaneous.....	31
Lawrence:		Total.....	88
Deadwood.....	124	Roberts:	
Lead.....	264	Sisseton.....	37
Spearfish.....	62	Miscellaneous.....	43
Miscellaneous.....	36	Total.....	80
Total.....	486	Sanborn:	
Lincoln:		Woonsocket.....	30
Canton.....	72	Miscellaneous.....	22
Lennox.....	23	Total.....	52
Miscellaneous.....	49	Shannon: Miscellaneous.....	5
Total.....	144	Spink:	
Lyman: Miscellaneous.....	42	Redfield.....	138
McCook:		Miscellaneous.....	119
Bridgewater.....	19	Total.....	257
Salem.....	30	Stanley:	
Miscellaneous.....	29	Fort Pierre.....	24
Total.....	78	Miscellaneous.....	6
McPherson:		Total.....	30
Eureka.....	29	Sully: Miscellaneous.....	64
Miscellaneous.....	14	Todd: Miscellaneous.....	12
Total.....	43	Tripp:	
Marshall:		Winner.....	88
Britton.....	38	Miscellaneous.....	56
Miscellaneous.....	49	Total.....	144
Total.....	87		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

SOUTH DAKOTA--Continued

County and city	Number of returns	County and city	Number of returns
Turner:		Washabaugh: Miscellaneous.....	1
Centerville.....	63	Washington: Miscellaneous.....	2
Parker.....	47		
Miscellaneous.....	73	Yankton:	
Total.....	183	Yankton.....	218
Union:		Miscellaneous.....	35
Beresford.....	59	Total.....	253
Elk Point.....	33		
Miscellaneous.....	21	Ziebach: Miscellaneous.....	19
Total.....	113		
Walworth:		Miscellaneous for State: Residents of other States.....	158
Mobridge.....	155		
Miscellaneous.....	47	State total.....	10,649
Total.....	202		

TENNESSEE

Anderson:		Chester:	
Briceville.....	2	Henderson.....	16
Clinton.....	50	Miscellaneous.....	1
Coal Creek.....	13	Total.....	17
Miscellaneous.....	13	Claiborne: Miscellaneous.....	31
Total.....	78		
Bedford:		Coeke:	
Shelbyville.....	73	Newport.....	84
Miscellaneous.....	23	Miscellaneous.....	9
Total.....	96	Total.....	93
Penton: Miscellaneous.....	7	Coffee:	
Bledsoe: Miscellaneous.....	7	Manchester.....	10
		Tullahoma.....	80
Blount:		Total.....	90
Alcoa.....	21	Crockett:	
Maryville.....	133	Bells.....	15
Miscellaneous.....	15	Miscellaneous.....	22
Total.....	169	Total.....	37
Bradley:		Cumberland: Miscellaneous.....	23
Cleveland.....	161		
Miscellaneous.....	11	Davidson:	
Total.....	172	Goodlettsville.....	11
Campbell:		Nashville.....	7,393
Jellico.....	63	Old Hickory.....	90
Lafollette.....	26	Miscellaneous.....	65
Miscellaneous.....	23	Total.....	7,559
Total.....	112		
Cannon: Miscellaneous.....	4	Decatur: Miscellaneous.....	4
Carroll:		De Kalb: Miscellaneous.....	10
Huntingdon.....	17		
McKenzie.....	41	Dickson:	
Miscellaneous.....	20	Dickson.....	48
Total.....	78	Miscellaneous.....	8
Carter:		Total.....	56
Elizabethton.....	80	Dyer:	
Miscellaneous.....	11	Dyersburg.....	184
Total.....	91	Newbern.....	27
Cheatham: Miscellaneous.....	13	Miscellaneous.....	8
		Total.....	219

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

TENNESSEE—Continued

County and city	Number of returns	County and city	Number of returns
Fayette:		Henderson:	
Somerville.....	19	Lexington.....	23
Miscellaneous.....	48	Miscellaneous.....	2
Total.....	67	Total.....	30
Fentress: Miscellaneous.....	25	Henry:	
Franklin:		Paris.....	171
Winchester.....	48	Miscellaneous.....	8
Miscellaneous.....	104	Total.....	179
Total.....	152	Hickman: Miscellaneous.....	28
Gibson:		Houston: Miscellaneous.....	3
Dyer.....	13	Humphreys:	
Humboldt.....	93	Waverly.....	23
Milan.....	48	Miscellaneous.....	15
Trenton.....	36	Total.....	38
Miscellaneous.....	10	Jackson: Miscellaneous.....	6
Total.....	200	Jefferson:	
Giles:		Jefferson City.....	21
Putnisk.....	80	Miscellaneous.....	32
Miscellaneous.....	7	Total.....	53
Total.....	87	Johnson: Miscellaneous.....	11
Grainger: Miscellaneous.....	7	Knox:	
Greene:		Knoxville.....	3,498
Greeneville.....	98	Mascot.....	21
Miscellaneous.....	10	Miscellaneous.....	102
Total.....	108	Total.....	3,621
Grundy:		Lake:	
Tracy City.....	22	Tiptonville.....	27
Miscellaneous.....	11	Miscellaneous.....	23
Total.....	33	Total.....	55
Hamblen:		Lauderdale:	
Morristown.....	150	Halls.....	19
Miscellaneous.....	2	Ripley.....	95
Total.....	152	Miscellaneous.....	18
Hamilton:		Total.....	132
Alton Park.....	12	Lawrence:	
Chattanooga.....	4,315	Lawrenceburg.....	43
St. Elmo.....	67	Miscellaneous.....	26
Soddy.....	14	Total.....	69
Miscellaneous.....	172	Lewis: Miscellaneous.....	8
Total.....	4,580	Lincoln:	
Hancock: Miscellaneous.....	1	Fayetteville.....	102
Hardeman:		Miscellaneous.....	20
Bolivar.....	23	Total.....	122
Miscellaneous.....	20	Loudon:	
Total.....	43	Lenoir City.....	65
Hardin: Miscellaneous.....	26	Loudon.....	20
Hawkins:		Miscellaneous.....	3
Bullsgap.....	15	Total.....	88
Rogersville.....	37	McMinn:	
Miscellaneous.....	18	Athens.....	68
Total.....	70	Englewood.....	4
Haywood:		Etowah.....	93
Brownsville.....	96	Miscellaneous.....	6
Miscellaneous.....	9	Total.....	171
Total.....	105	McNairy: Miscellaneous.....	8
		Macon: Miscellaneous.....	6

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

TENNESSEE—Continued

County and city	Number of returns	County and city	Number of returns
Madison:		Rhea:	
Jackson.....	684	Dayton.....	41
Miscellaneous.....	31	Spring City.....	6
		Miscellaneous.....	5
Total.....	715	Total.....	52
Marion:		Roane:	
South Pittsburg.....	46	Harriman.....	96
Whitwell.....	8	Rockwood.....	71
Miscellaneous.....	20	Miscellaneous.....	15
Total.....	74	Total.....	182
Marshall:		Robertson:	
Chapel Hill.....	3	Springfield.....	130
Lewisburg.....	56	Miscellaneous.....	33
Miscellaneous.....	2	Total.....	163
Total.....	61	Rutherford:	
Maury:		Murfreesboro.....	213
Columbia.....	272	Miscellaneous.....	20
Mount Pleasant.....	66	Total.....	233
Miscellaneous.....	28	Scott: Miscellaneous	46
Total.....	366	Sequatchie: Dunlap	1
Meigs: Miscellaneous	3	Sevier: Miscellaneous	11
Monroe:		Shelby:	
Sweetwater.....	52	Binghamton.....	3
Tellico Plains.....	3	Memphis.....	10,787
Miscellaneous.....	11	Miscellaneous.....	233
Total.....	66	Total.....	11,023
Montgomery:		Smith: Miscellaneous	14
Clarksville.....	332	Stewart: Miscellaneous	14
Miscellaneous.....	2	Sullivan:	
Total.....	334	Bristol.....	332
Moore: Miscellaneous	2	Kingsport.....	278
Morgan:		Miscellaneous.....	9
Oakdale.....	24	Total.....	619
Petros.....	2	Sumner:	
Miscellaneous.....	16	Gallatin.....	71
Total.....	42	Miscellaneous.....	27
Obion:		Total.....	98
Obion.....	11	Tipton:	
Union City.....	112	Covington.....	81
Miscellaneous.....	18	Miscellaneous.....	15
Total.....	141	Total.....	96
Overton:		Trousdale: Hartsville	19
Livingston.....	23	Union: Erwin	135
Miscellaneous.....	12	Van Buren: Miscellaneous	1
Total.....	35	Warren:	
Perry: Miscellaneous	6	McMinnville.....	54
Polk:		Miscellaneous.....	4
Copperhill.....	52	Total.....	58
Miscellaneous.....	50	Washington:	
Total.....	102	Johnson City.....	575
Putnam:		Miscellaneous.....	38
Cookeville.....	65	Total.....	613
Monterey.....	22	Wayne: Miscellaneous	8
Miscellaneous.....	7		
Total.....	94		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

TENNESSEE—Continued

County and city	Number of returns	County and city	Number of returns
Weakley:		Williamson:	
Dresden.....	10	Franklin.....	145
Greenfield.....	17	Miscellaneous.....	19
Martin.....	57	Total.....	164
Miscellaneous.....	8		
Total.....	92	Wilson:	
White:		Lebanon.....	65
Sparta.....	24	Miscellaneous.....	7
Miscellaneous.....	10	Total.....	72
Total.....	34	State total.....	35, 039

TEXAS

Anderson:		Bell:	
Elkhart.....	6	Bartlett.....	74
Palestine.....	400	Belton.....	118
Miscellaneous.....	29	Killeen.....	15
Total.....	435	Rogers.....	27
Andrews: Miscellaneous.....	5	Temple.....	593
Angelina:		Miscellaneous.....	59
Kelbys.....	23	Total.....	886
Lufkin.....	243	Bexar:	
Miscellaneous.....	40	Fort Sam Houston.....	71
Total.....	306	San Antonio.....	8, 079
Aransas: Rockport.....	29	Miscellaneous.....	69
Archer: Miscellaneous.....	135	Total.....	8, 219
Armstrong: Miscellaneous.....	58	Blanco: Miscellaneous.....	19
Atascosa:		Borden: Miscellaneous.....	6
Pleasanton.....	16	Bosque:	
Miscellaneous.....	61	Clifton.....	38
Total.....	77	Meridian.....	11
Austin:		Walnut Springs.....	6
Bellville.....	98	Miscellaneous.....	23
Sealy.....	62	Total.....	78
Wallis.....	24	Bowie:	
Miscellaneous.....	28	Texarkana.....	472
Total.....	212	Miscellaneous.....	56
Bandera: Miscellaneous.....	19	Total.....	528
Bastrop:		Brazoria:	
Bastrop.....	48	Alvin.....	49
Elgin.....	73	Angleton.....	31
Smithville.....	103	Damon.....	21
Miscellaneous.....	25	Freeport.....	155
Total.....	249	Velasco.....	19
Baylor:		West Columbia.....	58
Seymour.....	100	Miscellaneous.....	56
Miscellaneous.....	3	Total.....	389
Total.....	103	Brazos:	
Bee:		Bryan.....	291
Beeville.....	143	Miscellaneous.....	32
Miscellaneous.....	27	Total.....	323
Total.....	170	Brewster:	
		Alpine.....	93
		Miscellaneous.....	44
		Total.....	137

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Briscoe: Miscellaneous.....	33	Coke: Miscellaneous.....	46
Brooks: Falfurrias.....	51		
Brown:		Coleman:	
Brownwood.....	449	Coleman.....	271
Miscellaneous.....	42	Santa Anna.....	55
Total.....	491	Miscellaneous.....	29
Burleson:		Total.....	355
Caldwell.....	82	Collin:	
Somerville.....	30	Celina.....	11
Miscellaneous.....	17	Farmersville.....	33
Total.....	129	McKinney.....	190
Burnet: Miscellaneous.....	54	Plano.....	46
		Miscellaneous.....	58
Caldwell:		Total.....	338
Lockhart.....	245	Collinsworth:	
Luling.....	211	Wellington.....	102
Miscellaneous.....	94	Miscellaneous.....	11
Total.....	550	Total.....	113
Calhoun:		Colorado:	
Port Lavaca.....	32	Columbus.....	73
Miscellaneous.....	11	Eagle Lake.....	95
Total.....	43	Weimar.....	65
Callahan:		Miscellaneous.....	46
Baird.....	66	Total.....	279
Miscellaneous.....	98	Comal:	
Total.....	164	New Braunfels.....	264
Cameron:		Miscellaneous.....	7
Brownsville.....	505	Total.....	271
Harlingen.....	322	Comanche:	
San Benito.....	269	Comanche.....	36
Miscellaneous.....	98	De Leon.....	33
Total.....	1,194	Miscellaneous.....	7
Camp:		Total.....	76
Pittsburg.....	36	Concho: Miscellaneous.....	70
Miscellaneous.....	3		
Total.....	39	Cooke:	
Carson: Miscellaneous.....	195	Gainesville.....	237
		Miscellaneous.....	20
Cass:		Total.....	257
Atlanta.....	47	Coryell:	
Miscellaneous.....	28	Gatesville.....	61
Total.....	75	Miscellaneous.....	17
Castro: Miscellaneous.....	16	Total.....	78
Chambers: Miscellaneous.....	63	Cottle:	
Cherokee:		Paducah.....	72
Aito.....	16	Miscellaneous.....	2
Jacksonville.....	212	Total.....	74
Rusk.....	39	Crane: Miscellaneous.....	60
Miscellaneous.....	16	Crockett: Ozona.....	106
Total.....	283		
Childress:		Crosby:	
Childress.....	226	Ralls.....	25
Miscellaneous.....	14	Miscellaneous.....	46
Total.....	240	Total.....	72
Clay:		Culberson: Miscellaneous.....	24
Henrietta.....	83		
Miscellaneous.....	77	Dallam:	
Total.....	160	Dalhart.....	152
		Miscellaneous.....	11
		Total.....	163

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Dallas:		Ector:	
Dallas.....	15,238	Odessa.....	123
Garland.....	30	Miscellaneous.....	1
Grand Prairie.....	18	Total.....	124
Lancaster.....	39	Edwards: Miscellaneous.....	135
Miscellaneous.....	77		
Total.....	15,402	Ellis:	
Dawson:		Ennis.....	150
Lamesa.....	84	Ferris.....	34
Miscellaneous.....	6	Italy.....	37
Total.....	90	Midlothian.....	13
Deaf Smith:		Waxahachie.....	232
Hereford.....	75	Miscellaneous.....	79
Miscellaneous.....	3	Total.....	545
Total.....	78	El Paso:	
Delta:		El Paso.....	3,463
Cooper.....	43	Fort Bliss.....	43
Miscellaneous.....	10	Miscellaneous.....	168
Total.....	53	Total.....	3,674
Denton:		Erath:	
Denton.....	209	Dublin.....	33
Pilot Point.....	16	Stephenville.....	63
Sanger.....	19	Thurber.....	35
Miscellaneous.....	51	Miscellaneous.....	4
Total.....	295	Total.....	135
De Witt:		Falls:	
Cuero.....	154	Lott.....	38
Yorktown.....	92	Marlin.....	156
Miscellaneous.....	41	Rosebud.....	96
Total.....	287	Miscellaneous.....	40
Dickens:		Total.....	330
Spur.....	69	Fannin:	
Miscellaneous.....	4	Bonham.....	110
Total.....	73	Honey Grove.....	30
Dimmit:		Ladonia.....	10
Asherton.....	20	Leonard.....	20
Miscellaneous.....	57	Miscellaneous.....	28
Total.....	77	Total.....	198
Donley:		Fayette:	
Clarendon.....	185	Flatonina.....	47
Miscellaneous.....	30	La Grange.....	75
Total.....	215	Schulenburg.....	86
Duval:		Miscellaneous.....	76
San Diego.....	39	Total.....	284
Miscellaneous.....	33	Fisher:	
Total.....	72	Rotan.....	48
Eastland:		Miscellaneous.....	13
Cisco.....	281	Total.....	61
Desdemona.....	18	Floyd:	
Eastland.....	234	Floydada.....	76
Gorman.....	25	Lockney.....	25
Olden.....	22	Miscellaneous.....	5
Ranger.....	212	Total.....	106
Rising Star.....	57	Foard:	
Miscellaneous.....	16	Crowell.....	56
Total.....	865	Miscellaneous.....	8
		Total.....	64

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Fort Bend:		Gregg:	
Richmond.....	99	Longview.....	209
Rosenberg.....	103	Miscellaneous.....	14
Sugarland.....	60	Total.....	223
Miscellaneous.....	117		
Total.....	379	Grimes:	
Franklin:		Navasota.....	155
Mount Vernon.....	20	Miscellaneous.....	53
Miscellaneous.....	1	Total.....	208
Total.....	21	Guadalupe:	
Freestone:		Marion.....	14
Teague.....	84	Seguin.....	217
Wortham.....	52	Miscellaneous.....	57
Miscellaneous.....	45	Total.....	288
Total.....	181	Hale:	
Frio:		Plainview.....	276
Pearsall.....	46	Miscellaneous.....	46
Miscellaneous.....	25	Total.....	322
Total.....	71	Hall:	
Gaines: Miscellaneous.....	6	Memphis.....	223
		Miscellaneous.....	58
Galveston:		Total.....	281
Galveston.....	3,068	Hamilton:	
League City.....	22	Hamilton.....	39
Texas City.....	97	Hico.....	13
Miscellaneous.....	67	Miscellaneous.....	1
Total.....	3,254	Total.....	53
Garza:		Hansford: Miscellaneous.....	83
Post.....	50		
Miscellaneous.....	7	Hardeman:	
Total.....	57	Chillicothe.....	79
Gillespie:		Quanah.....	189
Fredericksburg.....	121	Miscellaneous.....	9
Miscellaneous.....	33	Total.....	277
Total.....	154	Hardin:	
Glasscock: Miscellaneous.....	16	Grayburg.....	6
		Saratoga.....	18
Goliad:		Silsbee.....	80
Goliad.....	47	Sour Lake.....	88
Miscellaneous.....	21	Miscellaneous.....	24
Total.....	68	Total.....	216
Gonzales:		Harris:	
Gonzales.....	163	Goose Creek.....	223
Nixon.....	16	Harrisburg.....	19
Miscellaneous.....	91	Houston.....	14,125
Total.....	270	Humble.....	73
		Miscellaneous.....	375
Gray:		Total.....	14,815
Pampa.....	479	Harrison:	
Miscellaneous.....	86	Marshall.....	451
Total.....	565	Miscellaneous.....	99
Grayson:		Total.....	550
Denison.....	388	Hartley: Miscellaneous.....	14
Sherman.....	484		
Van Alstyne.....	25	Haskell:	
Whitesboro.....	15	Haskell.....	48
Whitewright.....	32	Miscellaneous.....	7
Miscellaneous.....	41	Total.....	55
Total.....	985		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Hays:		Jack:	
San Marcos.....	227	Jacksboro.....	52
Miscellaneous.....	31	Miscellaneous.....	77
Total.....	258	Total.....	129
Hemphill:		Jackson:	
Canadian.....	141	Edna.....	57
Miscellaneous.....	6	Miscellaneous.....	28
Total.....	147	Total.....	85
Henderson:		Jasper:	
Athens.....	76	Jasper.....	72
Miscellaneous.....	26	Kirbyville.....	22
Total.....	102	Miscellaneous.....	16
Hidalgo:		Total.....	110
Donna.....	89	Jeff Davis: Miscellaneous.....	33
Edinburg.....	125	Jefferson:	
McAllen.....	245	Beaumont.....	2,312
Mercedes.....	179	Nederland.....	46
Mission.....	149	Port Arthur.....	1,411
Pharr.....	50	Port Neches.....	55
San Juan.....	40	Miscellaneous.....	51
Miscellaneous.....	147	Total.....	3,876
Total.....	1,024	Jim Hogg: Miscellaneous.....	81
Hill:		Jim Wells:	
Hillsboro.....	168	Alice.....	92
Hubbard.....	46	Miscellaneous.....	23
Itasca.....	36	Total.....	115
Whitney.....	12	Johnson:	
Miscellaneous.....	67	Alvarado.....	27
Total.....	329	Cleburne.....	286
Hockley: Miscellaneous.....	2	Grandview.....	23
Hood:		Miscellaneous.....	24
Granbury.....	17	Total.....	360
Miscellaneous.....	6	Jones:	
Total.....	23	Anson.....	61
Hopkins:		Hamlin.....	98
Sulphur Springs.....	109	Stamford.....	146
Miscellaneous.....	19	Miscellaneous.....	13
Total.....	128	Total.....	318
Houston:		Karnes:	
Crockett.....	93	Karnes City.....	27
Miscellaneous.....	42	Kenedy.....	109
Total.....	135	Runge.....	44
Howard:		Miscellaneous.....	38
Big Springs.....	465	Total.....	218
Miscellaneous.....	43	Kaufman:	
Total.....	508	Forney.....	46
Hudspeth: Miscellaneous.....	34	Kaufman.....	51
Hunt:		Kemp.....	10
Celeste.....	3	Mabank.....	13
Commerce.....	44	Terrell.....	190
Greenville.....	316	Miscellaneous.....	13
Lone Oak.....	4	Total.....	323
Wolf City.....	9	Kendall:	
Miscellaneous.....	17	Boerne.....	49
Total.....	393	Comfort.....	43
Hutchinson: Miscellaneous.....	444	Miscellaneous.....	3
Irion: Miscellaneous.....	44	Total.....	95

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Kenedy: Miscellaneous.....	6	Limestone:	
Kent: Miscellaneous.....	7	Coolidge.....	27
Kerr:		Groesbeck.....	98
Kerrville.....	283	Kosse.....	20
Legion.....	30	Mexia.....	316
Miscellaneous.....	25	Thorton.....	23
Total.....	338	Miscellaneous.....	18
Kimble: Miscellaneous.....	79	Total.....	502
King: Miscellaneous.....	4	Lipscomb: Miscellaneous.....	60
Kinney:		Live Oak: Miscellaneous.....	41
Brackettville.....	60	Llano:	
Miscellaneous.....	11	Llano.....	63
Total.....	71	Miscellaneous.....	3
Kleberg:		Total.....	66
Kingsville.....	202	Loving: Miscellaneous.....	3
Miscellaneous.....	5	Lubbock:	
Total.....	207	Lubbock.....	471
Knox: Miscellaneous.....	107	Slaton.....	74
Lamar:		Miscellaneous.....	23
Paris.....	486	Total.....	568
Miscellaneous.....	31	Lynn: Miscellaneous.....	40
Total.....	517	McCulloch:	
Lamb: Miscellaneous.....	63	Brady.....	166
Lampasas:		Miscellaneous.....	36
Lampasas.....	76	Total.....	202
Miscellaneous.....	5	McLennan:	
Total.....	81	McGregor.....	35
La Salle:		Mart.....	86
Cotulla.....	31	Moody.....	29
Miscellaneous.....	17	Waco.....	1,767
Total.....	48	West.....	69
Lavaca:		Miscellaneous.....	43
Hallettsville.....	73	Total.....	2,029
Moulton.....	27	McMullen: Miscellaneous.....	2
Shiner.....	63	Madison:	
Yoakum.....	131	Madisonville.....	28
Miscellaneous.....	2	Miscellaneous.....	5
Total.....	296	Total.....	33
Lee:		Marion:	
Giddings.....	36	Jefferson.....	39
Miscellaneous.....	11	Miscellaneous.....	4
Total.....	47	Total.....	43
Leon:		Martin: Stanton.....	44
Oakwood.....	19	Mason:	
Miscellaneous.....	17	Mason.....	92
Total.....	36	Miscellaneous.....	7
Liberty:		Total.....	99
Cleveland.....	41	Matagorda:	
Daisetta.....	49	Bay City.....	153
Dayton.....	39	Gulf.....	96
Hull.....	20	Palacios.....	32
Liberty.....	95	Miscellaneous.....	79
Miscellaneous.....	33	Total.....	360
Total.....	277	Maverick: Eagle Pass.....	156

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Medina:		Newton:	
Hondo.....	68	Wiergate.....	14
Miscellaneous.....	55	Miscellaneous.....	19
Total.....	123	Total.....	33
Menard:		Nolan:	
Menard.....	107	Roscoe.....	14
Miscellaneous.....	6	Sweetwater.....	242
Total.....	113	Miscellaneous.....	17
Midland:		Total.....	273
Midland.....	346	Nueces:	
Miscellaneous.....	1	Bishop.....	49
Total.....	347	Corpus Christi.....	737
Milam:		Robstown.....	152
Cameron.....	202	Miscellaneous.....	24
Rockdale.....	63	Total.....	962
Thorndale.....	13	Ochiltree:	
Miscellaneous.....	54	Perryton.....	131
Total.....	332	Miscellaneous.....	23
Mills:		Total.....	154
Goldthwaite.....	25	Oldham: Miscellaneous.....	24
Miscellaneous.....	6	Orange:	
Total.....	31	Orange.....	301
Mitchell:		Miscellaneous.....	38
Colorado.....	169	Total.....	339
Miscellaneous.....	32	Palo Pinto:	
Total.....	201	Mineral Wells.....	219
Montague:		Mingus.....	11
Bowie.....	59	Strawn.....	38
Nacona.....	101	Miscellaneous.....	26
Miscellaneous.....	32	Total.....	294
Total.....	192	Panola:	
Montgomery:		Carthage.....	31
Conroe.....	67	Miscellaneous.....	19
Fostoria.....	6	Total.....	50
Miscellaneous.....	36	Parker:	
Total.....	109	Weatherford.....	158
Moore: Miscellaneous.....	22	Miscellaneous.....	19
Morris:		Total.....	177
Daingerfield.....	7	Parmer: Miscellaneous.....	30
Miscellaneous.....	17	Pecos:	
Total.....	24	Fort Stockton.....	121
Motley: Miscellaneous.....	49	Miscellaneous.....	24
Nacogdoches:		Total.....	145
Cushing.....	1	Polk:	
Nacogdoches.....	172	Livingston.....	80
Miscellaneous.....	17	Miscellaneous.....	36
Total.....	190	Total.....	116
Navarro:		Potter:	
Corsicana.....	653	Amarillo.....	2,330
Kerens.....	45	Miscellaneous.....	2
Miscellaneous.....	114	Total.....	2,332
Total.....	812		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Presidio:		San Patricio:	
Marfa.....	140	Aransas Pass.....	48
Miscellaneous.....	23	Sinton.....	66
Total.....	163	Taft.....	103
		Miscellaneous.....	107
Rains: Miscellaneous.....	5	Total.....	324
Randall:		San Saba:	
Canyon.....	89	San Saba.....	54
Miscellaneous.....	3	Miscellaneous.....	5
Total.....	92	Total.....	59
Reagan: Miscellaneous.....	172	Schleicher: Miscellaneous.....	65
Real: Miscellaneous.....	22		
Red River:		Scurry:	
Annona.....	7	Snyder.....	80
Clarksville.....	65	Miscellaneous.....	4
Detroit.....	5	Total.....	84
Miscellaneous.....	30		
Total.....	107	Shackleford:	
Reeves:		Albany.....	141
Pecos.....	110	Miscellaneous.....	44
Toyah.....	14	Total.....	185
Miscellaneous.....	13		
Total.....	137	Shelby:	
Refugio: Miscellaneous.....	124	Center.....	64
Roberts: Miscellaneous.....	71	Timpson.....	31
		Miscellaneous.....	25
Robertson:		Total.....	120
Bremond.....	28	Sherman: Miscellaneous.....	27
Calvert.....	83		
Franklin.....	33	Smith:	
Hearne.....	83	Troup.....	29
Miscellaneous.....	18	Tyler.....	525
Total.....	245	Miscellaneous.....	49
		Total.....	603
Rockwall:		Somervell: Miscellaneous.....	9
Rockwall.....	13		
Royce City.....	22	Starr:	
Miscellaneous.....	5	Rio Grande.....	40
Total.....	40	Miscellaneous.....	21
Runnels:		Total.....	61
Ballinger.....	188	Stephens:	
Winters.....	61	Breckenridge.....	452
Miscellaneous.....	45	Caddo.....	20
Total.....	294	Miscellaneous.....	17
Rusk:		Total.....	489
Henderson.....	98	Sterling: Miscellaneous.....	57
Miscellaneous.....	7	Stonewall: Miscellaneous.....	18
Total.....	105	Sutton: Sonora.....	165
Sabine: Miscellaneous.....	27		
San Augustine:		Swisher:	
San Augustine.....	37	Tulia.....	98
Miscellaneous.....	1	Miscellaneous.....	4
Total.....	38	Total.....	102
San Jacinto: Miscellaneous.....	12	Tarrant:	
		Arlington.....	102
		Fort Worth.....	6,286
		Miscellaneous.....	91
		Total.....	6,479

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Taylor:		Victoria:	
Abilene.....	1,070	Victoria.....	322
Merkel.....	64	Miscellaneous.....	22
Miscellaneous.....	24	Total.....	344
Total.....	1,158	Walker:	
Terrell:		Huntsville.....	114
Sanderson.....	61	Miscellaneous.....	22
Miscellaneous.....	24	Total.....	136
Total.....	85	Waller:	
Terry: Miscellaneous.....	31	Hempstead.....	39
Throckmorton: Miscellaneous.....	32	Miscellaneous.....	28
Titus:		Total.....	67
Mount Pleasant.....	43	Ward: Miscellaneous.....	114
Miscellaneous.....	2	Washington:	
Total.....	45	Brenham.....	292
Tom Green:		Miscellaneous.....	64
San Angelo.....	1,147	Total.....	356
Miscellaneous.....	53	Webb:	
Total.....	1,200	Laredo.....	660
Travis:		Mirando City.....	57
Austin.....	1,669	Miscellaneous.....	32
Manor.....	19	Total.....	749
Miscellaneous.....	30	Wharton:	
Total.....	1,718	El Campo.....	124
Trinity:		Wharton.....	150
Groveton.....	42	Miscellaneous.....	198
Trinity.....	55	Total.....	472
Miscellaneous.....	1	Wheeler:	
Total.....	98	Shamrock.....	161
Tyler:		Miscellaneous.....	81
Woodville.....	20	Total.....	242
Miscellaneous.....	29	Wichita:	
Total.....	49	Burkburnett.....	146
Upshur:		Electra.....	265
Gilmer.....	51	Iowa Park.....	109
Miscellaneous.....	11	Wichita Falls.....	2,717
Total.....	62	Miscellaneous.....	6
Upton: Miscellaneous.....	301	Total.....	3,243
Uvalde:		Wilbarger:	
Sabinal.....	37	Vernon.....	437
Uvalde.....	193	Miscellaneous.....	29
Miscellaneous.....	32	Total.....	466
Total.....	262	Willacy: Miscellaneous.....	70
Val Verde:		Williamson:	
Del Rio.....	398	Georgetown.....	121
Miscellaneous.....	83	Granger.....	45
Total.....	481	Taylor.....	311
Van Zandt:		Miscellaneous.....	98
Grand Saine.....	16	Total.....	575
Wills Point.....	47	Wilson:	
Miscellaneous.....	20	Floresville.....	47
Total.....	83	Miscellaneous.....	29
		Total.....	76

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Winkler: Miscellaneous.....	246	Yoakum: Miscellaneous.....	13
Wise:		Young:	
Alvord.....	10	Blissville.....	31
Bridgeport.....	13	Graham.....	197
Chico.....	5	New Castle.....	16
Decatur.....	2	Olney.....	156
Miscellaneous.....	14	South Bend.....	19
Total.....	44	Miscellaneous.....	19
Wood:		Total.....	438
Alba.....	10	Zapata: Miscellaneous.....	5
Mineola.....	65	Zavala: Miscellaneous.....	58
Winnsboro.....	36		
Miscellaneous.....	3	State total.....	112, 273
Total.....	114		

UTAH

Beaver:		Garfield:	
Beaver.....	14	Escalante.....	3
Milford.....	80	Panguitch.....	15
Miscellaneous.....	3	Miscellaneous.....	2
Total.....	97	Total.....	20
Boxelder:		Grand: Miscellaneous.....	55
Brigham City.....	101	Iron:	
Tremonton.....	51	Cedar City.....	91
Miscellaneous.....	76	Parowan.....	10
Total.....	228	Miscellaneous.....	6
Cache:		Total.....	107
Hyrum.....	21	Juab:	
Lewiston.....	12	Eureka.....	120
Logan.....	239	Nephel.....	39
Providence.....	10	Miscellaneous.....	52
Richmond.....	14	Total.....	211
Smithfield.....	21	Kane:	
Wellsville.....	11	Kanab.....	9
Miscellaneous.....	30	Miscellaneous.....	11
Total.....	358	Total.....	20
Carbon:		Millard:	
Castle Gate.....	57	Delta.....	27
Helper.....	152	Fillmore.....	16
Hiawatha.....	69	Miscellaneous.....	37
Price.....	183	Total.....	80
Sunnyside.....	46	Morgan: Miscellaneous.....	13
Miscellaneous.....	331	Piute: Miscellaneous.....	8
Total.....	838	Rich: Miscellaneous.....	22
Daggett: Miscellaneous.....	2	Salt Lake:	
Davis:		Bingham Canyon.....	868
Bountiful.....	28	Garfield.....	72
Farmington.....	19	Magna.....	118
Miscellaneous.....	108	Midvale.....	36
Total.....	155	Murray.....	96
Duchesne:		Salt Lake City.....	6, 502
Roosevelt.....	16	Sandy.....	27
Miscellaneous.....	21	Miscellaneous.....	65
Total.....	37	Total.....	7, 784
Emery:		San Juan: Miscellaneous.....	5
Huntington.....	3		
Miscellaneous.....	65		
Total.....	68		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

UTAH—Continued

County and city	Number of returns	County and city	Number of returns
Sanpete:		Utah:	
Ephraim.....	25	American Fork.....	48
Fairview.....	10	Lehi.....	16
Fountain Green.....	43	Payson.....	19
Gunnison.....	18	Pleasant Grove.....	17
Manti.....	45	Provo.....	311
Moroni.....	8	Spanish Fork.....	27
Mount Pleasant.....	35	Springville.....	31
Spring City.....	2	Miscellaneous.....	54
Miscellaneous.....	9	Total.....	523
Total.....	195		
Sevier:		Wasatch:	
Monroe.....	2	Heber City.....	52
Richfield.....	74	Miscellaneous.....	45
Salina.....	20	Total.....	97
Miscellaneous.....	12		
Total.....	108	Washington:	
Summit:		Hurricane.....	3
Park City.....	193	St. George.....	15
Miscellaneous.....	45	Miscellaneous.....	15
Total.....	238	Total.....	33
Tooele:		Wayne: Miscellaneous.....	7
Grantsville.....	10	Weber:	
Tooele.....	162	Ogden City.....	1,590
Miscellaneous.....	66	Miscellaneous.....	25
Total.....	238	Total.....	1,615
Uintah:		State total.....	13,262
Vernal.....	75		
Miscellaneous.....	25		
Total.....	100		

VERMONT

Addison:		Chittenden—Continued.	
Bristol.....	35	Jericho.....	9
Ferrisburg.....	9	Milton.....	11
Middlebury.....	138	Richmond.....	20
New Haven.....	4	Shelburne.....	28
Vergennes.....	49	Winooski.....	74
Miscellaneous.....	40	Miscellaneous.....	34
Total.....	275	Total.....	1,444
Bennington:		Essex:	
Arlington.....	31	Canaan.....	8
Bennington.....	532	Concord.....	2
Dorset.....	25	Island Pond.....	39
Manchester.....	77	Lunenburg.....	6
Pownal.....	9	Miscellaneous.....	36
Readsboro.....	19	Total.....	91
Shaftsbury.....	9	Franklin:	
Miscellaneous.....	16	Berkshire.....	7
Total.....	718	Enosburg.....	25
Caledonia:		Fairfax.....	4
Barnet.....	26	Fairfield.....	5
Burke.....	10	Georgia.....	2
Danville.....	13	Highgate.....	6
Hardwick.....	75	Montgomery.....	3
Lyndon.....	75	Richford.....	44
Ryegate.....	19	St. Albans.....	416
St. Johnsbury.....	419	Sheldon.....	15
Miscellaneous.....	22	Swanton.....	48
Total.....	659	Miscellaneous.....	5
Chittenden:		Total.....	580
Burlington.....	1,187	Grand Isle:	
Charlotte.....	17	Alburt.....	27
Colchester.....	1	Miscellaneous.....	19
Essex.....	63	Total.....	46

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

VERMONT—Continued

County and city	Number of returns	County and city	Number of returns
Lamoille:		Rutland—Continued.	
Cambridge.....	6	West Rutland.....	45
Hyde Park.....	17	Miscellaneous.....	64
Johnson.....	15	Total.....	1,524
Morrisville.....	73	Washington:	
Stowe.....	18	Barre.....	719
Miscellaneous.....	18	Cabot.....	8
Total.....	147	Graniteville.....	31
Orange:		Montpelier.....	493
Bradford.....	23	Northfield.....	53
Chelsea.....	10	Waterbury.....	65
Newbury.....	14	Miscellaneous.....	63
Randolph.....	68	Total.....	1,462
Thetford.....	9	Windham:	
Wells River.....	20	Bellows Falls.....	242
Williamstown.....	7	Brattleboro.....	456
Miscellaneous.....	36	Westminster.....	7
Total.....	187	Wilmingtton.....	19
Orleans:		Miscellaneous.....	61
Barton.....	39	Total.....	785
Craftsbury.....	14	Windsor:	
Derby.....	41	Bethel.....	30
Newport.....	165	Cavendish.....	17
Orleans.....	44	Chester.....	35
Troy.....	26	Hartford.....	24
Miscellaneous.....	16	Hartland.....	13
Total.....	345	Ludlow.....	79
Rutland:		Norwich.....	19
Brandon.....	75	Quechee.....	17
Castleton.....	20	Rochester.....	14
Danby.....	16	Royalton.....	13
Fair Haven.....	112	Springfield.....	327
Pawlet.....	26	White River Junction.....	158
Pittsford.....	18	Wilder.....	13
Poultney.....	94	Windsor.....	207
Proctor.....	138	Woodstock.....	108
Rutland.....	892	Miscellaneous.....	57
Wallingford.....	24	Total.....	1,131
		State total.....	9,394

VIRGINIA

Accomac:		Appomattox: Miscellaneous.....	30
Chincoteague Island.....	16	Arlington:	
Onancock.....	34	Alexandria.....	1,063
Miscellaneous.....	143	Arlington.....	40
Total.....	193	Ballston.....	70
Albemarle:		Cherrydale.....	94
Charlottesville.....	626	Clarendon.....	243
Miscellaneous.....	127	East Falls Church.....	62
Total.....	753	Fort Myer.....	4
Alleghany:		Miscellaneous.....	87
Clifton Forge.....	373	Total.....	1,663
Covington.....	278	Augusta:	
Low Moor.....	5	Staunton.....	438
Miscellaneous.....	21	Waynesboro.....	127
Total.....	677	Miscellaneous.....	77
Amelia: Miscellaneous.....	24	Total.....	642
Amherst:		Bath:	
Madison Heights.....	16	Hot Springs.....	75
Miscellaneous.....	76	Miscellaneous.....	25
Total.....	92	Total.....	100

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Bedford:		Fauquier:	
Bedford.....	125	Warrenton.....	123
Miscellaneous.....	32	Miscellaneous.....	122
Total.....	157	Total.....	245
Bland: Miscellaneous.....	7	Floyd: Miscellaneous.....	5
Botetourt: Miscellaneous.....	72	Fluvanna: Miscellaneous.....	21
Brunswick:		Franklin:	
Lawrenceville.....	62	Rockymount.....	34
Miscellaneous.....	23	Miscellaneous.....	22
Total.....	85	Total.....	56
Buchanan: Miscellaneous.....	27	Frederick:	
Buckingham: Miscellaneous.....	14	Winchester.....	372
Campbell:		Miscellaneous.....	23
Altavista.....	55	Total.....	395
Lynchburg.....	1,653	Giles:	
Miscellaneous.....	30	Narrows.....	31
Total.....	1,738	Miscellaneous.....	59
Caroline: Miscellaneous.....	48	Total.....	90
Carroll:		Gloucester: Miscellaneous.....	43
Galex. (See Grayson County.)		Goehland: Miscellaneous.....	29
Miscellaneous.....	9	Grayson:	
Charles City: Miscellaneous.....	11	Fries.....	5
Charlotte: Miscellaneous.....	52	Galex.....	51
Chesterfield:		Miscellaneous.....	5
Etrick.....	18	Total.....	61
Miscellaneous.....	88	Greene: Miscellaneous.....	2
Total.....	106	Greensville:	
Clarke:		Emporia.....	118
Berryville.....	41	Miscellaneous.....	4
Miscellaneous.....	17	Total.....	122
Total.....	58	Halifax:	
Craig: Miscellaneous.....	6	South Boston.....	219
Culpeper:		Miscellaneous.....	71
Culpeper.....	79	Total.....	290
Miscellaneous.....	28	Hanover:	
Total.....	107	Ashland.....	93
Cumberland: Miscellaneous.....	7	Miscellaneous.....	63
Dickinson:		Total.....	156
Clincho.....	6	Henrico:	
Miscellaneous.....	25	Richmond.....	9,349
Total.....	31	Miscellaneous.....	147
Dinwiddie:		Total.....	9,496
Petersburg.....	876	Henry:	
Miscellaneous.....	22	Martinsville.....	183
Total.....	898	Miscellaneous.....	56
Elizabeth City:		Total.....	239
Hampton.....	410	Highland: Miscellaneous.....	2
Phoebe.....	70	Isle of Wight:	
Miscellaneous.....	51	Smithfield.....	27
Total.....	531	Miscellaneous.....	9
Essex: Miscellaneous.....	23	Total.....	36
Fairfax:			
Falls Church.....	58		
Miscellaneous.....	175		
Total.....	233		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
James City:		Nottoway:	
Toano.....	9	Blackstone.....	67
Williamsburg.....	142	Crewe.....	112
Miscellaneous.....	5	Miscellaneous.....	16
Total.....	156	Total.....	195
King and Queen: Miscellaneous.....	7	Orange:	
King George: Miscellaneous.....	21	Orange.....	59
King William:		Miscellaneous.....	42
West Point.....	47	Total.....	101
Miscellaneous.....	10	Page:	
Total.....	57	Luray.....	49
Lancaster: Miscellaneous.....	18	Shenandoah.....	49
Lee: Miscellaneous.....	55	Miscellaneous.....	3
Loudoun:		Total.....	101
Leesburg.....	85	Patrick: Miscellaneous.....	17
Miscellaneous.....	112	Pittsylvania:	
Total.....	197	Chatham.....	43
Louisa: Miscellaneous.....	45	Danville.....	881
Lunenburg:		Miscellaneous.....	61
Victoria.....	40	Total.....	985
Miscellaneous.....	36	Powhatan: Miscellaneous.....	15
Total.....	76	Prince Edward:	
Madison: Miscellaneous.....	20	Farmville.....	109
Mathews: Miscellaneous.....	29	Miscellaneous.....	24
Mecklenburg:		Total.....	133
Chase City.....	68	Prince George:	
South Hill.....	47	Hopewell.....	208
Miscellaneous.....	71	Miscellaneous.....	10
Total.....	186	Total.....	218
Middlesex: Miscellaneous.....	34	Prince William:	
Montgomery:		Manassas.....	54
Blacksburg.....	32	Quantico.....	34
Christiansburg.....	63	Miscellaneous.....	22
Radford.....	99	Total.....	110
Miscellaneous.....	24	Princess Anne: Miscellaneous.....	110
Total.....	218	Pulaski:	
Nansemond:		Pulaski.....	158
Suffolk.....	370	Miscellaneous.....	22
Miscellaneous.....	25	Total.....	180
Total.....	395	Rappahannock: Miscellaneous.....	20
Nelson: Miscellaneous.....	63	Richmond: Miscellaneous.....	25
New Kent: Miscellaneous.....	16	Roanoke:	
Norfolk:		Roanoke.....	2,947
Churchland.....	21	Salem.....	174
Norfolk.....	5,347	Vinton.....	56
Portsmouth.....	1,359	Miscellaneous.....	37
Miscellaneous.....	18	Total.....	3,214
Total.....	6,745	Rockbridge:	
Northampton:		Buena Vista.....	40
Cape Charles.....	108	Lexington.....	181
Miscellaneous.....	151	Miscellaneous.....	39
Total.....	259	Total.....	260
Northumberland:		Rockingham:	
Reedville.....	14	Harrisonburg.....	298
Miscellaneous.....	24	Miscellaneous.....	104
Total.....	38	Total.....	402

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Russell: Miscellaneous.....	68	Tazewell—Continued.	
Scott: Miscellaneous.....	21	Tazewell.....	118
Shenandoah:		Miscellaneous.....	59
Woodstock.....	44	Total.....	298
Miscellaneous.....	74		
Total.....	118	Warren:	
Smyth:		Front Royal.....	56
Marion.....	64	Miscellaneous.....	14
Saltville.....	40	Total.....	70
Miscellaneous.....	21		
Total.....	125	Warwick:	
Southampton:		Newport News.....	1, 029
Franklin.....	85	Miscellaneous.....	99
Miscellaneous.....	47	Total.....	1, 128
Total.....	132		
Spottsylvania:		Washington:	
Fredericksburg.....	270	Abingdon.....	67
Miscellaneous.....	5	Bristol.....	288
Total.....	275	Damascus.....	15
Stafford: Miscellaneous.....	7	Miscellaneous.....	53
Surry:		Total.....	423
Dendron.....	10	Westmoreland:	
Miscellaneous.....	8	Colonial Beach.....	11
Total.....	15	Miscellaneous.....	8
Sussex:		Total.....	19
Waverly.....	16	Wise:	
Miscellaneous.....	43	Appalachia.....	70
Total.....	59	Big Stone Gap.....	53
Tazewell:		Norton.....	97
Bluefield.....	43	Miscellaneous.....	100
Pocahontas.....	55	Total.....	320
Richlands.....	23	Wythe:	
		Wytheville.....	77
		Miscellaneous.....	43
		Total.....	120
		York: Miscellaneous.....	15
		State total.....	37, 619

WASHINGTON :

Adams:		Chelan—Continued.	
Ritzville.....	159	Wenatchee.....	1, 088
Miscellaneous.....	169	Miscellaneous.....	267
Total.....	328	Total.....	1, 582
Asotin:		Clallam:	
Clarkston.....	75	Fort Angeles.....	365
Miscellaneous.....	23	Miscellaneous.....	216
Total.....	98	Total.....	581
Benton:		Clarke:	
Kennewick.....	77	Camas.....	115
Prosser.....	66	Vancouver.....	456
Miscellaneous.....	45	Miscellaneous.....	105
Total.....	188	Total.....	676
Chelan:		Columbia:	
Cashmere.....	180	Dayton.....	178
Leavenworth.....	47	Miscellaneous.....	34
		Total.....	212

: Includes Alaska.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

WASHINGTON—Continued

County and city	Number of returns	County and city	Number of returns
Cowlitz:		Klickitat:	
Kalama.....	23	Goldendale.....	40
Kelso.....	162	Miscellaneous.....	132
Longview.....	431	Total.....	172
Miscellaneous.....	178		
Total.....	794	Lewis:	
Douglas:		Centralia.....	407
Waterville.....	60	Chehalis.....	288
Miscellaneous.....	57	Miscellaneous.....	232
Total.....	117	Total.....	927
Ferry: Miscellaneous.....	27		
Franklin:		Lincoln:	
Pasco.....	229	Davenport.....	69
Miscellaneous.....	111	Odessa.....	52
Total.....	340	Miscellaneous.....	363
Garfield:		Total.....	484
Pomeroy.....	294	Mason: Miscellaneous.....	283
Miscellaneous.....	10		
Total.....	304	Okanogan:	
Grant: Miscellaneous.....	138	Okanogan.....	66
Grays Harbor:		Oroville.....	30
Aberdeen.....	1,582	Miscellaneous.....	191
Cosmopolis.....	40	Total.....	287
Elma.....	89		
Hoquiam.....	891	Pacific:	
McCleary.....	31	Raymond.....	260
Montesano.....	137	South Bend.....	67
Miscellaneous.....	162	Miscellaneous.....	146
Total.....	2,632	Total.....	473
Island: Miscellaneous.....	17	Pend Oreille: Miscellaneous.....	120
Jefferson:			
Port Townsend.....	112	Pierce:	
Miscellaneous.....	81	Buckley.....	42
Total.....	193	Fort Lewis.....	34
King:		Puyallup.....	209
Auburn.....	180	Sumner.....	97
Bellevue.....	51	Tacoma.....	5,084
Black Diamond.....	20	Miscellaneous.....	543
Enumclaw.....	144	Total.....	6,009
Kent.....	173	San Juan: Miscellaneous.....	44
Kirkland.....	87		
Renton.....	153	Skagit:	
Seattle.....	24,809	Anacortes.....	137
Miscellaneous.....	672	Burlington.....	51
Total.....	26,289	Mount Vernon.....	321
Kitsap:		Sedro Woolley.....	147
Bremerton.....	611	Miscellaneous.....	180
Charleston.....	1	Total.....	836
Port Blakely.....	15	Skamania: Miscellaneous.....	28
Port Orchard.....	59		
Miscellaneous.....	176	Snohomish:	
Total.....	862	Arlington.....	57
Kittitas:		Everett.....	1,490
Cle Elum.....	152	Marysville.....	40
Ellensburg.....	362	Monroe.....	69
Roslyn.....	97	Snohomish.....	121
Miscellaneous.....	74	Miscellaneous.....	397
Total.....	685	Total.....	2,174
		Spokane:	
		Cheney.....	51
		Deer Park.....	27
		Medical Lake.....	5
		Spokane.....	6,028
		Miscellaneous.....	277
		Total.....	6,388

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

WASHINGTON—Continued

County and city	Number of returns	County and city	Number of returns
Stevens:		Whitman:	
Chewelah.....	44	Cohfax.....	288
Colville.....	81	Malden.....	12
Miscellaneous.....	75	Palouse.....	46
Total.....	200	Pullman.....	238
Thurston:		Tekoa.....	68
Olympia.....	738	Miscellaneous.....	614
Miscellaneous.....	184	Total.....	1,266
Total.....	922	Yakima:	
Wahkiakum: Miscellaneous.....	75	Grandview.....	37
Walla Walla:		Sunnyside.....	67
Waitsburg.....	130	Toppenish.....	88
Walla Walla.....	1,117	Wapato.....	82
Miscellaneous.....	158	Yakima.....	1,790
Total.....	1,405	Miscellaneous.....	259
Whatcom:		Total.....	2,323
Bellingham.....	1,056	ALASKA:	
Blaine.....	45	Anchorage.....	296
Lynden.....	58	Cordova.....	177
Miscellaneous.....	1,035	Fairbanks.....	412
Total.....	2,194	Juneau.....	511
		Ketchikan.....	455
		Miscellaneous.....	1,343
		Total.....	3,194
		State total.....	66,167

WEST VIRGINIA

Barbour:		Doddridge:	
Philippi.....	47	West Union.....	51
Miscellaneous.....	44	Miscellaneous.....	27
Total.....	91	Total.....	78
Berkeley:		Fayette:	
Martinsburg.....	377	Ansted.....	16
Miscellaneous.....	19	Boomer.....	6
Total.....	396	Fayetteville.....	49
Boone: Miscellaneous.....	139	Macdonald.....	27
Braxton:		Montgomery.....	142
Burnsville.....	6	Mount Hope.....	103
Gassaway.....	29	Oakhill.....	56
Sutton.....	32	Winona.....	13
Miscellaneous.....	19	Miscellaneous.....	470
Total.....	86	Total.....	882
Brooke:		Gilmer: Miscellaneous.....	39
Follansbee.....	247	Grant: Miscellaneous.....	22
Power.....	31	Greenbrier:	
Wellsburg.....	326	Lewisburg.....	79
Miscellaneous.....	127	Ronceverte.....	77
Total.....	731	Miscellaneous.....	172
Cabell:		Total.....	328
Huntington.....	2,944	Hampshire:	
Milton.....	25	Romney.....	22
Miscellaneous.....	42	Miscellaneous.....	16
Total.....	3,011	Total.....	38
Calhoun: Miscellaneous.....	33	Hancock:	
Clay:		Chester.....	107
Widen.....	12	Holidays Cove.....	311
Miscellaneous.....	29	New Cumberland.....	74
Total.....	41	Newell.....	56
		Weirton.....	484
		Miscellaneous.....	11
		Total.....	1,043
		Hardy: Miscellaneous.....	30

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

WEST VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Harrison:		Marshall:	
Ammore.....	4	Benwood.....	79
Bridgeport.....	42	Cameron.....	80
Clarksburg.....	1,376	McMechen.....	80
Nutter Fort.....	11	Moundsville.....	343
Salem.....	69	Miscellaneous.....	50
Shinnston.....	79	Total.....	632
Miscellaneous.....	123		
Total.....	1,704	Mason:	
Jackson:		Point Pleasant.....	77
Ravenswood.....	20	Miscellaneous.....	26
Miscellaneous.....	27	Total.....	103
Total.....	47		
Jefferson:		Mercer:	
Charles Town.....	93	Bluefield.....	981
Shepherdstown.....	22	Bramwell.....	68
Miscellaneous.....	55	Freeman.....	16
Total.....	170	Giatto.....	4
		Princeton.....	200
Kanawha:		Miscellaneous.....	150
Charleston.....	3,267	Total.....	1,419
Clendenin.....	62		
Dunbar.....	52	Mineral:	
Eskdale.....	16	Blaine.....	1
Mammoth.....	7	Keyser.....	158
Nitro. (See Putnam County.)		Piedmont.....	75
St. Albans.....	118	Ridgeley.....	27
South Charleston.....	120	Miscellaneous.....	9
Miscellaneous.....	461	Total.....	270
Total.....	4,103		
Lewis:		Mingo:	
Weston.....	292	Red Jacket.....	25
Miscellaneous.....	40	War Eagle.....	3
Total.....	332	Williamson.....	379
		Miscellaneous.....	148
Lincoln:		Total.....	555
Miscellaneous.....	55		
Logan:		Monongalia:	
Accoville.....	3	Morgantown.....	763
Amherstdale.....	17	Miscellaneous.....	109
Holden.....	87	Total.....	872
Logan.....	399		
Omar.....	40	Monroe:	
Miscellaneous.....	417	Alderson.....	50
Total.....	963	Miscellaneous.....	26
		Total.....	76
McDowell:		Morgan:	
Davy.....	16	Miscellaneous.....	43
Eckman.....	7		
Elkhorn.....	20	Nicholas:	
Gary.....	79	Richwood.....	101
Keystone.....	61	Miscellaneous.....	16
Kimball.....	49	Total.....	117
McDowell.....	10		
Maybeury.....	14	Ohio:	
Welch.....	358	Elm Grove.....	166
Wilcoe.....	12	Triadelphia.....	20
Miscellaneous.....	669	Wheeling.....	4,056
Total.....	1,295	Miscellaneous.....	13
		Total.....	4,255
Marion:			
Fairmont.....	1,291	Pendleton:	
Mannington.....	126	Miscellaneous.....	15
Monongah.....	27		
Rivesville.....	27	Pleasants:	
Miscellaneous.....	271	St. Mary.....	81
Total.....	1,742	Miscellaneous.....	2
		Total.....	83

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

WEST VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Pocahontas:		Taylor:	
Cass.....	15	Grafton.....	316
Marlington.....	37	Miscellaneous.....	25
Miscellaneous.....	19	Total.....	341
Total.....	71	Tucker:	
Preston:		Davis.....	14
Kingwood.....	39	Parsons.....	11
Rowlesburg.....	28	Pierce.....	4
Terra Alta.....	30	Thomas.....	28
Tunnelton.....	14	Miscellaneous.....	9
Miscellaneous.....	66	Total.....	66
Total.....	177	Tyler:	
Putnam:		Sistersville.....	186
Nitro.....	61	Miscellaneous.....	31
Miscellaneous.....	35	Total.....	217
Total.....	96	Upshur:	
Raleigh:		Adrian.....	2
Beckley.....	383	Buckhannon.....	136
Eccles.....	7	Miscellaneous.....	5
Mabscott.....	7	Total.....	143
Miscellaneous.....	388	Wayne:	
Total.....	785	Ceredo.....	12
Randolph:		Kenova.....	69
Elkins.....	204	Miscellaneous.....	29
Norton.....	3	Total.....	110
Miscellaneous.....	36	Webster: Miscellaneous.....	49
Total.....	243	Wetzel:	
Ritchie:		New Martinsville.....	110
Harrisville.....	20	Paden City.....	21
Pennsboro.....	53	Miscellaneous.....	108
Miscellaneous.....	69	Total.....	239
Total.....	142	Wirt: Miscellaneous.....	8
Roane:		Wood:	
Spencer.....	105	Parkersburg.....	1,493
Miscellaneous.....	24	Williamstown.....	43
Total.....	129	Miscellaneous.....	26
Summers:		Total.....	1,562
Hinton.....	211	Wyoming:	
Miscellaneous.....	12	Mullins.....	88
Total.....	223	Miscellaneous.....	115
		Total.....	203
		State total.....	30,643

WISCONSIN

Adams:		Barron—Continued.	
Adams.....	40	Rice Lake.....	137
Miscellaneous.....	20	Miscellaneous.....	90
Total.....	60	Total.....	386
Ashland:		Bayfield:	
Ashland.....	401	Bayfield.....	16
Mellen.....	38	Washburn.....	56
Miscellaneous.....	55	Miscellaneous.....	60
Total.....	494	Total.....	132
Barron:		Brown:	
Barron.....	72	De Pere.....	119
Chetek.....	37	Green Bay.....	1,672
Cumberland.....	50	Miscellaneous.....	116
		Total.....	1,907

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns
Buffalo:		Douglas:	
Alma.....	45	Superior.....	1,523
Mondovi.....	44	Miscellaneous.....	47
Miscellaneous.....	86	Total.....	1,575
Total.....	175	Dunn:	
Burnett:		Menomonie.....	196
Grantsburg.....	44	Miscellaneous.....	95
Miscellaneous.....	18	Total.....	291
Total.....	62	Eau Claire:	
Calumet:		Augusta.....	26
Brillion.....	62	Eau Claire.....	995
Chilton.....	100	Miscellaneous.....	60
New Holstein.....	60	Total.....	1,081
Miscellaneous.....	51	Florence:	
Total.....	273	Florence.....	19
Chippewa:		Miscellaneous.....	8
Bloomer.....	61	Total.....	27
Chippewa Falls.....	362	Fond du Lac:	
Cornell.....	35	Fond du Lac.....	1,133
Stanley.....	53	North Fond du Lac.....	61
Miscellaneous.....	68	Ripon.....	190
Total.....	579	Waupun.....	157
Clark:		Miscellaneous.....	187
Neillsville.....	94	Total.....	1,728
Owen.....	35	Forest:	
Miscellaneous.....	195	Crandon.....	27
Total.....	324	Wabeno.....	21
Columbia:		Miscellaneous.....	41
Columbus.....	169	Total.....	89
Kilbourn.....	132	Grant:	
Lodi.....	55	Boscobel.....	63
Portage.....	266	Cuba City.....	51
Randolph.....	61	Fennimore.....	45
Miscellaneous.....	145	Lancaster.....	85
Total.....	828	Platteville.....	202
Crawford:		Miscellaneous.....	199
Prairie du Chien.....	88	Total.....	645
Miscellaneous.....	60	Green:	
Total.....	148	Brodhead.....	90
Dane:		Monroe.....	419
Madison.....	3,759	Monticello.....	111
Mount Horeb.....	115	Miscellaneous.....	169
Stoughton.....	189	Total.....	789
Sun Prairie.....	61	Green Lake:	
Miscellaneous.....	537	Berlin.....	138
Total.....	4,661	Princeton.....	31
Dodge:		Miscellaneous.....	102
Beaver Dam.....	435	Total.....	271
Fox Lake.....	59	Iowa:	
Horicon.....	105	Dodgeville.....	64
Juneau.....	65	Highland.....	18
Mayville.....	116	Mineral Point.....	123
Miscellaneous.....	187	Miscellaneous.....	83
Total.....	967	Total.....	288
Door:		Iron:	
Sturgeon Bay.....	144	Hurley.....	96
Miscellaneous.....	70	Miscellaneous.....	62
Total.....	214	Total.....	158

