

U. S. TREASURY DEPARTMENT
BUREAU OF INTERNAL REVENUE

STATISTICS OF INCOME FOR 1929

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



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1931

CONTENTS

Official transmittal.....	Page 1
Explanatory text.....	1-4

INCOME TAX RETURNS

INDIVIDUAL INCOME TAX RETURNS:

Number of returns filed, net income, tax, average net income, tax, and tax rate, 1928 and 1929.....	4
Simple and cumulative distribution, by net income classes, of number of returns, net income, and tax.....	4-5
Classification by sex and family relationship.....	6
Net income exempt from normal tax.....	6
Capital net loss from sale of assets held more than 2 years.....	7
Net loss for prior year, 1922-1929.....	7
Credit of 25 per cent of tax on earned net income.....	7-8
Income and profits taxes paid by individuals to foreign countries or possessions of the United States.....	8
Sources of income.....	8-10
Sources of income and deductions, amounts, and percentages....	8
Total income by net income classes.....	9
Percentage distribution by net income classes.....	10
Frequency distribution by size of specific items of income and deductions, returns of net income of \$5,000 and over.....	10-12
Net profit from business reported on returns of net income of \$5,000 and over.....	12-13
By industrial groups.....	13
Taxes paid other than Federal income tax and interest paid; reported on returns of net income of \$5,000 and over.....	13-14
By years, 1927-1929.....	14
Wholly and partially tax-exempt obligations, returns of net income of \$5,000 and over.....	14-15
By net income classes.....	15
Returns showing no net income (Form 1040).....	15-16
By deficit classes for 1929.....	16
By sources of income and deductions for 1929.....	16
By deficit classes for 1928.....	16
Number of returns by counties and cities.....	17

PARTNERSHIP RETURNS OF INCOME.....

CORPORATION INCOME TAX RETURNS:

Number of returns, net income, and tax.....	17
By industrial groups, showing number of returns, income, and tax..	18-20
Net loss for prior year, 1922-1929.....	20
Amount of net income exempt from and amount subject to tax.....	21
Income and profits taxes paid foreign countries or possessions of the United States.....	21
Dividends distributed.....	21-22
Cash dividends and stock dividends, 1922-1929.....	22
Compiled receipts and statutory deductions.....	22-23
Distribution by net income or deficit classes.....	23-24
Assets and liabilities by corporations reporting net income and no net income.....	24-25
Number of corporation returns filed and number of balance sheets tabulated, by net income and deficit classes.....	25
Consolidated returns.....	26-28
By major industrial groups.....	27
By net income and deficit classes.....	28
By number of subsidiaries.....	28

CORPORATION INCOME TAX RETURNS—Continued.

Fiscal year returns (included in corporation tables)—	Page
By month ending the fiscal year.....	29
By net income and deficit classes.....	30
Part year returns.....	30
HISTORICAL SUMMARIES.....	31-42
Individual income tax returns—	
Number of returns and net income, 1913-1929.....	31
Income and profits taxes, 1913-1929.....	32
Number by net income classes, 1914-1929.....	32
Net income by net income classes, 1916-1929.....	33
Tax by net income classes, 1916-1929.....	34
Average amount of tax and average rate of tax by net income classes, 1916-1929.....	35-36
Total income by main sources, 1916-1929.....	37-39
Corporation income tax returns—	
Total number, number reporting net income and no net income, amount of net income and deficit, 1909-1929.....	40
Income and profits taxes, 1913-1929.....	40
Number of returns, net income, and deficit, by net income and deficit classes, 1918-1929.....	41-42

ESTATE TAX RETURNS

ESTATE TAX RETURNS:

Estate tax returns filed for 12 months ending December 31, 1930....	43-56
Table 1. Resident decedents—Form of property and nature of deductions, by size of net estate.....	46-51
Table 2. Resident decedents—Distribution by States and Territories.....	52-53
Table 3. Resident decedents—Distribution by size of net estate.....	54
Table 4. Nonresident decedents—Distribution by size of net estate.....	55
Table 5. Resident and Nonresident decedents—Historical summary, 1916-1930.....	56

BASIC TABLES (INDIVIDUAL RETURNS)

INDIVIDUAL INCOME TAX RETURNS (1-11, 11A):

United States in aggregate (1-8, 8A, 11A)—	
1. By States and Territories.....	59-60
2. By net income classes.....	61-62
3. Simple and cumulative, by net income classes.....	63-65
4. Sex and family relationship, by States and Territories.....	66-68
5. Sex and family relationship, by net income classes.....	69-71
6. Sources of income, by States and Territories.....	72-74
7. Sources of income, by net income classes.....	75-77
8. Taxes paid other than Federal income tax and interest paid, by States and Territories.....	78
8A. Taxes paid other than Federal income tax and interest paid, by net income classes.....	79
11A. No net income (Form 1040), by States and Territories....	259
States and Territories separately (9-11)—	
9. By income classes.....	80-151
10. Historical comparison for the years, 1916-1929.....	152-164
11. Number by counties and cities.....	165-258

BASIC TABLES (CORPORATION RETURNS)

CORPORATION INCOME TAX RETURNS (12-24):

United States in aggregate (12-16, 18-24)—	
12. By States and Territories.....	263-265
13. Cash and stock dividends, by States and Territories.....	266
14. Compiled receipts and statutory deductions by major industrial groups—	
Part 1. All corporations.....	267-271
Part 2. Corporations reporting net income.....	272-277
Part 3. Corporations reporting no net income.....	278-283
15. Percentage distribution of Table 14.....	284-287
16. By industrial groups and subgroups.....	288-293

CONTENTS

v

CORPORATION INCOME TAX RETURNS (12-24)—Continued.

United States in aggregate (12-16, 18-24)—Continued.

Page

18. By net income and deficit classes and by major industrial groups.....	327-331
19. Assets and liabilities—	
By major industrial groups—	
All corporations.....	332-333
Corporations reporting net income.....	334-335
Corporations reporting no net income.....	336-337
20. By net income and deficit classes—	
Corporations reporting net income.....	338-339
Corporations reporting no net income.....	338-339
21. Consolidated returns for affiliated corporations—	
Compiled receipts and statutory deductions—	
Part 1. All consolidated corporations.....	340-343
Part 2. Consolidated corporations reporting net income.....	344-347
Part 3. Consolidated corporations reporting no net income.....	348-351
22. Fiscal year returns—	
By industrial groups and subgroups.....	351-355
23. Fiscal and part year returns—	
Compiled receipts and statutory deductions—	
Part 1. All fiscal year and part year returns.....	356-358
Part 2. Reporting net income.....	359-361
Part 3. Reporting no net income.....	362-364
States and Territories separately (17, 24) —	
17. By major industrial groups.....	294-326
24. Historical comparison for the years 1916-1929.....	365-391

ABSTRACT OF THE INCOME AND PROFITS TAX AND ESTATE TAX LAWS AFFECTING THE COMPARABILITY OF DATA IN STATISTICS OF INCOME

INDIVIDUALS:

Required to file returns, income tax rates, personal exemption, and credits.....	396
Surtax rates.....	398-401
Supplemental income tax rates and tax credits.....	402-403

CORPORATIONS:

Income and profits tax rates, exemptions, and credits.....	404-407
--	---------

FEDERAL ESTATE TAX:

Rates, specific exemptions, and credits against estate tax.....	408
---	-----

INCOME TAX FORMS

FACSIMILES OF FORMS 1040, 1040A, 1120, and 1120L for 1929....	Follow p. 411
INDEX.....	413-429

STATISTICS OF INCOME FOR 1929

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 22, 1931.

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 1929," prepared from the income tax returns of individuals and corporations for that year filed during 1930, 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 filed during 1930, irrespective of the date of death of the decedent, and a brief historical summary.

The income-tax returns for 1929 are filed under the provisions of the revenue act of 1928, as modified by a joint resolution of Congress approved by the President on December 16, 1929, which reduced from 12 to 11 per cent the rate of income tax on corporations, and from 5, 3, and 1½ per cent to 4, 2, and ½ per cent, respectively, the rates of normal tax on individuals for the calendar year 1929. The year for which the income is reported is in general the calendar year ended December 31, 1929. 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 1929, returns with fiscal year ending within the period July 1, 1929, to June 30, 1930, and fractional (part year) returns for which the greater part of the period falls in 1929.

The statistics contained in this report are based on the taxpayers' returns as filed, unaudited except for a preliminary examination to insure proper execution of the return, and include amended returns showing net income of \$100,000 and over, but do not include amended returns with net incomes under \$100,000. Income-tax returns filed by individuals having net income of \$5,000 and over, and returns filed by corporations, regardless of the size of net income, pass through the statistical section, and the data are tabulated from each of these returns.

For individual returns of net income under \$5,000 estimates are made on the basis of a sample. Averages 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. The 1040 returns with net income under \$5,000 which are sent to Washington for audit are sampled by the statistical section. For 1040A returns, which are audited in the collection districts, samples only are sent to Washington. The sample for 1929 totaled about 400,000 and consisted, for 1040 returns with net income under \$5,000, of 4,000 returns for each collection district (distributed approximately equally between taxable and nontaxable returns) and, for 1040A returns, of a number approximately equal to 5 per cent of the returns (distributed approximately equally between taxable and nontaxable returns), with a specified minimum of 1,000 returns each.

For 1929 Statistics of Income estimates, the total number of returns was determined on a slightly different basis than in preceding years. Formerly the number of returns filed was used as reported by the collectors with certain adjustments for duplicate returns, amended returns, etc. An analysis made of data in these and other reports of the bureau showed that for returns made on certain forms (Form 1040, both taxable and nontaxable, and 1040A, taxable) Income Tax Unit reports were more satisfactory than collectors' reports as a basis for the Statistics of Income estimates. For returns on these forms these latter reports are now used. The changes through this new method affect net incomes under \$5,000 only. The number of returns for these net incomes is approximately 4 per cent less than by the former method.

The general tables in this report, except Table 11, do not include data for individual returns with no net income. Such returns are filed in accordance with a statutory requirement that every individual with gross income of \$5,000 and over file an income-tax return. The data in these returns are shown on pages 15-16. Prior to 1928 no tabulations were made of such returns.

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 years included in deductions in arriving at net income of corporations. Gross income and deductions shown in the corporation tables correspond to the total income and total deductions reported on the face of the return plus the cost of goods sold.

The industrial classification is based on the predominant business of nonaffiliated corporations or of groups of affiliated corporations filing a single return. The business classifications, therefore, do not contain solely corporations engaged exclusively in the industries in which they are classified, due to the diversified industrial activities of many corporations and especially to affiliated corporations filing consolidated returns, which latter 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 1929, shown in the tabulations in this volume, is not entirely comparable with the amount of taxes collected during the calendar year 1930. 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 1930 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 1930, collections were made of part or all of the taxes in returns for fiscal years ended from January 31, 1929 (the last quarterly installment payment on which was due on or before January 15, 1930), to September 30, 1930 (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, 1930), whereas, as previously indicated, there

are excluded from these statistics those returns for fiscal years ending prior to July 1, 1929, and subsequent to June 30, 1930.

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 1929.

INDIVIDUAL INCOME-TAX RETURNS

The number of returns for 1929, filed by individuals, was 4,044,327, of which 2,458,049 were taxable and 1,586,278 nontaxable. The aggregate net income was \$24,800,735,564, the net income on taxable returns was \$20,493,491,443, on which the tax liability was \$1,001,938,147. As compared with the returns filed for the previous year the total number for 1929 decreased by 26,524, or 0.65 per cent. The average net income for 1929 was \$6,132.22 for all returns and \$8,337.30 for taxable returns; the average amount of tax liability was \$247.74 for all returns and \$407.62 for taxable returns; and the average tax rate was 4.04 per cent for all returns and 4.89 per cent for taxable returns. For the preceding year the average net income was \$6,196.81 for all returns and \$8,335.75 for taxable returns; the average tax liability was \$285.99 for all returns and \$461.44 for taxable returns; and the average tax rate was 4.62 per cent for all returns and 5.54 per cent for taxable returns.

In comparing the change in average tax liability in the 1929 returns with that for the preceding year attention is directed to the reduction in tax rates for 1929, referred to on page 1. The ratio of the number of returns filed to the total population (census April 1, 1930) is 3.28 per cent, as compared with a corresponding ratio for the preceding year (Census Bureau estimate of population as of July 1, 1928) of 3.38 per cent.

DISTRIBUTION BY STATES AND BY NET 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 59-60, and by net income classes in basic Table 2, pages 61-62.

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

The distribution of the returns, by a limited number of net 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 63-65, a similar distribution of the number of returns, net income, and tax is shown by a more detailed net income classification.

Simple and cumulative distribution of individual returns for 1929, by net income classes, showing number of returns, net income, tax, and percentages

Net income classes (Thousands of dollars)	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number	Per cent	Number	Per cent	Number	Per cent
Under 1 (estimated).....	126, 172	3. 12	4, 044, 327	100. 00	126, 172	3. 12
1 under 2 (estimated).....	903, 082	22. 33	3, 918, 155	96. 88	1, 029, 254	25. 45
2 under 3 (estimated).....	810, 347	20. 04	3, 015, 073	74. 55	1, 839, 601	45. 49
3 under 5 (estimated).....	1, 172, 655	29. 00	2, 204, 726	54. 51	3, 012, 256	74. 49
5 under 10.....	658, 039	16. 27	1, 032, 071	25. 51	3, 670, 295	90. 76
10 under 25.....	271, 454	6. 71	374, 032	9. 24	3, 941, 749	97. 47
25 under 50.....	63, 689	1. 57	102, 578	2. 53	4, 005, 438	99. 04
50 under 100.....	24, 073	. 60	38, 889	. 96	4, 029, 511	99. 64
100 under 150.....	6, 376	. 16	14, 816	. 36	4, 035, 887	99. 80
150 under 300.....	5, 310	. 13	8, 440	. 20	4, 041, 197	99. 93
300 under 500.....	1, 641	. 04	3, 130	. 07	4, 042, 838	99. 97
500 under 1,000.....	976	. 02	1, 489	. 03	4, 043, 814	99. 99
1,000 and over.....	513	. 01	513	. 01	4, 044, 327	100. 00
Total.....	4, 044, 327	100. 00				

Net income classes (Thousands of dollars)	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 (estimated).....	\$73, 742, 132	0. 30	\$24, 800, 735, 564	100. 00	\$73, 742, 132	0. 30
1 under 2 (estimated).....	1, 499, 907, 745	6. 05	24, 726, 993, 432	99. 70	1, 573, 649, 877	6. 35
2 under 3 (estimated).....	1, 958, 594, 807	7. 90	23, 227, 085, 687	93. 65	3, 532, 244, 774	14. 25
3 under 5 (estimated).....	4, 572, 596, 263	18. 44	21, 268, 490, 790	85. 75	8, 104, 841, 037	32. 69
5 under 10.....	4, 481, 575, 786	18. 07	16, 695, 894, 527	67. 31	12, 586, 416, 523	50. 76
10 under 25.....	4, 025, 233, 375	16. 23	12, 214, 318, 741	49. 24	16, 611, 650, 198	66. 99
25 under 50.....	2, 174, 458, 126	8. 77	8, 130, 085, 366	33. 01	18, 786, 108, 324	75. 76
50 under 100.....	1, 646, 476, 000	6. 64	6, 014, 627, 240	24. 24	20, 432, 584, 324	82. 40
100 under 150.....	1, 779, 536, 078	3. 11	4, 368, 151, 240	17. 60	21, 203, 120, 402	85. 51
150 under 300.....	1, 087, 409, 737	4. 38	3, 597, 615, 162	14. 49	22, 290, 530, 139	89. 89
300 under 500.....	628, 228, 889	2. 53	2, 510, 205, 425	10. 11	22, 918, 759, 028	92. 42
500 under 1,000.....	669, 877, 752	2. 70	1, 881, 976, 536	7. 58	23, 588, 636, 780	95. 12
1,000 and over.....	1, 212, 098, 784	4. 88	1, 212, 098, 784	4. 88	24, 800, 735, 564	100. 00
Total.....	24, 800, 735, 564	100. 00				

Net income classes (Thousands of dollars)	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under 1 (estimated).....	\$17, 308	0. 01	\$1, 001, 938, 147	100. 00	\$17, 308	0. 01
1 under 2 (estimated).....	553, 418	. 06	1, 001, 920, 839	99. 99	570, 726	. 07
2 under 3 (estimated).....	1, 403, 901	. 14	1, 001, 367, 421	99. 93	1, 974, 627	. 21
3 under 5 (estimated).....	2, 412, 634	. 24	999, 993, 520	99. 79	4, 387, 261	. 45
5 under 10.....	9, 550, 599	. 95	997, 550, 886	99. 55	13, 937, 860	1. 40
10 under 25.....	59, 893, 017	5. 98	988, 000, 287	98. 60	73, 830, 877	7. 38
25 under 50.....	113, 904, 197	11. 37	928, 107, 270	92. 62	187, 735, 074	18. 75
50 under 100.....	160, 813, 524	16. 05	814, 203, 073	81. 25	348, 548, 598	34. 80
100 under 150.....	99, 559, 757	9. 94	653, 389, 549	65. 20	448, 108, 355	44. 74
150 under 300.....	159, 221, 214	15. 89	553, 829, 792	55. 26	607, 329, 569	60. 63
300 under 500.....	97, 335, 662	9. 71	394, 608, 578	39. 37	704, 665, 231	70. 34
500 under 1,000.....	106, 218, 910	10. 60	297, 272, 916	29. 66	810, 884, 141	80. 94
1,000 and over.....	191, 054, 006	19. 06	191, 054, 006	19. 06	1, 001, 938, 147	100. 00
Total.....	1, 001, 938, 147	100. 00				

CLASSIFICATION BY SEX AND FAMILY RELATIONSHIP (INDIVIDUAL RETURNS)

The following table shows the number of individual returns and the net income distributed according to sex and family relationship of the taxpayer. In basic Tables 4 and 5 (pp. 66-71) similar distributions are shown by States and Territories and by net income classes, respectively.

*Distribution of individual returns for 1929 by sex and family relationship of taxpayer, showing number of returns, net income, and percentages*¹

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, filed separate returns.....	1, 973, 864	48. 80	\$14, 853, 469, 295	59. 89
Wives filing separate returns from husbands.....	116, 265	2. 88	1, 476, 321, 308	5. 95
Single men, heads of families.....	290, 116	7. 17	1, 257, 883, 366	5. 07
Single women, heads of families.....	107, 867	2. 67	517, 514, 763	2. 09
Single men, not heads of families.....	1, 055, 604	26. 10	3, 879, 010, 616	15. 64
Single women, not heads of families.....	457, 822	11. 32	2, 168, 736, 964	8. 75
Community property income ²	42, 789	1. 06	647, 799, 247	2. 61
Total.....	4, 044, 327	100. 00	24, 800, 735, 564	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 estimated on basis of sample. (See p. 1.)

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 the heading are classified either under joint returns of husbands and wives, etc., or wives filing separate returns from husbands.

NET 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 income offset by net loss for prior year, also the net income subject to normal tax, are shown in the following table:|

*Net income exempt from and amount subject to normal tax, individual returns for 1929*¹

Distribution	Amount	Per cent
Net income.....	\$24, 800, 735, 564	100. 00
Net income specifically exempt from normal tax:		
Personal exemption and credit for dependents.....	11, 933, 264, 857	-----
Less exemption in excess of net income.....	2, 012, 082, 666	-----
Net personal exemption and credit for dependents.....	9, 921, 182, 191	40. 00
Dividends on stock of domestic corporations.....	4, 786, 027, 684	19. 30
Interest on Government obligations not wholly exempt from tax.....	40, 184, 473	. 16
Capital net gain from sale of assets held more than two years \$2, 346, 703, 552		
Less loss in ordinary net income, and net loss for prior year, deductible from capital net gain.....	69, 469, 056	
Net income offset by net loss for prior year.....	2, 277, 234, 496	9. 18
	23, 909, 275	. 12
Net income not subject to normal tax.....	17, 053, 538, 124	68. 76
Net income subject to normal tax.....	7, 747, 197, 440	31. 24

¹ Data for returns of net income under \$5,000 estimated on basis of sample. (See p. 1.)

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

Under the revenue act of 1924 and subsequent acts, net 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 1924-1929 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 deductions" figures shown in the Statistics of Income for these years.

Capital net loss from sale of assets held more than two years reported on individual income tax returns for 1929 on which the tax credit of 12½ per cent was computed.....	\$43, 027, 568
Tax credit of 12½ per cent.....	5, 378, 446

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 1929, inclusive, and taken as a deduction in computing ordinary net income and capital net gain is given below:

Year—	Amount	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	1929.....	28, 909, 275

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 1925-1927, and to an amount not exceeding \$30,000 under the revenue act of 1928, applicable to returns for 1928 and 1929.

Earned net income tax credit, reported on returns for the years 1924-1929, inclusive, is shown below. The decrease in the amount

of earned income credit for 1929 reflects for the most part the special reduction in normal tax rates as provided for in a joint resolution of Congress (see p. 1).

Year—	Amount	Year—	Amount
1924.....	\$30, 637, 463	1927.....	\$24, 915, 315
1925.....	24, 570, 183	1928.....	34, 789, 690
1926.....	24, 646, 993	1929.....	22, 062, 492

INCOME AND PROFITS TAXES PAID BY INDIVIDUALS TO FOREIGN COUNTRIES OR POSSESSIONS OF THE UNITED STATES (INDIVIDUAL RETURNS)

The amounts reported by individuals for income and profits taxes paid foreign countries or possessions of the United States are shown below for the years 1925–1929, inclusive. These amounts are tax credits and have not been deducted from the figures on tax shown in the tables of this report. They should be deducted in order to determine Federal income tax liability of individuals.

Income and profits taxes paid foreign countries

Year—	Amount	Year—	Amount
1925.....	\$1, 987, 285	1928.....	\$1, 893, 557
1926.....	2, 622, 246	1929.....	2, 846, 291
1927.....	2, 297, 852		

SOURCE OF INCOME (INDIVIDUAL RETURNS)

Immediately following is shown a distribution by sources of the income reported by individuals; also general deductions. The figures for the various sources are aggregates of net amounts of income, and represent the amounts by which the gross profits exceed the deductions allowed for each specific source, as provided in the schedules of the return. (See Form 1040, following page 411). Net losses reported in the schedules are transferred in tabulation to general deductions, which also include general deductions reported in the return under "Deductions."

Sources of income and deductions in individual returns for 1929,¹ amounts and percentages

Sources of income and deductions	Amount	Per cent
Wages and salaries.....	\$11, 198, 978, 868	37. 40
Business.....	3, 378, 983, 610	11. 28
Partnership.....	1, 853, 142, 856	6. 19
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital		
net gain from sale of assets held more than 2 years.....	2, 337, 856, 623	7. 81
Capital net gain from sale of assets held more than 2 years.....	2, 346, 703, 552	7. 84
Rents and royalties.....	1, 286, 072, 413	4. 29
Interest on Government obligations not wholly exempt from tax.....	40, 184, 478	. 13
Dividends on stock of domestic corporations.....	4, 786, 027, 684	15. 98
Fiduciary.....	508, 479, 409	1. 70
Interest and other income.....	2, 210, 522, 716	7. 38
Total income.....	29, 946, 952, 209	100. 00
General deductions:		
Net loss from sale of real estate, stocks, bonds, etc., other than reported		
for tax credit on capital net loss from sale of assets held more than 2		
years.....	995, 943, 850	3. 33
Contributions.....	528, 884, 573	1. 77
All other.....	3, 621, 388, 222	12. 08
Total deductions.....	5, 146, 216, 645	17. 18
Net income.....	24, 800, 735, 564	82. 82

¹ Data for returns of net income under \$5,000 estimated on basis of sample. (See p. 1.)

The following table shows, by net income classes, the distribution of the total income by sources. The distribution by States and Territories and by a larger number of net income classes is shown in basic Tables 6 and 7, respectively (pp. 72-77). The percentage distribution of total income by sources is shown in the second table following.

Total income in individual returns for 1929, by net income classes, showing sources of income in detail

Net income classes (Thousands of dollars)	Wages and salaries	Business	Partnership ¹	Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years
Under 5 (estimated).....	\$6,019,938,303	\$1,542,655,080	\$355,221,220	\$293,798,877
5 under 10.....	2,404,991,205	920,399,240	362,907,235	325,832,668
10 under 25.....	1,573,732,433	576,769,146	362,338,007	618,816,634
25 under 50.....	586,864,905	177,486,042	187,317,379	460,743,152
50 under 100.....	303,404,665	81,730,249	145,945,615	248,336,434
100 under 150.....	104,254,833	29,791,409	77,223,219	81,049,934
150 under 300.....	108,484,638	28,743,208	125,555,103	110,822,170
300 under 500.....	42,900,394	12,351,468	69,001,098	48,205,176
500 under 1,000.....	28,945,767	7,217,311	72,984,532	51,713,660
1,000 and over.....	25,461,725	1,840,457	94,649,448	99,037,918
Total.....	11,198,978,868	3,378,983,610	1,853,142,856	2,337,856,623

Net income classes (Thousands of dollars)	Capital net gain from sale of assets held more than two years	Rents and royalties	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations
Under 5 (estimated).....		\$636,947,981		\$538,996,958
5 under 10.....		258,324,099		506,117,470
10 under 25.....		202,858,237	\$14,887,419	939,661,895
25 under 50.....	\$28,497,242	85,685,658	9,179,275	736,129,443
50 under 100.....	257,917,405	48,471,617	6,507,749	645,813,959
100 under 150.....	223,463,507	16,645,924	2,510,024	305,116,050
150 under 300.....	422,551,030	16,213,585	2,616,137	377,662,677
300 under 500.....	301,415,314	5,592,255	1,298,086	201,143,594
500 under 1,000.....	352,511,600	6,182,090	1,128,601	213,339,537
1,000 and over.....	760,347,454	9,150,967	2,056,287	331,146,101
Total.....	2,346,703,552	1,286,972,413	40,184,478	4,786,027,684

Net income classes (Thousands of dollars)	Fiduciary ¹	Interest and other income	Total income
Under 5 (estimated).....	\$86,402,974	\$762,822,527	\$10,236,783,920
5 under 10.....	81,218,933	383,965,435	5,243,756,285
10 under 25.....	123,189,205	417,878,485	4,821,131,461
25 under 50.....	93,330,187	230,535,010	2,595,768,293
50 under 100.....	62,963,541	160,814,278	1,961,905,512
100 under 150.....	19,175,395	58,863,921	918,094,216
150 under 300.....	18,598,218	68,034,564	1,278,681,330
300 under 500.....	11,678,537	37,770,460	731,357,282
500 under 1,000.....	4,076,978	33,054,090	771,154,166
1,000 and over.....	7,845,441	56,783,946	1,388,319,744
Total.....	508,470,409	2,210,522,716	29,946,952,209

¹ Does not include capital net gain from sale of assets held more than 2 years, dividends on stock of domestic corporations, or taxable interest on obligations of the United States, which items are reported under their respective classifications.

Percentage distribution of total income in individual returns for 1929, by net income classes, showing sources of income in detail

Net income classes (Thousands of dollars)	Wages and sal- aries	Business	Partner- ship	Profit from sale of real es- tate, stocks, bonds, etc., other than taxed as capi- tal net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years	Rents and roy- alties
Under 5 (estimated)	58.81	15.07	3.47	2.87	-----	6.22
5 under 10.....	45.86	17.55	6.92	6.22	-----	4.93
10 under 25.....	32.64	11.96	7.52	12.84	-----	4.21
25 under 50.....	22.61	6.84	7.22	17.75	1.10	3.30
50 under 100.....	15.46	4.17	7.44	12.66	13.15	2.47
100 under 150.....	11.36	3.25	8.41	8.83	24.34	1.81
150 under 300.....	8.48	2.25	9.32	8.63	33.05	1.27
300 under 500.....	5.87	1.69	9.43	6.59	41.21	.76
500 under 1,000.....	3.75	.94	9.46	6.71	45.71	.80
1,000 and over.....	1.83	.13	6.82	7.14	54.76	.66
Total.....	37.40	11.28	6.19	7.81	7.84	4.29

Net income classes (Thousands of dollars)	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corpora- tions	Fiduciary	Interest and other income	Total income
Under 5 (estimated).....	-----	5.27	0.84	7.45	100.00
5 under 10.....	-----	9.65	1.55	7.32	100.00
10 under 25.....	0.31	19.30	2.55	8.67	100.00
25 under 50.....	.35	28.36	3.59	8.88	100.00
50 under 100.....	.33	32.92	3.20	8.20	100.00
100 under 150.....	.27	33.23	2.00	6.41	100.00
150 under 300.....	.20	29.53	1.45	5.32	100.00
300 under 500.....	.18	27.50	1.60	5.17	100.00
500 under 1,000.....	.15	27.66	.53	4.29	100.00
1,000 and over.....	.15	23.85	.57	4.09	100.00
Total.....	.13	15.98	1.70	7.38	100.00

FREQUENCY DISTRIBUTION BY SIZE OF SPECIFIC ITEMS OF INCOME AND DEDUCTIONS ON RETURNS OF NET INCOME OF \$5,000 AND OVER (INDIVIDUAL RETURNS)

In the general tables for individual returns, data are classified according to the net income of the individual. Within net income classes, returns may show widely varying amounts of income and deductions from specific sources. In the following table specific items of income and deductions reported on returns of net income of \$5,000 and over are classified according to the size.

The sources of income for which the amounts reported are thus distributed are salaries, commissions, etc.; business or profession; 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 taxed as capital net gain from sale of assets held more than two years. The specific deductions distributed by size are: Loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than two years, and capital net loss from sale of assets held more than two years. Sources of income not included in this tabulation are partnership, fiduciary, and interest and other income. The total income received through partnerships

and fiduciaries may not be included in items 5 and 6, Form 1040, provided for such income, since the instructions relative to those items provide:

Enter as item 5 your share (whether received or not) of the profits of a partnership, and as item 6 income from an estate or trust, except that the share of (a) capital net gain or loss computed as provided in instruction 8a shall be reported in Schedule D, (b) profits which consisted of dividends on stock of domestic corporations shall be included in item 9, and (c) taxable interest on obligations of the United States shall be included in Schedule E, on the return.

Frequency distribution by size of certain items of income and deductions, on individual returns for 1929, of net income of \$5,000 and over, showing for each distribution the number of times the item occurs and the total income and deduction

Size of specific income and deductions (Thousands of dollars)	Salaries, commissions, etc.		Business or profession		Dividends on stock of domestic corporations	
	Number of times item occurs	Amount	Number of times item occurs	Amount	Number of times item occurs	Amount
Under 0.1.....	6, 148	\$297, 145	2, 162	\$104, 165	58, 899	\$2, 640, 064
0.1 under 0.2.....	5, 098	706, 731	2, 173	317, 540	39, 296	5, 653, 922
0.2 under 0.3.....	3, 888	932, 261	1, 827	449, 569	29, 660	7, 233, 587
0.3 under 0.4.....	3, 493	1, 175, 690	1, 650	599, 871	24, 684	8, 500, 895
0.4 under 0.5.....	2, 705	1, 192, 598	1, 503	672, 467	20, 742	9, 228, 354
0.5 under 1.....	12, 688	9, 169, 983	6, 763	5, 003, 745	73, 410	53, 130, 333
1 under 2.....	27, 643	41, 005, 550	11, 702	17, 415, 985	84, 419	120, 749, 559
2 under 3.....	30, 946	76, 799, 391	11, 734	29, 416, 981	50, 979	125, 057, 068
3 under 4.....	38, 207	133, 113, 321	13, 233	46, 496, 403	34, 926	120, 681, 238
4 under 5.....	42, 581	196, 231, 863	16, 967	76, 918, 081	26, 321	118, 392, 896
5 under 10.....	312, 820	2, 137, 839, 088	112, 014	776, 082, 326	71, 592	491, 322, 057
10 under 15.....	75, 484	888, 610, 131	26, 405	316, 782, 523	30, 278	365, 095, 062
15 under 20.....	27, 437	461, 627, 340	8, 935	153, 004, 082	14, 905	256, 700, 170
20 under 25.....	12, 773	265, 703, 052	3, 996	88, 773, 309	8, 111	182, 730, 568
25 under 30.....	7, 285	195, 000, 537	2, 132	58, 244, 551	6, 109	166, 522, 402
30 under 40.....	7, 048	237, 232, 680	2, 106	72, 051, 502	7, 584	261, 343, 348
40 under 50.....	2, 794	123, 071, 950	953	42, 350, 204	4, 450	198, 546, 686
50 under 75.....	2, 934	172, 031, 539	943	56, 701, 491	5, 545	337, 362, 603
75 under 100.....	856	73, 021, 742	293	25, 345, 591	2, 525	217, 734, 428
100 under 250.....	849	118, 611, 545	351	50, 099, 593	3, 484	511, 432, 487
250 under 500.....	102	33, 072, 137	43	14, 635, 910	3, 685	234, 768, 705
500 under 1,000.....	11	7, 371, 038	6	3, 858, 555	267	180, 939, 561
1,000 and over.....	3	5, 193, 253	1	1, 028, 116	132	271, 264, 733
Total.....	623, 793	5, 179, 040, 545	227, 892	1, 839, 328, 530	507, 003	4, 247, 030, 726

Size of specific income and deductions (Thousands of dollars)	Rents and royalties		Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years		Loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years	
	Number of times item occurs	Amount	Number of times item occurs	Amount	Number of times item occurs	Amount
Under 0.1.....	22, 819	\$1, 170, 726	17, 635	\$830, 291	6, 183	\$293, 804
0.1 under 0.2.....	21, 251	3, 010, 105	13, 782	2, 039, 250	4, 669	673, 998
0.2 under 0.3.....	17, 808	4, 370, 928	11, 364	2, 803, 645	3, 914	963, 289
0.3 under 0.4.....	15, 725	5, 408, 663	9, 517	3, 291, 738	3, 215	1, 112, 500
0.4 under 0.5.....	13, 259	5, 919, 088	8, 654	3, 867, 665	2, 752	1, 227, 748
0.5 under 1.....	40, 794	29, 158, 379	31, 817	22, 999, 271	10, 186	7, 354, 050
1 under 2.....	36, 235	51, 654, 509	40, 792	58, 503, 215	11, 908	17, 220, 275
2 under 3.....	18, 281	44, 752, 847	27, 717	67, 675, 413	7, 010	17, 278, 804
3 under 4.....	11, 487	39, 670, 694	21, 416	72, 376, 336	4, 711	16, 411, 110
4 under 5.....	8, 096	35, 970, 681	17, 302	74, 550, 483	3, 479	15, 635, 258
5 under 10.....	20, 996	146, 115, 741	48, 799	337, 834, 410	9, 280	65, 962, 214
10 under 15.....	6, 340	76, 262, 510	20, 436	241, 486, 477	4, 040	49, 664, 473
15 under 20.....	2, 085	46, 004, 369	10, 310	171, 941, 571	2, 214	38, 320, 774
20 under 25.....	1, 333	29, 579, 563	6, 887	138, 578, 073	1, 416	31, 788, 392
25 under 30.....	789	21, 447, 687	4, 057	108, 025, 017	1, 930	25, 693, 184
30 under 40.....	778	26, 595, 629	4, 443	152, 215, 464	1, 165	40, 429, 556
40 under 50.....	346	15, 312, 013	2, 109	95, 590, 246	676	30, 379, 284
50 under 75.....	389	29, 039, 509	2, 227	132, 432, 933	886	53, 931, 895
75 under 100.....	127	10, 962, 047	679	57, 230, 581	441	37, 969, 249
100 under 250.....	126	18, 696, 591	888	130, 343, 877	554	80, 225, 572
250 under 500.....	14	4, 411, 900	181	58, 825, 931	119	39, 876, 298
500 under 1,000.....	5	3, 339, 044	63	39, 161, 309	41	26, 077, 916
1,000 and over.....	2	6, 241, 209	41	69, 432, 753	19	33, 193, 116
Total.....	239, 655	649, 124, 432	301, 206	2, 044, 057, 746	79, 808	632, 482, 824

Frequency distribution by size of certain items of income and deductions, on individual returns for 1929, of net income of \$5,000 and over, showing for each distribution the number of times the item occurs and the total income and deduction—Continued

Size of specific income and deductions (Thousands of dollars)	Capital net gain from sale of assets held more than 2 years		Capital net loss from sale of assets held more than 2 years	
	Number of times item occurs	Amount	Number of times item occurs	Amount
Under 0.1.....	321	\$16,666	153	\$7,344
0.1 under 0.2.....	282	40,692	123	17,976
0.2 under 0.3.....	234	57,066	112	27,216
0.3 under 0.4.....	215	73,646	83	28,672
0.4 under 0.5.....	179	79,570	90	40,224
0.5 under 1.....	772	573,294	283	211,496
1 under 2.....	1,083	1,586,269	382	553,264
2 under 3.....	824	2,042,001	247	600,792
3 under 4.....	736	2,569,755	179	616,440
4 under 5.....	592	2,645,370	165	739,672
5 under 10.....	2,159	15,945,861	467	3,350,160
10 under 15.....	1,561	19,311,507	216	2,676,968
15 under 20.....	1,273	22,152,621	149	2,606,112
20 under 25.....	1,078	24,082,763	88	1,974,168
25 under 30.....	973	26,717,614	52	1,442,456
30 under 40.....	1,481	51,555,353	87	3,032,024
40 under 50.....	1,225	55,053,893	52	2,345,792
50 under 75.....	1,735	104,900,968	64	3,834,544
75 under 100.....	1,634	135,495,218	48	4,097,384
100 under 250.....	3,471	498,360,625	60	8,760,584
250 under 500.....	1,024	352,707,275	9	2,970,616
500 under 1,000.....	473	328,724,467	1	727,680
1,000 and over.....	285	702,005,038	1	2,362,584
Total.....	23,610	2,346,703,552	3,111	43,027,568

NET PROFIT FROM BUSINESS REPORTED ON RETURNS OF NET INCOME OF \$5,000 AND OVER, BY INDUSTRIAL GROUPS (INDIVIDUAL RETURNS)

The net profit from business (other than from partnerships) reported by returns, Form 1040, of net income of \$5,000 and over, 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 individual making the return.

The distribution by industrial divisions of business profits reported on returns, Form 1040, showing net income of less than \$5,000, is not given. The sample of these returns on which the Statistics of Income estimates are based is not considered sufficiently comprehensive for these detailed figures concerning net profit from business.

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.

Net profit from business, by industrial groups, showing number of businesses and total net profit from business reported on individual returns for 1929, showing net income of \$5,000 and over; also grand totals for prior years

Industrial groups	Number of businesses	Per cent	Net profit from business	Per cent
Agriculture and related industries.....	19,306	8.45	\$113,322,368	6.17
Mining and quarrying.....	1,558	.68	16,097,499	.88
Manufacturing:				
Food products, beverages, and tobacco.....	3,181	1.40	26,141,073	1.42
Textiles and textile products.....	2,522	1.10	24,806,626	1.35
Leather and leather products.....	219	.10	2,365,292	.13
Rubber and related products.....	96	.04	1,214,186	.07
Lumber and wood products.....	778	.34	6,926,496	.38
Paper, pulp, and products.....	160	.07	1,712,073	.09
Printing and publishing.....	2,332	1.02	19,729,701	1.07
Chemicals and allied substances.....	484	.21	5,695,699	.31
Stone, clay, and glass products.....	485	.21	3,952,879	.22
Metals and metal products.....	2,165	.95	22,161,634	1.20
All other manufacturing industries.....	1,233	.54	15,737,402	.86
Total manufacturing.....	13,655	5.98	130,443,061	7.10
Construction.....	11,551	5.06	102,022,908	5.56
Transportation and other public utilities.....	2,567	1.12	19,694,332	1.07
Trade.....	62,665	27.43	458,603,240	24.97
Service—professional, amusements, hotels, etc.....	91,587	40.09	762,533,196	41.53
Finance—banking, insurance, real estate, stock and bond brokers, etc.....	12,695	5.55	140,645,358	7.66
Business not sufficiently defined to be classed with any other division.....	12,891	5.64	92,966,568	5.06
Grand total, 1929.....	228,475	100.00	1,836,328,530	100.00
Grand total, 1928.....	220,159		1,772,255,111	
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.

TAXES PAID OTHER THAN FEDERAL INCOME TAX AND INTEREST PAID AS REPORTED ON RETURNS OF NET INCOME OF \$5,000 AND OVER (INDIVIDUAL RETURNS)

In basic Tables 8 and 8A, pages 78–79, taxes paid other than Federal income tax or income and profits taxes paid foreign countries or possessions of the United States allowed as a deduction, and interest paid as reported in the returns of net income of \$5,000 and over, are distributed by States and Territories and by net income classes, respectively. The amounts are shown separately as reported in business deductions in Schedule A (Income from business or profession) and in deductions from total income. Taxes paid other than Federal income tax are reported under “Deductions” in the individual income-tax return (item 14 on Form 1040) in accordance with the following instructions:

Enter as item 14 personal taxes and taxes paid on property not used in your business or profession, not including those assessed against local benefits of a kind tending to increase the value of the property assessed. Do not include 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 taxes claimed as a credit in item 54.

Taxes paid on business property or for carrying on business as reported under business deductions in item 12, Schedule A, “Income from business or profession,” do 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. Amounts tabulated do not include taxes reported on Form 1040F, Schedule of farm income and expenses.

Interest paid is reported under "Deductions" in the individual income-tax return (item 13, Form 1040) in accordance with the following instructions:

Enter as item 13 interest paid on personal indebtedness as distinguished from business indebtedness (which should be deducted under Schedule A or B). Do not include interest on indebtedness incurred to purchase or carry obligations or securities the interest upon which is wholly exempt from taxation.

Interest paid on business indebtedness to others is reported under business deductions in item 11, Schedule A, "Income from business or profession," in accordance with the following instructions:

Enter on line 11, interest on business indebtedness. Do not include interest to yourself on capital invested in or advanced to the business.

The taxes paid, other than Federal income tax and certain income taxes paid foreign countries, and interest paid, reported on returns of net income under \$5,000, are not included, as the sample of the returns is not considered sufficiently comprehensive to determine these items accurately.

Below are shown in aggregates for the years for which the data are available the taxes paid other than Federal income tax and certain income taxes paid foreign countries, and the interest paid as reported on returns of net income of \$5,000 and over:

Taxes paid other than Federal income tax¹ and interest paid, individual returns for 1927-1929, of net income of \$5,000 and over

Year	Taxes paid other than Federal income tax ¹			Interest paid		
	Total	Reported in general deductions	Reported in business deductions	Total	Reported in general deductions	Reported in business deductions
1929.....	\$532, 798, 878	\$479, 099, 835	\$53, 699, 043	\$958, 958, 653	\$886, 187, 377	\$72, 771, 276
1928.....	527, 893, 669	475, 422, 144	52, 471, 525	940, 615, 916	866, 057, 874	74, 558, 042
1927.....	485, 969, 727	440, 973, 832	44, 995, 895			

¹ Excludes also certain income tax paid foreign countries. (See p. 8.)

WHOLLY AND PARTIALLY TAX-EXEMPT OBLIGATIONS, RETURNS OF NET INCOME OF \$5,000 AND OVER (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 net income classes reported by 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. Since bond holdings are subject to variation during the year, the amount of bonds reported 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 of bonds reported.

Tax-exempt obligations reported in individual returns for 1929 of net income of \$5,000 and over, showing amounts owned and interest received, by nature of obligation and by net income classes

Net income classes (Thousands of dollars)	Amount owned			Interest received		
	Total	Obligations of States and Territories or political subdivisions thereof	Wholly tax- exempt obli- gations of the United States and its pos- sessions, and securities is- sued under the Federal farm loan act; partially tax-exempt Liberty bonds, Treasury cer- tificates of indebtedness, Treasury sav- ing certifi- cates, and Treasury notes	Total	Obligations of States and Terri- tories or political subdivi- sions there- of	Wholly tax- exempt obli- gations of the United States and its pos- sessions, and securities is- sued under the Federal farm loan act and partially tax-exempt Liberty bonds, Treasury cer- tificates of indebtedness, Treasury sav- ings certifi- cates, and Treasury notes
5 under 6.....	\$98,694,034	\$38,574,514	\$60,119,520	\$4,682,233	\$1,967,595	\$2,714,638
6 under 7.....	90,433,756	35,561,575	54,872,181	4,445,496	1,941,790	2,503,706
7 under 8.....	81,039,519	30,718,050	50,321,469	3,951,514	1,719,477	2,232,037
8 under 9.....	79,381,087	34,792,229	44,588,858	4,340,948	1,718,155	2,622,793
9 under 10.....	81,008,826	34,882,701	46,126,125	4,508,457	2,478,189	2,030,268
10 under 11.....	72,299,968	30,027,316	42,272,652	3,291,427	1,568,278	1,723,149
11 under 12.....	61,800,246	22,293,402	39,506,844	3,023,243	1,222,194	1,801,049
12 under 13.....	54,407,285	19,911,551	34,495,734	2,789,710	1,125,488	1,664,222
13 under 14.....	66,102,246	29,483,665	36,618,581	3,132,442	1,467,887	1,664,555
14 under 15.....	57,936,972	23,607,295	29,329,677	2,718,820	1,441,189	1,277,631
15 under 20.....	256,467,738	113,566,091	142,901,647	12,998,067	6,570,265	6,427,802
20 under 25.....	215,317,875	101,304,285	114,013,590	11,358,936	5,798,365	5,560,571
25 under 30.....	182,999,133	94,331,972	88,667,161	9,395,445	5,323,251	4,072,194
30 under 40.....	292,333,667	154,149,626	138,184,041	15,307,533	8,591,071	6,716,462
40 under 50.....	245,723,935	150,726,836	94,997,099	14,188,923	8,845,188	5,343,735
50 under 60.....	219,423,500	126,421,088	93,002,412	12,156,925	7,718,818	4,438,107
60 under 70.....	220,276,974	141,068,688	79,208,286	10,606,802	6,980,021	3,626,781
70 under 80.....	188,489,495	131,445,772	57,043,723	9,305,663	6,547,217	2,758,446
80 under 90.....	172,140,504	115,286,706	56,853,798	8,619,644	6,287,115	2,332,529
90 under 100.....	116,597,289	76,867,912	39,729,377	5,981,433	4,024,964	1,956,469
100 under 150.....	488,375,417	334,616,113	153,759,304	24,167,244	17,491,735	6,675,509
150 under 200.....	308,087,249	218,072,086	90,015,163	14,175,303	10,430,552	3,744,751
200 under 250.....	176,243,082	113,780,894	62,462,188	9,390,854	6,460,488	2,930,366
250 under 300.....	141,766,592	88,751,876	53,014,716	7,408,240	5,022,416	2,385,824
300 under 400.....	217,310,223	143,152,099	74,158,124	10,851,454	7,453,665	3,397,789
400 under 500.....	190,776,575	138,291,092	52,485,483	9,961,812	7,437,360	2,524,452
500 under 750.....	278,202,611	194,596,709	83,605,902	13,004,262	9,394,739	3,609,523
750 under 1,000.....	104,421,184	72,754,383	31,666,801	5,370,243	3,869,418	1,500,825
1,000 under 1,500.....	125,726,856	90,982,040	34,744,816	5,816,067	4,053,437	1,762,630
1,500 under 2,000.....	125,284,405	95,436,393	29,848,012	7,851,889	6,383,029	1,468,860
2,000 under 3,000.....	76,175,839	50,748,997	25,426,842	3,465,083	2,437,307	1,027,776
3,000 under 4,000.....	42,195,870	32,222,570	9,973,300	1,410,277	1,001,560	408,717
4,000 under 5,000.....	22,868,465	18,516,265	4,352,200	1,092,599	780,972	311,627
5,000 and over.....	222,836,942	97,299,864	125,537,078	9,172,356	4,000,159	5,172,197
Total.....	5,373,145,359	3,199,242,655	2,173,902,704	269,941,344	169,553,354	100,387,990

RETURNS FOR 1929 ON FORM 1040 WITH NO NET INCOME (INDIVIDUAL RETURNS)

As noted on page 2, the general tables for individual returns in the Statistics of Income reports 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, irrespective of the amount of statutory net income or deficit, file an income-tax return. Tabulations prepared from these returns by deficit classes and by sources of income and deductions are shown below. The distribution of the returns by States and Territories is shown in basic Table 11A, page 259.

Individual returns for 1929 on Form 1040 with no net income, by deficit classes, showing the number of returns and the deficit

Deficit classes (Thousands of dollars)	Number of returns	Deficit
Under 5.....	59, 292	\$99, 068, 736
5 under 10.....	13, 694	97, 014, 528
10 under 25.....	11, 414	187, 912, 034
25 under 50.....	4, 558	158, 832, 081
50 under 100.....	2, 163	149, 683, 088
100 under 150.....	649	78, 408, 691
150 under 300.....	536	110, 106, 137
300 under 500.....	151	57, 726, 795
500 under 1,000.....	60	40, 328, 806
1,000 and over.....	28	46, 039, 476
Total.....	92, 545	1, 025, 130, 372

Individual returns for 1929 on Form 1040 with no net income, showing sources of income and deductions

Sources of income and deductions	Amount
Wages and salaries.....	\$199, 654, 006
Business.....	58, 413, 212
Partnership ¹	49, 533, 482
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years.....	85, 264, 983
Capital net gain from sale of assets held more than 2 years.....	1, 425, 553
Rents and royalties.....	79, 883, 981
Interest on Government obligations not wholly exempt from tax.....	2, 863, 955
Dividends on stock of domestic corporations.....	297, 726, 288
Fiduciary ¹	12, 208, 790
Interest and other income.....	115, 170, 658
Total income.....	902, 250, 938
General deductions:	
Taxes paid other than income tax.....	156, 054, 345
Contributions.....	13, 015, 814
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years.....	838, 983, 901
Miscellaneous deductions.....	919, 327, 250
Total deductions.....	1, 927, 381, 310
Deficit.....	1, 025, 130, 372

¹ Does not include capital net gain from sale of assets held more than 2 years, dividends on stock of domestic corporations, or taxable interest on obligations of the United States, which items are reported under their respective classifications.

RETURNS FOR 1928 ON FORM 1040 WITH NO NET INCOME (INDIVIDUAL RETURNS)

Supplementing the data for individual income tax returns for 1928, Form 1040, with no net income, as shown on page 24 of Statistics of Income for 1928, there is given below a tabulation of the returns, distributed by deficit classes, showing the number of returns and amount of deficit:

Individual returns for 1928, on Form 1040, with no net income, by deficit classes, showing number of returns and deficit

Deficit classes (Thousands of dollars)	Number of returns	Deficit	Deficit classes (Thousands of dollars)	Number of returns	Deficit
Under 5.....	55, 121	\$98, 743, 755	150 under 300.....	180	\$36, 870, 598
5 under 10.....	8, 639	60, 906, 165	300 under 500.....	52	18, 903, 153
10 under 25.....	5, 914	91, 174, 468	500 under 1,000.....	30	19, 519, 868
25 under 50.....	1, 849	63, 251, 006	1,000 and over.....	8	27, 035, 246
50 under 100.....	814	55, 917, 697			
100 under 150.....	222	26, 891, 416	Total.....	72, 829	499, 213, 372

NUMBER OF RETURNS BY COUNTIES AND CITIES (INDIVIDUAL RETURNS)

The number of individual income tax returns filed for 1929, segregated by counties, by cities, and by townships having a population of 1,000 and over in the 1930 census, is shown in basic Table 11 (pp. 165-258). The number of returns in this table includes all returns filed—that is, includes those reported on Form 1040, showing no net income, which are not included in the other general tables. These returns are filed in accordance with the statutory requirements that every individual with gross income of \$5,000 and over, regardless of the amount of net income, file an income tax return. The data from these returns are not included in the other general tables of this report but are shown separately on pages 15, 16, and 259.

For the years 1928 and 1929 the collectors of internal revenue were asked for an actual count of the index cards prepared from the returns filed in each collection district. Previous to 1928 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 count of returns by the numerous civil divisions involved is impossible except through the expenditure of considerable time and money.

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 on Form 1065.

The number of partnership returns filed for 1917-1929, inclusive, is as follows:

Year—	Number	Year—	Number
1917.....	31, 701	1924.....	321, 158
1918.....	100, 728	1925.....	309, 414
1919.....	175, 898	1926.....	295, 425
1920.....	240, 767	1927.....	282, 841
1921.....	259, 359	1928.....	272, 127
1922.....	287, 959	1929.....	263, 519
1923.....	304, 996		

CORPORATION INCOME-TAX RETURNS

The number of income-tax returns filed by corporations for 1929 was 509,436, as against 495,892 for 1928. Of the total number of returns for 1929, 269,430 were filed by corporations reporting net income, 186,591 by corporations reporting no net income, and 53,415 by inactive corporations reporting no income data. The returns filed included 8,754 consolidated returns for groups of affiliated corporations, of which 5,408 showed net income and 3,346 showed no net income. The aggregate net income of all corporations reporting net income was \$11,653,886,002 and the tax liability \$1,193,435,832. The aggregate net income of corporations filing consolidated returns was \$5,953,845,059 and the tax liability \$631,374,733.

Separate tabulations of returns filed for fiscal years (not ending December) and for fractional (part) years, shown on pages 29-30, make it possible to segregate data for calendar year accounting periods and for other accounting periods. In addition, separate tabulations of data from consolidated returns are shown on pages 26-28, from

which the significance of this form of return can be appraised. Consolidated returns represent the composite 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 (pp. 263-265) 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 \$587,000,000, 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 paragraphs (2) and (4) of subdivision (a) of section 203 of the revenue act of 1928. See also T. D. 4231.)

In basic Tables 14 and 15 (pp. 267-287) the special deductions for life insurance companies are included in "Miscellaneous deductions" under "Statutory deductions."

Corporation returns for 1929,¹ by major industrial groups, showing for corporations reporting net income and no net income, number of returns and per cent of total; gross income, deductions, net income or deficit, net loss for prior year, income tax and percentages; also number and per cent of returns for inactive corporations

Industrial groups	Total number of returns	Corporations reporting net income			
		Number of returns	Per cent of total reporting	Gross income ²	Deductions ²
Agriculture and related industries.....	10,615	4,407	41.52	\$636,227,061	\$563,426,338
Mining and quarrying.....	18,261	5,211	28.54	3,031,405,363	2,600,878,421
Manufacturing:					
Food products, beverages, and tobacco.....	15,561	9,288	59.69	10,862,489,504	10,189,621,801
Textiles and textile products.....	14,629	8,104	55.40	5,902,286,973	5,578,313,214
Leather and leather products.....	2,477	1,349	54.46	1,258,770,650	1,181,967,616
Rubber and related products.....	638	311	48.75	916,242,157	859,018,523
Lumber and wood products.....	7,869	4,195	53.31	1,978,584,137	1,842,972,299
Paper, pulp, and products.....	2,145	1,406	65.55	1,546,671,700	1,422,325,143
Printing and publishing.....	11,569	7,331	63.37	2,468,282,987	2,197,453,755
Chemicals and allied substances.....	7,505	4,073	54.27	9,550,544,726	8,639,032,666
Stone, clay, and glass products.....	4,816	2,572	53.40	1,389,486,368	1,225,839,972
Metal and metal products.....	21,047	12,864	61.12	22,125,989,096	19,834,222,227
All other manufacturing industries.....	8,269	3,995	48.31	1,890,411,182	1,692,076,141
Total manufacturing.....	96,525	55,488	57.49	59,879,759,480	54,663,743,347
Construction.....	19,947	10,462	52.45	2,291,630,455	2,113,254,637
Transportation and other public utilities.....	23,951	13,614	56.84	15,584,026,106	13,491,372,099
Trade.....	132,660	78,606	59.25	34,264,085,954	33,114,850,677
Service—professional, amusements, hotels, etc.....	39,642	20,230	51.03	3,051,820,187	2,737,393,987
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	150,588	80,260	53.30	10,872,951,179	³ 8,675,411,816
Nature of business not given.....	17,247	1,152	6.68	21,885,935	19,574,396
Grand total.....	509,436	269,430	52.89	129,633,791,720	117,979,905,718

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

² Cost of goods sold included. (See p. 2.)

³ Includes special nonexpense deductions of life insurance companies. (See p. 18.)

Corporation returns for 1929, by major industrial groups, showing for corporations reporting net income and no net income, number of returns and per cent of total; gross income, deductions, net income or deficit, net loss for prior year, income tax and percentages; also number and per cent of returns for inactive corporations—Continued

Industrial groups	Corporations reporting net income—Continued				
	Net income	Net loss for prior year	Income tax		
			Amount	Per cent of net income	Per cent of total tax
Agriculture and related industries.....	\$72,800,723	\$4,917,952	\$6,783,059	9.32	0.57
Mining and quarrying.....	430,526,942	20,488,030	44,318,798	10.29	3.71
Manufacturing:					
Food products, beverages, and tobacco.....	672,867,703	15,541,248	70,863,295	10.53	5.94
Textiles and textile products.....	323,973,759	11,404,637	33,196,946	10.25	2.78
Leather and leather products.....	76,803,034	1,375,533	8,109,399	10.56	.68
Rubber and related products.....	56,323,634	1,057,550	6,054,979	10.75	.51
Lumber and wood products.....	135,611,838	7,505,453	13,436,661	9.91	1.13
Paper, pulp, and products.....	124,346,557	2,825,629	13,222,001	10.63	1.11
Printing and publishing.....	270,829,232	4,881,422	28,017,073	10.34	2.35
Chemicals and allied substances.....	911,512,070	16,509,969	98,124,032	10.76	8.22
Stone, clay, and glass products.....	163,646,396	3,081,354	17,267,685	10.55	1.45
Metal and metal products.....	2,291,766,869	126,780,746	236,493,687	10.32	19.81
All other manufacturing industries.....	188,335,041	8,780,560	19,267,463	10.23	1.61
Total manufacturing.....	5,216,016,133	199,744,101	544,053,221	10.43	45.59
Construction.....	178,375,818	11,386,583	16,518,914	9.26	1.38
Transportation and other public utilities.....	2,092,654,007	47,763,382	222,483,396	10.63	18.64
Trade.....	1,149,235,277	42,252,992	107,148,648	9.32	8.98
Service—professional, amusements, hotels, etc.....	314,426,200	16,875,833	29,632,299	7.24	2.48
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	2,197,539,363	48,568,337	222,403,102	10.12	18.64
Nature of business not given.....	2,311,539	180,006	94,395	4.08	.01
Grand total.....	11,653,886,002	392,177,216	1,193,435,832	10.24	100.00

Industrial groups	Corporations reporting no net income					Inactive corporations—No income data reported	
	Number of returns	Per cent of total reporting	Gross income ¹	Deductions ²	Deficit	Number of returns	Per cent
Agriculture and related industries.....	5,023	47.32	\$246,280,235	\$299,823,603	\$53,543,368	1,185	11.16
Mining and quarrying.....	7,291	39.92	1,016,183,538	1,214,623,146	198,439,608	5,759	31.54
Manufacturing:							
Food products, beverages, and tobacco.....	5,557	35.71	3,905,162,329	3,997,824,889	92,662,560	716	4.60
Textiles and textile products.....	6,236	42.63	2,330,930,500	2,493,999,597	163,069,097	289	1.97
Leather and leather products.....	1,084	43.76	482,401,853	518,769,912	36,368,059	44	1.78
Rubber and related products.....	303	47.49	510,967,122	550,158,537	39,191,415	24	3.76
Lumber and wood products.....	3,294	41.86	816,193,673	884,692,348	68,498,675	380	4.83
Paper, pulp, and products.....	673	31.37	249,444,280	269,337,219	19,892,939	66	3.08
Printing and publishing.....	3,839	33.18	402,692,499	450,441,211	47,748,712	399	3.45

¹ Cost of goods sold included. (See p. 2.)

Corporation returns for 1929, by major industrial groups, showing for corporations reporting net income and no net income, number of returns and per cent of total; gross income, deductions, net income or deficit, net loss for prior year, income tax and percentages; also number and per cent of returns for inactive corporations—
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
Manufacturing—Continued.							
Chemicals and allied substances.....	2,998	39.95	\$737,015,934	\$793,992,365	\$56,976,431	434	5.78
Stone, clay, and glass products.....	1,989	41.30	265,729,926	299,168,573	33,438,647	255	5.30
Metals, and metal products.....	7,292	34.65	1,966,590,469	2,136,703,684	170,113,215	891	4.23
All other manufacturing industries.....	3,477	42.05	585,156,712	667,440,571	82,283,859	797	9.64
Total manufacturing.....	36,742	38.06	12,252,285,297	13,062,528,906	810,243,609	4,295	4.45
Construction.....	7,896	39.58	790,254,071	860,320,214	70,066,143	1,589	7.97
Transportation and other public utilities.....	7,994	33.38	1,500,004,225	1,690,696,092	190,691,867	2,343	9.78
Trade.....	50,483	38.06	9,230,446,718	9,649,844,945	419,398,227	3,571	2.69
Service—professional, amusements, hotels, etc.	15,737	39.70	1,140,089,140	1,294,303,748	154,214,608	3,675	9.27
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.	53,677	35.64	4,786,459,453	5,795,286,883	1,008,827,430	16,651	11.06
Nature of business not given.....	1,748	10.13	25,714,784	34,418,159	8,703,375	14,347	83.19
Grand total.....	186,591	36.63	30,987,717,461	33,901,845,696	2,914,128,235	53,415	10.48

² Cost of goods sold included. (See p. 2.)

³ Includes special nonexpense deductions of life insurance companies. (See p. 18.)

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.

The 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 for 1922 to 1929, inclusive, is given below:

Year—	Amount	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	1929.....	392,177,216

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 \$25,330, 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. 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 1929, are shown below:

Net income.....	\$11, 653, 886, 002
Net income not subject to tax:	
Net loss for prior year.....	\$392, 177, 216
Specific credit of \$3,000 for corporations with net income not in excess of \$25,000 and a variable amount in excess of \$25,000 but not in excess of \$25,330 (estimated on the basis of capitalizing tax liability).....	¹ 438, 766, 086
Estimated total of net income not subject to tax.....	830, 943, 306
Estimated net income subject to tax (estimated on the basis of capitalizing tax liability).....	10, 822, 942, 696

INCOME AND PROFITS TAXES PAID TO FOREIGN COUNTRIES OR POSSESSIONS OF THE UNITED STATES (CORPORATION RETURNS)

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 1925-1929, inclusive. These amounts are tax credits and have not been deducted from the figures on tax shown in the tables of this report. They should be deducted in order to determine Federal income tax liability of corporations.

Income and profits taxes paid foreign countries—Corporation returns for 1925-1929

Year—	Amount
1925.....	\$20, 139, 995
1926.....	21, 653, 994
1927.....	24, 236, 955
1928.....	32, 487, 634
1929.....	35, 221, 708

DIVIDENDS DISTRIBUTED (CORPORATION RETURNS)

The amount of cash and stock dividends paid to shareholders on the capital stock of domestic corporations, other than life insurance companies, as reported in the corporation income tax returns for 1929, is shown by States and Territories in basic Table 13 (p. 266) and by industrial divisions in basic Table 14 (pp. 267-283). Total

¹ These figures were obtained by capitalizing the \$1,193,435,832 tax liability partly on the basis of the 11 per cent rate and partly on the basis of the 12 per cent rate. Of this tax liability, \$1,023,843,716, representing income tax on calendar year returns, and \$42,862,818, representing income tax on part year 1929 returns, were capitalized on the 11 per cent base. Income tax of \$126,729,293, representing tax liability reported on fiscal year returns reporting income of corporations whose accounting period ended within the period from July 1, 1929, to June 30, 1930, was capitalized on a combination of the 11 per cent and 12 per cent base in proportion to the distribution of income under the respective rates. The total obtained by this process of capitalization represents the total net taxable income. The difference between the total net income and the sum of the prior year losses and the net taxable income represents the amount of the specific credit allowed corporations.

dividends, distributed by corporations for the years 1922 to 1929, inclusive, are given below:

Cash and stock dividends paid by corporations, other than life insurance companies, corporation returns for 1922-1929

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, 320, 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, 817, 301, 320	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
1929.....	8, 355, 661, 745	1, 288, 642, 553	7, 841, 502, 135	1, 193, 896, 039	513, 859, 610	94, 746, 514

¹ Revised 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. 267-283). Compiled receipts consist of reported taxable income (gross sales, gross profits from operations other than amounts tabulated as gross sales, interest received, rents received, profits from sale of real estate, stocks, bonds, and other capital assets, and other items of taxable income grouped as "Miscellaneous") and nontaxable income items of major importance (dividends received 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, compensation of officers, interest paid, taxes paid other than income tax, bad debts, depreciation and depletion, and items not classified grouped as "Miscellaneous deductions."

Three items of information are also included relative to tabulated gross sales—profit from sales of corporations reporting profit from sales; loss from sales of corporations reporting loss from sales; and profits less losses from sales. The first two of these items of this classification are published in this volume for the first time. The amounts shown under "Gross profits from operations other than amounts tabulated as gross sales" and "Miscellaneous receipts" are not comparable with these items for earlier years, due to changes made in the classification of items. For certain industrial divisions "Transportation and other public utilities; service—professional, amusements, hotels, etc.; finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.; and nature of business not given," amounts formerly included under "Miscellaneous receipts," are included in this tabulation under "Gross profits from operations other than tabulated as gross sales." "Miscellaneous receipts" are further affected by the separate classification for the first time of "Rents received" and "Profits from sale of real estate, stocks, bonds, and other capital assets."¹

¹ For captions under which receipts and deductions are returned by corporations, see Form 1120, a sample of which follows page 411.

This basic table also shows the compiled net profit (or compiled net deficit), statutory net income or deficit, total income tax, and compiled net profit after deducting tax. Compiled net profit is the excess of 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 aggregate data for all corporations; part 2, for corporations reporting net income; and part 3, for corporations reporting no net income. Basic Table 15, pages 284-287, shows for all corporations the income and deduction items expressed in percentages of total compiled receipts and net income, tax, and profit after deducting tax expressed as percentages of compiled net profits.

For all corporations, compiled net profits were reported as \$11,869,-507,095 for 1929, as compared with \$10,736,745,731 for 1928—an increase of about 10.55 per cent. The compiled net profits of corporations reporting net income for 1929 were \$14,273,580,309, as compared with \$12,700,843,600 for 1928. The compiled net deficit of corporations reporting no net income for 1929 was \$2,404,073,214, as compared with \$1,964,097,869 for 1928.

DISTRIBUTION BY NET INCOME OR DEFICIT CLASSES (CORPORATION RETURNS)

The following table of corporation returns, distributed by net income and deficit classes, shows the number of returns, amount of net income or deficit, amount of tax, and relative percentages; also the number of returns filed for inactive corporations. Basic Table 18 (pp. 327-331) shows the returns distributed by net income and deficit classes and by industrial divisions.

Corporation returns for 1929 by net income and deficit classes, showing number of returns, net income or deficit, tax, and percentages

Net income classes (Thousands of dollars)	Returns showing net income		Net income		Tax	
	Number	Per cent	Amount	Per cent	Amount	Per cent
Under 1.....	69,456	25.78	\$29,280,602	.25	\$8,258	0.001
1 under 2.....	41,292	15.32	61,040,738	.52	12,051	.001
2 under 3.....	37,075	13.98	94,817,771	.81	27,871	.003
3 under 4.....	19,458	7.22	66,919,938	.57	871,125	.073
4 under 5.....	11,795	4.38	52,715,622	.45	1,668,867	.139
5 under 10.....	29,627	11.00	209,763,890	1.80	11,616,751	.973
10 under 15.....	13,399	4.97	164,277,385	1.41	12,097,585	1.01
15 under 20.....	8,424	3.13	145,907,739	1.25	12,059,108	1.01
20 under 25.....	6,641	2.46	149,630,071	1.29	13,233,873	1.11
25 under 50.....	12,397	4.60	441,614,878	3.79	44,889,497	3.76
50 under 100.....	8,516	3.09	552,967,659	5.00	60,947,504	5.11
100 under 250.....	5,974	2.22	923,943,997	7.93	98,151,122	8.23
250 under 500.....	2,283	.85	796,186,327	6.83	85,584,561	7.17
500 under 1,000.....	1,344	.50	932,109,935	8.00	100,591,491	8.43
1,000 under 5,000.....	1,049	.39	2,116,790,251	18.17	227,989,693	19.10
5,000 and over.....	300	.11	4,885,929,179	41.93	523,686,475	43.88
Total.....	269,430	100.00	11,653,886,002	100.00	1,193,435,832	100.00

Corporation returns for 1929 by net income and deficit classes, showing number of returns, net income or deficit, tax, and percentages—Continued

Deficit classes (Thousands of dollars)	Returns showing no net income		Deficit	
	Number	Per cent	Amount	Per cent
Under 1.....	58,154	31.17	\$22,657,011	0.78
1 under 2.....	26,376	14.14	38,777,465	1.33
2 under 3.....	17,520	9.39	43,590,179	1.50
3 under 4.....	12,402	6.65	43,238,723	1.48
4 under 5.....	9,353	5.01	41,951,077	1.44
5 under 10.....	25,028	13.41	178,511,551	6.13
10 under 15.....	11,127	5.96	136,218,725	4.67
15 under 20.....	6,130	3.29	106,492,239	3.66
20 under 25.....	4,009	2.15	89,860,590	3.08
25 under 50.....	8,448	4.53	295,037,155	10.13
50 under 100.....	4,243	2.27	295,021,990	10.12
100 under 250.....	2,444	1.31	371,077,104	12.73
250 under 500.....	749	.40	258,989,634	8.89
500 under 1,000.....	341	.18	236,427,681	8.11
1,000 under 5,000.....	244	.13	468,723,308	16.08
5,000 and over.....	23	.01	287,553,802	9.87
Total.....	186,591	100.00	2,914,128,235	100.00
Inactive corporations, no income data reported.....	53,415			

ASSETS AND LIABILITIES (CORPORATION RETURNS)

In the table immediately following are shown, for 398,815 corporations out of 456,021 active corporations filing income tax returns, a summary statement of the principal assets and liabilities as of December 31, 1929, or at the close of the fiscal year nearest thereto, and a comparative statement showing by net income and deficit classes, the number of corporation returns filed and the number of balance sheets tabulated. The difference 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 basic Tables 19 and 20 (pp. 332-339) the same data are shown by industrial groups and by net income classes, respectively.

Items not otherwise distributed are classified as "Miscellaneous assets" or "Miscellaneous liabilities," among which are the following:

Miscellaneous assets.—Copyrights; formulas; good will; patents; trade-marks; sinking funds; other funds; deferred charges; organization expenses; suspense items; prepaid items; interest, discount, coupons, and dividends receivable; guaranty deposits, and deposits on contracts, meters, and leaseholds; cash value of life insurance; real estate by foreclosure. Miscellaneous assets of life insurance companies include stocks, bonds, loans, mortgages, bills receivable, and uncollected premiums.

Miscellaneous liabilities.—All reserves other than surplus reserves and reserves for depreciation and bad debts; accrued expenses; deferred and suspense items; funds held in trust; borrowed securities; discount and dividends payable; outstanding coupons and certificates; overdrafts. Miscellaneous liabilities of life insurance companies include policy claims and value of outstanding policies and annuities. Miscellaneous liabilities of banks include deposits (time, saving, demand, etc.) and bank notes in circulation.

Amounts under "Miscellaneous assets" for 1929 are not comparable with preceding years due to the separate classification for the first time of "Investments other than tax-exempt."

Assets and liabilities—Statement prepared from income tax returns of corporations submitting balance sheets, showing major assets and liabilities as of December 31, 1929, 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).....	\$22,371,167,749	\$18,933,169,752	\$3,437,997,997
Notes receivable ¹ and accounts receivable less reserve for bad debts).....	66,810,463,619	55,146,040,239	11,664,423,380
Inventory.....	21,910,972,773	17,141,627,589	4,769,345,184
Tax-exempt investments—Obligations of States and Territories or political subdivisions; securities issued under the Federal farm loan act and obligations of the United States or its possessions.....	10,338,363,877	8,195,240,529	2,143,123,348
Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc.....	55,844,147,801	43,050,683,133	12,793,464,668
Capital assets—Real estate, buildings, equipment, etc. (less depreciation).....	116,446,100,356	91,711,742,379	24,734,357,977
Miscellaneous assets not distributed.....	42,056,693,336	33,722,514,920	8,334,178,416
Total assets ²	335,777,909,511	267,901,018,541	67,876,890,970
Liabilities:			
Notes and accounts payable.....	29,452,537,280	19,195,811,544	10,256,725,736
Bonded debt and mortgages.....	46,642,534,653	35,225,920,810	11,416,613,843
Miscellaneous liabilities not distributed.....	94,713,619,470	78,022,407,139	16,691,212,331
Capital stock—			
Preferred.....	19,738,158,746	14,904,898,208	4,833,260,538
Common.....	90,119,765,237	69,826,597,778	20,293,167,459
Total capital stock.....	109,857,923,983	84,731,495,986	25,126,427,997
Surplus.....	60,699,188,747	51,921,628,563	8,777,560,184
Less deficit.....	5,587,894,622	1,196,245,501	4,391,649,121
Net surplus.....	55,111,294,125	50,725,383,062	4,385,911,063
Total liabilities ²	335,777,909,511	267,901,018,541	67,876,890,970

¹ Includes loans and discounts from bank statements, which for 1925 were included in "Miscellaneous assets."

² Less deficit.

Number of corporation returns filed for 1929, and number of balance sheets tabulated, by net income and deficit classes

Net income and deficit classes (Thousands of dollars)	Number of returns	Number of balance sheets	Per cent of balance sheets to returns
CORPORATIONS REPORTING NET INCOME			
Under 5.....	179,676	151,427	84.28
5 under 25.....	58,091	57,039	98.19
25 under 50.....	12,397	12,224	98.61
50 under 100.....	8,316	8,195	98.54
100 under 500.....	8,257	8,132	98.49
500 under 1,000.....	1,344	1,306	97.17
1,000 under 5,000.....	1,049	1,021	97.33
5,000 and over.....	300	293	97.67
Total.....	269,430	259,637	88.94
CORPORATIONS REPORTING NO NET INCOME			
Under 5.....	123,805	101,187	81.73
5 under 25.....	46,294	42,434	91.66
25 under 50.....	8,448	7,926	93.82
50 under 100.....	4,243	4,031	95.00
100 under 500.....	3,193	3,022	94.64
500 under 1,000.....	341	329	96.48
1,000 under 5,000.....	244	228	93.44
5,000 and over.....	23	21	91.30
Total.....	186,591	150,178	85.31
Inactive corporations.....	53,415		
Grand total.....	509,436	398,815	

CONSOLIDATED RETURNS (CORPORATION RETURNS)

Of the total number of corporation income tax returns for 1929, 8,754 consolidated income tax returns were filed for affiliated corporations, as against 9,300 for 1928. This decrease was due for the most part to an additional restriction upon the filing of a consolidated return provided by section 141 (d), revenue act of 1928, applicable to the taxable year 1929 and subsequent taxable years, that where one or more chains of corporations were connected through stock ownership with a common parent corporation, at least 95 per cent of the stock of each of the corporations (except the common parent) be owned directly by one or more of the other corporations; and the common parent corporation own directly at least 95 per cent of the stock of at least one of the other corporations. For 1928 returns the single common parent was not essential and a consolidated return could be filed if at least 95 per cent of the stock of two or more corporations was owned by the same interests. Of the returns for 1929, 5,408 showed net income aggregating \$5,953,845,059. The number of consolidated returns filed was about 1.72 per cent of all corporation returns. However, the net income reported in consolidated returns was more than 51 per cent of the net income of all corporations reporting net income, and the tax 53 per cent of the total tax for all corporations.

Presented below are tables prepared from the consolidated returns, showing the returns distributed by major industrial groups, by net income and deficit classes, and by number of subsidiaries. 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. 340-351).¹ This basic table also shows the compiled net profit (or net deficit), statutory net income or deficit, income tax, and compiled net profit after deducting tax. Part 1 of this basic table shows the data for all consolidated returns; part 2, for consolidated returns showing net income; and part 3, for consolidated returns showing no net income.

Net profit as distinct from statutory net income reported by affiliated corporations filing consolidated returns showing net income for 1929 was \$7,686,696,483, which was over 54 per cent of such net profit of all corporations filing returns showing net income. Compiled net deficit as distinct from statutory deficit reported in consolidated returns showing no net income for 1929 was \$588,929,607, approximately 24 per cent of such net deficit of all corporations filing returns showing no net income. Compiled net profit less compiled net deficit of all consolidated returns for 1929 was \$7,097,766,876, about 60 per cent of the amount reported in all corporation returns.

¹ See p. 22 for definition of terms.

Consolidated corporation returns for 1929, by major industrial groups, 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

Industrial groups	Total number of returns	Consolidated returns showing net income				
		Number of returns	Gross income ¹	Net income	Net loss for prior year	Income tax
Agriculture and related industries.....	107	52	\$251,069,929	\$26,374,656	\$774,340	\$2,815,953
Mining and quarrying.....	509	236	1,799,501,810	245,657,446	7,862,605	26,124,060
Manufacturing:						
Food products, beverages, and tobacco.....	498	329	6,280,460,232	345,025,399	8,226,896	37,077,187
Textiles and textile products.....	363	207	1,311,091,639	102,404,702	3,330,025	10,855,685
Leather and leather products.....	96	60	554,532,870	42,161,783	264,893	4,629,462
Rubber and related products.....	43	14	710,993,522	36,287,351	393,501	3,960,921
Lumber and wood products.....	278	163	520,126,475	36,711,549	1,604,718	3,858,771
Paper, pulp, and products.....	105	75	674,064,906	48,727,438	1,340,722	5,253,442
Printing and publishing.....	228	173	856,428,677	94,813,201	1,323,229	10,277,300
Chemicals and allied substances.....	398	294	7,685,506,496	713,433,849	11,128,320	77,374,916
Stone, clay, and glass products.....	140	95	599,832,712	73,490,469	593,585	8,017,691
Metals and metal products.....	844	651	15,246,289,897	1,480,339,889	105,434,721	151,650,300
All other manufacturing industries.....	223	122	640,701,981	75,982,873	4,588,973	7,870,851
Total manufacturing.....	3,216	2,183	35,080,029,407	3,049,428,503	138,229,583	320,826,526
Construction.....	194	123	400,972,649	38,455,967	1,092,278	4,103,971
Transportation and other public utilities.....	806	513	13,310,374,876	1,666,107,319	40,057,574	178,323,863
Trade.....	1,450	965	8,413,033,043	350,002,958	6,257,792	37,865,579
Service—professional, amusements, hotels, etc.....	554	328	957,351,983	114,226,442	5,880,452	11,993,590
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	1,907	1,006	2,241,358,939	463,584,536	13,736,954	49,320,950
Nature of business not given.....	11	2	40,027	7,232	-----	241
Grand total.....	8,754	5,408	62,453,732,663	5,953,845,059	213,891,578	631,374,733

Industrial groups	Consolidated returns showing no net income		
	Number of returns	Gross income ¹	Deficit
Agriculture and related industries.....	55	\$43,803,822	\$4,947,996
Mining and quarrying.....	273	512,280,418	73,501,032
Manufacturing:			
Food products, beverages, and tobacco.....	169	2,873,853,521	27,018,590
Textiles and textile products.....	156	590,351,584	37,162,812
Leather and leather products.....	36	196,214,028	13,249,500
Rubber and related products.....	29	454,499,460	31,755,347
Lumber and wood products.....	115	226,292,212	13,997,328
Paper, pulp, and products.....	30	80,222,354	5,690,912
Printing and publishing.....	55	97,791,699	14,675,445
Chemicals and allied substances.....	104	395,538,721	22,642,444
Stone, clay, and glass products.....	45	62,298,019	7,081,154
Metals and metal products.....	193	973,445,138	44,485,033
All other manufacturing industries.....	101	203,417,102	30,377,562
Total manufacturing.....	1,033	6,153,923,838	248,136,127
Construction.....	71	47,805,252	3,962,927
Transportation and other public utilities.....	293	870,749,857	94,217,971
Trade.....	485	1,144,757,282	49,797,409
Service—professional, amusements, hotels, etc.....	226	206,983,883	22,103,722
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	901	1,022,257,027	240,603,465
Nature of business not given.....	9	33,934	86,981
Grand total.....	3,346	10,002,595,313	737,357,630

¹ Gross income corresponds to total income as reported on face of the return, plus cost of the goods sold.

Consolidated corporation returns for 1929 by net income and deficit classes, showing number of returns and amount of net income or deficit

Net income and deficit classes (Thousands of dollars)	Corporations reporting net income		Corporations reporting no net income	
	Number of returns	Net income	Number of returns	Deficit
Under 1.....	186	\$85, 172	192	\$78, 930
1 under 2.....	159	232, 093	120	181, 106
2 under 3.....	206	526, 572	124	304, 530
3 under 4.....	143	502, 143	92	324, 592
4 under 5.....	91	407, 636	104	474, 432
5 under 10.....	393	2, 858, 129	334	2, 506, 028
10 under 15.....	260	3, 212, 240	228	2, 795, 463
15 under 20.....	239	4, 117, 472	167	2, 900, 867
20 under 25.....	178	4, 003, 257	110	2, 465, 173
25 under 50.....	509	18, 750, 821	460	16, 593, 393
50 under 100.....	597	43, 331, 114	462	33, 173, 889
100 under 250.....	741	119, 635, 336	470	74, 192, 375
250 under 500.....	486	174, 555, 761	224	79, 311, 727
500 under 1,000.....	450	316, 929, 207	124	86, 916, 925
1,000 under 5,000.....	532	1, 116, 450, 964	121	237, 689, 313
5,000 and over.....	238	4, 148, 247, 092	14	197, 448, 887
Total.....	5, 408	5, 953, 845, 059	3, 346	737, 357, 630

Consolidated corporation returns for 1929, by number of subsidiaries, showing number of consolidated returns and total number of subsidiaries

Number of subsidiaries per return	Number of consoli- dated returns	Total number of subsidi- aries	Number of subsidiaries per return	Number of consoli- dated returns	Total number of subsidi- aries
1.....	4, 375	4, 375	48.....	2	96
2.....	1, 318	2, 636	51.....	3	153
3.....	687	2, 061	52.....	1	52
4.....	349	1, 396	53.....	3	159
5.....	253	1, 265	54.....	3	162
6.....	160	960	55.....	1	55
7.....	124	868	56.....	2	112
8.....	78	624	57.....	1	57
9.....	94	846	59.....	1	59
10.....	43	430	60.....	1	60
11.....	41	451	61.....	1	61
12.....	40	480	63.....	1	63
13.....	38	494	67.....	1	67
14.....	38	532	68.....	1	68
15.....	22	330	70.....	1	70
16.....	28	448	71.....	1	71
17.....	12	204	72.....	1	72
18.....	16	288	75.....	1	75
19.....	19	361	76.....	2	152
20.....	11	220	77.....	1	77
21.....	15	315	78.....	2	156
22.....	8	176	80.....	1	80
23.....	11	253	81.....	2	162
24.....	4	96	83.....	1	83
25.....	4	100	85.....	1	85
26.....	4	104	88.....	1	88
27.....	7	189	89.....	1	89
28.....	9	252	92.....	1	92
29.....	5	145	94.....	2	188
30.....	8	240	98.....	1	98
31.....	4	124	99.....	1	99
32.....	4	128	101.....	1	101
33.....	4	132	109.....	1	109
34.....	2	68	121.....	1	121
35.....	7	245	123.....	1	123
36.....	1	36	131.....	1	131
37.....	1	37	148.....	1	148
38.....	3	114	151.....	1	151
39.....	4	156	171.....	1	171
40.....	3	120	198.....	1	198
41.....	4	164	286.....	1	286
42.....	3	126	Number of subsidiaries not reported—esti- mated.	828	2, 484
43.....	2	86			
44.....	3	132			
45.....	3	135	Total.....	8, 754	30, 112
46.....	2	92			
47.....	2	94			

FISCAL-YEAR RETURNS (CORPORATION RETURNS)

The tabulation of returns filed on a fiscal-year basis is compiled from 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 tabulations in Statistics of Income for 1928 and in this report include all fiscal-year returns that were received by the statistical section prior to the termination of the tabulation of the data.

In the following tabulations of the fiscal-year returns by months ending it should be noted that data for returns for years ended April, May, and June, 1930, are not so complete as for the other fiscal-year returns, due to corporations having been granted extension of time for filing and the returns not having been received up to the time the data were tabulated for the report.

Corporation fiscal-year returns for 1929, showing by month ending the fiscal year, 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 1929)

Fiscal year ending—	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
July, 1929.....	3, 821	2, 294	\$60, 559, 068	\$3, 232, 824	\$6, 378, 880	1, 527	\$17, 620, 535.
August, 1929.....	3, 697	2, 164	129, 720, 649	4, 008, 921	13, 991, 126	1, 533	24, 082, 971
September, 1929.....	4, 118	2, 473	83, 819, 674	3, 185, 866	8, 597, 405	1, 645	37, 258, 844
October, 1929.....	3, 896	2, 343	128, 998, 817	3, 047, 982	13, 615, 412	1, 553	35, 882, 934
November, 1929.....	3, 868	2, 482	177, 369, 596	2, 064, 477	18, 967, 380	1, 386	30, 895, 484
January, 1930.....	6, 750	3, 993	140, 378, 171	3, 517, 961	14, 388, 906	2, 757	49, 151, 124
February, 1930.....	3, 950	2, 235	95, 310, 363	1, 571, 886	9, 802, 045	1, 715	23, 454, 929
March, 1930.....	5, 501	3, 053	67, 019, 890	3, 352, 862	6, 573, 832	2, 448	46, 448, 108
April, 1930.....	4, 847	2, 716	84, 626, 876	2, 678, 595	8, 727, 151	2, 131	31, 923, 627
May, 1930.....	5, 125	2, 888	61, 024, 493	2, 017, 840	6, 174, 937	2, 237	34, 777, 642
June, 1930.....	9, 036	5, 173	183, 632, 843	5, 260, 835	19, 512, 215	3, 863	87, 251, 650
Total.....	54, 609	31, 814	1, 212, 460, 440	33, 940, 049	126, 729, 298	22, 795	418, 747, 848

Corporation fiscal-year returns for 1929, by net income and deficit classes, showing number of returns, net income or deficit, and tax

Net income and deficit classes (Thousands of dollars)	Corporations reporting net income			Corporations reporting no net income	
	Number of re- turns	Net income	Income tax	Number of re- turns	Deficit
Under 1.....	6, 752	\$2, 983, 255	\$2, 607	5, 320	\$2, 246, 170
1 under 2.....	4, 393	6, 543, 809	885	3, 021	4, 443, 356
2 under 3.....	4, 280	10, 910, 288	2, 280	2, 167	5, 376, 805
3 under 4.....	2, 465	8, 491, 939	108, 020	1, 587	5, 545, 055
4 under 5.....	1, 510	6, 763, 268	216, 631	1, 224	5, 529, 829
5 under 10.....	3, 803	26, 862, 395	1, 501, 166	3, 596	25, 818, 101
10 under 15.....	1, 802	22, 119, 929	1, 661, 420	1, 618	19, 833, 285
15 under 20.....	1, 115	19, 337, 809	1, 609, 690	968	16, 811, 351
20 under 25.....	951	21, 426, 999	1, 918, 861	591	13, 276, 975
25 under 50.....	1, 824	65, 009, 126	6, 645, 564	1, 380	48, 446, 892
50 under 100.....	1, 248	87, 726, 094	9, 368, 368	703	48, 924, 898
100 under 250.....	971	150, 199, 321	16, 314, 847	419	62, 943, 117
250 under 500.....	354	121, 978, 886	13, 502, 118	113	40, 479, 339
500 under 1,000.....	200	138, 727, 292	15, 497, 351	54	37, 773, 292
1,000 under 5,000.....	122	247, 383, 952	27, 683, 530	31	62, 023, 129
5,000 and over.....	23	275, 996, 078	30, 695, 960	3	19, 276, 254
Total.....	31, 814	1, 212, 460, 440	126, 729, 298	22, 795	418, 747, 848

In basic Table 22 (pp. 351-355) data in the fiscal year returns are distributed by industrial groups and by corporations reporting net income and no net income, showing amount of net income, net loss for prior year, income tax, and amount of deficit. In basic Table 23 (pp. 356-364), parts 1, 2, and 3, is shown for fiscal and part year returns the distribution of compiled receipts and statutory deductions, by months ending the fiscal year, for all returns and for returns showing net income and no net income.

PART YEAR RETURNS (CORPORATION RETURNS)

The returns filed by corporations showing income 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 for 1929 tabulated in this report represent those in which the greater part of the income period was in that year.

Corporation part year returns, 1929

Total number of returns.....	35, 485
Corporations reporting net income:	
Number of returns.....	17, 606
Net income.....	\$423, 757, 031
Net loss for prior year.....	11, 645, 786
Income tax.....	42, 862, 818
Corporations reporting no net income:	
Number of returns.....	17, 879
Deficit.....	\$268, 179, 057

HISTORICAL SUMMARIES

SUMMARY OF INDIVIDUAL AND CORPORATION INCOME TAX RETURNS—NUMBER OF 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, net income, tax, and sources of income and deductions by net income classes; and for corporation returns the number filed, net income, deficit, and tax reported, as well as the distribution by net income and deficit classes, is shown in the following tables.

The returns filed by individuals by States for the years 1916 to 1929, 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 152-164.

The returns of corporations reporting net income and no net income, showing number, gross income, net income, deficit and tax; also number and per cent of returns for inactive corporations, are distributed by States and Territories for the years 1916 to 1929, inclusive, in Table 24, pages 365-391; and by major industrial groups for the years 1920 to 1929, inclusive, in Table 17, pages 294-326.

Individual returns for 1913 to 1929, showing number of returns and net income ¹

Year	Number of returns					Net income
	Total	Taxable	Nontaxable	Per cent of total		
				Taxable	Non-taxable	
1913.....	357,598					\$3,900,000,000
1914.....	357,515					4,000,000,000
1915.....	336,652					4,600,000,000
1916.....	437,036	362,970	74,066	83	17	6,300,000,000
1917.....	3,472,890	2,707,234	765,656	78	22	13,700,000,000
1918.....	4,425,114	3,392,863	1,032,251	77	23	16,000,000,000
1919.....	5,332,760	4,231,181	1,101,579	79	21	19,900,000,000
1920.....	7,259,944	5,518,310	1,741,634	76	24	23,700,000,000
1921.....	6,662,176	3,589,985	3,072,191	54	46	19,600,000,000
1922.....	6,787,481	3,681,249	3,106,232	54	46	21,400,000,000
1923.....	7,698,321	4,270,121	3,428,200	55	45	24,800,000,000
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
1929.....	4,044,327	2,458,049	1,586,278	61	39	24,801,000,000

Footnotes on p. 32.

Income and profits taxes in individual returns for 1913 to 1929¹

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	233,450,521	1,204,170,142	39,916,105	1,164,254,037
1929.....	162,332,096	582,392,677	284,654,312	1,029,379,085	27,440,938	1,001,938,147

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403. Returns for 1913 pertain to the last 10 months of that year; taxes 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 for 1914 to 1929, by net income classes¹

Net income classes (Thousands of dollars)	1914	1915	1916	1917	1918	1919	1920	1921
Under 1.....	-----	-----	-----	-----	-----	-----	-----	401,849
1 under 2.....	-----	-----	-----	1,640,758	1,516,938	1,924,872	2,671,950	2,440,544
2 under 3.....	-----	-----	-----	838,707	1,496,878	1,569,741	2,569,316	2,222,031
3 under 5.....	149,279	127,994	157,149	560,763	932,336	1,180,488	1,337,116	1,072,146
5 under 10.....	127,448	120,402	150,553	270,666	319,356	438,851	455,442	353,247
10 under 25.....	58,603	60,284	80,880	112,502	116,569	162,485	171,830	132,344
25 under 50.....	14,676	17,301	23,734	30,391	28,542	37,477	38,548	28,946
50 under 100.....	5,161	6,847	10,452	12,439	9,996	13,320	12,093	8,717
100 under 150.....	1,189	1,793	2,900	3,302	2,358	2,983	2,191	1,367
150 under 300.....	769	1,326	2,437	2,347	1,514	1,864	1,063	799
300 under 500.....	216	376	714	559	382	425	239	162
500 under 1,000.....	114	209	376	315	178	189	123	63
1,000 and over.....	60	120	206	141	67	65	33	21
Total.....	357,515	336,652	² 429,401	3,472,890	4,425,114	5,332,760	7,259,944	6,662,176

Net income classes (Thousands of dollars)	1922	1923	1924	1925	1926	1927	1928	1929
Under 1.....	402,076	368,502	344,876	98,178	119,513	126,745	111,123	126,172
1 under 2.....	2,471,181	2,523,150	2,413,881	1,071,992	1,045,519	996,098	918,447	903,082
2 under 3.....	2,129,898	2,472,641	2,112,993	842,528	837,792	855,762	837,781	810,347
3 under 5.....	1,190,115	1,719,625	1,800,900	1,327,683	1,240,400	1,209,345	1,192,613	1,172,655
5 under 10.....	391,373	387,842	437,330	503,652	560,549	567,700	628,766	658,039
10 under 25.....	151,329	170,095	191,216	236,779	246,730	252,079	270,889	271,454
25 under 50.....	35,478	39,832	47,061	59,721	57,487	60,123	68,048	69,680
50 under 100.....	12,000	12,452	15,816	20,958	20,520	22,673	27,207	24,073
100 under 150.....	2,171	2,339	3,065	4,759	4,724	5,261	7,049	6,376
150 under 300.....	1,323	1,301	1,876	3,223	3,267	3,873	5,678	5,310
300 under 500.....	309	327	437	892	892	1,141	1,756	1,641
500 under 1,000.....	161	141	242	479	468	557	983	976
1,000 and over.....	67	74	75	207	231	290	511	513
Total.....	6,787,481	7,698,321	7,369,788	4,171,051	4,138,092	4,101,547	4,070,851	4,044,327

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403.

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 for 1916 to 1929, by net income classes ¹

Net income classes (Thousands of dollars)	Net income				
	1916	1917	1918	1919	1920
1 under 2.....		\$2, 461, 137, 000	\$2, 232, 354, 577	\$2, 829, 113, 151	\$4, 050, 066, 618
2 under 3.....		2, 064, 977, 328	3, 626, 824, 833	3, 807, 286, 365	6, 184, 543, 368
3 under 5.....	\$624, 669, 015	2, 115, 884, 601	3, 535, 219, 007	4, 513, 264, 030	5, 039, 607, 239
5 under 10.....	1, 037, 247, 977	1, 827, 508, 088	2, 145, 690, 016	2, 954, 137, 253	3, 068, 330, 963
10 under 25.....	1, 235, 015, 786	1, 687, 165, 619	1, 736, 548, 050	2, 412, 275, 757	2, 547, 904, 786
25 under 50.....	822, 661, 658	1, 042, 320, 083	978, 042, 710	1, 277, 364, 635	1, 307, 785, 113
50 under 100.....	722, 795, 474	846, 894, 335	679, 720, 737	896, 497, 209	810, 386, 333
100 under 150.....	357, 355, 318	400, 492, 040	284, 106, 740	358, 392, 923	265, 511, 505
150 under 300.....	505, 859, 406	474, 651, 960	305, 024, 817	371, 148, 536	215, 138, 673
300 under 500.....	271, 938, 017	209, 904, 969	144, 545, 428	159, 070, 948	89, 313, 552
500 under 1,000.....	256, 771, 325	214, 631, 270	119, 075, 548	128, 290, 396	79, 962, 894
1,000 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

Net income classes (Thousands of dollars)	Net income—Continued				
	1921	1922	1923	1924	1925
Under 1.....	\$213, 849, 934	\$247, 564, 383	\$252, 513, 019	\$235, 451, 546	\$58, 305, 538
1 under 2.....	3, 620, 761, 768	3, 630, 570, 922	3, 693, 641, 547	3, 564, 474, 084	1, 774, 601, 508
2 under 3.....	5, 325, 931, 265	5, 153, 497, 468	6, 073, 443, 625	5, 277, 147, 446	2, 047, 969, 883
3 under 5.....	4, 054, 891, 244	4, 500, 557, 809	6, 469, 194, 945	6, 827, 924, 126	5, 236, 003, 283
5 under 10.....	2, 378, 759, 237	2, 641, 904, 702	2, 653, 026, 193	2, 991, 187, 905	3, 463, 852, 012
10 under 25.....	1, 958, 156, 206	2, 255, 871, 780	2, 538, 079, 115	2, 855, 396, 811	3, 544, 898, 379
25 under 50.....	979, 629, 305	1, 208, 273, 932	1, 350, 680, 468	1, 599, 848, 363	2, 032, 239, 284
50 under 100.....	582, 230, 218	805, 223, 854	833, 898, 237	1, 066, 783, 643	1, 418, 948, 285
100 under 150.....	163, 520, 999	260, 203, 553	280, 656, 213	377, 644, 950	572, 859, 982
150 under 300.....	145, 948, 047	266, 814, 381	260, 584, 012	374, 609, 374	655, 300, 217
300 under 500.....	61, 342, 550	116, 672, 075	124, 569, 194	171, 243, 552	339, 773, 657
500 under 1,000.....	42, 780, 426	107, 670, 678	95, 107, 209	158, 462, 179	327, 367, 623
1,000 and over.....	49, 411, 329	141, 386, 993	152, 071, 881	155, 974, 475	422, 456, 852
Total.....	19, 577, 212, 528	21, 336, 212, 530	24, 777, 465, 658	25, 656, 153, 454	21, 894, 576, 403

Net income classes (Thousands of dollars)	Net income—Continued			
	1926	1927	1928	1929
Under 1.....	\$67, 237, 548	\$72, 230, 684	\$64, 535, 224	\$73, 742, 132
1 under 2.....	1, 747, 917, 122	1, 645, 575, 700	1, 526, 831, 937	1, 499, 907, 745
2 under 3.....	2, 042, 903, 198	2, 062, 275, 084	2, 030, 900, 943	1, 958, 594, 897
3 under 5.....	4, 872, 788, 835	4, 760, 816, 426	4, 648, 097, 736	4, 572, 596, 263
5 under 10.....	3, 838, 953, 366	3, 895, 759, 157	4, 282, 520, 130	4, 481, 575, 786
10 under 25.....	3, 660, 622, 482	3, 748, 057, 507	4, 037, 853, 104	4, 025, 233, 375
25 under 50.....	1, 954, 653, 219	2, 051, 770, 684	2, 326, 502, 829	2, 174, 458, 126
50 under 100.....	1, 389, 339, 134	1, 535, 387, 374	1, 857, 877, 924	1, 646, 476, 000
100 under 150.....	570, 189, 915	636, 018, 520	850, 450, 966	770, 536, 078
150 under 300.....	661, 411, 549	787, 270, 255	1, 157, 131, 081	1, 087, 409, 737
300 under 500.....	340, 214, 162	431, 121, 727	663, 900, 326	628, 228, 889
500 under 1,000.....	317, 881, 202	378, 166, 589	670, 861, 671	669, 877, 752
1,000 and over.....	494, 393, 917	600, 640, 846	1, 108, 863, 041	1, 212, 098, 784
Total.....	21, 968, 505, 649	22, 545, 090, 553	25, 226, 326, 912	24, 800, 735, 564

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403. Data for returns of net income under \$5,000 estimated on basis of sample for years 1918-1927 and 1929. For 1928, partly tabulated and partly estimated on basis of sample.

Individual returns, tax for 1916 to 1929, by net income classes ¹

Net income classes (Thousands of dollars)	Tax				
	1916	1917	1918	1919	1920
1 under 2.....		\$16,243,504	\$26,481,602	\$24,696,200	\$36,859,732
2 under 3.....		9,097,378	35,415,344	28,257,861	45,507,821
3 under 5.....	\$775,804	18,283,457	82,928,720	75,914,847	83,496,116
5 under 10.....	6,301,183	44,066,389	93,057,963	91,637,910	97,886,033
10 under 25.....	11,637,014	80,695,149	142,448,679	164,832,523	172,259,321
25 under 50.....	11,602,681	76,593,344	130,240,648	154,946,343	154,265,276
50 under 100.....	16,298,587	85,027,556	147,428,655	186,357,608	163,717,719
100 under 150.....	12,423,481	55,766,236	95,680,064	118,705,303	86,587,694
150 under 300.....	24,007,267	86,718,157	136,155,916	163,095,349	92,604,423
300 under 500.....	17,951,410	50,227,598	79,164,847	86,031,032	47,043,461
500 under 1,000.....	20,901,911	59,349,187	69,834,148	76,228,132	45,641,005
1,000 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

Net income classes (Thousands of dollars)	Tax—Continued				
	1921	1922	1923	1924	1925
Under 1.....	\$173,678	\$246,636	\$316,602	\$145,629	\$68,557
1 under 2.....	29,160,654	27,081,089	18,252,646	10,432,394	1,704,087
2 under 3.....	20,712,373	20,729,737	16,605,972	10,207,284	3,809,422
3 under 5.....	42,743,604	47,533,306	46,048,427	26,865,387	8,326,214
5 under 10.....	68,871,422	70,387,912	54,074,735	28,827,944	19,149,177
10 under 25.....	126,886,410	123,575,960	103,109,350	78,068,669	74,171,952
25 under 50.....	112,909,840	125,697,249	103,600,750	109,359,811	120,688,692
50 under 100.....	115,711,635	144,092,555	108,878,597	136,636,004	147,842,780
100 under 150.....	52,330,056	71,337,246	55,719,390	75,677,735	79,471,792
150 under 300.....	61,495,988	98,810,408	62,104,203	92,480,898	103,058,819
300 under 500.....	31,859,630	43,488,227	31,068,552	45,771,131	55,721,982
500 under 1,000.....	25,112,090	38,559,344	25,498,434	42,585,301	53,674,188
1,000 and over.....	31,419,726	49,517,639	35,788,475	47,207,203	66,567,521
Total.....	719,387,106	861,057,308	661,666,133	704,265,390	734,555,183

Net income classes (Thousands of dollars)	Tax—Continued			
	1926	1927	1928	1929
Under 1.....	\$55,538	\$39,980	\$59,662	\$17,808
1 under 2.....	1,761,233	1,233,658	1,549,713	553,418
2 under 3.....	4,216,702	3,970,412	4,317,054	1,403,901
3 under 5.....	7,245,433	6,508,177	7,475,073	2,412,634
5 under 10.....	20,272,195	20,664,502	22,895,853	9,550,599
10 under 25.....	72,464,803	74,225,906	82,757,745	59,893,017
25 under 50.....	112,796,680	119,475,301	136,568,322	113,904,197
50 under 100.....	140,946,589	156,674,952	194,447,236	160,813,524
100 under 150.....	77,900,137	87,397,904	116,855,418	99,559,757
150 under 300.....	103,997,156	123,775,837	182,513,642	159,221,214
300 under 500.....	55,255,627	73,750,177	113,249,844	97,335,662
500 under 1,000.....	53,665,366	64,265,391	116,424,264	106,218,910
1,000 and over.....	81,893,331	98,657,237	185,140,211	191,054,006
Total.....	732,470,790	830,639,434	1,164,254,037	1,001,938,147

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403. Data for returns of net income under \$5,000 estimated on basis of sample for 1918-1927 and 1929. For 1928, partly tabulated and partly estimated on basis of sample.

Individual returns, average amount of tax and average rate of tax for 1916 to 1929, by net income classes¹

Net income classes (Thousands of dollars)	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 under 2.....			\$9.90	0.66	\$17.46	1.19
2 under 3.....			10.85	.44	23.66	.98
3 under 5.....	\$4.94	0.12	32.60	.86	88.95	2.35
5 under 10.....	41.85	.61	162.80	2.41	291.39	4.34
10 under 25.....	143.88	.94	717.27	4.78	1,222.01	8.20
25 under 50.....	488.86	1.41	2,520.26	7.34	4,563.12	13.32
50 under 100.....	1,559.37	2.25	6,835.56	10.04	14,748.76	21.69
100 under 150.....	4,283.96	3.48	16,888.62	13.92	40,576.79	33.68
150 under 300.....	9,851.16	4.75	36,948.51	18.27	89,871.89	44.64
300 under 500.....	25,142.03	6.60	89,852.59	23.93	207,237.82	54.77
500 under 1,000.....	55,590.19	8.14	188,410.12	27.63	392,326.67	58.65
1,000 and over.....	249,938.62	11.09	776,063.82	35.65	1,326,645.51	64.65
All returns.....	396.60	2.75	199.11	5.06	254.85	7.08

Net income classes (Thousands of dollars)	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.....					\$0.43	0.08
1 under 2.....	\$12.83	0.87	\$13.80	0.91	11.95	.81
2 under 3.....	18.00	.74	17.71	.74	9.32	.39
3 under 5.....	64.31	1.68	62.44	1.66	39.87	1.05
5 under 10.....	208.59	3.10	214.92	3.19	194.97	2.90
10 under 25.....	1,014.45	6.83	1,002.50	6.76	958.76	6.48
25 under 50.....	4,134.44	12.13	4,001.90	11.80	3,900.71	11.53
50 under 100.....	13,990.81	20.79	13,538.22	20.20	13,274.25	19.87
100 under 150.....	39,793.93	33.12	39,519.71	32.61	38,280.95	32.00
150 under 300.....	87,497.50	43.04	87,116.11	43.04	83,215.14	42.14
300 under 500.....	202,428.96	54.08	196,834.56	52.67	196,664.38	51.94
500 under 1,000.....	403,328.45	59.42	371,065.08	57.08	398,604.30	58.70
1,000 and over.....	1,523,492.25	64.87	1,490,457.12	63.81	1,496,177.43	63.59
All returns.....	238.08	6.39	148.08	4.53	107.98	3.67

Net income classes (Thousands of dollars)	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.....	\$0.61	0.10	\$0.86	0.13	\$0.42	0.06
1 under 2.....	10.96	.75	7.23	.49	4.32	.29
2 under 3.....	9.73	.40	6.72	.27	4.83	.19
3 under 5.....	39.94	1.06	26.78	.71	14.92	.39
5 under 10.....	179.85	2.66	139.42	2.04	65.92	.96
10 under 25.....	816.60	5.48	606.19	4.06	408.27	2.73
25 under 50.....	3,542.96	10.40	2,600.94	7.67	2,323.79	6.84
50 under 100.....	12,007.71	17.89	8,743.86	13.06	8,639.10	12.81
100 under 150.....	32,859.16	27.42	23,821.89	19.85	24,690.94	20.04
150 under 300.....	74,686.63	37.03	47,735.74	23.83	49,296.85	24.69
300 under 500.....	140,738.60	37.27	96,845.72	25.42	100,155.65	26.73
500 under 1,000.....	239,499.03	35.81	180,839.96	26.81	175,972.32	26.87
1,000 and over.....	739,069.24	35.02	483,628.04	23.53	629,429.37	30.27
All returns.....	126.86	4.04	85.95	2.67	95.56	2.74

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403. Data for returns of net income under \$5,000 estimated, based on sample for years 1918-1927 and 1929. For 1928, partly tabulated and partly estimated on basis of sample.

STATISTICS OF INCOME

*Individual returns, average amount of tax and average rate of tax for 1916 to 1929, by net income classes*¹—Continued

Net income classes (Thousands of dollars)	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.....	\$0. 70	0. 12	\$0. 46	0. 08	\$0. 32	0. 06
1 under 2.....	1. 69	. 10	1. 68	. 10	1. 24	. 07
2 under 3.....	4. 52	. 19	5. 03	. 21	4. 63	. 19
3 under 5.....	6. 27	. 16	5. 84	. 15	5. 38	. 14
5 under 10.....	38. 02	. 55	36. 16	. 52	36. 40	. 53
10 under 25.....	313. 26	2. 09	293. 70	1. 98	294. 45	1. 98
25 under 50.....	2, 020. 85	5. 94	1, 962. 12	5. 77	1, 987. 18	5. 82
50 under 100.....	7, 054. 24	10. 42	6, 868. 74	10. 14	6, 940. 81	10. 20
100 under 150.....	16, 699. 26	13. 87	16, 490. 26	13. 66	16, 612. 41	13. 74
150 under 300.....	31, 976. 05	15. 73	31, 832. 61	15. 72	31, 958. 64	15. 72
300 under 500.....	62, 468. 69	16. 40	61, 945. 77	16. 24	64, 636. 44	17. 11
500 under 1,000.....	112, 054. 67	16. 39	114, 669. 58	16. 88	115, 377. 72	16. 99
1,000 and over.....	323, 031. 50	15. 83	354, 516. 58	16. 56	340, 197. 36	16. 42
All returns.....	176. 11	3. 35	177. 00	3. 33	202. 52	3. 68

Net income classes (Thousands of dollars)	1928		1929	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under 1.....	\$0. 54	0. 09	\$0. 14	0. 02
1 under 2.....	1. 69	. 10	. 61	. 04
2 under 3.....	5. 15	. 21	1. 73	. 07
3 under 5.....	6. 27	. 16	2. 06	. 05
5 under 10.....	36. 41	. 53	14. 51	. 21
10 under 25.....	305. 50	2. 05	220. 63	1. 49
25 under 50.....	2, 006. 94	5. 87	1, 788. 44	5. 24
50 under 100.....	7, 146. 96	10. 47	6, 680. 24	9. 77
100 under 150.....	16, 577. 59	13. 74	15, 614. 77	12. 92
150 under 300.....	32, 144. 00	15. 77	29, 985. 16	14. 64
300 under 500.....	64, 493. 08	17. 06	59, 314. 85	15. 49
500 under 1,000.....	118, 437. 70	17. 35	108, 830. 85	15. 86
1,000 and over.....	362, 309. 61	16. 70	372, 424. 96	15. 76
All returns.....	286. 00	4. 62	247. 73	4. 04

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403. Data for returns of net income under \$5,000 estimated, based on sample for years 1918-1927 and 1929. For 1928, partly tabulated and partly estimated on basis of sample.

Individual returns, total income for 1916 to 1929,¹ by main sources

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
Partnership ⁴			775,086,665	6.42	1,214,914,422	6.85	1,831,430,243	8.16	1,701,229,432	6.37
Profit from sale of real estate, stocks, bonds, etc., other than taxed as 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										
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 on Government obligations not wholly exempt from tax ⁷							63,377,222	.28	61,549,572	.24
Dividends on stock of domestic corporations ⁸	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 ⁹	379,795,249	4.55								
Interest and other income ¹⁰	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
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:										
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years.....										
Contributions ¹¹			245,080,088	2.03					387,289,616	1.45
All other.....	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
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	11,191,246,207	92.67	15,924,639,355	89.74	19,859,491,448	88.51	23,735,629,183	88.93

See footnotes at end of table.

Individual returns, total income for 1916 to 1929, by main sources—Continued

38

STATISTICS OF INCOME

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
Partnership 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
Profit from sale of real estate, stocks, bonds, etc., other than taxed as 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
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 on Government obligations not wholly exempt from tax ⁷	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 ⁸	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 ⁹	-----	-----	257,927,864	1.04	329,124,466	1.13	310,143,901	1.05	305,805,537	1.21
Interest and other income ¹⁰	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
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:										
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital 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
All other.....	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
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.

Distribution	Income—Continued							
	1926		1927		1928		1929	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Wages and salaries ¹	\$9,994,314,550	39.27	\$10,218,449,780	38.98	\$10,862,330,998	37.47	\$11,198,978,868	37.40
Business ²	3,572,895,708	14.04	3,287,421,294	12.54	3,243,955,494	11.19	3,378,983,610	11.28
Partnership ³	1,732,581,033	6.81	1,755,145,035	6.70	1,929,519,630	6.66	1,853,142,856	6.19
Profits from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years ⁴	1,465,625,374	5.76	1,813,395,955	6.92	2,928,141,616	10.10	2,337,856,623	7.81
Capital net gain from sale of assets held more than 2 years ⁵	912,917,534	3.59	1,081,186,018	4.13	1,879,780,038	6.49	2,346,703,552	7.84
Rents and royalties	1,450,759,713	5.70	1,302,275,981	4.97	1,164,518,456	4.02	1,286,072,413	4.29
Interest on Government obligations not wholly exempt from tax ⁷	36,781,773	.15	47,479,483	.18	40,553,301	.14	40,134,478	.13
Dividends on stock of domestic corporations ⁸	4,911,590,274	15.76	4,254,828,886	16.24	4,350,978,752	15.01	4,786,927,684	15.98
Fiduciary ⁹	333,365,460	1.31	421,481,104	1.61	443,998,374	1.53	508,479,409	1.70
Interest and other income ¹⁰	1,936,604,432	7.61	2,026,897,032	7.73	2,143,857,860	7.39	2,210,522,716	7.38
Total income	25,447,435,831	100.00	26,208,560,568	100.00	28,987,634,519	100.00	29,946,952,209	100.00
General deductions:								
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years	178,215,623	.70	227,878,965	.87	171,743,165	.59	995,943,850	3.33
Contributions ¹¹	484,205,308	1.90	507,705,382	1.94	532,885,707	1.84	528,884,573	1.76
Other income	2,826,509,251	11.11	2,927,885,668	11.17	3,056,678,735	10.54	3,621,388,222	12.09
Total deductions	3,488,930,181	13.71	3,663,470,015	13.98	3,761,307,607	12.97	5,146,216,645	17.18
Net income	21,958,505,649	86.29	22,545,090,553	86.02	25,226,326,912	87.03	24,800,735,564	82.82

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403. 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." Data for returns of net income under \$5,000 estimated on basis of sample for years 1918-1927 and 1929. For 1928, partly tabulated and partly estimated on basis of sample.

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 partnership included in other sources, see notes 6, 7, 8, and 10. 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 9.

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 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."

⁸ Includes dividends received by individuals, partnerships, fiduciaries, and personal service corporations (1918 to 1921, inclusive); includes stock dividends 1916 to 1919, inclusive.

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

¹⁰ 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 9.

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.

*Corporation returns for 1909 to 1929, 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	Reporting net income	Reporting no net income	Inactive corporations; no income data reported	Reporting net income	Reporting no net income	No income data reported		
1909..	262,490	² 52,498	³ 209,992	No data available.	20	80	No data available.	\$3,590,000,000	Not available.
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	
1913..	316,909	188,866	128,043		60	40		4,714,000,000	
1914..	⁴ 290,445	174,205	125,240		58	42		3,940,000,000	
1915..	⁴ 366,443	190,911	175,532		52	48		5,310,000,000	
1916..	341,253	206,984	134,269		61	39		8,766,000,000	
1917..	351,426	232,079	119,347		66	34		10,730,000,000	
1918..	317,579	202,061	115,518		64	36		8,362,000,000	
1919..	320,198	209,634	110,564	No data available.	65	35	No data available.	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		4,326,000,000	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
1929..	509,436	269,430	186,591	53,415	53	37	10	11,654,000,000	2,914,000,000

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407. 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 32,000 returns related to 1914. (See Annual Report, Commissioner of Internal Revenue, 1916, p. 26.)

*Corporation returns for 1913 to 1929, showing income and profits taxes*¹

Year	Tax		
	Income tax	War-profits and excess-profits tax	Total tax
1913..	² \$43,127,740	-----	¹ \$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	³ 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
1929..	1,193,435,832	-----	1,193,435,832

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407. 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 for 1918 to 1929,¹ by net income and deficit classes, showing number of returns, net income, and deficit

Net income classes (Thousands of dollars)	1918		1919		1920	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Corporations reporting net income:						
Under 2.....	68, 973	\$55, 281, 461	-----	-----	75, 905	\$65, 835, 628
2 under 5.....	49, 397	162, 073, 156	-----	-----	46, 868	151, 338, 556
5 under 10.....	29, 780	213, 305, 243	-----	-----	27, 615	194, 776, 140
10 under 25.....	37, 053	800, 570, 917	-----	-----	35, 994	786, 538, 508
25 under 50.....			-----	-----	7, 092	496, 550, 045
50 under 100.....			-----	-----	5, 497	851, 989, 198
100 under 250.....	5, 383	833, 508, 564	-----	-----	2, 124	737, 217, 126
250 under 500.....	2, 054	713, 779, 787	-----	-----	1, 142	788, 372, 009
500 under 1,000.....	1, 171	815, 090, 903	-----	-----	836	1, 626, 705, 255
1,000 under 5,000.....	846	1, 701, 416, 343	-----	-----	160	2, 203, 332, 848
5,000 and over.....	180	2, 554, 269, 070	-----	-----	-----	-----
Total.....	202, 061	8, 361, 511, 249	209, 634	\$9, 411, 418, 458	203, 233	7, 902, 654, 813
Corporations reporting 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

Net income classes (Thousands of dollars)	1921		1922		1923	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Corporations reporting net income:						
Under 2.....	75, 451	\$61, 895, 581	92, 259	\$86, 729, 211	99, 240	\$87, 992, 887
2 under 5.....	40, 402	124, 049, 405	43, 502	137, 791, 967	48, 269	153, 069, 832
5 under 10.....	20, 134	142, 168, 065	24, 787	174, 308, 283	27, 602	199, 336, 286
10 under 25.....	25, 327	547, 473, 491	35, 811	767, 133, 959	39, 764	891, 426, 019
25 under 50.....					8, 258	577, 435, 489
50 under 100.....					5, 942	923, 065, 165
100 under 250.....	3, 108	478, 376, 439	5, 114	791, 272, 098	2, 149	745, 679, 327
250 under 500.....	1, 136	391, 713, 873	1, 889	658, 842, 334	1, 089	752, 853, 087
500 under 1,000.....	555	380, 316, 893	1, 016	708, 997, 233	858	1, 695, 716, 712
1,000 under 5,000.....	461	918, 041, 802	725	1, 444, 773, 281	168	2, 294, 954, 330
5,000 and over.....	70	971, 569, 865	120	1, 681, 892, 556	-----	-----
Total.....	171, 239	4, 336, 047, 813	212, 535	6, 963, 811, 143	233, 339	8, 321, 529, 134
Corporations reporting 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

Net income and deficit classes (Thousands of dollars)	1924		1925		1926	
	Number of returns	Net income or deficit	Number of returns	Net income or deficit	Number of returns	Net income or deficit
CORPORATIONS REPORTING NET INCOME						
Under 2.....	105, 135	\$92, 757, 850	108, 447	\$96, 859, 748	118, 092	\$104, 121, 718
2 under 5.....	49, 050	154, 696, 040	51, 334	162, 780, 292	50, 918	160, 215, 419
5 under 10.....	26, 090	192, 682, 420	29, 067	207, 812, 525	28, 363	201, 434, 466
10 under 25.....	39, 411	858, 279, 429	29, 533	477, 066, 018	26, 463	424, 743, 533
25 under 50.....			13, 965	498, 304, 439	15, 250	505, 981, 193
50 under 100.....			9, 249	646, 218, 517	8, 748	612, 009, 482
100 under 250.....	5, 200	800, 400, 960	6, 270	966, 671, 837	5, 966	917, 880, 867
250 under 500.....	1, 793	620, 791, 551	2, 200	765, 259, 354	2, 137	749, 611, 283
500 under 1,000.....	952	662, 504, 898	1, 156	788, 857, 128	1, 100	759, 354, 667
1,000 under 5,000.....	739	1, 447, 837, 353	917	1, 876, 242, 787	883	1, 769, 642, 841
5,000 and over.....	162	2, 210, 209, 684	196	3, 097, 610, 752	214	3, 468, 407, 420
Total.....	236, 389	7, 586, 652, 202	252, 334	, 583, 683, 697	258, 134	9, 673, 402, 889

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407. Fiscal year returns are included. Returns showing no net income were not distributed prior to 1925.

Corporation returns for 1918 to 1929,¹ by net income and deficit classes, showing number of returns, net income, and deficit—Continued

Net income and deficit classes (Thousands of dollars)	1924		1925		1926	
	Number of returns	Net income or deficit	Number of returns	Net income or deficit	Number of returns	Net income or deficit
CORPORATIONS REPORTING NO NET INCOME						
Under 25.....			165, 909	\$507, 429, 985	183, 538	\$622, 156, 073
25 under 100.....			8, 565	401, 080, 214	10, 630	497, 909, 273
100 under 500.....			2, 876	486, 586, 356	2, 619	520, 867, 843
500 under 1,000.....			241	171, 006, 631	251	178, 364, 712
1,000 under 2,000.....			81	111, 694, 991	94	124, 482, 493
2,000 under 3,000.....			28	67, 150, 838	28	66, 305, 016
3,000 under 4,000.....			15	55, 984, 630	12	41, 221, 059
4,000 under 5,000.....			7	31, 018, 188	6	26, 887, 189
5,000 and over.....			16	130, 676, 262	8	90, 516, 644
Total.....	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

Net income and deficit classes (Thousands of dollars)	1927		1928		1929	
	Number of returns	Net income or deficit	Number of returns	Net income or deficit	Number of returns	Net income or deficit
CORPORATIONS REPORTING NET INCOME						
Under 1.....	70, 299	\$27, 806, 395	68, 466	\$28, 667, 760	69, 456	\$29, 280, 602
1 under 2.....	52, 044	79, 589, 268	42, 161	62, 624, 798	41, 292	61, 040, 738
2 under 3.....	26, 470	64, 351, 482	35, 930	90, 128, 066	37, 675	94, 817, 771
3 under 4.....	15, 048	52, 633, 692	19, 392	66, 724, 327	19, 458	66, 919, 938
4 under 5.....	9, 914	44, 367, 754	11, 811	52, 757, 599	11, 795	52, 715, 622
5 under 10.....	27, 690	197, 100, 206	29, 876	211, 526, 272	29, 627	209, 763, 890
10 under 15.....	11, 887	137, 633, 006	13, 707	168, 261, 530	13, 399	164, 277, 385
15 under 20.....	9, 312	165, 701, 312	8, 268	143, 246, 122	8, 424	145, 907, 739
20 under 25.....	6, 217	140, 165, 752	6, 953	156, 097, 554	6, 641	149, 630, 071
25 under 50.....	12, 518	447, 199, 459	12, 480	445, 894, 681	12, 397	441, 614, 858
50 under 100.....	3, 299	580, 909, 267	8, 734	609, 179, 215	8, 316	582, 967, 689
100 under 250.....	5, 823	901, 979, 056	6, 194	959, 922, 545	5, 974	923, 043, 907
250 under 500.....	2, 047	714, 494, 467	2, 267	794, 020, 678	2, 283	796, 186, 327
500 under 1,000.....	1, 139	788, 890, 764	1, 286	898, 405, 169	1, 344	932, 109, 935
1,000 under 5,000.....	855	1, 700, 282, 717	1, 029	2, 119, 925, 678	1, 049	2, 116, 780, 261
5,000 and over.....	187	2, 938, 777, 864	229	3, 810, 350, 213	300	4, 885, 929, 179
Total.....	259, 849	8, 981, 834, 261	268, 783	10, 617, 741, 157	269, 430	11, 653, 886, 00
CORPORATIONS REPORTING NO NET INCOME						
Under 1.....	49, 199	\$22, 260, 980	54, 633	\$21, 901, 102	58, 154	\$22, 657, 011
1 under 2.....	23, 543	35, 201, 966	24, 811	36, 402, 854	26, 376	38, 777, 465
2 under 3.....	15, 379	38, 056, 867	16, 576	41, 173, 010	17, 520	43, 590, 179
3 under 4.....	11, 321	39, 367, 959	11, 907	41, 417, 367	12, 402	43, 238, 723
4 under 5.....	8, 333	37, 228, 992	8, 827	39, 568, 299	9, 353	41, 951, 077
5 under 10.....	23, 198	166, 072, 281	23, 457	166, 745, 650	25, 028	178, 511, 551
10 under 15.....	10, 118	125, 106, 434	10, 424	127, 633, 647	11, 127	136, 218, 726
15 under 20.....	5, 633	98, 125, 977	5, 789	100, 067, 053	6, 130	106, 492, 239
20 under 25.....	3, 776	85, 380, 525	3, 619	80, 838, 677	4, 009	89, 860, 590
25 under 50.....	7, 863	273, 897, 401	7, 707	268, 262, 158	8, 448	295, 037, 155
50 under 100.....	4, 019	277, 499, 065	3, 990	276, 902, 138	4, 243	295, 021, 990
100 under 250.....	2, 327	351, 234, 547	2, 048	311, 303, 871	2, 444	371, 077, 104
250 under 500.....	654	225, 694, 160	557	193, 694, 881	749	258, 989, 634
500 under 1,000.....	257	176, 554, 346	287	200, 947, 313	341	236, 427, 681
1,000 under 5,000.....	188	351, 194, 669	186	342, 217, 717	244	468, 723, 308
5,000 and over.....	18	168, 863, 207	10	142, 048, 511	23	287, 553, 802
Total.....	165, 826	2, 471, 739, 376	174, 828	2, 391, 124, 248	186, 591	2, 914, 128, 235
Inactive corporations; no income data reported.....	49, 356		52, 281		53, 415	
Grand total—net income less deficit.....	475, 031	6, 510, 144, 885	495, 892	8, 226, 616, 909	509, 436	8, 739, 757, 767

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407. Fiscal year returns are included. Returns showing no net income were not distributed prior to 1925.

ESTATE-TAX RETURNS

The following tables are compiled from estate tax returns filed during the 12 months ending December 31, 1930. They do not, however, represent the number of estates of persons who died within this period. The returns are not required to be filed until one year after the date of death, and under certain conditions further extensions of time are granted for filing.

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. 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 estates, inheritance, legacy, or succession taxes paid 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 tax 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 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 total 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 shows for the returns of estates of resident decedents, by States and Territories, the total number of returns and aggregate gross estate, net estate, deductions, total tax, tax credit, per cent of tax credit to total tax, and net tax after deducting tax credit, as well as the distribution by estates subject to tax and those not subject to tax.

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

Table 4 shows for returns of estates of nonresident decedents, distributed by size of the net estate, the situs of which is in the United States, the number of returns, gross and net estate in the United States, tax, tax credit, and net tax after deducting tax credit.

Table 5 includes a historical summary of estate tax returns filed for resident and nonresident decedents, September 9, 1916, to December 31, 1930, showing the number of returns, gross and net estate, and tax.