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns
Jackson:		Marinette:	
Black River Falls.....	93	Goodman.....	11
Miscellaneous.....	64	Marinette.....	436
Total.....	157	Niagara.....	49
Jefferson:		Peshigo.....	70
Fort Atkinson.....	263	Wausaukee.....	20
Jefferson.....	142	Miscellaneous.....	40
Lake Mills.....	88	Total.....	626
Waterloo.....	55	Marquette:	
Watertown.....	463	Montello.....	24
Miscellaneous.....	89	Miscellaneous.....	48
Total.....	1,100	Total.....	72
Juneau:		Milwaukee:	
Elroy.....	46	Cudahy.....	390
Mauston.....	59	Milwaukee.....	38,972
Miscellaneous.....	82	North Milwaukee.....	471
Total.....	187	Shorewood.....	242
Kenosha:		South Milwaukee.....	538
Kenosha.....	3,028	Wauwatosa.....	2,214
Miscellaneous.....	98	West Allis.....	1,252
Total.....	3,126	West Milwaukee.....	25
Kewaunee:		Miscellaneous.....	346
Algoma.....	46	Total.....	44,448
Kewaunee.....	85	Monroe:	
Miscellaneous.....	26	Sparta.....	169
Total.....	157	Tomah.....	118
La Crosse:		Miscellaneous.....	113
La Crosse.....	1,458	Total.....	400
Onalaska.....	21	Oconto:	
West Salem.....	36	Gillett.....	39
Miscellaneous.....	64	Oconto.....	121
Total.....	1,579	Oconto Falls.....	52
La Fayette:		Miscellaneous.....	63
Darlington.....	95	Total.....	275
Shullsburg.....	36	Oneida:	
Miscellaneous.....	123	Rhinelander.....	339
Total.....	254	Miscellaneous.....	76
Langlade:		Total.....	415
Antigo.....	326	Outagamie:	
Miscellaneous.....	32	Appleton.....	1,363
Total.....	358	Kaukauna.....	225
Lincoln:		Kimberly.....	35
Merrill.....	302	Little Chute.....	39
Tomahawk.....	131	Seymour.....	54
Miscellaneous.....	11	Miscellaneous.....	81
Total.....	444	Total.....	1,797
Manitowoc:		Ozaukee:	
Kiel.....	50	Cedarburg.....	121
Manitowoc.....	1,016	Port Washington.....	185
Two Rivers.....	267	Miscellaneous.....	192
Miscellaneous.....	119	Total.....	498
Total.....	1,452	Pepin:	
Marathon:		Durand.....	62
Athens.....	28	Miscellaneous.....	17
Mosinee.....	72	Total.....	79
Scofield.....	8	Pierce:	
Stratford.....	36	Ellsworth.....	40
Wausau.....	1,024	River Falls.....	71
Miscellaneous.....	190	Miscellaneous.....	125
Total.....	1,358	Total.....	236

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns
Polk:		Sheboygan:	
Amery.....	51	Plymouth.....	181
Miscellaneous.....	200	Sheboygan.....	1,943
Total.....	251	Sheboygan Falls.....	137
		Miscellaneous.....	278
Portage:		Total.....	2,539
Stevens Point.....	506		
Miscellaneous.....	74	Taylor:	
Total.....	580	Medford.....	84
		Rib Lake.....	13
Price:		Miscellaneous.....	23
Park Falls.....	111	Total.....	120
Phillips.....	72		
Miscellaneous.....	57	Trempealeau:	
Total.....	240	Arcadia.....	72
		Galesville.....	46
Racine:		Miscellaneous.....	225
Burlington.....	257	Total.....	343
Racine.....	3,899		
Miscellaneous.....	154	Vernon:	
Total.....	4,310	Viroqua.....	121
		Westby.....	39
Richland:		Miscellaneous.....	115
Richland Center.....	100	Total.....	275
Miscellaneous.....	86		
Total.....	186	Vilas:	
		Eagle River.....	68
Rock:		Miscellaneous.....	46
Beloit.....	1,298	Total.....	114
Edgerton.....	191		
Evansville.....	109	Walworth:	
Janesville.....	1,234	Delavan.....	201
Miscellaneous.....	139	Elkhorn.....	127
Total.....	2,971	Lake Geneva.....	182
		Whitewater.....	149
Rusk:		Miscellaneous.....	267
Ladysmith.....	103	Total.....	926
Miscellaneous.....	36		
Total.....	139	Washburn:	
		Shell Lake.....	24
St. Croix:		Spooner.....	86
Hudson.....	135	Miscellaneous.....	13
New Richmond.....	84	Total.....	123
Miscellaneous.....	121		
Total.....	340	Washington:	
		Hartford.....	210
Sauk:		West Bend.....	257
Baraboo.....	322	Miscellaneous.....	223
Prairie du Sac.....	59	Total.....	690
Reedsburg.....	187		
Sauk City.....	71	Waukesha:	
Miscellaneous.....	106	Menomonee Falls.....	71
Total.....	745	Oconomowoc.....	290
		Waukesha.....	922
Sawyer:		Miscellaneous.....	538
Hayward.....	53	Total.....	1,821
Miscellaneous.....	26		
Total.....	79	Waupaca:	
		Clintonville.....	118
Shawano:		New London.....	141
Shawano.....	157	Waupaca.....	135
Wittenberg.....	17	Miscellaneous.....	207
Miscellaneous.....	139	Total.....	601
Total.....	313		
		Wausara:	
		Redgranite.....	17
		Wautoma.....	25
		Miscellaneous.....	42
		Total.....	84

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.*

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns
Winnebago:		Wood:	
Menasha.....	276	Marshfield.....	408
Neenah.....	544	Nekoosa.....	65
Omro.....	32	Wisconsin Rapids.....	374
Oshkosh.....	1,680	Miscellaneous.....	93
Miscellaneous.....	53	Total.....	940
Total.....	2,585	State total.....	98,485

WYOMING

Albany:		Lincoln—Continued.	
Laramie.....	499	Kemmerer.....	150
Miscellaneous.....	75	Miscellaneous.....	177
Total.....	574	Total.....	381
Big Horn:		Natrona:	
Basin.....	46	Casper.....	1,364
Greybull.....	72	Miscellaneous.....	383
Lovell.....	37	Total.....	1,747
Miscellaneous.....	31		
Total.....	186	Niobrara:	
Campbell:		Lusk.....	29
Gillette.....	108	Miscellaneous.....	22
Miscellaneous.....	26	Total.....	51
Total.....	134	Park:	
Carbon:		Cody.....	184
Hanna.....	109	Powell.....	50
Rawlins.....	348	Miscellaneous.....	53
Miscellaneous.....	217	Total.....	287
Total.....	674	Platte:	
Converse:		Wheatland.....	52
Douglas.....	115	Miscellaneous.....	122
Glenrock.....	52	Total.....	174
Miscellaneous.....	42	Sheridan:	
Total.....	209	Dietz.....	3
Crook: Miscellaneous.....	44	Monarch.....	9
Fremont:		Sheridan.....	483
Lander.....	127	Miscellaneous.....	102
Riverton.....	78	Total.....	597
Miscellaneous.....	138	Sublette: Miscellaneous.....	72
Total.....	343	Sweetwater:	
Goshen:		Green River.....	155
Torrington.....	67	Rock Springs.....	637
Miscellaneous.....	37	Superior.....	90
Total.....	104	Miscellaneous.....	206
Hot Springs:		Total.....	1,088
Thermopolis.....	154	Teton: Miscellaneous.....	18
Miscellaneous.....	208	Uinta:	
Total.....	362	Evanston.....	137
Johnson:		Miscellaneous.....	19
Buffalo.....	114	Total.....	156
Miscellaneous.....	13	Washakie:	
Total.....	127	Worland.....	80
Laramie:		Miscellaneous.....	23
Cheyenne.....	1,025	Total.....	103
Miscellaneous.....	102	Weston:	
Total.....	1,127	Newcastle.....	33
Lincoln:		Miscellaneous.....	31
Diamondville.....	27	Total.....	64
Frontier.....	27	State total.....	8,622

BASIC TABLES

CORPORATION RETURNS

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, 1928 ¹]

States and Territories	Total number of returns	Corporations reporting net income			
		Number of returns	Per cent	Gross income ²	Deductions
Alabama.....	4,656	2,619	56.25	\$500,373,803	\$469,122,360
Alaska.....	175	94	53.72	7,459,240	6,817,649
Arizona.....	1,734	766	44.17	126,210,193	116,390,438
Arkansas.....	2,780	1,707	61.85	308,073,015	291,009,004
California.....	22,754	11,438	50.27	6,110,531,535	5,558,242,312
Colorado.....	7,134	3,342	46.85	941,131,878	881,199,401
Connecticut.....	7,105	4,302	60.55	1,925,119,646	1,747,648,740
Delaware.....	1,705	984	57.71	1,330,828,249	1,141,044,757
District of Columbia.....	2,220	1,126	50.72	555,365,310	499,466,906
Florida.....	11,283	3,368	29.85	352,551,777	325,487,434
Georgia.....	5,620	3,409	60.66	875,584,137	810,681,048
Hawaii.....	734	455	61.99	206,357,259	172,901,427
Idaho.....	2,352	1,061	45.11	126,777,086	120,132,267
Illinois.....	30,444	17,668	58.04	15,684,945,727	14,672,005,587
Indiana.....	11,703	6,836	58.41	1,635,492,012	1,512,889,080
Iowa.....	8,643	4,981	57.63	1,098,126,866	1,032,617,133
Kansas.....	5,228	3,258	62.32	1,061,843,437	953,716,805
Kentucky.....	5,894	3,457	58.65	955,936,807	880,782,358
Louisiana.....	6,072	3,370	55.50	1,040,908,565	980,687,940
Maine.....	3,644	2,092	57.41	494,436,034	459,521,368
Maryland.....	5,970	3,144	52.66	2,348,694,791	2,192,343,139
Massachusetts.....	18,851	10,206	54.46	7,274,257,579	6,861,751,517
Michigan.....	14,920	8,655	58.01	6,998,639,111	6,262,968,161
Minnesota.....	11,302	6,229	55.11	2,544,068,778	2,389,032,208
Mississippi.....	2,432	1,482	60.94	257,632,465	244,932,441
Missouri.....	16,751	9,137	54.55	3,724,876,137	3,468,095,697
Montana.....	3,708	1,933	52.13	213,196,302	198,552,825
Nebraska.....	4,836	3,060	63.27	653,414,152	622,790,482
Nevada.....	1,026	353	34.40	150,590,445	143,627,009
New Hampshire.....	1,322	767	58.02	153,633,098	142,234,931
New Jersey.....	23,509	11,310	55.15	3,607,868,807	3,231,621,505
New Mexico.....	1,103	541	49.05	70,297,472	65,676,917
New York.....	103,372	55,008	53.22	34,937,637,830	31,688,721,422
North Carolina.....	6,669	3,462	51.91	1,225,829,957	1,129,267,459
North Dakota.....	3,528	1,737	49.23	160,651,009	154,963,159
Ohio.....	24,722	14,344	58.02	7,557,767,878	6,907,801,736
Oklahoma.....	6,456	3,512	54.40	975,497,321	896,263,916
Oregon.....	6,673	3,131	46.92	512,331,509	482,946,794
Pennsylvania.....	25,558	13,370	52.31	10,209,116,754	9,303,402,187
Rhode Island.....	2,871	1,628	56.71	691,950,389	640,218,012
South Carolina.....	3,817	1,710	44.80	328,582,299	310,766,559
South Dakota.....	2,954	1,712	57.96	154,811,018	148,581,425
Tennessee.....	5,213	3,039	58.30	962,457,733	896,564,816
Texas.....	14,238	8,293	58.25	2,452,986,682	2,279,006,496
Utah.....	3,508	1,712	48.80	290,146,024	269,782,566
Vermont.....	1,112	724	65.11	156,047,978	145,733,712
Virginia.....	6,785	3,835	56.52	1,024,668,152	906,163,553
Washington.....	11,847	5,874	49.58	1,239,107,653	1,163,716,606
West Virginia.....	5,145	2,773	53.90	656,951,722	605,028,900
Wisconsin.....	15,393	8,828	57.35	2,347,120,782	2,162,551,425
Wyoming.....	1,441	881	61.14	69,950,788	64,213,619
Grand total.....	495,892	268,783	54.20	129,289,435,251	118,671,694,094

¹ Fiscal and fractional (part year) returns are included. (See p. 1.)

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

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—Continued*

States and Territories	Corporations reporting net income—Contd.			Corporations reporting no net income	
	Net income	Net loss for prior year	Income tax	Number of returns	Per cent
Alabama.....	\$31,251,443	\$1,248,127	\$3,054,659	1,608	34.54
Alaska.....	641,591	77,910	45,749	51	29.14
Arizona.....	9,810,755	457,606	935,934	430	24.80
Arkansas.....	17,064,011	1,106,202	1,572,542	889	32.21
California.....	552,239,223	16,968,981	62,038,115	8,747	38.44
Colorado.....	59,932,477	3,675,551	6,108,549	2,313	32.42
Connecticut.....	177,470,906	7,137,675	19,569,911	2,326	32.74
Delaware.....	189,783,492	4,097,770	22,067,396	471	37.03
District of Columbia.....	55,898,494	738,808	6,422,798	822	37.03
Florida.....	27,064,343	3,424,402	2,275,903	5,177	45.88
Georgia.....	64,903,089	1,863,741	6,891,285	1,922	34.20
Hawaii.....	33,455,832	349,640	3,883,119	238	32.42
Idaho.....	6,644,819	459,670	535,238	553	23.51
Illinois.....	1,012,940,140	23,945,663	115,222,042	10,370	34.06
Indiana.....	122,603,012	4,065,127	12,901,862	3,561	30.43
Iowa.....	65,509,670	3,833,211	6,604,313	2,507	29.01
Kansas.....	108,126,632	1,858,221	12,099,545	1,531	29.28
Kentucky.....	75,154,449	1,450,673	8,172,028	1,783	30.25
Louisiana.....	60,220,625	4,091,249	6,122,204	2,132	35.11
Maine.....	34,914,666	782,455	3,702,506	1,133	31.09
Maryland.....	156,351,652	3,063,085	17,573,370	2,067	34.62
Massachusetts.....	412,506,062	12,103,127	45,923,368	7,501	39.79
Michigan.....	735,670,950	12,176,019	85,310,239	4,840	32.44
Minnesota.....	155,636,570	3,481,295	17,090,924	3,544	31.36
Mississippi.....	12,700,024	1,142,963	1,066,132	780	32.07
Missouri.....	256,730,500	9,564,802	27,953,085	5,711	34.09
Montana.....	14,643,477	959,266	1,249,331	960	25.89
Nebraska.....	30,623,670	1,113,771	2,882,277	1,251	25.87
Nevada.....	6,963,436	211,284	736,162	281	27.39
New Hampshire.....	11,398,167	274,915	1,167,830	466	35.25
New Jersey.....	376,247,302	12,362,301	41,171,307	7,605	37.08
New Mexico.....	4,620,555	174,988	415,303	282	25.57
New York.....	3,248,916,408	87,325,443	367,733,278	40,062	58.75
North Carolina.....	96,562,498	1,353,848	10,769,650	2,667	39.99
North Dakota.....	5,087,850	410,119	320,818	972	27.55
Ohio.....	589,966,142	23,198,229	64,775,638	8,942	36.17
Oklahoma.....	79,233,405	5,736,987	8,124,164	2,177	33.72
Oregon.....	29,384,715	1,653,322	2,736,918	2,232	33.45
Pennsylvania.....	905,714,567	17,185,588	104,000,212	9,065	37.82
Rhode Island.....	51,732,377	2,478,951	5,585,311	1,000	34.83
South Carolina.....	17,815,740	652,107	1,804,383	1,709	44.77
South Dakota.....	6,229,593	364,062	394,344	677	22.92
Tennessee.....	65,892,917	2,424,724	7,039,468	1,747	33.51
Texas.....	173,980,186	5,947,973	18,441,180	4,761	33.44
Utah.....	20,363,458	1,050,842	2,003,533	932	26.57
Vermont.....	10,314,266	428,675	1,038,308	342	30.76
Virginia.....	118,504,599	2,546,659	13,166,376	2,337	34.45
Washington.....	75,391,047	4,110,140	7,419,216	3,799	32.07
West Virginia.....	51,922,822	1,942,496	5,445,406	1,910	37.12
Wisconsin.....	184,569,354	3,714,922	20,122,264	4,681	30.41
Wyoming.....	5,737,269	311,181	456,749	364	25.26
Grand total.....	19,617,741,157	391,146,176	1,184,142,142	174,828	35.26

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—Continued*

States and Territories	Corporations reporting no net income—Contd.			Inactive corporations—no income data reported	
	Gross income ¹	Deductions	Deficit	Number of returns	Per cent
Alabama.....	\$161,096,942	\$171,616,402	\$10,519,460	429	9.21
Alaska.....	2,188,543	2,595,187	406,644	30	17.14
Arizona.....	45,424,624	54,347,436	8,922,812	538	31.03
Arkansas.....	107,434,699	116,883,698	9,448,999	164	5.94
California.....	1,165,995,351	1,311,854,330	145,858,979	2,569	11.29
Colorado.....	147,987,789	165,030,606	17,102,817	1,479	20.73
Connecticut.....	365,863,013	394,060,274	28,197,261	477	6.71
Delaware.....	105,179,350	114,619,726	9,440,376	250	14.66
District of Columbia.....	102,795,194	114,322,067	11,526,873	272	12.25
Florida.....	288,296,678	364,081,037	75,784,359	2,738	24.27
Georgia.....	257,330,937	275,831,287	18,500,350	289	5.14
Hawaii.....	41,473,848	43,170,135	1,696,287	41	5.59
Idaho.....	50,413,040	57,252,434	6,839,394	738	31.38
Illinois.....	4,704,848,516	4,884,615,949	179,767,433	2,406	7.90
Indiana.....	469,319,648	504,303,150	34,983,502	1,306	11.16
Iowa.....	219,656,458	238,236,109	18,549,651	1,155	13.36
Kansas.....	178,633,522	189,099,566	10,460,044	439	8.40
Kentucky.....	172,660,578	188,658,815	15,998,237	654	11.10
Louisiana.....	295,881,158	323,266,004	27,384,846	570	9.39
Maine.....	124,662,011	133,636,317	8,974,306	419	11.50
Maryland.....	236,587,182	262,411,946	25,824,764	759	12.72
Massachusetts.....	1,840,501,918	1,996,516,173	147,014,255	1,084	5.75
Michigan.....	1,325,146,815	1,484,623,803	159,476,988	1,425	9.55
Minnesota.....	418,989,837	447,215,592	28,225,755	1,529	13.53
Mississippi.....	80,317,272	87,096,717	6,779,445	170	6.99
Missouri.....	766,051,418	826,624,501	60,573,083	1,903	11.36
Montana.....	46,558,230	52,041,414	5,483,184	815	21.98
Nebraska.....	153,126,433	163,482,149	10,355,716	525	10.86
Nevada.....	10,008,193	14,609,988	4,601,795	392	38.21
New Hampshire.....	80,241,087	91,345,109	11,104,022	89	6.73
New Jersey.....	782,487,241	868,122,729	85,635,488	1,594	7.77
New Mexico.....	17,356,551	19,577,768	2,221,217	280	25.38
New York.....	6,116,344,831	6,689,996,816	573,651,985	8,302	8.03
North Carolina.....	261,057,063	281,841,209	20,784,146	540	8.10
North Dakota.....	44,524,836	47,745,105	3,220,269	819	23.22
Ohio.....	1,339,515,796	1,463,346,279	123,830,483	1,436	5.81
Oklahoma.....	293,740,414	330,029,527	36,289,113	767	11.88
Oregon.....	204,218,681	223,122,366	18,903,685	1,310	19.63
Pennsylvania.....	2,151,155,367	2,332,468,461	181,313,094	2,523	9.87
Rhode Island.....	187,610,174	202,717,183	15,106,989	243	8.46
South Carolina.....	156,704,742	166,073,083	9,368,341	398	10.43
South Dakota.....	30,632,604	32,969,536	2,336,932	565	19.12
Tennessee.....	368,428,145	386,496,900	18,068,755	427	8.19
Texas.....	786,169,000	855,021,115	68,852,115	1,184	8.31
Utah.....	79,898,391	88,649,355	8,750,964	864	24.63
Vermont.....	42,212,001	46,809,935	4,597,934	46	4.13
Virginia.....	245,296,073	264,086,455	18,790,382	613	9.03
Washington.....	288,353,152	319,357,544	31,004,392	2,174	18.35
West Virginia.....	170,774,260	190,737,949	19,963,689	462	8.98
Wisconsin.....	408,788,337	454,743,438	45,955,101	1,884	12.24
Wyoming.....	16,528,547	19,206,114	2,677,567	196	13.60
Grand total.....	27,965,472,580	30,356,596,828	2,391,124,248	52,281	10.54

¹ 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*¹[Income returned for the calendar year ended Dec. 31, 1928²]

States and Territories	Reporting net income— Dividends		Reporting no net income—Dividends	
	Cash	Stock	Cash	Stock
Alabama.....	\$16,273,093	\$1,460,567	\$2,051,347	\$36,905
Alaska.....	238,289		20,000	
Arizona.....	4,142,907	494,008	3,228,258	58,400
Arkansas.....	9,369,783	457,900	1,544,493	82,215
California.....	356,628,362	27,464,766	29,282,739	2,508,255
Colorado.....	74,094,584	756,232	5,213,348	176,223
Connecticut.....	76,954,285	11,559,242	6,881,463	851,423
Delaware.....	266,672,104	4,538,079	12,817,660	6,000
District of Columbia.....	28,283,112	3,914,479	1,487,792	41,246
Florida.....	13,990,997	5,421,708	4,728,599	520,368
Georgia.....	35,180,501	2,865,272	2,758,683	328,075
Hawaii.....	22,524,747	485,926	2,404,106	952,626
Idaho.....	2,992,385	510,639	1,426,761	3,125
Illinois.....	523,339,600	48,669,987	68,798,466	6,181,989
Indiana.....	64,946,684	5,430,422	6,375,392	1,182,990
Iowa.....	33,339,396	2,875,623	2,950,828	39,221
Kansas.....	55,550,236	2,988,037	1,955,743	64,343
Kentucky.....	42,775,250	11,821,539	2,417,233	23,441
Louisiana.....	38,796,614	2,202,752	3,867,872	204,605
Maine.....	35,258,852	1,229,960	888,730	7,646
Maryland.....	64,418,397	2,949,646	6,020,843	2,548
Massachusetts.....	242,681,084	16,564,840	56,329,675	899,180
Michigan.....	400,968,224	11,253,886	16,117,976	985,823
Minnesota.....	101,075,745	5,210,829	6,429,227	305,849
Mississippi.....	6,675,522	2,140,801	1,465,077	45,331
Missouri.....	151,285,910	20,275,990	10,788,422	1,018,030
Montana.....	7,045,830	485,512	306,196	118,817
Nebraska.....	16,523,894	1,137,332	1,536,811	325,129
Nevada.....	2,498,737	116,084	187,243	
New Hampshire.....	7,251,662	552,283	437,612	83,960
New Jersey.....	224,711,940	18,037,767	10,297,906	5,253,849
New Mexico.....	2,299,804	286,709	122,382	6,088
New York.....	2,238,725,150	181,268,984	94,474,401	7,265,002
North Carolina.....	54,361,394	1,969,802	2,834,757	183,475
North Dakota.....	2,182,807	240,633	221,348	64,884
Ohio.....	306,507,622	25,818,444	23,121,542	1,871,660
Oklahoma.....	42,259,107	833,269	17,869,835	1,249,974
Oregon.....	14,557,572	3,238,947	4,416,588	33,706
Pennsylvania.....	581,405,580	38,715,089	44,324,883	4,297,338
Rhode Island.....	26,748,516	3,743,820	3,858,184	629,841
South Carolina.....	9,534,362	1,143,757	1,586,953	33,094
South Dakota.....	2,073,015	374,699	233,794	107,302
Tennessee.....	32,122,620	2,321,666	1,780,855	421,704
Texas.....	91,786,264	7,733,038	8,688,411	816,181
Utah.....	15,536,184	896,952	844,716	180,310
Vermont.....	4,963,387	264,089	237,569	18,540
Virginia.....	57,824,906	7,248,052	1,942,886	51,763
Washington.....	46,638,299	6,873,589	3,603,719	324,815
West Virginia.....	25,564,817	4,742,145	3,524,055	189,973
Wisconsin.....	101,023,473	8,244,905	3,745,968	222,167
Wyoming.....	2,565,576	22,300	104,923	
Total.....	6,585,169,181	509,852,997	488,554,270	40,275,429

¹ Cash and stock of capital stock life insurance companies are not included.² Fiscal and fractional (part year) returns are included. (See p. 1.)

TABLE 14.^a—*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 CORPORATIONS¹[Income returned for the calendar year ended Dec. 31, 1928²]

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.....	\$112,435,604,661	\$662,399,731	\$3,105,142,819	\$64,361,079,530	\$13,954,989,669	\$7,675,338,176	\$1,686,187,301	\$1,349,910,556
Gross profits from sales ³	25,170,598,097	247,486,508	952,927,477	15,624,510,678	2,515,163,039	1,437,034,513	296,300,679	285,215,025
Gross profits from operations other than amounts reported as gross sales.....	10,333,814,154	100,084,738	243,409,425	1,072,943,915	74,167,027	36,957,446	8,731,932	3,977,361
Interest.....	4,476,354,644	9,774,969	34,441,697	385,730,030	80,997,967	24,698,176	4,723,924	6,113,449
Miscellaneous receipts.....	28,092,463,686	43,413,180	148,612,328	978,338,110	108,178,924	89,052,983	19,144,361	17,026,652
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	1,916,670,686	9,471,342	57,607,064	474,836,791	30,493,986	11,319,721	3,033,092	9,141,287
Interest on Federal, State, and municipal bonds.....	593,458,136	1,299,532	10,670,038	95,072,233	7,485,655	8,387,168	983,321	434,402
C. Total compiled receipts.....	157,848,365,967	826,443,492	3,599,883,371	67,368,000,609	14,256,313,228	7,845,753,670	1,722,803,931	1,386,603,707
D. Statutory deductions:								
Cost of goods sold.....	87,265,006,564	414,913,223	2,152,215,342	48,736,568,852	11,439,826,630	6,238,303,663	1,389,886,622	1,064,695,531
Compensation of officers.....	3,199,463,510	23,189,161	55,366,942	1,107,713,667	129,075,087	187,070,509	35,284,126	10,372,121
Interest paid.....	4,581,344,881	29,587,687	99,259,849	709,977,552	133,044,307	72,319,090	12,990,091	25,338,690
Taxes paid other than income tax.....	2,202,931,815	25,016,355	80,137,397	573,258,100	73,058,655	56,626,876	8,868,181	8,837,368
Bad debts.....	804,107,790	4,417,782	11,644,282	246,044,179	29,123,128	30,005,696	8,358,765	8,868,822
Depreciation.....	3,596,916,546	34,431,122	206,702,236	1,667,337,332	209,103,367	151,254,945	18,351,813	32,738,649
Depletion.....	515,456,618	10,569,719	212,219,254	254,332,306	1,659,713	103,954	707,909	4,341
Miscellaneous deductions.....	44,946,392,512	243,183,141	588,797,991	9,592,333,255	1,643,637,737	894,241,052	194,952,700	227,515,181
E. Total statutory deductions.....	147,111,620,236	785,288,190	3,406,343,293	62,887,565,243	13,658,528,624	7,629,925,785	1,669,400,207	1,378,370,703
F. Compiled net profits.....	10,736,745,731	41,155,302	193,540,078	4,480,435,366	597,784,604	215,827,885	53,403,724	8,233,004
G. Deduction from net profits to arrive at net income as defined in revenue act:								
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	2,510,128,822	10,770,874	68,277,102	569,909,024	37,979,641	19,706,889	4,016,413	9,575,689

H. Statutory net income.....	8, 226, 616, 909	30, 384, 428	125, 262, 976	3, 910, 526, 342	559, 804, 963	196, 120, 996	49, 387, 311	^a 1, 342, 685
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	301, 146, 176	5, 431, 359	19, 151, 653	117, 311, 215	16, 969, 756	13, 748, 454	1, 732, 849	1, 399, 991
J. Statutory net income (II) after deducting net loss for prior year (I).....	7, 925, 470, 733	24, 953, 069	106, 111, 323	3, 793, 215, 127	542, 835, 207	182, 372, 542	47, 654, 462	^b 2, 742, 676
K. Total tax.....	1, 184, 142, 142	8, 216, 675	36, 751, 194	544, 936, 610	72, 939, 438	39, 355, 411	8, 892, 440	5, 149, 327
L. Compiled net profits (F) after deducting tax (K).....	9, 552, 603, 589	32, 938, 627	156, 788, 884	3, 935, 498, 756	524, 845, 166	176, 472, 474	44, 511, 284	3, 083, 677
Cash and stock dividends distributed: ^c								
Cash dividends.....	7, 073, 723, 451	50, 370, 244	311, 039, 995	2, 981, 587, 393	374, 971, 565	197, 976, 046	47, 722, 778	27, 421, 335
Stock dividends.....	550, 128, 426	1, 081, 973	10, 817, 135	269, 838, 627	19, 132, 569	19, 479, 530	10, 765, 675	6, 364, 432
Total dividends distributed.....	7, 623, 851, 877	51, 452, 217	321, 857, 130	3, 251, 426, 020	394, 104, 134	217, 455, 576	58, 488, 453	33, 785, 767

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, 730, 760, 515	\$1, 664, 572, 236	\$2, 454, 653, 610	\$8, 633, 724, 642	\$1, 604, 545, 012	\$20, 266, 098, 812	\$2, 340, 299, 001	
<i>Gross profits from sales ¹</i>	<i>642, 444, 729</i>	<i>430, 458, 168</i>	<i>844, 976, 768</i>	<i>2, 803, 565, 848</i>	<i>525, 335, 459</i>	<i>5, 142, 975, 467</i>	<i>701, 040, 983</i>	
Gross profits from operations other than amounts reported as gross sales.....	26, 992, 663	6, 872, 791	134, 538, 387	405, 204, 939	6, 862, 185	344, 261, 456	24, 377, 728	
Interest.....	16, 100, 107	18, 088, 965	11, 585, 157	76, 462, 823	7, 532, 893	125, 442, 678	13, 983, 891	
Miscellaneous receipts.....	59, 656, 831	22, 213, 989	50, 297, 722	159, 553, 506	32, 051, 412	373, 045, 048	48, 116, 682	
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	8, 674, 356	15, 769, 597	28, 869, 897	276, 045, 410	3, 829, 445	65, 094, 430	22, 565, 570	
Interest on Federal, State, and municipal bonds.....	2, 580, 266	1, 622, 674	3, 700, 060	16, 489, 444	3, 424, 947	47, 667, 009	2, 297, 287	
C. Total compiled receipts ⁴	2, 844, 764, 738	1, 729, 140, 252	2, 683, 644, 833	9, 567, 480, 764	1, 658, 245, 894	21, 221, 609, 433	2, 451, 640, 159	

^a See table of revised items in income statement, 1927, on p. 329.

¹ For corresponding data expressed as percentages of total receipts, see pp. 330-333.

² Fiscal and fractional (part year) returns are included (see p. 1).

³ Difference between gross sales and "cost of goods sold" shown under statutory deductions.

⁴ 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.

⁵ Deficit.

⁶ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 14.^a—*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.....	\$2,088,315,786	\$1,234,114,068	\$1,609,676,842	\$5,830,158,794	\$1,079,209,553	\$15,123,123,345	\$1,639,258,018
Compensation of officers.....	75,267,670	35,836,797	117,491,576	90,156,174	44,913,981	303,240,603	79,005,023
Interest paid.....	48,531,311	36,168,478	29,624,983	120,809,475	19,697,868	190,578,239	20,875,020
Taxes paid other than income tax.....	38,332,963	19,313,629	21,495,875	126,735,249	15,525,627	187,784,978	16,678,699
Bad debts.....	20,848,032	4,413,206	20,948,999	36,426,917	8,147,540	62,856,507	16,046,567
Depreciation.....	78,600,560	62,090,608	58,020,815	391,088,752	73,740,120	545,367,178	46,380,525
Depletion.....	56,232,665	2,276,048	151,040	156,297,714	2,934,562	33,572,899	391,461
Miscellaneous deductions.....	356,677,374	213,304,583	584,118,580	1,734,935,587	267,333,325	3,007,205,294	468,321,842
E. Total statutory deductions.....	2,762,806,361	1,608,117,417	2,441,528,710	8,486,608,662	1,511,502,576	19,453,819,043	2,286,957,155
F. Compiled net profits.....	81,958,377	121,022,835	242,116,123	1,080,872,102	146,743,318	1,767,790,390	164,683,004
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	11,254,622	17,392,271	32,569,957	292,534,854	7,254,392	112,761,439	24,862,857
H. Statutory net income.....	70,703,755	103,630,564	209,546,166	788,337,248	139,488,926	1,655,028,951	139,820,147
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	8,407,881	1,955,323	4,560,170	14,826,214	3,402,894	42,463,537	7,814,146
J. Statutory net income (H) after deducting net loss for prior year (I).....	62,295,874	101,645,241	204,985,996	773,511,034	136,086,032	1,612,565,414	132,006,001
K. Total tax.....	15,210,319	13,768,110	27,309,811	99,001,700	19,770,019	221,838,435	21,701,600
L. Compiled net profits (F) after deducting tax (K).....	66,748,058	107,254,725	214,806,312	981,870,402	126,973,299	1,545,951,955	142,981,404
Cash and stock dividends distributed: ⁶							
Cash dividends.....	112,558,175	80,742,830	128,050,715	771,052,490	83,331,617	1,053,963,134	103,796,708
Stock dividends.....	11,642,830	11,973,065	5,461,401	95,516,456	17,396,393	56,545,979	15,560,297
Total dividends distributed.....	124,201,005	92,715,895	133,512,116	866,568,946	100,728,010	1,110,509,113	119,357,005

Distribution	Industrial divisions—Continued					Finance—Banking, insurance, real estate, and holding companies, stock and bond brokers, etc.	Nature of business not given
	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.			
A. Receipts, taxable income:							
Gross sales.....	\$2, 497, 962, 833		\$41, 809, 019, 748				
<i>Gross profits from sales</i> ¹	446, 852, 078		7, 898, 821, 356				
Gross profits from operations other than amounts reported as gross sales.....	392, 288, 627	\$1, 720, 174, 605	571, 260, 597	\$1, 682, 084, 688	\$4, 545, 898, 988	\$5, 668, 571	
Interest.....	17, 349, 412	247, 599, 798	146, 842, 576	26, 912, 778	3, 605, 281, 072	2, 322, 312	
Miscellaneous receipts.....	58, 962, 475	13, 253, 385, 852	614, 774, 788	2, 083, 409, 281	7 10, 874, 906, 975	36, 660, 697	
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	11, 711, 687	580, 749, 884	62, 186, 388	35, 204, 303	681, 505, 009	3, 398, 215	
Interest on Federal, State, and municipal bonds.....	4, 273, 774	23, 608, 346	82, 625, 658	4, 136, 729	371, 404, 159	367, 667	
C. Total compiled receipts ⁴	2, 982, 548, 808	15, 825, 518, 485	43, 286, 709, 755	3, 831, 747, 782	20, 079, 096, 203	48, 417, 462	
D. Statutory deductions:							
Cost of goods sold.....	2, 051, 110, 755		33, 910, 198, 392				
Compensation of officers.....	155, 538, 447	107, 339, 295	925, 972, 322	209, 123, 438	612, 381, 757	2, 858, 481	
Interest paid.....	31, 093, 326	1, 367, 573, 516	285, 071, 159	117, 546, 318	1, 939, 328, 292	1, 867, 182	
Taxes paid other than income tax.....	14, 196, 230	669, 596, 244	201, 601, 374	71, 343, 906	566, 978, 641	803, 568	
Bad debts.....	16, 621, 767	29, 645, 661	228, 445, 358	18, 577, 808	246, 953, 666	1, 757, 287	
Depreciation.....	62, 639, 522	897, 723, 256	283, 781, 049	165, 507, 879	277, 866, 129	958, 021	
Depletion.....	327, 562	25, 255, 029	4, 608, 275	398, 118	7, 728, 357	17, 998	
Miscellaneous deductions.....	535, 498, 965	10, 484, 109, 479	6, 410, 872, 050	3, 082, 432, 517	7 13, 969, 766, 565	39, 398, 549	
E. Total statutory deductions.....	2, 867, 026, 574	13, 581, 242, 480	42, 250, 549, 979	3, 664, 929, 984	8 17, 621, 043, 407	47, 631, 086	
F. Compiled net profits.....	115, 522, 234	2, 244, 276, 005	1, 036, 159, 776	166, 817, 798	2, 458, 052, 796	786, 376	
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.....	15, 985, 461	604, 358, 230	144, 812, 046	39, 341, 035	1, 052, 909, 168	3, 765, 882	
H. Statutory net income.....	99, 536, 773	1, 639, 917, 775	891, 347, 730	127, 476, 763	1, 405, 143, 628	8 2, 979, 506	
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	10, 882, 910	29, 108, 711	42, 137, 224	13, 632, 257	63, 311, 217	179, 630	
J. Statutory net income (H) after deducting net loss for prior year (I).....	88, 653, 863	1, 610, 809, 064	849, 210, 506	113, 844, 506	1, 341, 832, 411	8 3, 159, 136	
K. Total tax.....	17, 175, 226	211, 681, 433	126, 332, 363	25, 501, 395	213, 238, 072	309, 174	
L. Compiled net profits (F) after deducting tax (K).....	98, 347, 008	2, 032, 594, 572	909, 827, 413	141, 316, 403	2, 244, 814, 724	477, 202	
Cash and stock dividends distributed: ⁶							
Cash dividends.....	65, 377, 135	1, 652, 857, 858	561, 667, 190	134, 334, 263	1, 313, 892, 293	2, 597, 080	
Stock dividends.....	11, 297, 349	44, 334, 159	74, 376, 765	12, 917, 141	125, 410, 591	54, 086	
Total dividends distributed.....	76, 674, 484	1, 697, 192, 017	636, 043, 955	147, 251, 404	1, 439, 302, 884	2, 651, 766	

¹ See table of revised items in income statement, 1927, on p. 329.

² Difference between gross sales and cost of goods sold shown under statutory deductions.

³ 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.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁵ Includes for a limited number of returns the cost of securities purchased for customers. ⁶ Includes special nonexpense deductions of life insurance companies. (See p. 25.)

TABLE 14.^a—*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 ¹

[Income returned for the calendar year ended Dec. 31, 1928 ²]

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.....	\$93,338,394,399	\$521,520,416	\$2,193,021,859	\$54,931,077,258	\$12,489,839,570	\$5,597,971,187	\$1,301,462,495	\$908,153,722
Gross profits from sales ³	22,059,184,636	216,306,102	759,855,472	14,085,360,809	2,289,394,142	1,177,345,210	249,875,119	199,956,357
Gross profits from operations other than amounts reported as gross sales.....	8,465,069,462	75,415,223	150,814,376	971,846,977	60,953,871	22,951,207	6,946,697	3,407,255
Interest.....	3,833,848,965	7,255,296	24,566,448	331,515,602	74,821,057	18,880,636	3,600,139	4,651,428
Miscellaneous receipts.....	22,057,002,294	27,803,435	87,163,085	778,253,809	80,695,079	55,504,428	11,258,097	6,753,572
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	1,595,120,131	4,646,178	45,902,716	446,265,229	25,992,176	7,678,697	2,038,914	9,081,645
Interest on Federal, State, and municipal bonds.....	487,982,312	744,180	8,065,777	90,205,795	7,204,424	7,812,289	683,054	393,189
C. Total compiled receipts ⁴	129,777,417,563	637,384,728	2,509,534,261	57,549,164,670	12,739,506,177	5,710,798,444	1,325,989,396	932,440,811
D. Statutory deductions:								
Cost of goods sold.....	71,279,209,763	305,214,314	1,433,166,387	40,845,716,449	10,200,445,428	4,420,625,947	1,051,587,376	708,197,385
Compensation of officers.....	2,427,259,779	15,023,801	32,615,004	865,955,319	103,013,557	132,976,124	26,142,543	7,401,701
Interest paid.....	3,395,531,263	13,902,133	49,457,619	511,140,036	103,714,260	37,128,110	7,865,065	10,997,512
Taxes paid other than income tax.....	1,694,797,050	17,384,409	50,725,523	477,126,818	61,666,723	35,907,339	6,299,367	4,833,519
Bad debts.....	525,798,972	2,293,327	5,189,383	172,967,738	22,100,859	17,536,971	5,099,987	3,106,479
Depreciation.....	2,849,608,762	23,962,573	121,396,632	1,369,199,761	172,076,094	104,378,974	12,435,952	20,858,805
Depletion.....	400,779,560	7,651,804	151,732,220	215,455,468	1,514,220	85,057	30,128	1,526
Miscellaneous deductions.....	34,503,588,814	166,085,529	278,604,279	7,810,870,573	1,402,008,269	594,819,344	136,381,735	122,924,519
E. Total statutory deductions.....	117,076,573,963	551,517,890	2,122,887,047	52,268,432,162	12,066,539,410	5,343,457,866	1,245,842,153	878,321,446
F. Compiled net profits.....	12,700,843,600	85,866,838	386,647,214	5,280,732,508	672,966,767	367,340,578	80,147,243	54,119,365
G. Deduction from net profits to arrive at net income as defined in revenue act:								
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	2,083,102,443	5,390,358	53,968,493	536,471,024	33,196,600	15,490,986	2,721,968	9,474,834

H. Statutory net income.....	10,617,741,157	80,476,480	332,678,721	4,744,261,484	639,770,167	351,849,592	77,425,275	44,644,531
I. Net loss for prior year deducted by concerns reporting net income for 1923.....	301,146,176	5,431,359	19,151,653	117,311,215	16,969,756	13,748,454	1,732,849	1,399,991
J. Statutory net income (H) after deducting net loss for prior year (I).....	10,316,594,981	75,045,121	313,527,068	4,626,950,269	622,800,411	338,101,138	75,692,426	43,244,540
K. Total tax.....	1,184,142,142	8,216,675	36,751,194	544,936,610	72,939,438	39,355,411	8,892,440	5,149,327
L. Compiled net profits (F) after deducting tax (K).....	11,516,701,458	77,650,163	349,896,020	4,735,795,898	600,027,329	327,985,167	71,254,803	48,970,038
Cash and stock dividends distributed: ⁶								
Cash dividends.....	6,585,169,181	46,441,725	268,662,696	2,873,050,242	361,685,481	180,508,687	37,325,380	25,887,808
Stock dividends.....	509,852,997	800,741	9,017,667	261,447,787	17,388,276	17,717,273	10,563,410	6,312,178
Total dividends distributed.....	7,095,022,178	47,242,466	277,680,363	3,134,498,029	379,073,757	198,225,960	47,888,790	32,199,986

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.....	\$1,978,716,125	\$1,337,344,889	\$2,165,449,000	\$7,882,253,063	\$1,354,021,674	\$18,010,254,979	\$1,905,610,554	
<i>Gross profits from sales ¹</i>	<i>518,927,993</i>	<i>367,663,835</i>	<i>776,635,151</i>	<i>2,639,064,727</i>	<i>475,189,908</i>	<i>4,787,673,694</i>	<i>603,644,663</i>	
Gross profits from operations other than amounts reported as gross sales.....	18,563,053	4,743,657	90,595,888	399,419,256	5,454,027	338,172,908	20,699,158	
Interest.....	12,063,215	7,654,329	10,680,752	72,886,753	6,742,431	107,928,503	11,606,359	
Miscellaneous receipts.....	37,756,218	14,453,541	36,162,284	145,380,624	25,030,033	331,555,616	33,704,317	
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	5,864,522	10,525,268	26,781,778	272,525,974	3,661,941	59,983,611	22,130,703	
Interest on Federal, State, and municipal bonds.....	1,997,258	1,546,602	3,575,951	16,306,658	2,899,942	45,663,540	2,122,888	
C. Total compiled receipts ⁴	2,054,900,391	1,376,268,286	2,333,245,653	8,788,772,328	1,397,810,048	18,893,559,157	1,995,873,979	

^a See table of revised items in income statement, 1927, on p. 329.

¹ For corresponding data expressed as percentages of total receipts, see pp. 330-333.

² Fiscal and fractional (part year) returns are included. (See p. 1.)

³ Difference between gross sales and "cost of goods sold" shown under statutory deductions.

⁴ 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.

⁶ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 14.^a—*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.....	\$1,459,788,132	\$969,681,054	\$1,388,813,849	\$5,243,198,336	\$878,831,766	\$13,222,581,285	\$1,301,965,891
Compensation of officers.....	52,849,866	29,233,635	95,627,285	76,345,964	34,396,765	249,303,536	58,664,343
Interest paid.....	26,734,589	17,727,647	24,597,140	103,290,656	13,373,473	153,066,423	12,645,161
Taxes paid other than income tax.....	25,965,105	15,112,329	19,726,123	119,457,863	12,661,554	162,661,099	12,835,797
Bad debts.....	12,982,646	3,044,795	17,247,754	30,565,942	5,776,852	45,402,993	10,102,460
Depreciation.....	52,124,156	46,042,851	49,215,829	356,672,218	59,969,295	460,695,478	34,730,109
Depletion.....	37,861,656	1,414,570	114,524	139,172,355	2,165,659	32,894,786	200,987
Miscellaneous deductions.....	236,535,803	163,350,025	463,895,458	1,583,109,860	212,065,947	2,551,302,871	344,476,742
E. Total statutory deductions.....	1,904,841,953	1,245,606,906	2,059,237,962	7,651,813,194	1,219,241,311	16,877,908,471	1,775,621,490
F. Compiled net profits.....	150,058,438	130,661,380	274,007,691	1,136,959,134	178,568,737	2,015,650,686	220,252,489
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.....	7,861,780	12,071,870	30,357,729	288,832,632	6,561,883	105,647,151	24,253,591
H. Statutory net income.....	142,196,658	118,589,510	243,649,962	848,126,502	172,006,854	1,910,003,535	195,998,898
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	8,407,881	1,985,323	4,560,170	14,826,214	3,402,894	42,463,537	7,814,146
J. Statutory net income (H) after deducting net loss for prior year (I).....	133,788,777	116,604,187	239,089,792	833,300,288	168,603,960	1,867,539,998	188,184,752
K. Total tax.....	15,210,319	13,768,110	27,309,811	99,001,700	19,770,019	221,838,435	21,701,600
L. Compiled net profits (F) after deducting tax (K).....	134,848,119	116,893,270	246,697,880	1,037,957,434	158,798,718	1,793,812,251	198,550,889
Cash and stock dividends distributed: ^a							
Cash dividends.....	100,354,267	68,330,604	126,103,736	761,335,569	80,692,199	1,031,022,089	99,804,422
Stock dividends.....	10,961,669	11,958,589	5,217,766	95,068,644	16,797,665	55,128,404	14,333,913
Total dividends distributed.....	111,315,936	80,289,193	131,321,502	856,404,213	97,489,864	1,086,150,493	114,138,335

Distribution	Industrial divisions—Continued					
	Construction	Transportation and other public utilities	Trade	Service—Profes- sional, amuse- ments, hotels, etc.	Finance—Bank- ing, insurance, real estate, and holding com- panies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:						
Gross sales.....	\$1, 953, 375, 105		\$33, 739, 399, 761			
<i>Gross profits from sales</i> ¹	370, 907, 123		6, 626, 755, 130			
Gross profits from operations other than amounts reported as gross sales.....	304, 117, 531	\$1, 526, 831, 963	441, 037, 154	\$1, 238, 586, 244	\$3, 752, 528, 141	\$3, 891, 553
Interest.....	13, 783, 821	219, 847, 930	125, 133, 278	22, 000, 144	3, 088, 287, 910	1, 458, 536
Miscellaneous receipts.....	38, 097, 178	12, 010, 714, 403	467, 734, 884	1, 497, 535, 352	7 7, 130, 508, 661	19, 191, 487
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations.....	7, 812, 382	506, 381, 063	51, 158, 573	26, 038, 821	505, 045, 550	1, 869, 619
Interest on Federal, State, and municipal bonds.....	3, 137, 399	21, 870, 454	80, 995, 770	3, 724, 836	279, 043, 309	194, 792
C. Total compiled receipts ⁴	2, 320, 323, 716	14, 285, 645, 813	34, 905, 459, 420	2, 787, 885, 397	14, 755, 413, 571	26, 605, 987
D. Statutory deductions:						
Cost of goods sold.....	1, 582, 467, 982		27, 112, 644, 631			
Compensation of officers.....	113, 666, 483	84, 492, 911	695, 804, 598	152, 157, 529	466, 092, 662	1, 451, 472
Interest paid.....	18, 008, 680	1, 142, 911, 134	187, 772, 631	56, 895, 936	1, 414, 882, 147	560, 947
Taxes paid other than income tax.....	9, 709, 655	611, 601, 999	159, 517, 842	43, 129, 164	325, 310, 357	291, 283
Bad debts.....	9, 923, 939	24, 746, 512	156, 862, 417	11, 961, 812	141, 659, 308	194, 536
Depreciation.....	43, 216, 376	779, 358, 879	223, 441, 582	105, 654, 447	183, 012, 196	366, 316
Depletion.....	219, 116	19, 468, 513	1, 524, 534	135, 768	4, 584, 695	7, 542
Miscellaneous deductions.....	361, 255, 823	9, 281, 726, 799	4, 988, 874, 741	2, 134, 001, 008	7 9, 464, 440, 821	17, 729, 241
E. Total statutory deductions.....	2, 138, 468, 054	11, 944, 306, 747	33, 526, 442, 976	2, 503, 935, 664	8 11, 999, 982, 086	20, 601, 337
F. Compiled net profits.....	181, 855, 662	2, 341, 339, 066	1, 379, 016, 444	283, 949, 733	2, 755, 431, 485	6, 004, 650
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.....	10, 949, 781	528, 251, 517	132, 154, 343	29, 763, 657	784, 088, 859	2, 064, 411
H. Statutory net income.....	170, 905, 881	1, 813, 087, 549	1, 246, 862, 101	254, 186, 076	1, 971, 342, 626	3, 940, 239
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	10, 882, 910	29, 108, 711	42, 137, 224	13, 632, 257	63, 311, 217	179, 630
J. Statutory net income (H) after deducting net loss for prior year (I).....	160, 022, 971	1, 783, 978, 838	1, 204, 724, 877	240, 553, 819	1, 908, 031, 409	3, 760, 609
K. Total tax.....	17, 175, 226	211, 681, 433	126, 332, 363	25, 501, 395	213, 238, 072	309, 174
L. Compiled net profits (F) after deducting tax (K).....	164, 680, 436	2, 129, 657, 633	1, 252, 684, 081	258, 448, 338	2, 542, 193, 413	5, 695, 476
Cash and stock dividends distributed: ⁶						
Cash dividends.....	58, 834, 813	1, 523, 594, 189	527, 932, 081	127, 246, 570	1, 158, 102, 394	1, 304, 471
Stock dividends.....	10, 577, 864	38, 883, 975	68, 937, 627	9, 169, 746	110, 972, 035	45, 555
Total dividends distributed.....	69, 412, 677	1, 562, 478, 164	596, 869, 708	136, 416, 316	1, 269, 074, 429	1, 350, 026

² See table of revised items in income statement, 1927, on p. 329.

³ Difference between gross sales and "cost of goods sold" shown under statutory deductions.

⁴ 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.

⁵ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁷ Includes for a limited number of returns the cost of securities purchased for customers.

⁸ Includes special nonexpense deductions of life insurance companies. (See p. 25.)

TABLE 14.^a—*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 ¹[Income returned for the calendar year ended Dec. 31, 1928] ²

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.....	\$19,097,210,262	\$140,879,315	\$912,120,960	\$9,430,002,272	\$1,465,150,099	\$2,077,366,989	\$384,724,806	\$441,756,834
<i>Gross profit from sales</i> ³	<i>3,111,413,461</i>	<i>31,180,406</i>	<i>193,072,005</i>	<i>1,539,149,869</i>	<i>225,768,897</i>	<i>259,689,273</i>	<i>46,425,560</i>	<i>85,258,688</i>
Gross profits from operations other than amounts reported as gross sales.....	1,868,744,692	24,669,515	92,595,049	101,096,938	13,213,156	14,006,239	1,785,235	570,106
Interest.....	642,505,679	2,519,673	9,875,249	54,214,428	6,176,910	5,817,540	1,123,785	1,462,021
Miscellaneous receipts.....	6,035,461,392	15,609,745	61,449,243	200,084,301	27,483,845	33,548,555	7,886,264	10,273,080
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	321,550,555	4,825,164	11,704,348	28,571,562	4,501,810	3,641,024	994,178	59,642
Interest on Federal, State, and municipal bonds.....	105,475,824	555,352	2,604,261	4,866,438	281,231	574,879	300,267	41,213
C. Total compiled receipts ⁴	28,070,948,404	189,058,764	1,090,349,110	9,818,835,939	1,516,807,051	2,134,955,226	396,814,535	454,162,896
D. Statutory deductions:								
Cost of goods sold.....	15,985,796,801	109,698,909	719,048,955	7,890,852,403	1,239,381,202	1,817,677,716	338,299,246	356,498,146
Compensation of officers.....	772,203,731	8,145,360	22,751,938	241,758,348	26,061,530	54,094,385	9,141,583	2,970,420
Interest paid.....	1,185,813,618	15,685,554	49,802,230	198,837,516	29,330,047	35,190,980	5,125,026	14,341,178
Taxes paid other than income tax.....	508,134,765	7,631,946	29,411,874	96,131,282	11,391,932	20,719,537	2,568,814	4,003,849
Bad debts.....	278,308,818	2,124,455	6,454,899	73,076,441	7,022,269	12,468,725	3,258,778	5,762,343
Depreciation.....	747,307,784	10,468,549	85,305,604	298,137,571	37,027,273	46,875,971	5,915,861	11,879,844
Depletion.....	114,677,058	2,917,915	60,487,034	38,876,838	145,493	18,897	677,781	2,815
Miscellaneous deductions.....	10,442,803,698	77,097,612	310,193,712	1,781,462,682	241,629,468	299,421,708	58,570,965	104,590,662
E. Total statutory deductions.....	30,035,046,273	233,770,300	1,283,456,246	10,619,133,081	1,591,989,214	2,286,467,919	423,558,054	500,049,257
F. Compiled net deficit.....	1,964,097,869	44,711,536	193,107,136	800,297,142	75,182,163	151,512,693	26,743,519	45,886,361
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.....	427,026,379	5,380,516	14,308,609	33,438,000	4,783,041	4,215,903	1,294,445	100,855
H. Statutory deficit.....	2,391,124,248	50,092,052	207,415,745	833,735,142	79,965,204	155,728,596	28,037,964	45,987,216
Cash and stock dividends distributed: ⁶								
Cash dividends.....	488,554,270	3,928,519	42,377,299	108,537,151	13,286,084	17,467,359	10,397,398	1,533,527
Stock dividends.....	40,275,429	281,232	1,799,468	8,390,840	1,744,293	1,762,257	202,265	52,254
Total dividends distributed.....	528,829,699	4,209,751	44,176,767	116,927,991	15,030,377	19,229,616	10,599,663	1,585,781

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	\$752,044,390	\$327,227,347	\$289,204,610	\$751,471,579	\$250,523,338	\$2,255,843,833	\$434,688,447
<i>Gross profits from sales</i> ¹	<i>123,616,736</i>	<i>62,794,333</i>	<i>68,341,617</i>	<i>164,611,121</i>	<i>50,145,551</i>	<i>355,301,773</i>	<i>97,396,320</i>
Gross profits from operations other than amounts reported as gross sales	8,489,610	2,129,134	43,942,499	5,785,683	1,408,158	6,088,548	3,678,570
Interest	4,036,892	10,434,636	904,405	3,576,070	790,462	17,514,175	2,377,532
Miscellaneous receipts	21,900,613	7,760,448	14,135,438	14,172,882	7,021,379	41,489,432	14,412,365
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	2,809,834	5,244,329	2,088,119	3,519,436	167,504	5,110,819	434,867
Interest on Federal, State, and municipal bonds	583,008	76,072	124,109	182,786	525,005	2,003,469	174,399
C. Total compiled receipts ⁴	789,864,347	352,871,966	350,399,180	778,708,436	260,435,846	2,328,050,276	455,766,180
D. Statutory deductions:							
Cost of goods sold	628,527,654	264,433,014	220,862,993	586,960,458	200,377,787	1,900,542,060	337,292,127
Compensation of officers	22,417,804	6,603,162	21,864,291	13,810,210	10,517,216	53,937,067	20,340,680
Interest paid	21,796,722	18,440,831	5,027,843	17,518,819	6,324,395	37,511,816	8,229,859
Taxes paid other than income tax	12,367,858	4,201,300	1,769,752	7,277,386	2,864,073	25,123,879	3,842,902
Bad debts	7,865,386	1,368,411	3,701,245	5,860,975	2,370,688	17,453,514	5,944,107
Depreciation	26,476,404	16,647,757	8,804,986	34,416,534	13,770,825	84,671,700	11,650,416
Depletion	18,371,009	861,478	36,516	17,125,359	768,903	678,113	190,474
Miscellaneous deductions	120,141,571	49,954,558	120,223,122	151,825,727	55,267,378	455,992,423	123,845,100
E. Total statutory deductions	857,964,408	362,510,511	382,290,748	834,795,468	292,261,265	2,575,910,572	511,335,665
F. Compiled net deficit	68,100,061	9,638,545	31,891,568	56,087,032	31,825,419	247,860,296	55,569,485
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	3,392,842	5,320,401	2,212,228	3,702,222	692,509	7,114,288	609,266
H. Statutory deficit	71,492,903	14,958,946	34,103,796	59,789,254	32,517,928	254,974,584	56,178,751
Cash and stock dividends distributed: ⁶							
Cash dividends	12,203,908	12,412,226	1,946,979	9,716,921	2,639,418	22,941,045	3,992,286
Stock dividends	681,161	14,476	243,635	447,812	598,728	1,417,375	1,226,384
Total dividends distributed	12,885,069	12,426,702	2,190,614	10,164,733	3,238,146	24,358,620	5,218,670

¹ See table of revised items in income statement, 1927, on p. 329.² For corresponding data expressed as percentages of total receipts, see pp. 330-333.³ Difference between gross sales and "cost of goods sold" shown under statutory deductions.⁴ Fiscal and fractional (part year) returns are included. (See p. 1.)⁵ 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.⁶ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 14.^a—*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 divisions—Continued					
	Construction	Transportation and other public utilities	Trade	Service—Profes- sional, amuse- ments, hotels, etc.	Finance—Bank- ing, insurance, real estate, and holding com- panies, stock- and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:						
Gross sales.....	\$544,587,728		\$8,069,619,987			
<i>Gross profits from sales</i> ¹	<i>75,944,955</i>		<i>1,272,066,226</i>			
Gross profits from operations other than amounts reported as gross sales.....	88,170,796	\$193,342,642	130,223,443	\$443,498,444	\$793,370,847	\$1,777,018
Interest.....	3,565,591	27,751,868	21,709,298	4,912,634	517,093,162	863,776
Miscellaneous receipts.....	20,865,297	1,242,671,449	147,039,904	585,873,929	7 3,744,398,314	17,469,210
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations.....	3,899,305	74,368,821	11,027,815	9,165,485	176,459,459	1,528,596
Interest on Federal, State, and municipal bonds.....	1,136,375	1,737,892	1,629,888	411,893	92,360,850	172,875
C. Total compiled receipts ⁴	662,225,092	1,539,872,672	8,381,250,335	1,043,862,385	5,323,682,632	21,811,475
D. Statutory deductions:						
Cost of goods sold.....	468,642,773		6,797,553,761			
Compensation of officers.....	41,871,964	22,846,384	230,167,724	56,965,909	146,289,095	1,407,009
Interest paid.....	13,084,646	224,602,382	97,298,528	60,650,382	524,486,145	1,306,235
Taxes paid other than income tax.....	4,486,575	57,994,245	42,083,532	28,214,742	241,668,284	512,285
Bad debts.....	6,697,828	4,899,149	71,582,941	6,615,996	105,294,358	1,562,751
Depreciation.....	19,423,146	118,364,377	60,339,467	59,853,432	94,853,933	561,705e
Depletion.....	108,446	5,786,516	3,083,741	262,350	3,143,762	10,456
Miscellaneous deductions.....	174,243,142	1,202,382,680	1,421,997,309	948,431,509	7 4,505,325,744	21,669,308
E. Total statutory deductions.....	728,558,520	1,636,935,733	8,724,107,003	1,160,994,320	5 5,621,061,321	27,029,749
F. Compiled net deficit.....	66,333,428	97,063,061	342,856,668	117,131,935	297,378,689	5,218,274
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.....	5,035,680	76,106,713	12,657,703	9,577,378	268,820,309	1,701,471
H. Statutory deficit.....	71,369,108	173,169,774	355,514,371	126,709,313	566,198,998	6,919,745
Cash and stock dividends distributed: ⁶						
Cash dividends.....	6,542,322	129,263,669	33,735,109	7,087,693	155,789,899	1,292,609
Stock dividends.....	719,485	5,450,184	5,439,138	3,747,395	14,438,556	9,131
Total dividends distributed.....	7,261,807	134,713,853	39,174,247	10,835,088	170,228,455	1,301,740

^a See table of revised items in income statement, 1927, on p. 329.¹ Difference between gross sales and "cost of goods sold" shown under statutory deductions.⁴ 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.⁶ Cash dividends and stock dividends of capital stock life insurance companies not included.⁷ Includes for a limited number of returns the cost of securities purchased for customers. ⁸ Includes special nonexpense deductions of life insurance companies. (See p. 25.)