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductions,*

[Returns filed from January 1 to December 31, 1930]

	Total		No net taxable estate			
			Gross estate under \$50,000		Gross estate over \$50,000	
Number of returns.....	8,798		56		1,714	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:						
Real estate.....	\$563,854,821	13.72	\$400,473	24.19	\$78,202,197	26.20
Investments in bonds and stocks—						
Federal Government bonds—						
Wholly tax-exempt.....	69,235,313	1.69	1,016	.06	1,481,123	.49
Partially tax-exempt.....	52,576,447	1.28	37,801	2.23	3,196,357	1.07
State and municipal bonds,						
wholly tax-exempt.....	179,766,243	4.37			5,159,798	1.73
All other bonds.....	281,783,278	6.86	30,436	1.84	15,132,464	5.07
Total bonds.....	583,361,281	14.20	69,303	4.18	24,969,742	8.36
Capital stock in corporation.....	1,959,854,574	47.70	247,174	14.93	80,721,040	27.04
Total bonds and stocks.....	2,543,215,555	61.90	316,477	19.11	105,690,782	35.40
Mortgages, notes, cash, etc.....	396,015,656	9.64	297,564	17.97	33,708,249	11.29
Insurance (gross).....	128,584,252	3.13	352,616	21.29	21,841,240	7.15
Jointly owned property, \$53,829,823, distributed by form of property.						
Miscellaneous property.....	211,291,413	5.14	200,146	12.09	17,678,772	5.92
Transfers made in contemplation of or intended to take effect at or after death.	121,964,244	2.97	88,601	5.35	5,700,839	1.91
General power of appointment exercised by will or by deed in contemplation of death.	31,632,886	.77			5,532,600	1.85
Property from an estate taxed within 5 years; value at date of death of present decedent.....	111,958,363	2.73			30,683,350	10.28
Total gross estate.....	4,108,517,490	100.00	1,655,877	100.00	298,538,029	100.00
Nature of deduction:						
Insurance exemption.....	54,203,863		322,170		10,867,970	
Funeral and administrative expenses.	166,133,745		113,430		14,174,375	
Debts, unpaid mortgages, etc.....	385,591,176		338,415		91,849,260	
Property from an estate taxed within 5 years; value at the date of previous decedent's death.	94,101,251				26,493,737	
Charitable, public, and similar bequests.....	223,489,533		9,396		48,049,839	
Specific exemption.....	876,050,000		5,400,000		170,600,000	
Total deductions.....	1,799,569,568		6,183,411		362,035,181	
Net taxable estate.....	2,376,972,608					
Total tax.....	152,391,240					
Tax credit for estate, inheritance, legacy, or succession taxes actually paid to any of the several States, Territories, or District of Columbia ¹	113,388,179					
Net tax after deducting tax credit.	39,003,061					

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 January 1, to December 31, 1930]

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	
2,258		1,236		1,235		1,006		425	
Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
\$82,337,903	23.01	\$54,954,620	20.17	\$70,353,213	18.32	\$72,526,419	15.09	\$39,280,538	12.56
1,315,185	.37	1,410,849	.52	2,497,213	.65	4,763,576	.99	2,580,840	.83
6,261,190	1.75	5,363,462	1.97	7,047,113	1.84	8,283,139	1.72	3,876,478	1.24
4,119,113	1.15	4,713,096	1.73	9,330,289	2.43	14,588,878	3.04	9,200,790	2.94
29,408,862	8.22	23,387,490	8.58	34,944,889	9.10	43,459,486	9.04	25,306,318	8.09
41,104,350	11.49	34,874,897	12.80	53,819,504	14.02	71,095,079	14.79	40,964,426	13.10
114,328,475	31.95	98,743,297	36.24	147,077,703	38.31	207,065,616	43.08	154,269,510	49.33
155,432,825	43.44	133,618,194	49.04	200,897,207	52.33	278,160,695	57.87	195,233,936	62.43
63,796,682	17.83	41,101,743	15.09	52,573,599	13.69	53,989,140	11.23	28,026,848	8.96
17,145,765	4.79	13,118,157	4.81	16,240,409	4.23	17,133,810	3.56	9,790,756	3.13
21,030,791	5.88	15,097,599	5.54	17,923,425	4.67	24,515,587	5.10	18,867,459	6.03
10,816,160	3.02	8,340,672	3.06	12,069,724	3.14	18,927,772	3.94	10,400,892	3.33
530,541	.15	670,711	.25	2,139,849	.56	2,834,221	.59	1,992,739	.64
6,706,152	1.88	5,541,926	2.04	11,730,710	3.06	12,593,318	2.62	9,153,460	2.92
357,799,819	100.00	272,443,622	100.00	383,928,136	100.00	480,680,962	100.00	312,746,628	100.00
8,686,413	-----	6,713,538	-----	7,456,279	-----	7,237,884	-----	4,161,825	-----
16,093,655	-----	12,225,268	-----	15,862,981	-----	19,298,298	-----	12,380,927	-----
35,301,228	-----	26,972,125	-----	31,092,586	-----	43,652,375	-----	29,558,891	-----
4,983,211	-----	4,622,090	-----	10,167,074	-----	10,970,114	-----	7,353,601	-----
17,826,853	-----	9,490,285	-----	18,919,620	-----	16,336,627	-----	9,652,293	-----
223,800,000	-----	123,200,000	-----	123,200,000	-----	100,550,000	-----	42,500,000	-----
306,691,360	-----	183,223,306	-----	206,698,540	-----	198,045,298	-----	105,607,537	-----
51,108,459	-----	89,220,316	-----	177,229,596	-----	282,635,664	-----	207,139,091	-----
510,890	-----	1,168,327	-----	3,460,386	-----	7,781,218	-----	7,168,979	-----
351,502	-----	853,660	-----	2,570,995	-----	5,832,903	-----	5,309,184	-----
159,388	-----	314,667	-----	889,391	-----	1,948,315	-----	1,859,795	-----

TABLE 1.—*Estates of resident decedents—Form of property and nature of deduc 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.....	257		132		190	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:						
Real estate.....	\$31, 828, 885	12. 39	\$17, 048, 362	10. 52	\$34, 829, 310	11. 41
Investments in bonds and stocks—						
Federal Government bonds—						
Wholly tax-exempt.....	1, 743, 614	. 68	3, 004, 713	1. 85	3, 356, 287	1. 10
Partially tax-exempt.....	3, 189, 910	1. 24	2, 668, 295	1. 65	3, 575, 179	1. 17
State and municipal bonds, wholly tax-exempt.....	7, 247, 998	2. 82	9, 561, 860	5. 90	12, 727, 596	4. 17
All other bonds.....	18, 354, 953	7. 14	11, 400, 776	7. 04	18, 517, 377	6. 06
Total bonds.....	30, 536, 475	11. 88	26, 635, 644	16. 44	38, 176, 439	12. 50
Capital stock in corporation.....	138, 137, 640	53. 76	83, 688, 618	51. 64	152, 596, 795	49. 98
Total bonds and stocks.....	168, 674, 115	65. 64	110, 324, 262	68. 08	190, 773, 234	62. 48
Mortgages, notes, cash, etc.....	27, 837, 406	10. 83	13, 891, 937	8. 57	19, 072, 094	6. 25
Insurance (gross).....	6, 964, 620	2. 71	5, 127, 401	3. 16	8, 245, 915	2. 70
Miscellaneous property.....	12, 704, 800	4. 94	7, 514, 998	4. 64	21, 599, 486	7. 07
Transfers made in contemplation of or intended to take effect at or after death.....	3, 715, 398	1. 45	5, 773, 694	3. 56	9, 213, 756	3. 02
General power of appointment exercised by will or by deed in contemplation of death.....	1, 374, 747	. 54			7, 767, 836	2. 54
Property from an estate taxed within 5 years; value at date of death of present decedent.....	3, 844, 636	1. 50	2, 372, 899	1. 47	13, 843, 322	4. 53
Total gross estate.....	256, 944, 607	100. 00	162, 053, 553	100. 00	305, 344, 953	100. 00
Nature of deduction:						
Insurance exemption.....	2, 891, 611		1, 509, 407		1, 868, 240	
Funeral and administrative expenses.....	10, 679, 411		7, 180, 534		12, 944, 762	
Debts, unpaid mortgages, etc.....	24, 612, 775		11, 925, 789		16, 232, 309	
Property from an estate taxed within 5 years; value at date of previous decedent's death.....	2, 733, 924		2, 244, 644		11, 428, 120	
Charitable, public, and similar bequests.....	12, 468, 811		7, 885, 580		12, 211, 148	
Specific exemption.....	25, 700, 000		13, 200, 000		19, 000, 000	
Total deductions.....	79, 086, 532		43, 945, 954		73, 684, 579	
Net taxable estate.....	177, 858, 075		118, 107, 599		231, 660, 374	
Total tax.....	7, 201, 972		5, 429, 528		12, 554, 534	
Tax credit for estate, inheritance, legacy, or succession taxes actually paid to any of the several States, Territories, or District of Columbia ¹	5, 296, 577		3, 904, 230		9, 459, 353	
Net tax after deducting tax credit.....	1, 905, 395		1, 525, 298		3, 095, 181	

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 net
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	
98		57		35		13		16	
Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
\$17,640,592	8.07	\$10,697,409	6.79	\$5,842,252	4.86	\$5,676,883	11.67	\$5,262,733	7.91
3,564,772	1.63	4,209,908	2.67	1,335,299	1.11	993,895	2.05	1,181,445	1.78
1,901,089	.87	1,368,638	.87	1,281,299	1.07	11,509	.02	850,616	1.28
11,117,012	5.09	7,485,818	4.75	6,786,213	5.65	4,298,780	8.84	10,595,503	15.93
12,457,332	5.70	8,323,196	5.29	7,380,071	6.15	2,841,344	5.84	2,204,821	3.31
29,040,205	13.29	21,387,560	13.58	16,782,882	13.98	8,145,528	16.75	14,832,385	22.30
133,129,021	60.92	94,093,407	59.73	69,687,729	57.96	28,592,350	58.80	40,796,619	61.34
162,169,226	74.21	115,480,967	73.31	86,370,611	71.94	36,737,878	75.55	55,629,004	83.64
14,054,174	6.43	10,383,747	6.59	6,156,113	5.13	1,807,010	3.72	2,721,595	4.09
4,156,039	1.90	1,741,831	1.11	1,027,171	.86	1,106,375	2.28	991,967	1.49
10,254,805	4.69	8,368,696	5.31	7,365,802	6.13	1,371,724	2.82	1,099,993	1.66
7,648,314	3.50	4,955,230	3.15	8,378,285	6.98	447,100	.92	805,133	1.21
89,306	.04	825,132	.52	4,199,787	3.50	653,809	1.35	-----	-----
2,531,981	1.16	5,073,209	3.22	723,991	.60	823,451	1.69	-----	-----
218,544,437	100.00	157,526,221	100.00	120,064,012	100.00	48,624,230	100.00	66,510,425	100.00
1,072,399	-----	663,939	-----	96,176	-----	116,995	-----	140,429	-----
8,926,482	-----	5,674,554	-----	4,031,574	-----	1,809,756	-----	2,122,204	-----
20,987,704	-----	11,248,321	-----	5,941,594	-----	2,582,490	-----	2,586,587	-----
2,277,010	-----	3,458,028	-----	598,154	-----	654,828	-----	-----	-----
6,159,897	-----	3,680,051	-----	10,037,916	-----	577,000	-----	982,000	-----
9,800,000	-----	5,700,000	-----	3,500,000	-----	1,300,000	-----	1,600,000	-----
49,223,492	-----	30,424,893	-----	24,205,414	-----	7,041,069	-----	7,431,220	-----
169,320,945	-----	127,101,328	-----	95,858,598	-----	41,583,161	-----	59,079,205	-----
10,681,883	-----	8,919,631	-----	7,341,445	-----	3,410,478	-----	5,176,296	-----
7,967,464	-----	6,695,086	-----	5,484,830	-----	2,441,348	-----	3,772,058	-----
2,714,419	-----	2,224,545	-----	1,856,615	-----	969,130	-----	1,404,238	-----

TABLE 1.—*Estates of resident decedents—Form of property and nature of deduction—*

	Size of net estate			
	\$4,000,000 under \$5,000,000		\$5,000,000 under \$8,000,000	
Number of returns.....	28		8	
Distribution	Amount	Per cent	Amount	Per cent
Form of property:				
Real estate.....	\$11,927,796	8.05	\$3,721,779	4.53
Investments in bonds and stocks—				
Federal Government bonds—				
Wholly tax-exempt.....	9,932,273	6.70	2,815,465	3.43
Partially tax-exempt.....	2,103,334	1.42	205,103	.25
State and municipal bonds, wholly tax-exempt.....	12,756,312	8.61	12,944,233	15.74
All other bonds.....	5,694,571	3.84	2,729,617	3.32
Total bonds.....	30,486,490	20.57	18,694,418	22.74
Capital stock in corporation.....	83,159,255	56.13	54,741,559	66.58
Total bonds and stocks.....	113,645,745	76.70	73,435,977	89.32
Mortgages, notes, cash, etc.....	7,005,455	4.73	2,250,492	2.74
Insurance (gross).....	1,934,293	1.31	92,835	.11
Miscellaneous property.....	7,050,607	4.76	676,742	.82
Transfers made in contemplation of or intended to take effect at or after death.....	1,127,788	.76	10,000	.01
General power of appointment exercised by will or by deed in contemplation of death.....	995,763	.67	2,025,845	2.47
Property from an estate taxed within 5 years; value at date of death of present decedent.....	4,472,185	3.02		
Total gross estate.....	148,159,632	100.00	82,213,670	100.00
Nature of deduction:				
Insurance exemption.....	211,000		22,588	
Funeral and administrative expenses.....	4,884,724		2,076,177	
Debts, unpaid mortgages, etc.....	6,651,360		2,974,883	
Property from an estate taxed within 5 years; value at date of previous decedent's death.....	4,472,185			
Charitable, public, and similar bequests.....	3,424,806		31,869,938	
Specific exemption.....	2,800,000		800,000	
Total deductions.....	22,444,075		37,743,586	
Net taxable estate.....	125,715,557		44,470,084	
Total tax.....	12,098,178		4,698,511	
Tax credit for estate, inheritance, legacy, or succession taxes actually paid to any of the several States, Territories, or District of Columbia ¹	9,341,522		3,570,679	
Net tax after deducting tax credit.....	2,756,656		1,127,832	

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 net
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		7		4		1		15	
Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
\$1, 126, 653	2. 03	\$12, 264, 113	19. 40	\$867, 327	2. 33	\$1, 556, 007	11. 13	\$5, 509, 357	2. 08
1, 021, 353	1. 84	1, 434, 132	2. 27	369, 625	1. 00	749, 963	5. 36	19, 472, 767	7. 35
58, 685	. 11	63, 230	. 10	120, 049	. 33	102, 435	. 73	1, 011, 536	. 38
1, 128, 902	2. 03	5, 671, 517	8. 97	4, 674, 378	12. 57	2, 394, 875	17. 13	23, 263, 282	8. 79
1, 040, 126	1. 87	2, 200, 216	3. 48	128, 161	. 34	96, 600	. 69	16, 744, 122	6. 32
3, 249, 066	5. 85	9, 369, 095	14. 82	5, 292, 213	14. 24	3, 343, 873	23. 91	60, 491, 707	22. 84
44, 536, 656	80. 18	36, 341, 107	57. 49	27, 901, 283	75. 05	4, 051, 354	28. 97	166, 048, 366	62. 70
47, 785, 722	86. 03	45, 710, 202	72. 31	33, 193, 496	89. 29	7, 395, 227	52. 88	226, 540, 073	85. 54
4, 898, 498	8. 82	3, 645, 900	5. 77	1, 737, 900	4. 68	129, 149	. 92	6, 930, 361	2. 62
1, 035, 313	1. 86	117, 783	. 19	129, 495	. 35	-----	-----	790, 461	. 30
686, 045	1. 23	398, 101	. 63	1, 000, 955	2. 69	4, 905, 421	35. 07	10, 979, 459	4. 15
16, 267	. 03	50, 942	. 08	244, 500	. 66	-----	-----	13, 233, 177	5. 00
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
-----	-----	1, 024, 733	1. 62	-----	-----	-----	-----	836, 040	. 31
55, 548, 498	100. 00	63, 211, 774	100. 00	37, 173, 673	100. 00	13, 985, 804	100. 00	264, 518, 928	100. 00
80, 000	-----	5, 000	-----	40, 000	-----	-----	-----	40, 000	-----
2, 062, 082	-----	3, 036, 594	-----	759, 130	-----	153, 093	-----	9, 643, 734	-----
6, 770, 929	-----	3, 086, 940	-----	2, 480, 052	-----	367, 559	-----	8, 377, 004	-----
-----	-----	808, 491	-----	-----	-----	-----	-----	836, 040	-----
258, 463	-----	4, 198, 086	-----	5, 000	-----	3, 489, 462	-----	5, 956, 462	-----
700, 000	-----	700, 000	-----	400, 000	-----	100, 000	-----	1, 500, 000	-----
9, 871, 474	-----	11, 835, 111	-----	3, 684, 182	-----	4, 110, 114	-----	26, 353, 240	-----
45, 677, 024	-----	51, 376, 663	-----	33, 489, 491	-----	9, 875, 690	-----	238, 465, 688	-----
5, 162, 823	-----	6, 098, 534	-----	4, 202, 108	-----	1, 329, 881	-----	37, 995, 638	-----
3, 772, 865	-----	4, 815, 571	-----	3, 361, 687	-----	1, 063, 905	-----	27, 522, 760	-----
1, 389, 958	-----	1, 282, 963	-----	840, 421	-----	265, 976	-----	10, 472, 878	-----

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, per cent of tax credit to total tax, and net tax after deducting tax credit*

52

[Returns filed from January 1 to December 31, 1930]

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	Per cent of tax credit to total tax	Net tax after deducting tax credit	Number	Gross estate	Deductions
Alabama.....	56	\$17,549,759	49	\$14,129,234	\$6,263,868	\$7,865,366	\$236,315			\$236,315	7	\$3,420,525	\$4,170,103
Alaska.....													
Arizona.....	20	8,721,138	14	8,109,246	3,488,017	4,621,229	208,836	\$167,104	80.02	41,732	6	611,892	786,999
Arkansas.....	27	5,743,504	20	4,852,501	3,025,948	1,826,553	37,936	30,163	79.51	7,773	7	891,003	1,453,841
California.....	789	286,101,627	630	261,071,529	106,647,520	154,424,009	8,632,630	6,858,324	79.45	1,774,306	159	25,030,098	31,083,630
Colorado.....	52	23,487,394	43	22,065,382	8,507,113	13,758,269	750,134	596,651	79.54	153,483	9	1,422,012	1,917,521
Connecticut.....	260	121,688,622	228	115,906,687	43,405,493	72,561,194	3,404,180	2,366,254	69.51	1,037,926	32	5,721,935	6,006,903
Delaware.....	23	10,969,448	18	10,271,926	2,777,686	7,494,240	420,385	336,309	80.00	84,076	5	697,522	786,209
Dist. of Columbia	103	41,333,462	83	38,078,863	16,554,125	21,524,738	981,493	17,249	1.76	964,247	20	3,254,599	3,842,405
Florida.....	119	49,014,865	88	40,580,098	16,460,188	24,119,910	964,677	57,699	5.98	906,978	31	8,434,767	9,659,181
Georgia.....	75	23,033,072	53	20,127,582	9,845,694	10,281,978	338,033	268,342	79.38	69,691	22	2,905,490	3,976,243
Hawaii.....	22	9,884,314	17	9,334,164	2,577,700	6,756,464	333,525	142,749	42.80	190,776	5	550,150	579,049
Idaho.....	4	234,675	1	234,733	104,934	129,799	2,394	1,915	79.99	479	3	447,942	554,574
Illinois.....	599	274,315,036	465	252,138,065	94,583,633	157,552,432	11,604,287	8,097,019	69.78	3,507,268	134	22,176,971	26,971,324
Indiana.....	165	45,746,271	118	37,488,036	17,196,680	20,291,350	764,712	512,110	66.97	252,602	47	8,258,237	9,940,896
Iowa.....	133	25,818,033	80	18,298,021	11,208,619	7,089,402	154,994	111,464	71.92	43,530	53	7,550,042	10,527,634
Kansas.....	66	15,476,062	48	12,860,284	6,709,602	6,150,682	156,504	67,503	43.13	89,001	18	2,615,778	3,272,523
Kentucky.....	90	37,279,608	74	35,207,501	14,488,485	20,721,016	847,680	652,661	76.92	195,019	16	2,072,107	2,446,180
Louisiana.....	70	23,228,411	51	20,561,432	9,453,220	11,108,212	442,051	253,253	63.49	146,798	19	2,656,979	3,645,401
Maine.....	68	36,172,446	57	33,937,329	10,192,694	23,744,635	2,715,833	2,135,811	78.64	580,025	11	2,235,117	2,545,238
Maryland.....	136	58,124,811	106	53,133,099	18,602,636	34,530,463	2,065,505	1,623,431	78.60	442,074	30	4,891,712	6,549,340
Massachusetts.....	570	275,221,289	405	256,873,200	81,752,807	175,120,393	10,630,359	8,484,919	79.82	2,145,440	105	18,348,089	21,812,381
Michigan.....	301	134,829,517	246	126,532,925	43,066,305	83,466,620	5,911,730	4,130,960	69.88	1,780,769	55	7,656,892	9,550,714
Minnesota.....	205	46,387,148	87	43,797,258	16,101,397	27,695,861	1,449,371	897,728	61.94	551,643	18	2,589,890	2,994,166
Mississippi.....	27	7,309,768	18	5,367,003	2,506,217	2,860,786	82,435	37,950	46.04	44,485	9	1,942,765	2,293,574
Missouri.....	187	80,135,290	151	74,110,217	30,731,074	43,379,143	2,108,856	1,523,385	72.24	585,471	36	6,025,073	7,360,421
Montana.....	19	5,157,053	12	3,711,556	1,576,858	2,134,698	66,831	50,330	75.31	16,501	7	1,445,497	1,775,366
Nebraska.....	80	10,337,118	63	14,752,292	8,822,703	5,929,589	151,573	74,517	49.16	77,056	17	1,834,826	2,018,376
Nevada.....	3	477,394	1	169,834	103,802	66,032	821			821	2	307,560	381,685
New Hampshire.....	51	18,863,935	42	17,433,764	7,854,618	9,579,146	492,375	64,070	13.01	428,305	9	1,430,171	1,613,036
New Jersey.....	496	305,310,470	402	290,967,947	120,090,630	170,877,317	13,695,328	9,301,317	67.92	4,394,011	94	14,342,523	17,531,676
New Mexico.....	11	2,672,884	9	2,463,622	1,188,999	1,274,623	38,379	15,112	39.38	23,267	2	202,262	313,328
New York.....	1,841	1,114,063,169	1,541	1,054,528,153	367,737,948	686,790,205	49,010,791	38,205,541	77.94	10,811,250	300	50,535,016	71,553,831
North Carolina.....	63	27,851,894	49	26,827,247	12,358,586	13,473,661	575,441	458,753	79.72	116,688	14	2,024,647	2,507,326
North Dakota.....	11	2,251,601	9	2,020,519	1,149,876	970,643	19,879	15,871	79.84	4,008	2	231,082	278,120
Ohio.....	408	175,778,242	320	161,233,335	65,025,317	96,207,518	5,566,623	4,343,530	78.08	1,223,093	88	14,544,907	18,020,404

STATISTICS OF INCOME

Oklahoma.....	34	8,559,782	22	6,912,296	4,136,971	2,725,325	65,545	49,799	75.84	15,836	12	1,647,486	2,209,341
Oregon.....	57	20,940,833	47	19,767,164	7,514,429	12,152,735	534,836	425,983	79.78	103,153	10	1,173,169	1,428,736
Pennsylvania.....	875	436,677,259	797	432,051,553	143,699,408	303,443,148	20,821,294	16,537,538	79.43	4,283,956	158	28,625,713	35,035,413
Rhode Island.....	81	35,952,501	68	32,929,231	12,917,836	26,742,388	999,252	792,535	79.31	206,717	13	2,232,577	2,784,784
South Carolina.....	36	9,317,127	23	6,506,555	3,255,878	3,275,177	101,215	80,974	80.00	20,241	12	2,813,572	3,299,167
South Dakota.....	17	3,856,430	12	2,944,459	1,975,295	958,933	16,344	13,075	80.00	3,299	5	921,001	1,009,268
Tennessee.....	72	26,854,269	54	23,677,999	9,694,518	13,473,481	528,783	379,577	70.08	158,211	18	3,776,261	4,289,213
Texas.....	191	52,703,266	131	45,891,312	22,441,248	23,450,094	921,867	690,382	65.13	321,455	63	6,811,954	9,129,663
Utah.....	13	3,330,621	10	2,763,781	1,295,055	1,468,726	40,412	32,530	80.00	8,082	3	566,840	600,541
Vermont.....	25	11,814,440	22	11,519,753	5,890,524	5,639,229	218,376	83,445	38.21	134,931	3	294,687	358,853
Virginia.....	94	37,849,412	73	33,873,558	14,638,103	19,235,455	954,045	730,637	76.58	223,408	21	3,975,854	5,005,323
Washington.....	73	27,957,014	51	25,709,207	11,912,542	13,793,665	620,554	423,042	68.17	197,512	22	2,257,807	3,082,207
West Virginia.....	49	15,768,292	40	14,259,979	8,052,836	6,198,113	224,084	133,639	59.64	90,445	9	1,507,313	1,884,826
Wisconsin.....	133	45,950,485	105	40,519,892	17,037,089	23,482,803	1,495,952	1,195,991	79.95	299,961	28	5,440,593	6,363,239
Wyoming.....	6	1,559,298	5	1,453,297	812,137	671,160	19,784	15,828	80.00	3,956	1	76,001	135,420
Total.....	8,793	4,108,517,490	7,023	3,808,323,584	1,431,350,976	2,376,972,608	152,391,240	113,388,179	74.41	39,003,061	1,770	300,193,996	368,218,592

¹ Credit for estate, inheritance, legacy, or succession taxes, paid 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 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 January 1, to December 31, 1930]

Size of net estate (Thousands of dollars)	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit ¹	Per cent of tax credit to total tax	Net tax after de- ducting tax credit
No net taxable estate:								
Gross estate under 50.....	56	\$1,655,877	\$6,183,411					
Gross estate over 50.....	1,714	298,538,029	362,035,181					
Net taxable estate:								
Under 50.....	2,258	357,799,819	306,691,360	\$51,108,459	\$510,890	\$351,502	68.80	\$159,388
50 under 100.....	1,236	272,443,622	183,223,306	89,220,316	1,168,327	853,660	73.07	314,667
100 under 200.....	1,235	383,928,136	206,698,540	177,229,596	3,460,386	2,570,995	74.30	889,391
200 under 400.....	1,006	480,680,962	198,045,298	282,635,664	7,781,218	5,832,903	74.96	1,948,315
400 under 600.....	425	312,746,628	105,607,537	207,139,091	7,168,979	5,309,184	74.06	1,859,795
600 under 800.....	257	256,944,607	79,086,532	177,858,075	7,201,972	5,296,577	73.54	1,905,395
800 under 1,000.....	132	162,053,553	43,945,954	118,107,599	5,429,528	3,904,230	71.91	1,525,298
1,000 under 1,500.....	190	305,344,953	73,684,579	231,660,374	12,554,534	9,459,353	75.35	3,095,181
1,500 under 2,000.....	98	218,544,437	49,223,492	169,320,945	10,681,883	7,967,464	74.59	2,714,419
2,000 under 2,500.....	57	157,526,221	30,424,893	127,101,328	8,919,631	6,695,086	75.06	2,224,545
2,500 under 3,000.....	35	120,064,012	24,205,414	95,858,598	7,341,445	5,484,830	74.71	1,856,615
3,000 under 3,500.....	13	48,624,230	7,041,069	41,583,161	3,410,478	2,441,348	71.58	969,130
3,500 under 4,000.....	16	66,510,425	7,431,220	59,079,205	5,176,296	3,772,058	72.87	1,404,238
4,000 under 5,000.....	28	148,159,632	22,444,075	125,715,557	12,098,178	9,341,522	77.21	2,756,656
5,000 under 6,000.....	8	82,213,670	37,743,586	44,470,084	4,698,511	3,570,679	76.00	1,127,832
6,000 under 7,000.....	7	55,548,498	9,871,474	45,677,024	5,162,823	3,772,865	73.08	1,389,958
7,000 under 8,000.....	7	63,211,774	11,835,111	51,376,663	6,098,534	4,815,571	78.96	1,282,963
8,000 under 9,000.....	4	37,173,673	3,684,182	33,489,491	4,202,108	3,361,687	80.00	840,421
9,000 under 10,000.....	1	13,985,804	4,110,114	9,875,690	1,329,881	1,063,905	80.00	265,976
10,000 and over.....	15	264,818,928	26,353,240	238,465,688	37,995,638	27,522,760	72.44	10,472,878
Total.....	8,798	4,108,517,490	1,799,569,568	2,376,972,608	152,391,240	113,388,179	74.41	39,003,061

¹ Credit for estates, inheritance, legacy, or succession taxes actually paid 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, 1930]

Size of net estate (Thousands of dollars)	Number of returns	Gross es- tate	Deduc- tions	Net taxable estate	Total tax	Tax credit ¹	Net tax after de- ducting tax credit
No net taxable estate:							
Gross estate under 50.....	24	\$6,755	\$11,156	-----	-----	-----	-----
Gross estate over 50.....	3	2,036,147	2,454,424	-----	-----	-----	-----
Net taxable estate:							
Under 50.....	1,430	10,986,668	975,222	\$10,011,446	\$106,793	\$6,829	\$99,964
50 under 100.....	58	4,536,500	470,579	4,065,921	51,721	3,188	48,533
100 under 200.....	39	6,065,433	576,410	5,489,023	104,669	24,816	79,853
200 under 400.....	19	5,560,732	354,116	5,206,616	141,764	24,222	117,542
400 under 600.....	5	2,409,639	128,212	2,281,427	76,572	29,381	47,191
600 under 800.....	-----	-----	-----	-----	-----	-----	-----
800 under 1,000.....	-----	-----	-----	-----	-----	-----	-----
1,000 under 1,500.....	2	2,629,048	54,939	2,574,109	142,929	7,956	134,973
1,500 under 2,000.....	-----	-----	-----	-----	-----	-----	-----
2,000 under 2,500.....	-----	-----	-----	-----	-----	-----	-----
2,500 under 3,000.....	-----	-----	-----	-----	-----	-----	-----
3,000 under 3,500.....	1	3,219,048	194,742	3,024,306	241,417	22,378	219,039
3,500 under 4,000.....	-----	-----	-----	-----	-----	-----	-----
4,000 under 5,000.....	1	4,290,836	-----	4,290,836	404,217	56,631	347,586
5,000 under 6,000.....	1	6,194,131	546,884	5,647,247	600,587	-----	600,587
6,000 under 7,000.....	-----	-----	-----	-----	-----	-----	-----
7,000 under 8,000.....	1	9,170,596	1,280,455	7,890,141	964,824	45,820	919,004
8,000 under 9,000.....	-----	-----	-----	-----	-----	-----	-----
9,000 under 10,000.....	-----	-----	-----	-----	-----	-----	-----
10,000 and over.....	-----	-----	-----	-----	-----	-----	-----
Total.....	1,584	57,105,533	7,047,139	50,481,072	2,835,493	221,221	2,614,272

¹ Credit for estate, inheritance, legacy or succession taxes actually paid 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 30 per cent of the total tax after the effective date of the revenue act of 1926.)

TABLE 5.—*Historical summary of estate tax returns filed for resident and non-resident decedents, September 9, 1916, to December 31, 1930,¹ showing number of returns, gross and net estate, and tax*

	Returns filed			Gross estate		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916-Jan. 15, 1922....	45, 126	42, 230	2, 896	\$8, 893, 238, 780	\$8, 785, 641, 889	\$107, 596, 891
Jan. 15-Dec. 31, 1922.....	13, 876	12, 568	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, 952	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
Jan. 1-Dec. 31, 1930.....	10, 382	8, 798	1, 584	4, 165, 623, 023	4, 108, 517, 490	57, 105, 533

	Net taxable estate			Tax		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916-Jan. 15, 1922.....	\$5, 509, 522, 243	\$5, 407, 673, 531	\$101, 848, 712	\$356, 516, 251	\$351, 138, 323	\$5, 377, 928
Jan. 15-Dec. 31, 1922.....	1, 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, 393, 024
Jan. 1-Dec. 31, 1929.....	2, 313, 976, 089	2, 268, 328, 442	45, 652, 647	44, 387, 998	43, 303, 482	1, 084, 516
Jan. 1-Dec. 31, 1930.....	2, 427, 453, 680	2, 376, 972, 608	50, 481, 072	41, 617, 333	39, 003, 061	2, 614, 272

¹ Changes in the revenue acts affecting the comparability of statistical data from estate tax returns are summarized on p. 408.

Tables exhibiting in more detail the distribution of the Federal individual and corporation income tax returns, 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.

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

BASIC TABLES

INDIVIDUAL RETURNS

TABLE 1.—Individual returns for 1929 by States and Territories, showing population and percentage of population filing returns, number of returns, net income and tax, with percentages of totals; also average net income and average tax per return, and personal exemption and credit for dependents

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

States and Territories	Population as of Apr. 1, 1930 (Fifteenth Census)	Percentage of population filing returns	Returns		Net income	
			Number	Per cent	Amount	Per cent
Alabama.....	2,646,248	0.98	25,818	0.64	\$122,569,172	0.50
Alaska ¹	59,278					
Arizona.....	435,573	2.86	12,448	.31	60,788,434	.25
Arkansas.....	1,854,482	.85	15,813	.39	68,910,936	.28
California.....	5,677,251	5.44	309,047	7.64	1,689,896,424	6.81
Colorado.....	1,035,791	3.02	31,268	.77	158,751,528	.64
Connecticut.....	1,606,903	5.11	82,049	2.03	561,547,753	2.26
Delaware.....	238,380	4.10	9,780	.24	148,850,300	.60
District of Columbia.....	456,869	9.88	48,087	1.19	242,282,698	.98
Florida.....	1,468,211	2.05	30,040	.74	164,355,108	.66
Georgia.....	2,908,506	1.11	32,289	.80	163,181,491	.66
Hawaii.....	368,336	2.23	8,210	.20	43,290,997	.17
Idaho.....	445,032	2.21	9,830	.24	38,525,958	.16
Illinois.....	7,630,654	4.85	369,855	9.15	2,258,945,768	9.11
Indiana.....	3,238,503	2.36	76,493	1.89	366,846,042	1.48
Iowa.....	2,470,939	1.82	45,023	1.11	222,103,300	.90
Kansas.....	1,880,999	2.00	37,557	.93	181,661,364	.73
Kentucky.....	2,614,589	1.32	34,623	.85	191,640,708	.77
Louisiana.....	2,101,593	1.67	35,093	.87	170,713,998	.69
Maine.....	797,423	2.40	19,173	.47	115,875,339	.47
Maryland.....	1,631,526	4.21	68,654	1.70	425,185,985	1.71
Massachusetts.....	4,249,614	5.02	213,316	5.27	1,371,651,741	5.53
Michigan.....	4,842,325	3.67	177,918	4.40	1,029,756,680	4.15
Minnesota.....	2,563,953	2.37	60,701	1.50	337,880,743	1.36
Mississippi.....	2,009,821	.78	15,689	.39	63,022,168	.26
Missouri.....	3,629,367	2.71	98,367	2.43	558,127,649	2.25
Montana.....	537,666	3.17	17,067	.42	71,397,232	.29
Nebraska.....	1,377,963	2.25	30,962	.77	140,322,452	.57
Nevada.....	91,058	5.68	5,174	.13	21,597,783	.09
New Hampshire.....	465,293	3.08	14,341	.35	74,306,913	.30
New Jersey.....	4,041,334	4.84	195,772	4.84	1,212,423,226	4.89
New Mexico.....	423,317	1.62	6,874	.17	30,875,636	.12
New York.....	12,588,066	6.02	757,835	18.74	6,253,465,699	25.21
North Carolina.....	3,170,276	.91	28,860	.71	130,352,897	.53
North Dakota.....	680,845	1.35	9,170	.23	31,197,250	.13
Ohio.....	6,646,697	3.25	215,804	5.34	1,259,571,939	5.08
Oklahoma.....	2,396,040	1.54	37,000	.91	216,346,916	.87
Oregon.....	953,786	2.96	28,194	.70	129,360,587	.62
Pennsylvania.....	9,631,350	3.78	364,145	9.00	2,217,958,557	8.94
Rhode Island.....	687,497	3.85	26,481	.65	184,531,178	.74
South Carolina.....	1,738,765	.76	13,232	.33	50,257,416	.20
South Dakota.....	692,849	1.51	10,449	.26	40,165,070	.16
Tennessee.....	2,616,556	1.32	34,664	.86	177,388,337	.72
Texas.....	5,824,715	1.95	113,555	2.81	592,518,704	2.39
Utah.....	507,847	2.59	13,163	.33	59,451,690	.24
Vermont.....	359,611	2.67	9,586	.24	49,916,326	.20
Virginia.....	2,421,851	1.60	38,631	.96	179,293,926	.72
Washington.....	1,563,396	4.17	65,240	1.61	302,258,404	1.22
West Virginia.....	1,729,205	1.72	29,803	.74	136,768,017	.55
Wisconsin.....	2,939,006	3.51	103,044	2.55	450,934,107	1.82
Wyoming.....	225,565	3.61	8,140	.20	30,813,018	.12
Total.....	123,202,660	3.28	4,044,327	100.00	24,800,735,564	100.00

¹ Alaska included in the State of Washington.

TABLE 1.—*Individual returns for 1929 by States and Territories, showing population and percentage of population filing returns, number of returns, net income and tax, with percentages of totals; also average net income and average tax per return, and personal exemption and credit for dependents—Continued*

States and Territories	Tax		Average net income per return	Average tax per return	Personal exemption and credit for dependents
	Amount	Per cent			
Alabama.....	\$2,087,718	0.21	\$4,747.43	\$80.86	\$80,644,674
Alaska ¹					
Arizona.....	1,113,774	.11	4,883.39	89.47	35,230,285
Arkansas.....	712,954	.07	4,357.87	45.09	51,066,110
California.....	45,360,278	4.53	5,468.09	146.77	870,047,137
Colorado.....	3,534,404	.35	5,077.12	113.04	96,731,299
Connecticut.....	23,693,045	2.36	6,844.05	288.77	228,183,797
Delaware.....	14,524,946	1.45	15,219.87	1,485.17	28,216,372
District of Columbia.....	6,408,622	.64	5,038.42	133.27	125,771,327
Florida.....	5,936,377	.59	5,471.21	197.62	95,049,461
Georgia.....	2,785,942	.28	5,053.78	86.28	100,705,092
Hawaii.....	1,220,345	.12	5,272.96	148.64	27,486,852
Idaho.....	184,325	.02	3,919.22	18.75	31,417,740
Illinois.....	86,825,072	8.67	6,107.65	234.75	1,042,162,240
Indiana.....	8,208,031	.82	4,795.81	107.30	223,852,017
Iowa.....	3,924,823	.39	4,933.11	87.17	141,012,595
Kansas.....	2,547,829	.25	4,836.95	67.84	121,078,533
Kentucky.....	5,076,854	.51	5,565.07	146.63	102,263,397
Louisiana.....	2,859,568	.29	4,864.62	81.49	103,997,704
Maine.....	3,561,754	.36	6,043.67	185.77	57,558,570
Maryland.....	15,641,824	1.56	6,193.17	227.84	192,666,053
Massachusetts.....	57,857,223	5.77	6,430.14	271.23	608,725,529
Michigan.....	40,599,864	4.05	5,787.82	228.19	511,145,428
Minnesota.....	9,799,141	.98	5,566.31	161.43	180,694,335
Mississippi.....	600,076	.06	4,074.33	38.25	51,626,480
Missouri.....	16,416,897	1.64	5,673.93	166.89	304,395,345
Montana.....	1,019,300	.10	4,183.35	59.72	48,759,147
Nebraska.....	1,919,473	.19	4,532.09	61.99	97,667,347
Nevada.....	356,444	.04	4,174.29	68.89	12,819,132
New Hampshire.....	1,734,828	.17	5,181.43	120.97	41,299,909
New Jersey.....	43,956,017	4.39	6,193.04	224.53	584,288,786
New Mexico.....	299,882	.03	4,491.65	43.63	19,924,608
New York.....	396,687,348	39.59	8,251.75	523.45	2,211,426,277
North Carolina.....	3,282,957	.33	4,516.73	113.75	92,519,113
North Dakota.....	111,346	.01	3,402.10	12.14	150,574,481
Ohio.....	43,633,678	4.35	5,836.65	202.19	635,437,123
Oklahoma.....	6,020,950	.60	5,847.21	162.73	118,487,931
Oregon.....	1,663,775	.17	4,588.23	59.01	84,712,826
Pennsylvania.....	90,694,655	9.05	6,090.87	249.06	1,054,858,657
Rhode Island.....	7,851,363	.78	6,968.44	296.49	77,117,827
South Carolina.....	566,252	.06	3,798.17	42.79	37,052,767
South Dakota.....	390,886	.04	3,843.92	37.41	33,930,742
Tennessee.....	3,747,582	.37	5,117.36	108.11	106,120,995
Texas.....	12,866,950	1.28	5,217.90	113.31	322,053,813
Utah.....	881,606	.09	4,516.58	66.98	41,672,003
Vermont.....	1,019,863	.10	5,207.21	106.39	28,421,605
Virginia.....	3,201,104	.32	4,641.19	82.86	117,608,312
Washington.....	5,775,343	.58	4,633.02	88.52	189,564,650
West Virginia.....	2,298,875	.23	4,589.07	77.14	89,194,175
Wisconsin.....	10,287,020	1.03	4,376.13	99.83	301,981,422
Wyoming.....	188,964	.02	3,785.38	23.21	24,042,537
Total.....	1,001,938,147	100.00	6,132.22	247.74	11,933,264,857

¹ Alaska included in the State of Washington.

TABLE 2.—Individual returns for 1929 by net income classes, showing the number of returns, net income and tax, average tax per return and average rate of tax, personal exemption and credit for dependents, tax before tax credits and tax credits

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax after tax credits			Personal exemption and credit for de- pendents
			Tax	Average tax per return	Average rate of tax on net in- come (per cent)	
Under 1 ¹ (estimated).....	117,633	\$68,889,883				\$330,886,194
Under 1 (estimated).....	8,539	4,852,249	\$17,308	\$2.03	0.36	645,901
1 under 2 ¹ (estimated).....	423,979	665,307,393				1,188,782,918
1 under 2 (estimated).....	479,103	834,600,352	553,418	1.16	.07	706,280,987
2 under 3 ¹ (estimated).....	370,516	915,417,114				1,389,559,916
2 under 3 (estimated).....	439,831	1,043,177,783	1,403,901	3.19	.13	663,228,579
3 under 4 ¹ (estimated).....	454,891	1,589,523,016				1,822,758,724
3 under 4 (estimated).....	231,942	825,861,356	1,044,716	4.50	.13	532,001,139
4 under 5 ¹ (estimated).....	167,819	730,986,602				742,171,244
4 under 5 (estimated).....	318,003	1,426,225,289	1,367,918	4.30	.10	1,035,134,650
5 under 6 ¹	24,218	130,635,080				109,599,072
5 under 6.....	217,378	1,187,956,605	1,565,267	7.20	.13	765,027,655
6 under 7 ¹	10,683	68,911,570				37,092,349
6 under 7.....	147,101	949,328,841	1,753,936	11.92	.18	517,470,213
7 under 8 ¹	7,003	52,352,719				22,406,521
7 under 8.....	105,809	790,931,796	1,867,178	17.65	.24	371,663,375
8 under 9 ¹	5,207	44,114,982				16,025,075
8 under 9.....	76,247	646,055,897	2,026,730	26.58	.31	266,241,211
9 under 10 ¹	4,329	41,105,762				13,139,824
9 under 10.....	60,064	570,182,534	2,337,488	38.92	.41	208,476,508
10 under 11.....	47,239	495,096,294	2,566,311	54.33	.52	160,074,334
11 under 12.....	38,114	437,882,172	2,992,768	78.52	.68	128,500,532
12 under 13.....	31,060	387,588,000	3,251,704	104.69	.84	103,839,511
13 under 14.....	26,114	352,134,540	3,504,520	134.20	1.00	87,287,336
14 under 15.....	21,216	307,441,145	3,603,092	169.83	1.17	70,226,677
15 under 20.....	70,176	1,208,669,860	20,958,558	298.66	1.73	228,001,085
20 under 25.....	37,535	536,411,364	23,016,064	613.19	2.75	119,357,266
25 under 30.....	23,081	630,827,827	24,032,975	1,041.24	3.81	72,111,007
30 under 40.....	26,363	908,544,285	46,965,282	1,781.48	5.17	80,417,158
40 under 50.....	14,245	635,086,014	42,905,940	3,012.00	6.76	42,890,612
50 under 60.....	8,640	473,282,923	39,296,170	4,548.17	8.30	25,795,780
60 under 70.....	5,866	379,687,785	35,269,856	6,012.59	9.29	17,203,278
70 under 80.....	4,159	310,912,627	31,871,455	7,663.25	10.25	12,081,032
80 under 90.....	3,032	257,065,645	28,115,170	9,272.81	10.94	8,692,039
90 under 100.....	2,376	225,527,120	26,260,873	11,052.56	11.64	6,728,326
100 under 150.....	6,376	770,536,078	99,559,757	15,614.77	12.92	17,774,114
150 under 200.....	2,829	486,561,209	68,675,150	24,375.42	14.11	7,719,341
200 under 250.....	1,527	340,777,799	50,492,524	33,066.49	14.82	4,232,776
250 under 300.....	954	260,070,729	40,053,540	41,984.84	15.40	2,645,559
300 under 400.....	1,023	352,233,963	54,284,830	53,064.35	15.41	2,720,724
400 under 500.....	618	275,994,926	43,050,832	69,661.54	15.60	1,635,283
500 under 750.....	687	418,758,821	66,897,642	97,376.48	15.98	1,867,999
750 under 1,000.....	289	251,118,931	39,321,268	136,059.75	15.66	705,322
1,000 under 1,500.....	234	281,434,307	43,663,389	186,595.68	15.51	539,100
1,500 under 2,000.....	123	210,984,464	34,264,015	278,569.23	16.24	301,565
2,000 under 3,000.....	67	161,871,067	26,436,699	394,577.60	16.33	172,233
3,000 under 4,000.....	32	111,518,649	18,812,187	587,880.84	16.87	82,100
4,000 under 5,000.....	19	85,646,303	13,932,532	733,291.16	16.27	45,000
5,000 and over.....	38	360,643,994	53,945,184	1,419,610.11	14.96	74,683
Total.....	4,044,327	24,800,735,564	1,001,938,147	247.74	4.04	11,933,264,857
Nontaxable returns ¹	1,586,278	4,307,244,121				5,663,421,837
Taxable returns.....	2,458,049	20,493,491,443	1,001,938,147	407.62	4.89	6,269,843,020

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

TABLE 2.—Individual returns for 1929 by net income classes, showing the number of returns, net income and tax, average tax per return and average rate of tax, personal exemption and credit for dependents, tax before tax credits and tax credits—Continued

Net income classes (Thousands of dollars)	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 net loss from sale of assets held more than 2 years
Under 1 ¹ (estimated).....						
Under 1 (estimated).....	\$23, 068			\$23, 068	\$5, 760	
1 under 2 ¹ (estimated).....						
1 under 2 (estimated).....	737, 886			737, 886	184, 468	
2 under 3 ¹ (estimated).....						
2 under 3 (estimated).....	1, 871, 866			1, 871, 866	467, 965	
3 under 4 ¹ (estimated).....						
3 under 4 (estimated).....	1, 392, 912			1, 392, 912	348, 196	
4 under 5 ¹ (estimated).....						
4 under 5 (estimated).....	1, 823, 883			1, 823, 883	455, 965	
5 under 6 ¹						
5 under 6.....	2, 012, 869			2, 012, 869	447, 602	
6 under 7 ¹						
6 under 7.....	2, 171, 611			2, 171, 611	417, 675	
7 under 8 ¹						
7 under 8.....	2, 248, 061			2, 248, 061	380, 883	
8 under 9 ¹						
8 under 9.....	2, 391, 284			2, 391, 284	364, 554	
9 under 10 ¹						
9 under 10.....	2, 759, 453			2, 759, 453	421, 965	
10 under 11.....	2, 757, 993	\$226, 875		2, 984, 868	418, 557	
11 under 12.....	2, 865, 621	568, 142		3, 433, 763	440, 995	
12 under 13.....	2, 935, 158	771, 089		3, 706, 247	454, 543	
13 under 14.....	3, 060, 162	911, 152		3, 971, 314	466, 794	
14 under 15.....	3, 029, 974	1, 057, 103		4, 087, 077	483, 985	
15 under 20.....	14, 732, 574	8, 699, 025		23, 431, 599	2, 473, 041	
20 under 25.....	12, 454, 436	12, 833, 034		25, 287, 470	2, 271, 406	
25 under 30.....	10, 411, 372	15, 564, 515		25, 975, 887	1, 942, 912	
30 under 40.....	16, 219, 519	33, 060, 173	\$600, 615	49, 880, 307	2, 742, 598	\$172, 427
40 under 50.....	11, 276, 261	30, 893, 416	2, 646, 350	44, 816, 027	1, 670, 505	239, 582
50 under 60.....	7, 877, 388	27, 908, 415	4, 832, 016	40, 617, 819	1, 016, 249	305, 400
60 under 70.....	5, 822, 614	24, 505, 927	6, 004, 710	36, 333, 251	705, 236	358, 159
70 under 80.....	4, 369, 414	21, 496, 813	6, 849, 916	32, 716, 143	511, 430	333, 258
80 under 90.....	3, 236, 681	18, 409, 312	7, 223, 432	28, 869, 425	387, 017	367, 238
90 under 100.....	2, 818, 008	17, 090, 456	6, 912, 815	26, 821, 279	321, 289	239, 117
100 under 150.....	9, 281, 061	65, 055, 630	27, 171, 556	101, 508, 247	884, 626	1, 063, 864
150 under 200.....	5, 388, 170	42, 693, 981	21, 599, 261	69, 681, 412	435, 455	570, 807
200 under 250.....	3, 878, 421	30, 469, 627	16, 722, 152	51, 070, 200	255, 870	321, 806
250 under 300.....	3, 048, 291	24, 542, 588	12, 858, 570	40, 449, 449	165, 956	229, 953
300 under 400.....	3, 517, 239	30, 859, 311	20, 283, 910	54, 660, 460	167, 884	207, 746
400 under 500.....	2, 496, 736	24, 721, 645	16, 131, 454	43, 349, 835	100, 194	198, 809
500 under 750.....	3, 819, 771	37, 902, 168	25, 553, 890	67, 275, 829	118, 572	259, 615
750 under 1,000.....	1, 712, 185	20, 489, 420	17, 285, 977	39, 487, 582	43, 135	123, 179
1,000 under 1,500.....	1, 703, 048	20, 798, 000	21, 239, 082	43, 740, 130	31, 258	45, 483
1,500 under 2,000.....	1, 646, 890	18, 386, 476	14, 296, 913	34, 330, 279	23, 377	42, 887
2,000 under 3,000.....	1, 517, 471	14, 221, 263	11, 012, 163	26, 750, 897	15, 106	299, 092
3,000 under 4,000.....	1, 167, 472	10, 342, 691	7, 310, 708	18, 820, 871	8, 684	
4,000 under 5,000.....	630, 839	7, 158, 290	6, 147, 867	13, 936, 996	4, 464	
5,000 and over.....	1, 224, 434	20, 756, 140	31, 970, 955	53, 951, 529	6, 321	24
Total.....	162, 332, 096	582, 392, 677	284, 654, 312	1, 029, 379, 085	22, 062, 492	5, 378, 446
Nontaxable returns ¹						
Taxable returns.....	162, 332, 096	582, 392, 677	284, 654, 312	1, 029, 379, 085	22, 062, 492	5, 378, 446

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

TABLE 3.—*Individual returns for 1929 by net income classes, showing simple and cumulative distribution of the number of returns, net income and tax, and relative percentages*

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4']

Net income classes (Thousands of dollars)	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number	Per cent of total	Number	Per cent of total	Number	Per cent of total
Under 1 (estimated).....	126,172	3.12	4,044,327	100.00	126,172	3.12
1 under 2 (estimated).....	903,082	22.33	3,918,155	96.88	1,029,254	25.45
2 under 3 (estimated).....	810,347	20.04	3,015,073	74.55	1,839,601	45.49
3 under 4 (estimated).....	686,833	16.98	2,204,726	54.51	2,526,434	62.47
4 under 5 (estimated).....	485,822	12.01	1,517,893	37.53	3,012,256	74.48
5 under 6.....	241,596	5.97	1,082,071	25.52	3,253,852	80.45
6 under 7.....	157,784	3.90	790,475	19.55	3,411,636	84.35
7 under 8.....	112,812	2.79	632,681	15.65	3,524,448	87.14
8 under 9.....	81,454	2.01	519,879	12.86	3,605,902	89.15
9 under 10.....	64,393	1.59	438,425	10.85	3,670,295	90.74
10 under 11.....	47,239	1.17	374,082	9.26	3,717,534	91.91
11 under 12.....	38,114	.94	326,793	8.09	3,755,648	92.85
12 under 13.....	31,060	.77	288,679	7.15	3,786,708	93.62
13 under 14.....	26,114	.65	257,619	6.38	3,812,822	94.27
14 under 15.....	21,216	.52	231,505	5.73	3,834,038	94.79
15 under 20.....	70,176	1.74	210,289	5.21	3,904,214	96.53
20 under 25.....	37,535	.93	140,113	3.47	3,941,749	97.46
25 under 30.....	23,081	.571	102,578	2.54	3,964,830	98.031
30 under 40.....	26,363	.652	79,497	1.969	3,991,193	98.683
40 under 50.....	14,245	.353	53,134	1.317	4,005,438	99.036
50 under 60.....	8,501	.210	38,389	.964	4,013,939	99.246
60 under 70.....	5,866	.145	30,388	.754	4,019,805	99.391
70 under 80.....	4,159	.103	24,522	.609	4,023,964	99.494
80 under 90.....	3,171	.079	20,363	.506	4,027,135	99.573
90 under 100.....	2,376	.059	17,192	.427	4,029,511	99.632
100 under 150.....	6,376	.158	14,816	.365	4,035,887	99.790
150 under 200.....	2,829	.070	8,440	.210	4,038,716	99.860
200 under 250.....	1,527	.038	5,611	.140	4,040,243	99.898
250 under 300.....	954	.024	4,084	.102	4,041,197	99.922
300 under 400.....	1,023	.026	3,130	.078	4,042,220	99.948
400 under 500.....	618	.015	2,107	.052	4,042,838	99.963
500 under 750.....	687	.017	1,489	.037	4,043,525	99.980
750 under 1,000.....	289	.0072	802	.020	4,043,814	99.9872
1,000 under 1,500.....	234	.0058	513	.0128	4,044,048	99.993
1,500 under 2,000.....	123	.0031	279	.0070	4,044,171	99.9961
2,000 under 3,000.....	67	.0017	156	.0039	4,044,238	99.9978
3,000 under 4,000.....	32	.0008	89	.0022	4,044,270	99.9986
4,000 under 5,000.....	19	.0005	57	.0014	4,044,289	99.9991
5,000 and over.....	38	.0009	38	.0009	4,044,327	100.00
Total.....	4,044,327	100.00				

TABLE 3.—Individual returns for 1929 by net income classes, showing simple and cumulative distribution of the number of returns, net income and tax, and relative percentages—Continued

Net income classes (Thousands of dollars)	Net income					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under 1 (estimated).....	\$73,742,132	0.30	\$24,800,735,564	100.00	\$73,742,132	0.30
1 under 2 (estimated).....	1,499,907,745	6.05	24,726,993,432	99.70	1,573,649,877	6.35
2 under 3 (estimated).....	1,958,594,897	7.90	23,227,085,687	93.65	3,532,244,774	14.25
3 under 4 (estimated).....	2,415,384,372	9.74	21,268,490,790	85.75	5,947,629,146	23.99
4 under 5 (estimated).....	2,157,211,891	8.70	18,853,106,418	76.01	8,104,841,037	32.69
5 under 6.....	1,318,591,685	5.32	16,695,894,527	67.31	9,423,432,722	38.01
6 under 7.....	1,018,240,411	4.11	15,377,302,842	61.99	10,441,673,133	42.12
7 under 8.....	843,284,515	3.40	14,359,062,431	57.88	11,284,957,648	45.52
8 under 9.....	690,170,879	2.78	13,515,777,916	54.48	11,975,123,527	48.30
9 under 10.....	611,288,296	2.46	12,825,607,037	51.70	12,586,416,823	50.76
10 under 11.....	495,096,294	2.00	12,214,318,741	49.24	13,081,513,117	52.76
11 under 12.....	437,892,172	1.77	11,719,222,447	47.24	13,519,405,289	54.53
12 under 13.....	387,588,000	1.56	11,281,330,275	45.47	13,906,993,289	56.09
13 under 14.....	352,134,540	1.42	10,893,742,275	43.91	14,259,127,829	57.51
14 under 15.....	307,441,145	1.24	10,541,607,735	42.49	14,566,568,974	58.75
15 under 20.....	1,208,669,860	4.87	10,234,166,590	41.25	15,775,238,834	63.62
20 under 25.....	836,411,364	3.37	9,025,496,730	36.38	16,611,650,198	66.99
25 under 30.....	630,827,827	2.54	8,189,085,366	33.01	17,242,478,025	69.53
30 under 40.....	908,544,285	3.67	7,558,257,539	30.47	18,151,022,310	73.20
40 under 50.....	635,086,014	2.56	6,649,713,254	26.80	18,786,108,324	75.76
50 under 60.....	465,731,014	1.88	6,014,627,240	24.24	19,251,839,338	77.64
60 under 70.....	379,687,785	1.53	5,548,896,226	22.36	19,631,527,123	79.17
70 under 80.....	310,912,627	1.25	5,169,208,441	20.83	19,942,439,750	80.42
80 under 90.....	264,617,454	1.07	4,858,295,814	19.58	20,207,057,204	81.49
90 under 100.....	225,527,120	.91	4,593,678,360	18.51	20,432,584,324	82.40
100 under 150.....	770,536,078	3.11	4,368,151,240	17.60	21,203,120,402	85.51
150 under 200.....	486,561,209	1.96	3,597,615,162	14.49	21,689,681,611	87.47
200 under 250.....	340,777,799	1.37	3,111,053,953	12.53	22,030,450,410	88.84
250 under 300.....	260,070,729	1.05	2,770,276,154	11.16	22,290,530,139	89.89
300 under 400.....	352,233,963	1.42	2,510,205,425	10.11	22,642,764,102	91.31
400 under 500.....	275,994,926	1.11	2,157,971,462	8.69	22,918,759,028	92.42
500 under 750.....	418,758,821	1.69	1,881,976,536	7.58	23,337,517,849	94.11
750 under 1,000.....	251,118,931	1.01	1,463,217,715	5.89	23,588,636,780	95.12
1,000 under 1,500.....	281,434,307	1.13	1,212,098,784	4.88	23,870,071,087	96.25
1,500 under 2,000.....	210,984,464	.85	930,664,477	3.75	24,081,055,551	97.10
2,000 under 3,000.....	161,871,067	.65	719,680,013	2.90	24,242,926,618	97.75
3,000 under 4,000.....	111,518,649	.45	557,808,946	2.25	24,354,445,267	98.20
4,000 under 5,000.....	85,646,303	.35	446,290,297	1.80	24,440,091,570	98.55
5,000 and over.....	360,643,994	1.45	360,643,994	1.45	24,800,735,564	100.00
Total.....	24,800,735,564	100.00				

TABLE 3.—Individual returns for 1929 by net income classes, showing simple and cumulative distribution of the number of returns, net income and tax, and relative percentages—Continued

Net income classes (Thousands of dollars)	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under 1 (estimated).....	\$17, 308	0. 01	\$1, 001, 938, 147	100. 00	\$17, 308	0. 01
1 under 2 (estimated).....	553, 418	. 06	1, 001, 920, 839	99. 99	570, 726	. 07
2 under 3 (estimated).....	1, 403, 901	. 14	1, 001, 367, 421	99. 93	1, 974, 627	. 21
3 under 4 (estimated).....	1, 044, 716	. 10	999, 963, 520	99. 79	3, 019, 343	. 31
4 under 5 (estimated).....	1, 367, 918	. 14	998, 918, 804	99. 69	4, 387, 261	. 45
5 under 6.....	1, 565, 267	. 16	997, 550, 886	99. 55	5, 952, 528	. 61
6 under 7.....	1, 753, 936	. 18	995, 985, 619	99. 39	7, 706, 464	. 79
7 under 8.....	1, 867, 178	. 19	994, 231, 683	99. 21	9, 573, 642	. 98
8 under 9.....	2, 026, 730	. 20	992, 364, 505	99. 02	11, 600, 372	1. 18
9 under 10.....	2, 337, 488	. 23	990, 337, 775	98. 82	13, 937, 860	1. 41
10 under 11.....	2, 566, 311	. 26	988, 000, 287	98. 59	16, 504, 171	1. 67
11 under 12.....	2, 992, 768	. 30	985, 433, 976	98. 33	19, 496, 939	1. 97
12 under 13.....	3, 251, 704	. 32	982, 441, 208	98. 03	22, 748, 643	2. 29
13 under 14.....	3, 504, 520	. 35	979, 189, 504	97. 71	26, 253, 163	2. 64
14 under 15.....	3, 603, 092	. 36	975, 684, 984	97. 36	29, 856, 255	3. 00
15 under 20.....	20, 958, 558	2. 09	972, 081, 892	97. 00	50, 814, 813	5. 09
20 under 25.....	23, 016, 064	2. 30	951, 123, 334	94. 91	73, 830, 877	7. 39
25 under 30.....	24, 032, 975	2. 40	928, 107, 270	92. 61	97, 863, 852	9. 79
30 under 40.....	46, 965, 282	4. 69	904, 074, 295	90. 21	144, 829, 134	14. 48
40 under 50.....	42, 905, 940	4. 28	857, 109, 013	85. 52	187, 735, 074	18. 76
50 under 60.....	39, 296, 170	3. 92	814, 203, 073	81. 24	227, 031, 244	22. 68
60 under 70.....	35, 269, 856	3. 52	774, 906, 903	77. 32	262, 301, 100	26. 20
70 under 80.....	31, 871, 455	3. 18	739, 637, 047	73. 80	294, 172, 555	29. 38
80 under 90.....	28, 115, 170	2. 81	707, 765, 592	70. 62	322, 287, 725	32. 19
90 under 100.....	26, 260, 873	2. 62	679, 650, 422	67. 81	348, 548, 598	34. 81
100 under 150.....	99, 559, 757	9. 94	653, 380, 549	65. 19	448, 108, 355	44. 75
150 under 200.....	68, 675, 150	6. 85	553, 829, 792	55. 25	516, 783, 505	51. 60
200 under 250.....	50, 492, 524	5. 04	485, 154, 642	48. 40	567, 276, 029	56. 64
250 under 300.....	40, 053, 540	4. 00	434, 662, 118	43. 36	607, 329, 569	60. 64
300 under 400.....	54, 284, 830	5. 42	394, 608, 578	39. 36	661, 614, 399	66. 06
400 under 500.....	43, 050, 832	4. 30	340, 323, 748	33. 94	704, 665, 231	70. 36
500 under 750.....	66, 897, 642	6. 67	297, 272, 916	29. 64	771, 562, 873	77. 03
750 under 1,000.....	39, 321, 268	3. 92	230, 375, 274	22. 97	810, 884, 141	80. 95
1,000 under 1,500.....	43, 663, 389	4. 35	191, 054, 006	19. 05	854, 547, 530	85. 30
1,500 under 2,000.....	34, 264, 015	3. 42	147, 390, 617	14. 70	888, 811, 545	88. 72
2,000 under 3,000.....	26, 436, 699	2. 64	113, 126, 602	11. 28	915, 248, 244	91. 36
3,000 under 4,000.....	18, 812, 187	1. 87	86, 689, 903	8. 64	934, 060, 431	93. 23
4,000 under 5,000.....	13, 932, 532	1. 39	67, 877, 716	6. 77	947, 992, 963	94. 62
5,000 and over.....	53, 945, 184	5. 38	53, 945, 184	5. 38	1, 001, 938, 147	100. 00
Total.....	1, 001, 938, 147	100. 00				

TABLE 4.—*Individual returns for 1929, by States and Territories, showing number of returns and net income distributed by sex and family relationship*

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

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	Number of returns	Net income
Alabama.....	13,967	\$83,310,556	2,040	\$7,178,699
Alaska ¹				
Arizona.....	5,511	27,199,102	688	2,419,149
Arkansas.....	9,656	49,289,632	1,028	3,846,336
California.....	138,940	702,825,455	19,827	75,491,639
Colorado.....	17,656	105,447,250	2,253	8,755,738
Connecticut.....	36,027	326,252,407	5,651	25,145,216
Delaware.....	4,623	101,555,444	781	9,895,247
District of Columbia.....	18,807	131,437,544	2,624	10,791,520
Florida.....	17,426	109,590,506	1,877	7,437,031
Georgia.....	17,852	110,951,827	2,258	9,376,557
Hawaii.....	4,638	27,577,679	558	1,739,996
Idaho.....	5,085	20,720,864	801	2,475,170
Illinois.....	175,432	1,415,087,712	25,220	112,164,809
Indiana.....	38,002	246,432,243	5,770	20,472,095
Iowa.....	25,505	150,898,639	3,329	12,397,294
Kansas.....	23,126	132,904,522	2,329	8,609,872
Kentucky.....	16,568	120,090,292	3,216	12,657,577
Louisiana.....	15,539	65,500,936	3,098	11,813,691
Maine.....	10,177	72,548,939	1,426	5,495,282
Maryland.....	31,546	242,444,236	4,899	22,972,991
Massachusetts.....	101,090	771,010,752	14,806	65,516,417
Michigan.....	86,209	675,903,101	9,786	44,369,243
Minnesota.....	31,321	221,510,723	3,849	16,002,092
Mississippi.....	9,668	46,539,539	1,008	3,616,866
Missouri.....	51,842	365,212,553	9,015	33,619,326
Montana.....	7,025	43,815,490	1,752	4,968,437
Nebraska.....	18,073	99,196,983	2,140	7,425,558
Nevada.....	1,703	8,499,586	229	969,058
New Hampshire.....	7,119	44,302,333	927	3,493,637
New Jersey.....	98,463	766,258,289	15,594	69,534,110
New Mexico.....	3,363	15,460,773	348	1,414,733
New York.....	362,331	3,715,058,043	58,330	301,601,536
North Carolina.....	16,582	88,521,652	1,986	7,388,198
North Dakota.....	5,669	22,719,096	451	1,411,442
Ohio.....	104,984	794,001,971	19,013	73,891,292
Oklahoma.....	23,017	162,550,861	1,890	8,567,728
Oregon.....	14,417	86,862,833	2,148	7,067,031
Pennsylvania.....	171,496	1,353,632,167	27,438	126,444,211
Rhode Island.....	12,312	103,505,590	2,253	9,117,864
South Carolina.....	7,378	34,055,401	806	2,638,745
South Dakota.....	6,671	30,294,785	415	1,515,181
Tennessee.....	18,918	122,431,989	2,801	10,583,013
Texas.....	53,873	224,937,457	5,472	22,451,730
Utah.....	7,301	41,152,574	778	2,668,615
Vermont.....	4,416	29,770,095	1,008	3,641,496
Virginia.....	19,891	116,833,746	2,839	11,033,604
Washington.....	30,904	134,082,928	3,952	11,825,599
West Virginia.....	15,022	89,261,640	1,892	6,479,921
Wisconsin.....	52,952	294,637,780	6,815	25,346,630
Wyoming.....	3,771	19,382,730	702	2,144,144
Total.....	1,973,864	14,853,469,295	290,116	1,257,883,366

¹ Alaska included in the State of Washington.