Revised items in income statement showing analysis of compiled receipts and statutory deductions—Corporation returns—Statistics of Income for 1927

PART 1. ALL CORPORATIONS (TABLE 14)

	Original figures	Revised figures
Aggregate:		
Cash dividends.....	\$6, 423, 796, 371	\$6, 423, 176, 206
Total cash and stock dividends.....	7, 126, 297, 616	7, 125, 677, 451
Agriculture and related industries:		
Total tax.....	7, 833, 749	9, 053, 541
Compiled net profits after deducting tax.....	18, 211, 191	16, 991, 399
Total manufacturing:		
Total tax.....	508, 410, 878	507, 734, 510
Compiled net profits after deducting tax.....	3, 049, 686, 475	3, 050, 362, 843
Cash dividends.....	2, 603, 261, 289	2, 602, 641, 124
Total cash and stock dividends.....	2, 851, 275, 127	2, 850, 654, 062
Chemicals and allied substances:		
Total tax.....	65, 210, 503	64, 766, 664
Compiled net profits after deducting tax.....	523, 010, 709	523, 454, 548
Metal and metal products:		
Total tax.....	198, 298, 819	198, 066, 290
Compiled net profits after deducting tax.....	1, 167, 994, 692	1, 168, 227, 221
Cash dividends.....	957, 502, 645	956, 882, 480
Total cash and stock dividends.....	1, 034, 275, 358	1, 033, 655, 193
Transportation and other public utilities:		
Statutory deductions—		
Interest paid.....	1, 306, 908, 140	1, 306, 870, 954
Taxes paid other than income tax.....	619, 995, 200	619, 994, 134
Depreciation.....	793, 504, 223	793, 424, 627
Miscellaneous deductions.....	10, 433, 409, 133	10, 433, 356, 274
Total statutory deductions.....	13, 201, 481, 721	13, 201, 311, 014
Compiled net profits.....	1, 964, 130, 119	1, 964, 300, 826
Statutory net income.....	1, 391, 236, 927	1, 391, 407, 634
Statutory net income after deducting net loss for prior year.....	1, 378, 917, 240	1, 379, 087, 947
Compiled net profits after deducting tax.....	1, 753, 252, 223	1, 753, 422, 930

PART 2. CORPORATIONS REPORTING NET INCOME (TABLE 14)

Chemicals and allied substances:		
Total tax.....	\$65, 210, 503	\$64, 766, 664
Compiled net profits after deducting tax.....	600, 528, 330	600, 972, 169

PART 3. CORPORATIONS REPORTING NO NET INCOME (TABLE 14)

Aggregate:		
Cash dividends.....	\$641, 312, 732	\$637, 700, 633
Total cash and stock dividends.....	701, 636, 076	698, 023, 977

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, 1928 ¹]

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	Lumber and wood products	Paper, pulp, and products	Printing and publishing
A. Receipts, taxable income:											
Gross sales.....	71.23	80.15	86.26	95.54	97.89	97.83	97.87	97.35	95.99	96.27	91.47
Gross profits from sales (per cent of gross sales) ¹	22.39	37.36	30.69	24.28	18.02	18.72	17.57	21.13	23.53	25.86	34.42
Gross profits from operations other than amounts reported as gross sales.....	6.55	12.11	6.76	1.59	.52	.47	.51	.29	.95	.40	5.01
Interest.....	2.84	1.18	.96	.57	.57	.31	.27	.44	.57	1.05	.43
Miscellaneous receipts.....	17.80	5.25	4.13	1.46	.75	1.13	1.12	1.23	2.10	1.28	1.87
B. Receipts, tax-exempt income:											
Dividends on capital stock of domestic corporations.....	1.21	1.15	1.60	.70	.21	.15	.17	.66	.30	.91	1.08
Interest on Federal, State, and municipal bonds.....	.37	.16	.29	.14	.05	.11	.06	.03	.09	.09	.14
C. Total compiled receipts ²	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.....	55.28	50.20	59.79	72.34	80.24	79.51	80.67	76.78	73.41	71.37	59.98
Compensation of officers.....	2.03	2.80	1.54	1.65	.91	2.38	2.05	.74	2.64	2.07	4.38
Interest paid.....	2.90	3.58	2.76	1.05	.93	.92	.75	1.83	1.71	2.09	1.10
Taxes paid other than income tax.....	1.40	3.03	2.22	.85	.51	.72	.51	.64	1.35	1.12	.80
Bad debts.....	.51	.53	.32	.37	.21	.38	.49	.64	.73	.26	.78
Depreciation.....	2.28	4.17	5.74	2.47	1.47	1.93	1.07	2.36	2.76	3.63	2.16
Depletion.....	.33	1.28	5.89	.38	.01	.01	.04	.01	1.98	.13	.01
Miscellaneous deductions.....	28.47	29.43	16.36	14.24	11.53	11.40	11.32	16.41	12.54	12.33	21.77
E. Total statutory deductions.....	93.20	95.02	94.62	93.35	95.81	97.25	96.90	99.41	97.12	93.00	90.98

¹ Fiscal and fractional (part year) returns are included. (See p. 1.)² Difference between gross sales and "cost of goods sold" shown under statutory deductions.³ 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.

F. Compiled net profits.....	6.80	4.98	5.38	6.65	4.19	2.75	3.10	.59	2.88	7.00	9.02
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.....	23.38	26.17	35.28	12.72	6.35	9.13	7.52	116.31	13.73	14.37	13.45
H. Statutory net income.....	76.62	73.83	64.72	87.28	93.65	90.87	92.48	* 16.31	86.27	85.63	86.55
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	2.80	13.20	9.90	2.62	2.84	6.37	3.24	17.00	10.26	1.64	1.88
J. Statutory net income (H) after deducting net loss for prior year (I).....	73.82	60.63	54.82	84.66	90.81	84.50	89.24	* 33.31	76.01	83.99	84.67
K. Total tax.....	11.03	19.96	18.99	12.16	12.20	18.23	16.65	62.54	18.56	11.38	11.28
L. Compiled net profits (F) after deducting tax (K).....	88.97	80.04	81.01	87.84	87.80	81.77	83.35	37.46	81.44	88.62	88.72

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—Continued*

Distribution	Industrial divisions—Continued									
	Manufacturing—Continued				Con- struction	Trans- portation and other public utilities	Trade	Service— Professional, amuse- ments, hotels, etc.	Finance— Banking, insurance, real es- tate and holding com- panies, stock and bond brokers, etc.	Nature of business not given
	Chem- icals and allied sub- stances	Stone, clay, and glass products	Metal and metal products	All other manu- facturing industries						
A. Receipts, taxable income:										
Gross sales.....	90.24	96.76	95.50	95.46	83.75		96.59			
<i>Gross profits from sales (per cent of gross sales)²</i>	<i>32.47</i>	<i>32.74</i>	<i>25.38</i>	<i>29.99</i>	<i>17.89</i>		<i>18.89</i>			
Gross profits from operations other than amounts reported as gross sales.....	4.24	.41	1.62	1.00	13.15	10.87	1.32	43.90	22.64	11.71
Interest.....	.80	.46	.59	.57	.58	1.57	.34	.70	17.96	4.80
Miscellaneous receipts.....	1.67	1.93	1.75	1.96	1.98	83.74	1.42	54.38	⁴ 54.16	75.71
B. Receipts, tax-exempt income:										
Dividends on capital stock of domestic corporations.....	2.88	.23	.31	.92	.39	3.67	.14	.92	3.39	7.02
Interest on Federal, State, and municipal bonds.....	.17	.21	.23	.09	.15	.15	.19	.16	1.85	.76
C. Total compiled receipts ³	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.....	60.94	65.08	71.26	66.86	68.77		78.34			
Compensation of officers.....	.94	2.71	1.43	3.22	5.21	.68	2.14	5.45	3.05	5.90
Interest paid.....	1.26	1.19	.90	.85	1.04	8.64	.66	3.07	9.66	3.85
Taxes paid other than income tax.....	1.33	.93	.88	.68	.48	4.23	.46	1.86	2.82	1.66
Bad debts.....	.38	.49	.30	.66	.56	.19	.53	.49	1.23	3.63
Depreciation.....	4.09	4.45	2.57	1.89	2.10	5.67	.66	4.32	1.39	1.92
Depletion.....	1.63	.18	.16	.02	.01	.16	.01	.01	.04	.04
Miscellaneous deductions.....	18.13	16.12	14.17	19.10	17.96	66.25	14.81	80.45	⁴ 69.57	81.37
E. Total statutory deductions.....	88.70	91.15	91.67	93.28	96.13	85.82	97.61	95.65	⁵ 87.76	98.37
F. Compiled net profits.....	11.30	8.85	8.33	6.72	3.87	14.18	2.39	4.35	12.24	1.63

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.....	27.07	4.94	6.38	15.10	13.84	26.93	13.98	23.58	42.84	478.89
H. Statutory net income.....	72.93	95.06	93.62	54.90	86.16	73.07	86.02	76.42	57.16	* 378.89
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	1.37	2.32	2.40	4.74	9.42	1.30	4.07	8.18	2.58	22.84
J. Statutory net income (H) after deducting net loss for prior year (I).....	71.56	92.74	91.22	50.16	76.74	71.77	81.95	68.24	54.58	* 401.73
K. Total tax.....	9.16	13.47	12.55	13.18	14.87	9.43	12.20	15.29	8.68	39.32
L. Compiled net profits (F) after deducting tax (K).....	90.84	86.53	87.45	86.82	85.13	90.57	87.80	84.71	91.32	60.68

¹ Difference between gross sales and "cost of goods sold" shown under statutory deductions.

² 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.

³ Includes for a limited number of returns the cost of securities purchased for customers.

⁴ Includes special nonexpense deductions of life insurance companies.

⁵ 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, 1928 ½]

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	8,968	4,006	\$524,147,895	\$66,532,287	\$4,376,697	\$6,767,154	4,087	\$160,705,308	\$41,206,703	875
	Related industries—Forestry, fishing, ice harvesting, and other related industries, including holders and lessors	1,297	498	112,492,653	13,944,193	1,054,662	1,449,521	592	27,798,104	8,885,349	207
	Total agriculture and related industries	10,265	4,504	636,640,548	80,476,480	5,431,359	8,216,675	4,679	188,503,412	50,092,052	1,082
3	Mining and quarrying:										
	Metal mining—Iron, copper, lead, zinc, gold, silver, quicksilver, etc.	1,993	318	846,883,852	122,742,237	7,060,682	13,816,181	814	139,028,060	28,363,827	861
4	Coal:										
5	Anthracite	141	53	183,961,652	14,415,376	379,399	1,678,129	73	166,615,211	9,163,936	15
6	Bituminous, lignite, peat, etc.	2,982	863	517,596,601	33,477,073	3,695,904	3,441,860	1,842	431,741,612	57,985,403	277
7	Oil and gas	4,919	1,686	543,541,302	85,544,646	5,889,483	9,318,026	2,399	218,847,310	82,063,178	834
	Other minerals—Asbestos, clay, granite, precious and semiprecious stones, salt mines, etc.	2,296	1,110	349,200,630	53,994,987	1,179,528	6,086,240	988	84,595,386	13,022,077	198
8	Mining and quarrying, n. e. s., ² lessors and holders	6,462	1,153	60,284,447	22,504,402	946,657	2,410,758	1,634	46,917,270	16,817,324	3,675
	Total mining and quarrying	18,793	5,183	2,501,468,484	332,678,721	19,151,653	36,751,194	7,750	1,087,744,849	207,415,745	5,860
9	Manufacturing:										
10	Food products, beverages, and tobacco—Bakery and confectionery products	3,378	1,948	1,314,706,019	114,990,618	1,859,112	13,207,432	1,285	244,124,431	15,023,766	145
	Canned products—Fish, fruit, and vegetables, poultry, etc.	1,812	1,009	755,215,750	65,204,059	2,652,790	7,338,038	677	117,242,553	9,606,679	126
11	Mill products—Bran, flour, feed, etc.	1,346	739	1,193,100,272	39,603,423	1,086,423	4,474,626	552	263,553,768	6,265,615	55
12	Packing-house products—Fresh meats, ham, lard, bacon, meat canning, by-products, etc.	723	455	4,967,477,052	50,242,776	5,353,483	5,376,284	243	335,877,879	6,144,572	25

13	Sugar—Beet, cane, maple, and products.....	187	99	664,522,118	53,605,609	2,412,205	6,023,408	74	130,778,578	13,963,825	14
14	Soft drinks—Wine, cereal beverages, mineral water, brewing, and distilling ¹	2,276	1,155	359,419,205	58,066,114	1,379,750	6,523,015	983	86,998,527	11,323,033	138
15	Tobacco, cigarettes, cigars, snuff, etc. ¹	439	238	1,180,870,479	121,677,829	148,324	14,548,325	181	19,122,492	2,147,181	20
16	Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc. ¹	5,243	3,439	2,296,990,858	136,379,739	2,077,669	15,448,310	1,591	318,827,592	15,490,533	213
	Total food products, beverages, and tobacco.....	15,404	9,082	12,732,301,753	639,770,167	16,969,756	72,939,438	5,586	1,516,525,820	79,965,204	736
	Textiles and textile products—										
17	Cotton goods—Dress goods, plain cloth, etc., napping, and dyeing.....	1,005	483	912,355,255	49,247,721	2,841,754	5,558,112	501	455,005,073	38,066,339	21
18	Woolen and worsted goods—Wool yarn, wool carpets, wool pulling, etc.....	629	291	395,375,062	18,719,577	1,356,137	2,043,351	295	297,876,300	19,799,428	43
19	Silk and rayon goods—Silk fabrics, spinning, etc.....	843	460	627,580,159	74,200,030	1,814,182	8,618,708	360	264,440,675	14,742,372	23
20	Carpets, floor coverings, composition floor covering, tapestries, etc.....	164	91	188,841,809	13,774,735	203,692	1,612,568	68	29,794,034	4,030,208	5
21	Textiles n. e. s. ² cord, felt, fur, hospital and surgical supplies, linen, and other textiles, etc.....	3,465	1,946	1,085,864,208	76,486,116	3,623,945	8,469,722	1,450	376,546,363	31,082,216	69
22	Clothing—Custom-made, factory-made, coats, underwear, millinery, and clothing, n. e. s. ²	7,221	4,086	1,854,809,611	73,236,702	2,079,609	7,839,591	2,999	582,690,052	34,666,307	136
23	Knit goods—Sweaters, hosiery, etc.....	1,181	719	638,160,051	46,184,711	1,829,135	5,213,359	425	128,027,850	12,741,726	37
	Total textiles and textile products.....	14,508	8,076	5,702,986,155	351,849,592	13,748,454	39,355,411	6,098	2,134,380,347	155,728,596	334
	Leather and leather products—										
24	Boots, shoes, slippers, etc.....	1,273	695	846,555,956	55,355,077	912,152	6,454,213	534	240,264,071	16,627,967	44
25	Other leather products—Gloves, saddlery, harness, trunks, finishing and tanning leather, etc.....	1,167	667	478,750,386	22,070,198	820,697	2,438,227	481	156,250,197	11,409,997	19
	Total leather and leather products.....	2,440	1,362	1,325,306,342	77,425,275	1,732,849	8,892,440	1,015	396,514,268	28,037,964	63
	Rubber and rubber products—										
26	Tires and tubes, etc.....	172	48	727,846,179	25,728,232	838,885	2,996,857	106	424,834,749	42,578,846	18
27	Other rubber goods—Boots, shoes, hose, and artificial rubber.....	400	221	171,672,184	16,291,694	501,129	1,858,731	159	21,379,583	2,812,130	20
28	Bone, celluloid, and ivory products.....	151	80	32,529,259	2,624,605	59,977	293,739	66	7,907,351	596,240	5
	Total rubber and related products.....	723	349	932,047,622	44,644,531	1,399,991	5,149,327	331	454,121,683	45,987,216	43
	Lumber and wood products—										
29	Sawmill and planing-mill products.....	3,718	1,934	1,014,745,925	70,797,634	5,044,989	7,482,958	1,597	464,709,620	45,817,457	187
30	Other wood products—Carriages and wagons, furniture, baskets, etc.....	4,229	2,356	1,038,157,208	71,399,024	3,363,792	7,727,361	1,770	324,571,719	25,675,146	103
	Total lumber and wood products.....	7,947	4,290	2,052,903,133	142,196,658	8,407,881	15,210,319	3,367	789,281,339	71,492,603	290

¹ Fiscal and fractional (part year) returns are included. (See p. 1.)² N. e. s., not elsewhere specified.³ See footnote on p. 340 for corrected figures for 1927.

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
31	Manufacturing—Continued.										
32	Paper, pulp, and products.....	2,093	1,345	\$1,374,721,684	\$118,589,510	\$1,985,323	\$13,768,110	678	\$352,795,894	\$14,958,946	70
	Printing and publishing.....	11,127	7,070	2,329,669,702	243,649,962	4,560,170	27,309,811	3,703	350,275,071	34,103,796	354
	Chemicals and allied substances—										
33	Petroleum and mineral oil refining.....	651	347	5,264,922,570	442,229,125	8,085,522	51,652,455	226	376,935,666	24,354,990	78
34	Chemicals proper, acids, compounds, etc.....	467	250	791,792,937	102,714,248	152,691	12,272,447	180	32,108,439	3,486,665	37
35	Allied chemical substances—Drugs, oils, paints, soaps, and other chemical substances n. e. s. ²	6,074	3,428	2,518,654,120	290,817,535	3,505,608	33,992,042	2,326	357,024,359	30,009,154	320
36	Fertilizers.....	309	206	197,096,043	12,365,590	3,082,393	1,084,756	88	12,457,186	1,938,445	15
	Total chemicals and allied substances.....	7,501	4,231	8,772,465,670	848,126,502	14,826,214	99,001,700	2,820	778,525,650	59,789,254	450
37	Stone, clay, glass, and related products.....	4,852	2,676	1,394,910,106	172,006,854	3,402,894	19,770,019	1,933	259,910,841	32,517,928	243
	Metal products and processes—										
38	Iron and steel—Products of blast furnaces, rolling mills, foundries, etc.....	2,830	1,895	4,913,248,504	363,319,122	7,809,587	42,368,067	831	319,224,825	24,713,711	104
39	Locomotives and railroad equipment.....	187	101	298,512,501	25,362,314	387,262	2,972,939	72	93,189,705	12,222,018	14
40	Motor vehicles, complete or part.....	1,122	560	4,598,926,939	452,856,346	11,426,309	53,045,605	481	840,961,848	98,654,718	81
41	Factory machinery—Food-production machinery, leather, metal, paper, printing, textile, and woodworking machinery.....	1,402	843	628,013,050	78,670,032	1,772,100	9,196,905	499	103,987,816	13,427,113	60
42	Agricultural machinery and equipment.....	478	254	651,520,596	104,090,829	664,838	12,407,684	191	30,658,901	6,529,554	33
43	Electrical machinery and equipment.....	1,231	721	1,299,890,249	160,122,170	2,791,199	18,729,772	447	73,113,350	10,537,696	63
44	Miscellaneous machinery—Building and construction, gas, and mining machinery and equipment.....	3,003	1,721	1,299,416,767	148,380,592	3,672,577	17,132,856	1,100	251,356,409	22,430,746	182
45	Household equipment, etc.....	1,101	552	475,120,549	70,323,241	544,273	8,294,312	485	105,949,105	15,002,022	64
46	Office equipment, etc.....	367	217	452,613,248	57,895,710	806,352	6,359,451	124	12,328,111	2,894,091	26
47	Metal building material and equipment.....	1,707	897	762,242,109	74,783,510	2,186,080	8,635,779	733	148,410,636	15,659,745	77
48	Hardware, tools, etc.....	2,376	1,482	1,074,434,955	161,969,712	4,552,119	18,554,498	784	139,944,564	12,785,877	110
49	Precious-metal products and processes, jewelry, etc.....	887	547	353,957,303	27,293,816	1,957,219	2,936,054	325	46,871,586	4,209,834	15

50	Other metals, products, and processes, combinations of foundry and machine shop.....	4,004	2,462	2,039,998,847	184,936,141	3,893,622	21,204,513	1,407	160,049,951	15,907,459	135
	Total metal products and processes.....	20,695	12,252	18,847,895,617	1,910,003,535	42,463,537	221,838,435	7,479	2,326,046,807	254,974,584	964
	Miscellaneous manufacturing—										
51	Radios, complete or parts.....	367	161	179,992,771	23,188,188	753,041	2,677,657	177	41,077,171	7,128,546	29
52	Musical instruments, optical goods, canoes, etc.....	7,919	4,070	1,758,009,263	159,399,351	6,796,547	17,451,145	3,277	407,410,554	46,552,201	572
53	Airplanes, airships, seaplanes, etc.....	201	43	55,749,057	13,411,359	264,558	1,572,798	102	7,104,056	2,498,004	56
	Total miscellaneous manufacturing.....	8,487	4,274	1,993,751,091	195,998,898	7,814,146	21,701,600	3,556	455,591,781	56,178,751	657
	Grand total manufacturing.....	95,777	55,007	57,458,958,875	4,744,261,484	117,311,215	544,936,610	36,566	9,813,969,501	833,735,142	4,204
	Construction:										
54	Building and construction above ground—										
	Installing machinery, moving, wrecking, razing, etc.....	12,925	6,984	1,138,033,597	69,297,579	3,826,383	6,454,848	5,026	375,245,267	32,728,384	915
55	Other construction underground and on surface—Bridge building, water-front construction, related industries, etc.....	5,569	3,052	1,110,825,026	96,556,427	6,736,710	10,180,478	1,977	235,593,503	32,378,783	540
	Ship building and repairing.....	276	143	68,327,694	5,051,875	319,817	539,900	114	50,249,947	6,261,941	19
56	Total construction.....	18,770	10,179	2,317,186,317	170,905,881	10,882,910	17,175,226	7,117	661,088,717	71,369,108	1,474
	Transportation and other public utilities:										
	Transportation and related activities—										
57	Steam railroads.....	619	313	6,867,866,078	714,919,002	9,597,131	84,584,974	248	383,140,627	38,583,774	58
58	Electric railways; Pullman cars; refrigerator, stock, poultry, and fruit cars, and lessors.....	966	481	749,412,972	133,956,448	675,794	15,903,536	313	238,987,137	29,486,021	172
59	Water transportation and related branches—Ocean and fresh-water lines, canals, docking, drawbridge operating, lighterage, salvaging, piloting, wharfing, and lessors.....	1,846	1,055	381,490,520	47,141,150	4,361,111	4,930,120	626	104,036,119	17,642,390	165
	Aerial transportation.....	474	136	11,085,154	2,513,114	221,850	253,619	274	6,805,742	1,789,173	64
60	Auto bus lines, taxicabs, and sight-seeing companies.....	2,093	1,063	147,522,278	11,577,419	582,096	1,127,438	884	69,554,050	6,446,948	146
61	Cartage and storage, food storage, packing and shipping, and other local transportation and related industries n. e. s. ²	7,873	4,863	761,327,273	54,477,099	2,104,894	5,356,720	2,573	157,564,845	17,205,619	437
62	Total transportation and related activities.....	13,871	7,911	8,918,704,285	964,584,232	17,542,876	112,156,407	4,918	960,088,520	111,153,928	1,042

² 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
63	Transportation and other public utilities—Con.										
	Other public utilities—										
	Electric light and power companies, and combined electric-light and gas companies.....	1,690	998	\$2,011,153,313	\$359,821,262	\$4,093,667	\$42,518,136	354	\$286,255,679	\$27,595,455	338
64	Gas companies, artificial and natural.....	568	313	422,708,436	66,649,036	342,261	7,911,982	191	60,124,091	7,887,435	64
65	Telephone and telegraph companies.....	4,334	2,876	1,865,984,252	272,065,360	123,935	32,247,726	1,057	18,428,825	3,322,480	401
66	Radio broadcasting companies.....	141	69	114,302,151	22,667,047	445,701	2,654,263	61	3,992,953	736,066	11
67	Water companies.....	1,682	1,068	75,893,265	18,054,198	833,270	1,884,323	408	6,170,276	1,716,182	206
68	All other public utilities—Terminal stations, pipe lines, toll bridges and toll roads, irrigation systems, etc.....	1,376	647	855,029,657	109,246,414	5,727,001	12,308,596	433	203,074,436	20,758,228	296
	Total public utilities.....	9,791	5,971	5,345,071,074	848,593,317	11,565,835	99,525,026	2,504	578,046,260	62,015,846	1,316
	Total transportation and other public utilities.....	23,662	13,882	14,263,775,359	1,813,087,549	29,108,711	211,681,433	7,422	1,538,134,780	173,169,774	2,358
	Trade:										
69	Wholesale.....	22,705	14,990	12,679,795,287	334,131,507	14,552,901	34,659,454	7,290	3,087,392,084	96,556,021	425
70	Retail.....	75,045	44,737	14,864,988,870	634,537,830	16,068,551	63,875,724	28,243	3,395,911,663	172,006,811	2,065
71	Wholesale and retail.....	9,958	6,796	3,813,093,878	139,902,186	4,274,904	14,673,080	3,060	1,011,385,876	31,629,709	102
72	Commission.....	6,439	3,824	1,658,772,811	61,443,389	3,448,385	6,240,333	2,403	378,943,762	18,085,174	212
73	All other trade—Auto wreckers, film exchange, pneumatic tubes, trading stamps, garages for storage, repair service, etc.....	15,619	9,398	1,807,812,804	76,847,189	3,792,483	6,883,772	5,606	505,987,062	37,236,656	615
	Total trade.....	129,766	79,745	34,824,463,650	1,246,862,101	42,137,224	126,332,363	46,602	8,379,620,447	355,514,371	3,419
	Service:										
74	Domestic service—Laundries, hotels, restaurants, etc.....	12,203	6,390	1,131,975,750	75,111,872	4,110,809	7,316,648	5,318	542,740,136	58,349,862	495
	Amusements—										
75	Theaters, legitimate, vaudeville, etc.....	1,073	433	137,014,051	9,594,943	591,512	1,021,734	503	67,741,658	11,442,775	137
76	Motion-picture producers.....	265	106	219,254,107	19,245,649	2,638,822	1,938,149	100	11,011,944	2,136,587	59

77	Motion-picture theaters.....	2,232	1,219	293,079,010	34,009,534	1,777,778	3,627,507	948	114,763,225	12,364,135	65
78	Other amusements--Circuses, golf links, race tracks, and pleasure resorts, etc.....	4,103	1,789	112,014,614	15,026,797	895,450	1,420,245	1,868	69,684,025	12,798,759	446
	Total amusements.....	7,673	3,547	761,361,782	77,876,923	5,903,562	8,007,635	3,419	263,200,852	38,742,256	707
79	Professional service--Curative, educational, engineering, legal, etc.....	6,595	3,444	260,255,331	34,938,128	1,523,485	3,441,432	2,421	75,725,573	12,558,295	730
80	Business service--Detective bureaus, trade shows, mimeographing, publishing, direc- tories, electrical advertising, etc.....	5,161	2,909	495,913,374	48,579,570	1,343,080	5,161,393	1,804	110,919,283	9,803,350	448
81	Other service, n. e. s. ² --Auto camps, ceme- teries, boards of trade, newspaper syndi- cates, photographers; concessionaires-- amusements, cloakroom, etc.....	5,197	2,718	134,654,324	17,679,583	751,321	1,574,287	1,556	50,864,648	7,255,550	923
	Total service.....	36,829	19,008	2,784,160,561	254,186,076	13,632,257	25,501,395	14,518	1,043,450,492	126,709,313	3,303
	Finance:										
	Banking and related industries--										
82	National banks.....	8,065	5,606	3,160,301,473	191,793,615	2,211,825	21,415,126	2,195	206,458,660	28,909,030	264
83	State and private banks, savings banks, loan and trust companies.....	19,474	13,428	1,797,339,731	313,125,522	3,533,657	34,190,920	4,298	252,257,396	39,996,765	1,748
84	Joint stock land banks.....	25	1	422,836	37,139			27	1,896,176	7,724,744	
85	Stock and bond brokers, investment bankers.....	2,922	1,936	3,667,495,304	255,693,017	5,929,822	29,618,051	792	500,317,302	22,665,908	194
86	Financing retail sales of automobiles, pianos, radios, etc.....	919	693	61,455,736	16,502,674	824,759	1,722,621	187	6,016,403	1,571,668	39
87	Real estate and holding companies-- Realty development, holding or leas- ing realty trust, etc.....	91,262	44,133	2,169,121,480	572,331,052	29,445,905	57,159,017	35,194	943,597,341	315,085,358	11,935
	Total banking and related industries.....	122,670	65,797	10,856,136,560	1,349,483,019	41,945,968	144,105,735	42,693	1,910,543,278	415,953,473	14,180
	Insurance companies--										
88	Life insurance--Mutual or stock com- panies.....	623	393	702,313,246	117,697,899	53,920	13,977,758	183	96,234,445	6,030,877	47
89	Other insurance--Accident, casualty, fire, marine, title, etc.....	1,754	984	1,628,031,165	202,962,282	13,224,567	22,592,652	618	250,299,325	72,110,561	152
	Total insurance companies.....	2,377	1,377	2,330,344,411	320,660,181	13,278,487	36,570,410	801	346,533,770	78,141,438	199
	Other finance--										
90	Loan companies--Building and loan as- sociations, mortgage, note, or pawn brokers, insurance agents, promoters, stock syndicates, foreign exchange and finance, n. e. s. ²	20,386	13,141	1,289,889,291	301,199,426	8,086,762	32,561,927	5,330	2,974,244,734	72,104,087	1,915
	Total finance.....	145,433	80,315	14,476,370,262	1,971,342,626	63,311,217	213,238,072	48,824	5,231,321,782	566,198,998	16,294
91	Nature of business not given.....	16,597	960	26,411,195	3,940,239	179,630	309,174	1,350	21,638,600	6,919,745	14,287
	Grand total.....	495,892	268,783	129,289,435,251	10,617,741,157	301,146,176	1,184,142,142	174,828	27,965,472,580	2,391,124,248	52,281

² N. e. s., not elsewhere specified.

See footnote 3 on following page.

Footnote No. 3, referred to under serial Nos. 14, 15, and 16, supra.

Revision of data in Statistics of Income for 1927

Industries	Total number of re- turns	Corporations reporting net income				Corporations reporting no net income				Inactive corporations— No in- come data re- ported— Number of re- turns
		Number of re- turns	Gross income	Net income	Net loss for prior year	Income tax	Number of re- turns	Gross income	Deficit	
Soft drinks—Wine, cereal beverages, mineral water, brewing and distilling.....	2, 161	1, 113	\$349, 749, 781	\$60, 821, 711	\$618, 669	\$7, 955, 069	940	\$78, 452, 450	\$13, 561, 264	108
Tobacco, cigarettes, cigars, snuff, etc.....	445	261	1, 177, 776, 887	124, 774, 568	327, 215	16, 744, 972	169	23, 525, 477	2, 474, 646	15
Other food products—Artificial ice, butter substi- tutes, cereals, coffee, spices, dairy products, etc., food products, n. e. s.....	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

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; also grand totals for prior years*

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 ¹	Net income	Tax	Number of returns	Gross income	Deficit	
Alabama.....	63	28	\$1,165,659	\$160,110	\$11,745	28	\$589,727	\$175,521	7
Alaska.....	11	5	229,901	8,737	25	4	24,667	16,915	2
Arizona.....	143	64	4,834,923	960,509	84,751	59	1,968,304	615,558	20
Arkansas.....	84	32	5,024,278	213,073	15,765	43	1,011,644	656,146	9
California.....	1,279	585	67,712,006	12,770,651	1,280,474	620	32,508,248	8,720,317	74
Colorado.....	359	164	9,171,570	1,474,141	136,457	148	1,845,030	884,259	47
Connecticut.....	100	45	16,240,623	1,921,904	220,375	46	2,966,001	480,648	9
Delaware.....	44	23	3,497,595	225,329	22,873	18	390,856	113,036	3
District of Columbia.....	21	7	1,000,468	44,739	4,083	11	1,065,792	85,119	3
Florida.....	486	177	12,954,450	1,613,346	109,655	237	5,554,468	2,589,208	72
Georgia.....	161	48	3,232,057	254,755	12,161	107	2,490,180	780,067	6
Hawaii.....	52	27	13,834,222	2,177,919	251,086	24	3,095,547	232,554	1
Idaho.....	177	89	4,963,667	467,642	19,083	69	2,856,324	539,868	19
Illinois.....	282	131	14,358,014	1,187,359	115,022	123	6,518,709	1,530,072	28
Indiana.....	171	76	3,134,970	530,571	52,354	77	1,144,453	245,112	18
Iowa.....	129	72	3,913,449	446,358	43,767	43	1,113,739	175,628	14
Kansas.....	50	26	1,727,975	91,679	890	22	480,087	83,567	2
Kentucky.....	58	28	1,918,416	125,669	10,053	24	561,107	215,473	6
Louisiana.....	262	96	17,708,216	1,595,297	186,414	145	6,135,010	2,227,879	21
Maine.....	122	41	2,103,691	308,589	28,528	73	2,561,435	884,874	8
Maryland.....	79	30	1,386,717	196,002	15,644	43	965,214	229,061	6
Massachusetts.....	310	159	171,586,691	23,955,954	2,824,164	137	4,091,588	918,923	14
Michigan.....	291	124	9,785,725	1,103,147	100,397	136	3,581,189	1,347,975	31
Minnesota.....	267	111	5,911,799	863,741	71,262	105	1,383,272	621,344	51
Mississippi.....	65	29	4,280,391	236,408	17,535	32	1,211,229	322,824	4
Missouri.....	196	59	6,287,211	533,002	48,371	108	1,649,293	848,280	29
Montana.....	418	208	8,890,935	1,078,760	75,451	144	3,356,196	919,089	66
Nebraska.....	117	66	6,784,266	830,007	84,365	45	1,883,778	276,867	6
Nevada.....	62	32	3,416,390	353,845	29,980	25	1,266,658	255,618	5

¹ 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; also grand totals for prior years—Continued

AGRICULTURE AND RELATED INDUSTRIES—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	
New Hampshire.....	32	13	\$285,309	\$31,983	\$660	15	\$619,763	\$87,433	4
New Jersey.....	191	92	8,452,737	844,923	30,128	89	2,396,959	1,164,430	10
New Mexico.....	93	43	2,558,853	923,750	94,819	30	1,000,129	396,556	20
New York.....	566	220	62,086,332	3,032,971	272,514	294	32,535,476	6,609,926	52
North Carolina.....	111	30	872,333	62,940	2,013	64	1,388,021	299,922	17
North Dakota.....	114	40	891,187	68,260	1,065	62	660,807	248,699	12
Ohio.....	307	156	14,117,220	1,077,429	90,487	128	5,033,329	1,119,535	23
Oklahoma.....	73	33	1,500,050	76,773	2,671	38	1,643,052	240,418	2
Oregon.....	392	164	16,552,280	1,484,053	122,416	160	10,368,991	3,103,668	68
Pennsylvania.....	223	100	27,116,389	1,958,426	212,287	102	4,663,313	2,013,481	21
Rhode Island.....	18	12	511,774	47,578	3,085	5	58,583	19,787	1
South Carolina.....	100	23	1,126,839	276,555	28,466	68	1,116,495	434,252	9
South Dakota.....	83	35	844,237	77,633	3,744	32	573,390	80,560	16
Tennessee.....	100	36	6,258,621	441,855	29,506	56	2,854,062	286,655	8
Texas.....	306	145	8,035,657	2,129,286	224,673	138	6,211,690	1,537,344	23
Utah.....	198	113	5,212,525	800,337	72,595	61	637,693	250,980	24
Vermont.....	26	10	622,773	47,656	2,164	14	491,873	92,813	2
Virginia.....	130	48	2,529,960	207,122	6,891	71	3,881,032	638,225	11
Washington.....	599	230	49,920,836	7,201,574	760,080	271	12,397,153	2,390,433	98
West Virginia.....	74	45	1,170,365	139,571	4,020	25	180,940	33,042	4
Wisconsin.....	400	137	8,061,140	1,900,434	200,284	198	3,265,237	1,104,501	65
Wyoming.....	270	197	10,856,856	1,916,128	179,377	62	2,255,679	956,590	11
Total.....	10,265	4,504	636,640,548	80,476,480	8,216,675	4,679	188,503,412	50,092,052	1,082
1927 ²	9,905	4,445	633,781,952	78,577,174	9,053,541	4,460	188,644,782	61,893,204	1,000
1928 ²	10,688	4,698	615,141,114	70,811,571	8,175,458	5,990	249,342,235	55,665,126	.....
1929 ²	9,904	4,662	572,214,939	76,861,952	8,604,382	5,242	221,339,684	59,214,051	.....
1924 ²	9,758	4,530	566,071,853	64,229,810	6,732,877	5,228	243,661,362	62,497,807	.....
1923 ²	9,360	3,914	605,393,833	92,201,206	9,790,743	5,446	168,179,305	49,930,333	.....
1922 ²	9,092	4,000	484,597,004	62,900,621	6,622,011	5,092	220,800,753	56,091,157	.....
1921 ²	8,724	3,146	371,039,406	40,718,192	6,001,962	5,578	304,559,049	88,562,898	.....
1920 ²	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	170	69	\$16,160,487	\$1,737,972	\$186,101	71	\$10,946,291	\$987,564	30
Alaska	30	5	362,559	87,762	6,803	7	174,824	152,761	18
Arizona	366	26	902,837	60,455	3,420	62	22,196,359	3,358,941	278
Arkansas	152	65	5,138,819	529,113	44,178	76	4,901,842	1,037,187	11
California	1,716	439	135,018,902	38,308,169	4,409,245	729	67,493,002	17,186,157	548
Colorado	1,075	196	86,503,582	6,516,979	723,351	370	13,305,439	4,867,455	509
Connecticut	40	17	4,291,507	964,464	111,840	20	989,675	208,586	3
Delaware	58	12	9,221,852	1,655,678	194,693	27	37,397,271	1,098,860	19
District of Columbia	27	4	1,684,403	463,176	55,160	13	725,637	230,296	10
Florida	68	9	1,637,923	31,317	2,089	45	1,673,932	653,038	14
Georgia	53	24	6,272,491	742,941	82,109	18	1,125,287	564,473	11
Hawaii	1					1	(³)	(³)	
Idaho	587	38	8,024,845	1,522,854	167,642	69	3,385,805	1,154,401	480
Illinois	543	196	143,880,213	11,128,694	1,229,789	253	60,993,750	13,850,749	94
Indiana	364	124	26,100,031	1,806,176	185,717	159	17,337,449	2,943,311	81
Iowa	164	53	6,076,925	439,356	32,405	68	3,822,891	861,906	43
Kansas	351	141	166,033,403	9,749,861	1,090,475	162	3,698,537	1,768,908	48
Kentucky	537	198	36,099,969	3,832,143	411,736	246	25,093,981	2,785,378	93
Louisiana	215	78	3,907,827	871,901	85,979	92	13,645,286	3,189,026	45
Maine	60	14	1,668,354	267,689	31,092	26	1,850,414	915,825	20
Maryland	110	30	13,465,097	2,740,308	323,165	58	3,883,759	1,108,883	22
Massachusetts	258	70	56,897,573	9,138,835	1,074,075	124	17,761,411	2,943,655	64
Michigan	270	88	41,056,223	6,904,408	811,546	118	3,083,941	1,915,756	64
Minnesota	305	96	13,019,199	3,799,978	428,756	108	7,132,176	1,444,868	101
Mississippi	22	8	510,647	119,223	12,227	9	376,768	73,976	5
Missouri	486	126	23,815,665	3,694,993	398,912	238	28,034,359	3,675,696	122
Montana	489	68	6,420,591	923,724	54,938	146	5,098,240	1,449,966	275
Nebraska	46	19	2,508,626	228,460	23,401	12	2,643,893	101,340	15
Nevada	432	27	1,278,061	149,541	15,242	111	1,802,007	3,220,485	294
New Hampshire	8	3	194,845	26,998	2,487	4	(³)	(³)	1
New Jersey	129	70	14,728,661	1,640,482	174,428	42	2,140,243	685,713	17
New Mexico	146	18	5,457,607	470,387	52,174	41	299,518	252,019	87
New York	873	266	776,273,782	114,990,432	12,778,035	406	126,868,780	27,198,767	201
North Carolina	63	24	4,714,361	661,255	67,173	17	1,683,180	518,790	22
North Dakota	61	11	430,198	78,100	6,485	17	774,859	148,602	33
Ohio	846	313	139,546,452	12,275,462	1,311,988	438	69,053,984	8,468,969	95
Oklahoma	1,117	424	142,700,732	18,217,580	1,932,070	561	58,180,602	18,832,218	132
Oregon	217	29	1,383,336	134,811	6,789	46	1,590,556	390,049	142
Pennsylvania	1,947	596	367,621,121	37,894,028	4,100,971	1,026	320,977,019	37,929,796	325
Rhode Island	20	4	413,381	20,097	1	1	403,442	105,874	8
South Carolina	31	9	1,366,314	172,217	18,321	18	240,718	550,840	4
South Dakota	45	12	60,221	15,108		13	240,403	104,564	20
Tennessee	187	63	14,917,773	1,814,409	204,017	85	10,065,467	2,186,318	39
Texas	1,086	349	64,349,311	18,158,922	1,956,094	566	30,748,940	17,617,012	171
Utah	738	69	20,550,882	4,052,036	451,623	189	15,080,899	2,766,476	480
Vermont	43	13	12,248,243	1,480,579	176,340	25	3,062,616	529,070	5

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

³ States grouped to conceal identity of taxpayer.

STATISTICS OF INCOME

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; also grand totals for prior years—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	
Virginia.....	204	75	\$26,704,384	\$2,971,418	\$338,642	102	\$14,314,172	\$1,748,727	27
Washington.....	682	72	8,824,126	1,372,194	149,837	151	9,113,210	3,584,429	459
West Virginia.....	971	406	69,315,597	6,745,838	720,549	440	56,859,085	8,968,615	125
Wisconsin.....	214	57	4,686,808	386,443	30,637	73	4,159,532	464,481	84
Wyoming.....	170	60	7,221,738	683,355	67,447	44	1,215,920	548,030	66
States grouped ¹							258,878	66,939	
Total.....	18,793	5,183	2,501,468,484	332,678,721	36,751,194	7,750	1,087,744,849	207,415,745	5,860
1927 ²	18,519	5,232	2,259,850,477	276,308,663	34,898,460	7,804	1,576,985,724	246,924,280	5,483
1926 ²	19,252	6,006	3,207,941,783	455,798,286	57,307,996	13,246	1,339,758,512	183,473,862	
1925 ²	19,163	5,488	3,711,407,209	453,599,744	55,048,690	13,675	1,213,439,422	209,956,530	
1924 ²	18,453	4,893	2,589,850,450	240,141,930	28,389,340	13,560	2,258,698,417	307,091,131	
1923 ²	18,509	5,175	2,676,072,256	283,565,648	30,777,039	13,334	2,186,927,042	334,253,838	
1922 ²	17,093	6,130	2,362,026,788	286,437,388	31,399,593	10,963	1,333,361,225	280,456,101	
1921 ²	17,660	4,365	1,728,765,475	185,133,923	31,969,216	13,295	2,160,110,985	414,488,951	
1920 ²	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.....	722	403	\$167,850,621	\$11,595,028	\$1,256,000	293	\$57,371,195	\$3,671,402	26
Alaska.....	23	12	1,269,333	138,201	9,708	10	1,092,138	169,953	1
Arizona.....	116	63	23,849,251	2,167,072	243,613	38	2,380,403	229,584	15
Arkansas.....	391	219	82,257,786	5,568,063	586,017	153	29,448,525	3,593,530	19
California.....	3,800	2,049	1,899,888,532	158,061,471	17,861,288	1,548	341,722,848	30,314,653	203
Colorado.....	740	368	346,285,616	21,485,121	2,306,047	288	34,963,576	2,505,004	84
Connecticut.....	1,749	1,025	804,967,505	75,623,556	8,708,489	665	139,385,306	14,099,653	59
Delaware.....	225	131	791,942,553	86,989,670	10,358,980	71	10,383,379	2,085,172	23
District of Columbia.....	298	157	41,084,917	3,600,619	396,764	114	21,975,290	1,527,343	27
Florida.....	904	358	76,939,729	6,436,538	663,996	463	44,484,486	7,746,530	83
Georgia.....	1,116	683	409,885,455	35,207,394	4,011,527	394	97,059,844	6,261,552	39
Hawaii.....	124	79	96,141,838	18,992,617	2,255,518	39	7,717,718	205,482	6
Idaho.....	165	95	27,902,424	1,111,472	109,301	56	23,923,820	2,210,624	14
Illinois.....	8,087	4,926	8,673,112,264	494,215,755	57,376,532	2,900	716,595,277	54,971,097	261

Indiana	2,489	1,466	855,518,758	72,985,603	8,190,985	878	266,746,778	15,242,864	145
Iowa	1,197	747	472,218,028	32,840,136	3,715,876	376	47,881,906	2,900,952	74
Kansas	536	315	149,980,413	9,208,705	971,004	197	73,455,185	2,533,997	21
Kentucky	1,088	657	356,377,078	25,397,443	2,869,795	370	54,939,142	5,406,289	64
Louisiana	940	525	346,932,499	26,301,175	2,778,610	361	78,766,648	7,329,356	54
Maine	649	359	198,627,037	13,183,826	1,460,418	248	48,391,314	3,329,254	42
Maryland	1,276	729	380,600,725	28,452,102	3,014,761	464	78,217,891	9,077,693	83
Massachusetts	5,449	2,982	2,179,720,110	173,687,063	19,554,950	2,296	1,039,490,210	69,187,977	171
Michigan	3,223	1,966	4,937,024,238	530,810,574	62,675,636	1,083	897,509,908	105,287,875	174
Minnesota	1,942	1,184	948,375,162	51,511,102	6,189,274	638	89,043,485	7,300,708	120
Mississippi	432	249	80,890,635	4,956,737	488,644	156	32,517,054	2,661,183	27
Missouri	2,979	1,690	1,341,704,798	117,847,791	13,606,326	1,140	344,546,808	18,746,639	149
Montana	244	139	32,677,815	1,657,686	157,623	68	15,191,936	780,728	37
Nebraska	481	301	148,245,481	7,482,386	786,176	161	35,249,591	1,790,680	19
Nevada	59	25	2,938,184	119,312	5,143	22	1,255,165	288,874	12
New Hampshire	361	192	79,527,094	4,582,902	484,759	155	59,820,031	6,593,050	14
New Jersey	4,138	2,368	1,579,612,939	162,503,838	18,091,606	1,633	385,548,375	42,040,371	117
New Mexico	71	39	6,206,119	286,954	22,369	26	6,083,430	639,342	6
New York	20,472	11,468	14,712,908,487	1,275,640,510	148,381,106	8,407	2,098,820,577	173,731,817	597
North Carolina	1,457	825	690,730,874	61,749,243	7,182,313	591	136,414,943	9,254,339	91
North Dakota	153	85	11,283,190	553,870	34,698	47	2,635,218	163,695	19
Ohio	6,178	3,857	4,497,664,427	377,627,167	42,291,799	2,129	560,400,082	55,033,026	122
Oklahoma	625	348	231,747,584	19,154,832	1,983,281	242	106,762,275	6,807,380	35
Oregon	1,096	569	158,503,759	10,858,102	1,120,298	414	62,717,647	5,060,147	118
Pennsylvania	7,203	4,018	5,377,221,646	481,286,002	55,954,511	2,881	873,567,322	76,136,679	304
Rhode Island	930	550	440,225,169	34,013,094	3,804,785	339	113,416,419	8,321,573	41
South Carolina	562	289	184,476,488	12,138,535	1,583,281	256	77,270,370	2,989,009	17
South Dakota	184	119	21,472,556	905,704	66,493	51	7,712,766	316,492	14
Tennessee	1,107	609	357,950,248	26,192,467	2,876,660	448	115,470,531	7,424,939	50
Texas	1,797	1,073	749,466,973	54,970,502	6,279,478	649	124,608,088	13,009,898	75
Utah	338	211	46,799,361	3,731,032	392,620	93	24,966,823	1,703,756	34
Vermont	316	190	57,663,934	4,768,382	507,517	119	18,707,423	2,245,201	7
Virginia	1,004	597	248,669,469	14,828,641	1,522,332	379	49,150,483	3,692,615	28
Washington	1,962	1,034	417,807,114	26,083,141	2,701,309	720	99,450,342	10,381,247	208
West Virginia	648	379	342,187,581	29,494,224	3,352,090	238	30,942,010	3,606,338	31
Wisconsin	3,657	2,238	1,367,279,746	121,049,838	14,081,594	1,214	226,542,520	22,929,509	205
Wyoming	74	47	4,565,332	218,186	12,710	25	2,947,100	108,071	2
Total	95,777	55,007	57,458,958,875	4,744,261,484	544,936,610	36,566	9,813,969,501	833,735,142	4,204
1927 ²	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
1923 ²	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 ²	88,674	54,137	52,924,994,086	4,383,357,349	546,740,987	34,537	7,904,787,503	682,254,676	-----
192 ²	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 ²	85,199	53,795	48,686,639,790	4,271,899,449	484,863,656	31,404	7,534,069,100	701,011,681	-----
1922 ²	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 ²	79,748	37,030	24,422,077,076	1,777,785,608	351,770,249	42,718	14,019,846,713	1,898,831,377	-----
1920 ²	78,171	49,425	45,217,317,892	4,116,424,329	944,960,573	28,746	11,431,915,114	834,146,460	-----

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

³ 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; also grand totals for prior years—Continued*

MANUFACTURING: FOOD PRODUCTS, BEVERAGES, AND TOBACCO

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.....	157	98	\$25,377,172	\$865,915	\$77,502	57	\$3,915,905	\$347,034	2
Alaska.....	12	6	756,309	120,011	8,280	6	519,324	45,664	1
Arizona.....	42	27	13,483,425	1,033,790	117,818	12	644,784	49,087	3
Arkansas.....	103	60	15,000,239	762,981	76,247	41	5,333,920	171,293	2
California.....	800	466	607,168,932	28,123,884	3,028,409	288	122,180,958	5,872,189	46
Colorado.....	199	112	162,641,538	12,408,892	1,359,186	77	23,391,999	1,109,335	10
Connecticut.....	140	75	19,937,440	993,357	101,523	37	6,528,870	528,797	8
Delaware.....	51	35	13,357,891	1,198,816	133,699	10	957,208	73,928	6
District of Columbia.....	54	28	17,813,138	657,551	69,864	24	18,570,651	610,353	2
Florida.....	267	126	30,274,133	1,535,089	147,940	120	8,425,966	905,299	21
Georgia.....	225	161	101,335,707	17,361,786	2,042,631	58	13,903,192	410,093	6
Hawaii.....	76	52	82,495,541	17,049,543	2,027,305	21	7,364,774	156,797	3
Idaho.....	60	38	5,916,434	154,910	11,055	15	1,825,397	46,811	7
Illinois.....	970	580	4,893,571,610	80,903,189	9,206,617	353	160,963,014	6,317,747	37
Indiana.....	497	292	114,329,307	5,295,012	567,626	183	135,774,117	2,808,173	22
Iowa.....	365	232	247,317,122	8,407,182	924,645	114	19,319,241	559,869	19
Kansas.....	195	117	82,072,427	3,250,188	342,972	71	48,972,671	1,131,474	7
Kentucky.....	314	191	70,031,196	3,781,189	406,980	102	15,225,970	1,224,901	21
Louisiana.....	289	154	149,470,078	8,655,770	873,788	117	20,766,739	1,887,481	18
Maine.....	122	73	26,869,633	1,136,119	111,140	42	2,542,584	131,038	7
Maryland.....	276	165	87,376,511	4,077,071	384,964	92	14,988,510	1,649,717	19
Massachusetts.....	468	260	159,090,421	7,969,788	866,622	189	54,080,169	1,716,061	19
Michigan.....	447	266	193,137,399	14,030,292	1,599,016	158	50,117,172	4,657,120	23
Minnesota.....	528	369	539,019,770	19,386,480	2,238,992	141	37,011,063	1,300,420	18
Mississippi.....	132	83	8,558,424	712,235	64,226	42	6,429,794	332,253	7
Missouri.....	509	293	451,490,604	33,213,429	3,854,721	198	115,740,648	2,891,664	18
Montana.....	92	53	22,879,112	894,591	92,868	28	8,192,075	176,225	11
Nebraska.....	147	99	107,629,162	4,066,792	454,457	42	15,669,477	566,287	6
Nevada.....	15	8	873,902	372,805	23,000	6	342,329	103,288	1
New Hampshire.....	25	18	8,490,546	372,805	39,778	6	454,174	328,007	1
New Jersey.....	393	232	196,917,471	23,838,240	2,679,932	148	17,059,540	1,748,020	13

New Mexico.....	19	13	1,382,840	49,978	1,480	5	151,342	24,485	1
New York.....	1,767	967	2,284,610,641	207,609,069	24,482,301	719	200,982,245	17,777,874	81
North Carolina.....	220	133	288,940,053	37,445,911	4,466,279	81	6,955,765	276,176	6
North Dakota.....	52	31	6,947,357	198,127	5,125	17	2,301,866	38,436	4
Ohio.....	746	452	297,859,155	12,338,985	1,333,107	267	55,984,703	3,005,522	27
Oklahoma.....	131	78	24,584,824	843,849	77,295	45	16,720,743	715,150	8
Oregon.....	286	153	42,782,199	2,081,780	197,484	107	13,143,111	612,865	26
Pennsylvania.....	923	510	527,273,222	35,007,498	4,006,235	357	88,452,197	6,149,130	56
Rhode Island.....	61	33	20,385,660	919,615	89,288	25	1,370,938	151,917	3
South Carolina.....	118	61	6,484,049	724,755	74,220	53	3,267,187	146,090	4
South Dakota.....	77	53	13,943,401	452,033	28,929	21	1,956,269	195,361	3
Tennessee.....	280	171	117,479,388	9,327,039	1,085,310	100	25,160,610	744,857	9
Texas.....	508	292	144,483,546	7,859,644	863,753	198	46,844,008	3,675,362	18
Utah.....	116	75	22,124,717	970,195	91,004	39	21,744,835	1,245,808	2
Vermont.....	40	28	6,621,485	176,800	15,458	11	1,603,979	97,626	1
Virginia.....	289	175	44,236,857	3,431,981	367,478	107	9,542,275	586,684	7
Washington.....	435	239	146,440,888	6,983,736	706,673	161	25,229,610	1,238,083	35
West Virginia.....	149	94	27,219,143	2,012,674	217,954	50	7,135,963	346,521	5
Wisconsin.....	1,188	736	250,103,004	9,040,208	913,497	395	48,246,927	3,015,602	57
Wyoming.....	29	19	2,716,730	76,093	3,839	10	2,518,962	65,200	---
Total.....	15,404	9,082	12,732,301,753	639,770,167	72,939,438	5,586	1,516,525,820	79,965,204	736
1927 ¹	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 ²	15,505	9,239	11,678,178,959	592,440,172	77,147,310	6,266	1,797,883,389	96,308,802	---
1925 ²	14,722	9,303	11,476,442,309	533,472,244	66,586,899	5,419	1,923,746,578	91,512,114	---
1924 ²	14,442	9,080	10,745,132,363	536,852,421	63,376,159	5,362	1,101,836,666	95,715,254	---
1923 ²	14,153	8,666	8,511,235,848	506,924,386	55,646,300	5,487	1,566,632,061	124,175,970	---
1922 ²	14,087	8,359	6,812,387,633	447,671,380	50,666,679	5,728	2,053,035,160	150,306,300	---
1921 ²	13,777	7,207	5,519,503,463	319,176,273	65,676,304	6,570	2,750,943,401	309,161,987	---
1920 ²	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.....	66	25	\$27,966,974	\$873,320	\$98,194	37	\$13,303,381	\$1,188,609	4
Alaska.....	---	---	---	---	---	---	---	---	---
Arizona.....	2	1	(³)	(³)	(³)	1	(³)	(³)	---
Arkansas.....	19	8	1,433,578	37,956	10,228	8	2,458,839	248,317	3
California.....	296	172	67,479,575	4,076,567	437,548	111	13,857,887	1,312,052	13
Colorado.....	33	17	4,042,932	117,320	10,273	16	1,741,795	78,664	---
Connecticut.....	277	146	138,915,270	7,272,988	788,084	118	37,409,471	4,221,675	13
Delaware.....	9	6	10,194,299	593,668	67,354	2	(³)	(³)	1
District of Columbia.....	21	11	1,381,674	90,088	8,726	9	377,573	53,058	1
Florida.....	31	7	145,414	9,757	9	21	668,522	126,323	3
Georgia.....	204	124	189,837,785	10,866,731	1,277,222	76	53,068,543	1,917,789	4
Hawaii.....	5	3	141,862	1,765	---	2	(³)	(³)	---
Idaho.....	2	2	(³)	(³)	(³)	---	---	---	---

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

² 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; also grand totals for prior years—Continued

MANUFACTURING: TEXTILES AND TEXTILE 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	
Illinois.....	853	499	\$336,431,536	\$18,536,209	\$2,094,132	332	\$65,240,484	\$4,973,862	22
Indiana.....	114	71	49,299,591	2,801,752	323,563	40	3,761,873	196,279	3
Iowa.....	46	31	14,102,110	588,505	62,874	13	2,139,000	90,759	2
Kansas.....	20	16	2,821,307	224,310	22,502	4	244,136	28,414	3
Kentucky.....	90	50	17,022,914	829,792	88,068	37	9,872,139	669,241	1
Louisiana.....	61	28	18,332,338	756,951	84,479	32	8,768,031	602,580	1
Maine.....	72	41	53,038,028	3,461,748	385,882	30	13,375,447	1,958,000	9
Maryland.....	172	86	66,475,475	2,850,899	310,247	77	22,269,296	1,952,130	22
Massachusetts.....	989	503	543,490,597	28,349,602	2,967,553	464	423,474,667	36,291,317	7
Michigan.....	141	85	38,942,827	2,319,848	254,668	49	10,431,765	487,361	11
Minnesota.....	160	93	49,476,396	3,292,115	368,883	56	7,137,975	797,497	10
Mississippi.....	14	7	3,268,487	64,053	3,302	7	3,178,158	281,106	2
Missouri.....	301	168	92,375,934	4,699,308	522,083	123	25,776,284	1,128,203	1
Montana.....	5					3	35,087	6,317	1
Nebraska.....	27	14	1,891,407	93,820	7,970	12	358,249	14,472	1
Nevada.....	4	3	88,416	3,938	27	1	(3)	(3)	1
New Hampshire.....	68	29	16,863,266	997,791	101,200	38	39,465,011	4,011,588	12
New Jersey.....	881	519	368,071,183	25,215,647	2,833,132	350	143,440,746	14,748,649	78
New Mexico.....									18
New York.....	6,029	3,355	1,898,553,497	90,070,285	9,733,581	2,596	642,135,773	38,291,585	2
North Carolina.....	544	293	284,710,981	17,282,689	1,979,423	233	92,660,562	5,630,393	12
North Dakota.....	4	1	(3)	(3)		1	(3)	(3)	2
Ohio.....	405	237	170,791,566	13,632,058	1,555,924	156	48,987,166	5,987,637	2
Oklahoma.....	20	13	3,294,003	133,043	13,079	5	747,446	151,795	9
Oregon.....	63	36	7,647,844	991,343	108,761	18	5,102,053	222,379	28
Pennsylvania.....	1,218	686	612,850,212	74,905,911	8,807,281	504	214,234,759	13,969,278	11
Rhode Island.....	294	173	231,608,010	14,158,568	1,591,284	110	87,333,472	6,167,150	2
South Carolina.....	152	82	141,660,655	9,153,327	1,077,658	68	56,066,953	1,854,536	1
South Dakota.....	4	1	(3)	(3)		2	(3)	(3)	3
Tennessee.....	141	75	71,258,714	4,862,653	555,363	63	21,879,478	1,595,278	5
Texas.....	134	79	25,999,426	1,421,647	147,625	50	17,575,614	2,171,029	