TABLE 4.—*Individual returns for 1929, by States and Territories, showing number of returns and net income distributed by sex and family relationship—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	Number of returns	Net income	Number of returns	Net income
Alabama.....	671	\$2,495,257	6,445	\$18,031,784	2,176	\$6,802,435
Alaska ¹						
Arizona.....	208	978,192	3,819	11,184,068	711	2,347,153
Arkansas.....	369	1,351,269	3,090	8,465,167	1,276	3,696,721
California.....	9,323	45,243,584	81,105	259,131,344	32,424	145,168,519
Colorado.....	814	3,744,157	6,892	21,528,213	2,925	11,896,278
Connecticut.....	2,545	14,572,201	20,666	76,635,740	13,960	74,529,343
Delaware.....	333	2,538,141	2,338	13,138,385	1,313	11,425,200
District of Columbia.....	1,908	7,111,800	10,398	37,560,858	12,992	41,924,235
Florida.....	1,050	4,155,844	5,969	21,373,585	2,882	11,475,180
Georgia.....	1,011	3,498,854	6,743	20,479,004	3,644	11,153,637
Hawaii.....	200	1,209,704	1,553	5,316,275	1,059	5,019,481
Idaho.....	168	626,330	2,292	5,431,423	449	1,194,895
Illinois.....	8,926	40,939,412	108,562	393,903,704	41,450	177,227,563
Indiana.....	1,184	4,406,823	23,837	60,617,992	6,631	21,109,262
Iowa.....	1,060	3,811,056	10,491	32,814,651	3,691	14,226,346
Kansas.....	697	2,703,570	7,793	22,898,392	2,970	10,213,937
Kentucky.....	1,179	4,687,647	8,881	29,060,374	3,978	16,634,093
Louisiana.....	1,141	4,659,385	7,038	22,717,424	3,061	11,180,706
Maine.....	450	2,171,929	4,225	16,718,617	2,254	12,032,160
Maryland.....	1,498	8,827,914	17,719	72,232,187	10,809	50,722,477
Massachusetts.....	6,045	26,635,828	50,972	225,917,590	32,563	175,363,503
Michigan.....	3,299	16,532,180	58,436	176,638,840	16,217	63,818,725
Minnesota.....	1,225	5,200,304	16,334	51,584,347	6,581	25,830,022
Mississippi.....	409	1,286,025	3,110	7,619,534	1,167	3,155,249
Missouri.....	3,913	14,045,609	22,069	76,979,219	9,210	37,930,432
Montana.....	353	1,037,219	6,714	17,011,857	1,010	2,913,090
Nebraska.....	664	2,018,219	6,979	19,977,205	2,560	7,788,883
Nevada.....	68	425,057	2,531	6,180,021	186	1,167,495
New Hampshire.....	293	1,648,931	3,702	11,398,717	1,876	9,733,034
New Jersey.....	5,493	28,006,444	46,931	166,841,700	23,666	106,487,248
New Mexico.....	90	389,037	1,710	4,941,554	467	1,537,892
New York.....	25,521	140,769,387	183,988	980,480,113	102,470	630,415,143
North Carolina.....	601	2,539,890	6,254	16,195,023	2,754	8,336,046
North Dakota.....	117	289,862	2,232	4,963,313	593	1,322,544
Ohio.....	5,292	23,435,604	59,548	193,286,621	21,964	100,632,694
Oklahoma.....	699	2,899,131	7,757	25,774,191	2,799	8,123,913
Oregon.....	771	2,688,688	8,118	21,619,988	2,208	7,076,016
Pennsylvania.....	7,991	45,322,388	109,751	378,877,071	39,034	190,394,562
Rhode Island.....	850	4,754,506	6,517	29,721,418	3,627	24,906,276
South Carolina.....	357	925,680	2,960	7,251,851	1,462	3,211,583
South Dakota.....	116	336,650	2,484	5,974,057	663	1,569,528
Tennessee.....	968	3,555,035	7,960	22,846,122	3,260	10,361,881
Texas.....	2,065	10,698,267	23,197	79,374,020	8,144	31,664,277
Utah.....	156	702,926	3,943	9,677,916	703	2,817,891
Vermont.....	305	1,400,503	2,361	6,923,648	1,233	6,108,890
Virginia.....	1,151	4,509,174	9,932	27,094,515	4,035	12,537,042
Washington.....	1,779	6,269,441	17,357	47,943,505	3,689	12,939,475
West Virginia.....	714	2,890,861	9,529	25,206,589	1,990	7,637,149
Wisconsin.....	1,689	6,144,873	29,292	74,117,443	10,703	32,070,400
Wyoming.....	129	423,980	3,080	7,293,441	333	906,460
Total.....	107,867	517,514,768	1,055,604	3,879,010,616	457,822	2,168,736,964

¹ Alaska included in the State of Washington.

TABLE 4.—*Individual returns for 1929, by States and Territories, showing number of returns and net income distributed by sex and family relationship—Continued*

States and Territories	Wives filing separate returns from husbands		Community property income ²		Grand total	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Alabama.....	519	\$4,750,441			25,818	\$122,569,172
Alaska ¹						
Arizona.....	286	1,265,429	1,225	\$15,395,341	12,448	60,788,434
Arkansas.....	394	2,261,811			15,813	68,910,936
California.....	11,641	88,471,854	15,887	283,564,029	309,047	1,689,896,424
Colorado.....	728	7,379,892			31,268	158,751,528
Connecticut.....	3,200	44,412,846			82,049	561,647,753
Delaware.....	392	10,297,883			9,780	148,850,800
District of Columbia.....	1,358	13,456,741			48,087	242,282,698
Florida.....	836	10,322,962			30,040	164,355,108
Georgia.....	781	7,721,612			32,289	163,181,491
Hawaii.....	202	2,427,862			8,210	43,290,997
Idaho.....	318	1,144,080	717	6,933,196	9,830	38,525,958
Illinois.....	10,265	119,622,568			369,855	2,258,945,768
Indiana.....	1,069	13,807,627			76,493	366,846,042
Iowa.....	947	7,955,314			45,023	222,103,300
Kansas.....	642	4,331,071			37,557	181,661,364
Kentucky.....	801	8,510,725			34,623	191,640,708
Louisiana.....	1,386	5,030,793	3,830	49,811,063	35,093	170,713,998
Maine.....	641	6,908,362			19,173	115,875,339
Maryland.....	2,183	27,986,180			68,654	425,185,985
Massachusetts.....	7,840	107,207,651			213,316	1,371,651,741
Michigan.....	3,971	52,494,591			177,918	1,029,756,680
Minnesota.....	1,391	17,753,255			60,701	337,880,743
Mississippi.....	327	1,704,955			15,689	63,922,168
Missouri.....	2,318	30,340,510			98,367	558,127,649
Montana.....	213	1,651,139			17,067	71,397,232
Nebraska.....	546	3,915,604			30,962	140,322,452
Nevada.....	100	557,124	357	3,799,442	5,174	21,597,783
New Hampshire.....	424	3,730,261			14,341	74,306,913
New Jersey.....	5,625	75,295,435			195,772	1,212,423,226
New Mexico.....	257	956,455	630	6,175,192	6,874	30,875,636
New York.....	25,195	485,141,477			757,835	6,253,465,699
North Carolina.....	683	7,372,088			28,860	130,352,897
North Dakota.....	108	490,993			9,170	31,197,250
Ohio.....	5,003	74,323,757			215,804	1,259,571,939
Oklahoma.....	838	8,431,092			37,000	216,346,916
Oregon.....	532	4,046,031			28,194	129,360,587
Pennsylvania.....	8,435	123,288,158			364,145	2,217,958,557
Rhode Island.....	922	12,525,524			26,481	184,531,178
South Carolina.....	269	2,174,156			13,232	50,257,416
South Dakota.....	100	474,869			10,449	40,165,070
Tennessee.....	757	7,610,297			34,664	177,388,337
Texas.....	6,033	21,519,930	14,771	201,873,023	113,555	592,518,704
Utah.....	282	2,431,768			13,163	59,451,690
Vermont.....	263	2,071,694			9,586	49,916,326
Virginia.....	783	7,285,845			38,631	179,293,926
Washington.....	2,187	8,949,495	5,372	80,247,961	65,240	302,258,404
West Virginia.....	656	5,231,857			29,803	136,768,017
Wisconsin.....	1,593	18,616,981			103,044	450,934,107
Wyoming.....	125	662,263			8,140	30,813,018
Total.....	116,265	1,476,321,308	42,789	647,799,247	4,044,327	24,800,735,564

¹ Alaska included in the State of Washington.² See footnote 2 on p. 6.

TABLE 5.—Individual returns for 1929, by net income classes, showing the number of returns and net income distributed according to sex and family relationship

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

Net income classes (Thousands of dollars)	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	Number of returns	Net income
Under 1 ¹ (estimated).....	55,448	\$33,213,081	4,746	\$2,984,631
Under 1 (estimated).....	805	467,345	6	3,650
1 under 2 ¹ (estimated).....	121,465	190,578,661	64,179	109,568,306
1 under 2 (estimated).....	3,147	5,493,808	48	83,336
2 under 3 ¹ (estimated).....	209,723	529,013,696	93,469	226,064,304
2 under 3 (estimated).....	9,453	23,977,761	330	839,094
3 under 4 ¹ (estimated).....	380,107	1,334,358,997	49,271	167,734,747
3 under 4 (estimated).....	90,024	336,769,323	7,054	26,456,071
4 under 5 ¹ (estimated).....	147,522	641,747,816	9,467	41,141,976
4 under 5 (estimated).....	229,214	1,030,209,850	18,011	80,962,053
5 under 6 ¹	18,609	100,102,211	977	5,258,244
5 under 6.....	165,338	903,558,346	10,405	56,775,397
6 under 7 ¹	6,921	44,641,362	443	2,859,709
6 under 7.....	110,630	714,029,561	6,479	41,735,724
7 under 8 ¹	4,114	30,756,766	273	2,038,162
7 under 8.....	78,870	589,422,003	4,544	33,876,710
8 under 9 ¹	2,967	25,146,973	196	1,660,004
8 under 9.....	55,760	472,478,232	3,249	27,489,209
9 under 10 ¹	2,444	23,221,368	123	1,168,485
9 under 10.....	43,290	411,045,253	2,551	24,197,844
10 under 11.....	32,830	344,067,038	1,938	20,302,057
11 under 12.....	26,207	301,165,117	1,569	18,015,748
12 under 13.....	20,893	260,718,168	1,230	15,340,519
13 under 14.....	17,553	236,709,622	1,055	14,224,613
14 under 15.....	14,048	203,539,589	835	12,101,225
15 under 20.....	44,819	771,345,742	2,780	47,818,439
20 under 25.....	23,189	516,407,288	1,439	32,129,767
25 under 30.....	13,724	374,776,334	799	21,902,953
30 under 40.....	15,156	521,779,166	967	33,389,254
40 under 50.....	7,977	355,588,915	486	21,612,671
50 under 60.....	4,790	262,209,881	275	15,159,691
60 under 70.....	3,194	206,650,442	179	11,608,877
70 under 80.....	2,274	169,877,586	145	10,841,176
80 under 90.....	1,674	141,817,027	77	6,523,551
90 under 100.....	1,296	122,992,874	78	7,397,887
100 under 150.....	3,523	425,586,165	206	24,848,968
150 under 200.....	1,562	268,867,866	88	15,104,687
200 under 250.....	880	195,772,805	50	11,129,109
250 under 300.....	577	157,294,498	25	6,794,233
300 under 400.....	574	197,364,220	25	8,740,983
400 under 500.....	370	165,444,867	14	6,184,946
500 under 750.....	419	254,182,064	18	11,042,726
750 under 1,000.....	180	155,846,741	7	6,189,581
1,000 under 1,500.....	123	148,508,197	3	3,881,977
1,500 under 2,000.....	73	124,762,766	3	(²)
2,000 under 3,000.....	45	107,412,787	1	(²)
3,000 under 4,000.....	22	75,710,254	1	(²)
4,000 under 5,000.....	13	59,822,218	1	(²)
5,000 and over.....	28	287,006,705	1	(²)
Classes grouped ²				22,700,081
Total.....	1,973,864	14,853,469,295	290,116	1,257,883,366
Nontaxable returns ¹	949,320	2,952,790,931	223,144	560,478,568
Taxable returns.....	1,024,544	11,900,678,364	66,972	697,404,798

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

TABLE 5.—*Individual returns for 1929, by net income classes, showing the number of returns and net income distributed according to sex and family relationship—Continued*

Net income classes (Thousands of dollars)	Single women—Heads of families		Single men—Not heads of families		Single women—Not heads of families	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Under 1 ¹ (estimated).....	2,368	\$1,342,982	33,288	\$19,288,380	16,833	\$9,422,610
Under 1 (estimated).....	2	2,399	434	236,682	302	131,949
1 under 2 ¹ (estimated).....	33,492	57,326,441	119,129	178,152,259	78,097	118,161,838
1 under 2 (estimated).....	20	35,283	338,659	592,808,392	127,405	221,245,061
2 under 3 ¹ (estimated).....	33,300	79,493,633	17,139	40,010,672	12,533	30,141,928
2 under 3 (estimated).....	82	202,804	320,447	759,214,860	99,459	233,855,320
3 under 4 ¹ (estimated).....	12,102	41,334,128	4,744	16,128,045	5,798	20,005,946
3 under 4 (estimated).....	1,142	4,295,016	91,253	311,773,593	33,219	114,116,536
4 under 5 ¹ (estimated).....	2,897	12,724,951	2,530	11,279,672	3,363	14,958,021
4 under 5 (estimated).....	3,857	17,272,014	39,791	176,520,723	17,449	77,689,225
5 under 6 ¹	874	4,767,972	1,007	5,490,227	1,655	9,053,884
5 under 6.....	2,660	14,578,603	17,953	97,909,861	9,008	49,274,842
6 under 7 ¹	569	3,673,243	760	4,901,876	1,188	7,674,741
6 under 7.....	1,817	11,717,475	11,734	75,689,104	6,600	42,618,243
7 under 8 ¹	392	2,927,935	606	4,541,541	908	6,792,910
7 under 8.....	1,530	11,473,875	8,065	60,504,227	4,885	36,574,506
8 under 9 ¹	284	2,405,893	463	3,921,875	687	5,809,313
8 under 9.....	1,164	9,867,787	5,924	50,204,395	3,920	33,210,549
9 under 10 ¹	226	2,151,920	399	3,764,555	559	5,304,962
9 under 10.....	967	9,107,542	4,878	46,232,875	3,148	29,902,690
10 under 11.....	892	9,359,399	4,027	42,175,358	2,941	30,856,915
11 under 12.....	748	8,600,697	3,203	36,756,051	2,539	29,160,198
12 under 13.....	694	8,645,534	2,739	34,183,765	2,157	26,920,306
13 under 14.....	553	7,447,790	2,236	30,131,828	1,810	24,428,931
14 under 15.....	468	6,784,544	1,890	27,407,174	1,589	23,030,923
15 under 20.....	1,564	26,992,455	6,755	116,399,747	5,605	96,830,058
20 under 25.....	840	18,755,099	3,693	52,273,836	3,349	74,609,111
25 under 30.....	559	15,295,778	2,396	65,503,249	2,245	61,407,427
30 under 40.....	631	21,776,077	2,881	99,427,208	2,777	95,650,320
40 under 50.....	362	16,080,760	1,638	73,096,907	1,503	67,096,319
50 under 60.....	213	11,652,518	1,001	54,978,751	998	54,770,907
60 under 70.....	149	9,608,678	718	46,595,833	687	44,423,378
70 under 80.....	94	7,031,072	520	33,898,279	460	34,439,905
80 under 90.....	59	5,009,378	372	31,515,649	359	30,468,080
90 under 100.....	38	3,612,795	324	30,789,486	272	25,893,501
100 under 150.....	122	14,727,321	828	100,893,839	705	84,868,439
150 under 200.....	63	10,670,171	828	65,903,143	298	51,155,042
200 under 250.....	22	4,955,886	208	46,360,812	154	34,443,775
250 under 300.....	14	3,860,377	111	30,146,871	69	18,845,701
300 under 400.....	17	5,800,598	147	50,402,260	99	34,001,408
400 under 500.....	6	2,776,705	182	36,391,100	64	28,665,960
500 under 750.....	8	4,864,520	87	53,050,193	63	38,783,780
750 under 1,000.....	3	2,566,922	45	39,117,321	19	16,855,006
1,000 under 1,500.....	2	(²)	37	44,763,767	25	29,930,497
1,500 under 2,000.....	1	(²)	22	36,988,057	12	21,106,451
2,000 under 3,000.....			14	34,524,960	4	10,083,941
3,000 under 4,000.....			4	14,671,310	2	(²)
4,000 under 5,000.....			5	21,795,303		
5,000 and over.....			5	35,294,745	1	(²)
Classes grouped ²		3,894,693				14,059,711
Total.....	107,867	517,514,768	1,055,604	3,879,010,616	457,822	2,168,736,964
Nontaxable returns ¹	86,504	208,139,098	180,065	287,479,102	121,621	227,326,153
Taxable returns.....	21,363	309,375,670	875,539	3,591,531,514	336,201	1,941,410,811

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

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

TABLE 5.—*Individual returns for 1929, by net income classes, showing the number of returns and net income distributed according to sex and family relationship—Continued*

Net income classes (Thousands of dollars)	Wives filing separate returns from husbands		Community property income ¹		Grand total	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Under 1 ¹ (estimated).....	4,950	\$2,638,199	—	—	117,633	\$68,889,883
Under 1 (estimated).....	6,990	4,010,224	—	—	8,539	4,852,249
1 under 2 ¹ (estimated).....	7,617	11,519,888	—	—	423,979	665,307,393
1 under 2 (estimated).....	9,824	14,934,472	—	—	479,103	834,600,352
2 under 3 ¹ (estimated).....	4,352	10,692,881	—	—	370,516	915,417,114
2 under 3 (estimated).....	10,060	25,087,944	—	—	439,831	1,043,177,783
3 under 4 ¹ (estimated).....	2,869	9,951,153	—	—	454,891	1,589,523,016
3 under 4 (estimated).....	9,250	32,450,817	—	—	231,942	825,861,356
4 under 5 ¹ (estimated).....	2,040	9,134,166	—	—	167,819	730,986,602
4 under 5 (estimated).....	9,681	43,571,424	—	—	318,003	1,426,225,289
5 under 6 ¹	8,880	4,790,689	216	\$1,181,853	24,218	130,635,080
5 under 6.....	4,685	25,669,015	7,329	40,190,541	217,378	1,187,956,605
6 under 7 ¹	6,880	4,370,740	122	789,809	10,683	68,911,570
6 under 7.....	3,951	25,551,331	5,800	37,987,403	147,101	949,328,841
7 under 8 ¹	3,067	4,527,385	103	768,020	7,003	52,352,719
7 under 8.....	3,284	24,643,178	4,601	34,437,297	105,809	790,931,796
8 under 9 ¹	510	4,319,268	100	851,656	5,207	44,114,982
8 under 9.....	2,684	22,768,741	3,546	30,036,993	76,247	646,055,897
9 under 10 ¹	480	4,560,845	98	933,627	4,529	41,105,762
9 under 10.....	2,402	22,816,286	2,828	26,820,044	60,964	570,182,534
10 under 11.....	2,340	24,515,628	2,271	23,819,899	47,239	495,086,294
11 under 12.....	1,977	22,690,661	1,871	21,503,700	38,114	437,892,172
12 under 13.....	1,802	22,500,856	1,545	19,278,852	31,000	387,688,000
13 under 14.....	1,607	21,683,461	1,300	17,508,395	26,114	352,134,640
14 under 15.....	1,353	19,590,369	1,033	14,987,321	21,216	307,441,145
15 under 20.....	5,070	87,580,833	3,583	61,702,586	70,176	1,208,669,860
20 under 25.....	3,127	69,905,738	1,898	42,330,525	37,535	836,411,364
25 under 30.....	2,171	59,488,302	1,187	32,453,784	23,081	630,827,827
30 under 40.....	2,656	92,140,843	1,295	44,381,917	26,363	908,544,285
40 under 50.....	1,651	73,737,014	628	27,873,422	14,245	635,060,014
50 under 60.....	999	54,780,169	274	14,841,929	8,501	465,731,014
60 under 70.....	691	44,720,646	248	15,079,931	5,866	379,687,785
70 under 80.....	525	39,519,018	141	10,505,591	4,159	310,912,627
80 under 90.....	387	32,835,577	194	13,786,360	3,171	264,617,454
90 under 100.....	302	28,561,678	66	6,278,899	2,376	225,527,120
100 under 150.....	791	95,239,270	201	24,372,076	6,376	770,536,078
150 under 200.....	368	63,442,032	67	11,418,268	2,829	486,561,209
200 under 250.....	164	36,964,896	49	11,150,510	1,527	340,777,799
250 under 300.....	125	34,038,115	33	9,090,934	954	260,070,729
300 under 400.....	134	46,573,134	27	9,351,360	1,023	352,233,963
400 under 500.....	66	29,569,743	16	6,961,575	618	275,994,926
500 under 750.....	79	48,674,911	13	8,160,618	687	418,758,821
750 under 1,000.....	31	27,291,081	4	(2)	289	251,119,931
1,000 under 1,500.....	35	41,576,302	9	10,444,138	234	281,434,307
1,500 under 2,000.....	11	19,277,937	1	(2)	123	210,984,464
2,000 under 3,000.....	3	7,777,493	—	—	67	161,871,067
3,000 under 4,000.....	2	7,330,309	1	(2)	32	111,518,649
4,000 under 5,000.....	—	—	—	—	19	85,646,303
5,000 and over.....	2	16,507,146	1	(2)	38	360,643,994
Classes grouped ²	—	—	—	15,519,318	—	—
Total.....	116,265	1,476,321,308	42,789	647,799,247	4,044,327	24,800,735,564
Nontaxable returns ¹	24,985	66,505,214	639	4,525,055	1,586,278	4,307,244,121
Taxable returns.....	91,280	1,409,816,094	42,150	643,274,192	2,458,049	20,493,491,443

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.² Classes grouped to conceal net income and identity of taxpayer.³ See footnote 2 on p. 6.

TABLE 6.—*Individual returns for 1929, by States and Territories, showing distribution of income by source of income, general deductions, net income, and net loss for prior year*

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

States and Territories	Sources of income					
	Wages and salaries	Business	Partnership ²	Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years	Rents and royalties
Alabama.....	\$67, 010, 793	\$19, 155, 711	\$12, 040, 823	\$6, 711, 740	\$4, 908, 810	\$11, 403, 051
Alaska ¹						
Arizona.....	28, 015, 480	12, 922, 492	4, 888, 533	5, 889, 718	2, 741, 868	4, 187, 641
Arkansas.....	33, 114, 959	17, 126, 206	10, 041, 358	3, 424, 766	391, 861	8, 475, 455
California.....	706, 644, 309	285, 240, 921	116, 493, 835	171, 022, 465	89, 831, 896	166, 367, 028
Colorado.....	63, 499, 794	34, 136, 489	10, 173, 444	15, 221, 025	3, 466, 098	9, 275, 488
Connecticut.....	209, 828, 532	57, 261, 355	21, 854, 050	73, 579, 077	60, 461, 187	20, 460, 536
Delaware.....	26, 413, 604	7, 287, 892	2, 732, 967	8, 978, 808	71, 070, 624	2, 279, 668
Dist. of Columbia.....	139, 577, 642	27, 945, 657	9, 470, 440	16, 105, 846	13, 200, 366	10, 527, 941
Florida.....	72, 345, 025	26, 938, 469	9, 649, 176	18, 470, 045	9, 454, 272	12, 767, 231
Georgia.....	96, 845, 620	23, 251, 951	12, 738, 240	10, 620, 343	4, 408, 489	11, 881, 563
Hawaii.....	21, 719, 371	5, 476, 539	1, 269, 719	2, 478, 718	1, 394, 983	2, 398, 880
Idaho.....	17, 591, 681	13, 290, 129	3, 438, 691	1, 535, 450	240, 586	2, 010, 739
Illinois.....	1, 137, 811, 514	264, 825, 928	142, 658, 014	199, 629, 222	199, 961, 356	140, 273, 242
Indiana.....	204, 900, 010	60, 865, 708	22, 631, 644	18, 824, 110	23, 791, 288	21, 471, 179
Iowa.....	84, 814, 251	64, 296, 572	20, 331, 756	11, 719, 378	7, 473, 646	19, 889, 898
Kansas.....	63, 812, 781	61, 612, 302	19, 386, 257	14, 152, 123	3, 427, 137	25, 085, 934
Kentucky.....	88, 395, 077	27, 914, 984	13, 113, 736	21, 916, 610	12, 057, 284	11, 543, 912
Louisiana.....	89, 744, 038	28, 871, 896	14, 929, 105	12, 472, 971	5, 287, 117	15, 055, 307
Maine.....	40, 859, 770	21, 252, 287	5, 378, 327	11, 918, 063	8, 233, 985	4, 303, 611
Maryland.....	178, 074, 164	43, 766, 559	24, 949, 988	39, 479, 377	35, 123, 290	15, 035, 850
Massachusetts.....	564, 596, 006	151, 754, 463	67, 353, 550	141, 968, 835	165, 932, 879	37, 196, 363
Michigan.....	514, 295, 898	134, 662, 425	52, 170, 461	104, 154, 217	108, 782, 433	65, 207, 808
Minnesota.....	161, 359, 849	54, 451, 369	23, 695, 495	33, 274, 637	17, 176, 160	14, 938, 795
Mississippi.....	31, 580, 940	19, 667, 004	9, 101, 968	2, 640, 294	61, 768	6, 626, 592
Missouri.....	297, 634, 864	69, 361, 713	28, 646, 360	36, 103, 038	42, 820, 407	30, 993, 142
Montana.....	36, 278, 875	16, 509, 858	5, 585, 522	3, 723, 077	1, 466, 603	3, 310, 649
Nebraska.....	63, 576, 637	41, 895, 868	11, 977, 436	8, 610, 228	3, 464, 832	13, 691, 863
Nevada.....	9, 883, 540	4, 699, 935	2, 103, 830	1, 691, 104	506, 481	933, 418
New Hampshire.....	26, 836, 402	13, 308, 987	3, 815, 472	7, 609, 799	3, 150, 928	3, 148, 770
New Jersey.....	614, 780, 428	142, 519, 068	61, 975, 782	102, 426, 109	102, 519, 141	41, 518, 455
New Mexico.....	11, 648, 184	10, 282, 346	3, 366, 063	1, 683, 008	515, 000	2, 117, 517
New York.....	2, 516, 829, 525	597, 607, 594	689, 630, 399	670, 470, 685	888, 674, 259	164, 600, 141
North Carolina.....	78, 110, 317	20, 875, 567	11, 059, 224	7, 718, 610	3, 616, 300	11, 914, 050
North Dakota.....	42, 121, 355	61, 592, 744	10, 103, 271	3, 234, 520	4, 206	9, 313, 965
Ohio.....	650, 029, 118	152, 393, 190	64, 512, 572	101, 370, 877	118, 125, 165	66, 814, 160
Oklahoma.....	96, 918, 237	43, 773, 836	20, 395, 505	22, 266, 177	9, 723, 278	30, 509, 300
Oregon.....	65, 750, 866	29, 675, 022	10, 096, 195	6, 554, 463	3, 262, 713	8, 371, 909
Pennsylvania.....	963, 514, 067	295, 163, 225	126, 119, 529	232, 886, 927	213, 576, 904	92, 077, 829
Rhode Island.....	71, 161, 408	20, 631, 272	8, 615, 003	18, 286, 944	16, 663, 291	6, 617, 351
South Carolina.....	30, 158, 744	8, 554, 805	4, 157, 198	3, 151, 646	828, 065	3, 233, 119
South Dakota.....	15, 663, 166	15, 022, 312	4, 254, 240	1, 828, 410	1, 349, 694	3, 032, 313
Tennessee.....	95, 337, 632	27, 434, 406	16, 882, 621	11, 219, 893	8, 023, 410	12, 542, 681
Texas.....	252, 493, 725	134, 636, 794	68, 410, 621	55, 283, 056	28, 599, 133	77, 568, 299
Utah.....	31, 482, 837	11, 425, 124	3, 892, 641	3, 789, 809	2, 250, 708	2, 220, 101
Vermont.....	20, 322, 138	8, 940, 697	3, 213, 131	4, 602, 198	1, 169, 263	1, 677, 736
Virginia.....	97, 597, 928	29, 385, 640	12, 055, 903	12, 364, 227	5, 370, 769	11, 358, 583
Washington.....	144, 881, 394	61, 438, 576	17, 124, 671	23, 656, 690	19, 652, 158	17, 193, 062
West Virginia.....	71, 619, 819	23, 344, 299	9, 407, 895	12, 042, 977	4, 362, 787	9, 831, 184
Wisconsin.....	232, 610, 255	66, 181, 769	22, 851, 500	37, 635, 162	18, 069, 137	21, 196, 855
Wyoming.....	15, 886, 329	8, 553, 855	2, 398, 695	1, 359, 151	59, 537	1, 621, 829
Total.....	11, 198, 978, 868	3, 378, 983, 610	1, 853, 142, 856	2, 337, 856, 623	2, 346, 703, 552	1, 286, 072, 413

¹ Alaska included in the State of Washington.² Does not include capital net gain from sale of assets held more than 2 years, dividends on stock of domestic corporations, or taxable interest on obligations of the United States, which items are reported under their respective classifications.

TABLE 6.—*Individual returns for 1929, by States and Territories, showing distribution of income by source of income, general deductions, net income, and net loss for prior year—Continued.*

States and Territories	Sources of income				
	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary ²	Interest and other income	Total income
Alabama.....	\$145,325	\$15,712,181	\$1,601,717	\$11,470,600	\$150,160,721
Alaska ¹					
Arizona.....	67,506	6,068,682	516,791	5,222,528	70,521,239
Arkansas.....	95,388	6,670,719	991,178	5,536,846	85,868,736
California.....	1,823,843	297,698,128	31,948,858	177,031,031	2,044,102,324
Colorado.....	379,105	31,178,737	1,925,385	17,048,729	191,304,294
Connecticut.....	768,107	149,047,557	13,741,600	44,600,935	651,702,936
Delaware.....	59,600	53,251,829	3,208,058	11,318,118	189,601,168
District of Columbia.....	483,586	34,066,299	5,806,638	20,496,592	277,681,007
Florida.....	366,023	42,056,939	4,270,430	22,617,269	218,934,879
Georgia.....	223,069	28,925,239	2,168,743	10,344,512	201,407,760
Hawaii.....	65,353	13,656,979	1,247,798	2,655,301	52,363,641
Idaho.....	22,935	2,814,124	1,198,266	3,155,089	44,297,690
Illinois.....	2,983,686	386,202,141	42,447,889	199,775,260	2,716,568,252
Indiana.....	1,250,209	57,661,344	1,891,683	19,130,852	432,418,027
Iowa.....	282,401	30,570,953	1,880,703	22,712,616	263,972,084
Kansas.....	257,242	17,695,030	1,607,856	12,884,460	219,921,122
Kentucky.....	539,507	40,754,705	2,767,144	12,052,527	229,055,576
Louisiana.....	282,862	27,489,790	1,440,576	16,514,752	212,088,914
Maine.....	226,824	25,158,990	2,567,035	15,386,088	135,284,980
Maryland.....	552,738	89,074,766	14,338,811	45,914,465	486,310,008
Massachusetts.....	2,161,357	323,201,332	42,670,925	113,305,951	1,610,141,661
Michigan.....	725,355	199,130,467	12,422,354	109,305,906	1,294,857,324
Minnesota.....	732,656	61,470,214	6,203,988	31,177,433	404,480,596
Mississippi.....	52,116	5,990,942	6,480,042	5,709,649	81,911,215
Missouri.....	1,681,627	104,941,769	7,302,318	41,402,636	660,887,874
Montana.....	81,984	8,160,739	252,224	4,920,645	80,290,176
Nebraska.....	199,670	13,944,280	1,014,185	13,052,596	171,227,595
Nevada.....	17,316	2,650,250	1,319,484	1,486,737	24,292,095
New Hampshire.....	118,312	17,088,958	1,282,743	7,590,620	83,950,991
New Jersey.....	1,124,017	212,563,043	23,903,070	113,742,814	1,417,071,927
New Mexico.....	16,881	2,720,367	300,032	2,570,938	35,220,336
New York.....	9,277,936	1,284,830,589	158,986,718	591,939,037	7,572,846,913
North Carolina.....	202,527	36,430,036	1,564,522	6,423,441	177,914,594
North Dakota.....	16,991	4,591,932	427,332	9,005,275	140,501,591
Ohio.....	4,462,019	260,186,768	16,581,677	57,423,687	1,491,899,233
Oklahoma.....	563,172	27,940,751	2,513,152	14,062,121	268,665,529
Oregon.....	144,763	12,867,938	1,269,401	12,140,771	150,134,041
Pennsylvania.....	3,703,592	488,123,426	64,032,231	202,602,768	2,682,700,498
Rhode Island.....	294,479	47,054,625	5,411,705	17,677,215	212,413,293
South Carolina.....	68,626	6,611,407	793,567	4,288,666	61,845,843
South Dakota.....	32,382	2,552,848	197,943	3,092,504	47,025,812
Tennessee.....	213,320	27,383,597	2,242,675	12,295,439	213,576,674
Texas.....	1,360,567	72,686,119	7,172,816	53,368,907	751,580,037
Utah.....	50,922	9,129,749	563,095	3,929,958	68,734,944
Vermont.....	92,446	10,277,567	1,107,219	5,294,999	56,697,394
Virginia.....	312,777	33,548,196	3,076,966	13,411,696	218,482,685
Washington.....	348,760	38,091,423	1,961,863	27,728,741	352,077,338
West Virginia.....	589,428	30,572,825	1,411,063	5,295,103	168,477,380
Wisconsin.....	618,502	80,034,488	5,257,153	54,353,920	538,808,741
Wyoming.....	44,579	2,495,907	288,887	1,964,943	34,673,512
Total.....	40,184,478	4,786,027,684	508,479,409	2,210,522,716	29,946,952,209

¹ Alaska included in the State of Washington.² Does not include capital net gain from sale of assets held more than 2 years, dividends on stock of domestic corporations, or taxable interest on obligations of the United States, which items are reported under their respective classifications.

TABLE 6.—*Individual returns for 1929, by States and Territories, showing distribution of income by source of income, general deductions, net income, and net loss for prior year—Continued*

States and Territories	General deductions			Net income	Net loss for prior year ³
	Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years	Contributions	All other ²		
Alabama.....	\$2, 245, 416	\$3, 167, 628	\$22, 178, 505	\$122, 569, 172	\$225, 408
Alaska ¹					
Arizona.....	547, 888	757, 596	8, 427, 321	60, 788, 434	233, 539
Arkansas.....	598, 614	1, 949, 686	14, 409, 500	68, 910, 936	135, 091
California.....	44, 450, 067	22, 297, 539	287, 458, 304	1, 689, 896, 424	3, 458, 773
Colorado.....	4, 282, 108	2, 876, 721	25, 393, 937	158, 751, 528	135, 955
Connecticut.....	15, 555, 714	12, 058, 923	62, 540, 546	561, 547, 753	486, 625
Delaware.....	19, 535, 113	3, 574, 609	17, 641, 146	148, 850, 300	24, 888
District of Columbia.....	4, 898, 500	4, 274, 035	26, 225, 774	242, 282, 698	145, 231
Florida.....	6, 579, 943	3, 411, 766	44, 588, 062	164, 355, 108	949, 393
Georgia.....	4, 294, 718	3, 993, 005	29, 934, 555	163, 181, 491	279, 926
Hawaii.....	807, 159	778, 024	7, 487, 461	43, 290, 997	10, 909
Idaho.....	185, 372	402, 408	5, 183, 952	38, 525, 958	36, 827
Illinois.....	108, 203, 133	41, 917, 331	307, 502, 020	2, 258, 945, 768	2, 430, 295
Indiana.....	11, 268, 101	7, 400, 375	46, 903, 509	369, 846, 042	236, 783
Iowa.....	2, 680, 694	4, 324, 915	34, 863, 175	222, 103, 300	210, 775
Kansas.....	2, 081, 603	3, 534, 865	32, 643, 290	181, 601, 364	774, 124
Kentucky.....	4, 005, 794	4, 064, 556	28, 144, 513	191, 640, 708	104, 288
Louisiana.....	4, 775, 492	3, 595, 096	33, 004, 325	170, 713, 998	313, 332
Maine.....	3, 578, 644	2, 080, 305	13, 750, 692	115, 875, 339	172, 869
Maryland.....	9, 800, 679	7, 611, 564	43, 651, 780	425, 185, 985	271, 637
Massachusetts.....	32, 098, 590	26, 544, 044	159, 847, 285	1, 371, 651, 741	463, 939
Michigan.....	49, 188, 041	25, 496, 322	190, 416, 281	1, 029, 756, 680	720, 660
Minnesota.....	9, 764, 246	7, 088, 607	49, 747, 000	337, 880, 743	157, 036
Mississippi.....	747, 324	1, 955, 663	15, 456, 060	63, 922, 168	437, 763
Missouri.....	13, 119, 453	13, 626, 169	76, 014, 603	558, 127, 649	497, 961
Montana.....	642, 687	721, 678	7, 528, 579	71, 397, 232	55, 729
Nebraska.....	2, 821, 548	2, 644, 531	25, 439, 064	140, 322, 452	200, 405
Nevada.....	438, 470	129, 590	2, 126, 252	21, 597, 783	33, 003
New Hampshire.....	1, 244, 106	1, 218, 666	7, 181, 306	74, 306, 913	24, 919
New Jersey.....	37, 174, 187	24, 132, 798	143, 341, 716	1, 212, 423, 226	583, 839
New Mexico.....	364, 341	309, 429	3, 670, 930	30, 875, 636	79, 762
New York.....	397, 793, 324	142, 448, 278	779, 139, 612	6, 253, 465, 699	6, 572, 022
North Carolina.....	3, 737, 674	5, 913, 378	37, 910, 645	130, 352, 897	178, 108
North Dakota.....	1, 545, 316	2, 382, 063	105, 376, 962	31, 197, 250	62, 579
Ohio.....	35, 769, 778	30, 500, 816	166, 056, 700	1, 259, 571, 939	1, 405, 485
Oklahoma.....	3, 579, 194	4, 110, 329	44, 629, 090	216, 346, 916	818, 926
Oregon.....	2, 506, 670	1, 556, 771	16, 710, 013	129, 360, 587	319, 245
Pennsylvania.....	87, 406, 647	57, 599, 556	319, 735, 738	2, 217, 958, 557	1, 677, 424
Rhode Island.....	6, 105, 211	4, 487, 466	17, 289, 438	184, 531, 178	103, 645
South Carolina.....	739, 308	1, 715, 898	9, 133, 221	50, 257, 416	42, 830
South Dakota.....	256, 437	632, 334	5, 971, 971	40, 165, 070	128, 043
Tennessee.....	2, 961, 951	4, 874, 320	28, 351, 066	177, 838, 337	408, 077
Texas.....	8, 229, 922	12, 233, 199	138, 598, 212	592, 518, 704	2, 543, 988
Utah.....	684, 729	999, 567	7, 398, 958	50, 451, 690	24, 137
Vermont.....	627, 455	959, 587	5, 194, 026	49, 016, 326	42, 870
Virginia.....	4, 860, 987	5, 060, 023	29, 267, 749	179, 293, 926	97, 630
Washington.....	5, 658, 377	3, 586, 539	40, 574, 018	302, 258, 404	361, 816
West Virginia.....	3, 912, 919	2, 918, 842	24, 877, 602	136, 768, 017	93, 773
Wisconsin.....	10, 636, 993	8, 085, 799	69, 151, 842	450, 934, 107	115, 228
Wyoming.....	289, 223	281, 364	3, 289, 907	30, 813, 018	27, 475
Total.....	995, 943, 850	528, 884, 573	3, 621, 388, 222	24, 800, 735, 564	28, 909, 275

¹ Alaska included in the State of Washington.² Includes "taxes paid" and "interest paid" (see special tabulations, pp. 13-14), and other deductions.³ This item appears in Tables 1 and 2 of Statistics of Income for earlier years. The figures exclude in all years amounts for net incomes under \$5,000.

TABLE 7.—Individual returns for 1929 by net income classes, showing distribution of income by source of income, general deductions, net income and net loss for prior year

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

Net income classes (Thousands of dollars)	Sources of income				
	Wages and salaries	Business	Partnership ¹	Profit from sale of real estate, stocks, bonds, etc., other than reported taxed as 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 (estimated).....	\$6, 019, 938, 303	\$1, 542, 655, 080	\$355, 221, 220	\$293, 798, 877	-----
5 under 6.....	790, 129, 093	278, 649, 360	96, 165, 782	63, 107, 116	-----
6 under 7.....	559, 071, 661	215, 533, 191	81, 315, 088	67, 022, 850	-----
7 under 8.....	435, 092, 588	171, 912, 321	72, 518, 359	66, 292, 094	-----
8 under 9.....	334, 370, 354	139, 065, 085	59, 912, 548	64, 137, 448	-----
9 under 10.....	286, 327, 509	115, 239, 283	52, 995, 488	65, 272, 260	-----
10 under 11.....	221, 736, 165	88, 370, 000	43, 791, 425	57, 358, 703	-----
11 under 12.....	190, 160, 156	74, 217, 943	39, 617, 489	55, 157, 403	-----
12 under 13.....	161, 748, 447	63, 836, 045	35, 843, 958	52, 266, 706	-----
13 under 14.....	142, 723, 663	55, 437, 801	32, 235, 251	49, 542, 019	-----
14 under 15.....	124, 428, 972	44, 807, 042	27, 935, 136	45, 911, 783	-----
15 under 20.....	450, 224, 992	158, 670, 241	110, 705, 828	200, 936, 442	-----
20 under 25.....	282, 710, 038	91, 430, 074	72, 208, 920	157, 643, 578	-----
25 under 30.....	192, 476, 802	59, 354, 248	54, 408, 741	129, 700, 352	-----
30 under 40.....	244, 202, 516	75, 154, 720	81, 846, 357	196, 154, 969	\$5, 967, 316
40 under 50.....	150, 185, 587	42, 977, 074	51, 062, 281	134, 887, 831	22, 528, 926
50 under 60.....	101, 291, 153	27, 833, 378	39, 657, 666	89, 005, 972	39, 519, 954
60 under 70.....	70, 938, 424	20, 096, 440	33, 485, 274	61, 120, 439	49, 066, 007
70 under 80.....	55, 067, 316	15, 437, 728	29, 456, 886	40, 374, 170	55, 022, 122
80 under 90.....	40, 548, 655	8, 864, 368	22, 505, 047	31, 703, 592	58, 281, 299
90 under 100.....	35, 559, 117	9, 498, 335	20, 840, 742	26, 132, 261	56, 028, 023
100 under 150.....	104, 254, 833	29, 791, 409	77, 223, 219	81, 049, 934	223, 463, 507
150 under 200.....	53, 031, 647	13, 037, 872	52, 529, 157	48, 054, 187	179, 019, 697
200 under 250.....	31, 361, 305	9, 021, 808	42, 927, 153	33, 562, 303	138, 306, 182
250 under 300.....	24, 091, 686	6, 683, 528	30, 098, 793	28, 705, 680	105, 225, 151
300 under 400.....	26, 052, 158	7, 907, 126	40, 410, 354	26, 651, 735	166, 341, 375
400 under 500.....	16, 848, 236	4, 444, 342	28, 590, 744	21, 553, 441	135, 073, 939
500 under 750.....	20, 123, 352	5, 955, 501	50, 686, 597	34, 591, 180	208, 423, 127
750 under 1,000.....	8, 822, 415	1, 261, 810	22, 237, 935	17, 122, 480	144, 088, 478
1,000 under 1,500.....	9, 467, 441	705, 480	17, 582, 146	19, 346, 255	178, 456, 834
1,500 under 2,000.....	4, 842, 762	466, 666	25, 138, 468	16, 077, 166	116, 240, 307
2,000 under 3,000.....	5, 793, 744	143, 415	20, 323, 984	19, 681, 866	88, 203, 037
3,000 under 4,000.....	1, 790, 682	222, 320	15, 036, 334	14, 715, 710	58, 756, 664
4,000 under 5,000.....	1, 320, 992	-----	6, 804, 361	5, 873, 207	50, 604, 746
5,000 and over.....	2, 246, 104	302, 566	9, 764, 155	23, 343, 714	268, 085, 866
Total.....	11, 198, 978, 868	3, 378, 983, 610	1, 853, 142, 856	2, 337, 856, 623	2, 346, 703, 552

¹ Does not include capital net gain from sale of assets held more than 2 years, dividends on stock of domestic corporations, or taxable interest on obligations of the United States, which items are reported under their respective classifications.

TABLE 7.—Individual returns for 1929 by net income classes, showing distribution of income by source of income, general deductions, net income and net loss for prior year—Continued

Net income classes (Thousands of dollars)	Sources of income				
	Rents and royalties	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary ¹	Interest and other income
Under 5 (estimated)	\$636,947,981	-----	\$538,996,958	\$86,402,974	\$762,822,527
5 under 6	77,072,345	-----	104,606,774	19,350,107	103,062,234
6 under 7	59,102,153	-----	104,580,706	17,465,812	84,599,097
7 under 8	49,096,813	-----	102,901,871	16,128,983	74,293,529
8 under 9	39,481,461	-----	97,175,744	15,157,290	63,873,589
9 under 10	33,571,827	-----	96,852,315	13,116,741	58,136,986
10 under 11	27,233,054	\$1,503,142	84,647,228	11,672,279	43,104,111
11 under 12	23,348,601	1,408,518	81,030,479	11,506,721	44,160,430
12 under 13	20,296,632	1,224,248	76,868,734	11,265,797	38,998,527
13 under 14	18,656,202	1,249,670	74,459,673	10,145,056	36,266,284
14 under 15	15,743,729	967,558	68,697,106	8,889,088	31,717,958
15 under 20	59,250,531	4,890,003	302,635,184	39,379,483	126,655,117
20 under 25	38,329,488	3,644,280	242,323,491	30,330,781	91,976,058
25 under 30	26,442,951	2,763,438	197,657,617	25,294,037	67,561,850
30 under 40	36,751,371	3,877,066	306,413,149	39,430,011	97,939,034
40 under 50	22,491,336	2,538,771	232,058,677	28,606,139	65,034,126
50 under 60	15,385,984	2,176,899	177,530,273	21,429,447	49,450,422
60 under 70	13,220,132	1,527,918	153,697,449	15,519,238	38,601,432
70 under 80	7,892,603	1,153,756	123,870,701	12,024,222	30,661,502
80 under 90	6,227,522	917,204	102,468,730	7,171,840	23,038,812
90 under 100	5,745,376	731,972	88,246,806	6,818,794	19,062,110
100 under 150	16,645,924	2,510,024	305,116,050	19,175,395	58,863,921
150 under 200	6,399,810	1,188,651	181,491,477	10,329,283	32,382,094
200 under 250	6,164,648	785,931	113,579,899	4,661,946	20,028,614
250 under 300	3,649,127	641,555	82,491,301	3,606,989	15,623,856
300 under 400	3,520,001	826,998	108,661,385	7,241,066	21,846,513
400 under 500	2,072,254	471,988	92,482,209	4,437,471	15,923,947
500 under 750	4,694,642	779,784	131,478,716	2,743,816	22,810,053
750 under 1,000	1,487,448	348,817	81,860,821	1,333,162	10,244,037
1,000 under 1,500	1,573,461	290,027	85,907,109	4,165,506	10,699,965
1,500 under 2,000	2,897,693	514,454	61,670,457	3,332,319	7,766,391
2,000 under 3,000	263,299	152,291	41,832,359	125,679	7,126,169
3,000 under 4,000	94,383	268,356	26,107,771	88,737	3,736,460
4,000 under 5,000	4,108,178	208,204	25,098,940	-----	3,576,812
5,000 and over	213,953	622,955	90,529,465	133,200	23,878,149
Total	1,286,072,413	40,184,478	4,786,027,684	508,479,409	2,210,522,716

¹ Does not include capital net gain from sale of assets held more than 2 years, dividends on stock of domestic corporations, or taxable interest on obligations of the United States, which items are reported under their respective classifications.

TABLE 7.—Individual returns for 1929 by net income classes, showing distribution of income by source of income, general deductions, net income and net loss for prior year—Continued

Net income classes (Thousands of dollars)	Total income	General deductions			Net income	Net loss for prior year ²
		Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years	Contribu- tions	All other ¹		
Under 5 (estimated).....	\$10,236,783,920	\$363,251,026	\$144,426,926	\$1,624,264,931	\$8,104,841,037	-----
5 under 6.....	1,532,142,811	25,634,240	23,597,812	164,319,074	1,318,591,685	\$1,447,452
6 under 7.....	1,188,690,588	21,628,278	18,517,613	130,304,286	1,018,240,411	1,121,933
7 under 8.....	988,236,958	20,053,605	15,504,429	109,394,409	843,284,515	953,590
8 under 9.....	813,173,519	20,115,622	12,796,375	90,090,643	690,170,879	949,149
9 under 10.....	721,512,409	17,256,538	11,622,710	81,344,865	611,288,296	866,651
10 under 11.....	584,416,107	14,352,667	9,430,643	65,536,503	495,096,294	750,550
11 under 12.....	520,607,740	14,312,014	8,546,465	59,857,089	437,892,172	755,645
12 under 13.....	462,349,094	12,875,175	7,645,950	54,239,969	387,588,000	857,376
13 under 14.....	420,715,619	11,678,926	6,888,375	50,013,778	352,134,540	740,502
14 under 15.....	369,098,372	11,853,806	6,309,664	43,493,757	307,441,145	674,456
15 under 20.....	1,453,347,821	48,590,190	24,188,776	171,898,995	1,208,669,860	2,424,715
20 under 25.....	1,010,596,708	37,184,314	17,822,784	119,178,246	836,411,364	1,996,626
25 under 30.....	755,660,036	26,264,914	13,448,334	85,118,961	630,827,827	1,540,649
30 under 40.....	1,087,736,509	37,126,989	20,093,184	121,972,051	908,544,285	1,530,565
40 under 50.....	752,371,748	24,492,360	14,636,204	78,157,170	635,086,014	1,821,577
50 under 60.....	563,281,148	19,774,464	11,548,808	58,674,953	473,282,923	1,051,505
60 under 70.....	457,272,753	20,465,287	9,294,316	47,825,365	379,687,785	614,112
70 under 80.....	370,961,006	14,524,102	8,218,357	37,305,920	310,912,627	417,668
80 under 90.....	301,727,069	11,240,998	6,662,844	26,757,682	257,065,545	729,870
90 under 100.....	268,663,536	10,862,455	5,774,208	26,499,753	225,527,120	489,944
100 under 150.....	918,094,216	41,931,877	19,921,345	85,704,916	770,536,078	1,820,565
150 under 200.....	577,463,875	28,592,980	12,199,263	50,110,423	486,561,209	1,440,941
200 under 250.....	400,399,789	17,859,477	8,778,105	32,984,408	340,777,799	751,595
250 under 300.....	300,817,666	11,236,853	6,589,842	22,920,242	260,070,729	444,593
300 under 400.....	409,458,711	17,110,699	8,506,947	31,607,102	352,233,963	32,496
400 under 500.....	321,898,571	14,501,140	7,764,836	23,637,669	275,994,926	1,523,011
500 under 750.....	482,286,768	17,459,157	11,511,215	34,557,575	418,758,821	33,800
750 under 1,000.....	288,867,398	10,848,668	7,097,250	19,802,549	251,118,931	677,750
1,000 under 1,500.....	328,194,234	18,317,973	8,886,333	19,555,621	281,434,307	-----
1,500 under 2,000.....	238,946,680	9,500,171	5,874,039	12,588,006	210,984,464	-----
2,000 under 3,000.....	183,645,843	7,563,639	5,360,163	8,850,974	161,871,067	149,429
3,000 under 4,000.....	120,817,420	2,059,092	3,337,936	3,901,743	111,518,649	-----
4,000 under 5,000.....	97,585,440	2,806,979	4,223,407	4,918,751	85,646,303	-----
5,000 and over.....	419,120,127	12,017,175	21,859,115	23,999,843	360,043,994	-----
Total.....	29,946,952,209	995,943,850	528,884,573	3,621,388,222	24,800,735,564	28,909,275

¹ Includes "taxes paid" and "interest paid" (see special tabulations, pp. 13-14) and other deductions.² This item appears in Tables 1 and 2 of Statistics of Income for earlier years. The figures exclude, in all years, amounts for net incomes under \$5,000.

TABLE 8.—*Individual returns for 1929 of net income of \$5,000 and over, by States and Territories, showing taxes paid other than Federal income tax¹ and interest paid*

(For text defining items, see pp. 13-14)

States and Territories	Taxes paid other than Federal income tax ¹			Interest paid		
	Total	Reported in general deductions	Reported in business deductions	Total	Reported in general deductions	Reported in business deductions
Alabama.....	\$2,787,654	\$2,477,097	\$310,557	\$5,217,946	\$4,789,770	\$428,176
Arizona.....	1,313,061	917,006	396,055	1,708,314	1,372,029	336,285
Arkansas.....	1,488,555	1,241,932	246,623	2,247,689	1,873,316	374,373
California.....	40,531,704	34,059,679	6,472,025	65,630,131	57,871,445	7,758,686
Colorado.....	3,248,099	2,516,743	731,351	5,190,250	4,460,540	729,710
Connecticut.....	9,661,611	8,864,577	797,034	22,941,892	21,896,260	1,045,632
Delaware.....	3,444,371	3,339,105	105,266	8,812,421	8,606,009	206,412
District of Columbia.....	4,808,926	4,401,784	407,142	7,635,416	7,220,083	415,333
Florida.....	5,507,929	5,138,160	369,769	6,786,026	6,414,029	371,997
Georgia.....	3,808,623	3,384,643	423,980	7,115,023	6,497,761	617,267
Hawaii.....	1,527,051	1,397,849	129,202	2,259,688	2,124,542	135,146
Idaho.....	670,683	535,318	332,365	735,427	386,334	349,093
Illinois.....	20,462,093	17,830,263	2,631,830	93,426,797	88,395,432	5,031,365
Indiana.....	7,065,365	5,866,800	1,198,565	10,028,149	8,823,353	1,204,796
Iowa.....	4,991,573	3,799,715	1,191,858	6,675,078	5,262,683	1,412,395
Kansas.....	4,876,396	3,160,380	1,716,016	5,119,655	3,339,235	1,780,420
Kentucky.....	4,486,920	3,823,179	663,741	8,169,755	7,585,859	583,896
Louisiana.....	3,976,781	3,494,260	482,521	6,170,315	5,621,835	548,480
Maine.....	2,636,059	2,180,835	455,224	3,702,050	3,349,864	352,186
Maryland.....	7,317,504	6,465,209	852,295	14,809,729	13,573,627	1,236,102
Massachusetts.....	39,860,014	37,377,729	2,482,285	42,137,817	39,293,374	2,844,443
Michigan.....	26,372,403	23,836,837	2,535,566	47,028,862	43,730,629	3,298,233
Minnesota.....	7,821,137	7,059,140	761,997	9,749,492	8,940,524	808,968
Mississippi.....	2,463,730	1,657,799	805,931	2,243,184	1,586,069	657,115
Missouri.....	10,533,944	9,722,310	811,634	10,256,122	18,116,579	1,139,543
Montana.....	1,200,772	741,588	459,184	1,580,036	1,181,476	398,560
Nebraska.....	3,036,212	2,162,540	873,672	4,496,758	3,530,020	966,738
Nevada.....	411,134	258,620	152,514	616,731	439,654	177,077
New Hampshire.....	1,734,927	1,443,401	286,526	1,889,521	1,647,418	242,103
New Jersey.....	23,323,860	21,079,259	2,244,601	45,594,094	42,492,273	3,101,821
New Mexico.....	572,859	333,010	234,849	862,685	560,787	301,898
New York.....	149,326,013	143,970,809	5,355,804	258,273,432	246,537,165	11,736,267
North Carolina.....	4,896,808	4,447,049	449,759	8,564,461	8,147,834	416,627
North Dakota.....	733,681	535,939	197,742	567,392	464,730	102,662
Ohio.....	24,832,120	22,387,794	2,444,326	47,386,333	44,659,581	2,726,752
Oklahoma.....	5,571,705	4,684,492	887,213	8,294,886	7,270,127	1,024,759
Oregon.....	2,732,629	2,070,244	662,385	3,565,620	2,771,198	794,422
Pennsylvania.....	41,175,144	36,488,147	4,686,997	94,644,559	87,049,972	7,594,587
Rhode Island.....	3,571,831	3,256,774	315,057	4,542,588	4,128,222	414,366
South Carolina.....	1,327,282	1,130,971	196,311	1,677,480	1,489,318	188,162
South Dakota.....	927,070	636,564	290,506	900,619	678,030	222,589
Tennessee.....	3,800,578	3,350,741	419,837	7,474,960	6,807,000	667,967
Texas.....	14,972,133	12,315,115	2,657,018	24,998,415	20,574,088	4,424,321
Utah.....	913,105	692,536	220,569	1,940,794	1,752,963	187,830
Vermont.....	1,264,933	1,020,485	244,448	1,332,345	1,083,623	248,717
Virginia.....	4,950,127	4,336,677	613,450	7,606,967	6,874,081	732,886
Washington.....	4,904,117	4,027,582	876,535	7,145,857	6,185,883	959,974
West Virginia.....	2,825,635	2,437,138	388,497	5,982,564	5,684,079	398,485
Wisconsin.....	11,612,985	10,627,510	985,475	13,619,041	12,660,399	958,642
Wyoming.....	518,432	273,496	244,936	708,282	436,270	267,012
Total.....	532,798,578	479,099,835	53,699,043	958,958,653	886,187,377	72,771,276

¹ Excludes also certain income taxes paid foreign countries. (See p. 8).

TABLE 8A.—*Individual returns for 1929 of net income of \$5,000 and over, by net income classes, showing taxes paid other than Federal income tax¹ and interest paid*

[For text defining items, see pp. 13-14]

Net income classes (Thousands of dollars)	Taxes paid other than Federal income tax ¹				Interest paid	
	Total	Reported in general de- ductions	Reported in business de- ductions	Total	Reported in general de- ductions	Reported in business de- ductions
5 under 6.....	\$52,597,974	\$43,509,411	\$9,088,563	\$79,172,450	\$67,943,400	\$11,229,050
6 under 7.....	41,001,200	34,312,860	6,688,340	62,792,366	54,620,849	8,171,517
7 under 8.....	39,202,700	27,876,214	5,326,486	54,696,290	47,669,395	7,026,895
8 under 9.....	29,851,866	22,772,056	4,079,810	45,571,390	39,996,786	5,574,604
9 under 10.....	24,468,648	21,103,405	3,365,243	40,856,086	36,542,130	4,313,956
10 under 11.....	18,291,570	15,779,103	2,512,467	33,014,320	29,585,892	3,428,428
11 under 12.....	16,323,648	14,204,216	2,119,432	30,391,965	27,497,795	2,894,170
12 under 13.....	14,303,865	12,405,734	1,898,131	27,006,363	24,443,141	2,563,222
13 under 14.....	13,194,711	11,650,760	1,543,951	25,214,520	23,163,818	2,050,702
14 under 15.....	10,863,567	9,770,675	1,092,810	21,920,439	20,150,373	1,770,066
15 under 20.....	43,240,341	38,964,352	4,275,989	85,023,370	78,826,380	6,196,990
20 under 25.....	29,515,272	27,029,349	2,485,923	58,511,066	54,321,262	4,189,804
25 under 30.....	20,578,939	19,028,286	1,550,653	41,908,176	39,753,672	2,174,504
30 under 40.....	29,410,146	27,595,692	1,814,454	53,202,370	55,555,174	2,647,196
40 under 50.....	19,358,867	18,319,019	1,039,848	37,268,305	35,814,814	1,453,491
50 under 60.....	14,024,922	13,125,748	899,174	27,545,194	26,766,882	778,312
60 under 70.....	11,527,648	11,030,163	497,485	22,338,853	21,684,116	654,737
70 under 80.....	9,843,163	9,060,027	783,136	17,801,408	17,295,698	505,710
80 under 90.....	6,672,664	6,458,228	214,436	12,376,732	12,010,975	365,757
90 under 100.....	6,524,226	6,303,291	220,935	12,073,989	11,633,952	440,037
100 under 150.....	20,913,100	19,935,379	977,721	38,770,840	37,838,508	932,332
150 under 200.....	11,966,039	11,590,262	375,777	23,625,229	22,968,340	656,889
200 under 250.....	7,802,813	7,670,764	132,049	14,775,979	14,412,940	363,039
250 under 300.....	6,008,038	5,893,003	115,035	10,157,793	9,902,271	245,522
300 under 400.....	7,876,034	7,703,865	172,169	14,850,367	14,575,700	274,667
400 under 500.....	5,451,534	5,246,043	205,491	10,698,422	9,368,675	1,329,747
500 under 750.....	8,184,623	8,033,313	151,310	13,414,078	13,153,585	260,493
750 under 1,000.....	4,087,338	4,079,627	7,711	11,101,929	11,065,281	36,648
1,000 under 1,500.....	4,902,279	4,868,681	33,598	8,872,885	8,872,213	672
1,500 under 2,000.....	3,754,688	3,742,951	11,737	4,098,860	4,098,821	39
2,000 under 3,000.....	2,920,461	2,918,759	1,702	2,838,638	2,838,638	
3,000 under 4,000.....	1,199,871	1,199,128	743	1,545,884	1,445,901	99,983
4,000 under 5,000.....	1,104,121	1,103,742	379	3,222,296	3,096,387	125,909
5,000 and over.....	4,832,002	4,815,729	16,273	7,309,801	7,293,613	16,188
Total, 1929.....	532,798,878	479,099,835	53,699,043	958,958,653	886,187,377	72,771,276

¹ Excludes also certain income taxes paid foreign countries. (See p. 8.)