Utah.....	22	14	3,236,222	100,926	7,126	6	1,020,294	36,257	2
Vermont.....	29	12	7,934,174	565,219	63,060	17	3,933,762	444,601	-----
Virginia.....	85	43	31,909,068	1,117,880	122,841	42	6,185,062	363,461	-----
Washington.....	97	64	10,809,325	475,606	41,302	31	2,523,396	135,050	2
West Virginia.....	46	20	6,295,166	365,670	23,178	26	4,898,095	281,388	-----
Wisconsin.....	237	127	80,617,267	3,566,426	398,450	100	24,656,807	1,515,781	10
Wyoming.....	1	-----	-----	-----	-----	1	(³)	(³)	-----
States grouped ¹	-----	-----	278,850	19,893	1,272	-----	2,585,296	526,736	-----
Total.....	14,508	8,076	5,702,986,155	351,849,592	39,355,411	6,098	2,134,380,347	155,728,596	334
1927 ²	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 ²	13,436	7,708	5,354,116,761	314,049,317	39,829,341	5,728	2,398,617,078	195,164,316	-----
1925 ²	12,271	7,504	6,108,059,834	413,114,811	48,814,565	4,767	1,608,402,114	114,772,390	-----
1924 ²	12,229	6,836	4,842,252,450	316,927,779	37,650,962	5,393	2,346,629,078	188,104,068	-----
1923 ²	11,771	7,678	6,699,737,304	563,412,301	65,435,092	4,093	1,156,950,013	71,844,563	-----
1922 ²	11,425	6,973	5,675,173,722	535,106,819	62,499,593	4,452	1,120,052,654	78,311,129	-----
1921 ²	10,872	5,312	3,885,118,040	327,356,083	67,216,070	5,560	1,800,976,566	189,439,330	-----
1920 ²	10,121	5,545	5,653,479,386	458,612,900	121,769,525	4,576	2,551,934,930	166,646,390	-----

MANUFACTURING: LEATHER AND LEATHER PRODUCTS

Alabama.....	1	1	(³)	(³)	(³)	-----	-----	-----	-----
Alaska.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Arizona.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Arkansas.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
California.....	45	16	\$10,412,260	\$431,435	\$44,991	27	\$7,725,446	\$637,106	2
Colorado.....	8	5	1,372,990	14,160	272	3	353,030	18,643	-----
Connecticut.....	24	13	2,501,583	89,015	7,801	8	499,807	104,803	3
Delaware.....	10	7	2,767,216	158,609	14,921	3	103,877	20,923	-----
District of Columbia.....	1	1	(³)	(³)	-----	-----	-----	-----	-----
Florida.....	1	-----	-----	-----	-----	1	(³)	(³)	-----
Georgia.....	12	5	4,382,117	119,311	13,193	7	360,048	113,854	-----
Hawaii.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Idaho.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Illinois.....	138	83	68,445,886	4,977,634	582,819	32	20,871,799	1,024,591	3
Indiana.....	19	10	5,183,589	188,263	16,422	8	2,083,413	187,052	1
Iowa.....	8	4	2,388,153	21,909	1,568	3	622,146	25,605	1
Kansas.....	7	5	662,791	36,319	2,183	2	(³)	(³)	-----
Kentucky.....	15	4	682,698	41,664	1,757	8	3,762,012	188,899	3
Louisiana.....	4	3	284,011	14,951	1,044	1	(³)	(³)	-----
Maine.....	55	27	23,444,368	1,412,094	161,320	25	10,598,621	601,007	3
Maryland.....	28	14	9,372,945	500,015	56,666	12	3,747,292	308,272	2
Massachusetts.....	709	379	344,084,166	11,998,825	1,286,806	308	127,471,440	7,949,352	23
Michigan.....	38	23	10,728,919	732,697	80,661	15	8,146,908	1,120,261	-----
Minnesota.....	26	14	11,823,516	298,981	32,955	11	4,478,526	1,069,838	1
Mississippi.....	3	-----	-----	-----	-----	3	291,926	46,206	-----

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

² 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; also grand totals for prior years—Continued*

MANUFACTURING: LEATHER AND LEATHER 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	
Missouri.....	76	48	\$192,980,429	\$22,014,377	\$2,657,918	28	\$22,666,346	\$2,653,961	-----
Montana.....	3	1	(³)	(³)	-----	2	(³)	(³)	-----
Nebraska.....	7	3	318,014	4,050	25	4	801,437	50,983	-----
Nevada.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
New Hampshire.....	39	21	15,439,580	384,105	40,390	17	9,555,814	950,032	1
New Jersey.....	100	61	34,888,761	2,172,805	240,304	37	10,743,929	563,343	2
New Mexico.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
New York.....	594	351	284,330,294	14,292,273	1,628,741	232	78,805,218	3,811,559	11
North Carolina.....	10	5	3,554,007	81,933	9,089	5	330,140	80,407	-----
North Dakota.....	3	1	(³)	(³)	(³)	1	(³)	(³)	1
Ohio.....	106	63	75,194,811	4,916,588	587,644	42	39,943,454	1,983,009	1
Oklahoma.....	1	1	(³)	(³)	-----	-----	-----	-----	-----
Oregon.....	10	4	599,823	25,298	2,141	6	320,401	12,528	-----
Pennsylvania.....	146	75	108,583,599	7,901,744	924,369	68	18,519,888	1,751,434	3
Rhode Island.....	12	5	3,425,582	133,672	10,305	7	369,528	37,509	-----
South Carolina.....	1	-----	-----	-----	-----	1	(³)	(³)	-----
South Dakota.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Tennessee.....	10	5	8,010,535	495,042	59,136	5	174,254	80,811	-----
Texas.....	21	12	4,615,465	201,204	21,852	9	770,198	85,149	-----
Utah.....	2	1	(³)	(³)	-----	-----	-----	-----	1
Vermont.....	4	2	(³)	(³)	(³)	2	(³)	(³)	-----
Virginia.....	11	6	26,384,131	395,306	25,665	5	822,812	74,357	-----
Washington.....	13	9	1,163,175	60,435	5,319	3	163,620	15,167	1
West Virginia.....	4	3	3,272,447	96,281	6,152	1	(³)	(³)	-----
Wisconsin.....	115	71	62,626,038	3,174,391	365,496	43	20,688,013	2,938,656	1
Wyoming.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
States grouped ¹	-----	-----	1,382,443	39,889	2,515	-----	1,022,925	132,637	-----
Total.....	2,440	1,362	1,325,306,342	77,425,275	8,892,440	1,015	396,514,268	28,037,964	63
1927 ²	2,411	1,448	1,415,200,205	99,071,812	12,229,044	903	316,039,057	21,702,590	60
1926 ³	2,491	1,413	1,234,232,089	73,858,674	9,357,909	1,078	427,012,389	27,435,888	-----

1925 ¹	2,359	1,373	1,175,340,390	76,023,033	9,168,527	986	339,191,071	28,895,236
1924 ²	2,428	1,341	1,046,930,937	70,319,008	8,036,845	1,087	460,523,428	31,875,957
1923 ²	2,303	1,321	1,151,784,547	72,388,337	8,247,672	982	445,475,500	36,126,492
1922 ²	2,284	1,330	1,149,675,303	88,640,717	10,414,297	954	314,430,749	24,811,082
1921 ²	2,184	981	822,817,015	57,064,636	11,814,847	1,203	595,180,564	105,909,355
1920 ²	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	2	1	(³)	(³)		1	(³)	(³)	
Alaska									
Arizona									
Arkansas									
California	24	14	\$39,205,641	\$2,376,133	\$282,555	8	\$1,965,370	\$106,799	2
Colorado	7	1	(³)	(³)	(³)	2	(³)	(³)	4
Connecticut	24	12	5,424,985	543,039	63,371	10	3,649,946	249,227	2
Delaware	5	3	6,397,707	1,279,238	146,351	2	(³)	(³)	
District of Columbia	1					1	(³)	(³)	
Florida	2					2	(³)	(³)	
Georgia	3	1	(³)	(³)		2	(³)	(³)	
Hawaii	1								1
Idaho									
Illinois	32	17	6,667,242	778,015	76,332	12	5,253,714	1,076,282	3
Indiana	13	5	2,155,283	134,637	15,722	8	4,632,075	326,442	
Iowa	7	2	(³)	(³)	(³)	4	1,528,312	130,836	1
Kansas	2					2	(³)	(³)	
Kentucky	4					4	201,518	64,621	
Louisiana	1	1	(³)	(³)					
Maine	1	1	(³)	(³)					
Maryland	7	2	(³)	(³)		4	1,222,630	330,387	1
Massachusetts	78	44	40,347,364	3,417,375	384,366	31	32,184,862	2,406,350	3
Michigan	14	7	6,178,429	641,043	64,154	3	17,942	27,056	4
Minnesota	3	2	(³)	(³)					1
Mississippi									
Missouri	15	5	14,684,493	56,975	6,075	10	704,587	43,892	
Montana	2								2
Nebraska	5	1	(³)	(³)		4	1,515,011	354,465	
Nevada									
New Hampshire									
New Jersey	75	41	48,294,561	3,803,886	443,409	30	18,727,251	4,334,205	4
New Mexico									
New York	168	85	45,985,695	4,425,408	504,703	77	297,974,848	23,287,122	6
North Carolina	5					5	621,009	122,853	
North Dakota									
Ohio	117	61	673,943,288	24,591,328	2,861,947	53	50,352,744	7,316,925	3
Oklahoma	2	1	(³)	(³)	(³)	1	(³)	(³)	

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² 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; also grand totals for prior years—Continued*

MANUFACTURING: RUBBER AND RELATED 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	
Oregon.....	7	4	\$475,138	\$8,269		3	\$77,804	\$63,558	
Pennsylvania.....	41	13	10,889,544	614,116	\$70,801	25	20,890,952	1,643,462	3
Rhode Island.....	9	4	2,632,041	323,851	37,912	4	117,001	14,374	1
South Carolina.....	1	1	(³)	(³)					
South Dakota.....									
Tennessee.....	7	2	(³)	(³)		5	348,319	11,166	
Texas.....	6	3	215,088	4,575		3	198,565	15,598	
Utah.....	3	1	(³)	(³)		2	(³)	(³)	
Vermont.....									
Virginia.....	3					3	439,324	112,808	
Washington.....	9	4	1,129,166	67,712	7,226	3	53,929	15,771	2
West Virginia.....	2					2	(³)	(³)	
Wisconsin.....	15	10	19,409,502	1,176,696	138,111	5	10,108,110	2,481,388	
Wyoming.....									
States grouped ²			8,012,455	402,235	46,292		1,835,860	1,451,629	
Total.....	723	349	932,047,622	44,644,531	5,149,327	331	454,121,683	45,987,216	43
1927 ²	655	335	1,039,525,022	70,253,152	8,849,421	284	407,271,983	19,356,486	36
1926 ²	680	339	1,147,454,781	37,500,977	4,866,739	341	452,909,353	24,764,094	
1925 ²	638	349	1,373,494,704	122,965,853	15,411,932	289	95,861,530	13,941,445	
1924 ²	638	325	937,869,765	56,900,060	5,661,977	313	184,380,314	15,344,877	
1923 ²	607	273	908,765,051	45,924,366	2,839,675	334	170,129,918	21,562,982	
1922 ²	593	284	558,984,819	41,929,682	2,285,832	309	383,664,064	24,562,953	
1921 ²	641	196	112,146,551	5,101,673	815,468	445	525,699,814	101,561,735	
1920 ²	671	279	797,343,410	26,677,976	3,748,472	392	240,973,489	31,575,079	

MANUFACTURING: LUMBER AND WOOD PRODUCTS

Alabama	176	109	\$29,010,210	\$2,846,167	\$293,605	62	\$7,599,750	\$567,615	5
Alaska	5	2	(³)	(³)		3	508,572	121,521	
Arizona	4	4	2,085,760	34,260	1,448				
Arkansas	134	69	37,897,423	3,305,927	378,127	62	13,796,517	2,702,586	3
California	257	130	96,140,254	5,360,980	486,878	123	55,768,542	5,174,149	4
Colorado	35	12	4,115,798	137,479	13,986	21	2,381,421	433,942	2
Connecticut	55	32	5,235,443	287,380	26,772	23	1,777,038	89,320	
Delaware	15	12	16,607,001	886,177	97,856	2	(³)	(³)	1
District of Columbia	9	5	424,980	25,478	2,519	4	325,186	5,740	
Florida	166	72	24,398,560	3,165,029	345,002	84	20,681,936	3,941,997	10
Georgia	195	107	33,545,142	1,642,730	143,710	80	12,445,807	1,853,095	8
Hawaii	4	2	(³)	(³)	(³)	2	(³)	(³)	
Idaho	43	19	17,271,200	704,604	75,896	22	21,685,880	2,105,927	2
Illinois	532	299	201,223,141	17,406,665	2,002,498	224	58,253,109	3,822,231	9
Indiana	321	179	99,680,034	6,185,168	610,206	133	22,053,807	2,233,976	9
Iowa	63	38	35,516,906	1,806,564	196,286	23	4,056,357	125,421	2
Kansas	13	7	4,045,262	108,779	12,084	6	1,173,063	73,105	
Kentucky	142	89	65,079,243	4,018,462	445,086	47	9,971,252	725,516	6
Louisiana	233	134	86,851,602	11,468,171	1,295,834	83	21,952,651	1,861,360	16
Maine	134	67	10,897,209	649,797	63,491	57	4,823,881	408,473	10
Maryland	89	46	12,278,684	952,431	92,238	40	8,296,492	543,462	3
Massachusetts	281	149	45,825,308	2,543,165	256,647	129	41,149,487	2,074,253	3
Michigan	299	153	80,644,696	5,390,999	595,514	135	42,869,936	3,551,986	11
Minnesota	137	68	57,572,462	4,125,219	460,319	59	15,895,270	1,352,852	10
Mississippi	141	75	38,080,034	2,697,135	268,903	57	17,165,177	1,580,591	9
Missouri	237	122	58,273,378	3,157,785	306,838	108	68,417,569	3,257,299	7
Montana	16	9	1,205,599	39,382	2,877	4	914,014	36,161	3
Nebraska	17	14	2,994,944	179,256	15,858	3	66,662	18,862	
Nevada	5	2	(³)	(³)	(³)	3	731,155	132,992	
New Hampshire	73	32	7,651,551	325,483	24,791	37	4,766,280	458,781	4
New Jersey	150	80	18,405,820	1,036,796	102,688	65	7,939,858	810,375	5
New Mexico	13	4	2,158,248	56,496	5,412	8	5,582,975	544,714	1
New York	890	471	139,931,444	8,030,421	831,021	404	63,926,533	5,608,101	15
North Carolina	305	188	60,284,746	3,233,758	340,579	111	19,736,635	1,689,820	6
North Dakota	5	2	(³)	(³)		3	39,781	17,570	
Ohio	351	208	83,528,367	4,639,302	491,836	137	16,112,651	1,621,256	6
Oklahoma	18	9	1,901,757	46,260	3,546	9	408,378	106,295	
Oregon	266	122	69,924,143	4,855,203	521,687	120	30,806,772	3,032,761	24
Pennsylvania	438	227	127,496,606	11,061,093	1,200,617	199	31,080,873	3,711,674	12
Rhode Island	19	6	856,793	50,448	4,877	12	1,834,177	109,682	1
South Carolina	112	59	13,402,537	1,009,597	107,347	51	10,740,783	484,792	2
South Dakota	7	7	2,018,578	76,403	5,298				
Tennessee	193	99	68,848,280	3,295,714	332,340	86	21,546,878	1,832,357	8
Texas	161	93	58,964,366	5,197,316	592,701	60	7,003,318	731,766	8
Utah	7	5	454,544	13,633	433	2	(³)	(³)	

STATISTICS OF INCOME

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

³ 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; also grand totals for prior years—Continued*

MANUFACTURING: LUMBER AND WOOD 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	
Vermont.....	59	27	\$3,832,704	\$178,774	\$10,256	30	\$4,598,150	\$232,539	2
Virginia.....	158	90	46,081,879	2,777,263	302,702	62	11,777,056	1,293,028	6
Washington.....	505	274	178,846,065	10,033,695	1,066,675	199	55,245,185	7,093,315	32
West Virginia.....	118	67	19,665,677	1,726,279	188,806	42	5,021,031	387,703	9
Wisconsin.....	336	191	79,175,780	5,330,393	578,642	129	36,017,134	2,894,031	16
Wyoming.....	5	3	521,365	39,035	4,410	2	(³)	(³)	-----
States grouped ³	-----	-----	2,045,610	58,107	3,177	-----	336,360	37,911	-----
Total.....	7,947	4,290	2,052,903,133	142,196,658	15,210,319	3,367	789,281,339	71,492,903	290
1927 ²	7,816	4,178	1,929,813,782	125,408,497	15,611,798	3,353	874,473,686	94,294,842	285
1926 ²	7,862	4,591	2,330,766,403	172,971,932	21,906,671	3,271	738,044,554	69,195,767	-----
1925 ²	7,633	4,657	2,380,463,125	200,316,098	24,667,289	2,976	587,054,014	53,115,643	-----
1924 ²	7,663	4,750	2,207,209,625	178,869,396	21,090,098	2,913	627,593,275	57,753,873	-----
1923 ²	7,382	5,250	2,692,281,355	299,049,957	33,457,215	2,132	282,521,652	32,586,660	-----
1922 ²	6,911	4,545	2,022,918,434	207,995,927	22,699,427	2,366	379,399,499	48,281,974	-----
1921 ²	6,733	2,984	1,071,669,578	70,511,051	11,247,073	3,749	775,312,435	120,219,887	-----
1920 ²	7,265	5,300	2,957,637,528	321,269,579	78,959,959	1,965	354,398,551	27,169,065	-----

MANUFACTURING: PAPER, PULP, AND PRODUCTS

States and Territories	Total number of returns	Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit	Inactive corporations—No income data reported—Number of returns
Alabama.....	2	1	(³)	(³)	-----	1	(³)	(³)	-----
Alaska.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Arizona.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Arkansas.....	3	1	(³)	(³)	-----	2	(³)	(³)	-----
California.....	57	36	\$90,006,993	\$9,559,859	\$1,136,045	17	\$3,363,498	\$315,129	4
Colorado.....	5	4	1,074,716	63,938	5,402	1	(³)	(³)	-----
Connecticut.....	62	41	17,553,132	1,849,705	211,866	19	1,163,924	219,998	2
Delaware.....	10	6	5,232,670	380,060	41,421	4	1,212,892	26,090	-----
District of Columbia.....	7	6	2,159,713	271,916	32,343	-----	-----	-----	1

Florida.....	3	1	(³)	(³)		2	(³)	(³)	
Georgia.....	10	8	5, 202, 930	234, 238	26, 184	2	(³)	(³)	
Hawaii.....	4	1	(³)	(³)		1	(³)	(³)	2
Idaho.....	1	1	(³)	(³)					
Illinois.....	166	117	86, 526, 508	7, 080, 058	827, 299	47	16, 274, 396	811, 061	2
Indiana.....	52	31	24, 862, 702	2, 980, 673	353, 233	19	3, 706, 398	268, 593	2
Iowa.....	15	11	2, 091, 351	101, 243	9, 469	3	321, 225	8, 205	1
Kansas.....	2	2	(³)	(³)	(³)				
Kentucky.....	5	3	447, 157	14, 435	743	2	(³)	(³)	
Louisiana.....	11	7	4, 423, 993	578, 376	67, 690	3	1, 305, 094	70, 201	1
Maine.....	21	12	66, 701, 207	5, 375, 672	633, 967	9	6, 986, 304	334, 436	
Maryland.....	28	20	4, 663, 568	210, 529	19, 635	8	1, 770, 983	54, 694	
Massachusetts.....	210	123	188, 636, 078	18, 297, 532	2, 170, 880	83	165, 198, 052	2, 613, 425	4
Michigan.....	70	54	107, 236, 861	7, 084, 887	839, 942	16	6, 524, 387	436, 023	
Minnesota.....	36	28	40, 501, 061	1, 641, 446	138, 793	8	740, 023	48, 209	
Mississippi.....	2	2	(³)	(³)	(³)				
Missouri.....	59	42	16, 423, 357	791, 626	83, 847	17	2, 710, 612	141, 246	
Montana.....									
Nebraska.....	1	1	(³)	(³)	(³)				
Nevada.....									
New Hampshire.....	20	12	8, 509, 840	1, 082, 492	126, 319	8	1, 602, 184	32, 446	
New Jersey.....	108	60	34, 643, 961	2, 668, 972	296, 973	46	15, 782, 234	874, 626	2
New Mexico.....									
New York.....	575	332	271, 724, 390	23, 157, 727	2, 674, 875	224	83, 119, 401	5, 493, 708	19
North Carolina.....	4	4	1, 143, 644	84, 124	9, 516				
North Dakota.....									
Ohio.....	135	97	132, 434, 798	10, 882, 586	1, 268, 855	32	4, 416, 795	371, 774	6
Oklahoma.....	2	1	(³)	(³)		1	(³)	(³)	
Oregon.....	17	7	5, 625, 341	636, 965	74, 382	4	4, 156, 309	86, 543	6
Pennsylvania.....	175	120	78, 183, 624	6, 092, 914	683, 810	48	10, 369, 692	831, 508	7
Rhode Island.....	19	14	4, 414, 229	321, 736	34, 061	5	879, 838	34, 244	
South Carolina.....	2	2	(³)	(³)	(³)				
South Dakota.....	1					1	(³)	(³)	
Tennessee.....	14	9	4, 110, 881	212, 543	16, 958	4	2, 789, 403	41, 483	1
Texas.....	13	8	2, 953, 680	210, 594	24, 299	5	1, 105, 303	291, 861	
Utah.....	2	2	(³)	(³)	(³)				
Vermont.....	14	8	5, 986, 238	423, 212	49, 879	5	2, 369, 904	657, 645	1
Virginia.....	20	16	15, 605, 014	1, 176, 342	138, 007	4	1, 749, 474	18, 724	
Washington.....	24	13	8, 478, 215	1, 522, 470	179, 159	6	1, 380, 013	206, 142	5
West Virginia.....	8	5	2, 018, 871	164, 419	18, 949	3	18, 904	29, 201	
Wisconsin.....	98	76	128, 578, 820	12, 616, 986	1, 483, 860	18	8, 327, 748	665, 036	4

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

² 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; also grand totals for prior years—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 ³			\$6,664,141	\$819,215	\$89,449		\$3,450,904	\$76,695	
Total.....	2,093	1,345	1,374,721,684	118,589,510	13,768,110	678	352,795,894	14,958,946	70
1927 ²	2,083	1,386	1,401,780,073	123,987,811	16,063,362	642	267,599,523	13,614,396	55
1926 ²	2,024	1,365	1,430,425,903	120,459,611	15,610,141	659	221,834,410	14,362,048	
1925 ²	1,940	1,288	1,260,562,749	111,186,170	14,003,824	652	230,546,627	12,136,917	
1924 ²	1,886	1,204	1,163,208,615	92,674,293	10,674,546	682	200,908,008	18,361,457	
1923 ²	1,815	1,240	1,246,988,682	109,909,197	12,232,699	575	196,991,870	14,931,923	
1922 ²	1,769	1,086	913,934,635	84,024,626	9,481,228	683	248,261,009	22,408,513	
1921 ²	1,676	730	565,401,379	44,881,837	7,584,062	946	438,100,079	49,178,592	
1920 ²	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.....	61	42	\$8,652,310	\$941,862	\$104,471	16	\$434,792	\$20,342	3
Alaska.....	5	3	142,147	11,436	293	1	(³)	(³)	1
Arizona.....	26	13	1,888,516	172,801	17,617	11	876,072	57,250	2
Arkansas.....	36	27	2,990,308	386,522	38,462	8	467,170	42,144	1
California.....	466	276	74,995,156	7,715,871	863,191	177	14,866,423	1,684,336	13
Colorado.....	100	61	10,127,674	1,191,838	127,738	33	1,167,742	52,223	6
Connecticut.....	161	111	28,182,028	3,942,966	446,299	48	1,727,440	177,831	2
Delaware.....	20	12	2,969,989	326,226	36,091	5	211,380	23,239	3
District of Columbia.....	91	50	13,082,130	2,069,658	236,805	35	3,853,812	568,385	6
Florida.....	140	52	4,694,462	235,844	15,230	77	6,657,259	517,722	11
Georgia.....	90	61	13,703,886	672,424	64,950	27	1,951,091	106,372	2
Hawaii.....	18	13	2,825,759	152,324	15,932	5	47,743	9,688	
Idaho.....	23	18	1,743,830	102,188	8,531	5	169,871	12,990	
Illinois.....	1,166	755	305,807,713	31,573,712	3,564,524	383	47,023,744	3,430,924	28

Indiana.....	259	176	33,730,424	3,950,401	432,252	76	4,740,288	421,524	7
Iowa.....	173	131	30,473,221	3,476,193	385,970	34	2,123,813	124,898	8
Kansas.....	68	44	6,213,252	524,897	52,374	22	1,402,519	85,128	2
Kentucky.....	141	91	14,686,212	758,387	69,617	40	2,487,103	847,691	10
Louisiana.....	103	61	10,952,285	1,133,398	125,900	38	1,629,216	117,986	4
Maine.....	71	50	6,186,831	433,256	40,548	20	2,147,212	219,374	1
Maryland.....	164	105	22,243,005	2,623,839	291,145	50	2,971,358	236,149	9
Massachusetts.....	515	340	104,695,983	9,211,735	1,022,874	166	11,518,556	1,045,452	9
Michigan.....	354	239	72,568,365	13,166,386	1,525,432	105	6,186,615	616,741	10
Minnesota.....	291	186	48,167,603	5,045,100	571,640	90	4,468,392	350,111	15
Mississippi.....	33	25	1,910,362	139,179	11,984	8	163,277	18,618	14
Missouri.....	415	259	68,738,423	7,990,658	895,965	142	10,950,560	979,581	2
Montana.....	54	36	3,068,106	249,720	22,792	16	1,644,002	239,616	2
Nebraska.....	82	59	14,146,580	1,907,185	185,371	21	11,736,837	128,041	2
Nevada.....	15	7	383,685	31,831	1,525	4	(²)	(³)	4
New Hampshire.....	27	19	3,816,764	317,603	34,354	8	163,072	24,300	8
New Jersey.....	326	210	52,190,749	5,105,604	555,633	108	5,255,565	647,308	17
New Mexico.....	18	11	693,008	43,257	521	7	108,937	17,267	67
New York.....	2,591	1,533	797,599,705	63,842,045	7,172,687	991	120,105,314	13,948,275	3
North Carolina.....	97	52	7,210,828	503,838	44,491	42	2,935,981	221,180	2
North Dakota.....	48	33	2,673,840	237,791	21,466	13	374,155	22,985	20
Ohio.....	693	472	163,637,411	23,050,367	2,640,135	201	27,909,367	3,509,322	4
Oklahoma.....	112	73	13,025,778	1,217,380	128,144	35	1,027,969	66,804	7
Oregon.....	125	79	10,348,496	590,453	53,986	39	1,869,146	146,638	17
Pennsylvania.....	649	407	215,576,254	32,678,284	3,791,651	225	27,608,338	1,802,567	1
Rhode Island.....	44	30	10,563,397	2,100,077	245,516	13	1,102,675	160,010	5
South Carolina.....	53	24	3,078,321	238,242	24,305	24	1,081,967	46,027	3
South Dakota.....	41	27	2,685,532	232,373	20,936	12	395,472	65,063	3
Tennessee.....	103	65	16,532,718	912,302	72,111	35	3,059,064	217,289	10
Texas.....	251	173	30,657,176	3,402,405	367,469	68	4,197,320	368,243	2
Utah.....	56	41	4,001,661	352,677	36,933	13	875,908	26,486	1
Vermont.....	27	20	2,150,348	186,781	17,520	7	192,304	22,597	1
Virginia.....	122	87	15,828,026	1,765,121	196,823	34	1,379,425	143,391	10
Washington.....	208	143	20,804,668	2,307,704	245,261	55	1,323,217	132,428	1
West Virginia.....	73	51	6,586,498	614,906	59,422	21	907,658	105,451	15
Wisconsin.....	303	203	39,232,581	3,750,762	401,832	85	4,464,101	255,318	1
Wyoming.....	19	14	805,698	56,155	3,092	4	228,781	14,481	1
States grouped ¹							135,048	5,010	
Total.....	11,127	7,070	2,329,669,702	243,649,962	27,309,811	3,703	350,275,071	34,103,796	354
1927 ²	10,679	6,734	2,185,712,460	198,475,653	25,123,328	3,629	380,416,720	34,787,995	316
1926 ²	10,545	6,931	2,196,254,298	203,506,969	25,857,691	3,614	351,189,797	31,006,312	
1925 ²	9,920	6,523	1,988,484,745	190,908,952	23,375,358	3,397	293,785,869	29,504,531	
1924 ²	9,618	6,278	1,878,830,893	175,972,060	20,802,013	3,340	287,667,032	28,454,818	
1923 ²	9,223	6,183	1,724,659,092	165,947,105	19,428,950	3,040	290,565,858	23,627,284	
1922 ²	8,710	5,771	1,589,150,238	184,715,665	21,744,873	2,939	257,773,384	23,020,486	
1921 ²	8,432	5,386	1,414,017,240	124,156,590	27,183,366	3,046	307,991,840	26,670,985	
1920 ²	8,088	6,393	1,588,305,025	163,159,986	42,249,644	1,695	172,759,382	13,709,458	

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

² States grouped to conceal identity of taxpayer.

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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.....	83	42	\$12, 109, 765	\$720, 067	\$69, 599	35	\$12, 364, 315	\$534, 691	6
Alaska.....									
Arizona.....	13	6	5, 126, 361	837, 022	99, 689	5	498, 929	14, 020	2
Arkansas.....	40	27	18, 360, 960	754, 594	52, 694	13	6, 045, 826	341, 511	
California.....	397	198	553, 761, 686	51, 595, 778	6, 059, 445	170	59, 400, 613	5, 627, 001	29
Colorado.....	79	39	135, 941, 009	3, 738, 492	356, 177	22	840, 722	84, 304	18
Connecticut.....	91	49	24, 031, 794	2, 807, 881	332, 934	39	2, 898, 835	246, 011	3
Delaware.....	33	19	660, 185, 787	76, 350, 917	9, 159, 879	12	3, 549, 862	665, 042	2
District of Columbia.....	29	18	965, 273	143, 592	14, 307	9	127, 183	41, 224	2
Florida.....	97	37	13, 193, 732	1, 274, 189	147, 049	48	3, 371, 498	801, 568	12
Georgia.....	151	96	29, 825, 980	1, 653, 990	155, 258	47	4, 895, 728	972, 266	8
Hawaii.....	4	2	(³)	(³)	(³)	2	(³)	(³)	
Idaho.....	3	1	(³)	(³)	(³)	2	(³)	(³)	
Illinois.....	589	349	580, 653, 490	76, 855, 031	9, 122, 615	221	139, 709, 944	4, 056, 648	19
Indiana.....	151	95	44, 500, 730	6, 664, 171	772, 911	47	4, 103, 529	344, 755	9
Iowa.....	75	51	17, 300, 723	1, 122, 272	125, 521	20	491, 429	73, 638	4
Kansas.....	53	37	26, 143, 614	2, 287, 264	218, 461	12	14, 521, 339	318, 030	4
Kentucky.....	84	52	102, 819, 016	7, 239, 545	860, 279	22	670, 913	108, 722	10
Louisiana.....	90	57	67, 297, 426	3, 009, 655	272, 541	27	18, 422, 176	2, 263, 402	6
Maine.....	41	16	1, 806, 080	180, 485	17, 131	17	971, 175	53, 851	11
Maryland.....	123	73	59, 768, 032	7, 069, 760	815, 216	39	4, 873, 115	2, 294, 092	11
Massachusetts.....	344	171	168, 226, 297	12, 367, 348	1, 435, 673	159	43, 922, 545	3, 061, 182	14
Michigan.....	181	114	141, 358, 793	25, 082, 927	2, 986, 175	61	6, 736, 188	803, 230	6
Minnesota.....	114	64	69, 806, 549	5, 345, 167	629, 344	41	3, 003, 137	217, 796	7
Mississippi.....	47	24	21, 487, 437	836, 881	92, 763	16	3, 337, 803	106, 857	9
Missouri.....	297	171	107, 555, 122	17, 033, 881	1, 970, 664	113	36, 733, 058	1, 699, 909	13
Montana.....	22	11	3, 825, 374	378, 973	35, 465	6	4, 317, 015	298, 114	5
Nebraska.....	44	22	2, 546, 411	202, 111	20, 024	20	1, 636, 017	137, 027	2
Nevada.....	7	2	(³)	(³)	(³)	3	2, 109	8, 284	
New Hampshire.....	19	10	556, 921	103, 554	11, 361	9	331, 813	242, 934	
New Jersey.....	365	205	149, 833, 433	13, 490, 049	1, 526, 184	141	44, 622, 741	2, 700, 461	19

New Mexico.....	11	6	1,774,984	124,513	14,478	4	211,599	48,979	1
New York.....	1,604	898	3,617,242,997	340,699,670	39,960,473	625	124,203,816	14,583,229	81
North Carolina.....	85	43	21,782,986	832,627	86,137	39	6,399,868	416,059	3
North Dakota.....	4	1	(³)	(³)					3
Ohio.....	471	305	594,839,268	57,678,142	6,701,100	153	27,800,481	2,147,297	13
Oklahoma.....	122	63	160,777,907	14,860,214	1,546,362	53	72,908,877	4,344,509	6
Oregon.....	42	18	1,992,946	215,838	23,618	19	883,809	154,625	5
Pennsylvania.....	589	331	787,882,003	76,133,136	9,007,176	226	43,712,912	3,292,722	32
Rhode Island.....	51	30	9,269,787	807,061	92,633	18	1,253,035	120,220	3
South Carolina.....	61	35	14,848,265	489,110	39,909	26	4,013,924	268,670	
South Dakota.....	13	11	1,202,774	40,603	3,203	1	(³)	(³)	1
Tennessee.....	90	40	18,134,232	1,927,342	202,128	42	26,125,225	1,367,188	8
Texas.....	283	182	405,249,849	24,729,336	2,885,624	87	33,880,711	3,982,518	14
Utah.....	28	12	8,582,763	1,623,728	192,278	7	67,806	25,828	9
Vermont.....	12	8	1,982,785	138,528	15,415	4	142,091	6,884	
Virginia.....	82	49	46,756,636	2,756,842	219,038	30	11,257,452	343,740	3
Washington.....	100	40	5,439,576	438,819	38,463	44	1,446,041	257,382	16
West Virginia.....	38	26	25,681,444	2,473,023	270,297	8	963,470	90,055	4
Wisconsin.....	144	72	27,592,784	2,014,610	225,521	55	813,900	164,300	17
Wyoming.....	5	3	171,557	11,738	693	1		(³)	1
States grouped ²			2,272,332	986,026	117,795		41,076	3,479	
Total.....	7,501	4,231	8,772,465,670	848,126,502	99,001,700	2,820	778,525,650	59,789,254	450
1927 ²	7,229	3,969	6,799,331,331	495,857,272	64,766,664	2,892	1,969,078,193	110,369,015	377
1926 ²	7,286	4,076	7,322,286,642	785,155,156	102,963,663	3,210	768,152,970	69,278,994	
1925 ²	6,962	3,951	6,475,023,641	623,277,471	78,393,092	3,011	590,300,778	82,352,169	
1924 ²	6,601	3,640	5,157,013,861	466,184,064	56,649,624	2,961	733,143,717	76,309,159	
1923 ²	6,317	3,472	4,803,667,811	419,583,646	49,426,373	2,845	1,304,388,021	94,157,796	
1922 ²	6,117	3,512	4,984,114,018	461,221,420	54,056,120	2,605	727,162,737	66,158,378	
1921 ²	5,924	2,502	2,117,210,866	158,217,289	29,597,862	3,422	1,761,669,436	132,881,065	
1920 ²	5,826	3,047	4,538,095,276	441,369,660	98,163,376	2,779	1,027,030,330	96,439,756	

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS

Alabama.....	52	20	\$3,787,270	\$430,241	\$48,087	32	\$2,486,741	\$173,579	
Alaska.....									
Arizona.....	11	4	359,271	28,316	2,096	4	221,508	63,065	3
Arkansas.....	18	9	1,937,534	112,465	11,359	7	642,875	21,765	2
California.....	234	129	74,364,337	14,370,464	1,689,923	88	9,075,003	1,578,146	17
Colorado.....	59	26	9,630,871	2,817,432	333,725	25	927,767	206,271	8
Connecticut.....	65	41	6,319,552	485,820	40,773	24	2,949,025	179,428	
Delaware.....	9	5	918,567	21,736	1,212	3	30,168	4,656	1
District of Columbia.....	19	8	3,163,287	242,424	28,292	7	548,316	91,456	4
Florida.....	61	14	4,222,107	19,628	419	39	1,967,095	412,491	8
Georgia.....	77	35	5,060,647	524,900	54,946	38	4,018,566	343,382	4
Hawaii.....	3	2	(³)	(³)	(³)	1	(³)	(³)	

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

³ 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; also grand totals for prior years—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	
Idaho.....	8	4	\$109,164	\$11,311	\$248	3	\$91,534	\$11,282	1
Illinois.....	332	203	127,690,004	14,867,273	1,734,661	124	17,540,658	1,814,877	5
Indiana.....	166	92	55,521,874	7,073,443	833,897	59	4,279,296	605,215	15
Iowa.....	76	42	11,991,903	1,993,649	227,787	27	1,140,274	190,666	7
Kansas.....	41	20	5,576,529	791,948	90,674	19	832,553	147,687	2
Kentucky.....	64	45	12,903,380	1,473,040	161,861	18	2,287,206	121,263	1
Louisiana.....	28	13	952,081	39,708	2,155	13	919,145	157,439	2
Maine.....	21	14	1,603,933	159,776	16,179	6	2,446,397	208,918	1
Maryland.....	76	43	15,439,463	1,242,478	132,486	29	1,539,336	176,178	4
Massachusetts.....	171	89	36,323,292	6,501,975	754,810	78	9,030,175	1,547,196	4
Michigan.....	152	82	32,377,894	4,462,080	517,067	56	4,322,852	678,461	14
Minnesota.....	100	53	13,574,720	1,924,273	220,926	43	3,497,184	171,671	4
Mississippi.....	25	12	924,916	42,699	2,075	11	1,410,966	109,483	2
Missouri.....	132	70	39,415,549	5,285,004	616,018	57	16,329,570	1,486,253	5
Montana.....	14	11	778,297	46,161	2,207				3
Nebraska.....	34	23	2,957,214	174,665	13,193	10	322,974	170,761	1
Nevada.....	1	1	(³)	(³)	(³)				
New Hampshire.....	6	5	1,126,520	39,502	3,377	1	(³)	(³)	
New Jersey.....	274	159	69,488,123	5,125,946	551,027	109	11,627,178	1,953,135	6
New Mexico.....	5	3	67,935	2,754		1	(³)	(³)	1
New York.....	663	347	227,974,100	29,553,256	3,448,339	296	42,627,598	3,514,761	20
North Carolina.....	62	38	9,574,189	1,336,579	152,552	23	1,331,250	452,680	1
North Dakota.....	12	8	416,332	37,304	1,377	2	(³)	(³)	2
Ohio.....	445	256	169,400,775	19,803,582	2,289,927	174	35,857,999	2,928,708	15
Oklahoma.....	34	22	4,871,915	410,880	43,416	10	389,118	92,471	2
Oregon.....	49	31	3,948,495	287,452	26,151	12	263,579	57,671	6
Pennsylvania.....	524	279	321,522,963	35,389,493	4,099,434	217	53,270,628	10,083,789	28
Rhode Island.....	14	8	1,349,252	92,910	9,230	6	336,140	75,190	
South Carolina.....	21	12	1,218,276	155,827	18,139	9	807,926	81,285	
South Dakota.....	19	12	467,249	24,473	689	6	79,831	35,973	1
Tennessee.....	80	35	12,908,750	1,522,118	171,918	37	7,127,731	650,984	8

Texas.....	93	48	18,024,729	2,744,409	317,853	42	4,891,447	427,718	3
Utah.....	26	18	2,182,836	300,902	32,148	4	118,926	32,985	4
Vermont.....	64	45	7,053,863	280,680	21,060	18	2,088,967	164,082	1
Virginia.....	83	45	4,771,375	314,890	27,096	33	2,491,296	328,924	5
Washington.....	84	48	10,466,534	1,896,073	199,443	29	1,483,919	139,175	7
West Virginia.....	100	61	53,427,592	6,943,927	767,474	32	3,673,839	409,707	7
Wisconsin.....	139	83	10,031,415	543,807	48,800	48	2,455,258	369,398	8
Wyoming.....	6	3	97,245	19,072	-----	3	46,781	8,085	-----
States grouped ¹	-----	-----	415,987	38,109	3,493	-----	83,346	39,618	-----
Total.....	4,852	2,676	1,394,910,106	172,006,854	19,770,019	1,933	259,910,841	32,517,928	243
1927 ²	4,682	2,587	1,357,109,268	157,262,857	20,563,697	1,876	243,350,016	28,355,773	219
1926 ²	4,606	2,762	1,500,050,797	195,166,284	25,542,126	1,844	164,876,462	22,112,040	-----
1925 ²	4,454	2,753	1,345,032,439	181,547,186	22,852,708	1,701	156,780,115	17,846,227	-----
1924 ²	4,356	2,735	1,216,633,248	162,403,306	19,151,889	1,621	166,461,366	17,943,545	-----
1923 ²	4,201	2,880	1,253,405,678	187,843,942	22,113,441	1,321	110,289,918	14,374,375	-----
1922 ²	3,890	2,459	1,024,109,961	125,692,094	14,937,925	1,431	148,096,969	16,586,111	-----
1921 ²	3,681	1,998	733,427,446	69,756,499	12,031,628	1,683	220,329,251	26,259,793	-----
1920 ²	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.....	94	49	\$55,918,741	\$4,778,647	\$553,625	41	\$14,454,539	\$769,561	4
Alaska.....	1	1	(³)	(³)	(³)	-----	-----	-----	-----
Arizona.....	14	8	828,738	48,031	3,763	3	122,588	15,073	3
Arkansas.....	21	12	3,169,009	105,209	9,608	7	338,693	39,414	2
California.....	879	451	243,605,269	30,346,670	3,428,180	380	43,302,474	6,724,409	48
Colorado.....	141	58	8,632,501	561,360	56,105	62	3,611,394	392,790	21
Connecticut.....	654	405	483,153,527	46,238,677	5,386,087	233	71,612,593	6,525,115	16
Delaware.....	42	17	67,347,521	5,142,143	597,887	20	1,561,560	316,553	5
District of Columbia.....	41	19	1,245,316	66,935	2,944	15	1,545,373	85,338	7
Florida.....	86	28	2,018,119	61,651	3,055	44	1,689,914	919,823	14
Georgia.....	94	55	20,965,958	1,718,963	192,983	36	4,069,637	343,240	3
Hawaii.....	8	4	7,851,612	767,021	91,041	4	134,083	11,359	-----
Idaho.....	12	8	1,489,056	125,427	13,468	3	58,700	11,586	1
Illinois.....	2,307	1,475	1,749,268,041	212,433,545	24,914,908	764	127,651,741	21,134,724	68
Indiana.....	682	395	387,708,831	34,277,225	3,905,023	211	55,042,573	5,463,797	76
Iowa.....	252	150	98,717,471	14,389,205	1,685,087	86	13,284,681	1,228,333	16
Kansas.....	93	50	10,989,636	722,516	72,661	39	5,270,391	472,568	4
Kentucky.....	150	85	53,780,600	3,816,056	437,616	62	7,393,222	826,313	3
Louisiana.....	92	52	6,525,462	511,061	43,072	37	4,483,338	314,203	3
Maine.....	63	35	5,954,207	254,660	21,417	25	2,588,083	252,990	3
Maryland.....	220	133	82,641,875	6,095,517	689,578	69	13,304,468	1,175,870	18
Massachusetts.....	1,170	667	457,077,831	66,047,854	7,444,294	449	102,988,381	7,331,171	54
Michigan.....	1,167	785	4,139,675,312	443,541,674	52,592,955	323	734,049,389	88,678,935	59
Minnesota.....	362	221	92,461,685	11,319,292	1,300,024	112	9,348,366	1,401,036	29

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

² 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; also grand totals for prior years—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	
Mississippi.....	25	16	\$2, 017, 633	\$117, 449	\$10, 451	8	\$331, 695	\$85, 023	1
Missouri.....	626	369	211, 912, 163	18, 661, 134	2, 142, 101	233	37, 281, 039	3, 988, 874	24
Montana.....	27	15	783, 980	41, 644	1, 388	7	86, 626	23, 515	5
Nebraska.....	79	39	11, 761, 341	619, 620	61, 730	37	2, 908, 208	295, 622	3
Nevada.....	7	1	(²)	(²)	(²)	3	106, 669	44, 064	3
New Hampshire.....	60	32	6, 812, 478	715, 151	76, 131	23	1, 927, 463	367, 452	5
New Jersey.....	1, 053	607	478, 810, 699	65, 103, 114	7, 363, 954	416	78, 326, 638	10, 062, 295	30
New Mexico.....	4	2	(²)	(²)	(²)	1	(²)	(²)	1
New York.....	3, 532	2, 062	4, 605, 217, 873	440, 940, 351	51, 923, 512	1, 354	286, 884, 317	27, 860, 757	116
North Carolina.....	83	48	9, 649, 461	753, 010	74, 777	34	4, 195, 028	224, 683	1
North Dakota.....	16	6	752, 944	58, 801	5, 255	7	118, 451	16, 221	3
Ohio.....	2, 117	1, 374	1, 963, 467, 188	188, 842, 102	20, 602, 751	687	229, 840, 068	23, 568, 277	56
Oklahoma.....	141	70	21, 545, 205	1, 514, 446	159, 238	61	12, 146, 710	1, 075, 290	10
Oregon.....	163	84	13, 015, 147	999, 131	97, 930	61	5, 074, 071	609, 211	18
Pennsylvania.....	1, 930	1, 072	2, 419, 784, 574	184, 172, 897	21, 377, 281	773	337, 898, 651	29, 279, 368	85
Rhode Island.....	334	206	147, 842, 543	14, 222, 436	1, 597, 107	111	15, 603, 731	1, 241, 789	17
South Carolina.....	27	10	710, 738	35, 959	2, 367	14	345, 162	48, 857	3
South Dakota.....	11	7	1, 112, 022	75, 198	7, 438	4	20, 731	6, 581	-----
Tennessee.....	131	69	27, 796, 636	2, 824, 078	318, 145	54	6, 468, 149	782, 904	8
Texas.....	233	133	50, 899, 251	8, 723, 096	1, 010, 651	91	5, 973, 840	1, 001, 329	9
Utah.....	48	28	4, 636, 671	242, 549	21, 927	13	810, 565	125, 858	7
Vermont.....	54	35	21, 022, 427	2, 776, 513	311, 896	18	2, 248, 960	473, 205	1
Virginia.....	117	69	14, 802, 410	1, 052, 960	110, 051	47	3, 057, 102	332, 328	1
Washington.....	338	157	27, 912, 301	1, 626, 863	142, 779	130	8, 559, 683	810, 152	51
West Virginia.....	86	43	195, 526, 728	15, 036, 489	1, 797, 342	40	4, 436, 303	396, 136	3
Wisconsin.....	800	530	628, 632, 890	77, 445, 694	9, 175, 523	224	64, 056, 663	7, 785, 585	46
Wyoming.....	8	5	252, 737	16, 093	676	3	(²)	(²)	-----
States grouped ^a	-----	-----	191, 259	17, 418	653	-----	34, 103	5, 037	-----

Total.....	20,695	12,252	18,847,895,617	1,910,003,535	221,838,435	7,479	2,326,046,807	254,974,584	964
1927 ²	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 ²	20,054	11,989	16,661,792,513	1,803,444,045	237,077,170	8,065	1,792,082,323	192,574,301	-----
1925 ²	21,529	12,760	17,335,348,231	1,756,753,137	221,972,624	8,769	1,774,903,980	201,444,799	-----
1924 ²	20,170	11,227	13,947,990,822	1,340,597,253	162,978,504	8,943	1,991,001,583	244,779,005	-----
1923 ²	16,240	10,168	15,233,954,970	1,427,495,889	160,770,716	6,072	1,361,816,485	178,080,576	-----
1922 ²	15,874	8,397	7,728,928,651	906,956,106	98,760,109	7,477	2,247,107,674	272,040,309	-----
1921 ²	15,536	5,468	6,044,372,496	437,366,860	90,307,720	10,068	3,760,786,301	666,001,897	-----
1920 ²	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

Alabama.....	28	15	\$3,749,100	\$119,923	\$10,550	11	\$559,260	\$39,958	2
Alaska.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Arizona.....	4	-----	-----	-----	-----	2	(³)	(³)	2
Arkansas.....	17	6	1,461,819	101,836	9,292	5	27,353	22,277	6
California.....	345	161	42,742,429	4,103,830	404,123	159	10,216,634	1,283,337	25
Colorado.....	74	33	3,449,423	152,150	9,336	26	485,555	119,830	15
Connecticut.....	196	100	73,712,751	11,112,728	1,302,979	86	9,168,357	1,557,448	10
Delaware.....	21	9	5,963,905	652,080	62,309	8	256,165	112,890	4
District of Columbia.....	25	11	799,861	31,266	964	10	589,105	71,532	4
Florida.....	50	21	1,742,680	134,803	5,292	25	890,764	105,854	4
Georgia.....	55	30	5,721,810	410,130	40,450	21	1,592,454	91,603	4
Hawaii.....	1	-----	-----	-----	-----	1	(³)	(³)	-----
Idaho.....	13	4	148,417	5,923	13	6	64,331	21,844	3
Illinois.....	1,002	549	316,827,093	28,804,424	3,250,127	388	58,112,674	6,508,150	65
Indiana.....	215	120	38,546,393	3,434,858	360,130	94	26,569,409	2,387,058	1
Iowa.....	117	55	10,943,412	827,182	84,298	49	2,855,428	342,722	13
Kansas.....	42	17	10,872,522	1,305,297	152,795	20	800,807	251,822	5
Kentucky.....	79	47	18,924,662	3,424,873	397,788	28	3,042,292	626,036	4
Louisiana.....	28	15	1,796,212	125,311	12,107	10	413,008	48,273	3
Maine.....	48	23	2,119,015	119,294	9,343	17	1,911,610	131,167	8
Maryland.....	93	42	20,716,247	2,828,275	222,586	44	3,234,411	356,742	7
Massachusetts.....	514	257	91,922,773	6,981,864	764,425	240	28,471,876	3,252,178	17
Michigan.....	360	158	114,174,743	14,357,741	1,619,452	162	27,506,754	4,230,701	40
Minnesota.....	185	86	25,846,093	2,131,965	227,398	77	3,463,549	591,278	22
Mississippi.....	10	5	3,019,655	63,562	5,526	4	208,858	41,046	1
Missouri.....	312	143	87,855,346	4,943,614	550,096	111	7,236,535	1,075,757	58
Montana.....	9	3	61,091	4,180	26	2	(³)	(³)	4
Nebraska.....	38	26	2,642,855	159,577	11,345	8	234,719	54,160	4
Nevada.....	5	1	(³)	(³)	-----	2	(³)	(³)	2
New Hampshire.....	24	14	10,259,628	244,416	27,058	8	1,551,092	177,494	2
New Jersey.....	413	194	128,068,178	14,842,779	1,498,370	203	32,022,695	3,597,954	16
New Mexico.....	1	-----	-----	-----	-----	-----	-----	-----	1
New York.....	2,059	1,067	539,737,851	53,020,005	6,020,873	889	158,055,514	19,554,846	103
North Carolina.....	42	21	3,879,979	194,774	19,470	18	1,248,705	140,088	3

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² 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; also grand totals for prior years—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	
North Dakota.....	9	2	(³)	(³)		3	\$16,905	\$31,768	4
Ohio.....	592	332	\$172,567,800	\$17,252,127	\$1,958,573	227	23,194,654	2,593,299	33
Oklahoma.....	42	17	1,596,914	123,597	12,127	22	2,202,223	247,782	3
Oregon.....	68	31	2,144,187	166,350	14,158	25	1,020,592	61,368	12
Pennsylvania.....	570	298	167,177,045	17,328,916	1,985,856	239	27,528,432	3,621,747	33
Rhode Island.....	73	41	7,877,875	882,720	92,572	28	3,215,884	209,488	4
South Carolina.....	14	3	1,022,449	66,784	7,929	10	935,244	42,530	1
South Dakota.....	11	1	(³)	(³)		4	25,420	3,780	6
Tennessee.....	58	39	12,822,419	813,340	63,251	17	797,720	100,622	2
Texas.....	94	50	7,404,397	476,278	47,651	36	2,167,764	349,325	8
Utah.....	28	14	1,008,364	52,907	2,644	7	653,685	201,450	7
Vermont.....	13	5	467,785	30,265	2,300	7	1,301,663	78,599	1
Virginia.....	34	17	1,684,073	140,056	12,631	12	449,205	95,170	5
Washington.....	149	43	6,407,201	670,028	69,009	59	1,741,729	338,582	47
West Virginia.....	24	9	2,494,015	60,556	2,516	13	2,815,712	552,659	2
Wisconsin.....	282	139	41,279,665	3,289,965	351,862	112	6,707,859	844,414	31
Wyoming.....	1					1	(³)	(³)	
States grouped ³			90,959	6,349			27,176	12,123	
Total.....	8,487	4,274	1,993,751,091	195,998,898	21,701,600	3,556	455,591,781	56,178,751	657
1927 ²	8,106	4,108	1,761,042,343	163,751,951	20,325,669	3,417	467,835,233	58,259,837	581
1926 ²	8,755	4,681	2,066,034,830	195,636,969	24,348,732	4,074	460,600,317	45,484,274	
1925 ²	6,246	3,676	2,006,741,719	173,792,394	21,494,169	2,570	304,214,827	36,733,205	
1924 ²	6,772	3,926	2,176,943,775	197,975,248	23,580,176	2,846	491,001,731	57,560,904	
1923 ²	11,187	6,664	4,455,159,452	473,420,323	55,265,523	4,523	678,307,774	89,543,060	
1922 ²	10,825	5,981	3,546,528,930	370,465,237	42,229,447	4,844	798,352,398	86,925,794	
1921 ²	10,292	4,266	2,136,393,002	164,196,817	28,295,849	6,026	1,083,777,026	171,537,751	
1920 ²	9,834	5,935	3,610,555,042	435,022,063	91,201,101	3,899	758,250,931	61,710,274	

CONSTRUCTION

Alabama.....	101	54	\$8,663,635	\$575,225	\$50,912	36	\$4,585,174	\$268,841	11
Alaska.....	1					1	(3)	(3)	
Arizona.....	39	18	2,174,637	162,943	13,127	10	909,346	96,826	11
Arkansas.....	28	14	872,699	109,785	2,228	13	489,947	57,985	1
California.....	648	325	86,981,363	7,829,035	808,341	265	26,759,438	5,653,935	58
Colorado.....	125	49	8,614,317	315,133	11,063	61	2,569,077	217,167	25
Connecticut.....	379	233	50,526,734	2,343,102	212,462	129	11,168,491	844,692	17
Delaware.....	59	42	17,510,307	2,482,060	290,033	15	2,163,249	139,687	2
District of Columbia.....	133	67	9,981,202	463,176	36,054	55	8,001,331	1,106,146	11
Florida.....	406	137	15,866,839	1,111,919	97,569	215	12,519,211	2,554,888	54
Georgia.....	132	72	11,739,676	1,184,411	115,556	54	4,349,763	356,303	6
Hawaii.....	19	12	4,493,845	781,472	74,702	7	394,851	44,808	
Idaho.....	20	7	3,462,636	117,210	13,273	10	336,146	137,612	3
Illinois.....	1,381	826	278,082,875	25,807,604	2,784,604	483	51,293,374	3,974,137	72
Indiana.....	370	225	37,186,355	2,761,344	246,136	108	8,508,967	864,372	37
Iowa.....	162	83	33,641,080	3,491,122	378,425	58	4,211,828	360,441	21
Kansas.....	69	39	4,930,762	371,514	28,994	24	1,752,615	219,231	6
Kentucky.....	179	102	20,289,694	1,462,737	140,825	59	2,324,445	422,646	18
Louisiana.....	200	114	17,509,305	1,837,881	188,104	71	3,244,535	1,039,934	15
Maine.....	126	75	5,493,482	250,062	11,245	37	1,470,300	192,563	14
Maryland.....	287	155	24,748,451	2,569,721	261,895	95	6,177,272	3,693,780	37
Massachusetts.....	851	502	113,147,241	6,416,529	596,426	318	28,229,928	3,060,128	31
Michigan.....	666	351	116,961,879	7,712,997	813,069	252	29,926,604	2,298,858	63
Minnesota.....	329	176	37,456,619	4,119,863	370,162	123	6,978,550	734,699	30
Mississippi.....	30	8	1,266,451	49,072	4,176	16	509,484	234,283	6
Missouri.....	568	333	50,510,885	4,419,531	441,179	210	9,943,665	1,137,368	15
Montana.....	49	25	1,603,454	132,688	9,295	10	553,621	121,297	14
Nebraska.....	76	44	12,925,291	690,441	65,506	30	4,332,803	294,438	2
Nevada.....	11	8	1,832,206	74,868	8,014	14	(2)	(2)	2
New Hampshire.....	20	13	922,821	55,384	2,608	14	684,497	157,485	2
New Jersey.....	1,301	716	129,548,406	9,192,974	875,354	490	38,210,724	3,539,895	35
New Mexico.....	11	4	1,477,708	69,374	7,638	4	(3)	(3)	3
New York.....	5,328	2,776	594,053,754	44,493,989	4,557,219	2,129	123,478,973	24,879,580	423
North Carolina.....	150	74	12,015,730	541,250	46,748	69	6,153,265	577,407	1
North Dakota.....	30	20	2,557,366	122,312	9,061	5	122,785	14,137	5
Ohio.....	1,115	657	167,711,154	8,187,973	759,268	415	41,060,943	3,077,067	43
Oklahoma.....	246	131	38,552,287	4,637,936	511,382	88	7,546,448	1,189,261	27
Oregon.....	193	88	10,696,891	595,740	37,172	75	3,612,771	453,590	30
Pennsylvania.....	1,001	524	186,782,875	12,509,792	1,318,912	399	46,672,066	4,827,938	78
Rhode Island.....	127	63	8,063,066	349,896	26,713	56	3,672,405	584,481	8
South Carolina.....	60	26	2,594,151	145,923	8,856	26	1,744,444	154,732	8
South Dakota.....	38	23	3,130,131	200,582	16,443	10	209,429	21,287	5
Tennessee.....	134	77	14,303,086	664,564	55,028	46	8,869,696	507,526	11
Texas.....	354	193	40,241,450	2,375,103	217,586	127	14,009,342	1,150,219	34
Utah.....	78	42	4,338,269	368,837	35,122	24	1,348,004	212,580	12

STATISTICS OF INCOME

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² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are so marked on pp. 445-462. Fiscal and fractional (part year) returns are included.