TABLE 9.—*Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits*

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

ALABAMA

Net income classes (Thousands of dollars)	Number of returns	Net income	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 ¹ (estimated).....	877	\$512,766							
Under 1 (estimated).....	43	22,376	\$65	\$87			\$87	\$22	
1 under 2 ¹ (estimated).....	3,077	4,863,456							
1 under 2 (estimated).....	2,886	4,984,116	3,233	4,310			4,310	1,077	
2 under 3 ¹ (estimated).....	2,599	6,460,788							
2 under 3 (estimated).....	2,302	5,430,666	7,008	9,344			9,344	2,336	
3 under 4 ¹ (estimated).....	3,742	13,167,642							
3 under 4 (estimated).....	1,325	4,705,055	5,400	7,200			7,200	1,800	
4 under 5 ¹ (estimated).....	1,246	5,438,655							
4 under 5 (estimated).....	1,810	8,147,141	6,799	9,065			9,065	2,266	
5 under 6 ¹	190	1,019,911							
5 under 6.....	1,382	7,545,889	10,482	12,947			12,947	2,465	
6 under 7 ¹	65	419,436							
6 under 7.....	828	5,347,659	9,289	11,335			11,335	2,046	
7 under 8 ¹	35	261,993							
7 under 8.....	688	5,159,286	11,601	13,678			13,678	2,077	
8 under 9 ¹	25	210,392							
8 under 9.....	457	3,868,902	11,212	12,984			12,984	1,772	
9 under 10 ¹	32	304,853							
9 under 10.....	350	3,320,229	13,379	15,491			15,491	2,112	
10 under 11.....	286	2,995,153	14,475	75,325	\$1,334		16,659	2,184	
11 under 12.....	216	2,474,315	16,094	15,050	3,126		18,176	2,082	
12 under 13.....	174	2,172,283	18,407	16,317	4,268		20,585	2,178	
13 under 14.....	144	1,944,179	19,313	16,598	4,961		21,559	2,246	
14 under 15.....	120	1,739,069	20,467	16,820	6,220		23,040	2,573	
15 under 20.....	387	6,642,134	113,201	79,430	46,058		125,488	12,287	
20 under 25.....	190	4,204,479	120,003	67,071	62,934		130,005	10,002	
25 under 30.....	115	3,146,987	119,692	51,246	77,184		128,430	8,738	
30 under 40.....	87	2,979,651	147,797	47,086	105,001	\$3,627	155,714	6,763	\$1,154
40 under 50.....	34	1,558,823	105,765	24,353	74,684	11,095	110,132	4,336	31
50 under 60.....	21	1,153,391	92,013	17,961	66,189	10,093	94,243	2,050	180

60 under 70	19	1, 229, 864	110, 945	12, 485	63, 955	36, 445	112, 885	1, 940	
70 under 80	17	1, 252, 028	117, 836	11, 462	71, 645	37, 854	120, 961	3, 048	77
80 under 90	4	342, 352	38, 070	4, 832	28, 135	5, 790	38, 757	687	
90 under 100	6	560, 955	73, 428	11, 839	52, 616	10, 393	74, 848	1, 420	
100 under 150	21	2, 625, 439	328, 593	25, 999	154, 186	152, 678	332, 863	3, 624	646
150 under 200	11	1, 801, 430	237, 325	12, 196	142, 241	84, 338	238, 775	1, 450	
200 under 250	1	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
250 under 300	2	(²)	(²)		(²)	(²)	(²)		
300 under 400									
400 under 500	3	1, 324, 368	160, 426	1, 568	4, 833	154, 505	160, 906	480	
500 under 750	1	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
750 under 1,000									
1,000 under 1,500									
1,500 under 2,000									
2,000 under 3,000									
3,000 under 4,000									
4,000 under 5,000									
5,000 and over									
Classes grouped ²		1, 231, 061	155, 400	996	50, 985	104, 091	156, 072	672	
Total	25, 818	122, 569, 172	2, 087, 718	545, 075	1, 020, 555	610, 909	2, 176, 539	86, 733	2, 088
Nontaxable returns ¹	11, 888	32, 659, 892							
Taxable returns	13, 930	89, 909, 280	2, 087, 718	545, 075	1, 020, 555	610, 909	2, 176, 539	86, 733	2, 088

ARIZONA

Under 1 ¹ (estimated)	304	\$177, 804							
Under 1 ¹ (estimated)	18	6, 206	\$26	\$34			\$34	\$8	
1 under 2 ¹ (estimated)	1, 013	1, 608, 572							
1 under 2 (estimated)	1, 441	2, 553, 460	1, 654	2, 206			2, 206	552	
2 under 3 ¹ (estimated)	1, 040	2, 574, 319							
2 under 3 (estimated)	1, 654	3, 906, 674	5, 015	6, 687			6, 687	1, 672	
3 under 4 ¹ (estimated)	1, 288	4, 527, 844							
3 under 4 (estimated)	775	2, 748, 179	3, 621	4, 828			4, 828	1, 207	
4 under 5 ¹ (estimated)	465	2, 031, 930							
4 under 5 (estimated)	1, 086	4, 864, 539	4, 939	6, 585			6, 585	1, 646	
5 under 6 ¹	62	330, 873							
5 under 6	947	5, 190, 170	8, 037	10, 241			10, 241	2, 204	
6 under 7 ¹	22	141, 418							
6 under 7	586	3, 771, 568	8, 423	10, 105			10, 105	1, 682	
7 under 8 ¹	13	96, 734							
7 under 8	430	3, 206, 024	10, 092	11, 744			11, 744	1, 652	
8 under 9 ¹	15	126, 162							
8 under 9	252	2, 127, 500	8, 680	9, 867			9, 867	1, 187	
9 under 10 ¹	12	116, 160							
9 under 10	211	1, 996, 451	10, 960	11, 910			11, 910	950	
10 under 11	157	1, 646, 922	10, 696	11, 296	\$745		12, 041	1, 345	

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
11 under 12	115	\$1,314,444	\$10,769	\$10,368	\$1,564		\$11,932	\$1,163	
12 under 13	73	908,465	10,298	9,255	1,773		11,033	735	
13 under 14	50	672,975	9,566	8,249	1,694		9,943	377	
14 under 15	46	665,270	12,219	10,338	2,472		12,810	591	
15 under 20	158	2,717,534	55,877	40,651	18,839		59,590	3,713	
20 under 25	72	1,616,029	50,044	27,423	25,009		52,432	2,388	
25 under 30	31	848,237	34,251	13,793	21,078		34,871	620	
30 under 40	44	1,527,521	89,020	35,994	55,119	\$816	91,129	1,509	
40 under 50	27	1,216,373	75,182	14,115	51,838	10,515	76,468	1,286	
50 under 60	8	422,567	32,715	4,538	17,010	11,307	32,855	140	
60 under 70	11	714,059	72,497	13,715	51,118	8,798	73,631	1,134	
70 under 80	1	(2)	(2)	(2)	(2)		(2)		
80 under 90	3	250,105	28,411	1,717	9,675	17,446	28,838	427	
90 under 100	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
100 under 150	7	886,559	103,660	3,917	51,031	48,728	103,676	16	
150 under 200	7	1,209,746	174,406	13,185	88,748	72,594	174,527	121	
200 under 250									
250 under 300	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
300 under 400									
400 under 500									
500 under 750									
750 under 1,000									
1,000 under 1,500	1	(2)	(2)			(2)	(2)		
1,500 under 2,000									
2,000 under 3,000									
3,000 under 4,000									
4,000 under 5,000									
5,000 and over									
Classes grouped ¹		2,059,741	282,116	7,879	101,366	173,329	282,574	458	
Total	12,448	60,788,434	1,113,774	300,640	499,184	342,733	1,142,557	28,783	
Nontaxable returns ¹	4,234	11,731,816							
Taxable returns	8,214	49,056,618	1,113,774	300,640	499,184	342,733	1,142,557	28,783	

ARKANSAS

STATISTICS OF INCOME

Under 1 ¹ (estimated)	646	\$384,078							
Under 1 (estimated)	32	15,019	\$56	\$74			\$74	\$18	
1 under 2 ¹ (estimated)	1,823	2,788,263							
1 under 2 (estimated)	1,250	2,164,324	1,413	1,884			1,884	471	
2 under 3 ¹ (estimated)	1,942	4,839,300							
2 under 3 (estimated)	1,205	2,871,732	3,897	5,196			5,196	1,299	
3 under 4 ¹ (estimated)	2,573	8,998,360							
3 under 4 (estimated)	789	2,800,903	3,278	4,370			4,370	1,092	
4 under 5 ¹ (estimated)	697	3,046,644							
4 under 5 (estimated)	1,324	5,970,755	4,954	6,606			6,606	1,652	
5 under 6 ¹	119	647,231							
5 under 6	876	4,801,835	5,771	7,303			7,303	1,532	
6 under 7 ¹	50	320,629							
6 under 7	605	3,902,456	6,965	8,329			8,329	1,364	
7 under 8 ¹	19	141,234							
7 under 8	401	3,000,296	7,166	8,322			8,322	1,156	
8 under 9 ¹	10	83,148							
8 under 9	257	2,190,864	6,527	7,402			7,402	875	
9 under 10 ¹	17	163,214							
9 under 10	235	2,234,382	8,699	9,788			9,788	1,087	
10 under 11	163	1,708,454	9,046	9,349	\$764		10,113	1,067	
11 under 12	119	1,366,633	8,831	8,093	1,735		9,828	997	
12 under 13	109	1,360,094	11,817	10,171	2,611		12,782	965	
13 under 14	84	1,132,530	11,375	9,860	2,769		12,629	1,254	
14 under 15	60	867,591	10,945	9,129	2,882		12,011	1,066	
15 under 20	177	3,045,307	56,440	39,016	21,251		60,267	3,827	
20 under 25	101	2,219,996	60,480	30,910	32,892		63,802	3,322	
25 under 30	56	1,526,634	62,149	28,285	37,422		65,707	3,558	
30 under 40	35	1,191,757	65,281	24,357	42,700	\$750	67,807	2,526	
40 under 50	20	878,747	58,035	15,470	41,376	2,564	59,410	1,375	
50 under 60	7	378,992	34,291	10,059	24,016	772	34,847	497	\$59
60 under 70	3	193,588	19,105	3,800	15,311	80	19,191	86	
70 under 80	2	141,420	14,652	2,994	12,375		15,369	485	232
80 under 90	2	(2)	(2)	(2)	(2)	(2)	(2)		
90 under 100									
100 under 150	3	368,743	56,695	8,202	48,729		56,931	236	
150 under 200									
200 under 250									
250 under 300	1	(2)	(2)		(2)		(2)		
300 under 400									
400 under 500									
500 under 750	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
750 under 1,000									
1,000 under 1,500									
1,500 under 2,000									
2,000 under 3,000									
3,000 under 4,000									

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

ARKANSAS—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ²		\$1, 165, 783	\$185, 086	\$11, 873	\$128, 818	\$44, 813	\$185, 504	\$418	
Total.....	15, 813	68, 910, 936	712, 954	280, 840	415, 651	48, 979	745, 470	32, 225	
Nontaxable returns ¹	7, 896	21, 412, 101							
Taxable returns.....	7, 917	47, 498, 835	712, 954	280, 840	415, 651	48, 979	745, 470	32, 225	\$291

CALIFORNIA

Under 1 ¹ (estimated).....	11, 109	\$6, 458, 636							
Under 1 (estimated).....	407	242, 170	\$933	\$1, 244			\$1, 244	\$311	
1 under 2 ¹ (estimated).....	30, 790	48, 682, 649							
1 under 2 (estimated).....	36, 185	63, 445, 181	42, 535	56, 714			56, 714	14, 179	
2 under 3 ¹ (estimated).....	28, 722	70, 660, 788							
2 under 3 (estimated).....	34, 015	80, 546, 925	107, 367	143, 156			143, 156	35, 789	
3 under 4 ¹ (estimated).....	32, 981	115, 934, 085							
3 under 4 (estimated).....	16, 852	59, 999, 877	76, 909	102, 546			102, 546	25, 637	
4 under 5 ¹ (estimated).....	11, 593	50, 829, 769							
4 under 5 (estimated).....	22, 729	101, 824, 820	110, 037	146, 716			146, 716	36, 679	
5 under 6 ¹	1, 749	9, 456, 134							
5 under 6.....	18, 404	100, 631, 347	147, 362	189, 251			189, 251	41, 889	
6 under 7 ¹	846	5, 469, 348							
6 under 7.....	12, 716	81, 941, 763	173, 048	211, 619			211, 619	38, 571	
7 under 8 ¹	594	4, 428, 586							
7 under 8.....	9, 222	68, 946, 650	189, 196	225, 772			225, 772	36, 576	
8 under 9 ¹	422	3, 571, 599							
8 under 9.....	6, 664	56, 403, 566	209, 668	243, 717			243, 717	34, 049	
9 under 10 ¹	384	3, 657, 078							
9 under 10.....	5, 161	48, 926, 527	234, 253	268, 753			268, 753	34, 500	

10 under 11.....	3, 913	40, 995, 663	243, 618	258, 125	\$18, 335	276, 460	32, 842	
11 under 12.....	3, 112	35, 736, 768	275, 544	259, 846	46, 093	305, 939	30, 395	
12 under 13.....	2, 471	30, 821, 251	297, 695	270, 145	61, 168	331, 313	33, 618	
13 under 14.....	2, 029	27, 357, 050	304, 251	261, 541	70, 763	332, 301	28, 053	
14 under 15.....	1, 588	23, 024, 842	302, 198	251, 664	78, 832	330, 496	28, 298	
15 under 20.....	5, 190	89, 456, 949	1, 672, 598	1, 173, 378	627, 930	1, 801, 308	128, 710	
20 under 25.....	2, 697	60, 050, 030	1, 730, 006	931, 426	911, 220	1, 842, 646	112, 640	
25 under 30.....	1, 529	41, 730, 702	1, 672, 477	743, 731	1, 018, 178	1, 761, 909	89, 432	
30 under 40.....	1, 828	62, 795, 969	3, 294, 678	1, 153, 739	2, 265, 440	\$23, 144	139, 842	\$7, 803
40 under 50.....	978	43, 498, 299	2, 969, 635	778, 180	2, 105, 357	176, 495	79, 828	10, 569
50 under 60.....	556	30, 975, 432	2, 539, 374	565, 978	1, 742, 051	291, 578	49, 322	10, 911
60 under 70.....	364	23, 695, 571	2, 256, 792	380, 999	1, 554, 344	365, 586	2, 300, 929	15, 188
70 under 80.....	220	16, 371, 284	1, 668, 901	208, 507	1, 074, 886	416, 610	1, 700, 003	21, 042
80 under 90.....	167	14, 209, 039	1, 529, 552	174, 553	1, 032, 019	358, 992	1, 565, 564	15, 113
90 under 100.....	129	12, 262, 044	1, 431, 032	132, 167	954, 532	365, 479	1, 452, 178	10, 407
100 under 150.....	367	43, 999, 808	5, 786, 713	569, 299	3, 773, 727	1, 498, 430	5, 841, 456	30, 361
150 under 200.....	131	22, 244, 916	3, 176, 583	255, 715	1, 907, 066	1, 050, 443	3, 213, 224	23, 154
200 under 250.....	80	17, 895, 438	2, 602, 457	168, 916	1, 518, 321	962, 035	2, 649, 272	6, 322
250 under 300.....	41	11, 071, 112	1, 666, 129	132, 388	876, 964	660, 187	1, 669, 539	3, 410
300 under 400.....	50	17, 652, 694	2, 622, 933	116, 408	1, 383, 936	1, 129, 562	2, 629, 906	5, 314
400 under 500.....	23	10, 198, 041	1, 560, 353	80, 210	841, 604	641, 561	1, 563, 375	3, 022
500 under 750.....	21	13, 077, 471	1, 996, 622	119, 310	873, 892	1, 005, 459	1, 998, 661	1, 509
750 under 1,000.....	10	8, 631, 008	1, 199, 069	7, 430	398, 145	794, 684	1, 200, 259	1, 190
1,000 under 1,500.....	7	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1,500 under 2,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
2,000 under 3,000.....								
3,000 under 4,000.....								
4,000 under 5,000.....								
5,000 and over.....								
Classes grouped ²		10, 087, 545	1, 269, 760	8, 053	93, 529	1, 168, 408	1, 269, 990	230
Total.....	309, 047	1, 689, 896, 424	45, 360, 278	10, 591, 196	25, 228, 332	10, 908, 653	46, 728, 181	1, 201, 183
Nontaxable returns ¹	119, 190	319, 148, 672						
Taxable returns.....	189, 857	1, 370, 747, 752	45, 360, 278	10, 591, 196	25, 228, 332	10, 908, 653	46, 728, 181	1, 201, 183

COLORADO

Under 1 ¹ (estimated).....	1, 325	\$754, 357						
Under 1 (estimated).....	46	25, 383	\$86	\$114			\$114	\$28
1 under 2 ¹ (estimated).....	3, 518	5, 384, 468						
1 under 2 (estimated).....	2, 940	5, 108, 057	3, 322	4, 429			4, 429	1, 107
2 under 3 ¹ (estimated).....	3, 814	9, 442, 379						
2 under 3 (estimated).....	2, 607	6, 273, 391	8, 494	11, 326			11, 326	2, 832
3 under 4 ¹ (estimated).....	3, 928	13, 597, 525						
3 under 4 (estimated).....	1, 738	6, 251, 241	6, 522	8, 695			8, 695	2, 173
4 under 5 ¹ (estimated).....	1, 272	5, 558, 156						

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

86

COLORADO—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
4 under 5 (estimated)	2, 407	\$10, 821, 271	\$10, 111	\$13, 481			\$13, 481	\$3, 370	
5 under 6 ¹	182	980, 248							
5 under 6	1, 711	9, 366, 116	11, 601	14, 862			14, 862	3, 261	
6 under 7 ¹	77	497, 940							
6 under 7	1, 188	7, 675, 384	13, 700	16, 756			16, 756	3, 056	
7 under 8 ¹	51	380, 136							
7 under 8	808	6, 040, 438	13, 681	16, 116			16, 116	2, 435	
8 under 9 ¹	45	375, 353							
8 under 9	599	5, 084, 042	14, 473	17, 643			17, 643	3, 170	
9 under 10 ¹	45	427, 846							
9 under 10	417	3, 961, 430	15, 408	17, 641			17, 641	2, 233	
10 under 11	363	3, 808, 605	19, 192	20, 064	\$1, 720		21, 784	2, 592	
11 under 12	315	3, 616, 049	23, 377	21, 379	4, 550		25, 929	2, 552	
12 under 13	229	2, 853, 000	23, 091	20, 258	5, 512		25, 770	2, 079	
13 under 14	195	2, 622, 593	25, 041	21, 053	6, 673		27, 726	2, 685	
14 under 15	162	2, 350, 024	27, 078	22, 598	8, 037		30, 635	2, 957	
15 under 20	494	8, 488, 551	141, 496	95, 781	58, 919		154, 650	13, 154	
20 under 25	232	5, 146, 533	140, 504	73, 656	77, 675		151, 331	10, 827	
25 under 30	147	4, 002, 081	149, 122	61, 431	98, 220		159, 651	10, 529	
30 under 40	151	5, 201, 516	274, 151	95, 093	190, 054	\$2, 096	287, 243	12, 413	\$679
40 under 50	81	3, 664, 366	253, 199	64, 195	178, 254	20, 287	262, 736	7, 128	2, 409
50 under 60	54	2, 927, 948	229, 537	48, 212	170, 187	21, 744	240, 143	4, 062	6, 544
60 under 70	31	2, 001, 754	187, 600	31, 036	140, 531	20, 200	191, 767	3, 636	531
70 under 80	18	1, 349, 983	118, 798	4, 802	110, 843	11, 597	127, 242	1, 078	7, 366
80 under 90	19	1, 619, 607	173, 962	16, 521	124, 043	37, 495	178, 059	2, 180	1, 917
90 under 100	7	674, 169	75, 484	7, 084	38, 886	30, 438	76, 408	924	
100 under 150	30	3, 543, 260	445, 396	20, 104	313, 091	116, 828	450, 023	1, 542	3, 085
150 under 200	7	1, 152, 403	152, 836	9, 137	80, 290	63, 828	153, 255	419	
200 under 250	3	638, 187	95, 297	6, 995	64, 496	24, 402	95, 893	596	
250 under 300	5	1, 369, 064	225, 623	2, 606	207, 869	15, 152	225, 627	4	
300 under 400	2	617, 421	88, 667	139	52, 827	35, 752	88, 718	51	
400 under 500	2	842, 565	145, 592	5, 467	121, 227	19, 128	145, 822	230	
500 under 750	2	(²)	(²)	(²)	(²)	(²)	(²)	(²)	

	1	(?)	(?)		(?)		(?)	(?)	(?)
750 under 1,000.....									
1,000 under 1,500.....									
1,500 under 2,000.....									
2,000 under 3,000.....									
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ²		2,256,688	421,363	3,497	411,136	9,488	424,121	161	2,597
Total.....	31,268	158,751,528	3,534,404	772,121	2,465,040	428,435	3,665,596	106,064	25,123
Nontaxable returns ¹	14,257	37,398,408							
Taxable returns.....	17,011	121,353,120	3,534,404	772,121	2,465,040	428,435	3,665,596	106,064	25,128

CONNECTICUT

Under 1 ¹ (estimated).....	1,747	\$958,894							
Under 1 (estimated).....	314	172,918	\$451	\$602			\$602	\$151	
1 under 2 ¹ (estimated).....	8,895	14,068,946							
1 under 2 (estimated).....	10,848	18,625,370	12,008	16,010			16,010	4,002	
2 under 3 ¹ (estimated).....	7,158	17,614,468							
2 under 3 (estimated).....	8,567	20,468,234	25,866	34,488			34,488	8,622	
3 under 4 ¹ (estimated).....	8,117	28,450,712							
3 under 4 (estimated).....	4,068	14,367,530	19,178	25,571			25,571	6,393	
4 under 5 ¹ (estimated).....	3,186	13,852,051							
4 under 5 (estimated).....	6,567	29,317,842	26,861	35,814			35,814	8,953	
5 under 6 ¹	520	2,830,648							
5 under 6.....	3,866	21,115,874	26,378	33,879			33,879	7,501	
6 under 7 ¹	304	1,971,993							
6 under 7.....	2,805	18,110,631	30,301	37,428			37,428	7,127	
7 under 8 ¹	218	1,624,430							
7 under 8.....	2,089	15,618,873	33,517	40,503			40,503	6,986	
8 under 9 ¹	182	1,541,650							
8 under 9.....	1,566	13,298,346	37,184	44,435			44,435	7,251	
9 under 10 ¹	142	1,345,229							
9 under 10.....	1,326	12,581,606	46,195	53,900			53,900	7,705	
10 under 11.....	1,094	11,487,553	50,886	53,442	\$5,419		58,861	7,975	
11 under 12.....	957	10,995,949	75,696	70,636	14,600		85,236	9,540	
12 under 13.....	770	9,625,171	74,000	64,745	19,266		84,011	10,011	
13 under 14.....	619	8,353,014	74,290	60,633	22,131		82,764	8,474	
14 under 15.....	483	6,991,586	72,700	57,862	23,868		81,730	9,030	
15 under 20.....	1,708	29,535,034	471,497	310,056	210,545		520,601	49,104	
20 under 25.....	882	21,910,566	574,190	234,322	336,812		621,144	46,954	
25 under 30.....	631	17,276,177	629,780	244,726	428,160		672,886	43,106	
30 under 40.....	739	25,532,749	1,284,061	394,534	928,719	\$18,223	1,341,476	56,614	\$801
40 under 50.....	434	19,314,548	1,223,671	256,620	926,124	89,568	1,272,312	42,895	5,746
50 under 60.....	297	16,257,563	1,275,507	210,545	908,277	188,341	1,307,163	25,606	6,250
60 under 70.....	163	10,552,891	918,554	106,458	626,919	213,234	946,611	18,672	9,385

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

2 under 3 (estimated)	930	2,225,609	2,883	3,844		3,844	961	
3 under 4 ¹ (estimated)	976	3,382,206						
3 under 4 (estimated)	444	1,580,072	1,782	2,376		2,376	594	
4 under 5 ¹ (estimated)	330	1,451,386						
4 under 5 (estimated)	628	2,812,474	2,732	3,643		3,643	911	
5 under 6 ¹	102	556,034						
5 under 6	414	2,254,134	2,635	3,378		3,378	743	
6 under 7 ¹	41	261,882						
6 under 7	272	1,743,139	2,615	3,262		3,262	647	
7 under 8 ¹	26	194,529						
7 under 8	211	1,588,812	3,243	3,905		3,905	662	
8 under 9 ¹	25	212,042						
8 under 9	152	1,294,126	3,182	3,813		3,813	631	
9 under 10 ¹	21	197,256						
9 under 10	120	1,133,685	3,506	4,139		4,139	633	
10 under 11 ¹	120	1,257,096	4,732	4,901	\$564	5,465	733	
11 under 12	100	1,149,007	6,355	5,935	1,490	7,425	1,070	
12 under 13	76	947,670	6,190	5,214	1,849	7,063	873	
13 under 14	70	943,657	7,497	6,110	2,369	8,479	982	
14 under 15	61	881,688	8,339	6,547	2,842	9,489	1,150	
15 under 20	205	3,536,870	50,707	32,499	24,820	57,319	6,612	
20 under 25	105	2,333,818	59,298	29,552	35,265	64,817	5,519	
25 under 30	83	2,239,760	77,337	28,922	54,088	83,010	5,673	
30 under 40	107	3,064,429	176,178	47,857	133,592	181,870	5,692	
40 under 50	58	2,061,840	175,161	42,126	131,433	180,369	5,238	
50 under 60	33	1,797,357	139,187	25,114	111,122	144,210	4,808	\$215
60 under 70	28	1,808,009	157,061	13,235	107,277	159,102	2,005	36
70 under 80	21	1,567,672	162,130	18,218	134,576	163,537	1,407	
80 under 90	15	1,258,456	115,576	5,969	110,320	127,739	717	11,446
90 under 100	8	754,291	86,811	7,890	70,795	88,469	1,369	289
100 under 150	45	5,399,898	701,611	38,885	483,725	185,765	5,716	1,048
150 under 200	29	5,012,323	720,248	25,412	532,708	168,881	3,192	3,561
200 under 250	5	1,107,743	155,513	10,919	84,717	61,153	1,276	
250 under 300	5	1,345,825	201,725	8,640	196,087	19,611	224,338	272
300 under 400	8	2,638,873	376,757	819	180,022	196,643	377,484	83
400 under 500	9	3,883,054	625,815	19,085	424,048	183,864	626,997	854
500 under 750	9	5,524,132	966,678	13,121	813,800	140,191	967,112	434
750 under 1,000	9	7,481,433	1,082,974	2,455	692,547	461,388	1,156,390	678
1,000 under 1,500	3	3,326,055	467,781	18,098	116,422	333,701	468,221	440
1,500 under 2,000	4	6,568,439	1,115,019	987	870,486	256,150	1,127,623	1,086
2,000 under 3,000								11,518
3,000 under 4,000	1	(?)	(?)	(?)	(?)	(?)	(?)	
4,000 under 5,000	1	(?)	(?)	(?)	(?)	(?)	(?)	
5,000 and over	2	(?)	(?)					
Classes grouped ²		52,020,992	6,854,433	27,923	893,198	5,933,950	6,855,071	638
Total	9,780	148,850,300	14,524,946	476,567	6,210,562	8,026,699	14,713,828	64,718
Nontaxable returns ¹	4,276	11,273,528						
Taxable returns	5,504	137,576,772	14,524,946	476,567	6,210,562	8,026,699	14,713,828	124,164

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

90

DISTRICT OF COLUMBIA

Net income classes (Thousands of dollars)	Number of returns	Net income	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 ¹ (estimated)	488	\$266,402							
Under 1 (estimated)	95	49,389	\$180	\$239			\$239	\$59	
1 under 2 ¹ (estimated)	3,806	6,126,253							
1 under 2 (estimated)	8,279	14,591,269	9,901	13,201			13,201	3,300	
2 under 3 ¹ (estimated)	3,086	7,655,854							
2 under 3 (estimated)	7,884	18,933,312	25,988	34,650			34,650	8,662	
3 under 4 ¹ (estimated)	3,499	12,059,873							
3 under 4 (estimated)	4,275	14,928,538	21,117	28,123			28,123	7,006	
4 under 5 ¹ (estimated)	1,753	7,680,541							
4 under 5 (estimated)	4,923	22,009,964	21,386	28,514			28,514	7,128	
5 under 6 ¹	1,172	926,398							
5 under 6	2,661	14,520,268	19,472	25,550			25,550	6,078	
6 under 7 ¹	67	434,660							
6 under 7	1,519	9,782,226	19,129	24,021			24,021	4,892	
7 under 8 ¹	50	373,916							
7 under 8	1,022	7,646,884	18,531	22,369			22,369	3,838	
8 under 9 ¹	33	277,577							
8 under 9	765	6,476,331	20,293	24,254			24,254	3,961	
9 under 10 ¹	24	227,114							
9 under 10	558	5,278,459	20,954	24,988			24,988	4,034	
10 under 11	393	4,114,095	21,843	23,632	\$1,829		25,461	3,618	
11 under 12	336	3,858,410	26,553	25,716	4,908		30,624	4,071	
12 under 13	299	3,724,199	30,404	27,638	7,460		35,096	4,692	
13 under 14	223	3,008,103	29,236	25,080	8,104		33,184	3,948	
14 under 15	183	2,651,746	31,881	27,184	9,097		36,281	4,400	
15 under 20	580	9,977,467	169,839	125,670	69,158		194,828	24,989	
20 under 25	312	6,947,896	190,964	108,012	105,675		213,687	22,733	
25 under 30	208	5,697,901	220,805	100,679	141,218		241,897	21,092	
30 under 40	248	8,615,620	450,177	161,643	315,325	\$8,632	485,600	35,408	\$15
40 under 50	128	5,770,623	403,061	113,983	284,225	26,113	424,321	17,574	3,686
50 under 60	63	3,450,359	279,747	61,501	208,081	23,372	280,954	11,007	200
60 under 70	54	3,479,841	327,009	57,392	241,426	37,709	336,527	6,305	3,213
70 under 80	34	2,534,574	268,009	43,982	194,132	35,575	273,689	4,411	1,269

80 under 90.....	25	2, 113, 095	225, 409	34, 619	162, 715	31, 943	229, 277	3, 655	213
90 under 100.....	21	2, 000, 366	222, 051	25, 790	136, 550	63, 151	225, 491	1, 903	1, 537
100 under 150.....	55	6, 750, 967	868, 984	85, 741	574, 114	231, 073	890, 928	8, 416	13, 528
150 under 200.....	19	3, 276, 868	476, 499	31, 267	391, 884	72, 845	495, 996	2, 595	16, 902
200 under 250.....	7	1, 557, 359	215, 574	15, 011	98, 564	102, 763	216, 338	732	32
250 under 300.....	7	1, 928, 648	271, 501	3, 046	142, 405	126, 443	271, 894	393	-----
300 under 400.....	9	3, 031, 703	447, 836	33, 305	196, 331	219, 545	449, 181	1, 345	-----
400 under 500.....	7	3, 100, 294	408, 095	1, 970	125, 284	281, 550	408, 804	432	277
500 under 750.....	7	4, 447, 336	646, 204	24, 964	239, 481	382, 813	647, 258	570	484
750 under 1,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
1,000 under 1,500.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
1,500 under 2,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
2,000 under 3,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
3,000 under 4,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
4,000 under 5,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
5,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total.....	48, 087	242, 282, 698	6, 408, 622	1, 383, 732	3, 655, 966	1, 643, 527	6, 683, 225	233, 247	41, 356
Nontaxable returns ¹	12, 888	36, 028, 588	-----	-----	-----	-----	-----	-----	-----
Taxable returns.....	35, 199	206, 254, 110	6, 408, 622	1, 383, 732	3, 655, 966	1, 643, 527	6, 683, 225	233, 247	41, 356

FLORIDA

Under 1 ¹ (estimated).....	1, 732	\$951, 607	-----	-----	-----	-----	-----	-----	-----
Under 1 (estimated).....	81	43, 559	\$131	\$175	-----	-----	\$175	\$44	-----
1 under 2 ¹ (estimated).....	3, 898	5, 993, 884	-----	-----	-----	-----	-----	-----	-----
1 under 2 (estimated).....	2, 476	4, 257, 627	3, 380	4, 507	-----	-----	4, 507	1, 127	-----
2 under 3 ¹ (estimated).....	3, 259	8, 109, 167	-----	-----	-----	-----	-----	-----	-----
2 under 3 (estimated).....	2, 245	5, 329, 095	7, 196	9, 594	-----	-----	9, 594	2, 398	-----
3 under 4 ¹ (estimated).....	4, 284	15, 064, 421	-----	-----	-----	-----	-----	-----	-----
3 under 4 (estimated).....	1, 678	6, 001, 097	7, 185	9, 580	-----	-----	9, 580	2, 395	-----
4 under 5 ¹ (estimated).....	1, 686	6, 925, 837	-----	-----	-----	-----	-----	-----	-----
4 under 5 (estimated).....	2, 083	9, 399, 705	8, 000	10, 666	-----	-----	10, 666	2, 666	-----
5 under 6 ¹	244	1, 315, 333	-----	-----	-----	-----	-----	-----	-----
5 under 6.....	1, 400	7, 659, 140	9, 318	11, 837	-----	-----	11, 837	2, 519	-----
6 under 7 ¹	129	827, 450	-----	-----	-----	-----	-----	-----	-----
6 under 7.....	914	5, 880, 476	10, 079	12, 744	-----	-----	12, 744	2, 665	-----
7 under 8 ¹	91	683, 579	-----	-----	-----	-----	-----	-----	-----
7 under 8.....	709	5, 302, 760	11, 465	13, 837	-----	-----	13, 837	2, 372	-----
8 under 9 ¹	71	600, 350	-----	-----	-----	-----	-----	-----	-----
8 under 9.....	453	3, 839, 953	11, 479	13, 525	-----	-----	13, 525	2, 046	-----
9 under 10 ¹	51	483, 096	-----	-----	-----	-----	-----	-----	-----
9 under 10.....	403	3, 829, 747	15, 175	17, 992	-----	-----	17, 992	2, 817	-----
10 under 11.....	267	2, 786, 926	13, 405	14, 275	\$1, 234	-----	15, 509	2, 104	-----
11 under 12.....	232	2, 667, 033	17, 325	16, 637	3, 420	-----	20, 057	2, 732	-----
12 under 13.....	194	2, 419, 888	19, 087	16, 647	4, 930	-----	21, 577	2, 490	-----
13 under 14.....	173	2, 330, 098	21, 515	18, 425	5, 900	-----	24, 325	2, 810	-----

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

FLORIDA—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
14 under 15.....	133	\$1,929,491	\$22,023	\$17,850	\$6,736	-----	\$24,586	\$2,563	-----
15 under 20.....	467	8,027,310	128,508	84,569	55,262	-----	139,831	11,323	-----
20 under 25.....	218	4,892,181	123,968	61,253	71,433	-----	132,686	8,718	-----
25 under 30.....	142	3,898,182	143,043	56,140	95,223	-----	151,363	8,320	-----
30 under 40.....	127	4,411,790	225,007	68,321	159,449	\$5,554	233,324	6,330	\$1,987
40 under 50.....	82	3,658,789	237,854	55,252	179,030	11,843	246,125	6,813	1,458
50 under 60.....	43	2,360,676	189,536	32,773	130,779	27,659	191,211	1,652	23
60 under 70.....	29	1,872,232	160,736	19,601	118,974	29,820	168,395	1,802	5,857
70 under 80.....	33	2,478,697	261,405	32,269	171,401	60,562	264,232	2,827	-----
80 under 90.....	10	854,973	94,982	11,072	55,545	29,213	95,830	848	-----
90 under 100.....	11	1,023,344	121,393	14,107	84,413	24,943	123,463	2,070	-----
100 under 150.....	35	4,127,400	519,382	35,070	360,787	137,971	533,828	3,015	11,431
150 under 200.....	17	3,046,507	407,917	17,267	232,731	166,269	416,267	1,850	6,500
200 under 250.....	13	2,838,422	398,633	11,198	253,654	135,351	400,203	1,386	184
250 under 300.....	5	1,413,997	176,534	4,637	134,932	37,691	177,260	462	264
300 under 400.....	3	1,001,689	167,092	5,504	140,372	21,841	167,717	428	197
400 under 500.....	3	1,334,760	220,374	19,280	167,804	46,329	233,413	503	12,536
500 under 750.....	7	4,162,412	685,611	18,389	474,718	193,602	686,709	936	162
750 under 1,000.....	3	2,540,264	427,298	4,704	322,008	100,752	427,464	166	-----
1,000 under 1,500.....	2	(²)	(²)	(²)	(²)	(²)	(²)	(²)	-----
1,500 under 2,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
2,000 under 3,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
3,000 under 4,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)	(²)	-----
4,000 under 5,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
5,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Classes grouped ²	-----	5,759,164	1,070,341	23,011	917,153	131,037	1,071,201	860	-----
Total.....	30,040	164,355,108	5,936,377	762,708	4,147,888	1,160,437	6,071,033	94,057	40,599
Nontaxable returns ¹	15,345	40,954,724	-----	-----	-----	-----	-----	-----	-----
Taxable returns.....	14,695	123,400,384	5,936,377	762,708	4,147,888	1,160,437	6,071,033	94,057	40,599

GEORGIA

Under 1 ¹ (estimated).....	895	\$506,160							
Under 1 (estimated).....	71	34,902	\$120	\$160			\$160	\$40	
1 under 2 ¹ (estimated).....	3,469	5,464,723							
1 under 2 (estimated).....	2,923	5,070,064	3,707	5,023			5,023	1,256	
2 under 3 ¹ (estimated).....	3,104	7,701,267							
2 under 3 (estimated).....	2,866	6,829,277	9,167	12,222			12,222	3,055	
3 under 4 ¹ (estimated).....	4,562	16,032,179							
3 under 4 (estimated).....	1,709	6,066,331	7,414	9,885			9,885	2,471	
4 under 5 ¹ (estimated).....	1,591	6,924,634							
4 under 5 (estimated).....	2,931	13,136,870	10,755	14,340			14,340	3,585	
5 under 6 ¹	282	1,521,617							
5 under 6.....	1,935	10,572,717	12,761	16,493			16,493	3,732	
6 under 7 ¹	123	789,978							
6 under 7.....	1,216	7,847,118	12,917	16,205			16,205	3,288	
7 under 8 ¹	85	633,414							
7 under 8.....	875	6,517,466	12,981	16,135			16,135	3,154	
8 under 9 ¹	50	425,725							
8 under 9.....	566	4,795,916	13,481	16,118			16,118	2,637	
9 under 10 ¹	60	570,398							
9 under 10.....	453	4,283,289	16,181	19,450			19,450	3,269	
10 under 11.....	322	3,370,394	15,548	16,778	\$1,482		18,260	2,712	
11 under 12.....	291	3,334,813	20,501	19,839	4,216		24,055	3,554	
12 under 13.....	218	2,719,850	20,646	18,420	5,365		23,785	3,139	
13 under 14.....	206	2,781,392	25,294	21,549	7,105		28,654	3,360	
14 under 15.....	165	2,390,752	22,403	18,281	8,200		26,481	4,078	
15 under 20.....	511	8,768,747	131,868	89,766	60,401		150,167	18,299	
20 under 25.....	261	5,798,107	148,024	79,847	87,444		167,291	19,267	
25 under 30.....	155	4,243,345	152,245	59,621	103,766		163,387	11,142	
30 under 40.....	152	5,190,940	250,467	77,709	185,710	\$2,563	265,982	14,313	\$1,202
40 under 50.....	84	3,704,515	239,571	60,170	185,595	5,653	251,418	10,966	881
50 under 60.....	54	2,944,623	228,478	45,041	183,429	7,394	235,864	7,012	374
60 under 70.....	26	1,670,949	154,427	22,190	118,267	16,163	156,620	2,193	
70 under 80.....	16	1,189,286	104,326	12,730	69,642	31,577	113,949	1,679	7,944
80 under 90.....	13	1,117,026	114,226	7,723	70,942	41,241	119,906	959	4,721
90 under 100.....	13	1,229,336	122,845	6,715	70,492	48,488	125,695	1,187	1,663
100 under 150.....	17	1,938,829	236,318	8,565	149,010	81,515	239,090	2,772	
150 under 200.....	9	1,503,667	192,208	4,242	117,868	71,651	193,761	1,553	
200 under 250.....	3	665,134	98,452	6,053	55,841	37,064	98,958	506	
250 under 300.....	2	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
300 under 400.....	1	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
400 under 500.....	3	1,434,013	178,775		32,392	146,610	179,002	227	
500 under 750.....	1	(²)	(²)		(²)		(²)	(²)	
750 under 1,000.....									
1,000 under 1,500.....									
1,500 under 2,000.....									
2,000 under 3,000.....									
3,000 under 4,000.....									

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

94

GEORGIA—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ²		\$1,461,828	\$229,776	\$3,886	\$168,549	\$58,415	\$230,850	\$1,074	
Total.....	32,289	163,181,491	2,785,942	705,156	1,685,716	548,334	2,939,206	136,479	\$16,785
Nontaxable returns ¹	14,221	40,570,095							
Taxable returns.....	18,068	122,611,396	2,785,942	705,156	1,685,716	548,334	2,939,206	136,479	16,785

HAWAII

Under 1 ¹ (estimated).....	602	\$320,053							
Under 1 (estimated).....	12	4,924	\$18	\$24			\$24	\$6	
1 under 2 ¹ (estimated).....	1,206	1,876,185							
1 under 2 (estimated).....	738	1,286,692	844	1,124			1,124	280	
2 under 3 ¹ (estimated).....	894	2,185,113							
2 under 3 (estimated).....	701	1,673,798	2,271	3,028			3,028	757	
3 under 4 ¹ (estimated).....	881	3,089,603							
3 under 4 (estimated).....	327	1,157,190	1,632	2,176			2,176	544	
4 under 5 ¹ (estimated).....	407	1,783,152							
4 under 5 (estimated).....	529	2,370,028	1,983	2,645			2,645	662	
5 under 6 ¹	80	432,021							
5 under 6.....	381	2,032,498	3,044	3,753			3,753	709	
6 under 7 ¹	46	295,369							
6 under 7.....	246	1,576,542	2,278	2,870			2,870	582	
7 under 8 ¹	30	223,324							
7 under 8.....	187	1,402,054	2,389	2,996			2,996	607	
8 under 9 ¹	16	137,823							
8 under 9.....	124	1,047,006	2,345	2,856			2,856	511	
9 under 10 ¹	28	265,287							

9 under 10.....	91	860,659	2,715	3,310			3,310	595	
10 under 11.....	89	933,113	3,865	3,963	\$463		4,426	561	
11 under 12.....	61	702,393	3,492	3,174	915		4,089	597	
12 under 13.....	51	635,964	3,532	2,863	1,268		4,131	599	
13 under 14.....	51	690,021	5,464	4,571	1,798		6,369	905	
14 under 15.....	37	537,382	4,522	3,471	1,870		5,341	819	
15 under 20.....	117	2,011,087	28,465	17,733	13,910		31,643	3,178	
20 under 25.....	79	1,764,332	43,626	19,636	27,274		46,910	3,284	
25 under 30.....	34	926,357	31,957	11,647	22,811		34,458	2,501	
30 under 40.....	54	1,863,053	85,031	18,848	67,425	\$1,989	88,262	3,231	
40 under 50.....	32	1,425,758	85,475	12,025	67,222	9,251	88,498	3,023	
50 under 60.....	18	1,006,772	72,787	6,737	61,564	5,662	73,963	1,176	
60 under 70.....	11	711,591	58,928	4,293	44,759	10,643	59,695	767	
70 under 80.....	12	904,633	86,473	5,560	73,483	8,667	87,710	816	\$421
80 under 90.....	6	510,254	51,593	1,050	43,811	6,744	51,605	12	
90 under 100.....	4	388,595	43,124	756	35,941	6,480	43,177	53	
100 under 150.....	19	2,394,188	312,993	11,192	218,925	83,960	314,077	1,084	
150 under 200.....	6	1,019,223	156,207	7,082	130,938	19,504	157,524	947	370
200 under 250.....	2	(?)	(?)		(?)	(?)	(?)	(?)	
250 under 300.....									
300 under 400.....	1	(?)	(?)		(?)	(?)	(?)		
400 under 500.....									
500 under 750.....									
750 under 1,000.....									
1,000 under 1,500.....									
1,500 under 2,000.....									
2,000 under 3,000.....									
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ¹		785,973	123,292		108,961	14,508	123,469	177	
Total.....	8,210	43,290,997	1,220,345	159,383	923,338	167,408	1,250,129	28,993	791
Nontaxable returns ¹	4,190	10,607,910							
Taxable returns.....	4,020	32,683,087	1,220,345	159,383	923,338	167,408	1,250,129	28,993	791

IDAHO

Under 1 ¹ (estimated).....	199	\$128,201						
Under 1 (estimated).....	1	(?)	(?)	(?)		(?)	(?)	
1 under 2 ¹ (estimated).....	1,035	1,918,669						
1 under 2 (estimated).....	1,031	1,791,791	\$1,083	\$1,443		\$1,443	\$360	
2 under 3 ¹ (estimated).....	1,018	2,591,805						
2 under 3 (estimated).....	796	1,893,232	2,419	3,225		3,225	806	
3 under 4 ¹ (estimated).....	1,810	6,404,659						
3 under 4 (estimated).....	545	1,939,363	2,436	3,248		3,248	812	
4 under 5 ¹ (estimated).....	681	2,967,668						

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

1,000 under 1,500.....									
1,500 under 2,000.....									
2,000 under 3,000.....									
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....		518, 078	52, 654	5, 310	18, 281	\$30, 090	53, 681	1, 027	
Classes grouped ²									
Total.....	9, 830	38, 525, 958	184, 325	97, 404	68, 442	30, 090	195, 936	11, 611	
Nontaxable returns ¹	4, 874	14, 814, 304							
Taxable returns.....	4, 956	23, 711, 654	184, 325	97, 404	68, 442	30, 090	195, 936	11, 611	

ILLINOIS

Under 1 ¹ (estimated).....	8, 593	\$5, 260, 451							
Under 1 (estimated).....	1, 049	596, 969	\$3, 573	\$4, 764			\$4, 764	\$1, 191	
1 under 2 ¹ (estimated).....	30, 473	46, 420, 719							
1 under 2 (estimated).....	42, 717	75, 096, 241	51, 849	69, 132			69, 132	17, 283	
2 under 3 ¹ (estimated).....	27, 944	69, 060, 864							
2 under 3 (estimated).....	50, 855	116, 548, 089	165, 497	220, 663			220, 663	55, 166	
3 under 4 ¹ (estimated).....	37, 749	125, 711, 538							
3 under 4 (estimated).....	28, 090	99, 076, 759	145, 035	193, 379			193, 379	48, 344	
4 under 5 ¹ (estimated).....	12, 897	56, 075, 351							
4 under 5 (estimated).....	34, 405	153, 943, 605	160, 702	214, 270			214, 270	53, 568	
5 under 6 ¹	1, 424	7, 652, 031							
5 under 6.....	20, 450	111, 778, 180	147, 406	189, 618			189, 618	42, 212	
6 under 7 ¹	651	4, 245, 000							
6 under 7.....	13, 830	89, 340, 343	164, 923	203, 888			203, 888	38, 965	
7 under 8 ¹	370	2, 808, 393							
7 under 8.....	9, 996	74, 691, 591	173, 866	210, 143			210, 143	36, 277	
8 under 9 ¹	278	2, 349, 719							
8 under 9.....	7, 185	60, 948, 259	186, 936	221, 861			221, 861	34, 925	
9 under 10 ¹	221	2, 094, 600							
9 under 10.....	5, 765	54, 654, 893	216, 813	266, 123			266, 123	49, 310	
10 under 11.....	4, 584	48, 024, 561	255, 693	277, 914	\$21, 883		299, 707	44, 104	
11 under 12.....	3, 533	40, 574, 633	285, 229	277, 832	52, 859		330, 691	45, 462	
12 under 13.....	2, 830	35, 296, 787	303, 093	279, 354	69, 484		343, 838	45, 745	
13 under 14.....	2, 447	32, 988, 470	338, 880	303, 276	85, 463		388, 739	49, 859	
14 under 15.....	1, 951	28, 236, 007	339, 358	293, 134	96, 596		389, 730	50, 372	
15 under 20.....	6, 457	111, 115, 375	1, 983, 391	1, 466, 457	778, 864		2, 245, 321	261, 930	
20 under 25.....	3, 465	77, 182, 584	2, 170, 577	1, 227, 441	1, 182, 365		2, 409, 806	239, 229	
25 under 30.....	2, 248	61, 422, 053	2, 385, 493	1, 073, 368	1, 528, 166		2, 601, 534	216, 041	
30 under 40.....	2, 474	85, 347, 816	4, 471, 194	1, 613, 834	3, 115, 056	\$58, 976	4, 787, 866	303, 388	\$13, 284
40 under 50.....	1, 354	60, 478, 702	4, 134, 920	1, 135, 956	2, 944, 596	252, 355	4, 332, 907	178, 017	19, 970
50 under 60.....	766	41, 891, 701	3, 434, 985	773, 308	2, 419, 791	397, 352	3, 590, 451	115, 685	39, 781
60 under 70.....	527	34, 107, 930	3, 184, 932	558, 954	2, 216, 136	505, 042	3, 280, 132	76, 803	18, 397
70 under 80.....	409	30, 665, 664	3, 105, 553	465, 576	2, 200, 401	537, 190	3, 203, 167	58, 482	39, 132

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
80 under 90.....	290	\$24,615,313	\$2,718,033	\$343,543	\$1,855,171	\$597,684	\$2,796,398	\$53,523	\$24,842
90 under 100.....	220	20,902,642	2,496,548	300,768	1,583,327	652,351	2,536,446	34,073	5,825
100 under 150.....	638	77,577,131	10,215,567	990,166	6,792,860	2,584,292	10,367,318	108,782	42,969
150 under 200.....	243	42,060,195	5,832,869	431,318	3,513,968	1,987,277	5,932,563	37,596	62,098
200 under 250.....	138	30,624,460	4,503,500	338,018	2,804,994	1,434,721	4,577,733	25,677	48,556
250 under 300.....	89	24,383,507	3,829,283	316,987	2,518,585	1,070,499	3,906,071	18,182	58,606
300 under 400.....	80	27,712,173	4,375,755	320,113	2,801,713	1,337,782	4,459,608	14,105	69,748
400 under 500.....	38	17,156,695	2,785,196	185,622	1,706,528	902,431	2,794,581	7,721	1,664
500 under 750.....	51	30,104,354	4,859,019	323,023	2,740,381	1,807,423	4,870,827	11,346	462
750 under 1,000.....	31	27,739,494	4,003,034	129,623	1,416,389	2,463,523	4,009,535	4,456	2,045
1,000 under 1,500.....	22	26,611,016	4,023,510	123,675	1,764,051	2,138,196	4,025,922	2,412	-----
1,500 under 2,000.....	11	18,698,863	2,985,533	49,133	1,728,755	1,208,790	2,986,678	1,145	-----
2,000 under 3,000.....	5	13,573,349	1,996,253	48,232	731,309	1,221,414	2,000,955	933	3,769
3,000 under 4,000.....	3	9,808,776	1,420,225	30,321	467,801	922,951	1,421,073	848	-----
4,000 under 5,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
5,000 and over.....	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Classes grouped ²	-----	21,691,922	2,970,849	-----	720,596	2,250,693	2,971,289	440	-----
Total.....	369,855	2,258,945,768	86,825,072	15,470,787	49,858,088	24,330,942	89,659,817	2,383,597	451,148
Nontaxable returns ¹	120,606	321,678,666	-----	-----	-----	-----	-----	-----	-----
Taxable returns.....	249,249	1,937,267,102	86,825,072	15,470,787	49,858,088	24,330,942	89,659,817	2,383,597	451,148

INDIANA

Under 1 ¹ (estimated).....	1,524	\$979,420	-----	-----	-----	-----	-----	-----	-----
Under 1 (estimated).....	126	84,034	\$227	\$302	-----	-----	\$302	\$75	-----
1 under 2 ¹ (estimated).....	8,914	14,230,951	-----	-----	-----	-----	-----	-----	-----
1 under 2 (estimated).....	12,642	22,020,506	13,165	17,553	-----	-----	17,553	4,388	-----
2 under 3 ¹ (estimated).....	7,443	18,270,453	-----	-----	-----	-----	-----	-----	-----
2 under 3 (estimated).....	8,146	19,070,142	24,226	32,301	-----	-----	32,301	8,075	-----

3 under 4 ¹ (estimated)	10,080	35,288,230							
3 under 4 (estimated)	3,652	13,085,696	14,194	18,926			18,926	4,732	
4 under 5 ¹ (estimated)	2,812	12,260,088							
4 under 5 (estimated)	4,995	22,391,636	19,175	25,567			25,567	6,392	
5 under 6 ¹	530	2,864,461							
5 under 6	3,655	19,930,622	23,231	30,169			30,169	6,938	
6 under 7 ¹	218	1,406,607							
6 under 7	2,475	15,983,743	26,024	32,358			32,358	6,334	
7 under 8 ¹	138	1,026,907							
7 under 8	1,662	12,423,098	24,604	30,683			30,683	6,079	
8 under 9 ¹	103	876,989							
8 under 9	1,170	9,905,333	27,357	32,591			32,591	5,234	
9 under 10 ¹	81	767,152							
9 under 10	999	9,467,742	33,817	40,626			40,626	6,809	
10 under 11	678	7,108,339	32,329	35,107	\$3,161		38,268	5,939	
11 under 12	589	6,773,432	41,754	39,433	8,978		48,411	6,657	
12 under 13	481	6,006,931	45,097	39,809	11,821		51,630	6,533	
13 under 14	418	5,640,916	50,541	43,242	14,441		57,683	7,142	
14 under 15	280	4,066,378	44,666	36,609	14,076		50,685	6,019	
15 under 20	1,041	17,866,843	283,961	200,858	125,534		326,392	42,431	
20 under 25	462	10,324,403	270,093	141,714	159,100		300,814	30,721	
25 under 30	329	8,996,462	335,418	139,052	227,360		366,412	30,994	
30 under 40	331	11,439,836	587,008	201,498	418,651	\$8,239	628,388	39,481	\$1,899
40 under 50	157	0,947,651	442,091	97,862	342,405	21,915	462,182	18,482	1,609
50 under 60	88	4,834,309	375,320	63,295	289,683	38,188	391,166	11,601	4,245
60 under 70	59	3,794,669	326,466	50,230	250,152	48,860	349,242	9,567	13,209
70 under 80	43	3,230,621	313,400	32,473	237,244	61,077	330,794	6,836	10,501
80 under 90	25	2,103,736	182,927	24,052	170,822	39,819	234,693	2,046	49,720
90 under 100	32	3,023,027	348,316	30,183	266,570	65,451	362,204	5,164	8,724
100 under 150	43	5,216,295	670,885	66,066	422,662	200,051	678,779	6,630	1,264
150 under 200	29	5,035,822	891,928	56,585	453,854	220,126	710,565	5,671	12,966
200 under 250	16	3,665,347	477,943	16,722	189,794	273,698	430,214	2,271	
250 under 300	8	2,211,403	340,905	22,237	238,331	95,482	336,050	1,398	
300 under 400	7	2,444,469	351,664	14,798	157,718	180,757	353,273	1,609	
400 under 500	4	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
500 under 750	5	2,860,091	415,800	496	209,122	206,641	416,259	459	
750 under 1,000	1	(²)	(²)		(²)	(²)	(²)		
1,000 under 1,500									
1,500 under 2,000									
2,000 under 3,000									
3,000 under 4,000	1	(²)	(²)		(²)	(²)	(²)	(²)	
4,000 under 5,000	1	(²)	(²)		(²)	(²)	(²)	(²)	
5,000 and over									
Classes grouped ²		10,921,252	1,373,499	5,889	83,312	1,285,392	1,374,593	1,094	
Total	76,493	366,846,042	8,208,031	1,589,286	4,294,791	2,745,696	8,629,773	303,858	117,884
Nontaxable returns ¹	31,843	87,971,258							
Taxable returns	44,650	278,874,784	8,208,031	1,589,286	4,294,791	2,745,696	8,629,773	303,858	117,884

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

IOWA

Net income classes (Thousands of dollars)	Number of returns	Net income	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 ¹ (estimated)	923	\$547,183							
Under 1 (estimated)	94	52,573							
1 under 2 ¹ (estimated)	3,483	5,589,927	\$164	\$219			\$219	\$55	
1 under 2 (estimated)	5,291	9,245,382	6,099	8,132			8,132	2,033	
2 under 3 ¹ (estimated)	4,564	11,471,442							
2 under 3 (estimated)	4,399	10,490,945	13,627	18,170			18,170	4,543	
3 under 4 ¹ (estimated)	5,789	20,373,044							
3 under 4 (estimated)	2,773	9,919,587	11,724	15,632			15,632	3,908	
4 under 5 ¹ (estimated)	2,243	9,781,276							
4 under 5 (estimated)	4,439	20,014,588	18,245	24,326			24,326	6,081	
5 under 6 ¹	4,332	1,783,495							
5 under 6	2,800	15,297,417	19,098	24,122			24,122	5,024	
6 under 7 ¹	128	826,046							
6 under 7	1,785	11,504,102	20,149	24,213			24,213	4,064	
7 under 8 ¹	64	479,401							
7 under 8	1,219	9,114,966	19,880	23,581			23,581	3,701	
8 under 9 ¹	38	322,866							
8 under 9	876	7,423,905	22,951	26,166			26,166	3,215	
9 under 10 ¹	39	370,789							
9 under 10	645	6,119,698	25,285	28,870			28,870	3,585	
10 under 11	503	5,270,469	28,017	28,987	\$2,493		31,480	3,463	
11 under 12	373	4,281,690	28,383	26,287	5,658		31,945	3,562	
12 under 13	304	3,790,725	30,589	27,068	7,482		34,550	3,961	
13 under 14	233	3,137,559	30,449	25,684	8,089		33,773	3,324	
14 under 15	199	2,884,250	35,519	29,594	9,936		39,530	4,011	
15 under 20	607	10,432,376	180,667	124,433	73,466		197,899	17,232	
20 under 25	288	6,411,735	170,009	86,878	98,272		185,150	15,141	
25 under 30	145	3,955,567	138,302	53,901	95,740		149,641	11,339	
30 under 40	195	6,719,491	337,333	104,058	246,113	\$2,314	352,485	15,067	\$85
40 under 50	80	3,564,002	235,530	59,355	174,245	13,941	247,541	9,580	2,431
50 under 60	46	2,504,417	192,194	27,700	142,320	27,666	197,686	4,466	1,026
60 under 70	25	1,605,068	141,478	19,729	111,089	15,662	146,480	4,862	140
70 under 80	17	1,257,873	120,174	8,943	67,396	53,807	130,146	949	23
80 under 90	16	1,363,854	141,904	11,790	77,894	58,025	147,709	2,510	3,295

90 under 100.....	17	1,601,389	180,237	8,458	99,842	73,327	181,627	1,390	
100 under 150.....	26	3,151,713	382,683	19,412	253,658	112,203	385,273	2,542	48
150 under 200.....	7	1,178,492	157,508	9,493	97,031	52,207	158,731	1,223	
200 under 250.....	5	1,110,855	157,431	4,299	94,702	58,944	157,945	514	
250 under 300.....	1	(?)	(?)		(?)		(?)	(?)	
300 under 400.....	4	1,312,762	193,047	637	125,906	69,320	195,863	294	2,522
400 under 500.....	2	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
500 under 750.....	4	2,318,675	294,900	6,170	48,244	241,354	295,768	868	
750 under 1,000.....	1	(?)	(?)			(?)	(?)		
1,000 under 1,500.....									
1,500 under 2,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)	(?)	
2,000 under 3,000.....									
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ²		3,491,706	582,247	7,167	421,443	154,751	583,361	947	167
Total.....	45,023	222,103,300	3,924,823	883,474	2,261,019	933,521	4,078,014	143,454	9,737
Nontaxable returns ¹	17,603	51,545,469							
Taxable returns.....	27,420	170,557,831	3,924,823	883,474	2,261,019	933,521	4,078,014	143,454	9,737

KANSAS

Under 1 ¹ (estimated).....	1,298	\$729,395							
Under 1 (estimated).....	73	35,733	\$140	\$186			\$186	\$46	
1 under 2 ¹ (estimated).....	3,800	5,969,088							
1 under 2 (estimated).....	3,277	5,729,696	3,873	5,165			5,165	1,292	
2 under 3 ¹ (estimated).....	3,763	9,352,866							
2 under 3 (estimated).....	2,839	6,812,558	9,302	12,402			12,402	3,100	
3 under 4 ¹ (estimated).....	5,178	18,053,101							
3 under 4 (estimated).....	1,980	7,108,859	8,028	10,704			10,704	2,676	
4 under 5 ¹ (estimated).....	2,008	8,723,755							
4 under 5 (estimated).....	3,365	15,068,772	13,365	17,820			17,820	4,455	
5 under 6 ¹	273	1,490,948							
5 under 6.....	2,423	13,249,767	16,620	20,695			20,695	4,075	
6 under 7 ¹	165	674,370							
6 under 7.....	1,718	11,069,088	19,842	23,227			23,227	3,385	
7 under 8 ¹	45	335,607							
7 under 8.....	1,138	8,512,976	19,981	22,644			22,644	2,663	
8 under 9 ¹	34	290,033							
8 under 9.....	817	6,906,811	21,845	24,016			24,016	2,171	
9 under 10 ¹	22	208,440							
9 under 10.....	633	5,984,719	25,312	27,806			27,806	2,494	
10 under 11.....	462	4,830,954	28,453	28,354	\$2,216		30,570	2,117	
11 under 12.....	337	3,872,157	29,439	26,758	4,952		31,710	2,271	

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

KANSAS—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
12 under 13.....	291	\$3, 633, 441	\$33, 684	\$28, 751	\$7, 055	-----	\$35, 806	\$2, 122	-----
13 under 14.....	227	3, 057, 910	34, 318	28, 989	7, 801	-----	36, 790	2, 472	-----
14 under 15.....	180	2, 625, 640	35, 795	29, 393	9, 050	-----	38, 443	2, 648	-----
15 under 20.....	568	9, 653, 213	180, 888	126, 301	63, 954	-----	190, 255	9, 367	-----
20 under 25.....	249	5, 508, 556	155, 858	83, 766	82, 782	-----	166, 548	10, 690	-----
25 under 30.....	142	3, 862, 209	159, 028	73, 236	93, 262	-----	166, 498	7, 470	-----
30 under 40.....	141	4, 782, 751	251, 741	91, 756	168, 006	\$1, 494	261, 256	9, 515	-----
40 under 50.....	64	2, 855, 319	200, 210	63, 554	141, 217	3, 600	208, 371	7, 369	\$792
50 under 60.....	32	1, 736, 321	133, 779	27, 108	92, 751	18, 146	138, 005	3, 384	842
60 under 70.....	26	1, 674, 747	158, 223	26, 457	111, 866	24, 525	162, 848	2, 582	2, 043
70 under 80.....	6	439, 267	49, 172	8, 836	21, 790	19, 142	49, 768	577	19
80 under 90.....	8	682, 022	77, 027	9, 717	45, 137	23, 025	77, 879	685	167
90 under 100.....	5	478, 369	64, 508	13, 426	49, 885	2, 832	66, 143	1, 635	-----
100 under 150.....	7	865, 249	108, 751	9, 753	44, 121	55, 697	109, 571	820	-----
150 under 200.....	9	1, 567, 169	206, 125	28, 139	129, 719	49, 809	207, 667	1, 542	-----
200 under 250.....	2	480, 198	58, 070	82	116	57, 874	58, 072	2	-----
250 under 300.....	3	842, 793	122, 652	9, 732	45, 202	68, 166	123, 090	438	-----
300 under 400.....	1	(2)	(2)	-----	(2)	(2)	(2)	-----	-----
400 under 500.....	1	(2)	(2)	-----	-----	(2)	(2)	-----	-----
500 under 750.....	2	(2)	(2)	(2)	(2)	-----	(2)	(2)	-----
750 under 1,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
1,000 under 1,500.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
1,500 under 2,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
2,000 under 3,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
3,000 under 4,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
4,000 under 5,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
5,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Classes grouped ²	-----	1, 886, 497	321, 800	19, 030	212, 774	90, 426	322, 230	430	-----
Total.....	37, 557	181, 661, 364	2 547, 829	897, 803	1, 333, 656	414, 726	2, 646, 185	94, 493	3, 863
Nontaxable returns ¹	16, 531	45, 827, 603	-----	-----	-----	-----	-----	-----	-----
Taxable returns.....	21, 026	135, 833, 761	2 547, 829	897, 803	1, 333, 656	414, 726	2, 646, 185	94, 493	3, 863

KENTUCKY

Under 1 ¹ (estimated)	945	\$563,466							
Under 1 (estimated)	59	40,213	\$105	\$139			\$139	\$34	
1 under 2 ¹ (estimated)	4,030	6,413,577							
1 under 2 (estimated)	4,375	7,544,045	4,712	6,283			6,283	1,571	
2 under 3 ¹ (estimated)	3,415	8,439,103							
2 under 3 (estimated)	3,195	7,483,286	10,277	13,702			13,702	3,425	
3 under 4 ¹ (estimated)	3,862	13,439,382							
3 under 4 (estimated)	1,699	6,050,010	7,945	10,592			10,592	2,647	
4 under 5 ¹ (estimated)	1,443	6,270,628							
4 under 5 (estimated)	2,433	10,955,971	8,971	11,962			11,962	2,991	
5 under 6 ¹	387	2,094,528							
5 under 6	1,812	9,897,883	12,675	16,246			16,246	3,571	
6 under 7 ¹	153	994,661							
6 under 7	1,266	8,182,317	14,480	17,635			17,635	3,155	
7 under 8 ¹	126	940,531							
7 under 8	889	6,639,640	14,410	17,132			17,132	2,722	
8 under 9 ¹	68	573,180							
8 under 9	627	5,338,785	14,510	16,980			16,980	2,470	
9 under 10 ¹	60	568,048							
9 under 10	513	4,859,488	17,278	20,094			20,094	2,816	
10 under 11	477	5,003,581	23,843	24,496	\$2,381		26,877	3,034	
11 under 12	335	3,846,119	24,922	23,007	4,862		27,869	2,947	
12 under 13	277	3,453,479	26,796	23,172	6,834		30,006	3,210	
13 under 14	231	3,114,450	27,513	21,692	8,053		29,745	2,232	
14 under 15	198	2,865,505	29,272	22,337	9,879		32,216	2,944	
15 under 20	623	10,665,113	168,970	110,040	72,711		182,751	13,781	
20 under 25	337	7,515,095	196,938	93,906	115,286		209,192	12,254	
25 under 30	191	5,190,605	189,760	74,809	127,028		201,837	12,077	
30 under 40	239	8,202,852	415,064	129,363	298,694	\$2,157	430,214	15,150	
40 under 50	106	4,709,284	316,164	76,227	231,261	16,586	324,074	7,910	
50 under 60	78	4,305,877	339,358	53,393	235,362	60,316	349,071	4,933	\$4,780
60 under 70	32	2,046,773	188,175	27,091	114,948	48,587	190,626	2,357	94
70 under 80	28	2,063,486	205,067	22,246	126,800	58,178	207,224	2,073	84
80 under 90	18	1,523,789	158,383	21,113	105,158	36,122	162,393	3,624	386
90 under 100	24	2,303,758	248,527	10,417	112,575	126,388	249,380	853	
100 under 150	34	4,121,208	513,594	46,297	316,217	171,014	533,528	2,522	17,412
150 under 200	17	3,005,140	399,936	17,146	200,168	184,002	401,316	1,380	
200 under 250	6	1,283,997	171,163	11,229	73,824	87,660	172,713	1,550	
250 under 300	3	794,988	94,175	49	7,006	87,139	94,194	19	
300 under 400	3	946,777	144,283	471	113,458	31,915	145,844	361	1,200
400 under 500	3	1,379,163	163,602	438	7,944	155,452	163,834	232	
500 under 750	2	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
750 under 1,000	1	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
1,000 under 1,500	3	3,647,413	499,221	1,042	145,699	352,897	499,638	417	
1,500 under 2,000									
2,000 under 3,000									
3,000 under 4,000									

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

KENTUCKY—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ².....		\$2,343,514	\$426,765	\$23,403	\$346,705	\$60,611	\$435,719	\$1,125	\$7,829
Total.....	34,623	191,640,708	5,076,854	969,149	2,782,853	1,479,024	5,231,026	122,387	31,785
Nontaxable returns ¹.....	14,489	40,297,104							
Taxable returns.....	20,134	151,343,604	5,076,854	969,149	2,782,853	1,479,024	5,231,026	122,387	31,785

LOUISIANA

Under 1 ¹ (estimated).....	1,314	\$824,266							
Under 1 (estimated).....	14	6,370	\$20	\$27			\$27	\$7	
1 under 2 ¹ (estimated).....	3,893	6,135,033							
1 under 2 (estimated).....	3,440	6,005,650	3,674	4,899			4,899	1,225	
2 under 3 ¹ (estimated).....	3,169	7,794,675							
2 under 3 (estimated).....	2,690	6,430,969	8,053	10,737			10,737	2,684	
3 under 4 ¹ (estimated).....	4,688	16,493,257							
3 under 4 (estimated).....	1,747	6,173,470	7,273	9,697			9,697	2,424	
4 under 5 ¹ (estimated).....	1,889	8,236,770							
4 under 5 (estimated).....	2,958	13,275,102	13,896	18,528			18,528	4,632	
5 under 6 ¹.....	312	1,687,251							
5 under 6.....	2,408	13,179,711	19,715	25,627			25,627	5,912	
6 under 7 ¹.....	116	744,025							
6 under 7.....	1,564	10,084,743	21,063	25,900			25,900	4,837	
7 under 8 ¹.....	82	612,675							
7 under 8.....	1,157	8,681,940	25,768	30,463			30,463	4,695	
8 under 9 ¹.....	56	474,602							
8 under 9.....	785	6,647,027	22,974	26,669			26,669	3,695	
9 under 10 ¹.....	40	379,995							
9 under 10.....	475	4,486,607	19,848	22,668			22,668	2,820	

10 under 11	394	4,135,136	25,323	26,292	\$1,887		28,179	2,856	
11 under 12	255	2,928,875	26,102	24,752	3,773		28,525	2,423	
12 under 13	210	2,624,004	25,809	22,992	5,229		28,221	2,412	
13 under 14	161	2,169,105	25,528	22,015	5,515		27,530	2,002	
14 under 15	151	2,190,615	29,061	23,200	7,993		31,193	2,132	
15 under 20	436	7,419,058	137,036	96,069	50,037		146,106	9,070	
20 under 25	200	4,477,324	119,932	58,327	68,123		126,450	6,518	
25 under 30	147	4,000,712	147,801	58,082	97,255		155,337	7,536	
30 under 40	140	4,800,908	241,438	71,723	175,841	\$45	247,609	5,863	\$308
40 under 50	67	2,965,187	198,584	51,813	148,038	5,413	205,264	5,373	1,307
50 under 60	34	1,875,574	145,571	18,744	95,167	32,708	146,619	1,048	
60 under 70	21	1,374,066	124,272	18,510	74,458	32,772	125,740	935	530
70 under 80	16	1,175,144	112,957	14,517	83,821	20,456	118,794	1,771	4,066
80 under 90	14	1,175,375	128,079	13,448	81,473	33,938	128,859	780	
90 under 100	7	678,794	78,683	8,174	54,268	16,535	78,977	294	
100 under 150	19	2,243,495	297,883	35,796	212,183	52,895	300,874	2,439	552
150 under 200	11	1,824,871	232,551	4,573	106,882	121,181	232,636	85	
200 under 250	6	1,395,406	237,449	32,240	169,170	37,417	235,827	1,378	
250 under 300									
300 under 400	3	909,068	124,506	7,215	46,523	71,276	125,014	508	
400 under 500	3	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
500 under 750	1	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
750 under 1,000									
1,000 under 1,500									
1,500 under 2,000									
2,000 under 3,000									
3,000 under 4,000									
4,000 under 5,000									
5,000 and over									
Classes grouped ²		1,997,143	258,719	4,806	40,334	214,009	259,149	430	
Total	35,093	170,713,998	2,859,568	788,503	1,527,970	638,645	2,955,118	88,787	6,763
Nontaxable returns ¹	15,559	43,382,549							
Taxable returns	19,534	127,331,449	2,859,568	788,503	1,527,970	638,645	2,955,118	88,787	6,763

MAINE

Under 1 ¹ (estimated)	572	\$355,938							
Under 1 (estimated)	73	35,902	\$105	\$141			\$141	\$36	
1 under 2 ¹ (estimated)	2,162	3,379,333							
1 under 2 (estimated)	1,854	3,199,556	2,146	2,860			2,860	714	
2 under 3 ¹ (estimated)	1,884	4,691,608							
2 under 3 (estimated)	1,544	3,702,799	4,815	6,420			6,420	1,605	
3 under 4 ¹ (estimated)	2,223	7,807,742							
3 under 4 (estimated)	1,026	3,652,712	4,312	5,750			5,750	1,438	
4 under 5 ¹ (estimated)	867	3,819,901							
4 under 5 (estimated)	1,448	6,520,675	5,695	7,593			7,593	1,898	

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

1,000 under 1,500.....									
1,500 under 2,000.....									
2,000 under 3,000.....	1	(?)	(?)		(?)	(?)	(?)	(?)	
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ²		3,769,721	525,591	353	186,349	339,109	525,811	220	
Total.....	19,173	115,875,339	3,561,754	641,125	1,989,672	1,029,253	3,660,050	82,331	15,965
Nontaxable returns ¹	8,065	22,347,782							
Taxable returns.....	11,108	93,527,557	3,561,754	641,125	1,989,672	1,029,253	3,660,050	82,331	15,965

MARYLAND

Under 1 ¹ (estimated).....	4,314	\$1,636,769							
Under 1 (estimated).....	236	129,841	\$404	\$538			\$538	\$134	
1 under 2 ¹ (estimated).....	5,752	8,973,840							
1 under 2 (estimated).....	7,793	13,471,883	9,383	12,510			12,510	3,127	
2 under 3 ¹ (estimated).....	4,919	12,268,380							
2 under 3 (estimated).....	6,763	16,236,316	23,060	30,747			30,747	7,687	
3 under 4 ¹ (estimated).....	7,014	24,599,680							
3 under 4 (estimated).....	3,884	13,796,902	21,048	28,063			28,063	7,015	
4 under 5 ¹ (estimated).....	3,263	14,269,555							
4 under 5 (estimated).....	5,509	24,765,924	24,180	32,239			32,239	8,059	
5 under 6 ¹	458	2,462,164							
5 under 6.....	3,950	21,590,953	35,074	45,028			45,028	9,954	
6 under 7 ¹	215	1,387,430							
6 under 7.....	2,648	17,054,876	35,916	44,440			44,440	8,524	
7 under 8 ¹	139	1,041,504							
7 under 8.....	1,894	14,164,917	38,911	46,643			46,643	7,732	
8 under 9 ¹	105	890,057							
8 under 9.....	1,397	11,850,809	39,439	46,346			46,346	6,907	
9 under 10 ¹	76	712,594							
9 under 10.....	1,119	10,624,826	49,749	57,221			57,221	7,472	
10 under 11.....	919	9,634,328	51,529	54,601	\$4,363		58,964	7,435	
11 under 12.....	688	7,892,967	54,655	51,944	10,109		62,053	7,398	
12 under 13.....	593	7,391,937	60,780	53,966	14,556		68,522	7,742	
13 under 14.....	491	6,609,589	69,749	60,249	16,925		77,174	7,425	
14 under 15.....	408	5,897,218	70,281	57,829	19,612		77,441	7,190	
15 under 20.....	1,444	24,832,815	433,157	300,735	172,743		473,478	40,321	
20 under 25.....	777	17,387,299	497,932	266,715	272,732		539,447	41,515	
25 under 30.....	466	12,750,144	494,445	212,267	313,490		525,757	31,342	
30 under 40.....	490	16,964,979	881,531	294,902	614,068	\$16,680	925,650	39,354	\$4,765
40 under 50.....	267	11,955,329	805,439	202,986	574,787	59,791	837,564	25,038	7,087
50 under 60.....	174	9,611,851	806,173	152,791	568,892	111,106	832,789	17,645	8,971
60 under 70.....	99	6,396,508	583,726	94,414	398,695	105,940	599,049	10,878	4,445
70 under 80.....	81	6,032,962	621,114	86,741	387,702	158,575	633,018	9,191	2,713

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

3 under 4 (estimated)	10,713	38,433,204	42,755	57,006			57,006	14,251	
4 under 5 ¹ (estimated)	7,157	31,171,929							
4 under 5 (estimated)	14,068	63,074,153	57,179	76,238			76,238	19,059	
5 under 6 ¹	1,286	6,964,973							
5 under 6	9,625	52,557,802	67,110	87,087			87,087	19,977	
6 under 7 ¹	688	4,444,424							
6 under 7	6,541	42,280,329	73,495	91,516			91,516	18,021	
7 under 8 ¹	442	3,312,121							
7 under 8	4,829	36,135,292	79,979	98,089			98,089	18,110	
8 under 9 ¹	365	3,097,548							
8 under 9	3,705	31,357,566	89,952	107,095			107,095	17,143	
9 under 10 ¹	251	2,378,278							
9 under 10	2,985	28,325,600	109,210	128,610			128,610	19,400	
10 under 11	2,460	25,633,166	120,487	128,438	\$12,263		140,701	20,214	
11 under 12	2,041	23,449,548	145,553	138,249	30,462		168,711	23,158	
12 under 13	1,750	21,841,318	175,140	155,128	43,920		199,048	23,908	
13 under 14	1,483	20,002,490	186,015	159,479	51,665		211,144	25,129	
14 under 15	1,264	18,339,731	201,569	166,262	62,960		229,222	27,653	
15 under 20	4,106	70,688,117	1,342,691	781,519	694,385		1,475,904	133,213	
20 under 25	2,329	52,101,259	1,408,873	730,068	806,960		1,539,028	130,155	
25 under 30	1,476	40,323,973	1,513,566	627,949	996,661		1,624,610	111,044	
30 under 40	1,790	61,496,809	3,124,012	1,016,778	2,227,463	\$53,767	3,298,008	160,951	\$13,045
40 under 50	1,005	44,859,060	2,947,745	752,754	2,158,681	220,589	3,132,024	166,796	17,483
50 under 60	625	34,265,912	2,730,210	509,362	1,900,934	413,491	2,823,787	63,114	30,463
60 under 70	422	27,357,165	2,578,731	363,618	1,784,177	501,380	2,649,175	40,888	29,556
70 under 80	304	22,715,939	2,289,754	269,022	1,421,314	642,105	2,332,441	26,036	16,651
80 under 90	229	19,450,747	2,059,962	189,517	1,281,994	647,232	2,118,743	24,373	34,406
90 under 100	193	18,222,287	2,075,499	180,637	1,215,504	712,348	2,108,489	19,097	13,893
100 under 150	488	59,058,588	7,304,592	545,421	4,363,669	2,559,988	7,469,078	51,504	112,982
150 under 200	214	36,859,282	4,908,161	260,321	2,806,230	1,935,517	5,002,068	22,067	71,840
200 under 250	77	17,398,618	2,407,277	98,129	1,273,617	1,044,495	2,416,241	8,366	598
250 under 300	64	17,559,408	2,676,512	180,406	1,665,247	858,544	2,704,197	11,809	15,876
300 under 400	81	27,703,374	3,881,562	171,191	1,599,715	2,123,965	3,894,871	9,432	3,877
400 under 500	32	14,384,671	2,029,793	59,134	854,248	1,123,318	2,036,700	3,258	3,649
500 under 750	43	26,026,392	3,787,316	138,854	1,585,554	2,068,054	3,792,462	5,146	
750 under 1,000	11	9,798,528	1,498,109	9,131	839,024	651,359	1,499,514	1,405	
1,000 under 1,500	7	8,178,483	1,165,890	5,731	444,868	716,510	1,167,109	1,219	
1,500 under 2,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
2,000 under 3,000	3	6,387,212	815,760	3	61,499	754,478	815,980	220	
3,000 under 4,000	3	9,598,012	1,542,675	122,165	617,410	803,566	1,543,141	466	
4,000 under 5,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
5,000 and over	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
Classes grouped ²		18,414,555	2,317,711	5,074	66,405	2,246,934	2,318,413	702	
Total	213,316	1,371,651,741	57,857,223	8,546,487	30,868,829	20,077,640	59,492,956	1,271,412	364,321
Nontaxable returns ¹	92,677	233,578,497							
Taxable returns	120,639	1,138,073,244	57,857,223	8,546,487	30,868,829	20,077,640	59,492,956	1,271,412	364,321

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

MICHIGAN

Net income classes (Thousands of dollars)	Number of returns	Net income	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 ¹ (estimated)	5,526	\$3,060,572							
Under 1 (estimated)	267	135,139	\$499	\$664			\$664	\$165	
1 under 2 ¹ (estimated)	17,771	27,444,593							
1 under 2 (estimated)	26,396	46,394,206	31,646	42,195			42,195	10,549	
2 under 3 ¹ (estimated)	13,972	34,571,756							
2 under 3 (estimated)	24,531	57,922,107	77,964	103,952			103,952	25,988	
3 under 4 ¹ (estimated)	19,246	67,298,330							
3 under 4 (estimated)	9,158	32,523,855	42,201	56,267			56,267	14,066	
4 under 5 ¹ (estimated)	7,986	34,937,327							
4 under 5 (estimated)	12,880	57,761,713	56,719	75,626			75,626	18,907	
5 under 6 ¹	1,013	5,451,646							
5 under 6	8,685	47,424,813	59,368	76,449			76,449	17,081	
6 under 7 ¹	861	2,324,998							
6 under 7	5,674	36,671,138	65,755	81,140			81,140	15,385	
7 under 8 ¹	223	1,664,167							
7 under 8	4,114	30,713,765	68,823	83,131			83,131	14,308	
8 under 9 ¹	168	1,428,833							
8 under 9	2,916	24,704,027	75,182	89,079			89,079	13,897	
9 under 10 ¹	147	1,400,282							
9 under 10	2,307	21,888,731	87,661	103,592			103,592	15,931	
10 under 11	1,821	19,085,007	96,651	104,961	\$8,592		113,553	16,902	
11 under 12	1,505	17,283,747	115,966	110,988	22,629		133,617	17,651	
12 under 13	1,177	14,710,780	124,716	113,296	29,628		142,924	18,208	
13 under 14	1,041	14,038,431	143,368	125,772	37,908		163,680	20,312	
14 under 15	814	11,797,518	138,827	118,333	40,839		159,172	20,345	
15 under 20	2,632	45,405,761	782,995	560,283	325,090		885,373	102,378	
20 under 25	1,540	34,295,922	959,272	536,380	529,391		1,065,771	106,499	
25 under 30	929	25,361,787	954,818	415,689	627,001		1,042,690	87,872	
30 under 40	1,009	34,686,823	1,807,519	638,247	1,258,432	\$23,572	1,920,251	111,307	\$1,425
40 under 50	533	23,847,962	1,634,996	432,129	1,154,837	121,981	1,708,447	72,399	1,052
50 under 60	352	19,269,068	1,555,101	312,693	1,103,183	193,887	1,609,763	46,218	8,444
60 under 70	247	15,915,983	1,481,974	261,350	1,020,773	249,787	1,531,910	35,539	14,397
70 under 80	150	11,290,583	1,145,068	133,391	770,158	264,152	1,167,701	21,163	1,470

80 under 90.....	119	10,089,126	1,070,697	109,301	646,603	340,470	1,096,374	15,190	10,487
90 under 100.....	81	7,733,845	881,421	89,066	592,882	239,736	921,684	14,259	26,004
100 under 150.....	289	34,827,955	4,456,275	348,064	2,904,606	1,273,747	4,526,417	41,402	28,740
150 under 200.....	104	18,051,291	2,404,317	119,683	1,402,018	927,084	2,448,785	15,359	29,109
200 under 250.....	69	15,080,332	2,192,569	170,130	1,175,549	859,412	2,205,001	11,514	1,008
250 under 300.....	47	12,821,719	1,869,771	82,158	1,106,102	710,678	1,898,938	5,077	24,090
300 under 400.....	38	13,128,605	2,002,593	82,688	1,235,163	690,520	2,008,371	4,801	977
400 under 500.....	32	14,079,803	2,164,037	72,547	1,296,252	805,868	2,174,667	5,083	5,547
500 under 750.....	21	13,323,694	1,974,355	86,304	839,701	1,052,908	1,978,913	3,934	624
750 under 1,000.....	8	6,721,809	1,018,668	8,793	548,409	461,912	1,019,114	446	-----
1,000 under 1,500.....	8	9,641,373	1,504,354	18,962	862,401	624,521	1,505,884	1,530	-----
1,500 under 2,000.....	4	6,520,584	993,288	917	515,630	477,167	993,714	426	-----
2,000 under 3,000.....	2	5,379,999	1,026,780	52,578	833,464	141,160	1,027,202	422	-----
3,000 under 4,000.....	2	7,177,835	1,214,734	29,089	798,723	387,603	1,215,415	681	-----
4,000 under 5,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
5,000 and over.....	3	32,467,240	4,318,916	-----	737,568	3,581,788	4,319,356	440	-----
Total.....	177,918	1,029,756,680	40,599,864	5,845,887	22,423,032	13,427,953	41,696,872	943,634	153,374
Nontaxable returns ¹	66,413	179,582,604	-----	-----	-----	-----	-----	-----	-----
Taxable returns.....	111,505	850,174,076	40,599,864	5,845,887	22,423,032	13,427,953	41,696,872	943,634	153,374

MINNESOTA

Under 1 ¹ (estimated).....	1,710	\$1,038,256	-----	-----	-----	-----	-----	-----	-----
Under 1 (estimated).....	107	57,623	\$157	\$209	-----	-----	\$209	\$52	-----
1 under 2 ¹ (estimated).....	6,648	10,434,330	-----	-----	-----	-----	-----	-----	-----
1 under 2 (estimated).....	8,439	14,571,640	8,984	11,980	-----	-----	11,980	2,996	-----
2 under 3 ¹ (estimated).....	5,107	12,663,706	-----	-----	-----	-----	-----	-----	-----
2 under 3 (estimated).....	6,456	15,440,553	20,268	27,024	-----	-----	27,024	6,756	-----
3 under 4 ¹ (estimated).....	6,530	22,824,712	-----	-----	-----	-----	-----	-----	-----
3 under 4 (estimated).....	2,790	9,957,803	12,453	16,604	-----	-----	16,604	4,151	-----
4 under 5 ¹ (estimated).....	2,997	13,087,375	-----	-----	-----	-----	-----	-----	-----
4 under 5 (estimated).....	4,349	19,517,250	10,513	22,016	-----	-----	22,016	5,503	-----
5 under 6 ¹	402	2,155,660	-----	-----	-----	-----	-----	-----	-----
5 under 6.....	3,277	17,940,973	21,405	27,421	-----	-----	27,421	6,016	-----
6 under 7 ¹	160	1,026,247	-----	-----	-----	-----	-----	-----	-----
6 under 7.....	2,260	14,580,002	23,970	31,051	-----	-----	31,051	7,081	-----
7 under 8 ¹	108	807,540	-----	-----	-----	-----	-----	-----	-----
7 under 8.....	1,614	12,059,611	23,991	29,256	-----	-----	29,256	5,265	-----
8 under 9 ¹	79	672,020	-----	-----	-----	-----	-----	-----	-----
8 under 9.....	1,202	10,181,267	30,585	35,629	-----	-----	35,629	5,044	-----
9 under 10 ¹	61	579,134	-----	-----	-----	-----	-----	-----	-----
9 under 10.....	945	8,972,708	34,484	40,406	-----	-----	40,406	5,922	-----
10 under 11.....	702	7,347,491	36,147	38,587	\$3,257	-----	41,844	5,697	-----
11 under 12.....	544	6,255,839	40,806	39,196	8,057	-----	47,253	6,447	-----
12 under 13.....	458	5,710,528	42,214	37,253	11,202	-----	48,455	6,241	-----

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

MINNESOTA—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
13 under 14	408	\$5, 510, 686	\$53, 302	\$45, 444	\$14, 206	-----	\$59, 650	\$6, 348	-----
14 under 15	308	4, 462, 597	49, 816	41, 158	15, 192	-----	56, 350	6, 534	-----
15 under 20	1, 003	17, 242, 945	290, 676	202, 840	120, 371	-----	323, 211	32, 535	-----
20 under 25	569	12, 701, 106	352, 481	191, 292	195, 960	-----	387, 252	34, 771	-----
25 under 30	326	8, 935, 768	338, 572	143, 692	221, 911	-----	365, 603	26, 731	-----
30 under 40	409	14, 104, 759	725, 363	248, 280	512, 636	-----	771, 770	41, 659	\$4, 748
40 under 50	220	9, 813, 034	662, 320	171, 375	476, 301	\$10, 854	688, 786	25, 522	944
50 under 60	132	7, 217, 571	506, 998	98, 643	422, 227	41, 110	585, 418	15, 735	2, 685
60 under 70	77	5, 031, 655	458, 783	62, 963	231, 917	64, 548	469, 184	9, 225	1, 178
70 under 80	58	4, 341, 453	425, 194	53, 613	299, 613	87, 999	441, 225	9, 311	6, 720
80 under 90	43	3, 635, 408	389, 164	38, 209	272, 444	87, 066	397, 719	4, 063	4, 492
90 under 100	34	3, 347, 807	383, 119	32, 773	233, 565	122, 001	388, 339	3, 939	1, 281
100 under 150	92	11, 068, 355	1, 378, 983	103, 638	960, 996	358, 348	1, 422, 982	15, 966	28, 033
150 under 200	32	5, 529, 714	776, 832	48, 111	500, 173	242, 196	790, 490	4, 652	8, 995
200 under 250	16	3, 551, 939	510, 637	30, 773	313, 456	180, 301	524, 530	1, 974	11, 919
250 under 300	9	2, 472, 643	406, 815	23, 841	312, 764	71, 902	408, 507	1, 689	-----
300 under 400	5	1, 765, 232	267, 001	8, 318	156, 352	102, 915	267, 585	584	-----
400 under 500	8	3, 519, 911	503, 725	16, 413	224, 652	263, 417	504, 482	757	-----
500 under 750	3	1, 884, 980	341, 158	34, 742	230, 119	77, 100	341, 961	803	-----
750 under 1,000	2	1, 831, 839	324, 994	35, 964	175, 375	114, 012	325, 351	-----	357
1,000 under 1,500	2	2, 028, 022	290, 927	4, 630	85, 821	190, 906	281, 357	430	-----
1,500 under 2,000	-----	-----	-----	-----	-----	-----	-----	-----	-----
2,000 under 3,000	-----	-----	-----	-----	-----	-----	-----	-----	-----
3,000 under 4,000	-----	-----	-----	-----	-----	-----	-----	-----	-----
4,000 under 5,000	-----	-----	-----	-----	-----	-----	-----	-----	-----
5,000 and over	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total	60, 701	337, 880, 743	9, 799, 141	1, 993, 344	6, 048, 567	2, 138, 979	10, 180, 890	310, 397	71, 352
Non taxable returns ¹	23, 802	65, 289, 980	-----	-----	-----	-----	-----	-----	-----
Taxable returns	36, 899	272, 590, 763	9, 799, 141	1, 993, 344	6, 048, 567	2, 138, 979	10, 180, 890	310, 397	71, 352

MISSISSIPPI

Under 1 ¹ (estimated)	751	\$443,955							
Under 1 (estimated)	40	25,588	\$89	\$118			\$118	\$29	
1 under 2 ¹ (estimated)	2,169	3,332,933							
1 under 2 (estimated)	1,245	2,181,896	1,505	2,007			2,007	502	
2 under 3 ¹ (estimated)	2,190	5,430,460							
2 under 3 (estimated)	1,159	2,729,886	3,580	4,774			4,774	1,194	
3 under 4 ¹ (estimated)	2,558	8,879,605							
3 under 4 (estimated)	668	2,387,828	2,526	3,367			3,367	841	
4 under 5 ¹ (estimated)	834	3,623,093							
4 under 5 (estimated)	1,076	4,846,086	3,662	4,883			4,883	1,221	
5 under 6 ¹	142	764,115							
5 under 6	754	4,127,629	4,771	5,933			5,933	1,162	
6 under 7 ¹	59	377,997							
6 under 7	471	3,029,637	5,379	6,394			6,394	1,015	
7 under 8 ¹	18	134,653							
7 under 8	289	2,164,655	4,501	5,184			5,184	683	
8 under 9 ¹	14	117,927							
8 under 9	236	2,003,486	6,574	7,326			7,326	752	
9 under 10 ¹	16	151,753							
9 under 10	179	1,696,185	6,314	7,135			7,135	821	
10 under 11	132	1,374,600	5,851	6,045	\$496		6,541	690	
11 under 12	121	1,384,221	9,733	9,147	1,830		10,977	1,244	
12 under 13	80	999,101	8,340	7,104	1,969		9,073	733	
13 under 14	54	728,624	7,197	6,212	1,855		8,067	870	
14 under 15	43	623,997	7,712	5,922	2,111		8,033	321	
15 under 20	173	2,972,013	52,246	35,579	19,947		55,526	3,280	
20 under 25	91	2,014,246	56,849	30,663	29,168		59,831	2,982	
25 under 30	42	1,139,504	44,525	18,714	27,636		46,350	1,825	
30 under 40	31	1,040,549	54,254	20,680	36,482		57,162	2,908	
40 under 50	24	1,083,515	73,053	19,924	52,049	\$3,095	75,068	2,015	
50 under 60	18	973,128	82,796	20,494	59,309	4,393	84,196	1,400	
60 under 70	7	472,391	44,159	5,742	39,403	19	45,164	411	\$594
70 under 80									
80 under 90	1	(2)	(2)	(2)	(2)		(2)	(2)	(2)
90 under 100	1	(2)	(2)	(2)	(2)		(2)	(2)	
100 under 150	2	(2)	(2)	(2)	(2)		(2)	(2)	
150 under 200									
200 under 250	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
250 under 300									
300 under 400									
400 under 500									
500 under 750									
750 under 1,000									
1,000 under 1,500									
1,500 under 2,000									
2,000 under 3,000									
3,000 under 4,000									

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

MISSISSIPPI—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ¹		\$666, 912	\$114, 460	\$24, 394	\$91, 553	\$215	\$116, 162	\$710	\$992
Total.....	15, 689	63, 922, 168	600, 076	257, 741	363, 808	7, 722	629, 271	27, 609	1, 586
Nontaxable returns ¹	8, 751	23, 256, 491							
Taxable returns.....	6, 938	40, 665, 677	600, 076	257, 741	363, 808	7, 722	629, 271	27, 609	1, 586

MISSOURI

Under 1 ¹ (estimated).....	2, 549	\$1, 562, 941							
Under 1 (estimated).....	162	90, 106	\$289	\$385			\$385	\$96	
1 under 2 ¹ (estimated).....	12, 219	19, 832, 184							
1 under 2 (estimated).....	10, 630	18, 423, 885	11, 860	15, 814			15, 814	3, 954	
2 under 3 ¹ (estimated).....	11, 317	27, 832, 249							
2 under 3 (estimated).....	8, 551	20, 200, 552	26, 255	35, 007			35, 007	8, 752	
3 under 4 ¹ (estimated).....	12, 675	44, 787, 174							
3 under 4 (estimated).....	4, 770	17, 161, 005	16, 988	22, 650			22, 650	5, 662	
4 under 5 ¹ (estimated).....	4, 616	19, 997, 752							
4 under 5 (estimated).....	6, 765	30, 293, 667	23, 989	31, 985			31, 985	7, 996	
5 under 6 ¹	486	2, 632, 617							
5 under 6.....	4, 899	26, 868, 287	33, 676	43, 318			43, 318	9, 642	
6 under 7 ¹	292	1, 888, 521							
6 under 7.....	3, 350	21, 594, 220	35, 468	44, 333			44, 333	8, 865	
7 under 8 ¹	196	1, 455, 586							
7 under 8.....	2, 354	17, 604, 478	38, 207	46, 636			46, 636	8, 429	
8 under 9 ¹	141	1, 197, 613							
8 under 9.....	1, 755	14, 887, 701	41, 454	50, 460			50, 460	9, 006	
9 under 10 ¹	130	1, 239, 940							
9 under 10.....	1, 362	12, 927, 062	48, 979	58, 906			58, 906	9, 927	

10 under 11	1, 177	12, 311, 269	57, 730	63, 378	\$5, 707		69, 085	11, 355	
11 under 12	900	10, 341, 712	65, 347	63, 641	13, 437		77, 078	11, 731	
12 under 13	767	9, 567, 744	72, 442	65, 515	18, 969		84, 434	12, 042	
13 under 14	641	8, 632, 938	76, 435	66, 791	22, 521		89, 312	12, 877	
14 under 15	544	7, 887, 986	83, 721	68, 934	27, 049		95, 983	12, 262	
15 under 20	1, 770	30, 513, 686	488, 098	342, 936	215, 388		558, 324	70, 226	
20 under 25	962	21, 439, 066	587, 074	294, 367	330, 362		624, 729	67, 655	
25 under 30	608	16, 645, 590	607, 067	248, 069	414, 654		662, 723	55, 656	
30 under 40	640	21, 981, 850	1, 082, 607	356, 145	800, 061	\$8, 083	1, 164, 289	76, 672	\$5, 010
40 under 50	353	15, 736, 275	1, 040, 827	249, 962	770, 421	67, 835	1, 088, 218	42, 060	5, 331
50 under 60	203	11, 084, 825	855, 385	157, 081	652, 447	88, 221	897, 749	26, 797	15, 567
60 under 70	126	8, 166, 135	749, 112	108, 317	545, 827	112, 591	766, 735	15, 168	2, 455
70 under 80	66	4, 906, 273	486, 825	55, 763	381, 404	61, 292	498, 459	8, 819	2, 815
80 under 90	62	5, 234, 034	554, 784	57, 327	350, 843	161, 418	569, 588	9, 373	5, 431
90 under 100	60	5, 695, 713	675, 902	68, 691	492, 578	124, 176	685, 445	9, 543	
100 under 150	130	15, 512, 016	1, 920, 042	129, 219	1, 263, 375	566, 580	1, 959, 174	16, 291	22, 841
150 under 200	48	8, 034, 959	1, 132, 560	63, 173	734, 479	341, 682	1, 139, 334	4, 850	1, 924
200 under 250	28	6, 277, 267	882, 407	31, 898	487, 782	366, 825	886, 505	3, 506	592
250 under 300	21	5, 729, 633	720, 844	14, 886	196, 210	511, 821	722, 917	2, 073	
300 under 400	17	5, 833, 001	811, 164	37, 429	320, 503	458, 646	816, 578	1, 472	3, 942
400 under 500	11	5, 029, 648	692, 449	27, 589	232, 644	433, 738	693, 971	1, 522	
500 under 750	8	4, 659, 160	614, 171	7, 453	158, 313	449, 017	614, 783	612	
750 under 1,000	1	(²)	(²)		(²)	(²)	(²)		
1,000 under 1,500	2	(²)	(²)	(²)	(²)	(²)	(²)		
1,500 under 2,000	1	(²)	(²)	(²)	(²)	(²)	(²)		
2,000 under 3,000	1	(²)	(²)		(²)	(²)	(²)		
3,000 under 4,000									
4,000 under 5,000									
5,000 and over	1	(²)	(²)	(²)	(²)	(²)	(²)		
Classes grouped ²		14, 429, 309	1, 912, 739	8, 332	340, 135	1, 565, 248	1, 913, 715	976	
Total	98, 367	558, 127, 649	16, 416, 897	2, 936, 390	8, 775, 109	5, 317, 173	17, 028, 672	545, 867	65, 908
Nontaxable returns ¹	44, 621	122, 426, 577							
Taxable returns	53, 746	435, 701, 072	16, 416, 897	2, 936, 390	8, 775, 109	5, 317, 173	17, 028, 672	545, 867	65, 908

MONTANA

Under 1 ¹ (estimated)	147	\$85, 307							
Under 1 (estimated)	21	12, 482	\$29	\$39			\$39	\$10	
1 under 2 ¹ (estimated)	1, 345	2, 267, 571							
1 under 2 (estimated)	3, 875	6, 758, 924	4, 214	5, 617			5, 617	1, 403	
2 under 3 ¹ (estimated)	1, 343	3, 263, 113							
2 under 3 (estimated)	2, 364	5, 549, 128	7, 289	9, 718			9, 718	2, 429	
3 under 4 ¹ (estimated)	1, 737	6, 281, 994							
3 under 4 (estimated)	902	3, 188, 600	3, 758	5, 011			5, 011	1, 253	
4 under 5 ¹ (estimated)	862	3, 735, 335							
4 under 5 (estimated)	1, 126	5, 086, 905	4, 157	5, 542			5, 542	1, 385	

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

1,000 under 1,500.....									
1,500 under 2,000.....									
2,000 under 3,000.....									
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ²		899,561	124,512	2,471	88,472	34,120	125,063	328	223
Total.....	17,067	71,397,232	1,019,300	269,087	629,783	164,175	1,063,045	32,394	11,351
Nontaxable returns ¹	5,634	16,832,705							
Taxable returns.....	11,433	54,564,527	1,019,300	269,087	629,783	164,175	1,063,045	32,394	11,351

NEBRASKA

Under 1 ¹ (estimated).....	1,152	\$680,499							
Under 1 (estimated).....	67	34,765	\$110	\$146			\$146	\$36	
1 under 2 ¹ (estimated).....	3,037	4,747,685							
1 under 2 (estimated).....	3,437	5,940,986	3,867	5,155			5,155	1,288	
2 under 3 ¹ (estimated).....	3,497	8,715,440							
2 under 3 (estimated).....	2,541	6,089,122	8,408	11,210			11,210	2,802	
3 under 4 ¹ (estimated).....	4,190	14,671,734							
3 under 4 (estimated).....	1,774	6,366,905	6,840	9,120			9,120	2,280	
4 under 5 ¹ (estimated).....	1,617	7,045,767							
4 under 5 (estimated).....	2,603	11,700,184	9,535	12,713			12,713	3,178	
5 under 6 ¹	224	1,193,749							
5 under 6.....	1,760	9,609,340	11,567	14,742			14,742	3,175	
6 under 7 ¹	66	426,598							
6 under 7.....	1,197	7,721,252	13,421	16,106			16,106	2,685	
7 under 8 ¹	36	265,703							
7 under 8.....	809	6,044,744	13,378	15,864			15,864	2,486	
8 under 9 ¹	41	340,210							
8 under 9.....	564	4,767,193	15,369	17,600			17,600	2,231	
9 under 10 ¹	28	267,720							
9 under 10.....	430	4,069,948	16,588	19,115			19,115	2,527	
10 under 11.....	305	3,189,177	17,724	18,732	\$1,345		20,077	2,353	
11 under 12.....	244	2,795,093	19,681	18,893	3,600		22,393	2,712	
12 under 13.....	184	2,296,647	19,456	17,214	4,537		21,751	2,295	
13 under 14.....	168	2,261,539	21,902	18,876	5,829		24,705	2,803	
14 under 15.....	112	1,621,661	20,170	16,929	5,547		22,476	2,306	
15 under 20.....	378	6,508,429	115,690	85,353	45,284		130,617	14,927	
20 under 25.....	171	3,828,407	107,296	59,204	59,075		118,279	10,983	
25 under 30.....	114	3,092,707	121,129	55,928	75,429		131,357	10,228	
30 under 40.....	90	3,089,977	160,761	63,539	113,668		177,207	10,279	\$167
40 under 50.....	43	1,919,966	129,856	35,532	90,367	\$8,700	134,599	4,737	6
50 under 60.....	19	1,017,519	85,092	18,643	50,321	17,801	86,765	1,673	
60 under 70.....	18	1,174,309	112,986	17,296	64,058	34,419	115,803	2,817	
70 under 80.....	8	590,272	59,468	5,973	31,345	22,808	60,126	658	

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

NEBRASKA—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
80 under 90.....	8	\$671,066	\$77,653	\$8,570	\$42,796	\$27,234	\$78,600	\$947	-----
90 under 100.....	4	390,103	44,345	6,618	17,442	21,144	45,204	859	-----
100 under 150.....	8	911,298	110,275	9,423	47,346	55,412	112,181	1,906	-----
150 under 200.....	8	1,441,521	191,445	5,798	96,427	90,283	192,508	1,063	-----
200 under 250.....	3	625,235	62,926	1,934	67,874	21,177	90,985	391	\$27,668
250 under 300.....	4	1,100,183	147,148	8,227	42,601	97,158	147,986	838	-----
300 under 400.....	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-----
400 under 500.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-----
500 under 750.....									-----
750 under 1,000.....									-----
1,000 under 1,500.....									-----
1,500 under 2,000.....									-----
2,000 under 3,000.....									-----
3,000 under 4,000.....									-----
4,000 under 5,000.....									-----
5,000 and over.....									-----
Classes grouped ²		1,085,899	189,387	16,021	137,823	35,673	189,517	130	-----
Total.....	30,962	140,322,452	1,919,473	610,454	1,002,644	431,809	2,044,907	97,593	27,841
Nontaxable returns ¹	13,888	38,361,005							
Taxable returns.....	17,074	101,961,447	1,919,473	610,454	1,002,644	431,809	2,044,907	97,593	27,841

NEVADA

Under 1 ¹ (estimated).....	110	\$69,140							
Under 1 (estimated).....	4	2,075	\$9	\$11			\$11	\$2	
1 under 2 ¹ (estimated).....	387	585,699							
1 under 2 (estimated).....	1,203	2,135,300	1,373	1,831			1,831	458	
2 under 3 ¹ (estimated).....	317	783,962							
2 under 3 (estimated).....	964	2,233,923	2,889	3,826			3,826	957	

3 under 4 ¹ (estimated).....	377	1,317,667								
3 under 4 (estimated).....	249	876,499	1,235	1,646			1,646	411		
4 under 5 ¹ (estimated).....	129	564,774								
4 under 5 (estimated).....	371	1,677,526	1,827	2,436			2,436	609		
5 under 6 ¹	12	64,808								
5 under 6.....	288	1,571,867	2,532	3,250			3,250	718		
6 under 7 ¹	13	82,910								
6 under 7.....	202	1,299,876	2,801	3,641			3,641	840		
7 under 8 ¹	6	44,783								
7 under 8.....	148	1,114,179	3,468	3,955			3,955	487		
8 under 9 ¹	6	51,284								
8 under 9.....	94	796,177	3,316	3,798			3,798	482		
9 under 10 ¹	7	68,026								
9 under 10.....	53	516,399	2,552	2,865			2,865	313		
10 under 11.....	39	409,894	3,032	3,166	\$194		3,360	328		
11 under 12.....	42	481,541	3,862	3,617	620		4,237	375		
12 under 13.....	21	259,868	2,911	2,556	495		3,051	140		
13 under 14.....	6	81,269	1,420	1,262	213		1,475	55		
14 under 15.....	18	261,990	3,920	3,371	919		4,290	370		
15 under 20.....	44	747,036	13,538	9,979	4,953		14,932	1,394		
20 under 25.....	11	244,922	7,030	3,895	3,744		7,639	609		
25 under 30.....	4	105,834	1,073	3,297	2,451		3,524	227		
30 under 40.....	14	489,818	28,762	13,040	18,420		31,460	2,698		
40 under 50.....	7	317,510	20,762	3,478	12,883		21,211	449		
50 under 60.....	9	483,749	38,215	5,694	24,989	\$4,850	38,367	152		
60 under 70.....	5	316,414	25,225	5,128	24,679	7,684	29,807	896	\$3,686	
70 under 80.....	5	363,721	33,826	3,531	18,546	13,472	35,549	89	1,634	
80 under 90.....	3	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
90 under 100.....										
100 under 150.....	4	501,317	68,866	8,437	51,129	13,320	72,886	9	4,011	
150 under 200.....	1	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
200 under 250.....										
250 under 300.....	1	(²)	(²)		(²)		(²)		(²)	
300 under 400.....										
400 under 500.....										
500 under 750.....										
750 under 1,000.....										
1,000 under 1,500.....										
1,500 under 2,000.....										
2,000 under 3,000.....										
3,000 under 4,000.....										
4,000 under 5,000.....										
5,000 and over.....										
Classes grouped ²		676,026	79,796	1,886	58,933	23,985	84,804	6	5,002	
Total.....	5,174	21,597,783	356,444	97,372	223,168	63,311	383,851	13,074	14,333	
Nontaxable returns ¹	1,364	3,633,053								
Taxable returns.....	3,810	17,964,730	356,444	97,372	223,168	63,311	383,851	13,074	14,333	

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

NEW HAMPSHIRE

Net income classes (Thousands of dollars)	Number of returns	Net income	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 ¹ (estimated)	594	\$379,876							
Under 1 (estimated)	40	22,662	\$116	\$154			\$154	\$38	
1 under 2 ¹ (estimated)	1,838	2,864,966							
1 under 2 (estimated)	1,604	2,769,147	1,691	2,255			2,255	564	
2 under 3 ¹ (estimated)	1,622	4,036,709							
2 under 3 (estimated)	1,273	3,028,414	3,778	5,036			5,036	1,258	
3 under 4 ¹ (estimated)	1,574	5,495,880							
3 under 4 (estimated)	737	2,642,323	2,959	3,946			3,946	987	
4 under 5 ¹ (estimated)	567	2,484,215							
4 under 5 (estimated)	917	4,093,755	3,449	4,598			4,598	1,149	
5 under 6 ¹	154	842,928							
5 under 6	684	3,732,651	4,590	5,876			5,876	1,286	
6 under 7 ¹	81	523,412							
6 under 7	486	3,146,756	5,276	6,371			6,371	1,095	
7 under 8 ¹	45	335,522							
7 under 8	345	2,579,316	5,226	6,239			6,239	1,013	
8 under 9 ¹	30	255,434							
8 under 9	256	2,168,480	5,640	6,452			6,452	812	
9 under 10 ¹	35	331,315							
9 under 10	207	1,964,236	6,988	7,953			7,953	965	
10 under 11	162	1,701,099	7,077	7,047	\$823		7,870	793	
11 under 12	139	1,592,679	8,787	7,944	2,018		9,962	1,175	
12 under 13	118	1,473,506	10,799	8,857	2,900		11,757	958	
13 under 14	101	1,370,206	12,193	9,753	3,599		13,352	1,159	
14 under 15	67	971,356	10,256	7,752	3,346		11,098	842	
15 under 20	244	4,175,913	61,826	37,368	29,170		66,538	4,712	
20 under 25	139	3,087,019	76,705	34,308	46,925		81,233	4,528	
25 under 30	74	2,009,060	72,743	29,320	47,718		77,038	4,295	
30 under 40	71	2,471,572	128,417	40,073	89,678	\$2,138	131,889	3,458	\$14
40 under 50	41	1,813,154	121,742	25,357	78,014	22,553	125,924	3,199	983
50 under 60	23	1,528,985	118,678	20,782	81,240	21,933	123,955	2,447	2,830
60 under 70	15	985,261	90,161	10,627	57,619	20,427	94,673	1,221	3,291
70 under 80	9	662,705	67,299	10,523	44,464	15,230	70,217	1,724	1,194

80 under 90.....	9	757,152	77,102	5,303	40,719	32,216	78,238	884	252
90 under 100.....	7	671,221	65,790	2,001	48,944	15,558	66,503	713	
100 under 150.....	14	1,755,780	225,774	15,876	128,691	82,476	227,043	1,269	
150 under 200.....	10	1,777,067	259,366	18,140	199,916	48,073	266,129	1,064	5,669
200 under 250.....	1	(?)	(?)	(?)	(?)	(?)	(?)	(?)	
250 under 300.....									
300 under 400.....	1	(?)	(?)		(?)	(?)	(?)		
400 under 500.....									
500 under 750.....	2	(?)	(?)	(?)	(?)	(?)	(?)	(?)	
750 under 1,000.....									
1,000 under 1,500.....									
1,500 under 2,000.....									
2,000 under 3,000.....									
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ²		1,803,151	280,400	19,455	150,408	110,587	280,450	50	
Total.....	14,341	74,306,913	1,734,828	359,366	1,056,192	377,191	1,792,749	43,688	14,233
Nontaxable returns ¹	6,540	17,550,257							
Taxable returns.....	7,801	56,756,656	1,734,828	359,366	1,056,192	377,191	1,792,749	43,688	14,233

NEW JERSEY

Under 1 ¹ (estimated).....	3,599	\$2,046,933							
Under 1 (estimated).....	343	204,064	\$653	\$871			\$871	\$218	
1 under 2 (estimated).....	15,909	25,339,799							
1 under 2 (estimated).....	23,319	40,539,073	27,494	36,659			36,659	9,165	
2 under 3 ¹ (estimated).....	16,656	41,271,817							
2 under 3 (estimated).....	22,022	52,539,769	69,885	93,179			93,179	23,294	
3 under 4 ¹ (estimated).....	23,438	83,117,899							
3 under 4 (estimated).....	11,741	41,633,291	51,870	69,160			69,160	17,290	
4 under 5 ¹ (estimated).....	8,645	37,601,675							
4 under 5 (estimated).....	15,429	69,070,153	59,885	79,846			79,846	19,961	
5 under 6 ¹	1,138	6,130,028							
5 under 6.....	12,052	65,795,798	82,056	105,149			105,149	23,093	
6 under 7 ¹	434	2,788,686							
6 under 7.....	8,032	51,638,481	90,671	113,466			113,466	22,795	
7 under 8 ¹	277	2,113,864							
7 under 8.....	5,727	42,802,312	93,469	114,532			114,532	21,063	
8 under 9 ¹	240	2,033,195							
8 under 9.....	4,127	34,992,456	101,654	122,302			122,302	20,648	
9 under 10 ¹	188	1,783,718							
9 under 10.....	3,229	30,737,646	105,488	139,596			139,596	34,108	
10 under 11.....	2,571	26,918,729	129,226	146,736	\$12,026		158,762	29,536	
11 under 12.....	2,045	23,488,266	147,949	144,174	30,639		174,813	26,864	
12 under 13.....	1,679	20,944,484	165,703	151,464	42,126		193,590	27,887	

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

NEW JERSEY—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
13 under 14	1,378	\$18,563,346	\$178,134	\$159,784	\$48,079	-----	\$207,863	\$29,729	-----
14 under 15	1,118	16,192,885	185,521	159,989	57,926	-----	217,915	32,394	-----
15 under 20	3,617	62,168,593	1,028,820	751,794	436,813	-----	1,188,607	159,787	-----
20 under 25	1,963	43,566,585	1,182,260	668,535	664,909	-----	1,333,444	151,184	-----
25 under 30	1,166	31,776,497	1,172,841	521,152	780,550	-----	1,301,702	128,861	-----
30 under 40	1,344	46,208,792	2,372,678	834,258	1,682,107	\$39,414	2,555,779	174,806	\$8,295
40 under 50	1,650	28,910,715	1,953,225	533,913	1,427,012	95,944	2,056,869	93,492	10,152
50 under 60	408	22,384,077	1,854,856	385,977	1,319,375	215,726	1,921,078	56,172	10,050
60 under 70	220	14,270,833	1,324,102	214,631	955,031	186,492	1,356,154	29,562	2,490
70 under 80	184	13,769,869	1,411,485	186,523	915,218	339,374	1,441,115	23,899	5,731
80 under 90	151	12,864,932	1,435,974	181,513	967,872	304,990	1,474,375	21,266	17,135
90 under 100	95	9,015,747	1,065,626	130,601	706,723	253,043	1,090,367	15,363	9,378
100 under 150	262	31,543,378	4,144,091	427,518	2,784,148	1,001,376	4,213,042	42,197	26,754
150 under 200	117	20,099,310	2,900,582	227,021	1,912,022	782,923	2,921,966	19,139	2,245
200 under 250	63	14,009,940	2,089,489	166,074	1,362,015	616,880	2,144,969	12,497	42,983
250 under 300	42	11,419,696	1,749,669	132,768	1,111,700	526,161	1,770,629	6,724	14,236
300 under 400	47	16,400,418	2,501,617	165,154	1,276,993	1,065,673	2,507,820	6,203	-----
400 under 500	26	11,587,276	1,736,426	89,369	836,079	825,889	1,751,337	4,542	10,369
500 under 750	35	21,659,880	3,203,357	128,007	1,383,644	1,698,855	3,210,506	4,637	2,512
750 under 1,000	16	13,772,815	2,089,109	51,003	1,007,588	1,033,932	2,092,523	2,383	1,031
1,000 under 1,500	13	15,895,807	2,234,034	40,326	673,620	1,520,869	2,234,815	781	-----
1,500 under 2,000	6	10,448,455	1,543,942	22,602	651,234	870,575	1,544,411	469	-----
2,000 under 3,000	3	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-----
3,000 under 4,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-----
4,000 under 5,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-----
5,000 and over	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Classes grouped ²	-----	20,361,244	3,472,176	64,816	2,414,528	994,375	3,473,719	1,519	24
Total	195,772	1,212,423,226	43,956,017	7,560,462	25,479,977	12,372,491	45,412,930	1,293,528	163,385
Nontaxable returns ¹	70,524	204,227,614	-----	-----	-----	-----	-----	-----	-----
Taxable returns	125,248	1,008,195,612	43,956,017	7,560,462	25,479,977	12,372,491	45,412,930	1,293,528	163,385

NEW MEXICO

62320-31-9

STATISTICS OF INCOME

123

Under 1 ¹ (estimated)	211	\$124,082							
Under 1 (estimated)									
1 under 2 ¹ (estimated)	662	1,027,734							
1 under 2 (estimated)	707	1,246,729	\$781	\$1,041			\$1,041	\$260	
2 under 3 ¹ (estimated)	561	1,380,907							
2 under 3 (estimated)	714	1,694,572	2,132	2,843			2,843	711	
3 under 4 ¹ (estimated)	765	2,679,091							
3 under 4 (estimated)	493	1,750,320	2,199	2,931			2,931	732	
4 under 5 ¹ (estimated)	248	1,080,733							
4 under 5 (estimated)	656	2,936,023	3,263	4,350			4,350	1,087	
5 under 6 ¹	49	265,638							
5 under 6	515	2,821,904	4,499	5,686			5,686	1,187	
6 under 7 ¹	20	125,339							
6 under 7	346	2,235,521	5,078	5,976			5,976	898	
7 under 8 ¹	10	75,788							
7 under 8	241	1,802,731	5,881	6,567			6,567	686	
8 under 9 ¹	6	50,290							
8 under 9	146	1,230,101	4,954	5,428			5,428	474	
9 under 10 ¹	9	86,005							
9 under 10	109	1,017,116	5,843	6,290			6,290	447	
10 under 11	82	880,025	6,713	6,646	\$376		7,022	309	
11 under 12	55	629,547	5,394	4,919	762		5,681	287	
12 under 13	34	426,844	4,676	4,012	845		4,857	181	
13 under 14	44	593,671	6,721	5,721	1,503		7,224	503	
14 under 15	31	446,826	7,071	5,846	1,494		7,340	269	
15 under 20	84	1,433,026	26,850	18,096	9,462		27,558	708	
20 under 25	34	764,493	24,561	13,047	12,060		25,107	546	
25 under 30	16	432,447	15,918	5,892	10,283		16,175	257	
30 under 40	13	459,510	23,732	6,947	17,270		24,217	164	\$321
40 under 50	4	187,577	10,666	1,481	10,355		11,836	423	747
50 under 60									
60 under 70	5	317,820	31,134	2,217	5,613	\$23,738	31,568	434	
70 under 80									
80 under 90									
90 under 100									
100 under 150									
150 under 200	3	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
200 under 250	1	(²)	(²)	(²)	(²)		(²)	(²)	
250 under 300									
300 under 400									
400 under 500									
500 under 750									
750 under 1,000									
1,000 under 1,500									
1,500 under 2,000									
2,000 under 3,000									
3,000 under 4,000									

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

NEW MEXICO—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ¹		\$693, 226	\$101, 816	\$9, 694	\$51, 951	\$40, 636	\$102, 281	\$465	
Total.....	6, 874	30, 875, 636	299, 882	125, 630	121, 974	64, 374	311, 978	11, 028	\$1, 068
Nontaxable returns ¹	2, 541	6, 895, 607							
Taxable returns.....	4, 333	23, 980, 029	299, 882	125, 630	121, 974	64, 374	311, 978	11, 028	1, 068

NEW YORK

Under 1 ¹ (estimated).....	17, 094	\$10, 756, 300							
Under 1 (estimated).....	1, 945	1, 121, 708	\$3, 597	\$4, 796			\$4, 796	\$1, 199	
1 under 2 ¹ (estimated).....	70, 624	111, 415, 786							
1 under 2 (estimated).....	76, 752	134, 174, 546	92, 893	123, 857			123, 857	30, 964	
2 under 3 ¹ (estimated).....	62, 869	155, 080, 989							
2 under 3 (estimated).....	86, 820	209, 403, 737	290, 813	387, 751			387, 751	96, 938	
3 under 4 ¹ (estimated).....	78, 086	274, 157, 807							
3 under 4 (estimated).....	49, 379	175, 645, 656	241, 393	321, 857			321, 857	80, 464	
4 under 5 ¹ (estimated).....	30, 087	130, 851, 125							
4 under 5 (estimated).....	63, 906	286, 704, 580	284, 556	379, 408			379, 408	94, 852	
5 under 6 ¹	3, 885	20, 903, 046							
5 under 6.....	41, 913	229, 008, 885	311, 731	402, 060			402, 060	90, 329	
6 under 7 ¹	1, 680	10, 858, 042							
6 under 7.....	28, 894	186, 585, 439	350, 940	445, 414			445, 414	94, 474	
7 under 8 ¹	1, 171	8, 730, 524							
7 under 8.....	21, 191	158, 436, 788	385, 172	470, 522			470, 522	85, 350	
8 under 9 ¹	921	7, 800, 297							
8 under 9.....	15, 832	134, 217, 611	431, 410	519, 509			519, 509	88, 099	
9 under 10 ¹	781	7, 405, 179							
9 under 10.....	12, 748	120, 974, 160	514, 577	615, 128			615, 128	100, 551	

10 under 11.....	10,045	105,248,851	563,445	622,555	\$47,557	670,112	106,667	
11 under 12.....	8,350	96,035,430	675,350	666,374	125,779	792,153	116,803	
12 under 13.....	6,916	86,338,767	738,488	689,790	172,828	862,618	124,130	
13 under 14.....	5,908	79,673,672	811,181	738,080	206,003	944,083	132,002	
14 under 15.....	5,041	73,048,393	872,781	764,462	251,356	1,015,818	143,037	
15 under 20.....	16,635	286,757,190	5,005,892	3,727,909	2,025,438	5,753,347	747,455	
20 under 25.....	9,073	202,217,202	5,621,022	3,205,360	3,106,846	6,312,266	691,184	
25 under 30.....	5,727	156,491,344	6,039,983	2,760,144	3,869,506	6,629,650	589,667	
30 under 40.....	6,914	238,675,364	12,478,693	4,548,274	8,692,838	13,407,862	879,903	\$49,266
40 under 50.....	3,831	170,917,197	11,774,834	3,267,758	8,383,379	12,327,917	485,858	67,225
50 under 60.....	2,489	136,144,896	12,121,718	2,480,042	8,718,672	12,552,772	337,179	93,875
60 under 70.....	1,815	117,341,243	10,994,724	2,024,300	7,671,989	11,386,883	248,129	144,030
70 under 80.....	1,277	95,628,651	10,123,728	1,617,947	6,824,784	10,404,703	179,180	101,795
80 under 90.....	947	80,163,503	9,034,361	1,196,556	5,841,998	9,281,367	135,019	111,987
90 under 100.....	751	71,227,656	8,411,570	1,046,326	5,578,342	8,634,910	118,773	104,567
100 under 150.....	2,054	248,851,232	33,136,153	3,729,674	22,173,208	33,780,462	337,491	306,818
150 under 200.....	1,083	186,455,207	27,184,520	2,752,245	17,082,650	27,547,777	199,755	163,502
200 under 250.....	616	137,710,197	21,217,125	2,091,870	13,351,754	21,451,579	129,419	105,035
250 under 300.....	382	103,735,587	16,605,818	1,581,003	10,368,611	16,697,838	82,842	9,538
300 under 400.....	425	145,324,724	23,625,326	2,100,743	14,589,154	23,821,714	94,505	101,883
400 under 500.....	264	118,277,666	19,358,583	1,456,586	11,944,817	19,461,658	53,543	49,532
500 under 750.....	309	188,203,132	31,380,163	2,372,155	18,941,104	31,572,393	64,663	127,567
750 under 1,000.....	129	111,242,189	18,329,892	1,224,752	10,389,401	18,367,079	23,831	13,556
1,000 under 1,500.....	116	139,848,480	22,632,540	1,200,203	12,023,432	22,694,902	16,879	45,483
1,500 under 2,000.....	76	130,861,584	21,814,382	1,373,219	11,968,329	21,861,882	16,131	31,369
2,000 under 3,000.....	40	95,326,713	16,304,575	1,180,222	9,956,196	16,609,445	9,547	295,323
3,000 under 4,000.....	14	50,185,360	9,096,848	921,498	5,263,833	9,100,842	3,994	
4,000 under 5,000.....	9	39,707,465	6,922,654	429,634	4,196,852	6,924,597	1,943	
5,000 and over.....	21	187,594,599	30,903,917	1,186,030	16,940,715	30,907,434	3,517	
Total.....	757,835	6,253,465,699	396,687,348	56,626,013	240,707,371	405,446,305	6,836,806	1,922,151
Nontaxable returns ¹	267,198	737,959,095						
Taxable returns.....	490,637	5,515,506,604	396,687,348	56,626,013	240,707,371	405,446,305	6,836,806	1,922,151

NORTH CAROLINA

Under 1 ¹ (estimated).....	1,768	\$1,055,535						
Under 1 (estimated).....	45	26,426	\$81	\$107		\$107	\$26	
1 under 2 ¹ (estimated).....	5,004	7,730,406						
1 under 2 (estimated).....	2,707	4,672,311	3,161	4,214		4,214	1,053	
2 under 3 ¹ (estimated).....	4,070	10,126,673						
2 under 3 (estimated).....	1,852	4,388,413	6,024	8,031		8,031	2,007	
3 under 4 ¹ (estimated).....	4,547	15,975,590						
3 under 4 (estimated).....	926	3,329,218	3,514	4,685		4,685	1,171	
4 under 5 ¹ (estimated).....	1,297	5,702,657						
4 under 5 (estimated).....	1,468	6,602,659	5,207	6,942		6,942	1,735	
5 under 6 ¹	289	1,559,992						

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax before tax credits, and tax credits—Continued

NORTH CAROLINA—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
5 under 6.....	1,061	\$5,797,215	\$6,226	\$8,026			\$8,026	\$1,800	
6 under 7 ¹	118	760,003							
6 under 7.....	681	4,402,192	6,576	8,186			8,186	1,610	
7 under 8 ¹	97	721,262							
7 under 8.....	464	3,475,016	6,557	8,030			8,030	1,473	
8 under 9 ¹	64	544,158							
8 under 9.....	331	2,804,144	6,671	8,132			8,132	1,461	
9 under 10 ¹	43	407,732							
9 under 10.....	277	2,623,058	8,418	10,297			10,297	1,879	
10 under 11.....	243	2,552,492	9,610	10,374	\$1,184		11,558	1,948	
11 under 12.....	204	2,351,138	10,865	10,119	3,077		13,196	2,331	
12 under 13.....	153	1,914,022	11,849	9,853	3,783		13,636	1,787	
13 under 14.....	122	1,639,931	12,720	10,714	4,196		14,910	2,190	
14 under 15.....	88	1,276,626	12,757	10,098	4,405		14,503	1,746	
15 under 20.....	364	6,310,581	87,692	55,830	44,149		99,979	12,287	
20 under 25.....	182	4,023,492	85,585	35,120	58,384		93,504	7,919	
25 under 30.....	99	2,728,822	89,744	29,510	67,959		97,469	7,725	
30 under 40.....	105	3,612,179	173,992	52,212	129,264	\$2,407	183,883	9,741	\$150
40 under 50.....	41	1,823,595	115,824	29,397	91,508	1,079	121,984	5,101	1,059
50 under 60.....	34	1,868,072	137,092	17,717	115,933	9,017	142,667	5,575	
60 under 70.....	26	1,695,509	149,143	18,389	111,771	22,607	152,767	3,624	
70 under 80.....	13	987,181	90,940	4,039	64,255	23,372	91,666	726	
80 under 90.....	15	1,275,720	138,254	8,933	106,555	25,043	140,531	2,277	
90 under 100.....	14	1,326,392	153,813	14,344	134,670	11,193	160,207	1,730	4,664
100 under 150.....	21	2,509,835	314,151	18,424	231,313	69,832	319,569	1,997	3,421
150 under 200.....	10	1,733,133	261,628	12,487	215,207	35,014	262,708	1,080	
200 under 250.....	5	1,084,150	145,210	4,481	55,806	84,934	145,221	11	
250 under 300.....	1	(²)	(²)	(²)	(²)		(²)	(²)	
300 under 400.....	1	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
400 under 500.....	4	1,850,585	317,937		291,722	28,147	319,869		1,932
500 under 750.....	3	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
750 under 1,000.....	3	2,734,344	521,052	1,117	520,029	1,138	522,284	689	543
1,000 under 1,500.....									