³ 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; also grand totals for prior years—Continued

CONSTRUCTION—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	
Vermont.....	12	8	\$258,797	\$21,253	\$466	4	\$231,825	\$15,103	-----
Virginia.....	187	108	31,311,366	2,153,074	225,902	64	4,463,404	350,387	15
Washington.....	300	157	14,237,416	1,011,412	64,018	110	7,095,900	1,049,207	33
West Virginia.....	112	61	9,450,165	572,648	46,450	47	3,662,723	428,107	4
Wisconsin.....	500	311	65,856,586	2,931,956	274,718	154	13,706,991	827,284	35
Wyoming.....	20	11	608,992	60,464	5,187	5	78,863	7,928	4
States grouped ³							118,904	47,342	-----
Total.....	18,770	10,179	2,317,186,317	170,905,881	17,175,226	7,117	661,088,717	71,369,108	1,474
1927 ²	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 ²	16,770	10,075	2,287,547,857	162,569,003	19,146,036	6,695	528,547,998	53,621,248	-----
1925 ²	15,338	9,701	1,914,494,247	156,490,708	17,580,920	5,637	391,554,860	43,345,993	-----
1924 ²	13,176	8,701	1,784,698,994	132,704,218	13,911,675	4,475	425,624,680	42,010,538	-----
1923 ²	12,551	8,151	1,753,796,470	112,003,914	11,438,833	4,400	469,915,480	42,808,544	-----
1922 ²	11,370	6,997	1,350,514,102	91,724,158	9,652,388	4,373	415,529,862	52,528,638	-----
1921 ²	10,361	6,041	1,281,614,507	67,335,368	13,594,886	4,320	491,693,680	51,507,351	-----
1920 ²	9,960	7,010	1,875,949,811	113,552,012	33,179,762	2,950	361,704,293	28,209,391	-----

TRANSPORTATION AND OTHER PUBLIC UTILITIES

Alabama.....	224	142	\$16,957,887	\$1,696,551	\$174,548	56	\$3,874,748	\$494,642	26
Alaska.....	26	16	781,688	92,757	7,598	9	141,089	29,944	1
Arizona.....	96	48	4,834,089	413,129	38,364	33	3,916,592	1,688,642	15
Arkansas.....	254	173	20,419,343	3,046,505	322,717	67	8,000,501	1,013,849	14
California.....	1,032	505	503,620,961	77,116,398	9,035,329	401	58,950,697	9,734,475	126
Colorado.....	229	105	110,833,562	11,999,220	1,338,391	86	3,229,416	611,839	38
Connecticut.....	282	173	244,112,423	33,488,992	3,982,370	84	7,669,922	669,907	25
Delaware.....	63	41	151,896,328	16,658,813	1,955,876	15	4,203,527	1,327,068	7
District of Columbia.....	96	54	275,025,462	32,378,047	3,877,106	37	3,965,384	576,627	5
Florida.....	277	112	18,328,122	3,353,670	372,423	126	6,709,556	1,514,055	39
Georgia.....	291	202	28,116,902	4,665,937	518,765	70	8,178,011	713,607	19
Hawaii.....	37	32	21,804,763	4,677,339	552,177	4	65,567	12,269	1
Idaho.....	124	65	2,785,922	160,599	8,314	37	4,819,641	1,474,741	22

Illinois.....	1,393	803	1,628,027,341	154,408,229	18,062,367	425	274,539,201	28,654,201	165
Indiana.....	621	383	34,504,695	4,826,315	505,751	180	17,865,047	2,314,560	58
Iowa.....	704	396	32,076,369	5,989,300	645,661	208	10,737,599	1,319,038	100
Kansas.....	385	241	349,561,282	74,536,596	8,908,338	108	4,426,764	498,869	36
Kentucky.....	343	202	185,205,000	20,412,530	2,416,168	91	2,521,761	929,235	50
Louisiana.....	305	185	43,495,735	5,334,844	585,100	97	32,894,622	2,069,380	23
Maine.....	332	224	80,300,186	11,249,880	1,316,590	77	3,116,089	548,557	31
Maryland.....	281	156	354,068,580	42,657,257	5,081,075	82	8,372,711	1,462,326	43
Massachusetts.....	753	474	465,455,438	69,861,626	8,218,085	244	95,928,304	14,024,333	35
Michigan.....	522	300	226,040,055	38,747,634	4,563,691	161	48,546,665	10,099,696	61
Minnesota.....	450	294	420,561,683	42,681,276	5,075,514	105	56,517,538	3,871,689	51
Mississippi.....	177	136	10,241,186	1,306,147	122,206	34	1,189,624	234,936	7
Missouri.....	615	351	543,450,911	45,017,101	4,884,443	193	19,096,697	2,175,778	71
Montana.....	196	92	7,683,741	1,849,027	209,330	70	1,921,619	149,114	34
Nebraska.....	307	229	22,299,350	4,119,072	442,905	65	6,535,398	403,321	13
Nevada.....	38	18	1,217,227	115,710	4,098	15	404,202	96,620	5
New Hampshire.....	92	61	3,063,409	843,746	90,305	27	1,283,530	399,401	4
New Jersey.....	699	418	398,852,719	47,659,778	5,631,251	245	15,484,104	1,745,082	36
New Mexico.....	73	38	1,669,703	238,197	18,057	22	267,608	113,870	13
New York.....	3,613	1,973	5,314,651,474	648,957,946	75,808,512	1,311	451,535,479	47,962,925	329
North Carolina.....	408	224	154,372,113	17,497,167	2,064,776	131	3,366,079	588,345	53
North Dakota.....	234	127	7,480,423	176,976	6,347	71	2,625,707	192,751	36
Ohio.....	971	605	264,852,705	53,806,844	6,257,338	307	38,250,620	5,218,872	59
Oklahoma.....	423	251	88,692,726	16,019,032	1,774,526	136	27,658,661	1,865,769	36
Oregon.....	459	236	36,543,610	3,928,309	426,749	145	13,215,615	1,898,141	78
Pennsylvania.....	1,585	964	1,429,166,924	177,859,523	21,049,197	469	129,835,653	8,810,723	152
Rhode Island.....	112	70	13,922,620	3,734,903	423,126	31	1,864,483	291,927	11
South Carolina.....	246	120	4,005,164	782,583	77,208	103	3,773,596	830,678	23
South Dakota.....	211	138	3,128,535	499,217	48,900	47	580,706	93,099	26
Tennessee.....	328	201	80,126,838	11,881,966	1,392,773	84	7,726,510	454,135	43
Texas.....	1,324	889	229,954,162	27,936,453	3,075,552	349	43,068,713	6,749,242	86
Utah.....	152	64	15,589,866	1,301,375	145,448	52	3,704,845	495,504	36
Vermont.....	87	63	1,996,959	430,364	51,958	21	8,293,962	319,159	3
Virginia.....	342	200	301,460,677	71,906,765	8,580,458	106	69,258,602	3,382,049	36
Washington.....	771	437	78,408,295	9,289,027	993,379	243	10,083,878	1,309,093	71
West Virginia.....	269	138	8,689,415	1,299,456	131,767	103	4,058,671	643,774	28
Wisconsin.....	740	454	22,428,855	4,018,538	416,883	214	2,891,676	580,658	72
Wyoming.....	70	39	1,011,936	152,783	11,533	25	1,167,590	511,259	6
Total.....	23,662	13,882	14,263,775,359	1,813,087,549	211,681,433	7,422	1,538,134,780	173,169,774	2,358
1927 ?.....	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	13,518,652,542	1,723,398,621	228,662,641	9,656	1,245,630,785	120,174,173	.....
1925 ?.....	23,613	14,862	10,952,508,305	1,468,692,774	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	1,076,769,026	137,753,364	.....
1923 ?.....	21,113	14,269	9,280,705,456	1,257,409,896	150,998,913	6,844	1,246,311,572	125,049,787	.....
1922 ?.....	20,511	13,690	8,098,069,972	979,263,568	119,480,757	6,821	1,656,213,294	196,480,421	.....
1921 ?.....	19,105	11,831	7,187,369,107	821,871,454	101,021,765	7,274	1,813,387,056	323,368,793	.....
1920 ?.....	20,599	12,922	7,775,205,644	829,130,927	98,623,106	7,677	1,377,576,299	150,505,207	.....

? Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

* 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; also grand totals for prior years—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	
Alabama	1,442	877	\$245,338,958	\$6,501,651	\$562,516	536	\$71,431,270	\$2,367,103	29
Alaska	40	31	3,811,725	129,593	6,388	8	431,464	9,519	1
Arizona	390	279	75,712,621	3,402,889	315,301	94	10,173,890	400,909	17
Arkansas	882	580	169,147,160	4,414,608	365,252	291	55,168,994	2,013,178	11
California	4,608	2,812	1,854,138,162	71,471,598	7,758,927	1,681	331,856,902	17,169,509	115
Colorado	1,774	1,161	296,047,967	9,416,543	815,724	556	55,182,653	2,985,124	57
Connecticut	2,108	1,327	392,343,338	13,448,409	1,217,753	741	115,900,795	4,465,659	40
Delaware	266	174	75,274,857	3,940,811	426,690	82	12,941,486	588,617	10
District of Columbia	647	370	169,773,726	7,706,178	809,028	254	40,512,295	1,772,821	23
Florida	2,403	1,011	178,051,747	5,431,975	372,494	1,273	151,514,743	11,954,354	118
Georgia	1,854	1,206	339,752,897	9,340,396	796,125	632	121,850,131	4,142,994	16
Hawaii	225	149	56,115,657	3,832,374	425,633	70	23,289,248	704,579	6
Idaho	552	412	70,759,667	2,216,098	161,182	130	11,499,093	481,539	10
Illinois	8,796	5,461	3,472,016,720	148,208,881	16,063,644	3,116	730,691,442	26,412,530	219
Indiana	3,119	1,945	516,613,483	17,378,832	1,593,558	1,034	122,172,808	5,791,058	140
Iowa	2,450	1,708	459,753,089	12,281,029	1,017,612	666	95,132,205	3,991,201	76
Kansas	1,690	1,201	352,586,309	8,651,896	742,375	456	69,669,856	2,003,235	33
Kentucky	1,597	1,037	243,755,233	8,713,415	752,804	512	72,129,174	3,226,968	48
Louisiana	1,891	1,217	480,512,700	12,419,491	1,158,229	625	127,398,504	4,557,359	49
Maine	1,120	723	132,747,824	3,655,252	262,957	360	44,614,741	1,411,972	37
Maryland	1,459	792	1,341,426,209	43,441,903	4,851,135	613	102,200,138	5,717,754	54
Massachusetts	5,908	3,905	1,640,584,618	51,631,524	5,358,871	2,497	433,967,281	17,929,742	106
Michigan	4,006	2,583	1,198,302,558	58,095,164	6,183,198	1,298	222,337,019	11,244,258	125
Minnesota	3,209	2,151	969,082,799	26,822,648	2,689,161	921	157,704,477	5,274,238	134
Mississippi	920	624	135,231,459	3,803,339	277,873	278	36,454,430	1,380,930	18
Missouri	4,625	2,858	1,411,905,744	47,700,190	4,976,664	1,614	270,721,552	10,885,312	153
Montana	1,026	767	131,575,383	5,426,719	451,929	207	16,114,029	744,794	52
Nebraska	1,570	1,135	404,540,347	10,734,314	999,704	403	76,168,404	1,792,954	32
Nevada	161	109	134,306,078	4,801,393	545,045	49	3,321,419	221,987	3
New Hampshire	352	218	44,507,805	1,337,585	104,847	128	12,209,066	550,935	6
New Jersey	4,249	2,562	837,005,262	27,594,738	2,682,569	1,594	219,071,601	10,829,477	93

New Mexico.....	295	210	48,251,112	1,086,333	182,352	73	7,705,840	280,339	12
New York.....	23,680	13,684	8,241,913,684	327,963,979	33,960,144	9,511	1,989,784,229	99,640,542	485
North Carolina.....	2,298	1,298	296,735,780	8,403,950	717,522	952	93,058,415	4,497,442	48
North Dakota.....	1,296	889	127,777,299	3,386,891	201,544	349	30,712,607	851,527	58
Ohio.....	6,873	4,260	1,946,982,384	67,109,321	6,869,744	2,494	441,558,919	18,420,765	119
Oklahoma.....	1,798	1,204	415,287,392	12,723,379	1,163,013	548	72,531,718	2,886,279	46
Oregon.....	1,608	974	246,505,966	6,880,786	602,528	559	88,776,877	3,070,789	75
Pennsylvania.....	5,699	3,067	1,739,182,975	58,537,498	6,135,194	2,459	611,945,761	23,999,397	173
Rhode Island.....	741	407	175,042,458	5,686,654	565,056	316	48,954,903	2,119,572	18
South Carolina.....	1,460	751	114,199,006	2,746,419	185,695	600	60,966,120	1,965,102	29
South Dakota.....	1,025	755	115,587,856	3,167,965	207,081	239	20,689,526	625,079	31
Tennessee.....	1,602	1,028	409,806,112	12,002,087	1,172,482	531	195,760,510	4,512,254	43
Texas.....	4,264	2,836	1,172,998,656	39,174,799	3,918,259	1,347	494,193,857	11,922,716	81
Utah.....	871	626	155,709,523	6,076,564	547,959	218	24,500,329	1,014,599	27
Vermont.....	322	233	59,602,616	1,856,692	163,002	85	7,763,744	366,102	4
Virginia.....	2,166	1,384	339,361,521	11,756,107	1,059,671	736	85,961,156	3,460,573	46
Washington.....	2,838	1,715	505,216,301	14,611,222	1,307,593	990	110,761,070	4,591,536	133
West Virginia.....	1,308	794	187,609,110	6,396,173	552,188	488	60,424,272	2,623,474	26
Wisconsin.....	3,892	2,543	654,664,403	20,775,755	1,893,614	1,220	112,477,128	5,369,960	129
Wyoming.....	391	302	39,313,384	1,668,071	112,534	84	7,202,661	243,285	5
Total.....	129,766	79,745	34,824,463,650	1,246,862,101	126,332,363	46,602	8,379,620,447	355,514,371	3,419
1927 ²	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 ²	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 ²	109,588	71,910	32,617,031,658	1,254,045,996	145,349,645	37,678	7,229,905,678	287,506,146	.....
1924 ²	105,323	68,112	28,625,232,657	1,198,585,578	120,048,795	37,211	6,490,246,892	296,516,327	.....
1923 ²	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 ²	95,683	59,791	22,804,939,438	1,014,012,731	107,041,008	35,862	5,811,919,511	318,693,358	.....
1921 ²	88,179	42,809	17,570,065,920	571,945,297	96,742,515	45,370	9,774,283,657	626,828,343	.....
1920 ²	78,885	52,278	23,915,646,093	911,173,330	192,612,920	26,607	7,597,470,410	339,482,009	.....

SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

Alabama.....	275	161	\$9,167,493	\$585,635	\$37,468	98	\$4,858,869	\$395,653	16
Alaska.....	12	6	194,181	9,499	176	4	153,682	15,151	2
Arizona.....	134	81	5,549,700	550,468	44,648	30	748,941	172,609	23
Arkansas.....	141	89	5,019,374	624,999	57,728	39	1,903,071	109,553	13
California.....	2,026	1,025	167,234,337	20,603,802	2,111,051	792	74,440,221	10,386,293	209
Colorado.....	579	264	15,493,446	1,256,568	110,594	212	9,186,235	808,510	103
Connecticut.....	592	340	28,915,968	2,382,856	203,346	212	12,854,907	3,239,087	40
Delaware.....	100	60	5,077,137	650,876	62,472	27	11,978,947	497,914	13
District of Columbia.....	299	161	19,625,443	1,399,041	130,139	123	6,823,155	697,932	15
Florida.....	738	230	11,949,673	1,112,133	74,776	415	17,376,487	5,924,877	93
Georgia.....	305	183	23,946,126	2,089,621	212,167	107	5,499,836	748,598	15
Hawaii.....	48	19	2,742,075	451,929	52,072	24	2,711,943	109,253	5
Idaho.....	174	101	3,105,158	262,170	14,541	45	723,712	49,783	28
Illinois.....	3,282	1,739	339,009,097	29,487,130	2,943,894	1,230	118,960,135	16,571,085	313

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. 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; also grand total for prior years—Continued*

SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, 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	
Indiana.....	773	396	\$37,444,742	\$2,935,560	\$272,014	287	\$13,546,478	\$1,299,201	90
Iowa.....	515	320	17,162,003	1,296,828	88,236	150	4,851,217	601,070	45
Kansas.....	228	134	7,573,148	725,780	61,162	68	3,152,319	285,176	26
Kentucky.....	503	249	13,068,133	1,562,352	137,785	172	7,144,055	953,820	82
Louisiana.....	334	192	24,054,247	1,892,020	187,662	122	7,590,645	917,409	20
Maine.....	294	177	15,804,267	1,177,432	110,578	86	2,953,164	258,207	31
Maryland.....	438	228	23,337,053	2,650,896	264,078	148	6,676,477	762,723	62
Massachusetts.....	1,553	774	125,645,786	9,801,275	980,969	713	45,990,059	4,290,338	66
Michigan.....	1,043	576	102,889,196	11,423,081	1,222,663	384	27,913,996	4,795,011	83
Minnesota.....	640	359	36,995,737	3,816,406	384,110	217	9,499,945	732,554	64
Mississippi.....	132	73	3,794,337	366,902	23,480	50	1,954,888	618,724	9
Missouri.....	1,238	645	92,553,009	7,123,843	648,643	468	22,402,210	2,421,807	125
Montana.....	228	153	8,812,835	1,308,642	128,144	52	1,767,882	151,088	23
Nebraska.....	280	164	11,097,183	541,783	38,102	98	4,204,186	490,652	18
Nevada.....	58	32	938,903	108,968	6,438	15	405,143	31,249	11
New Hampshire.....	105	49	2,825,495	390,864	37,623	42	1,932,213	107,997	14
New Jersey.....	1,334	709	72,576,248	6,041,643	539,189	551	35,187,944	3,561,472	74
New Mexico.....	95	61	1,612,481	166,583	9,181	19	280,100	47,167	15
New York.....	7,893	3,914	1,084,985,848	95,109,642	10,142,024	3,562	392,417,898	41,862,096	417
North Carolina.....	431	169	10,728,109	838,183	61,338	200	6,483,274	977,544	62
North Dakota.....	158	86	1,561,889	120,041	3,898	44	557,163	69,969	28
Ohio.....	1,778	981	114,654,842	12,275,065	1,215,574	701	42,333,313	4,640,781	96
Oklahoma.....	476	273	16,941,260	1,687,946	150,893	151	3,754,814	470,042	52
Oregon.....	620	275	14,441,227	1,131,772	85,471	236	7,694,829	724,913	109
Pennsylvania.....	1,624	775	111,485,356	12,495,027	1,324,670	744	54,821,100	6,770,276	105
Rhode Island.....	177	93	10,999,496	914,896	85,739	67	2,498,570	460,361	17
South Carolina.....	183	72	2,689,546	197,031	11,735	79	2,443,394	261,857	32
South Dakota.....	222	137	2,311,456	229,047	12,536	48	1,076,510	101,216	37
Tennessee.....	391	212	20,553,320	1,388,315	116,315	145	5,813,499	606,920	34
Texas.....	1,155	627	45,682,454	3,831,484	311,155	421	15,085,984	2,053,807	107
Utah.....	224	126	8,438,345	993,247	95,519	69	3,424,640	624,593	29

Vermont.....	75	43	1,332,816	113,416	6,483	26	1,346,408	143,972	6
Virginia.....	474	232	16,823,367	1,685,416	163,068	184	6,639,560	965,285	58
Washington.....	1,076	545	33,520,292	2,344,935	180,660	341	11,633,388	1,149,890	190
West Virginia.....	307	166	9,352,531	761,431	53,819	114	5,602,637	867,048	27
Wisconsin.....	984	476	40,461,145	3,078,960	276,197	365	13,864,396	1,866,238	143
Wyoming.....	85	56	1,983,251	192,637	9,172	21	277,053	40,542	8
Total.....	36,829	19,008	2,784,160,561	254,186,076	25,501,395	14,518	1,043,450,492	126,709,313	3,303
1927 ¹	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 ¹	32,257	17,755	2,628,039,969	260,981,252	31,040,096	14,502	732,271,926	103,771,742	-----
1925 ¹	28,981	16,571	2,283,167,734	246,426,235	28,466,993	12,410	556,184,645	72,226,325	-----
1924 ¹	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	1,917,829,099	188,368,460	20,376,829	9,632	500,837,285	59,141,170	-----
1922 ¹	23,145	13,494	1,689,958,545	148,366,522	16,262,319	9,651	525,945,947	59,614,683	-----
1921 ¹	19,103	10,694	1,312,596,853	104,872,554	19,269,098	8,409	442,490,733	45,939,035	-----
1920 ¹	17,490	11,914	1,656,790,349	145,490,862	31,547,536	5,576	295,783,511	29,199,368	-----

FINANCE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCK AND BOND BROKERS, ETC.

Alabama.....	1,539	877	\$35,031,469	\$8,391,723	\$775,369	478	\$7,371,792	\$2,137,658	184
Alaska.....	29	19	809,853	175,042	15,051	8	168,786	11,787	2
Arizona.....	363	186	8,346,387	2,087,442	192,368	191	3,129,424	2,348,845	76
Arkansas.....	767	528	19,647,610	2,543,435	178,577	197	7,001,561	933,949	42
California.....	6,869	3,649	1,394,955,402	165,934,742	18,758,027	2,621	231,565,260	46,248,215	599
Colorado.....	1,853	1,016	66,851,995	7,424,010	664,775	583	27,530,113	4,196,570	254
Connecticut.....	1,633	1,121	383,511,276	47,265,199	4,911,712	420	74,890,405	4,138,585	92
Delaware.....	771	490	276,183,598	77,152,205	8,754,794	202	25,476,478	3,366,551	79
District of Columbia.....	606	301	37,089,114	9,836,736	1,114,461	212	16,700,818	5,526,712	93
Florida.....	5,285	1,305	36,329,410	7,908,755	579,924	2,359	47,883,775	12,584,555	1,621
Georgia.....	1,631	976	52,295,992	11,395,159	1,142,838	526	16,644,971	4,810,915	129
Hawaii.....	209	136	11,216,732	2,539,351	271,931	63	3,713,347	346,471	10
Idaho.....	438	251	5,769,253	784,908	41,902	132	2,852,341	788,954	55
Illinois.....	5,698	3,547	1,131,987,961	148,175,912	16,615,138	1,786	2,744,444,105	33,610,205	365
Indiana.....	3,351	2,198	124,406,819	19,063,748	1,819,972	826	21,989,647	5,868,887	327
Iowa.....	2,997	1,589	73,204,733	8,706,141	681,830	926	51,852,438	8,325,674	482
Kansas.....	1,827	1,153	29,410,203	4,696,729	296,307	488	21,979,898	3,058,090	186
Kentucky.....	1,372	970	98,910,078	13,624,614	1,401,423	288	7,789,750	2,011,944	114
Louisiana.....	1,715	953	106,655,065	9,957,883	952,103	599	25,933,333	6,013,571	163
Maine.....	715	461	57,289,656	4,548,582	449,528	194	19,370,797	1,128,151	60
Maryland.....	1,801	1,006	208,018,917	33,461,645	3,742,181	546	29,634,715	6,857,918	249
Massachusetts.....	3,323	1,983	2,520,554,878	67,906,809	7,466,801	1,124	183,407,850	33,855,143	216
Michigan.....	4,390	2,644	365,977,529	80,722,923	8,926,572	1,369	92,060,705	22,424,690	377
Minnesota.....	3,589	1,838	113,083,081	19,004,471	1,882,685	1,287	90,618,889	8,165,899	464
Mississippi.....	592	353	21,354,557	1,860,714	119,991	201	5,896,031	1,238,086	38
Missouri.....	5,394	3,052	254,292,975	30,378,243	2,943,499	1,705	69,447,552	20,515,714	637
Montana.....	887	467	15,232,587	2,213,959	157,115	251	2,544,847	1,162,912	169
Nebraska.....	1,868	1,095	44,337,916	5,987,155	441,825	430	22,082,655	5,188,182	343

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. 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; also grand totals for prior years—Continued*

FINANCE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCK AND BOND BROKERS, 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	
Nevada.....	163	100	\$4,045,805	\$1,113,788	\$107,305	37	\$1,522,606	\$153,341	26
New Hampshire.....	208	214	22,284,908	4,124,710	444,541	76	3,451,282	3,130,733	8
New Jersey.....	7,982	4,328	565,907,225	120,758,696	13,139,459	2,897	83,901,854	21,721,681	757
New Mexico.....	250	124	2,867,096	472,012	28,713	63	1,423,902	466,344	63
New York.....	38,585	20,535	4,143,046,273	737,817,990	81,777,127	14,197	796,881,834	150,218,899	3,853
North Carolina.....	1,622	805	55,298,827	6,794,275	627,636	615	11,978,444	4,004,702	202
North Dakota.....	1,331	472	8,468,864	1,173,546	57,720	368	5,939,555	1,521,747	491
Ohio.....	6,100	3,467	411,219,266	57,149,876	5,931,578	2,264	139,368,350	27,507,953	369
Oklahoma.....	1,323	831	39,918,030	6,700,736	606,328	387	14,630,805	3,714,749	105
Oregon.....	1,647	783	27,551,810	4,336,340	333,471	581	15,929,179	4,122,733	283
Pennsylvania.....	5,197	3,284	969,983,521	123,109,802	13,892,660	1,508	105,982,845	20,397,954	405
Rhode Island.....	655	421	42,632,734	6,937,947	676,759	172	16,735,579	3,468,183	62
South Carolina.....	1,040	405	17,633,038	1,318,473	90,821	453	8,336,421	2,077,218	182
South Dakota.....	1,015	485	8,170,698	1,123,885	39,087	232	4,512,523	986,322	298
Tennessee.....	1,232	804	58,415,376	11,492,253	1,192,423	337	21,736,187	2,065,689	91
Texas.....	3,613	2,165	142,129,060	25,378,768	2,457,978	1,137	56,667,456	14,672,340	311
Utah.....	742	446	33,299,714	3,026,670	262,447	212	6,138,470	1,623,518	84
Vermont.....	214	160	22,311,696	1,584,098	150,378	47	2,313,029	886,307	7
Virginia.....	2,081	1,176	58,170,277	12,887,766	1,269,295	671	11,477,055	4,496,065	234
Washington.....	2,956	1,629	130,589,683	13,432,373	1,262,267	936	27,083,459	6,423,472	391
West Virginia.....	1,297	770	29,061,511	6,491,939	584,329	428	8,343,051	2,384,094	99
Wisconsin.....	4,287	2,580	183,228,005	29,494,301	2,948,059	1,150	31,648,460	12,732,328	517
Wyoming.....	291	167	4,381,799	844,147	58,789	94	1,367,123	257,793	30
Total.....	145,433	80,315	14,476,370,262	1,971,342,626	213,238,072	48,824	5,231,321,782	566,198,998	16,294
1927 ²	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 ²	130,433	76,819	9,356,744,267	1,336,892,784	160,214,776	53,614	2,942,935,998	528,032,344	-----
1925 ²	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 ²	104,761	67,089	6,766,187,881	995,123,931	109,444,007	37,672	2,305,843,359	460,596,529	-----
1923 ²	96,772	62,654	5,488,238,992	868,083,415	95,114,379	34,118	2,975,878,948	410,813,152	-----
1922 ²	91,105	58,646	7,148,710,071	887,834,693	99,097,400	32,459	1,783,176,886	397,660,887	-----
1921 ²	82,858	54,122	5,797,975,438	739,296,805	76,271,592	28,736	1,753,120,702	363,165,913	-----
1920 ²	78,902	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.....	120	8	\$37,594	\$7,548	12	\$67,876	\$21,076	100
Alaska.....	3							3
Arizona.....	87	1	(³)	(³)	3	(³)	(³)	83
Arkansas.....	61	7	545,946	14,430	10	108,614	33,622	44
California.....	776	49	981,870	193,357	90	689,735	445,425	637
Colorado.....	400	19	1,329,793	44,762	19	176,250	26,889	362
Connecticut.....	222	21	210,272	32,424	9	67,511	50,444	192
Delaware.....	119	11	224,042	28,050	14	244,157	223,571	94
District of Columbia.....	93	5	100,575	6,692	3	25,492	3,877	85
Florida.....	716	29	493,884	64,690	43	580,020	271,854	644
Georgia.....	77	15	342,541	22,475	14	132,914	121,841	48
Hawaii.....	19	1	(³)	(³)	6	465,009	34,723	12
Idaho.....	115	3	3,514	1,866	5	16,158	1,872	107
Illinois.....	982	39	1,477,242	320,576	54	812,523	193,357	889
Indiana.....	445	23	582,159	314,863	12	8,321	414,137	410
Iowa.....	325	13	81,190	19,400	12	52,635	13,741	300
Kansas.....	92	8	39,942	3,872	6	24,261	8,971	78
Kentucky.....	217	14	313,206	23,546	21	157,163	46,584	182
Louisiana.....	210	10	132,971	10,133	20	272,575	40,932	180
Maine.....	226	18	401,537	273,354	32	333,757	304,903	176
Maryland.....	239	18	1,343,042	181,818	18	459,005	14,626	203
Massachusetts.....	446	17	665,244	106,447	48	635,287	204,016	381
Michigan.....	509	23	601,708	151,022	39	186,788	62,869	447
Minnesota.....	571	20	182,699	17,085	37	111,505	79,756	514
Mississippi.....	62	2	(³)	(³)	4	207,164	14,503	56
Missouri.....	650	23	354,999	65,806	35	209,282	166,489	592
Montana.....	171	14	298,961	52,272	12	9,860	4,196	145
Nebraska.....	91	7	675,692	10,052	7	26,225	17,282	77
Nevada.....	42	2	(³)	(³)	6	7,767	2,693	34
New Hampshire.....	45	4	21,412	3,995	5	2,450	15,797	36
New Jersey.....	186	47	1,184,610	110,210	44	545,437	347,367	395
New Mexico.....	69	4	196,793	6,965	4	202,239	9,780	61
New York.....	2,362	172	7,718,196	908,949	245	4,221,585	1,547,733	1,945
North Carolina.....	129	13	361,830	14,235	28	531,442	65,655	88
North Dakota.....	151	7	200,593	7,854	9	195,035	9,202	135
Ohio.....	554	48	1,219,428	457,005	66	1,856,256	343,515	440
Oklahoma.....	375	17	157,260	14,791	26	1,032,039	282,997	332
Oregon.....	441	13	152,630	34,802	16	312,216	79,655	412
Pennsylvania.....	1,079	42	555,947	64,469	77	2,690,288	426,850	960
Rhode Island.....	91	8	139,661	27,312	6	5,790	35,231	77
South Carolina.....	135	15	491,753	7,904	26	374,184	74,653	94
South Dakota.....	131	8	105,328	10,452	5	37,441	8,223	118
Tennessee.....	132	9	126,359	15,001	15	95,083	24,319	108
Texas.....	339	16	128,959	24,869	27	1,574,930	79,537	296
Utah.....	167	15	207,539	13,360	14	36,688	58,958	138

STATISTICS OF INCOME

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

³ 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; also grand totals for prior years—Continued

NATURE OF BUSINESS NOT GIVEN—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	
Vermont.....	17	4	\$10, 144	\$5, 826	-----	1	(³)	(³)	12
Virginia.....	197	15	247, 131	8, 290	\$117	24	\$150, 609	\$56, 456	158
Washington.....	663	35	493, 590	45, 169	73	37	734, 752	125, 085	591
West Virginia.....	159	14	115, 447	21, 542	194	27	700, 871	409, 197	118
Wisconsin.....	719	32	454, 094	33, 029	278	53	232, 367	80, 112	634
Wyoming.....	70	2	(³)	(³)	-----	4	16, 558	4, 069	64
States grouped ³	-----	-----	701, 868	137, 670	15, 239	-----	2, 486	11, 105	-----
Total.....	16, 597	960	26, 411, 195	3, 940, 239	309, 174	1, 350	21, 638, 600	6, 919, 745	14, 287
1927 ²	18, 693	1, 492	48, 539, 858	4, 143, 177	348, 188	1, 731	37, 335, 838	9, 398, 014	15, 470
1926 ²	14, 871	840	27, 393, 023	2, 603, 704	220, 101	14, 031	17, 572, 022	6, 286, 912	-----
1925 ²	13, 544	-----	-----	-----	-----	13, 544	-----	1, 956, 113	-----
1924 ²	26, 439	-----	-----	-----	-----	26, 439	326, 841	73, 332	-----
1923 ²	26, 250	-----	-----	-----	-----	26, 250	625	803, 110	-----
1922 ²	30, 283	12	16, 274	1, 172	-----	30, 271	330, 710	271, 806	-----
1921 ²	27, 780	-----	-----	-----	-----	27, 780	52, 024	16, 761	-----
1920 ²	31, 760	1, 957	90, 374, 598	13, 122, 256	841, 959	29, 803	211, 021, 480	76, 773, 273	-----

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.

³ States grouped to conceal identity of taxpayer.

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, 1928¹]

Distribution	Aggregate		Agriculture and related industries		Mining and quarrying		Manufacturing							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	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
Reporting net income:														
Size of net income—														
Under \$1,000.....	68,466	\$28,667,760	1,349	\$550,900	1,449	\$537,090	10,652	\$4,535,726	2,024	\$877,699	1,810	\$772,645	242	\$99,359
\$1,000 under \$2,000.....	42,161	62,624,798	776	1,221,288	718	1,054,290	6,593	9,784,042	1,120	1,663,569	1,034	1,559,064	158	236,961
\$2,000 under \$3,000.....	35,930	90,128,066	607	1,527,312	573	1,447,820	5,913	14,873,100	1,059	2,671,109	902	2,264,733	152	377,203
\$3,000 under \$4,000.....	19,392	66,724,327	304	1,050,467	248	855,103	3,548	12,251,387	592	2,040,783	521	1,796,956	79	272,517
\$4,000 under \$5,000.....	11,811	52,757,599	178	797,968	190	845,285	2,320	10,355,061	373	1,665,727	374	1,671,317	61	272,481
\$5,000 under \$10,000.....	29,876	211,526,272	437	3,149,078	467	3,396,090	6,282	44,612,804	1,032	7,319,002	843	5,988,603	153	1,100,036
\$10,000 under \$15,000.....	13,707	168,261,530	214	2,630,256	244	2,973,433	3,362	41,353,788	582	7,206,495	437	5,363,637	94	1,143,939
\$15,000 under \$20,000.....	8,268	143,246,122	123	2,123,455	186	3,200,490	2,251	39,053,014	329	5,721,489	320	5,554,093	64	1,105,981
\$20,000 under \$25,000.....	6,953	156,097,554	98	2,228,255	144	3,243,206	1,987	44,918,488	317	7,146,101	269	6,103,276	48	1,076,143
\$25,000 under \$50,000.....	12,450	443,894,631	197	7,017,479	336	11,883,578	3,892	140,482,431	605	21,800,141	502	18,095,638	118	4,258,603
\$50,000 under \$100,000.....	8,734	609,179,215	113	7,768,822	252	17,801,499	3,284	230,928,475	432	30,474,280	452	31,548,065	77	5,525,413
\$100,000 under \$250,000.....	6,194	959,922,645	72	11,191,076	206	32,475,885	2,647	412,158,474	350	53,788,207	351	54,099,068	66	10,608,005
\$250,000 under \$500,000.....	2,267	794,020,678	24	7,975,448	79	27,240,321	1,049	368,731,905	110	38,281,998	145	50,346,217	26	8,958,662
\$500,000 under \$1,000,000.....	1,286	898,405,169	7	4,688,702	40	27,871,828	627	453,633,023	71	47,858,026	79	52,683,992	18	12,959,556
\$1,000,000 under \$5,000,000.....	1,029	2,119,925,678	4	(2)	43	89,746,829	499	1,025,219,347	67	148,973,238	35	71,605,297	5	(3)
\$5,000,000 and over.....	229	3,810,359,213	1	(2)	8	108,105,971	101	1,911,380,419	19	262,182,303	2	42,396,991	1	29,429,616
Classes grouped ²				26,553,974										
Total reporting net income.....	268,783	10,617,741,157	4,504	80,476,480	5,183	332,678,721	55,007	4,744,261,484	9,082	639,770,167	8,076	351,849,592	1,362	77,425,275
Reporting no net income:														
Size of deficit—														
Under \$1,000.....	54,633	21,901,102	1,499	854,993	2,258	898,311	8,330	3,514,674	1,422	564,242	1,218	525,047	154	63,039
\$1,000 under \$2,000.....	24,811	36,402,854	668	987,428	737	1,075,588	4,624	6,803,741	783	1,143,276	692	1,022,107	103	154,264
\$2,000 under \$3,000.....	16,576	41,173,010	395	977,690	518	1,277,065	3,295	8,304,808	533	1,311,063	508	1,259,186	96	242,747
\$3,000 under \$4,000.....	11,907	41,417,367	296	1,030,925	381	1,306,630	2,522	8,818,806	395	1,376,913	382	1,331,519	79	274,982
\$4,000 under \$5,000.....	8,827	39,568,299	241	1,072,848	296	1,324,186	1,866	8,526,295	282	1,265,073	310	1,428,753	57	254,829
\$5,000 under \$10,000.....	23,457	166,745,650	653	4,692,815	1,021	7,370,654	5,555	39,727,342	857	6,040,342	901	6,546,299	129	934,119
\$10,000 under \$15,000.....	10,424	127,633,647	290	3,520,140	573	7,022,153	2,675	32,823,045	388	4,757,691	462	5,682,729	95	1,150,672
\$15,000 under \$20,000.....	5,789	100,067,053	142	2,454,758	338	5,876,700	1,642	28,449,667	248	4,328,239	306	5,291,700	63	1,067,677
\$20,000 under \$25,000.....	3,619	80,838,677	104	2,310,139	253	5,648,887	1,038	23,312,624	139	3,169,023	211	4,730,595	39	674,442
\$25,000 under \$50,000.....	7,707	268,262,158	207	7,278,188	639	22,355,589	2,464	86,402,646	278	9,688,247	532	18,681,021	107	3,712,958

¹ Fiscal and fractional (part year) returns are included. (See p. 1.)

² 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*

[Income returned for the calendar year ended Dec. 31, 1928¹]

Distribution	Aggregate		Agriculture and related industries		Mining and quarrying		Manufacturing							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	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
Reporting net income:														
Size of net income—														
Under \$1,000.....	68,466	\$28,667,760	1,349	\$550,900	1,449	\$537,090	10,652	\$4,535,726	2,024	\$877,699	1,810	\$772,645	242	\$99,359
\$1,000 under \$2,000.....	42,161	62,624,798	776	1,221,288	718	1,054,290	6,593	9,784,042	1,120	1,663,569	1,034	1,559,064	158	236,961
\$2,000 under \$3,000.....	35,930	90,128,066	607	1,527,312	573	1,447,820	5,913	14,873,100	1,059	2,671,109	902	2,264,733	152	377,203
\$3,000 under \$4,000.....	19,392	66,724,327	304	1,050,467	248	855,103	3,548	12,251,387	592	2,040,783	521	1,796,956	79	272,517
\$4,000 under \$5,000.....	11,811	52,757,599	178	797,968	190	845,285	2,320	10,355,061	373	1,665,727	374	1,671,317	61	272,481
\$5,000 under \$10,000.....	29,876	211,526,272	437	3,149,078	467	3,396,090	6,282	44,612,804	1,032	7,319,002	843	5,988,603	153	1,100,036
\$10,000 under \$15,000.....	13,707	168,261,530	214	2,630,256	244	2,973,433	3,362	41,353,788	582	7,206,495	437	5,363,637	94	1,143,939
\$15,000 under \$20,000.....	8,268	143,246,122	123	2,123,455	186	3,200,490	2,251	39,053,014	329	5,721,489	320	5,554,093	64	1,105,981
\$20,000 under \$25,000.....	6,953	156,097,554	98	2,228,255	144	3,243,206	1,987	44,918,488	317	7,146,101	269	6,103,276	48	1,076,143
\$25,000 under \$50,000.....	12,450	443,894,631	197	7,017,479	336	11,883,578	3,892	140,482,431	605	21,800,141	502	18,095,638	118	4,258,603
\$50,000 under \$100,000.....	8,734	609,179,215	113	7,768,822	252	17,801,499	3,284	230,928,475	432	30,474,280	452	31,548,065	77	5,525,413
\$100,000 under \$250,000.....	6,194	959,922,645	72	11,191,076	206	32,475,885	2,647	412,158,474	350	53,788,207	351	54,099,068	66	10,608,005
\$250,000 under \$500,000.....	2,267	794,020,678	24	7,975,448	79	27,240,321	1,049	368,731,905	110	38,281,998	145	50,346,217	26	8,958,662
\$500,000 under \$1,000,000.....	1,286	898,405,169	7	4,688,702	40	27,871,828	627	453,633,023	71	47,858,026	79	52,683,992	18	12,959,556
\$1,000,000 under \$5,000,000.....	1,029	2,119,925,678	4	(2)	43	89,746,829	499	1,025,219,347	67	148,973,238	35	71,605,297	5	(3)
\$5,000,000 and over.....	229	3,810,359,213	1	(2)	8	108,105,971	101	1,911,380,419	19	262,182,303	2	42,396,991	1	29,429,616
Classes grouped ²				26,553,974										
Total reporting net income.....	268,783	10,617,741,157	4,504	80,476,480	5,183	332,678,721	55,007	4,744,261,484	9,082	639,770,167	8,076	351,849,592	1,362	77,425,275
Reporting no net income:														
Size of deficit—														
Under \$1,000.....	54,633	21,901,102	1,499	854,993	2,258	898,311	8,330	3,514,674	1,422	564,242	1,218	525,047	154	63,039
\$1,000 under \$2,000.....	24,811	36,402,854	668	987,428	737	1,075,588	4,624	6,803,741	783	1,143,276	692	1,022,107	103	154,264
\$2,000 under \$3,000.....	16,576	41,173,010	395	977,690	518	1,277,065	3,295	8,304,808	533	1,311,063	508	1,259,186	96	242,747
\$3,000 under \$4,000.....	11,907	41,417,367	296	1,030,925	381	1,306,630	2,522	8,818,806	395	1,376,913	382	1,331,519	79	274,982
\$4,000 under \$5,000.....	8,827	39,568,299	241	1,072,848	296	1,324,186	1,866	8,526,295	282	1,265,073	310	1,428,753	57	254,829
\$5,000 under \$10,000.....	23,457	166,745,650	653	4,692,815	1,021	7,370,654	5,555	39,727,342	857	6,040,342	901	6,546,299	129	934,119
\$10,000 under \$15,000.....	10,424	127,633,647	290	3,520,140	573	7,022,153	2,675	32,823,045	388	4,757,691	462	5,682,729	95	1,150,672
\$15,000 under \$20,000.....	5,789	100,067,053	142	2,454,758	338	5,876,700	1,642	28,449,667	248	4,328,239	306	5,291,700	63	1,067,677
\$20,000 under \$25,000.....	3,619	80,838,677	104	2,310,139	253	5,648,887	1,038	23,312,624	139	3,169,023	211	4,730,595	39	674,442
\$25,000 under \$50,000.....	7,707	268,262,158	207	7,278,188	639	22,355,589	2,464	86,402,646	278	9,688,247	532	18,681,021	107	3,712,958

¹ Fiscal and fractional (part year) returns are included. (See p. 1.)

² 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	Aggregate		Agriculture and related industries		Mining and quarrying		Manufacturing							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	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
Reporting no net income—Continued.														
Size of deficit—Continued.														
\$50,000 under \$100,000.....	3, 990	\$276, 902, 138	113	\$7, 751, 155	379	\$26, 431, 675	1, 352	\$94, 010, 177	146	\$9, 964, 488	295	\$20, 427, 423	60	\$4, 263, 612
\$100,000 under \$250,000.....	2, 048	311, 303, 871	57	8, 824, 237	231	36, 133, 413	770	115, 987, 183	78	11, 841, 144	182	26, 960, 728	22	3, 427, 853
\$250,000 under \$500,000.....	557	193, 694, 881	6	1, 923, 410	69	23, 373, 255	212	74, 931, 648	17	5, 621, 329	48	16, 757, 526	11	4, 045, 917
\$500,000 under \$1,000,000.....	287	200, 947, 313	6	3, 580, 713	33	24, 122, 672	115	79, 568, 592	15	9, 990, 647	31	21, 422, 504	7	4, 769, 121
\$1, 000, 000 under \$5,000,000.....	186	342, 217, 717	2	2, 832, 613	21	(?)	70	130, 556, 039	5	8, 898, 487	11	23, 661, 519	2	3, 001, 732
\$5,000,000 and over.....	10	142, 048, 511			1	(?)	4	91, 997, 855						
Classes grouped ²						43, 198, 967								
Total reporting deficit.....	174, 828	2, 391, 124, 248	4, 679	50, 092, 052	7, 750	207, 415, 745	36, 566	833, 735, 142	5, 586	79, 965, 204	6, 098	155, 728, 596	1, 015	28, 037, 964
Inactive corporations—no income data reported.....	52, 281		1, 082		5, 860		4, 204		736		334		63	
Grand total—Net income less deficit.....	495, 892	8, 226, 616, 909	10, 265	30, 384, 428	18, 793	125, 262, 976	95, 777	3, 910, 526, 342	15, 404	559, 804, 963	14, 508	196, 120, 996	2, 440	49, 387, 311

Distribution	Manufacturing—Continued													
	Rubber and related products		Lumber and wood products		Paper, pulp, and products		Printing and publishing		Chemicals 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 net income:														
Size of net income—														
Under \$1,000.....	65	\$28, 676	661	\$305, 173	147	\$66, 867	1, 601	\$712, 008	905	\$339, 982	484	\$205, 696	1, 776	\$730, 730
\$1,000 under \$2,000.....	48	69, 022	475	711, 012	125	180, 953	1, 095	1, 614, 799	435	630, 364	337	489, 817	1, 192	1, 776, 384
\$2,000 under \$3,000.....	41	106, 607	465	1, 156, 283	120	303, 696	887	2, 230, 717	349	884, 736	311	786, 237	1, 144	2, 872, 332
\$3,000 under \$4,000.....	9	31, 866	288	1, 000, 478	67	230, 763	512	1, 752, 930	213	737, 816	166	573, 551	801	2, 764, 770
\$4,000 under \$5,000.....	13	58, 971	184	818, 833	46	204, 586	299	1, 348, 350	152	683, 414	120	536, 670	500	2, 229, 540

\$5,000 under \$10,000.....	37	261,419	570	4,027,009	151	1,086,168	838	5,898,890	439	3,137,560	307	2,172,292	1,460	10,405,516
\$10,000 under \$15,000.....	11	138,544	346	4,281,772	105	1,312,382	372	4,564,288	217	2,679,856	154	1,914,191	793	9,733,734
\$15,000 under \$20,000.....	16	273,982	187	3,253,312	58	1,009,039	262	4,517,549	178	3,112,868	115	2,025,295	568	8,801,805
\$20,000 under \$25,000.....	8	176,612	186	4,236,546	68	1,537,051	191	4,336,984	174	3,914,954	89	2,012,525	491	11,102,604
\$25,000 under \$50,000.....	23	876,188	355	12,906,420	134	4,921,007	369	13,258,496	326	11,794,435	194	6,985,034	1,001	36,131,703
\$50,000 under \$100,000.....	22	1,567,095	278	19,589,627	119	8,426,273	290	20,630,127	306	21,436,051	174	12,139,224	908	63,864,080
\$100,000 under \$250,000.....	23	3,543,297	205	31,510,328	101	16,520,100	208	32,878,399	235	36,969,838	126	19,013,597	817	127,240,771
\$250,000 under \$500,000.....	14	5,198,194	51	17,533,151	52	18,843,138	70	23,888,285	128	44,678,072	39	14,552,973	350	124,283,196
\$500,000 under \$1,000,000.....	12	8,327,071	27	18,266,610	31	22,782,125	41	28,344,529	75	52,189,916	25	16,539,569	218	151,884,137
\$1,000,000 under \$5,000,000.....	6	(²)	12	22,609,104	21	41,165,362	31	56,475,100	76	169,440,198	31	65,716,214	187	366,689,379
\$5,000,000 and over.....	1	(²)					3	41,193,502	23	495,496,442	4	26,343,968	46	988,501,846
Classes grouped ²		23,986,987												
Total reporting net income.....	349	44,644,531	4,290	142,196,658	1,345	118,589,510	7,070	243,649,962	4,231	848,126,502	2,676	172,006,854	12,252	1,910,003,535
Reporting no net income:														
Size of deficit—														
Under \$1,000.....	53	18,894	578	265,912	123	64,697	1,246	549,660	784	297,660	389	174,024	1,517	650,072
\$1,000 under \$2,000.....	35	52,004	317	473,057	74	110,224	593	866,258	360	534,072	262	392,768	970	1,411,251
\$2,000 under \$3,000.....	21	51,123	278	833,469	53	130,423	374	935,850	237	588,519	186	452,716	655	1,626,850
\$3,000 under \$4,000.....	26	88,804	208	730,286	36	125,351	286	991,901	179	626,052	134	471,353	550	1,944,668
\$4,000 under \$5,000.....	17	75,435	170	759,853	42	199,859	182	817,435	133	598,708	86	385,783	411	1,842,579
\$5,000 under \$10,000.....	47	330,492	573	4,184,734	116	841,022	452	3,178,966	402	2,894,179	344	2,500,393	1,161	8,239,948
\$10,000 under \$15,000.....	23	290,532	319	3,896,767	67	818,386	183	2,215,416	193	2,359,259	142	1,753,243	554	6,818,885
\$15,000 under \$20,000.....	11	190,677	198	3,478,081	31	529,990	97	1,676,109	111	1,913,628	95	1,635,447	329	5,689,257
\$20,000 under \$25,000.....	11	247,486	127	2,859,127	23	522,596	48	1,072,186	81	1,813,403	53	1,172,026	221	4,930,417
\$25,000 under \$50,000.....	23	849,452	305	10,465,455	59	2,219,506	134	4,575,884	158	5,555,595	144	5,057,506	500	17,580,377
\$50,000 under \$100,000.....	21	1,405,306	169	11,802,783	27	1,976,550	63	4,405,397	94	6,562,622	57	3,850,847	317	21,798,633
\$100,000 under \$250,000.....	23	3,552,883	92	13,878,069	22	3,200,029	29	4,013,940	54	8,208,203	29	4,271,129	182	27,861,546
\$250,000 under \$500,000.....	5	1,868,794	24	8,003,373	2	726,851	9	3,292,004	18	6,444,577	7	2,533,094	62	22,417,642
\$500,000 under \$1,000,000.....	6	4,038,126	6	4,008,300	2	(²)	5	3,364,318	4	2,686,731	2	1,703,564	28	20,104,206
\$1,000,000 under \$5,000,000.....	7	16,149,226	3	5,853,637	1	(²)	2	2,148,472	12	18,706,046	3	6,164,035	20	36,808,380
\$5,000,000 and over.....	2	16,777,982											2	75,219,873
Classes grouped ²						3,493,462								
Total reporting deficit.....	331	45,987,216	3,367	71,492,903	678	14,958,946	3,703	34,103,796	2,820	59,789,254	1,933	32,517,928	7,479	254,974,584
Inactive corporations—No income data reported.....	43		290		70		354		450		243		364	
Grand total—Net income less deficit.....	723	³ 1,342,685	7,947	70,703,755	2,093	103,630,564	11,127	209,546,166	7,501	788,337,248	4,852	139,488,926	20,695	1,655,028,951

² Classes grouped to conceal the amount and identity of taxpayers.³ Deficit.

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—Professional, amusements, hotels, etc.		Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, 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.....	937	\$396,891	2,481	\$1,052,634	4,782	\$1,625,418	18,921	\$8,418,763	6,462	\$2,481,215	21,840	\$9,280,638	530	\$185,376
\$1,000 under \$2,000.....	574	852,097	1,517	2,252,648	2,119	3,078,569	13,255	19,820,454	3,187	4,686,980	13,810	20,460,240	186	266,287
\$2,000 under \$3,000.....	483	1,219,447	1,497	3,762,730	1,553	3,877,663	12,114	30,448,149	2,555	6,406,824	11,018	27,538,458	100	246,010
\$3,000 under \$4,000.....	300	1,028,957	863	2,973,624	786	2,694,355	6,810	23,424,604	1,286	4,417,467	5,515	18,966,148	32	111,172
\$4,000 under \$5,000.....	198	895,164	476	2,122,422	503	2,240,595	4,016	17,912,365	714	3,193,828	3,403	15,211,069	11	49,006
\$5,000 under \$10,000.....	452	3,216,300	1,159	8,220,898	1,251	8,898,578	9,850	69,462,030	1,800	12,681,538	8,594	60,871,360	36	233,896
\$10,000 under \$15,000.....	251	2,989,950	516	6,389,037	557	6,795,351	4,063	49,794,627	769	9,378,115	2,958	48,671,003	24	295,920
\$15,000 under \$20,000.....	154	2,677,601	302	5,242,903	320	5,534,255	2,186	37,832,370	481	8,362,622	2,409	41,726,126	10	170,887
\$20,000 under \$25,000.....	146	3,275,691	286	6,474,986	286	6,402,433	2,009	44,088,257	365	8,203,966	1,773	39,828,835	5	109,128
\$25,000 under \$50,000.....	265	9,454,766	437	15,600,228	542	19,375,329	3,050	109,165,468	633	22,191,544	3,382	119,790,304	11	388,270
\$50,000 under \$100,000.....	226	15,737,240	342	23,534,528	388	26,525,951	1,857	129,124,022	380	26,366,951	2,110	146,629,922	8	499,045
\$100,000 under \$250,000.....	164	25,986,864	201	30,427,189	286	44,703,974	1,071	161,257,523	248	38,143,520	1,458	228,754,510	5	810,391
\$250,000 under \$500,000.....	64	22,167,019	58	20,386,818	162	56,544,790	312	107,253,555	69	24,179,039	512	181,133,951	2	574,851
\$500,000 under \$1,000,000.....	30	21,697,692	32	21,030,820	143	105,160,062	132	91,569,774	31	21,037,543	274	193,413,417		
\$1,000,000 under \$5,000,000.....	28	57,229,673	11	(^c)	138	309,804,835	85	157,704,989	27	(^c)	222	461,632,084		
\$5,000,000 and over.....	2	27,173,546	1	(^c)	66	1,209,825,391	14	188,985,151	1	(^c)	37	357,434,561		
Classes grouped ²				21,434,416						62,454,924				
Total reporting net income.....	4,274	195,998,898	10,179	170,905,881	13,882	1,813,687,549	79,745	1,246,862,101	19,008	254,186,076	80,315	1,971,342,626	960	3,940,239
Reporting no net income:														
Size of deficit—														
Under \$1,000.....	846	341,427	1,879	772,482	3,084	974,113	13,450	5,709,345	5,090	1,892,144	18,262	7,093,883	781	191,157
\$1,000 under \$2,000.....	435	639,460	999	1,474,239	928	1,354,498	7,528	11,030,438	2,154	3,128,096	7,034	10,349,784	139	199,042
\$2,000 under \$3,000.....	354	872,862	715	1,782,249	633	1,574,024	5,227	12,928,480	1,385	3,422,901	4,316	10,679,887	92	225,906
\$3,000 under \$4,000.....	247	856,977	528	1,848,308	408	1,409,940	3,732	12,944,233	1,010	3,500,191	2,964	10,331,634	66	226,706
\$4,000 under \$5,000.....	199	897,988	398	1,762,616	297	1,325,155	2,742	12,318,174	731	3,264,268	2,179	9,785,999	43	188,758
\$5,000 under \$10,000.....	573	4,036,908	1,131	8,038,100	763	5,384,666	6,701	47,270,639	1,855	13,170,295	5,683	40,396,077	95	695,062
\$10,000 under \$15,000.....	249	3,079,465	511	6,255,546	322	3,936,749	2,718	33,088,576	719	8,808,366	2,568	31,599,027	48	580,045

\$15,000 under \$20,000.....	153	2,648,862	287	4,946,757	172	2,989,381	1,392	24,019,519	415	7,141,437	1,381	23,844,720	20	344,114
\$20,000 under \$25,000.....	94	2,121,323	187	4,160,334	113	2,527,197	764	17,058,966	266	5,906,417	882	19,662,250	12	251,863
\$25,000 under \$50,000.....	224	8,016,645	295	10,066,099	300	10,408,616	1,438	49,348,610	485	16,914,619	1,847	64,392,777	32	1,095,014
\$50,000 under \$100,000.....	103	7,552,516	123	8,849,717	163	11,540,566	585	39,259,982	241	16,449,494	1,019	71,567,081	15	1,042,291
\$100,000 under \$250,000.....	57	8,771,659	43	6,037,162	135	20,597,128	241	35,737,780	127	19,505,464	440	67,730,874	4	750,630
\$250,000 under \$500,000.....	9	3,190,541	13	4,182,907	44	15,243,129	56	19,174,703	20	6,983,037	134	46,753,629	3	1,129,163
\$500,000 under \$1,000,000....	9	6,190,503	5	3,604,341	30	20,924,948	15	10,361,012	16	10,962,088	67	47,822,947		
\$1,000,000 under \$5,000,000..	4	6,961,615	3	7,588,251	27	46,372,120	13	25,263,914	4	5,660,496	46	86,605,555		
\$5,000,000 and over.....					3	26,607,544					2	17,582,874		
Classes grouped ²														
Total reporting deficit.....	3,556	56,178,751	7,117	71,369,108	7,422	173,169,774	46,602	355,514,371	14,518	126,709,313	48,824	566,198,998	1,350	6,919,745
Inactive corporations—No income data reported.....	657		1,474		2,358		3,419		3,303		16,294		14,287	
Grand total—Net income less deficit.....	8,487	139,820,147	18,770	99,536,773	23,662	1,639,917,775	129,766	891,347,730	36,829	127,476,763	145,433	1,405,143,628	16,597	³ 2,979,506

² Classes grouped to conceal the amount and identity of taxpayers.³ 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, 1928, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock*

ALL CORPORATIONS

Industrial groups	Number of returns filed ¹	Number of balance sheets tabulated	Cash ²	Notes and accounts receivable	Inventories	Tax-exempt investments—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	Real estate, buildings, and equipment (less depreciation)	Miscellaneous assets, not distributed	Total assets ³
Agriculture and related industries.....	9, 183	7, 130	\$50, 708, 017	\$209, 857, 537	\$189, 229, 740	\$41, 261, 684	\$1, 176, 816, 944	\$386, 414, 410	\$2, 054, 288, 332
Mining and quarrying.....	12, 933	10, 366	412, 846, 368	744, 954, 314	515, 827, 302	263, 578, 175	6, 646, 756, 034	2, 214, 956, 272	10, 798, 918, 465
Manufacturing:									
Food products, beverages, and tobacco.....	14, 668	13, 162	507, 394, 009	1, 140, 284, 195	1, 885, 383, 752	207, 258, 467	3, 366, 239, 551	1, 817, 744, 456	8, 924, 304, 430
Textiles and textile products.....	14, 174	13, 442	380, 221, 719	1, 113, 471, 329	1, 859, 813, 158	217, 287, 240	2, 434, 573, 011	741, 209, 537	6, 746, 665, 994
Leather and leather products.....	2, 377	2, 273	67, 708, 853	280, 996, 038	437, 822, 042	18, 594, 797	263, 920, 771	149, 623, 274	1, 218, 665, 775
Rubber and related products.....	680	640	85, 706, 540	207, 588, 095	295, 520, 481	11, 588, 396	468, 644, 997	364, 112, 830	1, 433, 161, 339
Lumber and wood products.....	7, 657	7, 190	138, 677, 629	612, 707, 815	707, 050, 067	57, 519, 131	1, 804, 793, 013	428, 090, 618	3, 748, 838, 273
Paper, pulp, and products.....	2, 023	1, 942	91, 329, 660	228, 492, 218	307, 321, 896	54, 381, 576	1, 111, 211, 114	323, 633, 221	2, 116, 369, 685
Printing and publishing.....	10, 773	9, 628	157, 111, 422	448, 329, 341	202, 920, 082	85, 596, 047	836, 965, 037	924, 551, 014	2, 655, 472, 943
Chemicals and allied substances.....	7, 051	6, 437	661, 394, 534	1, 187, 851, 583	1, 636, 801, 428	362, 835, 306	5, 653, 934, 568	3, 575, 064, 916	13, 077, 852, 327
Stone, clay, and glass products.....	4, 609	4, 275	125, 123, 337	270, 622, 832	314, 399, 317	100, 097, 469	1, 324, 950, 348	286, 200, 584	2, 421, 393, 887
Metal and metal products.....	19, 731	18, 733	1, 528, 967, 841	3, 525, 100, 479	3, 813, 307, 448	1, 002, 175, 557	9, 075, 432, 068	3, 287, 859, 376	22, 232, 842, 769
Miscellaneous manufacturing.....	7, 830	7, 203	151, 594, 489	486, 720, 903	550, 614, 882	65, 346, 636	684, 540, 019	545, 376, 871	2, 484, 193, 800
Total manufacturing.....	91, 573	84, 925	3, 895, 230, 033	9, 502, 164, 828	12, 010, 954, 553	2, 182, 680, 622	27, 025, 204, 489	12, 443, 556, 697	67, 050, 791, 222
Construction.....	17, 296	15, 289	196, 800, 412	816, 389, 630	263, 207, 313	83, 778, 220	755, 097, 518	574, 220, 728	2, 690, 093, 821
Transportation and other public utilities.....	21, 304	16, 770	1, 571, 189, 262	3, 627, 599, 352	999, 506, 635	474, 638, 288	48, 887, 427, 512	15, 819, 379, 694	71, 379, 740, 743
Trade.....	126, 347	114, 068	1, 292, 591, 979	6, 297, 234, 113	5, 907, 628, 042	325, 126, 623	4, 909, 780, 620	2, 748, 804, 850	21, 481, 166, 227
Service—Professional, amusements, hotels, etc.....	33, 526	26, 505	249, 016, 790	547, 923, 107	177, 507, 616	43, 216, 453	3, 521, 418, 292	1, 318, 248, 453	5, 857, 330, 711
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	129, 139	108, 123	14, 278, 068, 680	41, 029, 344, 191	674, 703, 666	6, 689, 877, 753	16, 969, 258, 578	46, 051, 019, 248	125, 692, 272, 116
Nature of business not given.....	2, 310	1, 372	5, 967, 419	28, 877, 861	12, 726, 694	12, 002, 586	39, 109, 733	106, 090, 628	204, 774, 921
Grand total.....	443, 611	384, 548	21, 952, 418, 960	62, 804, 344, 933	20, 751, 291, 561	10, 116, 160, 404	109, 931, 469, 720	81, 662, 690, 980	307, 213, 376, 558

¹ Not including 52,281 returns for inactive corporations.