1,500 under 2,000.									
2,000 under 3,000.									
3,000 under 4,000.									
4,000 under 5,000.									
5,000 and over.									
Classes grouped ²		2,350,438	390,664	11,857	293,880	85,476	391,213	549	
Total	28,860	130,352,897	3,282,957	431,665	2,549,050	399,259	3,379,974	85,248	11,769
Nontaxable returns ¹	17,297	44,584,008							
Taxable returns	11,563	85,768,889	3,282,957	431,665	2,549,050	399,259	3,379,974	85,248	11,769

NORTH DAKOTA

Under 1 ¹ (estimated)	579	\$324,479							
Under 1 (estimated)	14	7,777	\$24	\$32			\$32	\$8	
1 under 2 ¹ (estimated)	1,434	2,211,089							
1 under 2 (estimated)	1,020	1,776,203	1,138	1,517			1,517	379	
2 under 3 ¹ (estimated)	1,509	3,763,972							
2 under 3 (estimated)	708	1,681,091	2,245	2,993			2,993	748	
3 under 4 ¹ (estimated)	1,301	4,470,477							
3 under 4 (estimated)	382	1,376,696	1,382	1,842			1,842	460	
4 under 5 ¹ (estimated)	325	1,409,707							
4 under 5 (estimated)	548	2,475,616	2,320	3,094			3,094	774	
5 under 6 ¹	57	306,158							
5 under 6	359	1,990,764	2,301	2,909			2,909	608	
6 under 7 ¹	9	56,362							
6 under 7	257	1,667,597	2,780	3,355			3,355	575	
7 under 8 ¹	15	111,959							
7 under 8	178	1,326,366	2,858	3,306			3,306	448	
8 under 9 ¹	4	33,623							
8 under 9	102	864,008	2,470	2,855			2,855	385	
9 under 10 ¹									
9 under 10	76	719,152	2,393	2,761			2,761	368	
10 under 11	47	493,201	2,616	2,754	\$229		2,983	367	
11 under 12	48	553,767	3,854	3,605	736		4,341	487	
12 under 13	37	460,164	3,616	3,233	881		4,114	498	
13 under 14	29	389,691	3,883	3,247	967		4,214	331	
14 under 15	23	333,169	3,498	2,577	1,139		3,716	218	
15 under 20	59	1,028,880	17,557	11,652	6,896		18,548	991	
20 under 25	26	574,103	15,118	7,165	8,602		15,767	649	
25 under 30	8	220,046	8,982	4,167	5,523		9,690	708	
30 under 40	12	418,313	19,396	8,223	15,592		23,815	2,474	\$1,945
40 under 50	4	182,820	12,915	3,188	9,321	\$526	13,035	120	
50 under 60									
60 under 70									
70 under 80									
80 under 90									

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

NORTH DAKOTA—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
90 under 100.....									
100 under 150.....									
150 under 200.....									
200 under 250.....									
250 under 300.....									
300 under 400.....									
400 under 500.....									
500 under 750.....									
750 under 1,000.....									
1,000 under 1,500.....									
1,500 under 2,000.....									
2,000 under 3,000.....									
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....									
Total.....	9, 170	\$31, 197, 250	\$111, 346	\$74, 475	\$49, 886	\$526	\$124, 887	\$11, 596	\$1, 945
Nontaxable returns ¹	5, 233	12, 687, 826							
Taxable returns.....	3, 937	18, 509, 424	111, 346	74, 475	49, 886	526	124, 887	11, 596	1, 945

OHIO

Under 1 ¹ (estimated).....	4, 255	\$2, 515, 584							
Under 1 (estimated).....	246	135, 940	\$456	\$508			\$608	\$152	
1 under 2 ¹ (estimated).....	22, 640	36, 144, 798							
1 under 2 (estimated).....	29, 771	51, 703, 603	33, 672	44, 896			44, 896	11, 224	
2 under 3 ¹ (estimated).....	20, 333	50, 078, 472							
2 under 3 (estimated).....	23, 588	55, 728, 922	72, 973	97, 298			97, 298	24, 325	
3 under 4 ¹ (estimated).....	24, 954	87, 837, 154							

3 under 4 (estimated)	11,425	41,097,326	42,604	56,805			56,805	14,201	
4 under 5 ¹ (estimated)	9,241	40,222,276							
4 under 5 (estimated)	17,336	77,732,433	65,959	87,945			87,945	21,986	
5 under 6 ¹	1,485	8,034,685							
5 under 6	10,582	57,784,359	67,508	87,393			87,393	19,885	
6 under 7 ¹	705	4,539,690							
6 under 7	7,161	46,264,665	75,645	94,812			94,812	19,167	
7 under 8 ¹	491	3,686,126							
7 under 8	5,215	38,986,431	80,400	98,685			98,685	18,285	
8 under 9 ¹	400	3,390,509							
8 under 9	3,649	30,924,529	83,142	100,451			100,451	17,309	
9 under 10 ¹	329	3,127,383							
9 under 10	2,928	27,826,359	98,830	118,592			118,592	19,762	
10 under 11	2,370	24,850,526	110,103		\$11,514		132,253	22,150	
11 under 12	1,955	22,614,845	138,155	129,965		29,506	159,471	21,319	
12 under 13	1,618	20,161,843	145,335	130,652		40,022	170,674	25,339	
13 under 14	1,261	17,008,144	144,948	125,998		43,625	169,623	24,675	
14 under 15	1,069	15,485,115	157,453	130,927		52,828	183,755	26,272	
15 under 20	3,632	62,588,559	986,113	953,266		442,374	1,125,640	139,524	
20 under 25	1,959	43,599,250	1,103,311	557,992		667,074	1,225,066	121,755	
25 under 30	1,182	32,289,424	1,177,881	492,960		800,464	1,263,424	85,543	
30 under 40	1,372	47,571,396	2,381,271	746,642		1,761,451	2,534,281	142,533	\$10,477
40 under 50	755	33,606,980	2,190,816	510,760		1,627,476	2,286,240	89,800	5,624
50 under 60	410	22,434,302	1,757,328	305,739		1,258,639	250,067	1,814,445	49,656
60 under 70	514	20,292,942	1,855,689	275,608		1,315,313	313,925	1,904,846	40,985
70 under 80	207	15,385,570	1,558,065	182,232		1,071,753	348,728	1,602,713	30,681
80 under 90	156	13,188,451	1,394,620	105,581		942,233	377,458	1,425,272	18,986
90 under 100	116	11,039,491	1,234,625	90,512		765,738	406,801	1,263,051	13,589
100 under 150	309	37,094,351	4,617,744	305,059		2,860,712	4,689,223	40,003	31,476
150 under 200	123	21,506,883	2,950,248	163,800		1,786,473	1,031,666	2,981,939	16,924
200 under 250	68	15,168,734	2,038,934	72,716		942,840	1,033,785	2,043,341	5,836
250 under 300	47	12,978,600	1,867,215	99,564		980,519	802,321	1,832,404	7,777
300 under 400	47	16,479,964	2,411,620	70,507		1,287,619	1,058,766	2,413,892	5,170
400 under 500	32	13,819,431	1,851,061	75,697		914,901	939,822	1,930,420	2,994
500 under 750	30	18,270,768	2,649,456	71,220		1,273,103	1,357,945	2,700,668	2,227
750 under 1,000	18	15,426,271	2,233,543	61,743		786,824	1,387,100	2,235,667	2,124
1,000 under 1,500	9	10,592,956	1,662,005	40,901		694,813	927,182	1,602,896	891
1,500 under 2,000	5	(²)	(²)	(²)		(²)	(²)	(²)	(²)
2,000 under 3,000	5	11,603,699	1,855,194	112,070		830,100	1,856,530	1,336	(²)
3,000 under 4,000	1	(²)	(²)	(²)		(²)	(²)	(²)	(²)
4,000 under 5,000	1	(²)	(²)	(²)		(²)	(²)	(²)	(²)
5,000 and over	1	(²)	(²)	(²)		(²)	(²)	(²)	(²)
Classes grouped ¹		16,777,300	2,559,783	109,193	1,017,719	1,434,842	2,591,754	1,971	
Total	215,804	1,259,571,939	43,633,678	6,529,528	24,204,633	14,281,812	45,015,973	1,108,353	273,942
Nontaxable returns ¹	84,833	239,576,577							
Taxable returns	130,971	1,019,995,362	43,633,678	6,529,528	24,204,633	14,281,812	45,015,973	1,108,353	273,942

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

OKLAHOMA

Net income classes (Thousands of dollars)	Number of returns	Net income	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 ¹ (estimated)	1, 134	\$669, 540							
Under 1 (estimated)	49	23, 598	\$153	\$204			\$204	\$51	
1 under 2 ¹ (estimated)	3, 513	5, 456, 036							
1 under 2 (estimated)	3, 484	6, 098, 027	4, 036	5, 381			5, 381	1, 345	
2 under 3 ¹ (estimated)	3, 518	8, 849, 991							
2 under 3 (estimated)	2, 998	7, 091, 054	9, 720	12, 960			12, 960	3, 240	
3 under 4 ¹ (estimated)	4, 427	15, 500, 306							
3 under 4 (estimated)	2, 121	7, 694, 474	8, 097	10, 795			10, 795	2, 698	
4 under 5 ¹ (estimated)	1, 579	6, 832, 478							
4 under 5 (estimated)	3, 330	14, 990, 075	12, 993	17, 324			17, 324	4, 331	
5 under 6 ¹	247	1, 326, 825							
5 under 6	2, 323	12, 652, 995	15, 293	19, 425			19, 425	4, 132	
6 under 7 ¹	105	671, 088							
6 under 7	1, 608	10, 358, 762	18, 518	22, 352			22, 352	3, 834	
7 under 8 ¹	56	417, 324							
7 under 8	1, 170	8, 748, 130	19, 300	22, 586			22, 586	3, 286	
8 under 9 ¹	46	390, 995							
8 under 9	807	6, 832, 388	20, 984	24, 008			24, 008	3, 024	
9 under 10 ¹	33	313, 367							
9 under 10	640	6, 117, 655	26, 616	30, 119			30, 119	3, 503	
10 under 11	512	5, 374, 196	28, 929	30, 028	\$2, 470		32, 498	3, 569	
11 under 12	428	4, 915, 445	33, 314	31, 428	6, 285		37, 713	4, 399	
12 under 13	323	4, 030, 662	38, 028	33, 595	7, 902		41, 497	3, 469	
13 under 14	294	3, 967, 157	44, 241	38, 296	10, 322		48, 618	4, 377	
14 under 15	229	3, 324, 006	42, 282	35, 545	11, 497		47, 042	4, 760	
15 under 20	774	13, 317, 316	249, 754	179, 355	92, 976		272, 331	22, 577	
20 under 25	383	8, 544, 563	251, 928	139, 804	130, 405		270, 209	18, 281	
25 under 30	225	6, 114, 194	246, 956	118, 939	147, 687		266, 626	19, 670	
30 under 40	255	8, 766, 388	477, 618	179, 309	318, 383	\$1, 635	499, 327	21, 202	\$507
40 under 50	120	5, 316, 817	371, 300	114, 219	256, 299	16, 173	386, 691	11, 666	3, 725
50 under 60	72	3, 941, 984	334, 180	80, 504	220, 733	40, 484	341, 721	7, 233	308
60 under 70	42	2, 697, 641	270, 325	54, 538	158, 397	61, 970	274, 905	3, 273	1, 307
70 under 80	32	2, 387, 837	259, 180	46, 553	155, 049	62, 298	263, 900	4, 541	179

80 under 90	20	1,689,516	183,105	22,550	107,389	55,796	185,735	2,244	386
90 under 100	16	1,507,996	175,524	24,331	120,615	32,931	177,877	2,353	
100 under 150	44	5,341,210	686,929	64,444	399,969	236,526	700,939	7,166	6,844
150 under 200	13	2,250,466	327,049	32,593	220,300	76,342	329,175	2,115	11
200 under 250	15	3,397,964	526,916	53,133	375,036	101,371	529,540	2,624	
250 under 300	3	804,816	118,881	10,687	48,268	60,616	119,571	666	24
300 under 400	4	1,357,291	219,089	4,670	177,321	37,986	219,977	888	
400 under 500									
500 under 750	5	3,040,213	527,231	37,889	350,832	139,907	528,628	1,397	
750 under 1,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
1,000 under 1,500	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
1,500 under 2,000									
2,000 under 3,000									
3,000 under 4,000									
4,000 under 5,000									
5,000 and over									
Classes grouped ²		3,224,130	472,481	3,800	209,943	258,999	472,742	261	
Total	37,000	216,346,916	6,020,950	1,501,304	3,528,078	1,183,034	6,212,416	178,175	13,291
Nontaxable returns ¹	14,658	40,427,950							
Taxable returns	22,342	175,918,966	6,020,950	1,501,304	3,528,078	1,183,034	6,212,416	178,175	13,291

OREGON

Under 1 ¹ (estimated)	490	\$295,333							
Under 1 (estimated)	84	45,548	\$163	\$217			\$217	\$54	
1 under 2 ¹ (estimated)	2,550	4,229,439							
1 under 2 (estimated)	4,090	7,128,482	4,580	6,106			6,106	1,526	
2 under 3 ¹ (estimated)	2,550	6,288,727							
2 under 3 (estimated)	3,490	8,231,480	10,676	14,236			14,236	3,560	
3 under 4 ¹ (estimated)	3,081	10,990,631							
3 under 4 (estimated)	1,646	5,903,700	6,339	8,452			8,452	2,113	
4 under 5 ¹ (estimated)	1,212	5,264,182							
4 under 5 (estimated)	2,385	10,709,503	8,918	11,890			11,890	2,972	
5 under 6 ¹	143	772,807							
5 under 6	1,648	8,985,247	11,036	14,135			14,135	3,099	
6 under 7 ¹	55	354,410							
6 under 7	1,136	7,334,112	13,308	16,074			16,074	2,766	
7 under 8 ¹	38	284,295							
7 under 8	740	5,533,586	12,554	14,751			14,751	2,197	
8 under 9 ¹	20	168,047							
8 under 9	539	4,565,517	14,299	16,783			16,783	2,484	
9 under 10 ¹	15	143,237							
9 under 10	393	3,713,005	14,850	17,445			17,445	2,595	
10 under 11	316	3,316,861	18,255	19,386	\$1,527		20,913	2,658	
11 under 12	257	2,951,335	14,380	18,171	3,732		21,903	7,523	
12 under 13	180	2,243,743	19,119	17,518	4,369		21,887	2,768	

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

OREGON—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax after tax credits	Tax before tax credits				Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
13 under 14	164	\$2, 209, 854	\$23, 278	\$20, 971	\$5, 651		\$26, 622	\$3, 344	
14 under 15	123	1, 777, 430	21, 719	18, 554	5, 972		24, 526	2, 807	
15 under 20	341	5, 890, 875	104, 149	72, 747	41, 860		114, 607	10, 458	
20 under 25	188	4, 189, 758	117, 287	64, 737	63, 542		128, 279	10, 992	
25 under 30	81	2, 219, 869	86, 001	39, 880	52, 987		92, 867	6, 866	
30 under 40	104	3, 548, 856	176, 501	126, 220		\$104	189, 968	11, 754	\$1, 713
40 under 50	44	1, 943, 593	123, 556	93, 927	7, 462		128, 839	4, 487	796
50 under 60	20	1, 088, 191	85, 347	18, 694	3, 053		88, 424	2, 873	204
60 under 70	24	1, 547, 904	148, 965	25, 585	108, 672	17, 335	151, 592	2, 561	66
70 under 80	11	822, 040	91, 169	17, 220	48, 665	27, 108	92, 993	1, 824	
80 under 90	11	929, 819	99, 902	4, 789	49, 852	45, 655	100, 296	394	
90 under 100	5	470, 804	50, 195	3, 673	33, 023	13, 916	50, 612	417	
100 under 150	14	1, 750, 169	207, 285	12, 233	68, 968	127, 495	208, 696	705	706
150 under 200	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
200 under 250	2	426, 748	53, 291	(2)	12, 621	40, 243	53, 293	2	
250 under 300	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
300 under 400	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
400 under 500									
500 under 750									
750 under 1,000									
1,000 under 1,500									
1,500 under 2,000									
2,000 under 3,000									
3,000 under 4,000									
4,000 under 5,000									
5,000 and over									
Classes grouped ²		1, 090, 550	126, 653	1, 575	4, 641	120, 569	126, 785	132	
Total	28, 194	129, 360, 587	1, 663, 775	567, 345	792, 006	403, 840	1, 763, 191	95, 931	3, 485
Nontaxable returns ¹	10, 154	28, 791, 108							
Taxable returns	18, 040	100, 569, 479	1, 663, 775	567, 345	792, 006	403, 840	1, 763, 191	95, 931	3, 485

PENNSYLVANIA

Under 1 ¹ (estimated)	9,650	\$6,073,770							
Under 1 (estimated)	683	393,559	\$1,116	\$1,487			\$1,487	\$371	
1 under 2 ¹ (estimated)	44,033	69,298,033							
1 under 2 (estimated)	50,753	87,965,957	54,372	72,496			72,496	18,124	
2 under 3 ¹ (estimated)	31,716	78,646,645							
2 under 3 (estimated)	37,717	89,205,144	116,006	154,675			154,675	38,669	
3 under 4 ¹ (estimated)	42,595	150,024,447							
3 under 4 (estimated)	17,819	63,742,104	72,203	96,271			96,271	24,068	
4 under 5 ¹ (estimated)	16,269	70,689,220							
4 under 5 (estimated)	24,811	111,347,975	102,107	136,143			136,143	34,036	
5 under 6 ¹	2,247	12,137,318							
5 under 6	17,321	94,697,892	119,005	153,042			153,042	34,037	
6 under 7 ¹	975	6,268,874							
6 under 7	11,778	76,062,340	133,623	164,561			164,561	30,938	
7 under 8 ¹	684	5,125,945							
7 under 8	8,711	65,099,431	142,056	170,650			170,650	28,594	
8 under 9 ¹	470	3,979,822							
8 under 9	6,335	53,577,756	154,733	181,544			181,544	26,811	
9 under 10 ¹	369	3,511,815							
9 under 10	5,076	48,400,748	194,534	224,223			224,223	29,689	
10 under 11	4,091	42,917,102	210,911	222,915	\$19,778		242,693	31,782	
11 under 12	3,396	38,978,223	253,569	235,276	50,544		285,820	32,251	
12 under 13	2,791	34,839,664	281,103	244,942	69,451		314,393	33,290	
13 under 14	2,370	31,993,535	305,340	259,723	82,696		342,419	37,079	
14 under 15	1,826	26,453,447	299,287	242,111	90,362		332,473	33,186	
15 under 20	6,345	109,419,480	1,844,954	1,254,984	770,575		2,025,559	180,605	
20 under 25	3,515	78,385,927	1,124,933	1,212,994	1,212,994		2,337,927	177,484	
25 under 30	2,231	61,386,324	2,331,559	991,054	1,514,660		2,505,714	174,155	
30 under 40	2,461	84,882,505	4,411,033	1,493,939	3,086,391	\$71,802	4,652,132	214,196	\$26,903
40 under 50	1,425	63,754,414	4,391,378	1,187,630	3,095,746	294,241	4,577,617	139,489	46,750
50 under 60	831	45,416,960	3,729,630	756,043	2,566,793	500,743	3,823,579	78,241	15,708
60 under 70	578	37,508,725	3,493,869	582,157	2,401,192	621,020	3,604,369	57,702	52,798
70 under 80	398	29,760,789	3,046,019	396,622	2,031,259	697,108	3,124,989	43,421	35,549
80 under 90	295	25,060,852	2,747,151	309,884	1,698,553	793,993	2,802,430	31,057	24,222
90 under 100	226	21,447,811	2,480,220	250,601	1,586,087	700,384	2,537,072	29,024	27,828
100 under 150	626	75,135,143	9,472,515	817,877	6,135,816	2,777,220	9,730,913	76,183	182,215
150 under 200	249	42,684,890	6,016,799	441,956	3,879,798	1,810,410	6,132,164	36,816	78,549
200 under 250	126	28,139,632	4,170,634	275,425	2,522,619	1,399,792	4,197,836	17,976	9,226
250 under 300	77	20,973,740	3,240,266	236,564	1,990,117	1,033,146	3,259,827	11,838	7,723
300 under 400	86	30,003,300	4,552,807	236,497	2,526,132	1,804,396	4,567,025	12,025	2,193
400 under 500	65	28,907,443	4,535,956	227,900	2,710,489	1,611,900	4,550,289	10,555	3,778
500 under 750	60	36,568,209	5,881,934	249,731	3,734,312	1,964,465	5,948,508	9,142	57,432
750 under 1,000	29	26,013,443	4,042,312	97,898	2,267,616	1,710,711	4,076,225	3,401	3,401
1,000 under 1,500	17	21,333,035	3,446,199	133,268	1,944,423	1,371,413	3,449,104	2,905	
1,500 under 2,000	4	7,093,398	1,026,648	26,793	350,609	650,116	1,027,518	870	
2,000 under 3,000	5	13,161,805	1,919,540	81,869	584,330	1,254,422	1,920,621	1,081	
3,000 under 4,000	3	10,077,026	1,834,072	22,856	1,513,950	297,772	1,834,578	506	

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

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

TABLE 9.—*Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued*

PENNSYLVANIA—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
4,000 under 5,000.....	4	\$19,005,431	\$3,189,938	\$173,076	\$1,768,543	\$1,249,490	\$3,191,109	\$1,171	
5,000 and over.....	3	30,407,509	4,288,814	4,703	1,317,439	2,967,114	4,289,256	442	
Total.....	364,145	2,217,958,557	90,694,655	13,934,319	53,523,274	25,581,658	93,039,251	1,743,210	\$601,386
Nontaxable returns ¹	149,008	405,755,889							
Taxable returns.....	215,137	1,812,202,668	90,694,655	13,934,319	53,523,274	25,581,658	93,039,251	1,743,210	601,386

RHODE ISLAND

Under 1 ¹ (estimated).....	580	\$330,643							
Under 1 (estimated).....	104	61,263	\$176	\$235			\$235	\$59	
1 under 2 ¹ (estimated).....	2,841	4,532,184							
1 under 2 (estimated).....	3,090	5,336,840	3,361	4,481			4,481	1,120	
2 under 3 ¹ (estimated).....	2,456	6,031,313							
2 under 3 (estimated).....	2,556	6,071,284	8,011	10,682			10,682	2,671	
3 under 4 ¹ (estimated).....	2,753	9,653,376							
3 under 4 (estimated).....	1,518	5,374,630	6,692	8,923			8,923	2,231	
4 under 5 ¹ (estimated).....	1,037	4,526,048							
4 under 5 (estimated).....	2,050	9,175,104	8,264	11,018			11,018	2,754	
5 under 6 ¹	202	1,080,376							
5 under 6.....	1,362	7,425,818	9,397	12,101			12,101	2,704	
6 under 7 ¹	88	568,083							
6 under 7.....	891	5,754,848	10,264	12,615			12,615	2,351	
7 under 8 ¹	48	356,980							
7 under 8.....	729	5,450,197	12,634	15,289			15,289	2,655	
8 under 9 ¹	44	375,961							
8 under 9.....	494	4,192,887	11,887	13,960			13,960	2,073	
9 under 10 ¹	34	324,644							
9 under 10.....	434	4,132,465	15,278	18,444			18,444	3,166	

10 under 11	319	3,342,060	16,158	16,908	\$1,602	18,510	2,352	
11 under 12	298	3,417,886	21,390	20,224	4,380	24,604	3,214	
12 under 13	226	2,810,005	21,907	20,115	5,562	25,677	3,770	
13 under 14	184	2,476,721	23,091	19,498	6,328	25,826	2,735	
14 under 15	174	2,523,050	27,072	22,424	8,691	31,115	4,043	
15 under 20	636	10,953,674	184,042	125,519	76,884	202,403	18,361	
20 under 25	333	7,416,232	202,223	103,337	116,045	219,382	17,159	
25 under 30	213	5,808,944	207,698	78,432	142,226	220,658	12,960	
30 under 40	258	8,964,235	447,111	139,538	326,170	472,715	22,757	\$2,847
40 under 50	149	6,594,392	439,632	113,607	317,787	458,073	15,347	3,094
50 under 60	78	4,269,648	334,236	62,067	229,488	346,866	7,913	4,717
60 under 70	61	3,940,690	357,228	43,910	235,954	363,408	4,242	1,938
70 under 80	47	3,466,093	323,074	32,446	259,126	344,252	3,525	17,653
80 under 90	36	3,074,555	334,278	35,186	216,676	342,172	5,001	2,893
90 under 100	19	1,810,303	208,944	21,205	141,719	211,395	1,745	706
100 under 150	59	7,154,583	856,923	60,652	612,348	918,141	5,652	55,566
150 under 200	33	5,571,574	792,344	29,417	587,921	796,823	1,533	2,946
200 under 250	12	2,649,594	366,966	15,908	234,805	373,697	1,461	5,270
250 under 300	6	1,597,596	200,307	4,751	74,213	132,548	211,512	444
300 under 400	12	4,080,551	564,509	5,338	315,487	581,280	1,256	10,761
400 under 500	5	2,229,855	345,321	12,028	216,002	345,771	450	15,515
500 under 750	8	4,831,067	662,920	10,542	242,317	411,215	1,154	
750 under 1,000	1	(2)	(2)	(2)	(2)	(2)	(2)	
1,000 under 1,500	2	(2)	(2)	(2)	(2)	(2)	(2)	
1,500 under 2,000	1	(2)	(2)	(2)	(2)	(2)	(2)	
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped ²		4,733,926	828,025	49,176	545,646	233,427	828,249	224
Total	26,481	184,531,178	7,851,363	1,149,976	4,917,377	2,066,998	8,134,351	159,082
Nontaxable returns ¹	10,083	27,829,608						
Taxable returns	16,398	156,701,570	7,851,363	1,149,976	4,917,377	2,066,998	8,134,351	123,906

SOUTH CAROLINA

Under 1 ¹ (estimated)	550	\$255,140						
Under 1 (estimated)	38	23,237	\$65	\$87		\$87	\$22	
1 under 2 ¹ (estimated)	2,124	2,531,905						
1 under 2 (estimated)	1,427	2,286,525	1,449	1,932		1,932	483	
2 under 3 ¹ (estimated)	2,048	4,121,636						
2 under 3 (estimated)	1,040	2,363,834	3,067	4,089		4,689	1,022	
3 under 4 ¹ (estimated)	1,837	5,561,225						
3 under 4 (estimated)	508	1,813,872	2,119	2,825		2,825	706	
4 under 5 ¹ (estimated)	483	1,988,084						
4 under 5 (estimated)	817	3,666,338	2,751	3,668		3,668	917	

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

1,000 under 1,500									
1,500 under 2,000									
2,000 under 3,000									
3,000 under 4,000									
4,000 under 5,000									
5,000 and over									
Classes grouped ²		738, 174	95, 527	6, 278	41, 935	48, 278	96, 491	964	
Total	13, 232	50, 257, 416	566, 252	202, 327	297, 660	102, 122	602, 109	35, 857	
Nontaxable returns ¹	7, 236	15, 762, 796							
Taxable returns	5, 996	34, 494, 620	566, 252	202, 327	297, 660	102, 122	602, 109	35, 857	

SOUTH DAKOTA

Under 1 ¹ (estimated)	587	\$345, 968							
Under 1 (estimated)	24	12, 353	\$46	\$61			\$61	\$15	
1 under 2 (estimated)	1, 500	2, 271, 521							
1 under 2 (estimated)	998	1, 745, 751	1, 101	1, 467			1, 467	366	
2 under 3 ¹ (estimated)	1, 508	3, 791, 529							
2 under 3 (estimated)	844	2, 008, 801	2, 882	3, 842			3, 842	960	
3 under 4 ¹ (estimated)	1, 456	5, 016, 907							
3 under 4 (estimated)	469	1, 695, 376	1, 718	2, 292			2, 292	574	
4 under 5 ¹ (estimated)	482	2, 098, 970							
4 under 5 (estimated)	721	3, 248, 884	3, 626	4, 835			4, 835	1, 209	
5 under 6 ¹ (estimated)	87	463, 148							
5 under 6	516	2, 823, 255	3, 269	4, 075			4, 075	806	
6 under 7 ¹	14	88, 182							
6 under 7	320	2, 067, 013	3, 488	4, 104			4, 104	616	
7 under 8 ¹	14	103, 270							
7 under 8	224	1, 673, 374	3, 927	4, 499			4, 499	572	
8 under 9 ¹	6	50, 699							
8 under 9	161	1, 367, 924	4, 111	4, 639			4, 639	528	
9 under 10 ¹	6	55, 805							
9 under 10	105	990, 354	3, 760	4, 330			4, 330	570	
10 under 11	83	868, 475	5, 014	5, 283	\$415		5, 698	684	
11 under 12	57	656, 996	4, 996	4, 561	859		5, 420	424	
12 under 13	53	659, 848	5, 360	4, 632	1, 295		5, 927	567	
13 under 14	36	484, 138	5, 419	4, 429	1, 242		5, 671	252	
14 under 15	29	420, 447	4, 977	4, 084	1, 402		5, 486	509	
15 under 20	68	1, 157, 336	31, 630	15, 585	17, 784		33, 369	1, 739	
20 under 25	29	638, 053	18, 169	9, 379	9, 472		18, 851	682	
25 under 30	15	403, 259	14, 836	6, 338	9, 653		15, 991	1, 155	
30 under 40	20	688, 467	38, 021	14, 227	25, 277		39, 504	1, 483	
40 under 50	5	223, 109	13, 361	3, 946	9, 479	\$2, 715	16, 140	54	\$2, 725
50 under 60	2	106, 027	7, 333	196	4, 090	3, 049	7, 335	2	
60 under 70									
70 under 80	2	152, 412	15, 249	1, 225	2, 228	11, 821	15, 274	25	

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

SOUTH DAKOTA—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
80 under 90.....									
90 under 100.....	1	(?)	(?)	(?)	(?)		(?)	(?)	
100 under 150.....	2	(?)	(?)	(?)	(?)		(?)	(?)	
150 under 200.....	3	\$524, 793	\$60, 420	\$1, 778	\$5, 660	\$53, 128	\$60, 566	\$146	
200 under 250.....									
250 under 300.....									
300 under 400.....	1	(?)	(?)		(?)	(?)	(?)	(?)	
400 under 500.....									
500 under 750.....	1	(?)	(?)		(?)	(?)	(?)	(?)	
750 under 1,000.....									
1,000 under 1,500.....									
1,500 under 2,000.....									
2,000 under 3,000.....									
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ²		1, 257, 626	138, 173	1, 106	39, 736	97, 996	138, 838	665	
Total.....	10, 449	40, 165, 070	390, 886	110, 913	128, 592	168, 709	408, 214	14, 603	\$2, 725
Nontaxable returns ¹	5, 660	14, 290, 999							
Taxable returns.....	4, 789	25, 874, 071	390, 886	110, 913	128, 592	168, 709	408, 214	14, 603	2, 725

TENNESSEE

Under 1 ¹ (estimated).....	914	\$489, 312							
Under 1 (estimated).....	43	26, 525	\$90	\$119			\$119	\$29	
1 under 2 ¹ (estimated).....	3, 816	5, 955, 706							
1 under 2 (estimated).....	3, 658	5, 453, 417	3, 545	4, 727			4, 727	1, 182	
2 under 3 ¹ (estimated).....	3, 412	8, 380, 516							
2 under 3 (estimated).....	3, 005	6, 690, 949	8, 992	11, 989			11, 989	2, 997	

3 under 4 ¹ (estimated).....	5,228	18,242,880							
3 under 4 (estimated).....	1,658	5,925,044	6,480	8,640			8,640	2,160	
4 under 5 ¹ (estimated).....	1,670	7,265,201							
4 under 5 (estimated).....	2,656	11,858,071	9,670	12,894			12,894	3,224	
5 under 6 ¹	278	1,495,990							
5 under 6.....	1,935	10,575,853	13,004	16,625			16,625	3,621	
6 under 7 ¹	128	821,769							
6 under 7.....	1,260	8,117,104	13,680	16,907			16,907	3,227	
7 under 8 ¹	71	526,130							
7 under 8.....	886	6,650,193	14,197	17,188			17,188	2,991	
8 under 9 ¹	54	455,823							
8 under 9.....	618	5,229,806	16,118	18,871			18,871	2,753	
9 under 10 ¹	46	436,039							
9 under 10.....	512	4,873,501	18,518	21,631			21,631	3,113	
10 under 11.....	379	3,972,781	18,497	19,673	\$1,810		21,483	2,986	
11 under 12.....	283	3,249,730	20,978	19,973	4,156		24,129	3,151	
12 under 13.....	283	3,532,778	27,639	24,166	7,084		31,250	3,611	
13 under 14.....	192	2,599,889	24,390	20,830	6,598		27,428	3,038	
14 under 15.....	183	2,649,222	28,292	23,016	9,053		32,069	3,777	
15 under 20.....	609	10,515,651	173,904	119,976	73,895		193,871	19,967	
20 under 25.....	289	6,411,205	175,785	89,099	101,076		190,175	14,390	
25 under 30.....	174	4,721,011	181,716	77,638	116,384		194,022	12,306	
30 under 40.....	160	5,531,096	284,255	98,966	204,750		303,716	18,154	\$1,307
40 under 50.....	93	4,053,102	250,562	63,541	193,654	\$8,817	265,712	9,443	5,707
50 under 60.....	41	2,236,984	171,414	35,068	111,471	31,742	178,281	6,783	84
60 under 70.....	19	1,220,776	108,683	13,863	82,625	15,462	111,950	2,337	930
70 under 80.....	27	2,003,408	190,029	27,458	144,457	30,129	202,044	5,138	6,877
80 under 90.....	17	1,431,518	156,953	18,171	118,979	21,453	158,603	1,612	38
90 under 100.....	15	1,397,903	158,473	19,662	98,120	41,592	159,374	901	
100 under 150.....	20	2,446,041	306,725	31,976	180,910	107,392	320,278	3,085	10,468
150 under 200.....	12	2,029,942	270,942	15,469	145,230	111,585	272,284	1,342	
200 under 250.....	5	1,116,552	156,108	9,466	77,144	72,162	158,772	820	1,844
250 under 300.....	1	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
300 under 400.....	7	2,431,651	296,414	2,729	35,173	258,998	296,900	486	
400 under 500.....	4	1,818,798	274,187	3,577	168,663	102,208	274,448	261	
500 under 750.....	2	(?)	(?)	(?)	(?)	(?)	(?)	(?)	
750 under 1,000.....									
1,000 under 1,500.....	1	(?)	(?)	(?)	(?)	(?)	(?)		
1,500 under 2,000.....									
2,000 under 3,000.....									
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ²		2,548,470	367,342	7,390	167,349	193,437	368,176	800	34
Total.....	34,664	177,388,337	3,747,582	871,298	2,048,581	994,677	3,914,556	139,685	27,289
Nontaxable returns ¹	15,617	44,069,366							
Taxable returns.....	19,047	133,318,971	3,747,582	871,298	2,048,581	994,677	3,914,556	139,685	27,289

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

TEXAS

Net income classes (Thousands of dollars)	Number of returns	Net income	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 ¹ (estimated)	4,066	\$2,323,631							
Under 1 (estimated)	73	51,282	\$139	\$185			\$185	\$46	
1 under 2 ¹ (estimated)	10,804	16,819,625	10,174	13,565			13,565	3,391	
1 under 2 (estimated)	9,213	16,209,082	32,657	43,543			43,543	10,886	
2 under 3 ¹ (estimated)	9,811	24,439,180	70,914	94,553			94,553	23,639	
2 under 3 (estimated)	10,267	24,850,426	74,470	96,013			96,013	21,543	
3 under 4 ¹ (estimated)	12,279	42,698,727	93,449	107,693			107,693	14,244	
3 under 4 (estimated)	8,158	29,065,008	99,636	111,711			111,711	12,075	
4 under 5 ¹ (estimated)	4,199	18,224,301	99,011	109,192			109,192	10,181	
4 under 5 (estimated)	12,493	56,179,026	98,806	99,607	\$7,206		106,813	8,007	
5 under 6 ¹	735	3,941,681	112,305	105,718	14,756		120,474	8,169	
5 under 6	8,487	46,393,411	106,323	95,530	18,270		113,800	7,477	
6 under 7 ¹	260	1,665,525	105,715	90,355	20,996		111,351	5,636	
6 under 7	5,859	37,870,487	91,900	397,837	178,523		576,360	19,954	
7 under 8 ¹	167	1,249,389	323,394	248,096	314,458		601,598	16,998	
7 under 8	3,908	29,129,678	341,957	598,203	\$4,518		944,678	21,026	\$1,262
8 under 9 ¹	99	835,929	190,837	449,110	37,796		677,743	10,494	
8 under 9	2,609	22,095,731	151,872	409,274	96,184		657,330	7,500	4,727
9 under 10 ¹	85	804,421	98,597	337,746	110,057		546,400	3,059	1,278
9 under 10	1,836	17,379,038	81,002	329,540	123,975		534,517	3,901	
10 under 11	1,219	12,781,964							
11 under 12	1,012	11,616,703							
12 under 13	747	9,324,216							
13 under 14	604	8,139,407							
14 under 15	496	7,197,803							
15 under 20	1,540	26,375,674							
20 under 25	830	18,509,536							
25 under 30	472	12,924,193							
30 under 40	492	16,824,928							
40 under 50	214	9,497,615							
50 under 60	139	7,551,909							
60 under 70	86	5,569,333							
70 under 80	68	5,071,845							

80 under 90.....	47	3,995,250	440,190	52,861	268,948	130,215	452,024	1,896	9,938
90 under 100.....	29	2,760,192	327,184	30,199	212,444	86,145	328,788	1,604	
100 under 150.....	65	7,966,143	1,016,438	105,839	525,239	389,574	1,020,652	4,214	
150 under 200.....	22	3,682,568	476,762	36,270	201,743	257,259	495,272	1,105	17,405
200 under 250.....	21	4,721,792	701,221	26,632	477,200	199,973	703,805	1,347	1,237
250 under 300.....	15	4,203,256	587,383	16,108	277,692	293,717	587,517	134	
300 under 400.....	10	3,391,214	533,589	22,367	328,226	183,484	534,077	488	
400 under 500.....	6	2,632,490	416,017	41,544	206,190	168,918	416,652	635	
500 under 750.....	7	4,632,246	776,507	7,152	601,598	167,924	776,674	167	
750 under 1,000.....	1	(?)	(?)	(?)	(?)		(?)	(?)	
1,000 under 1,500.....	4	(?)	(?)	(?)	(?)	(?)	(?)	(?)	
1,500 under 2,000.....									
2,000 under 3,000.....									
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....	1	(?)	(?)			(?)	(?)		
Classes grouped ²		10,922,849	1,452,296	37,315	170,192	1,245,260	1,452,767	471	
Total.....	113,555	592,518,704	12,866,950	3,428,238	6,250,170	3,494,999	13,173,407	270,610	35,847
Nontaxable returns ¹	42,505	113,002,409							
Taxable returns.....	71,050	479,516,295	12,866,950	3,428,238	6,250,170	3,494,999	13,173,407	270,610	35,847

UTAH

Under 1 ¹ (estimated).....	397	\$245,256							
Under 1 (estimated).....	9	4,977	\$17	\$22			\$22	\$5	
1 under 2 (estimated).....	1,881	2,931,087							
1 under 2 (estimated).....	1,818	3,150,138	1,918	2,558			2,558	640	
2 under 3 (estimated).....	1,403	3,008,754							
2 under 3 (estimated).....	1,049	2,436,730	2,987	3,982			3,982	995	
3 under 4 (estimated).....	1,740	6,086,245							
3 under 4 (estimated).....	460	1,646,907	1,645	2,194			2,194	549	
4 under 5 (estimated).....	807	3,530,690							
4 under 5 (estimated).....	687	3,071,057	2,318	3,091			3,091	773	
5 under 6 (estimated).....	157	841,236							
5 under 6 (estimated).....	579	3,169,015	3,413	4,353			4,353	940	
6 under 7 (estimated).....	57	365,120							
6 under 7 (estimated).....	416	2,681,445	3,848	4,699			4,699	851	
7 under 8 (estimated).....	30	222,824							
7 under 8 (estimated).....	294	2,186,732	4,045	4,907			4,907	862	
8 under 9 (estimated).....	32	269,024							
8 under 9 (estimated).....	214	1,804,756	4,139	4,914			4,914	775	
9 under 10 (estimated).....	22	206,993							
9 under 10 (estimated).....	150	1,416,232	4,592	5,326			5,326	734	
10 under 11 (estimated).....	154	1,611,062	6,473	6,873	\$727		7,600	1,127	
11 under 12 (estimated).....	116	1,336,843	8,490	7,596	1,750		9,346	856	

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

UTAH—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
12 under 13	73	\$908,397	\$6,533	\$5,644	\$1,782		\$7,426	\$893	
13 under 14	74	997,441	8,556	6,873	2,573		9,446	890	
14 under 15	51	738,393	7,050	5,776	2,521		8,297	1,247	
15 under 20	180	3,101,019	47,401	31,453	21,705		53,158	5,757	
20 under 25	80	1,794,293	46,077	22,015	27,891		49,906	3,829	
25 under 30	42	1,145,586	41,351	16,215	28,234		44,449	3,098	
30 under 40	44	1,491,918	69,639	20,096	53,399	\$270	73,765	4,126	
40 under 50	27	1,199,717	75,715	16,206	59,003	4,352	79,561	3,130	\$716
50 under 60	27	1,478,367	115,257	21,876	83,397	16,841	122,114	2,268	4,589
60 under 70	12	759,841	68,210	12,101	58,353		70,454	2,244	
70 under 80	5	355,073	30,228	2,798	24,868	8,617	36,283	275	5,780
80 under 90									
90 under 100	4	380,330	40,703	1,813	26,415	13,299	41,527	824	
100 under 150	3	371,556	38,826	1,795	8,193	28,915	38,903	77	
150 under 200	5	880,122	111,697	8,242	37,745	66,163	112,150	453	
200 under 250	2	(2)	(2)		(2)	(2)	(2)		
250 under 300	1	(2)	(2)		(2)	(2)	(2)		
300 under 400	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
400 under 500									
500 under 750									
750 under 1,000									
1,000 under 1,500									
1,500 under 2,000									
2,000 under 3,000									
3,000 under 4,000									
4,000 under 5,000									
5,000 and over									
Classes grouped ¹		1,026,514	130,478	553	2,959	126,968	130,480	2	
Total	13,163	59,451,690	881,606	223,971	441,515	265,425	930,911	38,220	11,085
Nontaxable returns ¹	6,586	18,307,229							
Taxable returns	6,577	41,144,461	881,606	223,971	441,515	265,425	930,911	38,220	11,085

VERMONT

Under 1 ¹ (estimated).....	143	\$77,234							
Under 1 (estimated).....	32	18,704	\$58	\$77			\$77	\$19	
1 under 2 ¹ (estimated).....	936	1,558,392							
1 under 2 (estimated).....	1,131	1,959,171	1,313	1,752			1,752	439	
2 under 3 ¹ (estimated).....	944	2,320,302							
2 under 3 (estimated).....	1,070	2,523,629	3,310	4,413			4,413	1,103	
3 under 4 ¹ (estimated).....	1,184	4,214,932							
3 under 4 (estimated).....	464	1,645,715	1,722	2,296			2,296	574	
4 under 5 ¹ (estimated).....	529	2,309,334							
4 under 5 (estimated).....	735	3,302,893	3,119	4,158			4,158	1,039	
5 under 6 ¹	76	403,643							
5 under 6.....	495	2,714,514	4,097	4,943			4,943	846	
6 under 7 ¹	37	239,118							
6 under 7.....	359	2,319,134	4,190	5,010			5,010	820	
7 under 8 ¹	24	180,804							
7 under 8.....	259	1,937,087	4,613	5,400			5,400	787	
8 under 9 ¹	23	195,238							
8 under 9.....	198	1,679,091	5,098	5,765			5,765	667	
9 under 10 ¹	23	218,887							
9 under 10.....	123	1,162,232	4,360	4,932			4,932	572	
10 under 11.....	111	1,162,329	5,226	5,130	\$592		5,722	496	
11 under 12.....	64	734,569	4,497	3,966	933		4,899	402	
12 under 13.....	77	959,477	8,607	7,113	2,105		9,218	611	
13 under 14.....	69	932,115	8,424	6,655	2,350		9,005	581	
14 under 15.....	57	827,285	8,569	6,676	2,842		9,518	949	
15 under 20.....	154	2,661,154	42,203	26,956	18,912		45,868	3,665	
20 under 25.....	73	1,623,184	42,292	20,564	24,369		44,933	2,641	
25 under 30.....	61	1,644,539	58,248	21,874	39,613		61,487	3,239	
30 under 40.....	62	2,112,190	102,876	31,440	76,419	\$170	108,029	5,103	\$50
40 under 50.....	24	1,064,052	68,782	16,100	51,296	4,658	72,054	2,850	422
50 under 60.....	13	701,331	51,374	9,408	44,232	1,462	55,102	124	3,604
60 under 70.....	11	715,103	65,913	10,703	46,759	11,034	68,496	1,958	625
70 under 80.....	3	223,304	23,738	3,827	19,983	410	24,220	482	
80 under 90.....	3	251,889	24,248	3,495	17,884	7,932	29,311	6	5,057
90 under 100.....	3	286,550	31,521	1,248	26,305	4,048	31,601	80	
100 under 150.....	8	944,527	107,021	5,486	42,232	59,735	107,453	432	
150 under 200.....	3	522,609	74,609	2,351	60,840	11,791	74,982	373	
200 under 250.....									
250 under 300.....	2	531,823	93,184	6,753	82,392	4,558	93,703	519	
300 under 400.....	3	1,038,182	166,651	2,099	124,615	40,362	167,076	425	
400 under 500.....									
500 under 750.....									
750 under 1,000.....									
1,000 under 1,500.....									
1,500 under 2,000.....									
2,000 under 3,000.....									

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.

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

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

VERMONT—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....									
Total.....	9,586	\$49,916,326	\$1,019,863	\$230,590	\$684,673	\$146,160	\$1,061,423	\$31,802	\$9,758
Nontaxable returns ¹	3,919	11,717,884							
Taxable returns.....	5,667	38,198,442	1,019,863	230,590	684,673	146,160	1,061,423	31,802	9,758

VIRGINIA

Under 1 ¹ (estimated).....	1,196	\$714,434							
Under 1 (estimated).....	41	19,699	\$59	\$78			\$78	\$19	
1 under 2 ¹ (estimated).....	4,848	7,580,849							
1 under 2 (estimated).....	4,730	8,189,458	5,544	7,392			7,392	1,848	
2 under 3 ¹ (estimated).....	4,366	10,780,889							
2 under 3 (estimated).....	3,808	9,004,900	12,099	16,131			16,131	4,032	
3 under 4 ¹ (estimated).....	5,461	19,129,559							
3 under 4 (estimated).....	1,683	6,050,159	6,412	8,550			8,550	2,138	
4 under 5 ¹ (estimated).....	1,848	8,086,951							
4 under 5 (estimated).....	2,609	11,696,387	9,501	12,667			12,667	3,166	
5 under 6 ¹	344	1,867,947							
5 under 6.....	1,688	9,224,759	10,440	13,355			13,355	2,915	
6 under 7 ¹	160	1,028,793							
6 under 7.....	1,142	7,362,501	11,578	14,431			14,431	2,853	
7 under 8 ¹	104	774,947							
7 under 8.....	797	5,950,607	11,488	14,040			14,040	2,552	
8 under 9 ¹	56	472,366							
8 under 9.....	598	5,071,953	13,160	15,680			15,680	2,520	
9 under 10 ¹	56	532,644							

9 under 10.....	470	4,448,604	14,617	17,456			17,456	2,839	
10 under 11.....	350	3,665,915	14,994	16,090	\$1,476		17,566	2,572	
11 under 12.....	286	3,279,855	20,570	18,937	4,121		23,058	2,488	
12 under 13.....	236	2,949,112	20,917	18,133	5,901		24,034	3,117	
13 under 14.....	215	2,899,515	25,263	20,825	7,490		28,315	3,052	
14 under 15.....	187	2,710,206	27,484	21,540	9,337		30,877	3,393	
15 under 20.....	531	9,209,805	143,314	91,701	65,495		157,196	13,882	
20 under 25.....	268	5,986,356	153,656	73,068	93,472		166,540	12,884	
25 under 30.....	134	3,611,957	129,418	49,388	87,763		137,151	7,733	
30 under 40.....	173	5,978,822	295,530	87,846	217,461	\$4,343	309,650	13,839	\$281
40 under 50.....	82	3,641,488	233,035	48,996	179,754	12,233	240,983	4,919	3,029
50 under 60.....	43	2,344,812	186,019	39,620	129,609	23,694	192,923	3,823	3,081
60 under 70.....	28	1,815,175	169,270	27,732	127,467	18,561	173,760	4,490	
70 under 80.....	17	1,285,587	123,591	10,779	92,545	24,584	127,908	1,498	2,819
80 under 90.....	21	1,776,809	193,578	15,077	130,067	53,223	198,367	3,339	1,450
90 under 100.....	5	474,075	55,514	3,085	27,107	25,461	55,653	139	
100 under 150.....	24	2,830,564	361,283	28,317	251,542	84,791	364,650	3,367	
150 under 200.....	13	2,229,446	337,711	22,075	273,293	45,386	340,754	2,480	563
200 under 250.....	5	1,158,435	158,721	5,039	84,584	69,264	158,887	166	
250 under 300.....	3	797,940	110,547	9	87,635	34,545	122,189	2	11,640
300 under 400.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
400 under 500.....	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
500 under 750.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
750 under 1,000.....	1	(2)	(2)		(2)	(2)	(2)	(2)	
1,000 under 1,500.....									
1,500 under 2,000.....									
2,000 under 3,000.....									
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ²		2,659,646	345,791	7,758	85,458	253,259	346,475	684	
Total.....	38,631	179,293,926	3,201,104	725,795	1,961,577	649,344	3,336,716	112,749	22,863
Nontaxable returns ¹	18,439	50,969,379							
Taxable returns.....	20,192	128,324,547	3,201,104	725,795	1,961,577	649,344	3,336,716	112,749	22,863

WASHINGTON

Under 1 ¹ (estimated).....	2,011	\$1,117,789							
Under 1 (estimated).....	35	20,169	\$81	\$108			\$108	\$27	
1 under 2 ¹ (estimated).....	6,782	10,813,767							
1 under 2 (estimated).....	7,598	13,319,905	8,074	10,766			10,766	2,692	
2 under 3 ¹ (estimated).....	5,823	14,463,086							
2 under 3 (estimated).....	6,635	15,752,604	20,315	27,087			27,087	6,772	
3 under 4 ¹ (estimated).....	8,668	30,957,457							
3 under 4 (estimated).....	3,993	14,219,925	17,735	23,646			23,646	5,911	

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

500 under 750.....	3	1, 853, 455	299, 696	26, 426	125, 982	147, 730	300, 138	442	
750 under 1,000.....									
1,000 under 1,500.....	2	(?)	(?)	(?)	(?)	(?)	(?)	(?)	
1,500 under 2,000.....									
2,000 under 3,000.....									
3,000 under 4,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)	(?)	
4,000 under 5,000.....									
5,000 and over.....	1	(?)	(?)	(?)	(?)	(?)	(?)	(?)	
Classes grouped ¹		12, 517, 316	1, 600, 648	14, 502	106, 737	1, 480, 368	1, 601, 607	959	
Total.....	65, 240	302, 258, 404	5, 775, 343	1, 135, 491	2, 360, 977	2, 411, 300	5, 907, 768	117, 555	14, 870
Nontaxable returns ¹	27, 283	76, 138, 725							
Taxable returns.....	37, 957	226, 119, 679	5, 775, 343	1, 135, 491	2, 360, 977	2, 411, 300	5, 907, 768	117, 555	14, 870

WEST VIRGINIA

Under 1 ¹ (estimated).....	1, 013	\$598, 218							
Under 1 (estimated).....	50	24, 832	\$82	\$110			\$110	\$28	
1 under 2 ¹ (estimated).....	3, 839	6, 021, 670							
1 under 2 (estimated).....	4, 419	7, 740, 198	4, 895	6, 526			6, 526	1, 631	
2 under 3 ¹ (estimated).....	3, 080	7, 543, 882							
2 under 3 (estimated).....	2, 978	6, 940, 007	8, 599	11, 466			11, 466	2, 867	
3 under 4 ¹ (estimated).....	3, 646	12, 806, 352							
3 under 4 (estimated).....	1, 047	3, 769, 408	3, 990	5, 319			5, 319	1, 329	
4 under 5 ¹ (estimated).....	1, 609	7, 021, 015							
4 under 5 (estimated).....	1, 919	8, 618, 872	6, 909	9, 212			9, 212	2, 303	
5 under 6 ¹	316	1, 716, 555							
5 under 6.....	1, 307	7, 149, 285	7, 837	10, 024			10, 024	2, 187	
6 under 7 ¹	173	1, 112, 144							
6 under 7.....	784	5, 052, 015	7, 489	9, 242			9, 242	1, 753	
7 under 8 ¹	107	800, 453							
7 under 8.....	600	4, 523, 753	8, 673	10, 429			10, 429	1, 756	
8 under 9 ¹	78	656, 166							
8 under 9.....	416	3, 527, 504	8, 535	10, 074			10, 074	1, 539	
9 under 10 ¹	75	715, 372							
9 under 10.....	312	3, 024, 810	9, 801	11, 618			11, 618	1, 817	
10 under 11.....	317	3, 330, 656	12, 885	13, 547	\$1, 574		15, 121	2, 236	
11 under 12.....	217	2, 499, 128	12, 021	10, 879	3, 260		14, 139	2, 118	
12 under 13.....	172	2, 143, 566	14, 613	12, 181	4, 190		16, 371	1, 758	
13 under 14.....	145	1, 955, 305	14, 511	11, 339	5, 061		16, 400	1, 889	
14 under 15.....	113	1, 634, 728	13, 423	9, 340	5, 529		14, 869	1, 446	
15 under 20.....	403	7, 162, 970	101, 796	61, 255	50, 414		111, 669	9, 873	
20 under 25.....	198	4, 423, 604	109, 463	49, 301	68, 289		117, 590	8, 127	
25 under 30.....	116	3, 170, 095	110, 035	40, 218	76, 857		117, 075	7, 040	
30 under 40.....	132	4, 513, 028	216, 066	60, 653	160, 040	\$6, 538	227, 231	10, 197	\$968
40 under 50.....	72	3, 214, 821	208, 171	48, 837	157, 954	7, 633	214, 424	5, 845	408
50 under 60.....	46	2, 511, 887	203, 392	42, 107	154, 955	13, 090	210, 152	4, 670	2, 090

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.¹ Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—Individual returns for 1929 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits—Continued

WEST VIRGINIA—Continued

Net income classes (Thousands of dollars)	Number of returns	Net income	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
60 under 70.....	27	\$1,738,460	\$149,336	\$17,358	\$106,438	\$31,578	\$155,374	\$3,388	\$2,650
70 under 80.....	26	1,929,487	190,363	19,468	148,306	25,733	193,507	2,603	541
80 under 90.....	7	599,069	63,016	3,063	38,466	21,924	63,453	437	
90 under 100.....	8	747,480	81,483	1,625	51,365	28,978	81,968	442	43
100 under 150.....	20	2,341,906	280,911	20,407	146,499	122,856	289,762	1,670	7,181
150 under 200.....	10	1,685,420	220,633	12,463	101,884	107,180	221,527	894	
200 under 250.....	1	(²)	(²)		(²)	(²)	(²)		
250 under 300.....	2	542,651	62,415		10,567	51,848	62,415		
300 under 400.....	2	(²)	(²)	(²)	(²)	(²)	(²)		
400 under 500.....	1	(²)	(²)		(²)	(²)	(²)		
500 under 750.....									
750 under 1,000.....									
1,000 under 1,500.....									
1,500 under 2,000.....									
2,000 under 3,000.....									
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ²		1,261,235	167,532	882	51,667	114,983	167,532		
Total.....	29,803	136,768,017	2,298,875	518,943	1,343,315	532,341	2,394,599	81,843	13,881
Nontaxable returns ¹	13,936	38,991,837							
Taxable returns.....	15,867	97,776,180	2,298,875	518,943	1,343,315	532,341	2,394,599	81,843	13,881

WISCONSIN

Under 1 ¹ (estimated).....	6,047	\$3,620,104							
Under 1 (estimated).....	195	115,693	\$339	\$452			\$452	\$113	
1 under 2 ¹ (estimated).....	16,861	25,455,154							
1 under 2 (estimated).....	14,255	24,832,211	15,416	20,554			20,554	5,138	
2 under 3 ¹ (estimated).....	12,886	32,238,419							

2 under 3 ¹ (estimated)	9,161	21,853,448	28,228	37,638			37,638	9,410	
3 under 4 ¹ (estimated)	11,566	40,030,280							
3 under 4 (estimated)	4,530	16,169,338	19,233	25,643			25,643	6,410	
4 under 5 ¹ (estimated)	3,524	15,426,541							
4 under 5 (estimated)	5,504	24,711,355	20,822	27,762			27,762	6,940	
5 under 6 ¹	513	2,784,775							
5 under 6	4,057	22,194,815	26,639	34,199			34,199	7,560	
6 under 7 ¹	218	1,407,964							
6 under 7	2,726	17,651,037	30,689	37,434			37,434	6,745	
7 under 8 ¹	124	931,936							
7 under 8	1,969	14,673,271	30,097	36,010			36,010	5,913	
8 under 9 ¹	94	798,148							
8 under 9	1,408	11,925,871	35,269	41,254			41,254	5,985	
9 under 10 ¹	92	874,872							
9 under 10	1,120	10,628,161	38,776	45,578			45,578	6,802	
10 under 11	860	9,009,002	40,858	43,260	\$4,064		47,324	6,466	
11 under 12	663	7,609,725	48,063	44,744	9,631		54,375	6,312	
12 under 13	545	6,796,227	51,483	45,419	13,446		58,865	7,382	
13 under 14	436	5,877,798	52,856	43,850	15,227		59,077	6,221	
14 under 15	370	5,365,288	59,162	48,399	18,463		66,862	7,700	
15 under 20	1,217	20,926,328	334,167	225,654	147,940		373,594	39,427	
20 under 25	620	13,840,987	376,376	195,322	213,519		408,841	32,465	
25 under 30	370	10,105,213	374,026	150,401	254,047		404,448	30,422	
30 under 40	422	14,447,886	724,840	239,394	526,398	\$7,207	772,999	44,063	\$4,096
40 under 50	203	8,925,450	577,010	140,384	426,608	35,300	602,292	24,386	896
50 under 60	118	6,453,677	497,439	88,942	373,829	57,948	520,719	15,352	7,928
60 under 70	76	4,926,740	416,852	44,303	321,411	72,381	438,095	9,694	11,549
70 under 80	55	4,085,909	400,591	46,189	283,220	92,311	421,720	8,402	12,727
80 under 90	37	3,142,983	336,305	27,976	257,955	58,187	344,118	4,580	3,233
90 under 100	31	2,927,984	342,997	38,352	230,421	80,806	349,579	5,598	984
100 under 150	83	9,936,475	1,160,214	69,235	731,371	436,641	1,237,247	9,673	67,360
150 under 200	33	5,525,786	700,240	34,280	430,785	286,999	752,064	6,093	45,731
200 under 250	22	4,815,597	608,473	23,225	423,040	238,142	654,407	3,506	12,428
250 under 300	6	1,646,283	240,509	4,450	211,970	42,560	259,010	365	18,136
300 under 400	10	3,513,120	357,183	11,432	337,131	191,207	539,820	1,955	682
400 under 500	5	2,295,788	352,594	202	233,761	119,631	352,994	400	
500 under 750	7	4,198,151	697,520	34,043	475,359	193,917	703,319	1,755	4,044
750 under 1,000	1	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
1,000 under 1,500	3	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
1,500 under 2,000	1	(²)	(²)	(²)	(²)	(²)	(²)	(²)	
2,000 under 3,000									
3,000 under 4,000									
4,000 under 5,000									
5,000 and over									
Classes grouped ²		6,238,317	1,051,754	29,894	708,917	313,641	1,052,452	698	
Total	103,044	450,934,107	10,287,020	1,935,954	6,648,513	2,226,278	10,810,745	333,931	189,794
Nontaxable returns ¹	51,925	123,568,193							
Taxable returns	51,119	327,365,914	10,287,020	1,935,954	6,648,513	2,226,278	10,810,745	333,931	189,794

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

90 under 100.....									
100 under 150.....									
150 under 200.....									
200 under 250.....									
250 under 300.....									
300 under 400.....									
400 under 500.....									
500 under 750.....									
750 under 1,000.....									
1,000 under 1,500.....									
1,500 under 2,000.....									
2,000 under 3,000.....									
3,000 under 4,000.....									
4,000 under 5,000.....									
5,000 and over.....									
Classes grouped ²		186,710	14,912	206	7,818	7,078	15,102	190	
Total.....	8,140	30,813,018	188,964	95,857	96,957	7,441	200,255	11,061	230
Nontaxable returns ¹	3,274	9,027,321							
Taxable returns.....	4,866	21,785,697	188,964	95,857	96,957	7,441	200,255	11,061	230

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

TABLE 10.—*Individual returns for the years 1916 to 1929,¹ by States and Territories, showing number of returns, net income, and tax*

[For text defining certain items and describing methods of tabulating and estimating data, see pp. 1-4]

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	22,545,090,563	5,496.73	830,639,434	202.52
1928.....	4,070,851	25,226,326,912	6,196.81	1,164,254,037	285.99
1929.....	4,044,327	24,800,735,564	6,132.22	1,001,938,147	247.74

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
1929.....	25,818	122,569,172	4,747.43	2,087,718	80.86

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					
1929 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
1929.....	12,448	60,788,434	4,883.39	1,113,774	89.47

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403.² Included in the State of Washington.