² Includes cash in till and deposits in bank.

³ Less deficit.

Industrial groups	Notes and accounts payable	Bonded debt and mortgages	Miscellaneous liabilities not distributed	Capital stock			Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabilities ³
				Preferred	Common	Number showing par value common stock				
Agriculture and related industries.....	\$398,794,561	\$160,874,116	\$138,754,748	\$138,379,750	\$920,809,328	6,759	\$448,863,536	\$152,187,707	\$296,675,829	\$2,054,288,332
Mining and quarrying.....	853,769,409	975,566,252	1,172,786,303	487,477,562	5,305,587,919	9,916	2,752,165,622	748,434,602	2,003,731,020	10,798,918,465
Manufacturing:										
Food products, beverages and tobacco.....	1,144,187,484	838,005,923	624,631,047	1,255,122,149	3,195,770,368	12,442	2,056,913,228	190,325,769	1,866,587,459	8,924,304,430
Textiles and textile products.....	1,153,811,678	232,960,319	449,194,440	895,440,829	2,485,297,653	12,813	1,782,772,692	252,811,617	1,529,961,075	6,746,665,994
Leather and leather products.....	214,969,138	30,246,568	64,302,077	209,393,094	461,280,936	2,141	276,482,116	38,008,154	238,473,962	1,218,665,775
Rubber and related products.....	179,110,513	239,973,514	137,549,824	267,711,572	442,540,016	606	208,648,728	42,372,828	166,275,900	1,433,161,339
Lumber and wood products.....	650,411,417	212,190,903	231,647,065	229,117,657	1,340,409,218	6,957	1,221,951,354	136,889,341	1,085,062,013	3,748,838,273
Paper, pulp, and products.....	274,954,840	239,248,932	122,277,327	247,029,867	692,164,791	1,860	561,742,219	21,048,291	540,693,928	2,116,369,685
Printing and publishing.....	378,925,199	268,555,612	292,236,188	206,662,660	797,210,163	9,125	788,829,861	76,946,740	711,883,121	2,655,472,943
Chemicals and allied substances.....	957,587,340	926,318,860	926,212,484	804,321,929	5,897,668,578	6,028	3,736,936,528	171,158,392	3,565,778,136	13,077,882,327
Stone, clay, and glass products.....	206,120,469	187,348,079	138,694,041	307,814,809	969,544,902	4,043	663,914,450	52,042,863	611,871,587	2,421,393,887
Metal and metal products.....	1,944,261,910	2,148,718,138	983,687,072	2,846,036,430	7,732,844,555	17,880	6,921,178,203	343,883,539	6,577,294,664	22,232,842,769
Miscellaneous manufacturing.....	344,299,379	122,576,559	176,976,332	293,128,392	914,660,005	6,804	713,975,987	81,422,854	632,553,133	2,484,193,800
Total manufacturing.....	7,448,639,367	5,446,143,407	4,147,407,897	7,561,779,388	24,929,386,185	80,699	18,933,345,366	1,406,910,388	17,526,434,978	67,059,791,222
Construction.....	818,183,493	220,054,067	401,221,121	139,219,870	669,185,762	14,010	557,724,985	115,495,477	442,229,508	2,690,093,821
Transportation and other public utilities.....	3,584,800,028	25,695,638,454	6,522,066,613	4,960,054,621	20,780,559,548	15,624	10,463,419,987	626,798,508	9,836,621,479	71,379,740,743
Trade.....	5,646,036,716	1,044,196,214	1,179,698,120	1,889,052,041	7,363,308,312	107,836	4,977,357,939	618,483,115	4,358,874,824	21,481,166,227
Service—Professional, amusements, hotels, etc.....	928,030,980	1,291,451,244	554,706,574	514,077,587	1,872,418,731	24,041	945,953,992	249,308,397	696,645,595	5,857,330,711
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	7,723,833,117	8,102,952,493	79,815,078,657	2,768,045,061	15,287,635,077	99,864	12,950,406,995	955,679,284	11,994,727,711	125,692,272,116
Nature of business not given.....	35,204,750	6,424,326	18,293,440	17,373,208	127,236,719	1,179	40,053,718	39,811,240	242,478	204,774,921
Grand total.....	27,437,292,421	42,943,300,573	93,950,013,473	18,475,459,988	77,256,127,581	359,928	52,069,292,140	4,913,108,718	47,156,183,422	307,218,376,558

³ Less 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, 1928, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock—Continued*

CORPORATIONS REPORTING NET INCOME

Industrial groups	Number of returns filed	Number of balance sheets tabulated	Cash ¹	Notes and accounts receivable	Inventories	Tax-exempt investments—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	Real estate, buildings, and equipment (less depreciation)	Miscellaneous assets not distributed	Total assets ²
Agriculture and related industries.....	4,504	3,569	\$38,900,867	\$142,232,772	\$133,416,780	\$11,930,386	\$642,613,805	\$170,067,307	\$1,139,161,917
Mining and quarrying.....	5,183	4,196	312,636,082	471,420,590	395,574,165	200,457,139	3,656,020,118	1,025,444,091	6,061,552,185
Manufacturing:									
Food products, beverages, and tobacco.....	9,082	8,246	460,555,075	976,621,546	1,685,866,805	180,654,849	2,632,166,975	1,468,331,546	7,404,196,796
Textiles and textile products.....	8,076	7,760	289,559,756	820,728,111	1,271,541,489	197,674,672	1,522,544,013	518,265,802	4,620,313,843
Leather and leather products.....	1,362	1,324	51,774,268	209,544,589	306,443,748	13,028,491	166,179,035	111,163,021	858,133,152
Rubber and related products.....	349	336	56,580,614	111,790,482	166,207,611	11,183,153	242,409,207	208,983,795	797,154,862
Lumber and wood products.....	4,290	4,099	103,768,167	442,287,932	463,302,177	43,613,314	1,117,985,531	261,229,240	2,437,186,361
Paper, pulp, and products.....	1,345	1,313	82,671,487	197,129,564	253,179,960	52,380,173	865,855,970	268,619,833	1,719,836,987
Printing and publishing.....	7,070	6,433	145,434,113	384,119,364	170,363,532	83,238,497	729,910,004	814,002,589	2,327,068,099
Chemicals and allied substances.....	4,231	3,931	622,813,815	1,064,694,552	1,504,901,851	345,057,581	4,930,923,817	3,357,904,052	11,826,295,668
Stone, clay, and glass products.....	2,676	2,534	113,347,043	223,919,530	254,139,342	90,802,494	1,032,038,854	231,714,800	1,945,962,063
Metal and metal products.....	12,252	11,853	1,429,921,178	3,166,886,676	3,335,993,560	967,141,987	7,980,890,151	2,821,288,107	19,702,121,659
Miscellaneous manufacturing.....	4,274	4,004	118,944,617	373,897,334	401,635,671	61,353,945	479,566,348	349,571,944	1,784,969,859
Total manufacturing.....	55,007	51,833	3,475,370,133	7,971,619,680	9,818,575,746	2,046,129,156	21,700,469,905	10,411,074,729	55,423,239,349
Construction.....	10,179	9,144	161,029,489	625,058,793	186,206,150	65,020,124	488,254,531	358,960,251	1,884,529,338
Transportation and other public utilities.....	13,882	11,121	1,403,993,756	3,286,424,427	872,875,320	414,818,985	12,615,297,168	13,435,681,681	62,029,091,337
Trade.....	79,745	73,206	1,060,353,217	5,040,251,978	4,646,334,693	281,924,139	3,838,272,978	2,022,143,950	16,919,280,955
Service—Professional, amusements, hotels, etc.....	19,008	15,187	200,047,990	400,049,204	143,682,642	29,156,308	1,932,708,153	892,003,185	3,597,647,482
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	80,315	68,636	11,969,686,872	34,993,869,452	349,030,667	5,235,708,932	10,358,976,437	36,786,435,350	99,693,707,710
Nature of business not given.....	960	599	3,124,138	13,049,636	2,104,690	7,888,783	13,875,048	33,610,383	73,152,678
Grand total.....	268,783	237,491	18,655,142,544	52,943,976,532	16,547,800,853	8,293,083,952	85,245,988,143	65,135,420,927	246,821,362,951

Industrial groups	Notes and accounts payable	Bonded debt and mortgages	Miscellaneous liabilities not distributed	Capital stock			Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabilities ²
				Preferred	Common	Number showing par value common stock				
Agriculture and related industries.....	\$184,568,622	\$81,111,632	\$55,139,902	\$88,789,719	\$464,423,132	3,390	\$293,211,174	\$28,082,264	\$265,128,910	\$1,139,161,917
Mining and quarrying.....	329,230,663	590,129,558	640,330,588	210,989,986	2,553,500,402	4,012	1,891,608,343	154,236,755	1,737,371,588	6,061,552,185
Manufacturing:										
Food products, beverages, and tobacco.....	846,275,189	633,525,288	492,549,977	1,051,649,393	2,550,950,668	7,824	1,858,903,121	29,456,840	1,829,446,281	7,404,196,796
Textiles and textile products.....	649,905,053	117,925,528	251,262,510	573,325,911	1,628,347,692	7,444	1,430,988,982	31,441,833	1,399,547,149	4,620,313,843
Leather and leather products.....	132,119,006	17,035,028	41,390,212	135,887,760	331,343,441	1,228	205,857,253	5,499,548	200,357,705	858,133,152
Rubber and related products.....	52,577,292	96,613,777	101,166,910	191,081,021	190,102,516	323	168,001,962	2,388,616	165,613,346	797,154,862
Lumber and wood products.....	335,854,250	114,788,962	148,343,883	122,594,802	833,128,827	3,992	908,892,106	26,416,469	882,475,637	2,437,186,361
Paper, pulp, and products.....	131,129,047	195,170,650	95,001,275	221,556,040	570,249,334	1,259	510,261,689	3,531,048	506,730,641	1,719,836,987
Printing and publishing.....	271,270,567	243,172,364	261,137,157	174,555,522	661,374,903	6,118	735,876,489	20,318,903	715,557,586	2,327,068,099
Chemicals and allied substances.....	762,222,338	791,392,511	736,097,911	693,890,028	5,320,327,043	3,708	3,573,028,368	50,662,531	3,522,365,837	11,826,295,668
Stone, clay, and glass products.....	132,192,997	140,279,072	93,935,863	227,773,912	775,772,868	2,413	591,033,107	15,025,756	576,007,351	1,945,962,063
Metal and metal products.....	1,484,517,882	1,885,949,387	758,183,622	2,456,217,025	6,645,709,770	11,443	6,528,571,465	57,027,492	6,471,543,973	19,702,121,659
Miscellaneous manufacturing.....	213,774,239	79,444,005	125,813,636	188,229,992	595,188,644	3,830	598,581,059	16,061,716	582,519,343	1,784,969,859
Total manufacturing.....	5,011,837,860	4,315,296,572	3,104,682,956	6,036,761,406	20,102,495,706	49,582	17,109,995,601	257,830,752	16,852,164,849	55,423,239,349
Construction.....	549,882,781	119,062,338	274,580,684	102,380,274	426,468,945	8,336	438,907,118	26,752,782	412,154,336	1,884,529,338
Transportation and other public utilities.....	2,934,516,009	21,692,269,616	5,254,135,541	4,039,387,032	18,573,253,261	10,446	9,721,267,859	185,737,981	9,535,529,878	62,029,091,337
Trade.....	3,992,055,225	737,064,412	867,154,751	1,440,053,611	5,609,714,378	69,591	4,383,722,327	110,483,749	4,273,238,578	16,919,280,955
Service—Professional, amusements, hotels, etc.....	472,650,926	599,018,146	290,406,833	315,046,337	1,246,012,826	13,846	727,499,207	52,986,793	674,512,414	3,597,647,482
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	4,831,727,077	4,415,182,318	67,185,325,590	1,914,362,113	10,694,828,338	64,218	10,856,066,523	203,784,249	10,652,282,274	99,693,707,710
Nature of business not given.....	11,420,155	1,398,212	1,047,473	3,142,417	43,616,493	504	22,802,678	10,274,750	12,527,928	73,152,678
Grand total.....	18,317,888,698	32,550,532,804	77,672,804,318	14,150,912,895	59,714,313,481	223,925	45,445,080,830	1,030,170,075	44,414,910,755	246,821,362,951

¹ Includes cash in till and deposits in bank.² Less 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, 1928, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock—Continued*

CORPORATIONS REPORTING NO NET INCOME

Industrial groups	Number of returns filed ¹	Number of balance sheets tabulated	Cash ²	Notes and accounts receivable	Inventories	Tax-exempt investments—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	Real estate, buildings, and equipment (less depreciation)	Miscellaneous assets not distributed	Total assets ³
Agriculture and related industries.....	4, 679	3, 561	\$11, 807, 150	\$67, 624, 765	\$55, 812, 960	\$29, 331, 298	\$534, 203, 139	\$216, 347, 103	\$915, 126, 415
Mining and quarrying.....	7, 750	6, 170	100, 210, 286	273, 533, 724	120, 253, 137	63, 121, 036	2, 990, 735, 916	1, 189, 512, 181	4, 737, 366, 280
Manufacturing:									
Food products, beverages, and tobacco.....	5, 536	4, 916	46, 838, 934	163, 662, 649	199, 516, 947	26, 603, 618	734, 072, 576	349, 412, 910	1, 520, 107, 634
Textiles and textile products.....	6, 098	5, 682	90, 661, 963	292, 743, 218	588, 271, 669	19, 612, 568	912, 028, 998	223, 033, 735	2, 126, 352, 151
Leather and leather products.....	1, 015	949	15, 934, 585	71, 451, 449	131, 378, 294	5, 566, 306	97, 741, 736	33, 460, 253	360, 532, 623
Rubber and related products.....	331	304	29, 125, 926	95, 797, 613	129, 312, 870	405, 243	226, 235, 790	155, 129, 035	636, 006, 477
Lumber and wood products.....	3, 367	3, 091	34, 909, 462	170, 419, 883	238, 747, 890	13, 905, 817	686, 807, 482	166, 861, 378	1, 311, 651, 912
Paper, pulp, and products.....	678	629	8, 658, 173	31, 362, 654	54, 141, 936	2, 001, 403	245, 355, 144	55, 013, 388	396, 532, 698
Printing and publishing.....	3, 703	3, 195	11, 677, 309	64, 209, 977	32, 556, 550	2, 357, 550	107, 055, 033	110, 548, 425	328, 404, 844
Chemicals and allied substances.....	2, 820	2, 506	38, 580, 719	123, 157, 031	131, 899, 577	17, 777, 725	723, 010, 743	217, 160, 864	1, 251, 586, 659
Stone, clay, and glass products.....	1, 933	1, 741	11, 776, 294	46, 703, 302	60, 259, 975	9, 294, 975	292, 911, 494	54, 485, 784	475, 431, 824
Metal and metal products.....	7, 479	6, 880	99, 046, 663	358, 213, 803	477, 313, 888	35, 033, 570	1, 094, 541, 917	466, 571, 269	2, 530, 721, 110
Miscellaneous manufacturing.....	3, 556	3, 199	32, 649, 872	112, 823, 569	148, 979, 211	3, 992, 691	204, 973, 671	195, 804, 277	699, 223, 941
Total manufacturing.....	36, 566	33, 092	419, 859, 900	1, 530, 545, 148	2, 192, 378, 807	136, 551, 466	5, 324, 734, 584	2, 032, 481, 968	11, 636, 551, 873
Construction.....	7, 117	6, 145	35, 770, 923	191, 330, 837	77, 001, 163	18, 758, 096	267, 442, 987	215, 260, 477	805, 564, 483
Transportation and other public utilities.....	7, 422	5, 649	167, 195, 506	341, 174, 925	126, 631, 315	59, 819, 303	6, 272, 130, 344	2, 383, 698, 013	9, 350, 649, 406
Trade.....	46, 602	40, 862	202, 238, 762	1, 256, 982, 135	1, 261, 293, 349	43, 202, 484	1, 071, 507, 642	726, 660, 900	4, 561, 885, 272
Service—Professional, amusements, hotels, etc.....	14, 518	11, 318	48, 968, 800	147, 873, 903	33, 824, 974	14, 060, 145	1, 588, 710, 139	420, 245, 268	2, 259, 683, 229
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	48, 824	39, 487	2, 308, 381, 808	6, 035, 474, 739	325, 672, 999	1, 454, 168, 821	6, 610, 282, 141	9, 264, 583, 898	25, 998, 564, 406
Nature of business not given.....	1, 350	773	2, 843, 281	15, 828, 225	10, 622, 004	4, 113, 803	25, 734, 685	72, 480, 245	131, 622, 243
Grand total.....	174, 828	147, 057	3, 297, 276, 416	9, 860, 368, 401	4, 203, 490, 708	1, 823, 126, 452	24, 685, 481, 577	16, 527, 270, 053	60, 397, 013, 607

Industrial groups	Notes and accounts payable	Bonded debt and mortgages	Miscellaneous liabilities not distributed	Capital stock			Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabilities ¹
				Preferred	Common	Number showing par value common stock				
Agriculture and related industries.....	\$214, 225, 939	\$79, 762, 484	\$83, 614, 846	\$49, 590, 031	\$456, 386, 196	3, 369	\$155, 652, 362	\$124, 105, 443	\$31, 546, 919	\$915, 126, 415
Mining and quarrying.....	524, 539, 346	385, 436, 694	532, 455, 715	276, 487, 576	2, 752, 087, 517	5, 904	860, 557, 279	594, 197, 847	266, 359, 432	4, 737, 366, 280
Manufacturing:										
Food products, beverages, and tobacco.....	297, 912, 295	204, 480, 635	122, 281, 070	203, 472, 756	644, 819, 700	4, 618	198, 010, 107	160, 868, 929	37, 141, 178	1, 520, 107, 634
Textiles and textile products.....	503, 905, 625	115, 034, 791	197, 931, 930	322, 114, 918	856, 949, 961	5, 369	351, 783, 710	221, 369, 784	130, 413, 926	2, 126, 352, 151
Leather and leather products.....	82, 850, 132	13, 211, 540	22, 911, 865	73, 505, 334	129, 937, 495	9, 133	70, 624, 863	32, 508, 606	38, 116, 257	390, 532, 623
Rubber and related products.....	126, 533, 221	143, 359, 737	36, 382, 914	76, 630, 551	252, 437, 500	283	40, 646, 766	39, 984, 212	662, 554	636, 005, 477
Lumber and wood products.....	314, 557, 167	97, 401, 941	83, 303, 182	106, 522, 855	507, 280, 391	2, 965	313, 059, 248	110, 472, 572	202, 586, 376	1, 311, 651, 912
Paper, pulp, and products.....	143, 825, 793	44, 078, 282	27, 276, 052	25, 473, 827	121, 915, 457	3, 601	51, 480, 530	17, 517, 243	33, 963, 287	396, 532, 698
Printing and publishing.....	107, 654, 632	25, 383, 248	31, 099, 031	32, 107, 138	135, 835, 260	3, 007	52, 953, 372	56, 627, 837	43, 674, 465	328, 404, 844
Chemicals and allied substances.....	195, 365, 002	134, 923, 349	190, 114, 573	110, 431, 901	577, 336, 535	2, 320	163, 908, 160	120, 495, 861	43, 412, 299	1, 251, 586, 659
Stone, clay, and glass products.....	73, 927, 472	47, 069, 007	44, 758, 178	80, 040, 897	193, 772, 034	1, 630	72, 881, 343	37, 017, 107	35, 864, 236	475, 431, 824
Metal and metal products.....	459, 744, 023	232, 768, 751	225, 563, 450	389, 819, 405	1, 087, 134, 785	6, 437	392, 605, 738	286, 856, 047	105, 750, 691	2, 530, 721, 110
Miscellaneous manufacturing.....	130, 525, 140	43, 132, 554	51, 162, 696	104, 898, 400	319, 471, 361	2, 974	115, 394, 928	65, 361, 138	50, 033, 790	699, 223, 941
Total manufacturing.....	2, 436, 801, 597	1, 136, 846, 835	1, 042, 724, 941	1, 525, 017, 982	4, 826, 890, 479	31, 117	1, 823, 349, 765	1, 149, 079, 636	674, 270, 129	11, 636, 551, 873
Construction.....	268, 300, 732	109, 991, 729	128, 640, 437	36, 839, 596	242, 716, 817	5, 674	118, 817, 867	88, 742, 695	30, 075, 172	805, 564, 483
Transportation and other public utilities.....	650, 284, 019	4, 003, 368, 838	1, 267, 931, 072	920, 667, 589	2, 207, 306, 287	5, 178	742, 152, 128	441, 060, 527	301, 091, 601	9, 350, 649, 406
Trade.....	1, 653, 981, 491	307, 131, 802	312, 543, 369	448, 998, 430	1, 753, 593, 934	38, 245	593, 635, 612	507, 999, 366	85, 636, 246	4, 561, 885, 272
Service—Professional, amusements, hotels, etc.....	455, 380, 054	602, 433, 098	264, 299, 741	199, 031, 250	626, 405, 905	10, 195	218, 454, 785	196, 321, 604	22, 133, 181	2, 259, 683, 229
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	2, 892, 106, 040	3, 687, 770, 175	12, 629, 753, 067	853, 682, 948	4, 592, 806, 739	35, 646	2, 094, 340, 472	751, 895, 035	1, 342, 445, 437	25, 998, 564, 406
Nature of business not given.....	23, 784, 595	5, 026, 114	17, 245, 967	14, 230, 791	83, 620, 226	675	17, 251, 040	29, 536, 490	12, 285, 450	131, 622, 243
Grand total.....	9, 119, 403, 723	10, 392, 767, 769	16, 277, 209, 155	4, 324, 546, 193	17, 541, 814, 100	136, 003	6, 624, 211, 310	3, 882, 938, 643	2, 741, 272, 667	60, 397, 013, 607

¹ Not including 52,281 returns for inactive corporations.² Includes cash in till and deposits in bank.³ Less deficit.⁴ Deficit.

TABLE 20.—*Assets and liabilities—Statement showing, by size of net income and deficit, the number of balance sheets tabulated and the major items of assets and liabilities as of December 31, 1928, or at the close of the fiscal year nearest thereto*

Distribution	Number of balance sheets tabulated	Cash ¹	Notes and accounts receivable	Inventories	Tax-exempt investments—Obligations of States and Territories or political subdivisions thereof; securities issued under the Federal Farm Loan Act; and obligations of the United States and its possessions	Real estate, buildings, and equipment	Miscellaneous assets not distributed	Total assets ²
Reporting net income:								
Size of net income—								
Under \$5,000.....	148, 019	\$1, 343, 771, 639	\$4, 926, 424, 810	\$1, 504, 722, 407	\$509, 217, 322	\$5, 437, 845, 532	\$3, 343, 493, 422	\$17, 065, 475, 132
\$5,000 under \$25,000.....	57, 685	1, 780, 042, 144	7, 492, 531, 253	1, 861, 369, 253	778, 750, 092	5, 360, 751, 558	4, 433, 432, 534	21, 706, 876, 834
\$25,000 under \$50,000.....	12, 322	1, 090, 537, 837	4, 146, 346, 309	975, 455, 800	519, 347, 437	2, 839, 513, 450	2, 962, 177, 104	12, 533, 377, 937
\$50,000 under \$100,000.....	8, 617	1, 027, 849, 445	4, 058, 051, 345	1, 167, 879, 247	526, 082, 502	3, 350, 806, 911	3, 298, 168, 083	13, 428, 837, 533
\$100,000 under \$500,000.....	8, 351	2, 844, 264, 002	9, 682, 551, 054	2, 839, 638, 980	1, 525, 495, 835	10, 263, 616, 781	9, 520, 617, 497	36, 676, 184, 149
\$500,000 under \$1,000,000.....	1, 262	1, 495, 140, 950	4, 288, 556, 745	1, 188, 371, 756	617, 911, 308	6, 228, 304, 583	4, 823, 371, 802	18, 641, 657, 144
\$1,000,000 under \$5,000,000.....	1, 009	4, 559, 151, 338	9, 111, 201, 352	2, 957, 876, 796	1, 756, 738, 017	17, 389, 006, 640	12, 967, 648, 071	48, 741, 622, 214
\$5,000,000 and over.....	226	4, 514, 385, 189	9, 238, 313, 664	4, 052, 486, 614	2, 059, 491, 439	34, 376, 142, 688	23, 786, 512, 414	78, 027, 332, 008
Total reporting net income.....	237, 491	18, 655, 142, 544	52, 943, 976, 532	16, 547, 800, 853	8, 293, 033, 952	85, 245, 988, 143	65, 135, 420, 927	246, 821, 362, 951
Reporting no net income:								
Size of deficit—								
Under \$5,000.....	94, 210	630, 624, 841	2, 267, 892, 781	806, 521, 684	311, 308, 359	4, 139, 547, 431	2, 768, 315, 494	10, 924, 210, 590
\$5,000 under \$25,000.....	39, 151	775, 085, 435	2, 448, 109, 070	1, 035, 868, 649	416, 793, 674	4, 809, 958, 983	3, 045, 338, 687	12, 531, 244, 498
\$25,000 under \$50,000.....	7, 125	372, 721, 849	1, 175, 119, 438	465, 866, 885	196, 571, 876	2, 352, 902, 285	1, 884, 689, 237	6, 447, 871, 570
\$50,000 under \$100,000.....	3, 686	342, 933, 272	798, 222, 054	442, 868, 252	207, 922, 173	2, 389, 542, 851	1, 851, 625, 411	6, 033, 114, 013
\$100,000 under \$500,000.....	2, 435	687, 356, 512	1, 728, 939, 934	619, 150, 374	410, 182, 417	4, 623, 521, 304	2, 670, 471, 437	10, 739, 621, 978
\$500,000 under \$1,000,000.....	269	214, 407, 466	459, 343, 936	343, 297, 472	169, 944, 377	2, 022, 871, 185	2, 280, 954, 083	5, 490, 818, 519
\$1,000,000 under \$5,000,000.....	171	236, 379, 801	888, 775, 475	397, 539, 932	110, 372, 483	3, 773, 985, 647	1, 696, 123, 020	7, 103, 176, 358
\$5,000,000 and over.....	10	37, 767, 240	93, 875, 713	92, 377, 460	31, 093	573, 151, 891	329, 752, 684	1, 126, 956, 081
Total reporting deficit.....	147, 057	3, 297, 276, 416	9, 860, 368, 401	4, 203, 490, 708	1, 823, 126, 452	24, 685, 481, 577	16, 527, 270, 053	60, 397, 013, 607
Grand total.....	384, 548	21, 952, 418, 960	62, 804, 344, 933	20, 751, 291, 561	10, 116, 160, 404	109, 931, 469, 720	81, 662, 690, 980	307, 218, 376, 558

Distribution	Notes and ac- counts payable	Bonded debts and mortgages	Miscellaneous liabilities not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabili- ties ²
				Preferred	Common				
Reporting net income:									
Size of net income—									
Under \$5,000.....	\$2,847,332,037	\$1,578,341,988	\$5,212,539,602	\$627,329,435	\$5,070,846,146	\$2,123,180,895	\$394,094,971	\$1,729,085,924	\$17,065,475,132
\$5,000 under \$25,000.....	2,326,593,230	1,369,458,396	8,034,052,300	887,583,196	5,346,998,955	3,479,139,558	236,948,861	3,242,190,757	21,706,876,834
\$25,000 under \$50,000.....	1,288,484,433	786,722,274	5,100,919,103	600,234,733	2,687,995,594	2,153,299,455	81,277,655	2,069,021,800	12,533,377,937
\$50,000 under \$100,000.....	1,376,343,972	793,814,203	4,763,913,424	808,094,863	3,078,062,209	2,661,328,473	55,719,611	2,608,608,862	13,428,837,533
\$100,000 under \$500,000.....	3,173,693,903	3,319,727,118	12,537,639,178	2,446,757,804	7,895,790,096	7,423,930,827	127,354,777	7,239,576,050	36,676,184,149
\$500,000 under \$1,000,000.....	1,144,042,031	1,889,981,765	6,674,907,009	1,343,810,347	3,723,250,166	3,886,644,843	26,979,017	3,859,665,826	18,641,657,144
\$1,000,000 under \$5,000,000.....	2,439,998,107	7,395,296,560	16,467,958,429	3,522,699,090	10,735,565,066	8,255,730,965	75,526,813	8,180,204,152	48,741,622,214
\$5,000,000 and over.....	3,221,400,985	15,417,190,500	18,880,875,273	3,914,502,617	21,166,805,249	15,455,825,814	29,268,430	15,426,557,384	78,027,332,008
Total reporting net income.....	18,317,888,698	32,550,532,804	77,672,804,318	14,150,912,895	59,714,313,481	45,445,080,830	1,030,170,075	44,414,910,755	246,821,362,951
Reporting no net income:									
Size of deficit—									
Under \$5,000.....	1,961,960,746	1,180,232,732	2,893,567,632	560,374,136	3,886,748,878	1,119,509,123	677,182,657	442,326,466	10,924,210,590
\$5,000 under \$25,000.....	2,273,826,075	1,410,381,366	3,668,408,494	764,936,342	3,958,277,598	1,331,707,099	876,292,467	455,414,623	12,531,244,498
\$25,000 under \$50,000.....	1,034,620,633	848,675,865	1,964,686,397	459,997,082	1,980,608,450	644,074,194	484,791,054	159,283,140	6,447,871,570
\$50,000 under \$100,000.....	1,008,651,847	855,763,740	1,721,102,987	432,055,191	1,723,166,251	722,774,020	430,405,023	292,368,997	6,033,114,013
\$100,000 under \$500,000.....	1,422,527,129	2,390,989,040	2,472,635,788	1,102,636,712	2,852,608,197	1,299,216,821	800,991,709	498,225,112	10,739,621,978
\$500,000 under \$1,000,000.....	567,727,816	1,062,178,147	1,922,435,094	441,754,312	1,064,331,221	672,300,672	239,908,743	432,391,929	5,490,818,519
\$1,000,000 under \$5,000,000.....	755,736,947	2,214,596,344	1,532,457,599	529,595,985	1,812,090,493	618,115,521	369,016,531	258,098,990	7,103,176,358
\$5,000,000 and over.....	94,352,530	429,945,532	96,915,164	33,196,433	269,383,012	216,513,869	13,350,459	203,163,410	1,126,956,081
Total reporting deficit.....	9,119,403,723	10,392,767,769	16,277,209,155	4,324,546,193	17,541,814,100	6,624,211,310	3,882,938,643	2,741,272,667	60,397,013,607
Grand total.....	27,437,292,421	42,943,300,573	93,950,013,473	18,475,459,088	77,256,127,581	52,069,292,140	4,913,108,718	47,156,183,422	307,218,376,558

¹ Includes cash in till and deposits in bank.² Less deficit.

Revised items of assets and liabilities, corporation returns, Table 18, Statistics of Income for 1926 ¹

ALL INDUSTRIES

Size of net income	Total assets		Miscellaneous assets not distributed	
	Original figures	Revised figures	Original figures	Revised figures
Under \$5,000.....				
\$5,000 under \$10,000.....				
\$10,000 under \$50,000.....	\$21,858,874,211	\$24,858,874,211	\$7,106,461,047	\$10,106,461,047
\$50,000 under \$100,000.....	12,249,859,765	13,249,859,765	4,628,056,346	5,628,056,346
\$100,000 under \$250,000.....	17,263,358,699	18,263,358,699	5,604,960,650	6,604,960,650
\$250,000 under \$500,000.....	13,720,876,465	14,720,876,465	4,389,046,282	5,389,046,282
\$500,000 under \$1,000,000.....				
\$1,000,000 under \$5,000,000.....	36,068,818,501	39,068,818,501	13,048,275,225	16,048,275,225
\$5,000,000 and over.....	60,271,159,811	61,271,159,811	17,463,617,110	18,463,617,110
Reporting net income.....	200,632,238,997	210,632,238,997	66,924,007,313	76,924,007,313
Reporting no net income.....	49,546,445,382	51,546,445,382	15,744,615,189	17,744,615,189
Grand total.....	250,178,684,379	262,178,684,379	82,668,622,502	94,668,622,502

Size of net income	Bonded debt and mortgages		Miscellaneous liabilities not distributed	
	Original figures	Revised figures	Original figures	Revised figures
Under \$5,000.....				
\$5,000 under \$10,000.....				
\$10,000 under \$50,000.....			\$7,037,776,850	\$10,037,776,850
\$50,000 under \$100,000.....			4,182,534,480	5,182,534,480
\$100,000 under \$250,000.....			5,207,611,538	6,207,611,538
\$250,000 under \$500,000.....			4,375,932,503	5,375,932,503
\$500,000 under \$1,000,000.....				
\$1,000,000 under \$5,000,000.....			11,030,838,084	14,030,838,084
\$5,000,000 and over.....	\$2,226,195,373	\$12,226,195,373	26,717,763,459	17,717,763,459
Reporting net income.....	15,845,027,563	25,845,027,563		
Reporting no net income.....			12,092,899,756	14,092,899,756
Grand total.....	21,801,040,964	31,801,040,964	85,075,673,460	87,075,673,460

FINANCE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCK AND BOND BROKERS, ETC.

Size of net income	Total assets		Miscellaneous assets not distributed	
	Original figures	Revised figures	Original figures	Revised figures
Under \$5,000.....				
\$5,000 under \$10,000.....				
\$10,000 under \$50,000.....	\$11,214,890,067	\$14,214,890,067	\$5,585,007,771	\$8,585,007,771
\$50,000 under \$100,000.....	6,016,201,108	7,016,201,108	3,605,433,686	4,605,433,686
\$100,000 under \$250,000.....	6,960,313,773	7,960,313,773	3,948,601,001	4,948,601,001
\$250,000 under \$500,000.....	5,349,615,402	6,349,615,402	3,086,118,310	4,086,118,310
\$500,000 under \$1,000,000.....				
\$1,000,000 under \$5,000,000.....	9,439,620,840	12,439,620,840	7,156,734,800	10,156,734,800
\$5,000,000 and over.....	9,166,400,116	10,166,400,116	7,606,783,775	8,606,783,775
Reporting net income.....	67,840,806,965	77,840,806,965	42,588,952,248	52,588,952,248
Reporting no net income.....	19,611,441,485	21,611,441,485	9,120,532,887	11,120,532,887
Grand total.....	87,452,248,450	99,452,248,450	51,709,485,135	63,709,485,135

¹ The inaccuracies were due to mechanical difficulties arising out of the use of tabulating equipment with too limited capacity that has since been replaced.

Revised items of assets and liabilities, corporation returns, Table 18, Statistics of Income for 1926—Continued

FINANCE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES,
STOCK AND BOND BROKERS, ETC.—Continued

Size of net income	Miscellaneous liabilities not distributed	
	Original figures	Revised figures
Under \$5,000.....		
\$5,000 under \$10,000.....		
\$10,000 under \$50,000.....	\$6,169,505,888	\$9,169,505,888
\$50,000 under \$100,000.....	3,730,615,853	4,730,615,853
\$100,000 under \$250,000.....	4,229,471,632	5,229,471,632
\$250,000 under \$500,000.....	3,441,229,234	4,441,229,234
\$500,000 under \$1,000,000.....		
\$1,000,000 under \$5,000,000.....	7,262,878,363	10,262,878,363
\$5,000,000 and over.....	8,571,859,443	9,571,859,443
Reporting net income.....	45,370,991,002	55,370,991,002
Reporting no net income.....	9,490,767,747	11,490,767,747
Grand total.....	54,861,758,749	66,861,758,749

TRANSPORTATION AND OTHER PUBLIC UTILITIES

Size of net income	Bonded debt and mortgages		Miscellaneous liabilities not distributed	
	Original figures	Revised figures	Original figures	Revised figures
Under \$5,000.....				
\$5,000 under \$10,000.....				
\$10,000 under \$50,000.....				
\$50,000 under \$100,000.....				
\$100,000 under \$250,000.....				
\$250,000 under \$500,000.....				
\$500,000 under \$1,000,000.....				
\$1,000,000 under \$5,000,000.....				
\$5,000,000 and over.....	\$195,430,943	\$10,195,430,943	\$15,395,139,358	\$5,395,139,358
Reporting net income.....	7,706,312,698	17,706,312,698	18,325,162,594	8,325,162,594
Reporting no net income.....				
Grand total.....	9,931,504,906	19,931,504,906	18,465,959,340	8,465,959,340

TABLE 21.—Consolidated returns filed for affiliated corporations—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 CONSOLIDATED CORPORATIONS—INDUSTRIAL DIVISIONS

[Income returned for the calendar year ended Dec. 31, 1928 ¹]

Distribution	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing			
				Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products
A. Receipts, taxable income:							
Gross sales.....	\$44,301,621,722	\$194,195,579	\$1,704,126,283	\$33,403,701,822	\$8,278,876,874	\$1,587,087,890	\$652,143,608
Gross profits from sales ²	10,486,776,948	95,548,985	522,486,407	7,843,839,652	1,359,459,836	353,371,804	120,716,746
Gross profits from operations other than amounts reported as gross sales.....	3,798,898,837	41,700,043	100,740,554	836,119,323	45,090,256	9,193,353	4,462,495
Interest.....	1,308,976,020	2,494,221	19,854,022	264,771,670	65,795,947	8,536,668	2,286,007
Miscellaneous receipts.....	19,227,056,313	12,125,180	73,482,348	570,356,118	51,003,048	8,405,396	6,046,958
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	1,188,843,556	1,500,421	44,638,319	392,321,076	19,714,533	5,607,309	1,291,798
Interest on Federal, State, and municipal bonds.....	184,428,310	598,578	6,066,674	59,551,281	4,132,930	3,558,539	103,504
C. Total compiled receipts ³	70,009,824,738	252,614,022	1,948,903,200	55,526,821,200	8,404,613,588	1,622,389,155	666,331,370
D. Statutory deductions:							
Cost of goods sold.....	33,814,844,774	98,646,594	1,181,639,876	25,559,862,170	6,919,417,038	1,233,716,086	531,426,862
Compensation of officers.....	445,917,885	1,386,339	15,752,894	207,818,249	39,152,378	19,653,944	5,262,451
Interest paid.....	2,243,964,387	3,987,263	39,339,505	439,849,427	91,091,387	20,887,064	5,548,190
Taxes paid other than income tax.....	1,121,946,466	8,944,128	43,213,355	335,188,809	36,103,661	15,894,869	4,157,200
Bad debts.....	215,389,111	814,776	5,124,705	92,822,277	12,651,887	6,177,317	2,617,877
Depreciation.....	1,943,904,612	11,343,830	104,776,293	959,281,510	103,059,403	40,307,335	8,290,530
Depletion.....	341,956,710	1,174,989	109,816,510	204,101,949	19,423	16,171	668,308
Miscellaneous deductions.....	24,015,055,077	98,523,711	253,211,496	5,020,032,193	945,894,367	208,658,917	78,980,685
E. Total statutory deductions.....	64,143,179,022	224,821,630	1,773,074,432	32,818,956,584	8,138,369,544	1,543,311,703	636,952,103
F. Compiled net profits.....	5,866,645,736	27,792,392	175,833,768	2,707,864,706	326,244,044	79,077,452	29,382,267
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.....	1,373,271,866	2,098,999	50,704,993	451,872,357	23,847,463	9,165,848	1,395,302
H. Statutory net income.....	4,493,373,870	25,693,393	125,128,775	2,255,992,349	302,396,581	69,911,604	27,986,965

I. Net loss for prior year deducted by concerns reporting net income for 1928	101,242,114	455,562	10,803,712	46,223,941	8,239,803	2,634,343	212,654
J. Statutory net income (H) after deducting net loss for prior year (I)	4,392,131,756	25,237,831	114,325,063	2,209,768,408	294,156,778	67,277,261	27,774,311
K. Total tax	591,382,299	3,592,275	20,378,674	297,543,177	37,920,994	11,956,656	4,575,136
L. Compiled net profits (F) after deducting tax (K)	5,275,263,437	24,200,117	155,455,094	2,410,321,529	288,323,050	67,120,796	24,807,131
Cash and stock dividends distributed: ⁴							
Cash dividends	3,873,670,835	17,324,057	171,490,632	1,720,433,953	220,452,998	64,161,725	27,783,247
Stock dividends	230,919,819		3,436,630	149,776,676	6,164,751	2,970,973	5,359,598
Total dividends distributed	4,104,590,654	17,324,057	174,927,262	1,870,210,629	226,617,749	67,132,698	33,142,845

¹ Fiscal and fractional (part year) returns are included. (See p. 1.)

² Differences between "gross sales" and "cost of goods sold" shown under statutory deductions.

³ 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.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 21.—Consolidated returns filed for affiliated corporations—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 CONSOLIDATED CORPORATIONS—INDUSTRIAL DIVISIONS—Continued

Distribution	Manufacturing						
	Rubber and related products	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products
A. Receipts, taxable income:							
Gross sales.....	\$984,329,942	\$715,683,576	\$650,655,935	\$781,532,600	\$5,867,177,760	\$549,364,147	\$12,582,721,254
Gross profits from sales ¹	123,360,350	192,270,565	162,932,963	265,190,783	1,863,552,118	191,424,306	2,984,593,134
Gross profits from operations other than amounts reported as gross sales.....	3,119,291	13,100,298	2,847,756	46,255,604	384,229,369	2,286,283	314,266,659
Interest.....	5,187,736	6,886,625	14,287,898	5,337,839	63,742,935	2,895,759	82,916,503
Miscellaneous receipts.....	102,681,642	18,704,710	9,967,751	17,957,121	63,086,679	21,977,090	252,934,653
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	8,923,935	5,837,597	14,025,676	24,946,043	239,931,649	3,016,787	48,697,108
Interest on Federal, State, and municipal bonds.....	211,719	1,314,110	397,881	1,081,148	12,981,527	1,603,677	32,764,024
C. Total compiled receipts ²	1,104,454,265	761,526,916	692,182,897	877,110,355	6,631,149,919	581,143,743	13,314,300,201
D. Statutory deductions:							
Cost of goods sold.....	855,969,592	523,413,011	487,722,972	526,341,817	3,998,825,642	357,939,841	9,598,128,120
Compensation of officers.....	3,485,235	9,713,329	7,046,873	14,044,935	29,045,050	7,510,238	71,650,045
Interest paid.....	23,470,733	15,704,097	25,665,807	14,542,513	100,678,754	6,649,185	128,981,316
Taxes paid other than income tax.....	6,952,047	14,921,113	9,204,495	9,576,540	100,935,246	5,808,212	125,272,230
Bad debts.....	7,165,368	4,596,605	1,382,186	6,192,013	19,331,316	1,567,475	26,636,429
Depreciation.....	26,014,325	27,433,700	30,210,001	15,903,696	320,319,023	31,804,416	339,536,056
Depletion.....	2,545	26,179,818	2,053,316	36,943	144,185,496	822,281	29,928,557
Miscellaneous deductions.....	183,624,568	99,080,693	81,955,813	180,140,601	1,142,376,611	99,428,313	1,837,422,111
E. Total statutory deductions.....	1,106,684,413	721,642,366	645,241,463	766,779,058	5,855,697,138	511,529,961	12,157,554,864
F. Compiled net profits.....	7 2,230,148	39,884,550	46,941,434	110,331,297	775,452,781	69,613,782	1,156,745,337
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	9,135,654	7,151,707	14,423,557	26,027,191	252,913,176	4,620,464	81,461,132
H. Statutory net income.....	7 11,365,802	32,732,843	32,517,877	84,304,106	522,539,605	64,993,318	1,075,284,205
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	254,712	2,522,642	1,049,561	884,129	6,521,354	579,877	21,382,287

J. Statutory net income (H) after deducting net loss for prior year (I)-----	⁷ 11,620,514	30,210,201	31,463,316	83,419,977	516,018,251	64,413,441	1,053,901,918
K. Total tax-----	2,953,903	4,902,253	4,370,396	10,368,434	64,093,113	8,576,290	139,803,264
L. Compiled net profits (F) after deducting tax (K)-----	⁷ 5,184,051	34,982,297	42,571,039	99,962,863	711,359,668	61,037,492	1,016,942,073
Cash and stock dividends distributed: ⁴							
Cash dividends-----	17,780,769	36,593,837	37,418,207	51,997,539	476,900,238	36,866,028	694,999,753
Stock dividends-----	6,369,432	2,150,457	4,879,235	4,774,971	78,974,868	12,511,293	21,684,802
Total dividends distributed-----	24,150,201	38,744,294	42,297,442	56,772,510	555,875,106	49,377,321	716,684,555

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² 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.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁷ Deficit.

TABLE 21.—Consolidated returns filed for affiliated corporations—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 CONSOLIDATED CORPORATIONS—INDUSTRIAL DIVISIONS—Continued

Distribution	All other manufacturing industries	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:							
Gross sales.....	\$754, 128, 236	\$242, 757, 144		\$8, 756, 840, 894			
Gross profits from sales ²	227, 167, 047	39, 703, 637		1, 985, 198, 267			
Gross profits from operations other than amounts reported as gross sales.....	11, 267, 959	43, 442, 389	\$1, 127, 677, 493	115, 371, 606	\$509, 715, 531	\$1, 023, 659, 425	\$472, 473
Interest.....	6, 897, 753	3, 087, 990	220, 275, 837	49, 208, 893	11, 844, 418	737, 262, 376	176, 593
Miscellaneous receipts.....	17, 591, 070	9, 286, 833	10, 860, 637, 681	264, 706, 856	442, 664, 913	* 6, 992, 241, 068	1, 555, 316
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	20, 328, 641	7, 433, 894	554, 114, 192	23, 719, 529	28, 643, 013	136, 463, 476	9, 636
Interest on Federal, State, and municipal bonds.....	1, 402, 222	894, 470	19, 915, 098	3, 852, 741	422, 978	93, 122, 872	3, 618
C. Total compiled receipts ³.....	811, 615, 881	306, 902, 720	12, 782, 620, 301	9, 213, 700, 519	993, 290, 853	8, 982, 749, 217	2, 217, 636
D. Statutory deductions:							
Cost of goods sold.....	526, 961, 189	203, 053, 507		6, 771, 642, 627			
Compensation of officers.....	10, 253, 771	8, 348, 056	35, 281, 482	64, 650, 107	23, 558, 111	89, 057, 807	64, 840
Interest paid.....	6, 630, 381	4, 917, 555	1, 159, 540, 879	68, 440, 628	44, 751, 803	462, 822, 243	115, 286
Taxes paid other than income tax.....	6, 363, 196	2, 364, 186	562, 870, 665	58, 134, 172	21, 936, 398	89, 237, 768	56, 985
Bad debts.....	4, 523, 804	1, 628, 864	21, 049, 765	30, 510, 320	4, 053, 222	59, 548, 276	36, 966
Depreciation.....	16, 403, 025	8, 286, 901	682, 159, 552	77, 453, 105	46, 296, 832	54, 266, 023	100, 566
Depletion.....	189, 091	12, 019	23, 835, 330	1, 272, 372		1, 743, 541	
Miscellaneous deductions.....	163, 869, 514	47, 258, 330	8, 387, 032, 171	1, 778, 867, 391	767, 307, 696	* 7, 660, 876, 660	1, 951, 369
E. Total statutory deductions.....	735, 193, 971	275, 869, 418	10, 871, 769, 844	8, 850, 970, 722	907, 904, 062	8, 417, 486, 348	2, 325, 952
F. Compiled net profits.....	76, 421, 910	31, 033, 302	1, 910, 850, 457	362, 729, 797	85, 386, 791	565, 262, 869	7 108, 346
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	21, 730, 863	8, 328, 364	574, 029, 290	27, 572, 270	29, 065, 991	* 229, 586, 348	13, 254
H. Statutory net income.....	54, 691, 047	22, 704, 938	1, 336, 821, 167	335, 157, 527	56, 320, 800	335, 676, 521	7 121, 600

I. Net loss for prior year deducted by concerns reporting net income for 1928.....	1,942,579	734,384	22,740,135	5,565,966	3,188,976	11,529,438	-----
J. Statutory net income (H) after deducting net loss for prior year (I).....	52,748,468	21,970,554	1,314,081,032	329,591,561	53,131,824	324,147,683	7 121,600
K. Total tax.....	8,022,738	3,185,405	168,145,062	42,930,090	8,286,610	47,299,150	21,856
L. Compiled net profits (F) after deducting tax (K).....	68,399,172	27,847,897	1,742,705,395	319,799,707	77,100,181	517,963,719	7 130,262
Cash and stock dividends distributed: ⁴							
Cash dividends.....	55,479,612	11,677,788	1,388,394,233	184,544,434	48,997,216	330,807,272	1,250
Stock dividends.....	3,936,296	1,220,206	30,010,806	17,254,159	2,222,504	26,998,838	-----
Total dividends distributed.....	59,415,908	12,897,994	1,418,405,039	201,798,593	51,219,720	357,806,110	1,250

² Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

³ 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.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁵ Includes for a limited number of returns the cost of securities purchased for customers.

⁶ Includes special nonexpense deductions of life insurance companies. (See p. 25.)

⁷ Deficit.

TABLE 21.—Consolidated returns filed for affiliated corporations—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.—CONSOLIDATED CORPORATIONS SHOWING NET INCOME—INDUSTRIAL DIVISIONS

Distribution	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing			
				Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products
A. Receipts, taxable income:							
Gross sales.....	\$38,969,539,942	\$180,966,576	\$1,251,264,480	\$29,643,394,897	\$7,801,275,438	\$1,078,907,349	\$511,371,992
Gross profits from sales ²	9,565,952,216	98,125,065	417,858,956	7,214,978,456	1,286,673,064	284,207,902	101,059,016
Gross profits from operations other than amounts reported as gross sales.....	3,431,981,662	36,534,329	75,446,410	801,025,151	38,003,276	3,868,689	3,563,492
Interest.....	1,110,334,521	1,960,399	14,376,702	227,828,568	61,963,525	6,115,665	1,859,259
Miscellaneous receipts.....	17,967,230,511	10,535,103	55,809,658	511,788,094	41,771,021	5,748,429	3,228,999
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	1,055,416,145	459,730	39,275,099	372,600,174	16,316,996	4,014,682	764,201
Interest on Federal, State, and municipal bonds.....	162,585,671	476,308	5,126,881	57,312,577	4,080,466	3,512,061	90,050
C. Total compiled receipts ³	62,697,088,452	230,932,445	1,441,299,230	31,613,947,461	7,963,410,722	1,102,166,875	520,877,993
D. Statutory deductions:							
Cost of goods sold.....	29,403,587,726	87,841,511	833,405,524	22,428,416,441	6,514,602,374	794,699,447	410,312,976
Compensation of officers.....	369,835,457	926,406	10,013,120	175,976,033	26,502,204	13,686,460	3,936,819
Interest paid.....	1,824,151,348	1,324,180	35,857,518	342,251,086	77,591,221	9,462,906	3,306,103
Taxes paid other than income tax.....	988,769,749	8,090,657	29,693,220	290,870,498	32,284,267	9,164,124	2,881,834
Bad debts.....	155,359,657	742,783	2,234,885	69,751,104	11,080,147	3,471,009	1,733,159
Depreciation.....	1,655,632,825	10,176,679	68,467,545	818,923,045	90,266,314	26,872,847	5,610,663
Depletion.....	284,664,801	745,848	85,484,520	177,636,094	12,773	9,171	-----
Miscellaneous deductions.....	21,736,705,203	89,774,293	150,815,195	4,343,244,031	865,931,197	134,904,136	54,116,377
E. Total statutory deductions.....	56,418,706,766	199,622,357	1,215,971,527	28,647,068,332	7,618,270,497	992,270,100	481,897,931
F. Compiled net profits.....	6,278,381,686	31,310,088	225,327,703	2,966,879,129	345,140,225	109,896,775	38,980,062
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.....	1,218,001,816	936,038	44,401,980	429,912,751	20,397,462	7,526,743	854,251
H. Statutory net income.....	5,060,379,870	30,374,050	180,925,723	2,536,966,378	324,742,763	102,370,032	38,125,811
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	101,242,114	455,562	10,803,712	46,223,941	8,239,803	2,634,343	212,654

J. Statutory net income (H) after deducting net loss for prior year (I).....	4,959,137,756	29,918,488	170,122,011	2,490,742,437	316,502,960	99,735,689	37,913,157
K. Total tax.....	591,382,299	3,592,275	20,378,674	297,543,177	37,920,994	11,956,656	4,575,136
L. Compiled net profits (F) after deducting tax (K).....	5,686,999,387	27,717,813	204,949,029	2,689,335,952	307,219,231	97,940,119	34,404,926
Cash and stock dividends distributed: ¹							
Cash dividends.....	3,642,853,596	17,278,165	150,422,272	1,662,035,991	213,558,449	59,827,480	19,372,861
Stock dividends.....	224,306,235		2,947,345	144,130,662	5,964,079	2,863,645	5,129,598
Total dividends distributed.....	3,867,159,831	17,278,165	153,369,617	1,806,166,653	219,522,528	62,691,125	24,502,459

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² 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.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 21.—Consolidated returns filed for affiliated corporations—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.—CONSOLIDATED CORPORATIONS SHOWING NET INCOME—INDUSTRIAL DIVISIONS—Continued

Distribution	Manufacturing						
	Rubber and related products	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products
A. Receipts, taxable income:							
Gross sales.....	\$591,710,411	\$537,823,334	\$462,016,533	\$726,733,587	\$5,426,640,953	\$492,041,556	\$11,399,946,307
<i>Gross profits from sales²</i>	<i>60,655,458</i>	<i>155,897,311</i>	<i>126,133,472</i>	<i>247,717,978</i>	<i>1,767,638,119</i>	<i>173,679,987</i>	<i>2,821,396,735</i>
Gross profits from operations other than amounts reported as gross sales.....	2,702,788	8,547,800	1,866,557	37,433,053	380,001,793	1,913,822	312,789,112
Interest.....	3,817,029	5,495,873	4,338,747	4,948,309	61,169,481	2,683,734	69,498,428
Miscellaneous receipts.....	93,735,811	12,814,438	5,269,571	16,290,623	55,078,314	20,635,080	241,575,003
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	8,882,168	3,465,940	8,866,439	24,722,540	237,264,226	2,976,614	45,119,669
Interest on Federal, State, and municipal bonds.....	172,054	904,860	381,977	1,015,745	12,901,491	1,578,911	31,305,923
C. Total compiled receipts ³	701,020,261	569,052,245	482,739,824	811,143,857	6,173,146,258	521,829,717	12,100,234,442
D. Statutory deductions:							
Cost of goods sold.....	541,074,973	381,926,023	335,883,061	479,015,609	3,659,002,834	313,361,569	8,578,549,522
Compensation of officers.....	2,248,905	6,864,578	5,403,320	12,764,991	26,775,501	6,442,488	63,949,622
Interest paid.....	10,007,853	7,665,640	10,704,313	13,844,768	88,515,103	5,227,629	111,828,685
Taxes paid other than income tax.....	3,273,495	10,508,828	6,510,248	9,115,380	96,248,774	5,149,799	110,636,547
Bad debts.....	2,315,272	2,964,248	743,837	5,417,294	17,540,256	1,217,232	23,629,179
Depreciation.....	15,632,855	18,913,653	19,046,555	14,759,433	297,169,414	28,475,258	289,502,008
Depletion.....		17,465,929	1,192,593	33,212	128,470,621	776,415	29,508,671
Miscellaneous deductions.....	92,548,155	74,894,075	56,473,191	162,831,377	1,065,263,866	84,532,824	1,627,337,481
E. Total statutory deductions.....	667,101,508	521,202,974	435,957,118	697,782,064	5,378,986,369	445,183,214	10,831,930,715
F. Compiled net profits.....	33,918,753	47,849,271	46,782,706	113,361,793	794,159,889	76,646,503	1,268,303,727
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	9,054,222	4,370,800	9,248,416	25,738,285	250,165,717	4,555,525	76,425,592
H. Statutory net income.....	24,864,531	43,478,471	37,534,290	87,623,508	543,994,172	72,090,978	1,191,878,135
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	254,712	2,522,642	1,049,561	884,129	6,521,354	579,877	21,382,287

J. Statutory net income (H) after deducting net loss for prior year (I).....	24,609,819	40,955,829	36,484,729	86,739,379	537,472,818	71,511,101	1,170,495,848
K. Total tax.....	2,953,903	4,902,253	4,370,396	10,368,434	64,093,113	8,576,290	139,803,264
L. Compiled net profits (F) after deducting tax (K).....	30,964,850	42,947,018	42,412,310	102,993,359	730,666,776	68,070,213	1,128,500,463
Cash and stock dividends distributed: ⁴							
Cash dividends.....	16,423,032	32,047,433	26,126,647	51,266,434	470,051,117	36,386,582	682,565,442
Stock dividends.....	6,090,690	2,146,850	4,879,235	1,121,687	78,250,054	12,390,267	21,458,321
Total dividends distributed.....	22,513,722	34,194,283	31,005,882	52,328,121	548,301,171	48,776,789	704,023,763

² Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

³ 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.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 21.—Consolidated returns filed for affiliated corporations—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.—CONSOLIDATED CORPORATIONS SHOWING NET INCOME—INDUSTRIAL DIVISIONS—Continued

Distribution	All other manufacturing	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:							
Gross sales.....	\$614,927,437	\$204,239,392	-----	\$7,689,674,597	-----	-----	-----
Gross profits from sales ²	194,939,384	34,744,609	-----	1,805,245,290	-----	-----	-----
Gross profits from operations other than amounts reported as gross sales.....	10,244,769	39,509,388	\$1,086,196,410	96,457,298	\$401,734,951	\$894,687,795	\$389,930
Interest.....	5,936,518	2,418,814	199,350,194	42,906,228	10,589,806	610,826,931	78,879
Miscellaneous receipts.....	15,640,805	7,577,555	9,971,610,424	221,993,191	387,503,597	⁵ 6,800,106,689	306,200
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	20,206,699	4,878,229	490,609,849	19,995,397	22,966,472	104,624,384	6,811
Interest on Federal, State, and municipal bonds.....	1,369,039	606,877	18,451,659	3,712,057	378,317	76,517,377	3,618
C. Total compiled receipts ³.....	668,325,267	259,230,255	11,766,218,536	8,074,738,768	823,173,143	8,486,763,176	785,438
D. Statutory deductions:							
Cost of goods sold.....	419,988,053	169,494,883	-----	5,884,429,367	-----	-----	-----
Compensation of officers.....	7,401,145	6,458,089	30,296,989	53,721,133	20,877,377	71,537,075	29,235
Interest paid.....	4,098,865	3,406,938	1,001,596,595	49,405,344	30,145,936	360,088,621	75,130
Taxes paid other than income tax.....	5,097,202	1,668,639	523,031,314	49,186,613	16,128,909	70,067,114	32,785
Bad debts.....	2,648,471	1,099,581	18,707,583	22,846,085	2,871,398	37,075,456	30,782
Depreciation.....	12,674,045	5,476,817	610,139,899	66,502,495	37,044,302	38,825,351	77,192
Depletion.....	166,709	10,019	18,531,533	775,389	-----	1,481,998	-----
Miscellaneous deductions.....	124,411,352	38,738,143	7,629,627,483	1,545,292,192	620,066,454	⁵ 7,318,808,538	338,874
E. Total statutory deductions.....	576,485,842	226,352,609	9,831,931,396	7,672,158,618	727,134,376	7,897,883,553	583,998
F. Compiled net profits.....	91,839,425	32,877,646	1,934,287,140	402,580,150	96,038,767	588,879,623	201,440
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	21,575,738	5,485,106	509,061,508	23,707,454	23,344,789	⁶ 181,141,761	10,429
H. Statutory net income.....	70,263,687	27,392,540	1,425,225,632	378,872,696	72,693,978	407,737,862	191,011
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	1,942,579	734,384	22,740,135	5,565,966	3,188,976	11,529,438	-----

J. Statutory net income (H) after deducting net loss for prior year (I).....	68,321,108	26,658,156	1,402,485,497	373,306,730	69,505,002	396,208,424	191,011
K. Total tax.....	8,022,738	3,185,405	168,145,062	42,930,090	8,286,610	47,299,150	21,856
L. Compiled net profits (F) after deducting tax (K).....	83,816,687	29,692,241	1,766,142,078	359,650,060	87,752,157	541,580,473	179,584
Cash and stock dividends distributed: ⁴							
Cash dividends.....	54,470,514	10,060,933	1,279,512,873	177,537,384	48,033,505	297,971,223	1,250
Stock dividends.....	3,836,296	1,220,206	30,010,806	17,253,534	2,222,504	26,521,178	-----
Total dividends distributed.....	58,306,810	11,281,139	1,309,523,679	194,790,918	50,256,009	324,492,401	1,250

² Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

³ 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 reported.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁵ Includes for a limited number of returns the cost of securities purchased for customers.

⁶ Includes special nonexpense deductions of life insurance companies. (See p. 25.)

TABLE 21.—Consolidated returns filed for affiliated corporations—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.—CONSOLIDATED CORPORATIONS SHOWING NO NET INCOME—INDUSTRIAL DIVISIONS

Distribution	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing			
				Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products
A. Receipts, taxable income:							
■ Gross sales.....	\$5,332,081,780	\$13,229,003	\$452,861,803	\$3,760,306,025	\$477,601,436	\$508,180,541	\$140,771,616
<i>Gross profits from sales</i> ²	920,824,732	2,423,920	104,627,451	628,861,196	72,786,772	69,163,902	19,657,730
Gross profits from operations other than amounts reported as gross sales.....	366,917,175	5,165,714	25,294,144	35,094,172	7,086,980	5,324,664	899,003
Interest.....	198,641,499	533,822	5,477,320	36,945,102	3,832,422	2,421,603	426,748
Miscellaneous receipts.....	1,259,825,802	1,590,077	17,672,690	58,568,024	9,232,027	2,656,967	2,817,959
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	133,427,411	1,040,691	5,363,220	19,720,902	3,397,537	1,592,627	527,597
Interest on Federal, State, and municipal bonds.....	21,842,639	122,270	939,793	2,238,704	52,464	46,478	13,454
C. Total compiled receipts ⁴	7,312,736,306	21,681,577	507,608,970	3,912,873,829	501,202,866	520,222,280	145,456,377
D. Statutory deductions:							
Cost of goods sold.....	4,411,257,048	10,805,083	348,234,352	3,131,445,729	404,814,664	439,016,639	121,113,886
Compensation of officers.....	76,082,428	459,933	5,739,774	31,842,216	3,650,174	5,967,484	1,325,632
Interest paid.....	419,813,039	2,663,083	23,681,785	97,598,341	13,500,166	11,424,158	2,242,087
Taxes paid other than income tax.....	133,176,717	853,471	13,520,135	44,318,311	3,819,394	6,730,745	1,275,366
Bad debts.....	60,229,454	71,993	2,889,820	23,071,173	1,551,740	2,706,308	884,718
Depreciation.....	288,271,787	1,167,151	36,308,748	140,358,465	12,793,089	13,434,488	2,679,867
Depletion.....	57,291,909	429,141	24,331,990	26,465,855	6,650	7,000	668,308
Miscellaneous deductions.....	2,278,349,874	8,749,418	102,396,361	676,788,162	79,963,170	71,754,781	24,864,308
E. Total statutory deductions	7,724,472,256	25,199,273	557,102,905	4,171,888,252	520,099,047	551,041,603	155,054,172
F. Compiled net deficit	411,735,950	3,517,696	49,493,935	259,014,423	18,896,181	30,819,323	9,597,795
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.....	155,270,050	1,162,961	6,363,013	21,959,606	3,450,001	1,639,105	541,051

H. Statutory deficit.....	567,006,000	4,680,657	55,796,948	280,974,029	22,346,182	32,458,428	10,138,846
Cash and stock dividends distributed: ⁴							
Cash dividends.....	230,817,239	45,892	21,068,360	58,397,962	6,894,549	4,334,245	8,410,386
Stock dividends.....	6,613,584		489,285	5,646,014	200,672	107,328	230,000
Total dividends distributed.....	237,430,823	45,892	21,557,645	64,043,976	7,095,221	4,441,573	8,640,386

² Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

³ Includes net profit from the sales 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.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 21.—Consolidated returns filed for affiliated corporations—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.—CONSOLIDATED CORPORATIONS SHOWING NO NET INCOME—INDUSTRIAL DIVISIONS—Continued

Distribution	Manufacturing						
	Rubber and related products	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products
A. Receipts, taxable income:							
Gross Sales.....	\$392,619,531	\$177,890,242	\$188,639,402	\$54,799,013	\$440,536,807	\$57,322,591	\$1,182,774,947
Gross profits from sales ¹	77,724,912	36,373,254	36,799,491	7,472,805	100,713,999	12,744,319	163,196,349
Gross profits from operations other than amounts reported as gross sales.....	416,503	4,552,498	981,199	8,822,551	4,137,576	372,461	1,477,547
Interest.....	1,370,707	1,390,752	9,949,151	389,530	2,573,454	212,025	13,418,075
Miscellaneous receipts.....	8,945,831	5,890,272	4,698,180	1,666,498	8,008,365	1,342,010	11,359,650
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	41,767	2,371,657	5,159,237	223,503	2,667,423	40,173	3,577,439
Interest on Federal, State, and municipal bonds.....	39,665	409,250	15,904	65,403	80,036	24,766	1,458,101
C. Total compiled receipts¹.....	403,434,094	192,474,671	209,443,073	65,966,498	458,003,661	59,314,026	1,214,065,759
D. Statutory deductions:							
Cost of goods sold.....	314,894,619	141,486,988	151,839,911	47,326,208	339,822,808	44,578,272	1,019,578,598
Compensation of officers.....	1,236,330	2,848,751	1,643,553	1,279,944	2,209,549	1,067,750	7,700,423
Interest paid.....	13,462,880	8,038,457	14,961,494	697,745	12,163,651	1,421,556	17,154,631
Taxes paid other than income tax.....	3,678,552	4,412,285	2,694,247	461,160	4,686,472	658,413	14,635,683
Bad debts.....	4,850,096	1,632,357	638,349	774,719	1,791,060	350,243	6,016,250
Depreciation.....	10,381,470	8,520,047	11,163,446	1,144,263	23,149,609	3,329,158	50,034,048
Depletion.....	2,545	8,713,889	860,723	3,731	15,714,875	45,866	419,886
Miscellaneous deductions.....	91,076,413	24,786,618	25,482,622	17,309,224	77,112,745	14,895,439	210,084,630
E. Total statutory deductions.....	439,582,905	200,439,392	209,284,345	68,996,994	476,710,769	66,346,747	1,325,624,149
F. Compiled net deficit.....	36,148,901	7,964,721	7,158,728	3,030,496	18,707,108	7,032,721	111,558,390
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.....	81,432	2,780,907	5,175,141	288,906	2,747,459	64,939	5,035,540

H. Statutory deficit.....	36,230,333	10,745,628	5,016,413	3,319,402	21,454,567	7,097,660	116,593,930
Cash and stock dividends distributed: ¹							
Cash dividends.....	1,357,737	4,546,404	11,291,560	791,105	6,849,121	479,446	12,434,311
Stock dividends.....	278,742	3,607		3,653,284	724,814	121,086	226,481
Total dividends distributed.....	1,636,479	4,550,011	11,291,560	4,444,389	7,573,935	600,532	12,660,792

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² 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.

³ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁴ Net profit.

TABLE 21.—Consolidated returns filed for affiliated corporations—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.—CONSOLIDATED CORPORATIONS SHOWING NO NET INCOME—INDUSTRIAL DIVISIONS—Continued

Distribution	All other manufacturing industries	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:							
Gross sales.....	\$139,200,799	\$38,517,752		\$1,067,166,297			
Gross profits from sales ²	32,227,663	4,959,128		179,953,037			
Gross profits from operations other than amounts reported as gross sales.....	1,023,190	3,933,001	\$41,481,083	18,914,308	\$107,980,580	\$128,971,630	\$82,543
Interest.....	961,235	669,176	20,925,643	6,302,665	1,254,612	126,435,445	97,714
Miscellaneous receipts.....	1,950,265	1,709,278	889,027,257	42,713,665	55,161,316	⁵ 192,134,379	1,249,116
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	121,942	2,555,665	63,504,343	3,724,132	5,676,541	31,839,092	2,825
Interest on Federal, State, and municipal bonds.....	33,183	287,593	1,463,439	140,684	44,661	16,605,495	
C. Total compiled receipts ³.....	143,290,614	47,672,465	1,016,401,765	1,138,961,751	170,117,710	495,986,041	1,432,198
D. Statutory deductions:							
Cost of goods sold.....	106,973,136	33,558,624		887,213,260			
Compensation of officers.....	2,852,626	1,889,967	4,984,493	10,928,974	2,680,734	17,520,732	35,605
Interest paid.....	2,531,516	1,510,617	157,944,284	19,035,284	14,605,867	102,733,622	40,156
Taxes paid other than income tax.....	1,265,994	695,547	39,839,351	8,947,559	5,807,489	19,170,654	24,200
Bad debts.....	1,875,333	529,283	2,342,182	7,664,235	1,181,824	22,472,820	6,124
Depreciation.....	3,728,980	2,810,584	72,019,653	10,950,610	9,252,530	15,380,672	23,374
Depletion.....	22,382	2,000	5,303,797	496,983		262,143	
Miscellaneous deductions.....	39,458,162	8,520,187	757,404,688	233,575,199	147,241,242	⁵ 342,062,152	1,612,525
E. Total statutory deductions.....	158,708,129	49,516,809	1,039,838,448	1,178,812,104	180,769,686	519,602,795	1,741,984
F. Compiled net deficit.....	15,417,515	1,844,344	23,436,683	39,850,353	10,651,976	23,616,754	309,786
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.....	155,125	2,843,258	64,967,782	3,864,816	5,721,202	⁶ 48,444,587	2,825

H. Statutory deficit.....	15,572,640	4,687,602	88,404,465	43,715,169	16,373,178	72,061,341	312,611
Cash and stock dividends distributed: ²							
Cash dividends.....	1,009,098	1,616,855	108,881,360	7,007,050	963,711	32,836,049	
Stock dividends.....	100,000			625		477,660	
Total dividends distributed.....	1,109,098	1,616,855	108,881,360	7,007,675	963,711	33,313,709	

² Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

³ 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.

⁴ Cash dividends and stock dividends of capital stock life insurance companies not included.

⁵ Includes for a limited number of returns the cost of securities purchased for customers.

⁶ Includes special nonexpense deductions of life insurance companies. (See p. 25.)

TABLE 22.—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 1928

[Fiscal year terminating not earlier than July 1, 1928, nor later than June 30, 1929]

DISTRIBUTED BY INDUSTRIAL GROUPS

Serial No.	Industrial groups	Total number of re- turns	Corporations reporting net income				Corporations report- ing no net income	
			Number of re- turns	Net income	Net loss for prior year	Income tax	Number of re- turns	Deficit
1	Agriculture and related industries: Farming—Cotton, grain, stock, horticulture and all other farming, including lessors.....	1, 167	593	\$10, 921, 706	\$1, 022, 039	\$1, 084, 972	574	\$7, 364, 979
2	Related industries—Forestry, fishing, ice harvesting, and other related industries, including holders and lessors.....	112	65	1, 607, 474	163, 092	154, 195	47	555, 831
	Total agriculture and related industries.....	1, 279	658	12, 529, 180	1, 185, 131	1, 239, 167	621	7, 920, 810
3	Mining and quarrying: Metal mining—Iron, copper, lead, zinc, gold, silver, quicksilver, etc.....	43	16	1, 573, 823	2, 713	187, 367	27	2, 724, 172
	Coal—							
4	Anthracite.....	14	5	56, 432	18, 446	3, 889	9	182, 320
5	Bituminous, lignite, peat, etc.....	212	71	3, 314, 447	284, 598	352, 680	141	5, 288, 500
6	Oil and gas.....	275	102	3, 668, 790	676, 393	346, 146	173	5, 649, 361
7	Other minerals—Asbestos, clay, granite, precious and semiprecious stones, salt mines, etc.....	171	85	4, 146, 736	121, 294	470, 282	86	1, 457, 161
8	Mining and quarrying n. e. s. ¹ lessors and holders.....	123	58	1, 196, 906	9, 193	133, 049	65	519, 951
	Total mining and quarrying.....	838	337	13, 957, 134	1, 112, 637	1, 493, 413	501	15, 821, 465
	Manufacturing:							
	Food products, beverages, and tobacco—							
9	Bakery and confectionery products.....	350	205	4, 677, 030	271, 657	498, 864	145	1, 573, 203
10	Canned products—Fish, fruit, and vegetables, poultry, etc.....	341	218	18, 557, 524	747, 606	2, 110, 425	123	2, 390, 103
11	Mill products—Bran, flour, feed, etc.....	381	214	19, 767, 459	263, 392	2, 289, 252	167	2, 646, 657
12	Packing-house products—Fresh meats, ham, lard, bacon, meat canning, by-products, etc.....	114	77	17, 122, 720	3, 199, 114	1, 703, 949	37	1, 237, 443
13	Sugar—Beet, cane, maple, and products.....	57	27	15, 038, 800	1, 532, 885	1, 517, 483	30	6, 859, 839
14	Soft drinks—Wine, cereal beverages, mineral water, brewing, and distilling.	210	109	3, 100, 647	242, 808	332, 861	101	1, 899, 102
15	Tobacco, cigarettes, cigars, snuff, etc.....	19	12	449, 840	3, 447	51, 338	7	40, 326
16	Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc., food products n. e. s. ¹	546	368	19, 957, 143	430, 339	2, 309, 562	178	1, 997, 397
	Total food products, beverages, and tobacco.....	2, 018	1, 230	98, 611, 163	6, 691, 248	10, 813, 734	788	18, 644, 070

17	Textiles and textile products—							
18	Cotton goods—Dress goods, plain cloth, etc., napping and dyeing.....	245	141	21,714,066	1,420,977	2,475,051	104	10,703,893
19	Woolen and worsted goods—Wool yarn, wool carpets, wool pulling, etc.....	88	37	4,298,415	317,747	471,719	51	4,735,708
20	Silk and rayon goods—Silk fabrics, spinning, etc.....	145	81	6,770,245	404,945	750,946	64	5,265,265
21	Carpets, floor coverings, composition floor covering, tapestries, etc.....	23	18	2,287,336	71,281	265,630	5	1,122,825
22	Textiles n. e. s. ¹ —Cord, felt, fur, hospital and surgical supplies, linen and other textiles, etc.....	596	345	16,205,972	544,690	1,839,055	251	6,380,655
23	Clothing—Custom-made, factory-made, coats, underwear, millinery, and clothing, n. e. s. ¹	1,770	1,071	28,631,833	588,928	3,228,678	699	11,449,904
	Knit goods—Sweaters, hosiery, etc.....	152	100	12,710,844	64,536	1,500,081	52	1,985,162
	Total textiles and textile products.....	3,019	1,793	92,618,711	3,413,104	10,540,160	1,226	41,643,412
	Leather and leather products—							
24	Boots, shoes, slippers, etc.....	303	180	32,230,412	194,000	3,867,342	123	6,307,677
25	Other leather products—Gloves, saddlery, harness, trunks, finishing and tanning leather, etc.....	180	107	2,803,329	269,805	297,055	73	2,526,279
	Total leather and leather products.....	483	287	35,033,741	463,805	4,164,397	196	8,833,956
	Rubber and related products—							
26	Tires and tubes, etc.....	22	6	7,197,617		877,670	16	2,419,966
27	Other rubber goods—Boots, shoes, hose, and artificial rubber.....	35	19	2,214,514	27,548	265,137	16	349,698
28	Bone, celluloid, and ivory products.....	17	13	143,291	1,417	14,266	4	23,693
	Total rubber and related products.....	74	38	9,555,422	28,965	1,157,073	36	2,793,357
	Lumber and wood products—							
29	Sawmill and planing-mill products.....	316	167	5,988,810	451,837	640,931	149	7,800,553
30	Other wood products—Carriages and wagons, furniture, baskets, etc.....	591	358	12,473,703	1,352,620	1,280,497	233	3,930,385
	Total lumber and wood products.....	907	525	18,462,513	1,804,457	1,921,428	382	11,730,938
31	Paper, pulp, and products.....	255	158	23,836,069	210,687	2,825,726	97	2,457,250
32	Printing and publishing.....	1,323	866	21,090,021	674,453	2,295,531	457	5,482,853
	Chemicals and allied substances—							
33	Petroleum and mineral-oil refining.....	46	28	2,117,858	663,639	170,682	18	553,32
34	Chemicals proper, acids, compounds, etc.....	32	18	954,142	22,516	109,735	14	247,95 ⁰ ₉
35	Allied chemical substances—Drugs, oils, paints, soaps, and other chemical substances, n. e. s. ¹	896	562	75,977,610	1,104,352	9,002,439	334	6,874,288
36	Fertilizers.....	120	87	6,642,180	1,161,908	644,005	33	562,595
	Total chemicals and allied substances.....	1,094	695	85,691,790	2,952,415	9,926,861	399	8,238,162
37	Stone, clay, glass, and related products.....	390	224	17,811,913	249,551	2,096,350	166	4,365,306

¹ N. e. s., not elsewhere specified.

TABLE 22.—*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 1928—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
	Manufacturing—Continued							
	Metal products and processes—							
38	Iron and steel—Products of blast furnaces, rolling mills, foundries, etc.....	324	232	\$25,054,662	\$2,652,590	\$2,676,841	92	\$2,753,345
39	Locomotives and railroad equipment.....	15	10	3,344,526	9,466	401,080	5	274,823
40	Motor vehicles, complete or parts.....	104	63	58,005,008	176,985	7,105,455	41	5,037,459
41	Factory machinery—Food-production machinery; leather, metal paper, printing, textile, and woodworking machinery.....	202	136	27,438,082	573,258	3,270,382	66	1,719,354
42	Agriculture machinery and equipment.....	158	104	23,278,272	383,054	2,779,237	54	2,499,020
43	Electrical machinery and equipment.....	107	65	3,196,730	576,631	307,563	42	2,972,513
44	Miscellaneous machinery—Building and construction, gas, and mining machinery and equipment.....	287	181	23,240,674	323,495	2,755,772	106	4,138,774
45	Household machinery and equipment, etc.....	135	76	4,314,534	114,706	502,309	59	5,569,213
46	Office equipment, etc.....	24	10	6,490,621	531,857	706,843	14	374,381
47	Metal building material and equipment.....	156	93	3,825,420	194,914	422,324	63	1,206,141
48	Hardware, tools, etc.....	229	153	14,936,464	283,592	1,751,038	76	975,926
49	Precious-metal products and processes, jewelry, etc.....	189	118	4,445,870	125,377	494,296	71	1,275,697
50	Other metals, products, and processes, combinations of foundry and machine shop.....	362	226	7,119,134	371,215	772,582	136	1,205,497
	Total metal products and processes.....	2,292	1,467	204,689,997	6,317,140	23,945,742	825	30,002,143
	Miscellaneous manufacturing—							
51	Radios, complete or parts.....	79	32	12,372,481	365,102	1,451,169	47	2,931,185
52	Musical instruments, optical goods, canoes, etc.....	897	531	31,684,234	1,146,385	3,606,081	366	9,062,656
53	Airplanes, airships, seaplanes, etc.....	12	6	27,141	3,389	1,803	6	272,082
	Total miscellaneous manufacturing.....	988	569	44,083,856	1,514,876	5,059,053	419	12,265,923
	Grand total manufacturing.....	12,843	7,852	651,485,196	24,320,701	74,746,055	4,991	146,457,370
	Construction:							
54	Building and construction above ground—Installing machinery, moving, wrecking, razing, etc.....	1,261	708	6,293,338	337,289	576,309	553	4,255,831
55	Other construction underground and on surface—Bridge building, water-front construction, related industries, etc.....	523	298	8,295,802	893,948	850,505	225	3,011,022
56	Ship building and repairing.....	25	13	791,470	2,481	91,514	12	150,150
	Total construction.....	1,809	1,019	15,380,610	1,233,718	1,518,328	790	7,417,003

Transportation and other public utilities:							
Transportation and related activities—							
57	Steam railroads	9	4	4,726,257	548,309	5	56,477
58	Electric railways, Pullman cars; refrigerator, stock, poultry, and fruit cars, and lessors	21	11	1,994,783	237,686	10	3,399,627
59	Water transportation and related branches—Ocean and fresh-water lines, canals, docking, drawbridge operating, lighterage, salvaging, piloting, wharfing, and lessors	202	116	2,165,805	296,904	86	1,865,748
60	Aerial transportation	23	7	52,179	107	16	109,821
61	Auto bus lines, taxicabs, and sightseeing companies	189	100	1,489,557	34,869	89	559,675
62	Cartage and storage, food storage, packing and shipping, and other local transportation and related industries n. e. s. ¹	1,744	1,191	13,182,020	524,669	553	3,666,403
Total transportation and related activities		2,188	1,429	23,610,601	856,549	759	9,657,751
Other public utilities—							
63	Electric light and power companies, and combined electric light and gas companies	52	34	2,795,211	4,830	18	65,534
64	Gas companies, artificial and natural	12	6	92,848	10,081	6	112,176
65	Telephone and telegraph companies	97	58	461,534	49,456	39	34,349
66	Radio broadcasting companies	15	10	41,676	9,638	5	15,038
67	Water companies	47	31	1,066,058	27,118	16	49,753
68	All other public utilities—Terminal stations, pipe lines, toll bridges and toll roads, irrigation systems, etc.	80	49	1,270,749	27,515	31	2,930,845
Total other public utilities		303	188	5,728,076	69,731	115	3,207,695
Total transportation and other public utilities		2,491	1,617	29,338,677	926,280	874	12,865,446
Trade:							
69	Wholesale	3,956	2,595	69,531,214	4,659,879	1,361	32,213,622
70	Retail	12,629	8,063	197,014,503	3,613,026	4,596	37,523,045
71	Wholesale and retail	1,655	1,147	23,343,547	794,535	508	8,401,852
72	Commission	978	613	10,663,906	668,062	359	3,152,266
73	All other trade—Auto wreckers, film exchange, pneumatic tubes, trading stamps, garages for storage, repair service, etc.	2,070	1,303	13,041,089	693,335	767	4,984,030
Total trade		21,288	13,697	313,594,259	10,428,837	7,591	86,274,815
Service:							
74	Domestic service—Laundries, hotels, restaurants, etc.	1,455	724	9,117,375	487,104	731	10,669,754
Amusements—							
75	Theaters, legitimate, vaudeville, etc.	171	78	3,435,908	261,609	93	3,118,481
76	Motion-picture producers	27	13	4,041,907	1,507,183	14	193,715
77	Motion-picture theaters	185	83	8,578,493	362,108	102	2,452,827
78	Other amusements—Circuses, golf links, race tracks, and pleasure resorts, etc.	366	186	3,551,694	179,670	180	1,660,726
Total amusements		749	360	19,607,402	2,310,570	389	7,425,749

¹ N. e. s., not elsewhere specified.

TABLE 22.—*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 1928—Continued*

DISTRIBUTED BY INDUSTRIAL GROUPS—Continued

Serial No.	Industrial groups	Total number of re- turns	Corporations reporting net income				Corporations report- ing no net income	
			Number of re- turns	Net income	Net loss for prior year	Income tax	Number of re- turns	Deficit
	Service—Continued.							
79	Professional service—Curative, educational, engineering, legal, etc.....	588	346	\$3,586,633	\$237,608	\$339,056	242	\$1,345,937
80	Business service—Detective bureaus, trade shows, mimeographing, publishing, directories, electrical advertising, etc.....	524	321	4,262,048	177,584	435,118	203	1,104,378
81	Other service n. e. s. ¹ —Auto camps, cemeteries, boards of trade, newspaper syndi- cates, photographers; concessionaires—amusements, cloakroom, etc.....	395	222	1,650,573	67,948	149,111	173	1,558,323
	Total service.....	3,711	1,973	38,224,031	3,280,814	3,864,521	1,738	22,104,14
	Finance:							
	Banking and related industries—							
82	National banks.....	52	35	862,382	13,002	96,389	17	814,860
83	State and private banks, savings banks, loan and trust companies.....	198	100	19,056,818	268,041	2,221,894	98	743,813
84	Joint stock land banks.....							
85	Stock and bond brokers, investment bankers.....	424	322	30,598,465	165,354	3,620,986	102	3,993,441
86	Financing retail sales of automobiles, pianos, radios, etc.....	103	90	1,276,347	39,900	129,044	18	179,550
87	Real estate and holding companies—							
	Realty development, holding or leasing realty trust, etc.....	7,572	3,972	74,801,769	8,079,773	7,280,144	3,600	45,969,458
	Total banking and related industries.....	8,354	4,519	126,595,781	8,566,160	13,348,457	3,835	51,701,122
	Insurance companies—							
88	Life insurance—Mutual or stock companies.....	6	3	11,586		657	3	9,126
89	Other insurance—Accident, casualty, fire, marine, title, etc.....	39	21	77,904	2,697	4,988	18	456,500
	Total insurance companies.....	45	24	89,490	2,697	5,645	21	465,626
	Other finance—							
90	Loan companies—Building and loan associations, mortgage, note or pawn brokers, insurance agents, promoters, stock syndicates, foreign exchange and finance n. e. s. ¹	1,994	1,465	27,868,704	587,087	2,969,373	529	9,957,972
	Total finance.....	10,393	6,008	154,553,975	9,155,944	16,323,475	4,385	62,124,720
91	Nature of business not given.....	168	59	203,844	37,832	11,616	109	433,888
	Grand total.....	54,820	33,220	1,229,266,906	51,681,894	136,026,059	21,600	361,419,658

¹ N. e. s., not elsewhere specified.

TABLE 23.—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 1928

[Fiscal year terminating not earlier than July 1, 1928, nor later than June 30, 1929]

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, 1928	August, 1928	September, 1928	October, 1928	November, 1928
Number of returns.....	88,091	54,820	3,719	3,624	3,967	3,689	3,630
A. Receipts, taxable income:							
Gross sales.....	\$29,451,935,997	\$26,165,358,582	\$1,412,405,834	\$1,372,516,558	\$1,295,004,554	\$4,478,540,333	\$2,312,769,842
<i>Gross profits from sales</i> ¹	<i>5,729,421,151</i>	<i>4,971,153,309</i>	<i>243,137,685</i>	<i>273,861,498</i>	<i>268,132,694</i>	<i>440,706,906</i>	<i>504,559,446</i>
Gross profits from operations other than amounts reported as gross sales.....	1,279,462,774	1,017,695,368	56,082,037	159,641,825	99,232,887	70,883,972	59,054,610
Interest.....	359,842,055	291,377,582	7,834,057	14,508,540	22,125,106	83,899,777	35,532,362
Profits from sale of real estate, stocks, bonds, etc.....							
Miscellaneous receipts.....	635,990,163	535,873,359	15,180,668	26,887,590	25,198,935	148,635,182	23,150,969
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	149,203,323	95,871,041	2,903,708	3,748,183	5,912,606	7,646,456	8,018,343
Interest on Federal, State, and municipal bonds.....	29,367,580	21,391,199	518,082	677,130	1,488,147	2,388,933	3,562,034
C. Total compiled receipts ²	31,905,801,892	28,127,567,131	1,494,924,386	1,577,979,826	1,418,962,235	4,791,994,653	2,442,088,160
D. Statutory deductions:							
Cost of goods sold.....	23,722,514,846	21,194,205,273	1,169,268,149	1,098,655,060	1,026,871,860	4,037,833,427	1,808,210,396
Compensation of officers.....	528,772,555	430,403,081	2,855,933	4,370,873	10,532,682	36,477,879	50,453,601
Interest paid.....	546,459,747	443,175,558	18,824,534	24,857,223	39,247,790	80,140,312	35,625,938
Taxes paid other than income tax.....	246,093,306	208,837,397	8,753,680	13,081,606	17,127,734	19,452,057	20,096,956
Bad debts.....	143,250,944	123,617,696	5,195,808	7,897,656	5,463,425	16,767,079	13,559,642
Depreciation.....	483,080,821	410,769,581	17,963,410	37,228,194	36,534,260	44,957,968	32,748,832
Depletion.....	24,469,047	17,167,650	604,363	469,788	1,400,663	2,117,619	4,221,872
Miscellaneous deductions.....	5,082,643,528	4,314,281,427	240,472,118	307,534,122	254,806,302	466,697,129	340,990,128
E. Total statutory deductions.....	30,777,284,794	27,142,457,643	1,463,937,995	1,494,094,522	1,391,984,716	4,704,443,470	2,305,907,365
F. Compiled net profits.....	1,128,517,098	985,109,488	30,986,391	83,885,304	56,977,519	87,551,183	136,180,795
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.....	178,570,903	117,262,240	3,421,790	4,425,313	7,400,753	10,035,389	11,580,377

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² 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.

TABLE 23.—*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 1928—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, 1928	August, 1928	September, 1928	October, 1928	November, 1928
H. Statutory net income.....	\$949,946,195	\$867,847,248	\$27,564,601	\$79,459,991	\$49,576,766	\$77,515,794	\$124,600,418
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	58,320,216	51,681,894	2,836,559	4,194,207	6,382,518	5,503,413	4,475,078
J. Statutory net income after deducting prior year loss.....	891,625,979	816,165,354	24,728,042	75,265,784	43,194,248	72,012,381	120,125,340
K. Total tax.....	158,936,626	136,026,059	5,702,807	11,785,636	8,580,469	12,381,044	17,946,572
L. Compiled net profits (F) after deducting tax (K).....	969,580,472	849,083,429	25,283,584	72,099,668	48,397,050	75,170,139	118,234,223
Cash and stock dividends distributed: ³							
Cash dividends.....	776,589,365	641,666,995	26,337,218	53,882,156	34,384,847	63,724,703	89,338,099
Stock dividends.....	76,026,394	61,867,319	3,742,629	4,307,204	3,342,898	7,103,945	8,574,728
Total dividends distributed.....	852,615,759	703,534,314	30,079,847	58,189,360	37,727,745	70,828,648	97,912,827

Distribution	Fiscal year returns						Part year returns
	Month ending fiscal year—						
	January, 1929	February, 1929	March, 1929	April, 1929	May, 1929	June, 1929	
Number of returns.....	6,538	3,851	5,230	4,779	5,132	10,661	33,271
A. Receipts, taxable income:							
Gross sales.....	\$3,526,540,913	\$2,349,440,752	\$1,706,024,357	\$1,426,244,074	\$2,011,316,911	\$4,274,554,454	\$3,286,577,415
<i>Gross profits from sales ¹</i>	<i>1,038,708,411</i>	<i>451,266,615</i>	<i>355,238,696</i>	<i>294,546,532</i>	<i>291,998,503</i>	<i>808,996,323</i>	<i>758,267,842</i>
Gross profits from operations other than amounts reported as gross sales.....	86,194,589	65,152,157	70,745,804	95,391,197	74,137,906	181,178,384	261,767,406

Interest.....	27, 108, 744	11, 992, 241	14, 905, 121	20, 216, 669	13, 719, 098	39, 535, 867	68, 464, 473
Profits from sale of real estate, stocks, bonds, etc.....							
Miscellaneous receipts.....	80, 544, 465	24, 426, 158	40, 459, 771	27, 410, 926	28, 995, 299	94, 983, 396	100, 116, 804
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	10, 437, 375	11, 958, 170	8, 844, 948	11, 850, 255	7, 918, 173	16, 632, 824	53, 332, 282
Interest on Federal, State, and municipal bonds.....	2, 610, 841	2, 098, 011	1, 054, 637	2, 239, 568	1, 716, 080	3, 037, 736	7, 976, 381
C. Total compiled receipts ²	3, 733, 436, 927	2, 465, 067, 489	1, 842, 034, 638	1, 583, 352, 689	2, 137, 803, 467	4, 609, 922, 661	3, 778, 234, 761
D. Statutory deductions:							
Cost of goods sold.....	2, 487, 832, 502	1, 898, 174, 137	1, 350, 785, 661	1, 131, 697, 542	1, 719, 318, 408	3, 465, 558, 131	2, 528, 309, 573
Compensation of officers.....	81, 073, 767	34, 306, 500	41, 351, 166	39, 621, 462	36, 386, 142	92, 973, 076	98, 369, 474
Interest paid.....	48, 472, 185	19, 584, 454	31, 866, 477	32, 927, 492	32, 742, 633	78, 886, 520	103, 284, 189
Taxes paid other than income tax.....	37, 955, 212	12, 723, 013	14, 660, 810	17, 758, 961	12, 472, 496	34, 754, 872	37, 255, 909
Bad debts.....	19, 244, 267	6, 580, 866	13, 121, 622	7, 594, 235	7, 501, 091	20, 691, 985	19, 633, 248
Depreciation.....	45, 041, 626	31, 198, 797	34, 310, 088	31, 032, 122	25, 148, 178	74, 606, 106	72, 311, 240
Depletion.....	315, 809	512, 707	1, 097, 640	2, 058, 698	708, 477	3, 659, 994	7, 301, 417
Miscellaneous deductions.....	884, 674, 477	371, 022, 140	311, 323, 400	249, 634, 733	249, 546, 249	637, 580, 629	768, 362, 101
E. Total statutory deductions.....	3, 604, 609, 845	2, 374, 102, 614	1, 798, 516, 864	1, 512, 325, 265	2, 083, 823, 674	4, 408, 711, 313	3, 634, 827, 151
F. Compiled net profits.....	128, 827, 082	90, 964, 875	43, 517, 774	71, 027, 424	53, 979, 793	201, 211, 348	143, 407, 610
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.....	13, 048, 216	14, 056, 181	9, 899, 585	14, 089, 823	9, 634, 253	19, 670, 560	61, 308, 663
H. Statutory net income.....	115, 778, 866	76, 908, 694	33, 618, 189	56, 937, 601	44, 345, 540	181, 540, 788	82, 098, 947
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	3, 153, 098	2, 329, 790	6, 303, 047	5, 135, 178	3, 002, 516	8, 366, 490	6, 638, 322
J. Statutory net income after deducting prior year loss.....	112, 625, 768	74, 578, 904	27, 315, 142	51, 802, 423	41, 343, 024	173, 174, 298	75, 460, 625
K. Total tax.....	16, 829, 342	11, 215, 803	7, 126, 489	9, 363, 076	7, 602, 622	27, 492, 199	22, 910, 567
L. Compiled net profits (F) after deducting tax (K).....	111, 997, 740	79, 749, 072	36, 391, 285	61, 664, 348	46, 377, 171	173, 719, 149	120, 497, 043
Cash and stock dividends distributed: ³							
Cash dividends.....	66, 926, 515	57, 069, 826	33, 170, 912	55, 996, 573	33, 504, 344	127, 331, 802	134, 922, 370
Stock dividends.....	17, 631, 614	3, 016, 474	1, 556, 973	2, 266, 917	2, 730, 235	7, 593, 702	14, 159, 075
Total dividends distributed.....	84, 558, 129	60, 086, 300	34, 727, 885	58, 263, 490	36, 234, 579	134, 925, 504	149, 081, 445

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² 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.

³ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 23.—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 1928—Continued

[Fiscal year terminating not earlier than July 1, 1928, nor later than June 30, 1929]

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, 1928	August, 1928	September, 1928	October, 1928	November, 1928
Number of returns.....	50, 572	33, 220	2, 173	2, 097	2, 334	2, 194	2, 331
A. Receipts, taxable income:							
Gross sales.....	\$23, 749, 170, 879	\$21, 258, 037, 720	\$983, 068, 865	\$1, 118, 246, 191	\$994, 787, 250	\$4, 079, 952, 356	\$1, 965, 195, 091
Gross profits from sales ¹	4, 830, 832, 832	4, 217, 633, 939	201, 076, 336	243, 962, 193	218, 005, 881	387, 567, 582	450, 387, 533
Gross profits from operations other than amounts reported as gross sales.....	922, 060, 211	751, 205, 149	38, 949, 602	134, 322, 013	72, 994, 977	41, 726, 014	46, 558, 318
Interest.....	298, 978, 255	250, 430, 001	5, 900, 412	13, 064, 298	17, 890, 944	79, 172, 834	32, 682, 411
Profits from sale of real estate, stocks, bonds, etc.....							
Miscellaneous receipts.....	472, 580, 845	410, 130, 778	8, 398, 494	19, 516, 428	16, 461, 325	130, 899, 234	17, 692, 672
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	98, 036, 611	62, 775, 668	951, 527	2, 895, 672	2, 801, 645	5, 951, 217	6, 870, 619
Interest on Federal, State, and municipal bonds.....	23, 081, 059	17, 864, 629	489, 421	558, 887	1, 284, 952	1, 959, 567	3, 069, 260
C. Total compiled receipts ²	25, 563, 907, 860	22, 750, 443, 945	1, 037, 758, 321	1, 288, 603, 489	1, 106, 221, 093	4, 339, 661, 222	2, 072, 068, 371
D. Statutory deductions:							
Cost of goods sold.....	18, 918, 338, 047	17, 040, 403, 781	781, 992, 529	874, 283, 993	776, 781, 369	3, 692, 384, 774	1, 514, 807, 758
Compensation of officers.....	388, 212, 307	322, 342, 518	1, 745, 741	2, 498, 859	6, 247, 668	27, 809, 235	39, 637, 461
Interest paid.....	345, 401, 561	290, 231, 240	9, 578, 442	17, 658, 541	24, 406, 185	66, 784, 115	27, 361, 844
Taxes paid other than income tax.....	176, 101, 644	152, 613, 905	5, 970, 021	9, 832, 385	10, 927, 870	15, 028, 550	16, 214, 252
Bad debts.....	91, 765, 637	81, 596, 663	3, 582, 099	6, 059, 351	3, 014, 896	9, 760, 884	9, 093, 566
Depreciation.....	351, 552, 405	306, 556, 299	12, 420, 935	31, 012, 043	26, 341, 372	35, 736, 732	26, 757, 504
Depletion.....	16, 086, 871	12, 367, 701	377, 769	225, 920	557, 693	1, 917, 837	4, 114, 620
Miscellaneous deductions.....	3, 703, 491, 312	3, 234, 424, 635	169, 543, 467	242, 064, 249	173, 716, 572	372, 201, 392	266, 992, 935
E. Total statutory deductions.....	23, 990, 949, 784	21, 440, 536, 742	985, 211, 003	1, 183, 635, 341	1, 021, 993, 625	4, 221, 623, 519	1, 904, 979, 940
F. Compiled net profits.....	1, 572, 958, 076	1, 309, 907, 203	52, 547, 318	104, 968, 148	84, 227, 468	118, 037, 703	167, 088, 431

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.....	121, 117, 670	80, 640, 297	1, 440, 948	3, 454, 559	4, 086, 597	7, 910, 784	9, 939, 879
II. Statutory net income.....	1, 451, 840, 406	1, 229, 266, 906	51, 106, 370	101, 513, 589	80, 140, 871	110, 126, 919	157, 148, 552
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	58, 320, 216	51, 681, 894	2, 836, 559	4, 194, 207	6, 382, 518	5, 503, 413	4, 475, 078
J. Statutory net income after deducting prior year loss.....	1, 393, 520, 190	1, 177, 585, 012	48, 269, 811	97, 319, 382	73, 758, 353	104, 623, 506	152, 673, 474
K. Total tax.....	158, 936, 626	136, 026, 059	5, 702, 807	11, 785, 636	8, 580, 469	12, 381, 044	17, 946, 572
L. Compiled net profits (F) after deducting tax (K).....	1, 414, 021, 450	1, 173, 881, 144	46, 844, 511	93, 182, 512	75, 646, 999	105, 656, 659	149, 141, 859
Cash and stock dividends distributed: ¹							
Cash dividends.....	705, 925, 642	587, 930, 921	23, 805, 258	51, 343, 685	29, 622, 301	60, 158, 564	85, 828, 539
Stock dividends.....	63, 821, 257	56, 181, 450	3, 533, 619	3, 357, 415	3, 272, 647	6, 841, 781	8, 072, 828
Total dividends distributed.....	769, 746, 929	644, 112, 371	27, 338, 877	54, 701, 100	32, 894, 948	67, 000, 345	93, 901, 367

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² 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.

³ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 23.—*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 1928—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, 1929	February, 1929	March, 1929	April, 1929	May, 1929	June, 1929	
Number of returns.....	4, 123	2, 241	3, 087	2, 878	3, 112	6, 600	17, 352
A. Receipts, taxable income:							
Gross sales.....	\$2, 901, 860, 341	\$1, 947, 155, 134	\$1, 333, 999, 615	\$1, 186, 010, 709	\$1, 387, 719, 440	\$3, 360, 042, 728	\$2, 491, 133, 159
<i>Gross profits from sales</i> ¹	<i>879, 560, 490</i>	<i>394, 749, 464</i>	<i>296, 144, 643</i>	<i>254, 472, 805</i>	<i>226, 445, 159</i>	<i>665, 262, 048</i>	<i>613, 198, 893</i>
Gross profits from operations other than amounts reported as gross sales.....	63, 171, 739	47, 292, 701	47, 827, 910	72, 660, 015	55, 291, 741	130, 410, 119	170, 855, 062
Interest.....	20, 613, 312	8, 146, 047	11, 739, 745	17, 419, 668	12, 124, 955	31, 675, 375	48, 548, 254
Profits from sale of real estate, stocks, bonds, etc.....							
Miscellaneous receipts.....	61, 883, 594	17, 644, 005	27, 150, 779	19, 324, 580	20, 367, 545	70, 792, 122	62, 450, 067
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	6, 611, 882	3, 078, 199	3, 048, 399	11, 503, 957	5, 241, 166	13, 821, 385	35, 260, 943
Interest on Federal, State, and municipal bonds.....	2, 513, 027	1, 757, 579	710, 010	1, 819, 084	1, 316, 500	2, 386, 342	5, 216, 430
C. Total compiled receipts ²	3, 056, 653, 895	2, 025, 073, 665	1, 424, 476, 458	1, 308, 738, 013	1, 482, 061, 347	3, 609, 128, 071	2, 813, 463, 915
D. Statutory deductions:							
Cost of goods sold.....	2, 022, 299, 851	1, 552, 405, 670	1, 037, 854, 972	931, 537, 904	1, 161, 274, 281	2, 694, 780, 680	1, 877, 934, 266
Compensation of officers.....	63, 052, 645	24, 239, 459	30, 096, 696	30, 543, 965	26, 653, 684	69, 817, 105	65, 869, 789
Interest paid.....	31, 620, 775	10, 008, 991	18, 597, 929	21, 841, 420	17, 401, 861	44, 971, 137	55, 170, 321
Taxes paid other than income tax.....	30, 419, 040	9, 286, 967	9, 487, 392	13, 616, 393	8, 402, 291	23, 428, 744	23, 487, 739
Bad debts.....	13, 763, 774	4, 662, 049	7, 769, 563	4, 865, 692	4, 694, 079	14, 330, 710	10, 168, 974
Depreciation.....	35, 352, 068	22, 621, 006	23, 380, 067	23, 583, 420	16, 836, 946	52, 514, 206	44, 996, 106
Depletion.....	235, 071	398, 563	429, 543	1, 698, 052	542, 433	1, 870, 260	3, 719, 170
Miscellaneous deductions.....	700, 242, 417	297, 182, 125	222, 029, 292	179, 869, 755	167, 899, 988	442, 682, 443	469, 066, 677
E. Total statutory deductions.....	2, 896, 985, 641	1, 920, 804, 770	1, 349, 645, 454	1, 207, 556, 601	1, 403, 705, 563	3, 344, 395, 285	2, 550, 413, 042
F. Compiled net profits.....	159, 668, 254	104, 268, 895	74, 831, 004	101, 181, 412	78, 355, 784	264, 732, 786	263, 050, 873

G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	9,124,909	4,835,778	3,758,409	13,323,041	6,557,666	16,207,727	40,477,373
H. Statutory net income	150,543,345	99,433,117	71,072,595	87,858,371	71,798,118	248,525,059	222,573,500
I. Net loss for prior year deducted by concerns reporting net income for 1928	3,153,098	2,329,790	6,303,047	5,135,178	3,002,516	8,366,490	6,638,322
J. Statutory net income after deducting prior year loss	147,390,247	97,103,327	64,769,548	82,723,193	68,795,602	240,158,569	215,935,178
K. Total tax	16,829,342	11,215,803	7,126,489	9,363,076	7,602,622	27,492,199	22,910,567
L. Compiled net profits (F) after deducting tax (K)	142,838,912	93,053,092	67,704,515	91,818,336	70,753,162	237,240,587	240,140,306
Cash and stock dividends distributed: ¹							
Cash dividends	60,000,440	47,123,173	29,345,778	54,478,844	31,401,965	114,822,374	117,994,721
Stock dividends	16,971,100	1,909,115	1,310,876	2,230,734	2,668,783	6,012,552	7,639,837
Total dividends distributed	76,971,540	49,032,288	30,656,654	56,709,578	34,070,748	120,834,926	125,634,558

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² 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.

³ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 23.—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 1928—Continued

PART 3.—ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NO NET INCOME—Continued

Distribution	Total for fiscal year and part year returns	Fiscal year returns					
		Total	Month ending fiscal year—				
			July, 1928	August, 1928	September, 1928	October, 1928	November, 1928
Number of returns.....	37, 519	21, 600	1, 546	1, 527	1, 633	1, 495	1, 249
A. Receipts, taxable income:							
Gross sales.....	\$5, 702, 765, 118	\$4, 907, 320, 862	\$429, 336, 969	\$254, 270, 367	\$300, 217, 304	\$398, 587, 977	\$347, 574, 751
Gross profits from sales ¹	898, 588, 319	753, 519, 370	42, 061, 349	29, 899, 300	50, 126, 813	53, 189, 824	54, 172, 113
Gross profits from operations other than amounts reported as gross sales.....	357, 402, 563	266, 490, 219	17, 132, 435	25, 319, 812	26, 237, 910	29, 157, 958	12, 496, 292
Interest.....	60, 863, 800	40, 947, 581	1, 933, 645	1, 444, 242	4, 234, 162	4, 726, 943	2, 849, 951
Miscellaneous receipts.....	163, 409, 318	125, 742, 581	6, 782, 174	7, 371, 162	8, 737, 610	17, 735, 948	5, 458, 297
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	51, 166, 712	33, 095, 373	1, 952, 181	852, 511	3, 110, 961	1, 695, 239	1, 147, 724
Interest on Federal, State, and municipal bonds.....	6, 286, 521	3, 526, 570	28, 661	118, 243	203, 195	429, 366	492, 774
C. Total compiled receipts ²	6, 341, 894, 032	5, 377, 123, 186	457, 166, 065	289, 376, 337	342, 741, 142	452, 333, 431	370, 019, 789
D. Statutory deductions:							
Cost of goods sold.....	4, 804, 176, 799	4, 153, 801, 492	387, 275, 620	224, 371, 067	250, 090, 491	345, 448, 653	293, 402, 638
Compensation of officers.....	140, 560, 248	108, 060, 563	1, 110, 192	1, 872, 014	4, 285, 014	8, 668, 644	10, 816, 140
Interest paid.....	201, 058, 186	152, 944, 318	9, 246, 092	7, 198, 682	14, 841, 605	13, 356, 197	8, 264, 094
Taxes paid other than income tax.....	69, 991, 662	56, 223, 492	2, 783, 659	3, 249, 221	6, 199, 864	4, 423, 507	3, 882, 704
Bad debts.....	51, 485, 307	42, 021, 033	1, 613, 709	1, 838, 305	2, 448, 529	7, 006, 195	4, 466, 076
Depreciation.....	131, 528, 416	104, 213, 282	5, 542, 475	6, 216, 151	10, 192, 888	9, 221, 236	5, 991, 378
Depletion.....	8, 382, 176	4, 799, 929	226, 594	243, 868	842, 970	199, 782	107, 252
Miscellaneous deductions.....	1, 379, 152, 216	1, 079, 856, 792	70, 928, 651	65, 469, 873	81, 089, 730	94, 495, 737	73, 997, 193
E. Total statutory deductions.....	6, 786, 335, 010	5, 701, 920, 901	478, 726, 992	310, 459, 181	369, 991, 091	482, 819, 951	400, 927, 425
F. Deficit.....	444, 440, 978	324, 797, 715	21, 560, 927	21, 082, 844	27, 249, 949	30, 486, 520	30, 907, 636
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.....	57, 453, 233	36, 621, 943	1, 980, 842	970, 754	3, 314, 156	2, 124, 605	1, 640, 498

H. Statutory deficit.....	501,894,211	361,419,658	23,541,769	22,053,598	30,564,105	32,611,125	32,548,134
Cash and stock dividends distributed: ³							
Cash dividends.....	70,663,723	53,736,074	2,531,960	2,538,471	4,762,546	3,566,139	3,509,560
Stock dividends.....	12,205,107	5,685,869	209,010	949,789	70,251	262,164	501,900
Total dividends distributed.....	82,868,830	59,421,943	2,740,970	3,488,260	4,832,797	3,828,303	4,011,460

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² 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.

³ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 23.—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 1928—Continued

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, 1929	February, 1929	March, 1929	April, 1929	May, 1929	June, 1929	
Number of returns.....	2, 415	1, 610	2, 143	1, 901	2, 020	4, 061	15, 919
A. Receipts, taxable income:							
Gross sales.....	\$624, 680, 572	\$402, 285, 618	\$372, 024, 742	\$240, 233, 365	\$623, 597, 471	\$914, 511, 726	\$795, 444, 256
<i>Gross profits from sales</i> ¹	<i>159, 147, 921</i>	<i>56, 517, 151</i>	<i>59, 094, 053</i>	<i>40, 073, 727</i>	<i>65, 553, 344</i>	<i>143, 734, 275</i>	<i>145, 068, 949</i>
Gross profits from operations other than amounts reported as gross sales.....	23, 022, 850	17, 859, 456	22, 917, 894	22, 731, 182	18, 846, 165	50, 768, 265	90, 912, 344
Interest.....	6, 495, 432	3, 846, 194	3, 165, 376	2, 797, 001	1, 594, 143	7, 860, 492	19, 916, 219
Miscellaneous receipts.....	18, 660, 871	6, 782, 153	13, 308, 992	8, 086, 346	8, 627, 754	24, 191, 274	37, 666, 737
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	3, 825, 493	8, 879, 971	5, 796, 549	346, 298	2, 677, 007	2, 811, 439	18, 071, 339
Interest on Federal, State, and municipal bonds.....	97, 814	340, 432	344, 627	420, 484	399, 580	651, 394	2, 759, 951
C. Total compiled receipts ²	676, 783, 032	439, 993, 824	417, 558, 180	274, 614, 676	655, 742, 120	1, 000, 794, 590	964, 770, 846
D. Statutory deductions:							
Cost of goods sold.....	465, 532, 651	345, 768, 467	312, 930, 689	200, 159, 638	558, 044, 127	770, 777, 451	650, 375, 307
Compensation of officers.....	18, 021, 122	10, 067, 041	11, 254, 470	9, 077, 497	9, 732, 458	23, 155, 971	32, 499, 685
Interest paid.....	16, 851, 410	9, 575, 463	13, 268, 548	11, 086, 072	15, 340, 772	33, 915, 383	48, 113, 868
Taxes paid other than income tax.....	7, 536, 172	3, 436, 046	5, 173, 418	4, 142, 568	4, 070, 205	11, 326, 128	13, 768, 170
Bad debts.....	5, 480, 493	1, 918, 817	5, 352, 059	2, 728, 563	2, 807, 012	6, 361, 275	9, 464, 274
Depreciation.....	9, 689, 558	8, 577, 791	10, 930, 021	7, 448, 702	8, 311, 232	22, 091, 900	27, 315, 134
Depletion.....	80, 738	114, 204	668, 097	360, 646	166, 044	1, 789, 734	3, 582, 247
Miscellaneous deductions.....	184, 432, 060	73, 840, 015	89, 294, 108	69, 764, 978	81, 646, 261	194, 898, 186	299, 295, 424
E. Total statutory deductions.....	707, 624, 204	453, 297, 844	448, 871, 410	304, 768, 664	680, 118, 111	1, 064, 316, 028	1, 084, 414, 109
F. Deficit.....	30, 841, 172	13, 304, 020	31, 313, 230	30, 153, 988	24, 375, 991	63, 521, 438	119, 643, 263
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, 923, 307	9, 220, 403	6, 141, 176	766, 782	3, 076, 587	3, 462, 833	20, 831, 290

H. Statutory deficit	34,764,479	22,524,423	37,454,406	30,920,770	27,452,578	66,984,271	140,474,553
Cash and stock dividends distributed: ³							
Cash dividends	6,926,075	9,946,653	3,825,134	1,517,729	2,102,379	12,509,428	16,927,649
Stock dividends	600,514	1,107,359	246,097	36,183	61,452	1,581,150	6,519,238
Total dividends distributed	7,586,589	11,054,012	4,071,231	1,553,912	2,163,831	14,090,578	23,446,887

¹ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.

² 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.

³ Cash dividends and stock dividends of capital stock life insurance companies not included.

TABLE 24.—*Corporation returns—Historical comparison 1916–1928,¹ 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*

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	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	366,443,621	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	21,106,184,230	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
1928.....	495,892	268,783	54.20	129,289,435,251	10,617,741,157	1,184,142,142	—	1,184,142,142	174,828	35.26	27,965,472,580	2,391,124,248	52,281	10.54
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	3,359,799	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	39,003,402	2,986,985	5,196,896	8,183,881	1,231	38.49	142,702,408	10,118,369	(2)	(2)
1921.....	3,079	1,425	46.28	198,170,647	12,802,636	989,364	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	* 32,759	2,832,760	1,239	37.16	89,563,115	7,765,401	(2)	(2)
1923.....	3,595	2,348	65.31	519,585,677	45,961,341	4,756,724	—	4,756,724	1,247	34.69	79,568,094	7,225,661	(2)	(2)
1924.....	3,838	2,373	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
1928.....	4,656	2,619	56.25	500,373,803	31,251,443	3,054,659	—	3,054,659	1,608	34.54	161,096,942	10,519,460	429	9.21

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449–462. 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.

² No data available.

³ 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 24.—Corporation returns—Historical comparison 1916–1928, 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

ALASKA														
Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
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	67,859	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	8,053,560	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	370,693	(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
1928	175	94	53.72	7,459,240	641,591	45,749	-----	45,749	51	29.14	2,188,543	406,644	30	17.14
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	9,928,696	774,548	668,743	1,443,291	887	59.65	12,134,030	4,281,589	(2)	(2)
1920	1,531	542	35.40	98,819,603	6,087,885	504,953	560,212	1,065,165	989	64.60	34,214,709	8,269,494	(2)	(2)
1921	1,572	376	23.92	99,267,010	2,733,873	205,329	166,549	371,878	1,196	76.08	56,178,901	11,795,874	(2)	(2)
1922	1,575	486	30.86	61,509,719	3,888,469	378,415	15,996	394,411	1,089	69.14	42,000,843	7,824,482	(2)	(2)
1923	1,562	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	119,900,143	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	30,331,893	6,343,672	485	31.17
1928	1,734	766	44.17	126,210,193	9,810,755	935,934	-----	935,934	430	24.80	45,424,624	8,922,812	538	31.03

ARKANSAS

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	2,521	1,955	77.55	233,567,265	23,999,993	1,181,763	\$2,780,536	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	369	18.51	23,641,112	1,800,431	(2)	(2)	
1919	2,135	1,721	80.61	393,739,652	27,764,783	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	1,487,810	2,103,079	3,590,889	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	² 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
1928	2,760	1,707	61.85	308,073,015	17,064,011	1,572,542		1,572,542	889	32.21	107,434,699	9,448,999	164	5.94

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	(?)	(?)	
1917	18,369	8,951	48.73	3,563,403,039	322,260,909	15,877,927		58,384,268	9,418	51.27	235,674,279	45,810,746	(?)	(?)	
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	(?)	(?)
1919	14,716	8,259	56.12	3,294,089,553	342,599,672	26,532,275		56,981,002	83,513,277	6,457	43.88	357,827,393	77,837,758	(?)	(?)
1920	14,865	7,872	52.96	3,227,188,188	282,825,053	22,169,485		59,574,015	6,993	47.04	919,731,688	82,887,321	(?)	(?)	
1921	15,181	7,397	48.73	3,728,823,850	194,184,282	16,231,027		16,296,277	32,527,304	7,784	51.27	816,108,871	108,549,719	(?)	(?)
1922	16,651	8,742	52.50	3,603,499,021	303,048,110	35,308,443		³ 156,827	35,465,270	7,909	47.50	737,636,588	88,755,771	(?)	(?)
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	(?)	(?)	
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	(?)	(?)	
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	(?)	(?)	
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	(?)	(?)	
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	
1928	22,754	11,438	50.27	6,110,531,535	552,289,223	62,038,115		62,038,115	8,747	38.44	1,165,995,351	145,858,979	2,569	11.29	

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	(?)	(?)
1917	7,618	3,539	46.46	673,894,965	96,761,318	4,743,950		14,656,097	4,079	53.54	48,956,851	12,506,521	(?)	(?)
1918	7,170	3,273	45.65	654,000,372	74,209,890	5,504,966		28,033,824	3,897	54.35	79,061,097	11,059,270	(?)	(?)
1919	6,704	3,107	46.35	807,999,998	79,287,797	6,237,031		17,590,501	3,597	53.65	165,788,176	16,828,247	(?)	(?)
1920	6,812	2,976	43.69	870,395,990	66,034,834	5,135,565		12,801,866	3,836	56.31	173,583,367	18,021,558	(?)	(?)
1921	6,559	2,340	35.68	486,204,976	34,041,045	2,716,262		5,964,783	4,219	64.32	318,578,783	134,544,456	(?)	(?)
1922	6,855	2,720	39.68	664,017,735	55,835,080	5,508,928		5,546,947	4,135	60.32	178,570,909	29,747,821	(?)	(?)
1923	6,344	2,636	41.55	686,561,409	60,490,802	6,182,816		6,182,816	3,708	58.45	175,895,200	25,414,654	(?)	(?)
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	(?)	(?)
1925	6,399	2,983	46.62	821,001,998	60,448,005	7,077,070		7,077,070	3,416	53.38	161,788,373	26,159,041	(?)	(?)
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	21,333,028	(?)	(?)
1927	6,863	3,144	45.81	745,766,162	47,758,479	6,647,319		6,647,319	2,291	33.38	292,356,251	27,717,320	1,428	20.81
1928	7,134	3,342	46.85	941,131,878	59,932,477	6,108,549		6,108,549	2,313	32.42	147,987,789	17,102,817	1,479	20.73

² No data available.³ 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 24.—*Corporation returns—Historical comparison 1916–1928, 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*

CONNECTICUT														
Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
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	\$13,042,728	(?)	(?)
1917....	4,976	3,263	65.57	1,578,754,496	181,855,545	7,999,281	\$36,743,412	44,742,693	1,713	34.43	104,108,815	10,013,997	(?)	(?)
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	(?)	(?)
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	217,982,006	43,107,499	(?)	(?)
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	59,227,354	(?)	(?)
1921....	4,899	2,369	48.36	739,116,250	55,306,167	4,669,390	2,841,512	7,510,812	2,530	51.64	608,015,533	67,583,702	(?)	(?)
1922....	5,227	2,947	56.38	1,097,494,718	95,297,569	10,459,455	* 73,389	10,532,844	2,280	43.62	327,687,837	24,144,339	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1925....	5,958	3,720	62.44	1,578,480,929	125,092,862	14,886,873	-----	14,886,873	2,238	37.56	388,402,692	30,543,543	(?)	(?)
1926....	6,280	3,771	60.05	1,683,366,517	124,029,378	15,645,630	-----	15,645,630	2,509	39.95	372,502,638	40,943,399	(?)	(?)
1927....	6,685	3,935	58.86	1,785,784,398	136,922,216	16,827,368	-----	16,827,368	2,283	34.15	333,326,607	27,108,848	467	6.99
1928....	7,105	4,302	60.55	1,925,119,646	177,470,906	19,569,911	-----	19,569,911	2,326	32.74	365,863,013	28,197,261	477	6.71
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1922....	1,002	481	48.00	253,028,589	22,716,671	2,259,778	* 19,105	2,278,883	521	52.00	52,805,040	11,569,175	(?)	(?)
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	(?)	(?)
1924....	991	594	59.94	312,823,052	39,540,910	4,703,290	-----	4,703,290	397	40.06	166,172,300	12,787,463	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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
1928....	1,705	984	57.71	1,330,828,249	189,783,492	22,067,396	-----	22,067,396	471	27.63	105,179,350	9,440,376	250	14.66

DISTRICT OF COLUMBIA

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	(?)	(?)
1917	1, 263	821	65. 00	265, 653, 938	34, 393, 560	1, 759, 629	\$2, 357, 528	4, 117, 157	442	35. 00	11, 230, 568	1, 714, 056	(?)	(?)
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, 332, 284	(?)	(?)
1919	995	659	66. 23	212, 922, 598	29, 746, 693	2, 380, 341	4, 031, 164	6, 411, 505	336	33. 77	19, 550, 946	2, 933, 847	(?)	(?)
1920	1, 153	659	57. 16	225, 380, 949	24, 366, 573	1, 988, 177	1, 688, 492	3, 676, 069	494	42. 84	56, 250, 769	3, 635, 912	(?)	(?)
1921	1, 258	716	56. 92	220, 704, 491	20, 211, 960	1, 701, 107	1, 720, 399	3, 421, 506	542	43. 08	80, 010, 719	11, 812, 424	(?)	(?)
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, 642	(?)	(?)
1923	1, 575	923	58. 60	291, 511, 757	44, 483, 103	5, 360, 889		5, 360, 889	652	41. 40	48, 092, 317	5, 237, 736	(?)	(?)
1924	1, 656	942	56. 88	440, 399, 590	47, 457, 560	5, 745, 401		5, 745, 401	714	43. 12	54, 626, 808	6, 679, 819	(?)	(?)
1925	1, 733	1, 081	61. 66	498, 652, 148	64, 493, 229	8, 119, 191		8, 119, 191	672	38. 34	51, 488, 936	4, 510, 589	(?)	(?)
1926	1, 888	1, 077	57. 04	596, 908, 983	65, 987, 475	8, 671, 069		8, 671, 069	811	42. 96	68, 253, 716	7, 733, 936	(?)	(?)
1927	1, 988	1, 070	53. 82	548, 825, 047	55, 838, 329	7, 225, 128		7, 225, 128	605	34. 96	90, 086, 261	8, 733, 836	223	11. 22
1928	2, 220	1, 126	50. 72	555, 365, 310	55, 898, 404	6, 422, 798		6, 422, 798	822	37. 03	102, 795, 194	11, 526, 873	272	12. 25

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	1,868	62.45	195,027,934	18,677,504	927,450			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	1,338	44.26	34,744,745	5,428,470	(2)	(2)
1919	2,845	1,671	58.73	271,609,675	25,285,566	1,967,666	2,347,308	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	3,919,056	1,387	42.95	111,880,974	8,212,404	(2)	(2)
1921	3,472	1,646	47.41	211,881,821	10,166,358	1,245,897	980,522	2,226,419	1,826	52.59	126,633,887	16,066,850	(2)	(2)
1922	3,885	2,049	52.74	307,328,183	24,513,785	2,598,880	\$ 19,656	2,618,536	1,836	47.26	80,033,094	12,917,006	(2)	(2)
1923	4,353	2,466	56.65	396,312,076	35,398,528	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	7,006,389		7,006,389	2,130	40.77	86,986,485	14,287,771	(2)	(2)
1925	8,284	5,478	66.13	1,128,263,644	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
1928	11,283	3,368	29.85	352,551,777	27,064,343	2,275,903		2,275,903	5,177	45.88	288,296,678	75,784,359	2,738	24.27

GEORGIA

1916	4, 758	3, 424	71. 96	\$251, 095, 946	\$56, 508, 639	\$1, 082, 190		\$1, 082, 190	1, 334	28. 04	\$29, 501, 342	\$5, 476, 047	(2)	(2)
1917	4, 956	4, 009	80. 89	746, 428, 340	73, 150, 726	3, 486, 177	\$8, 526, 790	12, 312, 967	947	19. 11	61, 898, 474	5, 695, 973	(2)	(2)
1918	4, 384	3, 458	78. 88	875, 848, 992	72, 142, 676	5, 028, 966	23, 949, 078	28, 978, 044	926	21. 12	105, 265, 822	6, 352, 453	(2)	(2)
1919	4, 420	3, 487	78. 89	958, 377, 060	83, 470, 756	6, 495, 595	14, 856, 661	21, 352, 256	933	21. 11	62, 827, 382	6, 088, 122	(2)	(2)
1920	4, 500	2, 827	62. 82	862, 291, 616	61, 718, 452	4, 748, 974	8, 755, 364	13, 504, 338	1, 673	37. 18	295, 237, 068	20, 955, 605	(2)	(2)
1921	4, 547	2, 067	45. 46	412, 283, 727	31, 036, 614	2, 618, 990	1, 790, 683	4, 409, 673	2, 480	54. 54	314, 385, 441	39, 273, 973	(2)	(2)
1922	4, 745	2, 715	57. 22	622, 586, 434	56, 774, 636	5, 964, 866	239, 080	6, 204, 066	2, 030	42. 78	173, 471, 321	17, 609, 991	(2)	(2)
1923	4, 963	3, 094	62. 34	844, 710, 364	63, 751, 487	7, 023, 858		7, 023, 858	1, 869	37. 66	160, 496, 503	16, 996, 464	(2)	(2)
1924	5, 099	3, 080	60. 40	762, 367, 723	50, 161, 660	5, 536, 205		5, 536, 205	2, 019	39. 60	271, 453, 018	22, 279, 976	(2)	(2)
1925	5, 251	3, 354	63. 87	986, 021, 597	67, 080, 735	7, 699, 583		7, 699, 583	1, 897	36. 13	192, 118, 135	18, 297, 398	(2)	(2)
1926	5, 281	3, 234	61. 24	871, 829, 236	61, 828, 773	7, 564, 471		7, 564, 471	2, 047	38. 76	228, 593, 190	23, 522, 021	(2)	(2)
1927	5, 524	3, 416	61. 84	869, 451, 679	70, 521, 193	8, 320, 117		8, 320, 117	1, 839	33. 29	229, 623, 061	19, 387, 376	269	4. 87
1928	5, 620	3, 409	60. 66	875, 584, 137	64, 903, 089	6, 891, 285		6, 891, 285	1, 922	34. 20	257, 330, 937	18, 500, 350	289	5. 14

* 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.

STATISTICS OF INCOME

TABLE 24.—*Corporation returns—Historical comparison 1916–1928, 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*

HAWAII

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
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	165,807,789	38,002,867	1,402,490	\$9,978,511	11,381,001	200	32.42	2,509,355	355,581	(2)	(2)
1918	480	337	70.21	125,980,474	24,023,809	2,083,028	5,931,355	8,014,383	143	29.79	10,986,517	884,848	(2)	(2)
1919	521	357	68.52	189,325,500	40,922,726	3,096,592	7,941,189	11,037,781	164	31.48	4,617,435	1,448,000	(2)	(2)
1920	534	368	68.91	235,457,131	58,284,660	4,242,650	14,986,095	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	682,811	1,605,477	272	46.34	67,553,636	8,694,042	(2)	(2)
1922	604	351	58.11	115,624,696	15,159,068	1,750,200	3,782	1,750,982	253	41.89	36,579,669	4,427,230	(2)	(2)
1923	586	364	62.11	170,396,163	27,706,582	3,037,316	-----	3,037,316	222	37.89	18,018,652	1,475,820	(2)	(2)
1924	607	393	64.74	183,491,555	31,529,816	3,625,419	-----	3,625,419	214	35.26	12,960,706	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	2,269,411	(2)	(2)
1926	633	429	67.77	190,085,080	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
1928	734	455	61.99	206,357,259	33,455,832	3,883,119	-----	3,883,119	238	32.42	41,473,848	1,696,287	41	5.59

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	91,825,305	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	128,387,434	9,783,905	740,061	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	10,309,380	(2)	(2)
1922	1,872	734	39.21	82,167,739	6,347,527	459,564	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	29,057,882	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	142,932,258	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
1928	2,352	1,061	45.11	126,777,086	6,644,819	535,238	-----	535,238	553	23.51	50,413,040	6,839,394	738	31.38

ILLINOIS

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	7,676,120,612	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	31,350,497	(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	149,018,598	7,714	36.51	2,967,631,391	145,320,086	(2)	(2)
1921	22,396	11,884	50.83	6,744,818,667	381,144,453	33,106,447	28,202,131	61,308,578	11,012	49.17	3,758,752,152	357,312,053	(2)	(2)
1922	24,184	14,360	59.34	8,506,567,921	670,758,004	75,149,656	373,830	75,884,486	9,824	40.62	2,741,643,824	173,860,580	(2)	(2)
1923	25,212	15,941	63.15	10,421,571,614	752,649,643	82,678,997		82,678,997	9,301	36.85	2,680,948,250	136,524,673	(2)	(2)
1924	26,414	15,959	60.42	11,805,918,609	706,054,194	82,467,674		82,467,674	10,455	39.58	1,889,665,982	101,655,103	(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	28,340	16,986	59.94	14,390,967,335	901,781,956	116,558,602		116,558,602	11,354	40.06	2,238,434,125	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
1928	30,444	17,668	58.04	15,684,945,727	1,012,940,140	115,222,042		115,222,042	10,370	34.06	4,704,848,516	179,767,433	2,406	7.90

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	9,397	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	122,163,988	13,462,519	316,123	13,778,424	3,800	37.84	345,739,206	40,050,443	(2)	(2)
1923	10,399	6,211	64.63	1,722,765,336	136,413,095	15,083,621		15,083,621	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	1,552,823,282	115,759,921	13,965,445		13,965,445	3,343	29.16	479,235,803	41,571,092	1,299	11.33
1928	11,703	6,836	58.41	1,635,492,012	122,603,012	12,901,862		12,901,862	3,561	30.43	469,319,648	34,983,502	1,306	11.16

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							(2)	(2)
1918	8,257	5,825	70.55	839,521,038	60,992,499	4,759,693							(2)	(2)
1919	7,798	5,373	68.90	1,102,603,896	71,809,349	5,259,785							(2)	(2)
1920	8,899	5,497	61.77	956,667,062	59,945,718	4,422,431							(2)	(2)
1921	8,643	4,494	52.00	656,579,966	35,317,084	2,729,111							(2)	(2)
1922	8,839	5,343	60.45	882,251,143	49,066,144	4,731,282							(2)	(2)
1923	9,025	5,477	60.68	951,617,643	57,437,108	5,842,916							(2)	(2)
1924	8,961	4,993	55.72	897,363,718	49,731,875	5,284,901							(2)	(2)
1925	9,048	5,115	56.53	974,948,391	56,258,659	6,302,485							(2)	(2)
1926	8,843	5,060	57.22	1,051,993,782	56,751,215	6,585,785							(2)	(2)
1927	9,050	5,087	56.21	1,047,967,303	53,291,854	6,153,952							1,371	15.15
1928	8,643	4,981	57.63	1,098,126,866	65,509,670	6,604,313							1,155	13.36

² No data available.³ 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 24.—*Corporation returns—Historical comparison 1916–1928, 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*

KANSAS

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
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	59,606,596	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	7,596,108	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	30,815	14,445,997	1,841	37.15	106,561,617	14,468,330	(2)	(2)
1923....	4,928	2,987	60.60	824,883,460	87,085,926	10,270,566	-----	10,270,566	1,941	39.40	186,240,432	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
1928....	5,228	3,258	62.32	1,061,843,437	108,126,632	12,099,545	-----	12,099,545	1,531	29.28	178,639,522	10,460,044	439	8.40

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	707,896,437	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	659,458,091	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	11,203,149	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	2,498,252	2,273,498	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	7,356,191	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	1,989	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
1928....	5,894	3,457	58.65	955,936,807	75,154,449	8,172,028	-----	8,172,028	1,783	30.25	172,660,578	15,998,237	654	11.10

LOUISIANA

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	(?)	(?)	
1917	4,096	3,113	76.00	734,600,111	88,178,618	4,178,419		17,557,639	983	24.00	48,028,484	6,653,731	(?)	(?)	
1918	3,661	2,557	69.84	731,556,847	57,167,621	4,607,542		13,693,339	1,104	30.16	38,143,415	5,394,984	(?)	(?)	
1919	4,001	2,690	67.23	950,986,340	88,957,200	6,885,473		15,900,477	1,311	32.77	99,716,348	8,189,629	(?)	(?)	
1920	4,365	2,441	55.92	820,556,035	67,291,639	5,170,935		10,256,672	1,924	44.08	302,041,114	26,883,684	(?)	(?)	
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	334,891,801	40,131,350	(?)	(?)
1922	4,987	2,580	51.73	664,010,505	51,649,253	5,383,688		* 99,904	5,483,592	2,407	48.27	278,796,994	44,743,533	(?)	(?)
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	(?)	(?)	
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	(?)	(?)	
1925	5,250	3,121	59.45	1,002,632,063	64,232,988	7,268,660		7,268,660	2,129	40.55	273,482,258	26,152,664	(?)	(?)	
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	(?)	(?)	
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	
1928	6,072	3,370	55.50	1,040,908,565	60,220,625	6,122,204		6,122,204	2,132	35.11	295,881,158	27,884,846	570	9.39	

MAINE

1916	3,084	1,949	63.20	\$167,998,563	\$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	* 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	3,583,832		3,583,832	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
1928	3,644	2,092	57.41	494,436,034	34,914,666	3,702,506		3,702,506	1,133	31.09	124,662,011	8,974,306	419	11.50

MARYLAND

1916	4,039	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	18,099,793	1,353	31.84	59,272,099	7,895,451	(2)	(2)
1918	3,498	2,529	72.29	929,339,590	84,761,692	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	4,662	3,012	64.61	941,296,360	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	48.82	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	³ 60,693	7,355,370	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	282,133,388	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	1,446,204,964	118,165,800	14,934,207		14,934,207	2,433	43.28	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
1928	5,970	3,144	52.66	2,348,694,791	156,351,652	17,573,370		17,573,370	2,067	34.62	236,587,182	25,824,764	759	12.72

* 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 24.—*Corporation returns—Historical comparison 1916–1928, 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	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
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	61, 866, 252	(2)	(2)
1920....	14, 150	8, 142	57.54	4, 874, 334, 665	402, 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, 867	8, 922	56.23	5, 328, 314, 675	415, 230, 727	47, 017, 579	3 795, 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	462, 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, 203	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, 269, 096	—	49, 269, 096	6, 813	41.43	1, 315, 091, 096	112, 722, 084	(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, 304	—	49, 174, 304	7, 149	39.32	1, 366, 406, 088	136, 207, 941	1, 126	6.19
1928....	18, 851	10, 266	54.46	7, 274, 257, 579	412, 506, 062	45, 923, 268	—	45, 923, 268	7, 501	39.79	1, 849, 501, 918	147, 014, 255	1, 084	5.75

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, 906	\$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, 175, 293	3, 070	34.03	181, 480, 106	18, 492, 536	(2)	(2)
1919....	9, 626	6, 637	68.95	3, 832, 177, 880	517, 774, 681	38, 506, 222	121, 060, 455	159, 566, 677	2, 989	31.05	159, 533, 186	19, 956, 204	(2)	(2)
1920....	10, 872	6, 704	61.66	3, 645, 254, 236	402, 047, 385	32, 182, 837	70, 437, 948	102, 620, 785	4, 168	38.34	757, 220, 766	49, 535, 366	(2)	(2)
1921....	11, 426	5, 209	45.59	2, 345, 423, 614	251, 304, 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	3 1, 183, 727	50, 070, 746	5, 282	44.56	533, 851, 774	76, 326, 217	(2)	(2)
1923....	12, 174	7, 294	59.91	5, 427, 780, 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, 869, 257	—	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, 997, 200	96, 056, 344	—	96, 056, 344	4, 913	37.74	640, 995, 436	63, 876, 038	(2)	(2)
1926....	13, 553	8, 282	61.11	6, 847, 081, 149	672, 422, 283	88, 183, 330	—	88, 183, 330	5, 271	38.89	671, 640, 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
1928....	14, 920	8, 655	58.01	6, 998, 639, 111	735, 670, 950	85, 310, 239	—	85, 310, 239	4, 840	32.44	1, 325, 146, 815	159, 476, 988	1, 425	9.55

MINNESOTA

1916	9,276	5,916	63.78	\$746,083,812	\$205,685,329	\$4,053,243		\$4,053,243	3,360	36.22	\$52,271,961	\$12,209,895	(?)	(?)
1917	9,486	7,235	76.27	2,216,876,197	273,447,667	13,014,902		48,898,270	2,251	23.73	150,251,711	18,861,338	(?)	(?)
1918	8,576	5,787	67.48	1,878,316,708	133,101,260	12,384,015		35,545,623	2,789	32.52	102,080,351	10,168,846	(?)	(?)
1919	8,588	5,946	69.24	2,053,409,031	190,433,359	15,633,731		19,691,572	3,525	30.76	99,093,959	11,484,989	(?)	(?)
1920	9,315	5,821	62.49	2,233,521,506	148,473,971	10,725,653		12,612,836	23,338	37.51	472,701,059	24,776,907	(?)	(?)
1921	9,177	4,710	51.32	1,305,870,652	61,611,676	5,019,706		3,457,044	8,476	48.68	779,803,329	68,709,897	(?)	(?)
1922	10,269	5,547	54.02	1,766,095,708	96,881,835	10,932,758		³ 164,633	11,097	45.98	637,419,520	38,678,456	(?)	(?)
1923	10,568	5,795	54.84	1,979,586,084	116,711,287	12,604,200		12,604,260	4,773	45.16	465,878,265	36,011,169	(?)	(?)
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	(?)	(?)
1925	10,733	5,999	55.89	2,304,606,335	131,886,399	15,796,494		15,796,494	4,734	44.11	389,833,701	31,810,112	(?)	(?)
1926	10,965	5,870	53.53	2,245,522,310	130,211,654	16,155,550		16,155,550	5,095	46.47	517,294,077	31,055,904	(?)	(?)
1927	11,101	5,910	53.24	2,499,166,464	117,223,824	14,227,460		14,227,460	3,693	33.27	343,389,569	36,398,263	1,498	13.49
1928	11,302	6,229	55.11	2,544,668,778	155,636,570	17,090,924		17,090,924	3,544	31.36	418,989,837	28,225,755	1,529	13.53

MISSISSIPPI

1916	1,653	1,148	69.45	\$48,355,712	\$11,382,856	\$222,380	-----	\$222,380	505	30.55	\$11,018,624	\$1,714,999	(?)	(?)
1917	1,811	1,431	79.02	183,632,659	13,714,159	743,089	\$1,184,368	1,927,457	380	20.98	16,105,509	1,397,359	(?)	(?)
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	(?)	(?)
1919	1,436	1,177	81.96	214,347,116	18,702,567	1,396,154	2,369,006	3,765,160	259	18.04	16,710,429	1,277,555	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1923	1,805	1,253	69.42	220,515,009	17,143,525	1,721,120	-----	1,721,120	552	30.58	48,575,559	4,789,735	(?)	(?)
1924	1,977	1,305	66.01	208,071,860	13,197,415	1,335,653	-----	1,335,653	672	33.99	67,668,848	12,171,217	(?)	(?)
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	(?)	(?)
1926	2,113	1,413	66.87	253,964,041	13,166,440	1,435,100	-----	1,435,100	700	33.13	67,587,493	7,404,954	(?)	(?)
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
1928	2,432	1,482	60.94	257,632,465	12,700,024	1,666,132	-----	1,066,132	780	32.07	80,317,272	6,779,445	170	6.99

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	303,218,274	14,461,262	\$42,990,749	57,452,011	5,536	37.30	186,291,251	18,557,409	(?)	(?)
1918	13,532	8,294	62.21	3,087,626,983	238,919,402	18,986,868	84,412,911	103,399,779	5,038	37.79	209,591,434	20,533,855	(?)	(?)
1919	12,764	8,740	68.47	3,446,312,072	286,507,290	22,095,190	48,833,070	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	48,149,874	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	8,806,173	19,623,827	6,397	46.57	1,020,103,368	90,199,610	(?)	(?)
1922	14,190	8,445	59.51	3,091,617,123	203,959,349	22,655,905	⁶ 471,342	23,127,247	5,745	40.40	532,342,992	50,551,941	(?)	(?)
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	58.83	3,183,605,164	225,890,300	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	273,483,866	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	277,510,006	33,947,811	-----	33,947,811	6,985	43.26	574,210,651	51,022,188	(?)	(?)
1927	16,370	9,017	55.08	3,441,648,553	238,670,651	30,280,874	-----	30,280,874	5,627	34.38	970,499,574	66,959,915	1,726	10.54
1928	16,751	9,137	54.55	3,724,876,197	256,780,500	27,953,085	-----	27,953,085	5,711	34.09	766,051,418	60,573,083	1,903	11.36

² No data available.³ 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 24.—Corporation returns—Historical comparison 1916–1928, 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

MONTANA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
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	(2)	(2)
1917	3,774	2,430	64.39	235,705,796	31,302,667	1,535,490	\$2,355,826	3,891,316	1,344	35.61	22,230,448	3,954,547	(2)	(2)
1918	3,804	2,359	62.01	312,680,643	28,821,251	2,525,085	2,938,745	5,463,830	1,445	37.99	50,398,752	3,684,462	(2)	(2)
1919	3,337	1,770	53.04	189,172,304	14,867,974	1,123,195	633,625	1,756,820	1,567	46.96	53,643,019	5,996,423	(2)	(2)
1920	3,571	1,586	44.41	160,983,049	11,531,723	866,056	377,915	1,243,971	1,985	55.59	73,215,438	13,238,676	(2)	(2)
1921	3,782	1,183	31.28	88,670,129	6,104,401	457,660	110,068	567,728	2,599	68.72	90,998,781	14,397,838	(2)	(2)
1922	3,922	1,435	36.59	124,650,846	9,069,415	881,860	8,818	890,678	2,487	63.41	63,515,579	9,111,489	(2)	(2)
1923	3,865	1,424	36.84	130,684,749	8,815,440	876,050	-----	876,050	2,441	63.16	60,978,797	12,343,115	(2)	(2)
1924	4,028	1,489	36.97	146,388,526	8,948,562	841,019	-----	841,019	2,539	63.03	51,323,327	8,765,873	(2)	(2)
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	(2)	(2)
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	(2)	(2)
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
1928	3,708	1,933	52.13	213,196,302	14,643,477	1,249,331	-----	1,249,331	960	25.89	46,558,230	5,483,184	815	21.98

NEBRASKA

Year	Total number of returns	Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
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	(2)	(2)
1917	4,684	3,885	82.94	551,995,588	48,189,285	2,242,130	\$4,486,426	6,728,556	799	17.06	30,670,212	2,809,859	(2)	(2)
1918	4,464	3,380	75.72	616,667,889	33,872,984	2,635,839	5,623,711	8,259,550	1,084	24.28	62,971,373	4,045,410	(2)	(2)
1919	4,510	3,515	77.94	813,246,571	45,160,163	3,356,164	5,092,741	8,448,905	995	22.06	57,433,369	4,864,181	(2)	(2)
1920	4,873	3,113	63.88	602,400,992	31,690,995	2,495,911	2,718,130	5,214,041	1,760	36.12	274,138,657	21,971,136	(2)	(2)
1921	5,092	2,447	48.06	387,099,433	18,478,322	1,473,860	771,060	2,244,920	2,645	51.94	274,343,832	24,154,666	(2)	(2)
1922	5,102	2,933	57.49	521,530,034	26,166,141	2,642,048	3,867	2,645,915	2,169	42.51	175,953,406	12,068,951	(2)	(2)
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	(2)	(2)
1924	4,679	2,896	61.89	600,160,239	26,913,914	2,762,866	-----	2,762,866	1,783	38.11	127,323,896	13,116,117	(2)	(2)
1925	4,583	2,868	62.58	586,991,205	30,390,919	3,317,807	-----	3,317,807	1,715	37.42	129,101,981	12,537,516	(2)	(2)
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	(2)	(2)
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
1928	4,836	3,060	63.27	653,414,152	30,623,670	2,882,277	-----	2,882,277	1,251	25.87	153,126,433	10,355,716	525	10.86

NEVADA

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	-----	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	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	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	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	970	77.97	18,351,356	4,294,924	(2)	(2)
1922....	1,268	329	25.95	25,290,095	1,723,404	150,011	-----	150,011	939	74.05	13,118,684	3,666,525	(2)	(2)
1923....	1,155	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	68.83	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
1928....	1,026	353	34.40	150,590,445	6,963,436	736,162	-----	736,162	281	27.39	10,008,193	4,601,795	392	38.21

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	151,434,964	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	54,233,332	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
1928.....	1,322	767	58.02	153,633,098	11,398,167	1,167,830		1,167,830	466	35.25	80,241,087	11,104,022	89	6.73

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	(2)	(2)	
1917----	10,112	6,222	61.53	2,123,440,753	256,292,144	12,064,085	-----	47,280,689	3,890	38.47	260,604,130	17,573,903	(2)	(2)	
1918----	8,807	5,503	62.48	2,270,839,740	191,018,725	16,469,206	-----	43,201,254	3,304	37.52	287,836,252	41,398,289	(2)	(2)	
1919----	9,392	6,035	64.26	2,945,528,469	254,570,015	19,584,420	-----	45,748,068	3,357	35.74	507,688,409	86,090,439	(2)	(2)	
1920----	9,896	5,875	59.37	3,418,065,435	190,785,595	14,875,307	-----	18,425,813	33,301	40.63	531,900,098	86,207,453	(2)	(2)	
1921----	10,631	5,545	52.16	2,220,207,819	154,208,750	12,797,533	-----	13,137,288	25,934,801	5,086	47.84	765,604,342	89,970,417	(2)	(2)
1922----	11,762	6,892	58.60	3,058,162,310	235,261,473	26,890,400	-----	\$ 260,290	27,150,690	4,870	41.40	482,534,881	49,644,019	(2)	(2)
1923----	13,062	8,120	62.17	3,475,688,544	273,897,476	31,254,966	-----	31,254,966	4,942	37.83	605,263,192	53,746,530	(2)	(2)	
1924----	14,229	8,580	60.30	3,454,552,650	290,526,000	30,688,913	-----	30,688,913	5,649	39.70	643,030,967	59,665,611	(2)	(2)	
1925----	15,151	9,494	62.66	3,810,671,490	331,624,315	39,208,726	-----	39,208,726	5,657	37.34	512,406,359	55,326,204	(2)	(2)	
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	(2)	(2)	
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	83,061,929	1,497	7.82	
1928----	20,509	11,310	55.15	3,607,868,807	376,247,302	41,171,307	-----	41,171,307	7,605	37.08	782,487,241	85,635,488	1,594	7.77	

² No data available.

³ 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 24.—*Corporation returns—Historical comparison 1916–1928, 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*

NEW MEXICO															
Year	Total number of returns	Corporations reporting net income						Corporations reporting no net income				Inactive corporations—No income data reported			
		Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent	
1916----	979	474	48.42	\$38,929,154	\$15,138,195	\$303,499	-----	\$303,499	505	51.58	\$3,782,125	\$1,104,136	(2)	(2)	
1917-----	1,103	542	49.14	77,131,581	14,592,888	677,816	\$2,526,876	3,204,692	561	50.86	8,998,214	2,336,330	(2)	(2)	
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	(2)	(2)	
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	(2)	(2)	
1920-----	797	411	51.57	49,452,650	3,985,982	306,396	188,992	495,388	386	48.43	18,251,615	3,447,476	(2)	(2)	
1921-----	961	392	40.79	39,044,128	2,177,450	162,787	53,752	216,539	569	59.21	34,907,720	4,707,421	(2)	(2)	
1922-----	941	450	47.82	56,515,456	3,405,536	328,121	³ 1,611	329,732	491	52.18	17,333,982	3,388,856	(2)	(2)	
1923-----	953	424	44.49	60,886,898	2,974,836	269,960	-----	269,960	529	55.51	13,781,881	2,894,045	(2)	(2)	
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	(2)	(2)	
1925-----	941	435	46.23	54,243,193	3,172,807	311,179	-----	311,179	506	53.77	13,666,967	2,815,352	(2)	(2)	
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	(2)	(2)	
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	
1928-----	1,103	541	49.05	70,297,472	4,620,555	415,303	-----	415,303	282	25.57	17,356,551	2,221,217	280	25.38	
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	(2)	(2)	
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	(2)	(2)	
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	(2)	(2)	
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	(2)	(2)	
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	(2)	(2)	
1921-----	57,596	27,374	47.53	15,668,883,094	1,136,363,439	100,847,002	67,633,509	168,480,511	30,222	52.47	7,430,255,001	901,975,895	(2)	(2)	
1922-----	64,862	35,504	54.74	18,557,282,809	1,752,190,868	199,683,703	³ 918,447	200,602,150	29,358	45.26	4,914,756,563	541,970,527	(2)	(2)	
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	(2)	(2)	
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	(2)	(2)	
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	(2)	(2)	
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	(2)	(2)	
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	
1928-----	103,372	55,008	53.22	34,937,637,830	3,248,916,408	367,733,278	-----	367,733,278	40,062	38.75	6,116,344,831	573,651,985	8,302	8.03	

NORTH CAROLINA

1916	5,021	3,438	68.47	\$284,757,644	\$1,200,185	1,583	31.53	\$14,830,010	\$3,686,837	(c)
1917	5,155	3,086	77.32	698,770,100	4,124,735	1,069	22.08	24,218,419	3,391,146	(c)
1918	4,212	3,462	79.82	879,192,164	6,661,419	1,069	20.15	28,492,019	2,543,401	(c)
1919	4,396	3,501	79.64	1,038,581,596	114,681,565	1,069	20.36	34,651,748	3,662,723	(c)
1920	4,812	3,143	65.31	1,092,447,593	7,985,041	1,069	34.69	190,423,975	14,614,276	(c)
1921	4,914	2,529	51.47	1,688,791,323	65,429,387	2,388	48.53	221,924,727	22,424,732	(c)
1922	5,714	3,486	61.04	1,940,895,173	5,401,565	2,388	38.99	121,941,330	9,786,038	(c)
1923	5,987	3,810	63.61	1,117,157,990	107,931,479	2,177	36.36	141,622,905	11,656,029	(c)
1924	6,085	3,529	58.00	1,955,977,205	83,731,523	2,177	42.00	280,428,615	19,489,850	(c)
1925	6,267	3,762	60.03	1,155,296,295	12,821,971	2,177	39.97	232,867,312	14,536,347	(c)
1926	6,450	3,688	57.15	1,212,142,092	13,016,769	2,177	42.85	252,467,883	22,012,600	(c)
1927	6,501	3,688	56.73	1,340,346,643	14,146,627	2,177	35.50	190,775,476	16,413,483	(c)
1928	6,609	3,462	51.91	1,225,829,957	10,799,640	2,667	39.99	261,057,063	20,784,146	(c)

NORTH DAKOTA

1916	2,769	2,220	80.17	\$83,477,730	\$207,064	549	19.83	\$4,139,530	\$1,026,359	(c)
1917	3,124	2,559	81.95	149,014,213	434,318	565	18.09	13,319,176	1,083,398	(c)
1918	2,752	2,217	80.55	171,981,215	681,512	565	19.45	17,841,974	1,883,625	(c)
1919	2,639	2,135	80.90	156,461,674	804,465	504	19.10	16,911,971	1,414,501	(c)
1920	2,898	1,747	60.28	137,313,047	383,888	1,151	39.72	69,597,256	4,841,788	(c)
1921	2,819	1,362	48.32	88,743,928	347,667	1,437	51.08	57,795,313	5,494,665	(c)
1922	2,848	1,329	53.68	119,244,638	108,519	1,437	46.32	40,530,927	4,572,992	(c)
1923	2,938	1,334	45.41	92,595,930	337,784	1,437	46.32	40,530,927	4,572,992	(c)
1924	3,084	1,601	51.91	161,109,179	215,939	1,604	54.09	47,765,724	5,348,280	(c)
1925	3,245	1,684	51.90	169,210,711	443,397	1,483	48.10	35,200,755	4,778,698	(c)
1926	3,445	1,552	45.05	131,654,209	547,214	1,561	48.10	41,851,481	3,982,311	(c)
1927	3,471	1,695	48.83	160,228,871	421,660	1,893	54.05	40,803,581	4,804,732	(c)
1928	3,528	1,737	49.23	160,651,009	399,437	943	27.17	35,820,284	3,150,026	(c)
					320,818	972	27.55	44,524,836	3,220,329	(c)

OHIO

1916	17,660	12,251	69.36	\$2,093,727,390	\$12,364,799	5,409	30.64	\$32,207,179	\$23,034,658	(c)
1917	17,615	13,546	76.90	6,247,323,248	42,678,494	4,009	23.10	294,239,846	36,780,735	(c)
1918	15,815	11,394	72.05	6,225,443,037	47,484,969	4,421	27.95	302,314,756	28,807,704	(c)
1919	17,088	12,392	72.46	6,188,308,288	48,737,520	4,894	28.64	303,983,805	41,388,082	(c)
1920	18,822	12,362	65.36	6,288,755,391	44,868,550	6,520	34.64	1,408,065,458	124,983,990	(c)
1921	20,091	12,535	62.45	3,079,650,495	560,560,917	10,320	52.44	2,195,193,897	338,788,204	(c)
1922	21,001	12,555	58.32	4,978,110,205	419,174,756	8,339	41.58	1,495,990,864	148,906,290	(c)
1923	22,073	12,758	57.26	6,559,642,094	538,602,037	57,442	37.74	1,048,538,737	114,661,002	(c)
1924	22,754	13,360	58.35	8,700,071,700	442,810,151	8,339	41.25	1,433,214,198	144,560,904	(c)
1925	22,220	13,266	60.39	6,884,609,477	69,182,027	8,973	38.61	1,185,618,831	153,510,940	(c)
1926	22,775	14,266	62.75	8,700,071,700	66,541,324	9,209	39.23	1,469,759,096	113,122,321	(c)
1927	24,305	14,020	57.69	7,211,098,411	530,119,098	8,901	36.62	1,741,694,748	132,171,607	(c)
1928	24,722	14,344	58.02	7,557,767,878	64,775,638	8,942	36.17	1,339,515,796	123,830,483	(c)

¹ No data available.² 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 24.—*Corporation returns—Historical comparison 1916–1928, 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	OKLAHOMA								Corporations reporting no net income				Inactive corporations—No income data reported	
	Total number of returns	Corporations reporting net income							Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
		Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax						
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1924	5, 729	2, 929	51.13	568, 663, 506	39, 221, 970	3, 969, 267	-----	3, 969, 267	2, 860	48.87	284, 286, 282	42, 571, 798	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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
1928	6, 456	3, 512	54.40	975, 497, 321	79, 233, 405	8, 124, 164	-----	8, 124, 164	2, 177	33.72	293, 740, 414	36, 289, 113	767	11.88
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1921	4, 840	1, 948	40.25	286, 350, 548	17, 030, 724	1, 302, 255	1, 066, 453	2, 368, 688	2, 892	59.75	244, 782, 121	26, 171, 553	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1926	6, 144	3, 003	48.88	503, 667, 032	26, 867, 008	2, 994, 717	-----	2, 994, 717	3, 141	51.12	197, 205, 445	21, 240, 211	(?)	(?)
1927	6, 350	3, 299	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
1928	6, 673	3, 131	46.92	512, 331, 509	29, 384, 715	2, 736, 918	-----	2, 736, 918	2, 232	33.45	204, 218, 681	18, 903, 685	1, 310	19.63

PENNSYLVANIA

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	(2)	(2)
1917	20,834	13,544	65.00	8,860,256,551	1,476,471,639	65,582,457			7,290	35.00	399,296,467	54,047,668	(2)	(2)
1918	18,473	11,996	64.94	8,245,325,757	963,262,739	76,232,921			6,477	35.06	462,099,295	43,981,200	(2)	(2)
1919	16,944	11,100	65.51	7,511,000,220	902,728,720	72,770,211			5,844	34.49	606,669,257	52,215,031	(2)	(2)
1920	18,827	12,012	63.80	9,501,290,850	971,581,884	76,272,216			6,815	36.20	1,459,076,708	106,652,862	(2)	(2)
1921	19,806	9,665	48.80	5,603,662,666	431,800,206	36,338,551			10,141	51.20	2,261,443,672	266,641,775	(2)	(2)
1922	21,354	12,256	57.39	7,504,812,851	683,697,493	78,340,019			9,098	42.61	1,629,095,823	173,995,154	(2)	(2)
1923	22,656	13,478	59.49	9,980,135,635	902,478,647	104,619,295			9,178	40.51	1,462,337,416	136,776,201	(2)	(2)
1924	23,429	12,988	55.44	9,614,888,078	730,528,286	87,512,252			10,441	44.56	1,643,672,879	158,156,639	(2)	(2)
1925	23,502	13,569	57.74	9,907,817,429	891,119,456	111,207,111			9,933	42.26	1,633,984,623	151,087,052	(2)	(2)
1926	24,173	13,820	57.17	10,157,118,224	941,818,944	122,361,366			10,353	42.83	1,730,695,667	150,306,532	(2)	(2)
1927	24,883	13,193	53.02	9,986,471,911	806,494,048	104,134,847			9,330	37.50	2,284,379,571	188,396,811	2,360	9.48
1928	25,558	13,370	52.31	10,269,116,754	905,714,567	104,000,212			9,665	37.82	2,151,155,367	181,313,094	2,523	9.87

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	(2)	(2)
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	(2)	(2)
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	(2)	(2)
1919	1,748	1,177	67.33	827,427,430	112,140,991	8,411,324	22,621,530	31,032,854	571	32.67	50,802,282	5,575,311	(2)	(2)
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	(2)	(2)
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	(2)	(2)
1922	2,237	1,250	55.88	617,533,269	61,613,177	7,193,593	109,656	7,303,249	987	44.12	133,769,996	25,541,260	(2)	(2)
1923	2,353	1,441	61.24	777,904,605	70,428,803	8,213,788		8,213,788	912	38.76	116,864,732	25,344,069	(2)	(2)
1924	2,455	1,310	53.36	639,728,647	44,861,723	5,236,749		5,236,749	1,145	46.64	218,779,623	37,321,858	(2)	(2)
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	(2)	(2)
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	(2)	(2)
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
1928	2,871	1,628	56.71	691,950,389	51,732,377	5,585,311		5,585,311	1,000	34.83	187,610,174	15,106,989	243	8.46

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	(2)	(2)	
1917	4,087	2,771	67.80	415,453,233	54,561,644	2,709,653	\$6,359,469	9,069,122	1,316	32.20	18,702,507	1,670,819	(2)	(2)
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	(2)	(2)
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	22,766,500	2,393,370	(2)	(2)
1920	3,874	2,219	57.28	468,912,915	53,342,402	3,745,390	11,935,354	15,680,744	1,655	42.72	156,152,264	14,333,302	(2)	(2)
1921	3,760	1,567	41.68	221,680,660	14,486,665	1,170,416	746,912	1,917,328	2,193	58.32	155,186,311	17,896,940	(2)	(2)
1922	4,006	2,027	50.60	354,862,164	29,325,430	2,955,984	63,211	3,019,195	1,979	49.40	80,327,750	9,518,405	(2)	(2)
1923	4,171	2,368	56.77	419,033,370	34,067,477	3,369,771		3,369,771	1,803	43.23	85,863,018	7,827,952	(2)	(2)
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	(2)	(2)
1925	3,924	2,158	55.00	381,883,483	20,003,470	1,912,104		1,912,104	1,766	45.00	157,081,701	12,046,959	(2)	(2)
1926	3,822	1,768	46.26	341,240,645	15,324,801	1,692,911		1,692,911	2,054	53.74	168,969,612	12,468,188	(2)	(2)
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
1928	3,817	1,710	44.80	328,582,299	17,815,740	1,804,383		1,804,383	1,709	44.77	156,704,742	9,368,341	398	10.43

² No data available.

³ 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 24.—*Corporation returns—Historical comparison 1916-1928, 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*

SOUTH DAKOTA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
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	7,776,882	729,587	(?)	(?)
1918....	2,202	1,732	78.66	168,084,523	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	892	313,282	1,288	45.79	40,879,966	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	426,159	-----	426,159	1,262	44.47	35,958,509	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	764	23.41	28,126,956	2,893,846	639	21.24
1928....	2,954	1,712	57.96	154,811,018	6,229,593	394,344	-----	394,344	677	22.92	30,632,694	2,336,842	565	19.12

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	19,351,347	(?)	(?)
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	-----	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
1928....	5,213	3,039	58.30	962,457,733	65,892,917	7,039,468	-----	7,039,468	1,747	33.51	368,428,145	18,068,755	427	8.19

TEXAS

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	(2)	(2)
1917	9,039	6,974	77.15	1,627,958,668	208,191,837	10,178,341	\$25,826,050	2,065	22.85	106,577,299	12,605,058	(2)	(2)
1918	8,198	5,765	70.32	1,535,207,947	124,123,481	10,638,010	23,821,579	2,433	29.68	110,745,238	13,964,819	(2)	(2)
1919	8,709	5,957	68.40	1,735,819,029	128,674,523	9,830,138	18,942,179	2,752	31.60	275,867,057	58,749,641	(2)	(2)
1920	8,571	5,183	60.47	2,262,643,179	127,546,820	10,386,035	12,878,360	3,388	39.53	458,323,513	54,694,678	(2)	(2)
1921	9,185	4,739	51.59	1,168,609,034	65,392,138	5,297,070	5,180,528	4,446	48.41	904,917,315	107,556,513	(2)	(2)
1922	9,591	5,497	57.31	1,782,841,378	94,059,389	10,050,885	3,415,338	4,094	42.69	523,949,711	75,424,343	(2)	(2)
1923	10,227	6,273	61.34	1,713,929,300	102,801,770	11,038,403		3,954	38.66	812,923,189	68,461,272	(2)	(2)
1924	10,787	6,815	63.18	2,484,325,635	150,501,590	16,819,180		3,972	36.82	369,928,707	50,576,805	(2)	(2)
1925	11,245	6,890	61.27	2,735,808,419	206,658,194	24,862,385		4,355	38.73	494,545,064	45,913,933	(2)	(2)
1926	11,970	7,253	60.59	2,728,745,224	199,524,527	24,863,040		4,717	39.41	473,996,335	52,191,067	(2)	(2)
1927	12,930	7,524	58.19	2,315,681,675	142,338,038	17,051,098		4,353	33.67	567,895,650	57,302,815	1,053	8.14
1928	14,238	8,293	58.25	2,452,986,682	173,980,186	18,441,180		4,761	33.44	786,169,000	68,852,115	1,184	8.31

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	(2)	(2)
1917	3,545	1,825	51.48	281,675,954	49,028,217	2,419,567	\$4,930,064	7,949,631	1,720	48.52	38,535,640	5,385,718	(2)	(2)
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	(2)	(2)
1919	2,872	1,442	50.21	304,848,895	23,992,237	1,865,686	2,129,861	3,995,547	1,430	49.79	35,455,022	5,504,428	(2)	(2)
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	(2)	(2)
1921	3,086	1,155	37.43	155,591,907	8,570,716	665,038	354,863	1,019,901	1,931	62.57	134,618,833	20,997,642	(2)	(2)
1922	3,051	1,349	44.22	205,955,204	16,528,900	1,473,830	³ 105	1,473,935	1,702	55.78	81,547,782	9,401,418	(2)	(2)
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	(2)	(2)
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	(2)	(2)
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	(2)	(2)
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	(2)	(2)
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
1928	3,508	1,712	48.80	290,146,024	20,363,458	2,003,533		2,003,533	932	26.57	79,898,391	8,750,964	864	24.63

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	217	23.18	12,306,066	1,527,163	(2)	(2)
1918	736	518	70.38	86,036,298	9,251,162	655,451	2,909,256	218	29.62	13,568,194	1,182,066	(2)	(2)
1919	751	561	74.70	123,559,138	12,480,258	950,811	1,925,974	190	25.30	10,568,019	963,854	(2)	(2)
1920	916	620	67.69	141,844,862	11,268,793	886,556	1,219,623	286	32.31	46,555,183	2,315,356	(2)	(2)
1921	932	559	59.23	88,247,691	6,313,221	527,639	257,290	380	40.77	42,431,258	5,114,274	(2)	(2)
1922	1,036	652	65.83	115,640,788	9,245,945	945,631	2,286,585	354	34.17	28,265,708	3,626,931	(2)	(2)
1923	1,038	755	72.74	148,991,248	12,163,457	1,261,188		283	27.26	21,678,086	2,983,690	(2)	(2)
1924	1,060	683	64.43	130,936,117	9,133,396	1,011,271		377	35.57	31,422,924	3,774,774	(2)	(2)
1925	1,088	708	65.07	140,853,290	10,237,937	1,218,235		380	34.93	32,210,879	3,660,910	(2)	(2)
1926	1,086	699	63.78	145,613,879	10,429,322	1,230,132		397	36.82	45,470,036	4,178,051	(2)	(2)
1927	1,089	683	62.72	153,167,623	9,926,674	1,164,237		348	31.96	42,860,893	5,571,051	58	5.32
1928	1,112	724	65.11	156,047,978	10,314,266	1,038,308		342	30.76	42,212,001	4,597,934	46	4.13

² No data available.

³ 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 24.—*Corporation returns—Historical comparison 1916–1928, 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*

VIRGINIA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns	Per cent reporting net income	Gross income	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting no net income	Gross income	Deficit	Number of returns	Per cent
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	128,641,705	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	² 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
1928	6,785	3,835	56.52	1,024,668,152	118,504,599	13,166,376	-----	13,166,376	2,337	34.45	245,296,073	18,790,382	613	9.03

WASHINGTON

1916	9,908	4,071	41.09	\$244,505,289	\$53,463,785	\$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	23,869,313	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	9,967,780	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	³ 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
1928	11,847	5,874	49.58	1,239,107,653	75,391,047	7,419,216	-----	7,419,216	3,799	32.07	288,353,152	31,004,392	2,174	18.35

WEST VIRGINIA

[illegible]

WISCONSIN

[illegible]

WYOMING

[illegible]² No data available.

² No data available.
³ 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.

SUMMARY OF STATUTORY CHANGES
IN TAX PROVISIONS AND TAX FORMS
FOR 1928

CHANGES IN THE INCOME AND PROFITS TAX LAWS AFFECTING THE COMPARABILITY OF STATISTICAL DATA FROM INCOME TAX RETURNS OF INDIVIDUALS AND CORPORATIONS

INDIVIDUALS

Tables A, B, and C show, for citizens and residents of the United States, nonresident aliens, estates and trusts, the minimum income for which income-tax returns are required, the personal exemption, credit for dependents, and tax rates under the revenue acts of 1913 to 1928, inclusive:

- A. Individuals required to file returns, personal exemptions, credit for dependents, and normal tax rates under the revenue acts 1913 to 1928, inclusive.
- B. Individual surtax rates under the revenue acts 1913 to 1928, inclusive.
- C. Individual supplemental income-tax rates and tax credits under the revenue acts of 1917 to 1928, inclusive.

CORPORATIONS

Table D shows, for both domestic and foreign corporations, the income and profits tax rates, exemptions, and credits:

- D. Corporation income and profits tax rates, exemption, and credits under the revenue acts 1909 to 1928, inclusive. (Applicable to domestic and foreign corporations.)

CHANGES IN TAX LAWS AFFECTING THE COMPARABILITY OF STATISTICAL DATA FROM ESTATE TAX RETURNS

- E. Federal estate tax rates, specific exemptions, and credits against estate tax, revenue acts 1916-1928, inclusive.

INCOME-TAX FORMS

Facsimiles of the individual and corporation income-tax forms for 1928 are to be found following page 463:

- 1040—Individual income-tax return for net incomes from salaries or wages of more than \$5,000, or income, regardless of amount, from business, profession, rents, or sale of property.
- 1040A—Individual income-tax return for net incomes of not more than \$5,000 derived chiefly from salaries and wages.
- 1120—Corporation income-tax return.
- 1120L—Life insurance company income-tax return (for companies issuing life and annuity contracts, including combined life, health, and accident insurance).

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 estates and trusts										Applicable to nonresident alien individuals, ¹ 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 ⁴	Normal tax rate	Personal exemption		Credit for dependents	Normal tax rate ³
		Married and living with husband or wife ²		Single, or married and not living with husband or wife							Married and living with husband or wife or head of family ⁵	Single, or married and not living with husband or wife ⁵		
		Net income ⁴	Gross income regardless of amount of net income	Net income	Gross income regardless of amount of net income	Credit for each dependent ⁶	Married and living with husband or wife or head of family ⁵	Single, or married and not living with husband or wife ⁵						
1913	{ Mar. 1 to Dec. 31, 1913; 1914; and 1915.	\$3,000	-----	\$3,000	-----	\$4,000	\$3,000	None.	All-----	<i>Per cent</i> 1	None.	None.	None.	<i>Per cent</i> 1
1916	1916	3,000	-----	3,000	-----	4,000	3,000	None.	All-----	2	\$4,000	\$3,000	None.	2
1917	1917	2,000	-----	1,000	-----	2,000	1,000	\$200	First \$2,000-----	2	None.	None.	None.	2
1918	{ 1918.	2,000	-----	1,000	-----	2,000	1,000	200	Balance over \$2,000-----	4				
									First \$4,000-----	6				
									Balance over \$4,000-----	12				
									First \$4,000-----	4				
1919, 1920	{ 1919, 1920.	2,000	-----	1,000	-----	2,000	1,000	200	Balance over \$4,000-----	8	(?)	(?)	(?)	12
									First \$4,000-----	4	(?)	(?)	(?)	8
1921	1921-1923 ⁸	2,000	\$5,000	1,000	\$5,000	⁹ 2,500	1,000	400	Balance over \$4,000-----	8	\$1,000	\$1,000	None ¹⁰	11 8
1924	1924	2,500	5,000	1,000	5,000	2,500	1,000	400	First \$4,000-----	2	1,000	1,000	(10)	11 6
									Second \$4,000-----	4				
1926 ¹²	{ 1925.	3,500	5,000	1,500	5,000	3,500	1,500	400	Balance over \$8,000-----	6	1,500	1,500	(10)	11 5
									First \$4,000-----	1½				
									Second \$4,000-----	3				
									Balance over \$8,000-----	5				
1928 ¹²	{ 1928.	3,500	5,000	1,500	5,000	3,500	1,500	400	First \$4,000-----	1½	1,500	1,500	(10)	11 5
									Second \$4,000-----	3				
									Balance over \$8,000-----	5				
									First \$4,000-----	13 1½				
	{ 1929.	3,500	5,000	1,500	5,000	3,500	1,500	400	Second \$4,000-----	13 2	1,500	1,500	(10)	11, 13 4
									Balance over \$8,000-----	13 4				

¹ 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.

² Husband and wife each to file a return unless combined income is included in joint return.

³ All net income after deducting 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.

⁴ Net income means "statutory" net income, i. e., 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:

(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 is included to a reasonable amount in business deductions for 1918, 1919, 1920, and 1921.

(b) 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 sec. 214, revenue acts of 1924 and 1926, and sec. 120, revenue act of 1928.

(c) 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.)

(d) 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.

⁵ No provision for head of family in revenue act of 1913. Exemption prorated for period Mar. 1 to Dec. 31, 1913.

⁶ Under 18 years of age or incapable of self-support because mentally or physically defective.

⁷ 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.

⁸ Tax for 1923 reduced 25 per cent by credit or refund under the revenue act of 1924.

⁹ For net incomes of \$5,000 and over, personal exemption is \$2,000.

¹⁰ For 1922 and subsequent years, if nonresident alien is resident of contiguous country (Canada or Mexico), \$400 credit for dependents allowed.

¹¹ 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.

¹² For 1926 and subsequent years American citizens who are nonresidents of the United States for more than 6 months of the year are not required to file returns unless their gross income from all sources, exclusive of earned income from sources without the United States, exceeds \$5,000; or whose net income from all sources, exclusive of earned income from sources without the United States, exceeds their personal exemption.

¹³ See joint resolution of Congress, No. 133, approved by the President Dec. 16, 1929, reducing rates of income tax for 1929.

B.—Individual surtax rates under the revenue acts 1913-1928, inclusive

[Applicable to citizens and residents of the United States, nonresident aliens, 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	435,300	\$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
\$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	-----

B.—Individual surtax rates under the revenue acts 1913–1928, inclusive—Continued

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STATISTICS OF INCOME

Revenue act of 1921, applicable to incomes for 1922 and 1923 ¹			Revenue act of 1924, applicable to incomes for 1924			Revenue act of 1926, applicable to incomes for 1925, 1926, and 1927, and revenue act of 1928, applicable to incomes for 1928 and 1929		
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 \$26,000.....	7	580
\$22,000 to \$24,000.....	9	780	\$26,000 to \$28,000.....	8	740	\$26,000 to \$28,000.....	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, 150	\$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, 850					
\$92,000 to \$94,000.....	44	19, 700					
\$94,000 to \$96,000.....	45	20, 600					
\$96,000 to \$98,000.....	46	21, 500					
\$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						

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

C.—Individual supplemental income tax rates and tax credits under the revenue acts 1917–1928, inclusive

[Applicable to citizens and residents of the United States, nonresident aliens, 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 ¹
		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. ²	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: ³						
		Net income equal to 15 per cent of invested capital less deduction. ⁴	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 ¹	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 not 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.
	1929	do.....		do.....	do.....	do.....	do.....	Do.

¹ 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. This credit does not apply to nonresident aliens.

² In excess of \$3,000 for nonresident aliens.

³ 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.

⁴ 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 one whole year of the pre-war period, 8 per cent. If, during the pre-war period the individual had a 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.)

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

D.—Corporation income and profits tax rates, exemptions, and credits under the revenue acts of 1909–1928, inclusive ¹

[Applicable to domestic and foreign corporations]

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STATISTICS OF INCOME

Revenue act	Applicable to incomes for the years—	Exemption ²	Income tax		Excess-profits tax ³		
			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 ⁴ 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 ⁵ plus an amount equal to the same percentage of invested capital ⁶ 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			Net income in excess of 15 per cent of invested capital but not in excess of 20 per cent of invested capital.	25
			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 20 per cent of invested capital but not in excess of 25 per cent of invested capital.	35
1917	1917	None.	Net income in excess of the sum of— The excess-profits tax for the current year and	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
			Dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1917.			Net income in excess of 33 per cent of invested capital	60
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. ⁶	Net income equal to 20 per cent of invested capital less credit.	30
			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	Same as 1918 ⁶	Net income in excess of 20 per cent of invested capital.	65
1918	1919 and 1920	2, 000				Net income equal to 20 per cent of invested capital less credit.	20
						Net income in excess of 20 per cent of invested capital.	40

1921	1921	\$ 2,000	Same as 1919 and 1920	10	do	Same as 1919 and 1920	(11)
	1922 and 1923	\$ 2,000	Net income in excess of exemption	121½			
1924	1924	\$ 2,000	do	123½			
1926	1925	\$ 2,000	do	\$ 13			
	1926 and 1927	\$ 2,000	do	\$ 131½			
1928	1928	\$ 3,000	do	12			
	1929	\$ 3,000	do	11			

For footnotes see pp. 460 and 461.

D.—Corporation income and profits tax rates, exemptions, and credits under the revenue acts of 1909–1928, inclusive—Continued

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STATISTICS OF INCOME

Revenue act	Applicable to incomes for the years—	War-profits tax ¹			Tax on income from Government contracts			Tax credit for income and profits taxes paid to foreign countries or United States possessions
		Credit	Amount subject to tax	Rate per cent	Exemption	Amount subject to tax	Rate per cent	
1909 (excise tax) ..	1909 to Feb. 28, 1913.							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. Amount paid or accrued.
1913.....	Mar. 1, 1913, to Dec. 31, 1915.							
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 invested capital for the taxable year as compared with average pre-war invested capital or 10 per cent of the invested capital for the taxable year, whichever is greater. ⁷	Net income in excess of war profits credit.	80—less amount of excess profits tax.				Amount paid or accrued.
1918.....	1919 and 1920.				\$10,000	Amount in excess of \$10,000 derived from Government contracts made between Apr. 6, 1917, and Nov. 11, 1918. Same as 1919 and 1920.	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. ¹⁰
1924.....	1922 and 1923							Do.
1924.....	1924.....							Do.
1926.....	1925.....							Do.
1926.....	1926 and 1927							Do.
1928.....	1928.....							Do.
1928.....	1929.....							Do.

¹ 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. Under the revenue act of 1909, corporations were required to file returns on a calendar-year basis; under subsequent revenue acts, corporations were permitted to file returns on a fiscal-year basis, other than the calendar year; except that under the act of 1921 and subsequent acts, life insurance companies were required to file on a calendar-year basis in accordance with the State laws regulating insurance companies.

² For 1918 and subsequent years foreign corporations not allowed specific exemption.

¹ 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.)

² 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.

³ Foreign corporations not allowed the \$3,000.

⁴ 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 that 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.)

⁵ If corporation was not in existence during the whole of at least one calendar year during the pre-war period, the credit (with certain exceptions) shall be the sum of \$3,000 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.)

⁶ Allowed domestic corporations with net income of \$25,000 or less.

⁷ Income of insurance companies, exclusive of mutual companies other than life, taxable at 12½ per cent.

⁸ 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.

⁹ Same as 1919 and 1920.

¹⁰ See joint resolution of Congress No. 133, approved by the President, Dec. 16, 1929, reducing rates of income tax for 1929.

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.

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, 1926, inclusive	Revenue acts of 1926 and 1928. In effect after 10.25 a. m. Feb. 26, 1926
Exceeding	Not exceeding	Amount of block	Rate per cent	Rate per cent	Rate per cent	Rate per cent	Rate per cent
	\$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

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 acts of 1926 and 1928. 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 ¹				Total amount paid by the decedent in respect to property included in the decedent's gross estate for Federal estate tax purposes.	Total amount paid by the decedent in respect to property included in the decedent's gross estate for Federal estate tax purposes.

¹ Rates for gift tax same as for estate tax under revenue act of 1924 as amended by revenue act of 1926, the effective period of the gift tax law 4.01 p. m. June 2, 1924, to Jan. 1, 1926. (T. D. 4156; Supreme Court decision, *Untermeyer v. Anderson*, 276 U. S. 440.)

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