TABLE 10.—*Individual returns for the years 1916 to 1929,¹ by States and Territories, showing 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	3,008.00	2,314,409	72.00
1923.....	35,788	109,793,694	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
1929.....	15,813	68,910,936	4,357.87	712,954	45.09

CALIFORNIA					
Year	Number of returns	Net income		Tax	
		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.....	315,666	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
1929.....	309,047	1,689,896,424	5,468.09	45,360,278	146.77

COLORADO					
Year	Number of returns	Net income		Tax	
		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
1929.....	31,268	158,751,528	5,077.12	3,534,404	113.04

CONNECTICUT					
Year	Number of returns	Net income		Tax	
		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	205,617,840	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
1929.....	82,049	561,547,753	6,844.05	23,693,045	288.77

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403.

TABLE 10.—*Individual returns for the years 1916 to 1929,¹ by States and Territories, showing number of returns, net income, and tax—Continued*

DELAWARE

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	1,346	\$57,798,410	\$42,941.00	\$3,695,605	\$2,746.00
1917.....	8,032	56,459,176	7,029.00	9,350,461	1,164.00
1918.....	10,239	48,358,031	4,723.00	7,158,522	699.00
1919.....	16,059	62,901,249	3,917.00	7,495,453	467.00
1920.....	18,937	55,633,321	2,938.00	2,122,025	112.00
1921.....	15,889	43,676,893	2,749.00	1,284,365	81.00
1922.....	17,141	53,981,068	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
1929.....	9,780	148,850,300	15,219.87	14,524,946	1,485.17

DISTRICT OF COLUMBIA

Year	Number of returns	Total	Average	Total	Average
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	231,328,789	2,969.00	8,336,587	107.00
1923.....	75,796	221,950,528	2,928.00	6,097,678	80.00
1924.....	77,836	253,312,253	3,254.00	5,765,861	74.00
1925.....	43,293	200,353,699	4,628.00	5,718,046	132.00
1926.....	40,024	198,055,768	4,948.00	5,526,436	138.00
1927.....	39,560	198,938,042	5,028.77	6,027,133	152.35
1928.....	44,183	227,620,606	5,151.77	7,474,643	169.17
1929.....	48,087	242,282,698	5,038.42	6,408,622	133.27

FLORIDA

Year	Number of returns	Total	Average	Total	Average
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	119,557,316	2,830.00	2,929,409	69.00
1922.....	41,531	132,047,020	3,179.00	4,059,859	98.00
1923.....	49,591	156,500,260	3,155.00	3,693,955	74.00
1924.....	64,306	250,963,654	3,902.00	7,229,272	112.00
1925.....	76,213	649,932,382	8,528.00	28,857,801	379.00
1926.....	56,109	322,601,033	5,750.00	10,415,636	186.00
1927.....	40,080	206,917,657	5,162.62	6,047,244	150.88
1928.....	32,155	178,843,603	5,561.92	7,714,261	239.91
1929.....	30,040	164,355,108	5,471.21	5,936,377	197.62

GEORGIA

Year	Number of returns	Total	Average	Total	Average
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	7,697,698	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
1929.....	32,289	163,181,491	5,053.78	2,785,942	86.28

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403.

TABLE 10.—*Individual returns for the years 1916 to 1929,¹ by States and Territories, showing 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
1929	8, 210	43, 290, 997	5, 272. 96	1, 220, 345	148. 64

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	839, 646	51. 00
1918	19, 249	55, 954, 296	2, 907. 00	1, 493, 518	78. 00
1919	21, 448	65, 472, 540	3, 053. 00	1, 475, 023	69. 00
1920	25, 755	67, 391, 639	2, 617. 00	1, 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
1929	9, 830	38, 525, 958	3, 919. 22	184, 325	18. 75

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, 018	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, 120	93. 00
1924	652, 501	2, 413, 005, 350	3, 669. 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, 692	6, 403. 90	110, 659, 199	296. 18
1929	369, 855	2, 258, 945, 768	6, 107. 65	86, 825, 072	234. 75

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, 450, 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	82. 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, 055, 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
1929	76, 493	366, 846, 042	4, 795. 81	8, 208, 031	107. 30

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403.

TABLE 10.—*Individual returns for the years 1916 to 1929,¹ by States and Territories, showing 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
1929.....	45,023	222,103,300	4,933.11	3,924,823	87.17
KANSAS					
1916.....	4,290	\$39,638,465	\$9,240.00	\$555,943	\$130.00
1917.....	63,065	202,159,002	3,206.00	5,428,495	86.00
1918.....	64,794	218,524,054	3,373.00	7,880,244	122.00
1919.....	70,451	264,971,649	3,466.00	9,138,315	120.00
1920.....	99,235	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	1,918,619	23.00
1925.....	34,284	141,511,127	4,128.00	2,222,306	65.00
1926.....	32,732	153,673,206	4,695.00	2,756,049	84.00
1927.....	35,575	157,394,402	4,424.30	2,240,877	62.99
1928.....	32,929	162,394,758	4,931.66	2,928,097	88.92
1929.....	37,557	181,661,364	4,836.95	2,547,829	67.84
KENTUCKY					
1916.....	3,887	\$38,506,976	\$9,907.00	\$384,497	\$99.00
1917.....	34,692	124,826,244	3,598.00	2,043,196	85.00
1918.....	47,098	166,350,127	3,532.00	7,918,960	168.00
1919.....	59,332	215,977,422	3,640.00	7,595,384	128.00
1920.....	78,258	243,879,230	3,116.00	7,292,098	93.00
1921.....	69,496	192,273,937	2,767.00	4,297,470	62.00
1922.....	69,666	200,048,892	2,872.00	4,676,804	67.00
1923.....	79,091	214,415,879	2,711.00	3,723,960	47.00
1924.....	72,119	238,094,411	3,301.00	3,805,669	53.00
1925.....	37,315	180,217,420	4,830.00	3,299,792	88.00
1926.....	32,821	169,100,987	5,152.00	3,226,344	98.00
1927.....	33,004	172,582,213	5,229.13	4,027,734	122.04
1928.....	35,367	193,766,254	5,478.73	5,639,394	159.45
1929.....	34,623	191,640,708	5,535.07	5,076,854	146.63
LOUISIANA					
1916.....	4,517	\$51,274,633	\$11,351.00	\$778,693	\$172.00
1917.....	32,317	134,849,180	4,157.00	4,936,825	153.00
1918.....	33,432	137,261,983	4,106.00	9,353,518	280.00
1919.....	52,871	201,753,808	3,815.00	12,888,655	244.00
1920.....	69,340	237,109,145	3,420.00	9,626,591	139.00
1921.....	67,960	197,897,146	2,912.00	5,304,522	78.00
1922.....	66,972	203,664,606	3,041.00	5,353,574	80.00
1923.....	67,440	213,802,450	3,170.00	4,438,454	66.00
1924.....	67,658	221,133,422	3,268.00	3,528,511	52.00
1925.....	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
1929.....	35,093	170,713,998	4,864.62	2,859,568	81.49

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403.

TABLE 10.—Individual returns for the years 1916 to 1929,¹ by States and Territories, showing number of returns, net income, and tax—Continued

MAINE					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	2,823	\$30,435,945	\$10,781.00	\$371,367	\$132.00
1917	17,112	66,950,710	3,913.00	2,467,852	144.00
1918	25,104	84,033,212	3,347.00	4,263,003	170.00
1919	34,578	112,562,525	3,255.00	4,468,876	129.00
1920	47,717	143,455,545	3,006.00	4,892,419	103.00
1921	44,397	124,628,679	2,807.00	3,974,861	90.00
1922	43,041	129,857,441	3,017.00	3,896,892	91.00
1923	48,435	142,964,209	2,952.00	2,785,696	58.00
1924	42,254	135,221,259	3,200.00	2,568,353	61.00
1925	19,444	97,927,563	5,036.00	2,718,658	140.00
1926	19,709	107,979,178	5,479.00	3,419,490	174.00
1927	18,710	103,080,848	5,509.40	3,300,741	176.42
1928	18,611	111,558,275	5,994.21	4,262,498	229.03
1929	19,173	115,875,339	6,043.67	3,561,754	185.77

MARYLAND

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	21,981,984	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	467,225,999	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
1929	68,654	425,185,985	6,193.17	15,641,824	227.84

MASSACHUSETTS

1916	32,291	\$474,292,762	\$14,688.00	\$10,892,685	\$337.00
1917	156,111	717,612,002	4,596.00	44,478,907	285.00
1918	209,786	868,460,461	4,140.00	81,307,340	388.00
1919	268,307	1,090,808,058	4,065.00	86,566,938	323.00
1920	401,770	1,368,406,648	3,406.00	69,368,994	173.00
1921	388,442	1,153,008,156	2,968.00	46,534,644	120.00
1922	397,241	1,237,893,477	3,116.00	57,781,194	145.00
1923	415,100	1,413,015,994	3,404.00	42,527,993	102.00
1924	378,049	1,320,156,959	3,492.00	40,857,137	108.00
1925	221,530	1,132,289,870	5,111.00	41,052,088	185.00
1926	224,042	1,147,576,498	5,122.00	37,115,976	166.00
1927	214,356	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
1929	213,316	1,371,651,741	6,430.14	57,857,223	271.23

MICHIGAN

1916	11,448	\$162,533,104	\$14,198.00	\$3,340,682	\$292.00
1917	111,562	387,824,910	3,476.00	15,159,388	136.00
1918	135,349	415,313,164	3,068.00	22,336,385	165.00
1919	181,662	665,475,193	3,663.00	55,958,378	308.00
1920	305,075	895,679,238	2,936.00	40,493,261	133.00
1921	250,147	657,779,854	2,630.00	24,197,840	97.00
1922	267,953	796,411,946	2,972.00	34,965,063	130.00
1923	350,072	1,041,933,086	2,976.00	28,051,017	80.00
1924	323,733	1,045,850,046	3,231.00	30,983,765	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
1929	177,918	1,029,756,680	5,787.82	40,599,864	228.19

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403.

TABLE 10.—*Individual returns for the years 1916 to 1929,¹ by States and Territories, showing 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
1929.....	60, 701	337, 880, 743	5, 566. 31	9, 799, 141	161. 43

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
1929.....	15, 689	63, 922, 168	4, 074. 33	600, 076	38. 25

MISSOURI

Year	Number of returns	Total	Average	Total	Average
1916.....	12, 956	\$147, 069, 303	\$11, 351. 00	\$2, 373, 327	\$183. 00
1917.....	91, 608	362, 026, 687	3, 952. 00	10, 880, 241	119. 00
1918.....	110, 890	409, 013, 021	3, 688. 00	20, 716, 692	187. 00
1919.....	125, 248	470, 443, 311	3, 756. 00	22, 146, 510	177. 00
1920.....	162, 199	548, 130, 178	3, 379. 00	21, 877, 701	136. 00
1921.....	172, 519	499, 911, 004	2, 898. 00	14, 660, 351	85. 00
1922.....	173, 728	526, 387, 658	3, 030. 00	15, 972, 706	92. 00
1923.....	192, 282	605, 275, 520	3, 148. 00	13, 085, 218	68. 00
1924.....	186, 784	632, 532, 962	3, 386. 00	12, 373, 492	66. 00
1925.....	109, 059	533, 836, 188	4, 895. 00	14, 246, 816	131. 00
1926.....	99, 509	512, 801, 163	5, 153. 00	13, 496, 872	136. 00
1927.....	96, 407	501, 495, 130	5, 201. 85	13, 738, 256	142. 50
1928.....	99, 295	563, 951, 553	5, 679. 56	18, 910, 977	190. 45
1929.....	98, 367	558, 127, 649	5, 673. 93	16, 416, 897	166. 89

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, 530	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, 682	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
1929.....	17, 067	71, 397, 232	4, 183. 35	1, 019, 300	59. 72

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403.

TABLE 10.—*Individual returns for the years 1916 to 1929,¹ by States and Territories, showing 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
1929.....	30,962	140,322,452	4,532.09	1,919,473	61.99

NEVADA

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	20,109,292	4,491.71	477,673	106.69
1929.....	5,174	21,597,783	4,174.29	356,444	68.89

NEW HAMPSHIRE

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
1929.....	14,341	74,306,913	5,181.43	1,734,828	120.97

NEW JERSEY

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	104.09
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	32,858,062	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
1929.....	195,772	1,212,423,226	6,193.04	43,956,017	224.53

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403.

TABLE 10.—*Individual returns for the years 1916 to 1929,¹ by States and Territories, showing 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	4,486.31	464,430	69.46
1929	6,874	30,875,636	4,491.65	299,882	43.63

NEW YORK					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	93,155	\$1,922,864,651	\$20,641.00	\$77,970,521	\$837.00
1917	489,089	2,774,035,148	5,672.00	251,785,795	515.00
1918	559,753	2,719,713,784	4,859.00	354,263,417	633.00
1919	683,085	3,436,343,179	5,031.00	399,792,351	585.00
1920	1,047,634	4,030,623,696	3,847.00	286,607,280	274.00
1921	1,066,637	3,617,757,104	3,392.00	210,768,379	198.00
1922	1,102,748	4,110,588,989	3,727.00	273,960,079	248.00
1923	1,221,654	4,565,314,898	3,737.00	192,811,665	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	4,984,020,281	6,619.00	247,164,324	328.00
1927	766,974	5,398,451,005	7,038.64	305,210,059	397.94
1928	780,418	6,458,089,207	8,275.15	451,606,998	578.67
1929	757,835	6,253,465,699	8,251.75	396,687,348	523.45

NORTH CAROLINA					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	2,207	\$24,825,326	\$11,249.00	\$560,970	\$254.00
1917	22,977	84,220,131	3,665.00	2,747,673	120.00
1918	21,738	89,748,811	4,129.00	5,575,001	256.00
1919	37,185	161,613,467	4,346.00	10,010,348	269.00
1920	47,342	163,799,837	3,460.00	9,620,675	203.00
1921	44,161	127,992,951	2,898.00	3,760,499	85.00
1922	58,009	171,929,259	2,964.00	4,908,611	85.00
1923	68,191	206,638,618	3,030.00	4,767,257	70.00
1924	63,864	200,888,953	3,145.00	3,777,873	59.00
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
1929	28,860	130,352,897	4,516.73	3,282,957	113.75

NORTH DAKOTA					
Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1,176	\$9,219,055	\$7,839.00	\$66,344	\$56.00
1917	20,941	61,233,723	2,924.00	936,862	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	42,973,966	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
1929	9,170	31,197,250	3,402.10	111,346	12.14

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403.

TABLE 10.—Individual returns for the years 1916 to 1929,¹ by States and Territories, showing 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
1929	215, 804	1, 259, 571, 939	5, 836. 65	43, 633, 678	202. 19

OKLAHOMA					
Year	Number of returns	Net income		Tax	
		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	293, 790, 731	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, 435	5, 664. 40	6, 446, 274	173. 00
1929	37, 000	216, 346, 916	5, 847. 21	6, 020, 950	162. 73

OREGON					
Year	Number of returns	Net income		Tax	
		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
1929	28, 194	129, 360, 587	4, 588. 23	1, 663, 775	59. 01

PENNSYLVANIA					
Year	Number of returns	Net income		Tax	
		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, 594	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
1929	364, 145	2, 217, 958, 557	6, 090. 87	90, 694, 655	249. 06

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403.

TABLE 10.—*Individual returns for the years 1916 to 1929,¹ by States and Territories, showing 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	157,464,793	6,252.57	6,332,169	251.44
1928.....	25,801	176,225,164	6,830.17	8,093,013	313.67
1929.....	26,481	184,531,178	6,968.44	7,851,363	296.49

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	1,555,315	55.00
1924.....	28,090	79,613,886	2,834.00	727,462	26.00
1925.....	15,727	57,661,544	3,666.00	430,879	27.00
1926.....	13,809	53,060,331	3,842.00	420,164	30.00
1927.....	14,310	55,218,679	3,858.75	554,731	38.77
1928.....	13,725	55,510,360	4,044.47	716,628	52.21
1929.....	13,232	50,257,416	3,798.17	566,252	42.79

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.....	17,086	53,971,360	3,159.00	192,460	11.00
1926.....	12,414	38,153,263	3,073.00	208,893	17.00
1927.....	10,969	35,906,515	3,273.45	209,667	19.11
1928.....	10,649	38,954,968	3,658.09	321,516	30.19
1929.....	10,449	40,165,070	3,843.92	390,886	37.41

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	7,565,069	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
1929.....	34,664	177,388,337	5,117.36	3,747,582	108.11

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403.

TABLE 10.—Individual returns for the years 1916 to 1929,¹ by States and Territories, showing 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
1929	113,555	592,518,704	5,217.90	12,866,950	113.31

UTAH					
Year	Number of returns	Net income		Tax	
		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	53,832,189	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
1929	13,163	59,451,690	4,516.58	881,603	66.98

VERMONT					
Year	Number of returns	Net income		Tax	
		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	46,204,506	3,405.00	2,074,804	153.00
1920	19,205	59,303,302	3,088.00	2,259,129	118.00
1921	17,746	47,561,557	2,680.00	1,155,767	65.00
1922	17,901	51,653,367	2,886.00	1,573,555	88.00
1923	21,752	64,800,009	2,979.00	1,332,822	61.00
1924	20,618	63,630,620	3,086.00	978,252	47.00
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
1929	9,586	49,916,326	5,207.21	1,019,863	106.39

VIRGINIA					
Year	Number of returns	Net income		Tax	
		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
1929	38,631	179,293,926	4,641.19	3,201,104	82.86

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403.

TABLE 10.—*Individual returns for the years 1916 to 1929,¹ by States and Territories, showing 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	351,956,059	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
1929 ²	65,240	302,258,404	4,633.02	5,775,343	88.52
WEST VIRGINIA					
1916.....	2,575	\$30,170,509	\$11,717.00	\$416,396	\$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	147,949,062	3,276.00	5,319,197	118.00
1920.....	96,326	287,729,460	2,987.00	8,517,268	88.00
1921.....	75,277	207,157,054	2,752.00	4,579,113	61.00
1922.....	69,501	196,777,959	2,831.00	4,594,663	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	141,596,917	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
1929.....	29,803	136,768,017	4,589.07	2,298,875	77.14
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	496,650,728	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	12,459,318	126.51
1929.....	103,044	450,934,107	4,376.13	10,287,020	99.83
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
1929.....	8,140	30,813,018	3,785.38	188,964	23.21

¹ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 396-403.

² Includes Alaska.

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns*

[For description of the method of compiling these data, see p. 17]

ALABAMA

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Autauga:		Clarke:		De Kalb:	
Prattville.....	55	Jackson.....	26	Fort Payne.....	47
Miscellaneous.....	11	Thomasville.....	34	Miscellaneous.....	31
Total.....	66	Miscellaneous.....	23	Total.....	78
Baldwin:		Total.....	83	Elmore:	
Bay Minette.....	34	Clay:		Wetumpka.....	47
Fairhope.....	23	Ashland.....	8	Miscellaneous.....	86
Miscellaneous.....	82	Lineville.....	6	Total.....	133
Total.....	139	Total.....	14	Escambia:	
Barbour:		Cleburne:		Atmore.....	60
Clayton.....	18	Heflin.....	15	Brewton.....	66
Eufaula.....	120	Miscellaneous.....	1	Miscellaneous.....	25
Miscellaneous.....	14	Total.....	16	Total.....	151
Total.....	152	Coffee:		Etowah:	
Bibb:		Elba.....	10	Alabama City.....	37
West Blocton.....	34	Enterprise.....	27	Altoona.....	5
Miscellaneous.....	52	Miscellaneous.....	2	Attalla.....	63
Total.....	86	Total.....	39	Gadsden.....	423
Blount:		Colbert:		Miscellaneous.....	5
Oneonta.....	18	Sheffield.....	176	Total.....	533
Miscellaneous.....	12	Tusculumbia.....	125	Fayette:	
Total.....	30	Miscellaneous.....	21	Fayette.....	46
Bullock:		Total.....	322	Miscellaneous.....	6
Union Springs.....	38	Conceh:		Total.....	52
Miscellaneous.....	10	Evergreen.....	50	Franklin:	
Total.....	48	Miscellaneous.....	11	Red Bay.....	13
Butler:		Total.....	61	Russellville.....	36
Chapman.....	11	Coosa: Miscellaneous.....	12	Miscellaneous.....	3
Georgiana.....	20	Covington:		Total.....	52
Greenville.....	77	Andalusia.....	88	Geneva:	
Miscellaneous.....	4	Floral.....	30	Geneva.....	17
Total.....	112	Opp.....	22	Hartford.....	17
Calhoun:		Miscellaneous.....	19	Samson.....	24
Anniston.....	497	Total.....	159	Miscellaneous.....	5
Jacksonville.....	23	Crenshaw:		Total.....	63
Oxford.....	12	Brantley.....	5	Greene:	
Piedmont.....	27	Luverne.....	28	Eutaw.....	41
Miscellaneous.....	13	Miscellaneous.....	4	Miscellaneous.....	16
Total.....	572	Total.....	37	Total.....	57
Chambers:		Cullman:		Hale:	
Five Points.....	1	Cullman.....	105	Greensboro.....	42
Lafayette.....	28	Miscellaneous.....	10	Miscellaneous.....	27
Lanett.....	17	Total.....	115	Total.....	69
Miscellaneous.....	30	Dale:		Henry:	
Total.....	76	Ozark.....	42	Abbeville.....	13
Cherokee: Miscellaneous.....	20	Miscellaneous.....	7	Headland.....	15
Chilton:		Total.....	49	Miscellaneous.....	1
Clanton.....	34	Dallas:		Total.....	29
Miscellaneous.....	13	Selma.....	614	Houston:	
Total.....	47	Miscellaneous.....	48	Dothan.....	228
Choctaw: Miscellaneous.....	31	Total.....	662	Miscellaneous.....	15
				Total.....	243

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

ALABAMA—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Jackson:		Marion:		Russell: Miscellaneous..	29
Bridgeport.....	10	Guin.....	11	St. Clair: Miscellaneous..	66
Scottsboro.....	30	Winfield.....	13		
Miscellaneous.....	16	Miscellaneous.....	8	Shelby:	
Total.....	56	Total.....	32	Columbiana.....	13
Jefferson:		Marshall:		Montevallo.....	16
Birmingham.....	11,639	Albertville.....	34	Vincent.....	7
Bessemer.....	563	Boaz.....	22	Miscellaneous.....	54
Brighton.....	17	Guntersville.....	40	Total.....	90
Fairfield.....	302	Miscellaneous.....	4		
Leeds.....	32	Total.....	100	Sumter:	
Miscellaneous.....	172			Livingston.....	28
Total.....	12,725	Mobile:		York.....	47
Lamar:		Citronelle.....	13	Miscellaneous.....	34
Sulligent.....	6	Mobile.....	2,759	Total.....	109
Miscellaneous.....	7	Pritchard.....	16	Talladega:	
Total.....	13	Miscellaneous.....	116	Sylacauga.....	81
Lauderdale:		Total.....	2,904	Talladega.....	138
Florence.....	262			Miscellaneous.....	32
Miscellaneous.....	5	Monroe:		Total.....	251
Total.....	267	Frisco City.....	12		
Lawrence: Miscellane-ous.....	32	Monroeville.....	25	Tallapoosa:	
		Miscellaneous.....	28	Alexander City.....	51
Lee:		Total.....	65	Camp Hill.....	5
Auburn.....	26	Montgomery:		Dadeville.....	12
Opelika.....	133	Montgomery.....	2,414	Miscellaneous.....	2
Phenix City.....	27	Miscellaneous.....	30	Total.....	70
Miscellaneous.....	5	Total.....	2,444	Tuscaloosa:	
Total.....	191	Morgan:		Northport.....	22
Limestone:		Decatur.....	346	Tuscaloosa.....	533
Athens.....	82	Hartselle.....	34	Miscellaneous.....	71
Miscellaneous.....	10	Miscellaneous.....	11	Total.....	626
Total.....	92	Total.....	391	Walker:	
Lowndes:		Perry:		Carbon Hill.....	32
Fort Deposit.....	11	Marion.....	58	Cordova.....	22
Miscellaneous.....	40	Uniontown.....	40	Dora.....	19
Total.....	51	Miscellaneous.....	3	Jasper.....	142
Macon:		Total.....	101	Miscellaneous.....	99
Tuskegee.....	67	Pickens:		Total.....	314
Miscellaneous.....	23	Aliceville.....	22	Washington: Miscella-neous.....	25
Total.....	90	Miscellaneous.....	26	Wilcox: Miscellaneous..	86
Madison:		Total.....	48	Winston:	
Huntsville.....	427	Pike:		Haleyville.....	26
Miscellaneous.....	30	Brundidge.....	29	Miscellaneous.....	2
Total.....	457	Troy.....	162	Total.....	28
Marengo:		Miscellaneous.....	5	Total Alabama..	26,574
Demopolis.....	120	Total.....	196	Returns, Form 1040, showing no net in-come, not included in general tables.....	756
Miscellaneous.....	48	Randolph:		Total in general tables.....	25,818
Total.....	168	Roanoke.....	48		
		Miscellaneous.....	1		
		Total.....	49		

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

ARIZONA

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Apache:		Greenlee:		Pinal:	
St. Johns.....	4	Clifton.....	75	Casa Grande.....	56
Miscellaneous.....	64	Morenci.....	129	Florence.....	34
Total.....	68	Miscellaneous.....	21	Ray.....	80
Cochise:		Total.....	225	Superior.....	157
Bisbee.....	567	Maricopa:		Miscellaneous.....	66
Douglas.....	502	Buckeye.....	15	Total.....	393
Lowell.....	131	Chandler.....	67	Santa Cruz:	
Warren.....	105	Glendale.....	107	Nogales.....	259
Miscellaneous.....	214	Mesa.....	184	Miscellaneous.....	26
Total.....	1,519	Phoenix.....	3,582	Total.....	295
Cocconino:		Scottsdale.....	36	Yavapai:	
Flagstaff.....	238	Tempe.....	119	Clarkdale.....	137
Williams.....	93	Miscellaneous.....	144	Cottonwood.....	28
Miscellaneous.....	41	Total.....	4,254	Jerome.....	471
Total.....	372	Mohave:		Prescott.....	480
Gila:		Kingman.....	136	Miscellaneous.....	139
Globe.....	446	Miscellaneous.....	59	Total.....	1,255
Hayden.....	79	Total.....	195	Yuma:	
Miami.....	499	Navajo:		Somerton.....	22
Miscellaneous.....	171	Holbrook.....	68	Yuma.....	260
Total.....	1,195	Winslow.....	364	Miscellaneous.....	39
Graham:		Miscellaneous.....	18	Total.....	341
Safford.....	74	Total.....	450	Residents of other States.....	222
Miscellaneous.....	32	Pima:		Total Arizona.....	12,731
Total.....	106	Ajo.....	194	Returns, Form 1040, showing no net income, not included in general tables.....	283
		Tucson.....	1,609	Total in general tables.....	12,448
		Miscellaneous.....	48		
		Total.....	1,851		

ARKANSAS

Arkansas:		Bradley:		Cleburne:	
De Witt.....	62	Warren.....	110	Heber Springs.....	25
Stuttgart.....	223	Miscellaneous.....	9	Miscellaneous.....	1
Miscellaneous.....	60	Total.....	119	Total.....	26
Total.....	345	Calhoun: Miscellaneous.....	16	Cleveland: Miscellaneous.....	14
Ashley:		Carroll:		Columbia:	
Crossett.....	35	Berryville.....	15	Magnolia.....	84
Hamburg.....	32	Eureka Springs.....	38	Miscellaneous.....	35
Miscellaneous.....	65	Miscellaneous.....	7	Total.....	119
Total.....	132	Total.....	60	Conway:	
Barter:		Chicot:		Morrilton.....	92
Cotter.....	13	Dermott.....	40	Miscellaneous.....	4
Miscellaneous.....	9	Eudora.....	53	Total.....	96
Total.....	22	Lake Village.....	65	Craighead:	
Benton:		Miscellaneous.....	8	Jonesboro.....	355
Bentonville.....	35	Total.....	166	Monette.....	11
Rogers.....	91	Clark:		Miscellaneous.....	30
Siloam Springs.....	43	Arkadelphia.....	111	Total.....	396
Miscellaneous.....	31	Gurdon.....	31	Crawford:	
Total.....	200	Miscellaneous.....	20	Van Buren.....	114
Boone:		Total.....	162	Miscellaneous.....	33
Harrison.....	45	Clay:		Total.....	147
Miscellaneous.....	3	Corning.....	28	Crittenden:	
Total.....	48	Piggot.....	19	Earl.....	45
		Rector.....	28	Miscellaneous.....	130
		Miscellaneous.....	11	Total.....	157
		Total.....	86		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

ARKANSAS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Cross:		Izard: Miscellaneous.....	8	Monroe:	
Parkin.....	40	Jackson:		Brinkley.....	62
Wynne.....	88	Newport.....	126	Clarendon.....	43
Miscellaneous.....	8	Miscellaneous.....	53	Miscellaneous.....	37
Total.....	136	Total.....	179	Total.....	142
Dallas:		Jefferson:		Montgomery: Miscella-	
Fordyce.....	81	Pine Bluff.....	929	neous.....	20
Miscellaneous.....	14	Miscellaneous.....	62	Nevada:	
Total.....	95	Total.....	991	Prescott.....	81
Desha:		Johnson:		Miscellaneous.....	14
Arkansas City.....	23	Clarksville.....	68	Total.....	95
Dumas.....	44	Coal Hill.....	3	Ouachita:	
McGehee.....	85	Miscellaneous.....	12	Bearden.....	14
Miscellaneous.....	21	Total.....	83	Camden.....	241
Total.....	173	Lafayette:		Stephens.....	23
Drew:		Lewisville.....	22	Miscellaneous.....	44
Monticello.....	69	Stamps.....	35	Total.....	322
Miscellaneous.....	17	Miscellaneous.....	18	Perry: Miscellaneous.....	14
Total.....	86	Total.....	75	Phillips:	
Faulkner:		Lawrence:		Helena.....	426
Conway.....	122	Hoxie.....	8	West Helena.....	55
Miscellaneous.....	6	Walnut Ridge.....	55	Miscellaneous.....	73
Total.....	128	Miscellaneous.....	23	Total.....	554
Franklin:		Total.....	86	Pike:	
Ozark.....	13	Lee:		Glenwood.....	7
Miscellaneous.....	10	Marianna.....	129	Miscellaneous.....	16
Total.....	23	Miscellaneous.....	19	Total.....	23
Fulton: Miscellaneous.....	21	Total.....	148	Poinsett:	
Garland:		Lincoln: Miscellaneous.....	38	Harrisburg.....	30
Hot Springs.....	703	Little River:		Lepanto.....	44
Miscellaneous.....	4	Ashdown.....	31	Marked Tree.....	42
Total.....	707	Foreman.....	12	Trumann.....	43
Grant:		Miscellaneous.....	5	Miscellaneous.....	40
Sheridan.....	20	Total.....	48	Total.....	199
Miscellaneous.....	1	Logan:		Polk:	
Total.....	21	Booneville.....	18	Mena.....	37
Greene:		Paris.....	46	Miscellaneous.....	9
Paragould.....	131	Miscellaneous.....	4	Total.....	46
Miscellaneous.....	4	Total.....	68	Pope:	
Total.....	135	Lonoke:		Atkins.....	28
Hempstead:		England.....	68	Russellville.....	103
Hope.....	179	Lonoke.....	53	Miscellaneous.....	8
Miscellaneous.....	20	Miscellaneous.....	66	Total.....	139
Total.....	199	Total.....	187	Prairie:	
Hot Springs: Malvern.....	88	Madison: Miscellaneous.....	11	Des Arc.....	12
Howard:		Marion: Miscellaneous.....	3	Miscellaneous.....	62
Dierks.....	5	Miller:		Total.....	74
Nashville.....	68	Texarkana.....	494	Pulaski:	
Miscellaneous.....	8	Miscellaneous.....	22	Levy.....	7
Total.....	81	Total.....	516	Little Rock.....	3,645
Independence:		Mississippi:		North Little Rock.....	348
Batesville.....	110	Blytheville.....	268	Miscellaneous.....	46
Miscellaneous.....	26	Leachville.....	22	Total.....	4,046
Total.....	136	Luxora.....	27	Randolph:	
		Manila.....	18	Focalontas.....	21
		Oseola.....	103	Miscellaneous.....	1
		Wilson.....	32	Total.....	22
		Miscellaneous.....	56	St. Francis:	
		Total.....	526	Forrest City.....	138
				Miscellaneous.....	69
				Total.....	207

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

ARKANSAS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Saline:		Sharp: Miscellaneous.....	9	White—Continued.	
Bauxite.....	21	Stone: Miscellaneous.....	7	Searcy.....	114
Benton.....	65			Miscellaneous.....	42
Miscellaneous.....	1	Union:		Total.....	230
Total.....	87	Calion.....	12	Woodruff:	
Scott:		El Dorado.....	885	Augusta.....	48
Waldron.....	17	Griffin.....	8	Cotton Plant.....	40
Miscellaneous.....	2	Huttig.....	27	Miscellaneous.....	33
Total.....	19	Norphlet.....	53	Total.....	121
Searcy: Miscellaneous.....	6	Smackover.....	130	Yell:	
Sebastian:		Miscellaneous.....	48	Dardanelle.....	21
Fort Smith.....	1, 018	Total.....	1, 163	Miscellaneous.....	35
Hartford.....	11	Van Buren: Miscellane-ous.....	6	Total.....	56
Miscellaneous.....	39	Washington:		Total Arkansas.....	16, 365
Total.....	1, 068	Fayetteville.....	196	Returns, Form 1040, showing no net income, not included in general tables.....	552
Sevier:		Springdale.....	38	Total in general tables.....	15, 813
De Queen.....	90	Miscellaneous.....	21		
Horatio.....	6	Total.....	255		
Miscellaneous.....	14	White:			
Total.....	110	Bald Knob.....	16		
		Beebe.....	34		
		Judsonia.....	24		

CALIFORNIA

Alameda:		Contra Costa:		Humboldt:	
Alameda.....	2, 365	Antioch.....	162	Arcata.....	163
Albany.....	105	Bay Point.....	96	Eureka.....	874
Berkeley.....	6, 754	Concord.....	140	Fortuna.....	55
Emeryville.....	96	Crockett.....	361	Miscellaneous.....	528
Hayward.....	409	El Cerrito.....	42	Total.....	1, 620
Livermore.....	247	Martinez.....	494	Imperial:	
Niles.....	47	Pittsburg.....	456	Brawley.....	448
Oakland.....	16, 231	Richmond.....	1, 121	Calexico.....	285
Piedmont.....	1, 349	Walnut Creek.....	99	Calipatria.....	88
Pleasanton.....	85	Miscellaneous.....	617	El Centro.....	583
San Leandro.....	475	Total.....	3, 588	Holtville.....	111
Miscellaneous.....	377	Del Norte:		Imperial.....	88
Total.....	28, 540	Crescent City.....	96	Miscellaneous.....	138
Amador:		Miscellaneous.....	20	Total.....	1, 741
Jackson.....	81	Total.....	116	Inyo:	
Miscellaneous.....	151	Eldorado:		Bishop.....	104
Total.....	232	Placerville.....	161	Miscellaneous.....	114
Butte:		Miscellaneous.....	53	Total.....	218
Chico.....	507	Total.....	214	Kern:	
Gridley.....	105	Fresno:		Bakersfield.....	2, 089
Oroville.....	285	Clovis.....	44	Delano.....	131
Miscellaneous.....	136	Coalinga.....	361	Fellows.....	111
Total.....	1, 0331	Fowler.....	46	Maricopa.....	155
Calaveras:		Fresno.....	3, 135	Taft.....	814
San Andreas.....	32	Kingsburg.....	68	Wasco.....	89
Miscellaneous.....	149	Reedley.....	141	Miscellaneous.....	542
Total.....	181	Sanger.....	145	Total.....	3, 931
Colusa:		Selma.....	131	Kings:	
Arbuckle.....	65	Miscellaneous.....	415	Corcoran.....	127
Colusa.....	228	Total.....	4, 486	Hanford.....	399
Miscellaneous.....	200	Glenn:		Lemoore.....	97
Total.....	493	Orland.....	64	Miscellaneous.....	43
		Willows.....	209	Total.....	666
		Miscellaneous.....	85		
		Total.....	358		

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Lake:		Los Angeles—Contd.		Orange:	
Lakeport.....	75	Willowbrook.....	30	Anaheim.....	1,022
Miscellaneous.....	122	Wilmar.....	48	Balboa.....	88
Total.....	197	Miscellaneous.....	3,471	Brea.....	155
Lassen:		Total.....	132,314	Buena Park.....	89
Susanville.....	228	Madera:		Costa Mesa.....	48
Westwood.....	228	Madera.....	237	El Modena.....	1
Miscellaneous.....	24	Miscellaneous.....	94	Fullerton.....	1,031
Total.....	480	Total.....	331	Garden Grove.....	132
Los Angeles:		Marin:		Huntington Beach.....	390
Alhambra.....	1,524	Corte Madera.....	51	Laguna Beach.....	131
Arcadia.....	209	Larkspur.....	63	La Habra.....	264
Artesia.....	88	Mill Valley.....	285	Newport Beach.....	48
Avalon.....	132	Ross.....	136	Orange.....	713
Azusa.....	158	San Anselmo.....	323	Placentia.....	153
Baldwin Park.....	88	San Rafael.....	589	Santa Ana.....	2,302
Bell.....	267	Sausalito.....	321	Seal Beach.....	48
Bellflower.....	155	Miscellaneous.....	350	Tustin.....	132
Belvedere.....	14	Total.....	2,118	Miscellaneous.....	230
Beverly Hills.....	2,775	Total.....	105	Total.....	6,977
Burbank.....	548	Mariposa: Miscellane-		Placer:	
Claremont.....	355	ous.....	105	Auburn.....	171
Compton.....	362	Mendocino:		Lincoln.....	108
Covina.....	442	Fort Bragg.....	197	Roseville.....	304
Culver City.....	400	Ukiah.....	171	Miscellaneous.....	278
Downey.....	196	Willits.....	56	Total.....	861
El Monte.....	210	Miscellaneous.....	146	Plumas: Miscellaneous.....	362
El Segundo.....	134	Total.....	570	Riverside:	
Gardena.....	176	Merced:		Banning.....	88
Glendale.....	3,833	Gustine.....	161	Beaumont.....	38
Glendora.....	227	Los Banos.....	171	Blythe.....	36
Hawthorne.....	111	Merced.....	551	Coachella.....	28
Hermosa.....	198	Miscellaneous.....	265	Corona.....	176
Huntington Park.....	1,398	Total.....	1,148	Elsinore.....	88
Inglewood.....	756	Modoc:		Hemet.....	132
Lancaster.....	88	Alturus.....	110	Indio.....	110
La Verne.....	177	Miscellaneous.....	107	Norco.....	11
Lawndale.....	48	Total.....	217	Palm Springs.....	88
Lennox.....	5	Mono: Miscellaneous.....	10	Perris.....	27
Lomita.....	132	Monterey:		Riverside.....	1,600
Long Beach.....	7,880	Carmel.....	247	San Jacinto.....	88
Los Angeles City.....	87,193	King City.....	135	Miscellaneous.....	297
Lynwood.....	175	Monterey.....	570	Total.....	2,807
Manhattan.....	89	Pacific Grove.....	228	Sacramento:	
Maywood.....	177	Salinas.....	798	Folsom City.....	61
Moneta.....	28	Miscellaneous.....	328	Isleton.....	42
Monrovia.....	578	Total.....	2,306	Sacramento.....	5,320
Montebello.....	263	Napa:		Miscellaneous.....	521
Monterey Park.....	177	Calistoga.....	67	Total.....	5,944
Montrose.....	89	Napa.....	475	San Benito:	
Newhall.....	41	St. Helena.....	94	Hollister.....	342
Norwalk.....	154	Miscellaneous.....	63	Miscellaneous.....	92
Pomona.....	879	Total.....	699	Total.....	434
Pasadena.....	7,384	Nevada:		San Bernardino:	
Puente.....	177	Grass Valley.....	152	Barstow.....	88
Redondo.....	351	Nevada City.....	77	Bloomington.....	23
Rosemead.....	88	Truckee.....	62	Chino.....	132
San Dimas.....	109	Miscellaneous.....	64	Colton.....	262
San Fernando.....	353	Total.....	355	Cucamonga.....	88
Santa Fe Springs.....	62	Orange:		Etiwanda.....	25
San Gabriel.....	418	Anaheim.....	1,022	Fontana.....	25
San Marino.....	529	Balboa.....	88	Needles.....	262
Santa Anita.....	5	Brea.....	155	Ontario.....	529
Santa Monica.....	2,316	Buena Park.....	89	Redlands.....	877
Sherman.....	228	Costa Mesa.....	48	Rialto.....	88
Sierra Madre.....	199	El Modena.....	1	San Bernardino.....	1,340
Southgate.....	354	Fullerton.....	1,031		
South Pasadena.....	1,254	Garden Grove.....	132		
Torrance.....	400	Huntington Beach.....	390		
Tujunga.....	88	Laguna Beach.....	131		
Vernon.....	48	La Habra.....	264		
Walnut.....	132	Newport Beach.....	48		
Whittier.....	1,341	Orange.....	713		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
San Bernardino—Contd.		Santa Clara:		Sutter:	
Upland.....	374	Gilroy.....	221	Yuba City.....	228
Victorville.....	43	Los Gatos.....	361	Miscellaneous.....	165
Yucaipa.....	17	Mayfield.....	59	Total.....	393
Miscellaneous.....	650	Mountain View.....	171		
Total.....	4,887	Palo Alto.....	1,596	Tehama:	
San Diego:		San Jose.....	3,689	Corning.....	94
Carlsbad.....	45	Santa Clara.....	247	Red Bluff.....	190
Chula Vista.....	177	Sunnyvale.....	87	Miscellaneous.....	80
Coronado.....	307	Miscellaneous.....	538	Total.....	364
El Cajon.....	48	Total.....	6,969		
Encinitas.....	44	Santa Cruz:		Trinity: Miscellaneous.....	46
Escondido.....	158	Santa Cruz.....	703		
La Mesa.....	109	Watsonville.....	665	Tulare:	
National City.....	132	Miscellaneous.....	127	Dinuba.....	124
Oceanside.....	132	Total.....	1,495	Exeter.....	209
San Diego.....	7,336	Shasta:		Lindsay.....	323
San Ysidro.....	25	Anderson.....	22	Porterville.....	380
Miscellaneous.....	561	Redding.....	239	Tulare.....	437
Total.....	9,074	Miscellaneous.....	102	Visalia.....	513
San Francisco: San Francisco.....	60,988	Total.....	363	Miscellaneous.....	307
				Total.....	2,293
San Joaquin:		Sierra: Miscellaneous.....	97	Tuolumne:	
Lodi.....	494			Sonora.....	199
Manteca.....	74	Siskiyou:		Miscellaneous.....	203
Stockton.....	2,989	Dunsmuir.....	228	Total.....	402
Tracy.....	323	Mount Shasta.....	66		
Miscellaneous.....	302	Weed.....	94	Ventura:	
Total.....	4,182	Yreka.....	104	Fillmore.....	287
		Miscellaneous.....	375	Ojai.....	175
San Luis Obispo:		Total.....	867	Oxnard.....	464
Arroyo Grande.....	49			Piru.....	33
Atascadero.....	48	Solano:		Santa Paula.....	439
Paso Robles.....	177	Benicia.....	136	Saticoy.....	30
Pismo Beach.....	32	Dixon.....	182	Ventura.....	1,307
San Luis Obispo.....	591	Fairfield.....	45	Miscellaneous.....	408
Miscellaneous.....	196	Rio Vista.....	190	Total.....	3,143
Total.....	1,093	Vacaville.....	152		
San Mateo:		Vallejo.....	874	Yolo:	
Burlingame.....	1,558	Suisun.....	139	Davis.....	85
Daly City.....	124	Miscellaneous.....	105	Woodland.....	418
Redwood City.....	551	Total.....	1,773	Miscellaneous.....	334
San Bruno.....	106			Total.....	837
San Carlos.....	46	Sonoma:			
San Mateo.....	1,254	Healdsburg.....	247	Yuba:	
South San Francisco.....	190	Petaluma.....	874	Marysville.....	494
Miscellaneous.....	532	Santa Rosa.....	798	Miscellaneous.....	76
Total.....	4,361	Sebastopol.....	171	Total.....	570
		Miscellaneous.....	400		
Santa Barbara:		Total.....	2,490	Total California...	318,603
Carpinteria.....	156			Returns, Form 1040,	
Lompoc.....	219	Stanislaus:		showing no net in-	
Montecito.....	13	Modesto.....	969	come, not included in	
Santa Barbara.....	2,985	Newman.....	219	general tables.....	9,556
Santa Maria.....	532	Oakdale.....	100		
Miscellaneous.....	402	Turlock.....	285	Total in general	
Total.....	4,307	Miscellaneous.....	384	tables.....	309,047
		Total.....	1,957		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

COLORADO

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Adams:		El Paso:		Lincoln:	
Brighton.....	77	Colorado Springs....	2,066	Limon.....	48
Miscellaneous.....	152	Manitou.....	53	Miscellaneous.....	52
Total.....	229	Miscellaneous.....	98	Total.....	100
Alamosa:		Total.....	2,217	Logan:	
Alamosa.....	193	Fremont:		Sterling.....	283
Miscellaneous.....	7	Canon City.....	222	Miscellaneous.....	53
Total.....	200	Florence.....	112	Total.....	336
Arapahoe:		Miscellaneous.....	40	Mesa:	
Englewood.....	106	Total.....	374	Fruita.....	14
Littleton.....	114	Garfield:		Grand Junction.....	437
Miscellaneous.....	48	Glenwood Springs....	103	Miscellaneous.....	97
Total.....	268	Rifle.....	46	Total.....	548
Archuleta: Miscellaneous	34	Miscellaneous.....	49	Mineral: Miscellaneous	15
Baca:		Total.....	198	Moffat:	
Springfield.....	26	Gilpin: Miscellaneous...	18	Craig.....	72
Miscellaneous.....	20	Grand: Miscellaneous...	57	Miscellaneous.....	16
Total.....	46	Gunnison:		Total.....	88
Bent:		Crested Butte.....	24	Montezuma: Miscella-	
Las Animas.....	134	Gunnison.....	122	neous.....	122
Miscellaneous.....	42	Miscellaneous.....	57	Montrose:	
Total.....	176	Total.....	203	Montrose.....	250
Boulder:		Hinsdale: Miscellaneous	7	Miscellaneous.....	56
Boulder.....	476	Huerfano:		Total.....	306
Lafayette.....	42	Walsenburg.....	151	Morgan:	
Longmont.....	251	Miscellaneous.....	93	Brush.....	111
Louisville.....	35	Total.....	244	Fort Morgan.....	225
Miscellaneous.....	33	Jackson: Miscellaneous..	46	Miscellaneous.....	47
Total.....	837	Jefferson:		Total.....	383
Chaffee:		Arvada.....	72	Otero:	
Salida.....	219	Edgewater.....	98	La Junta.....	321
Miscellaneous.....	26	Golden.....	113	Rocky Ford.....	137
Total.....	245	Miscellaneous.....	102	Miscellaneous.....	70
Cheyenne: Miscellane-		Total.....	385	Total.....	528
ous.....	27	Kiowa: Miscellaneous...	15	Ouray: Miscellaneous...	39
Clear Creek:		Kit Carson:		Park: Miscellaneous....	47
Idaho Springs.....	35	Burlington.....	45	Phillips:	
Miscellaneous.....	14	Miscellaneous.....	20	Haxton.....	35
Total.....	49	Total.....	65	Holyoke.....	38
Conejos: Miscellaneous...	95	Lake:		Miscellaneous.....	6
Costilla: Miscellaneous...	20	Leadville.....	222	Total.....	79
Crowley:		Miscellaneous.....	22	Pitkin:	
Ordway.....	35	Total.....	244	Aspen.....	30
Miscellaneous.....	24	La Plata:		Miscellaneous.....	7
Total.....	59	Durango.....	228	Total.....	37
Custer: Miscellaneous...	36	Miscellaneous.....	29	Prowers:	
Delta:		Total.....	257	Lamar.....	186
Delta.....	100	Larimer:		Miscellaneous.....	62
Miscellaneous.....	87	Fort Collins.....	478	Total.....	248
Total.....	187	Loveland.....	146	Pueblo:	
Denver: Denver.....	16,642	Miscellaneous.....	167	Pueblo.....	1,726
Dolores: Miscellaneous...	24	Total.....	791	Miscellaneous.....	31
Douglas: Miscellaneous...	67	Las Animas:		Total.....	1,757
Eagle: Miscellaneous....	107	Aguilar.....	16		
Elbert: Miscellaneous...	35	Delagua.....	32		
		Trinidad.....	425		
		Miscellaneous.....	125		
		Total.....	598		

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

COLORADO—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Rio Blanco:		San Juan:		Weld:	
Meeker.....	53	Silverton.....	49	Eaton.....	130
Miscellaneous.....	7	Miscellaneous.....	104	Fort Lupton.....	71
Total.....	60	Total.....	153	Greeley.....	538
Rio Grande:		San Miguel: Micella-		Windsor.....	63
Del Norte.....	69	neous.....	48	Miscellaneous.....	335
Monte Vista.....	219	Sedgwick:		Total.....	1,137
Miscellaneous.....	3	Julesburg.....	45	Yuma:	
Total.....	291	Miscellaneous.....	30	Wray.....	53
Routt:		Total.....	75	Yuma.....	37
Oak Creek.....	43	Summit: Miscellaneous.....	32	Miscellaneous.....	20
Steamboat Springs.....	53	Teller:		Total.....	110
Miscellaneous.....	96	Cripple Creek.....	47	Total Colorado.....	32,168
Total.....	192	Victor.....	51	Returns, Form 1040,	
Saguache:		Miscellaneous.....	8	showing no net in-	
Center.....	95	Total.....	106	come, not included in	
Saguache.....	40	Washington:		general tables.....	900
Miscellaneous.....	46	Akron.....	36	Total, in general	
Total.....	181	Miscellaneous.....	12	tables.....	31,268
		Total.....	48		

CONNECTICUT

Fairfield:		Hartford—Continued.		New Haven:	
Bethel.....	162	West Hartford.....	3,027	Ansonia.....	964
Bridgeport.....	7,138	Wethersfield.....	567	Beacon Falls.....	49
Danbury.....	1,517	Windsor.....	423	Branford.....	412
Darien.....	468	Windsor Locks.....	159	Cheshire.....	146
Easton.....	1	Miscellaneous.....	3	Derby.....	492
Fairfield.....	689	Total.....	25,265	East Haven.....	213
Greenwich.....	2,668	Litchfield:		Guilford.....	129
Monroe.....	38	Kent.....	73	Hamden.....	606
New Canaan.....	423	Litchfield.....	206	Meriden.....	88
Newtown.....	120	New Hartford.....	48	Middlebury.....	2,080
Norwalk.....	1,859	New Milford.....	225	Milford.....	57
Redding.....	35	Norfolk.....	115	Naugatuck.....	545
Ridgefield.....	233	North Canaan.....	111	New Britain.....	877
Shelton.....	437	Plymouth.....	159	New Haven.....	10,812
Stamford.....	3,521	Salisbury.....	166	North Branford.....	21
Stratford.....	788	Sharon.....	64	North Haven.....	118
Trumbull.....	37	Thomaston.....	204	Orange.....	64
Westport.....	483	Torrington.....	1,034	Oxford.....	2
Wilton.....	121	Washington.....	93	Seymour.....	277
Miscellaneous.....	26	Watertown.....	320	Southbury.....	30
Total.....	20,764	Winsted.....	428	Wallingford.....	753
Hartford:		Woodbury.....	80	Waterbury.....	5,096
Avon.....	57	Miscellaneous.....	102	West Haven.....	1,104
Berlin.....	165	Total.....	3,428	Woodbridge.....	50
Bloomfield.....	97	Middlesex:		Miscellaneous.....	11
Bristol.....	1,273	Chester.....	57	Total.....	24,787
Burlington.....	2	Clinton.....	72	New London:	
Canton.....	91	Cromwell.....	82	Colchester.....	28
East Granby.....	24	Durham.....	17	East Lyme.....	60
East Hartford.....	700	East Haddam.....	64	Groton.....	200
East Windsor.....	132	East Hampton.....	105	Jewett City and	
Enfield.....	394	Essex.....	134	Griswold.....	118
Farmington.....	330	Haddam.....	50	Lebanon.....	6
Glastonbury.....	237	Middlefield.....	30	Ledyard.....	17
Granby.....	30	Middletown.....	1,095	Montville.....	60
Hartford.....	12,667	Old Saybrook.....	67	New London.....	1,589
Manchester.....	1,002	Portland.....	188	North Stonington.....	50
New Britain.....	2,746	Saybrook.....	105	Norwich.....	1,377
Newington.....	75	West Brook.....	29	Old Lyme.....	37
Plainville.....	259	Miscellaneous.....	2	Sprague.....	68
Rocky Hill.....	65	Total.....	2,097	Stonington.....	444
Stimbury.....	213			Waterford.....	87
Southington.....	316			Miscellaneous.....	84
South Windsor.....	52			Total.....	4,185
Suffield.....	159				

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

CONNECTICUT—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Tolland:		Windham:		Miscellaneous for State:	
Coventry.....	26	Brooklyn.....	20	Residents of other States.....	668
Ellington.....	21	Danielson and Kill- ingly.....	279	Total Connecticut	83, 406
Mansfield.....	29	Plainfield.....	189	Returns, Form 1040,	
Rockville and Ver- non.....	341	Pomfret.....	65	showing no net in- come, not included in general tables.....	1, 357
Somers.....	35	Putnam.....	272	Total in general	
Stafford.....	196	Sterling.....	23	tables.....	82, 049
Tolland.....	12	Thompson.....	63		
Willington.....	28	Willimantic and Windham.....	523		
Miscellaneous.....	39	Woodstock.....	17		
Total.....	727	Miscellaneous.....	34		
		Total.....	1, 485		

DELAWARE

Kent:		New Castle—Continued		Sussex—Continued	
Camden.....	12	Marshallton.....	77	Lewes.....	137
Clayton.....	39	Middletown.....	120	Millford.....	175
Dover.....	350	Newark.....	230	Millsboro.....	22
Felton.....	24	New Castle.....	168	Milton.....	20
Frederica.....	10	Newport.....	53	Rehoboth.....	39
Harrington.....	50	Richardson Park.....	50	Seaford.....	89
Smyrna.....	80	Townsend.....	45	Selbyville.....	34
Wyoming.....	26	Wilmington.....	7, 225	Miscellaneous.....	55
Miscellaneous.....	46	Yorklyn.....	19	Total.....	833
Total.....	637	Miscellaneous.....	303	Total Delaware.....	10, 179
New Castle:		Total.....	8, 709	Returns, Form 1040,	
Claymont.....	160	Sussex:		showing no net in- come, not included in general tables.....	399
Delaware City.....	36	Bridgeville.....	56	Total in general	
Edgemoor.....	59	Delmar.....	52	tables.....	9, 780
Elmhurst.....	25	Georgetown.....	66		
Elsmere.....	80	Greenwood.....	20		
Hillcrest.....	12	Laurel.....	68		
Hollyoak.....	47				

DISTRICT OF COLUMBIA

City	Number of returns
Washington.....	48, 674
Returns, Form 1040, showing no net income, not included in general tables.....	587
Total in general tables.....	48, 087

FLORIDA

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Alachua:		Bradford:		Broward:	
Gainesville.....	252	Starke.....	33	Dania.....	24
High Springs.....	29	Miscellaneous.....	12	Deerfield.....	3
Miscellaneous.....	71	Total.....	45	Fort Lauderdale.....	215
Total.....	352	Brevard:		Hallandale.....	10
Baker: Miscellaneous.....	14	Cocoa.....	109	Hollywood.....	83
Bay:		Melbourne.....	86	Pompano.....	38
Millville.....	4	Titusville.....	85	Miscellaneous.....	6
Panama City.....	75	Miscellaneous.....	106	Total.....	379
Miscellaneous.....	12	Total.....	386	Calhoun: Blountstown.....	12
Total.....	91				

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

FLORIDA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Charlotte:		Gilchrist: Miscellaneous.	15	Lee:	
Punta Gorda.....	51	Glades: Miscellaneous..	7	Fort Myers.....	293
Miscellaneous.....	7	Gulf: Miscellaneous.....	9	Miscellaneous.....	28
Total.....	53	Hamilton:		Total.....	321
Citrus:		Jasper.....	26	Leon:	
Inverness.....	11	Miscellaneous.....	10	Tallahassee.....	292
Miscellaneous.....	30	Total.....	36	Miscellaneous.....	2
Total.....	41	Hardee:		Total.....	294
Clay:		Bowling Green.....	17	Levy:	
Green Cove Springs.....	40	Wauchula.....	68	Cedar Keys.....	15
Miscellaneous.....	24	Miscellaneous.....	9	Miscellaneous.....	47
Total.....	64	Total.....	94	Total.....	62
Collier: Miscellaneous..	31	Hendry: Miscellaneous..	36	Liberty: Miscellaneous..	6
Columbia:		Hernando:		Madison:	
Lake City.....	116	Brooksville.....	61	Madison.....	37
Miscellaneous.....	7	Miscellaneous.....	2	Miscellaneous.....	6
Total.....	123	Total.....	63	Total.....	43
Dade:		Highlands:		Manatee:	
Coral Gables.....	356	Avon Park.....	46	Bradenton.....	246
Hialeah.....	37	Sebring.....	65	Manatee.....	34
Homestead.....	65	Miscellaneous.....	15	Palmetto.....	53
Miami.....	4,334	Total.....	126	Miscellaneous.....	40
Miami Beach.....	567	Hillsborough:		Total.....	373
South Miami.....	17	Plant City.....	133	Marion:	
Miscellaneous.....	68	Port Tampa City.....	16	Dunnellon.....	35
Total.....	5,444	Tampa.....	3,200	Ocala.....	282
De Soto:		West Tampa.....	19	Miscellaneous.....	61
Arcadia.....	101	Ybor City.....	43	Total.....	378
Miscellaneous.....	13	Miscellaneous.....	56	Martin:	
Total.....	114	Total.....	3,467	Stuart.....	64
Dixie:		Holmes:		Miscellaneous.....	33
Cross City.....	6	Bonifay.....	13	Total.....	97
Miscellaneous.....	17	Miscellaneous.....	5	Monroe:	
Total.....	23	Total.....	18	Key West.....	177
Duval:		Indian River:		Miscellaneous.....	8
Jacksonville.....	5,698	Vero Beach.....	91	Total.....	185
South Jacksonville..	196	Miscellaneous.....	26	Nassau:	
Miscellaneous.....	121	Total.....	117	Fernandina.....	71
Total.....	6,015	Jackson:		Miscellaneous.....	21
Escambia:		Graceville.....	6	Total.....	92
Pensacola.....	1,017	Marianna.....	79	Okaloosa: Miscellaneous	30
Miscellaneous.....	58	Miscellaneous.....	21	Okeechobee:	
Total.....	1,075	Total.....	106	Okeechobee.....	34
Flagler: Miscellaneous..	21	Jefferson:		Miscellaneous.....	5
Franklin:		Monticello.....	26	Total.....	39
Apalachicola.....	36	Miscellaneous.....	8	Orange:	
Miscellaneous.....	7	Total.....	34	Apopka.....	29
Total.....	43	Lafayette: Miscellaneous	3	Orlando.....	1,231
Gadsden:		Lake:		Winter Garden.....	66
Quincy.....	128	Clermont.....	37	Winter Park.....	186
Havana.....	16	Eustis.....	140	Miscellaneous.....	109
River Junction.....	22	Leesburg.....	161	Total.....	1,621
Miscellaneous.....	12	Mount Dora.....	59		
Total.....	178	Tavares.....	23		
		Miscellaneous.....	126		
		Total.....	546		

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

FLORIDA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Osceola:		Putnam:		Suwanee:	
Kissimmee.....	72	Crescent City.....	40	Live Oak.....	66
St. Cloud.....	11	Palatka.....	196	Miscellaneous.....	8
Miscellaneous.....	13	Miscellaneous.....	42	Total.....	74
Total.....	96	Total.....	278	Taylor:	
Palm Beach:		St. Johns:		Perry.....	58
Boynton.....	27	St. Augustine.....	592	Miscellaneous.....	27
Delray.....	62	Miscellaneous.....	132	Total.....	85
Lake Worth.....	118	Total.....	724	Union: Miscellaneous.....	14
Pahokee.....	1	St. Lucie:		Volusia:	
Palm Beach.....	377	Port Pierce.....	214	Daytona.....	699
West Palm Beach.....	1,134	Miscellaneous.....	8	Deland.....	282
Miscellaneous.....	89	Total.....	222	Holly Hill.....	4
Total.....	1,808	Santa Rosa:		New Smyrna.....	108
Pasco:		Milton.....	44	Ormond.....	53
Dade City.....	44	Miscellaneous.....	28	Miscellaneous.....	119
Miscellaneous.....	65	Total.....	72	Total.....	1,265
Total.....	109	Sarasota:		Wakulla: Miscellaneous.....	2
Pinellas:		Milton.....	28	Walton:	
Clearwater.....	358	Total.....	72	De Funiak Springs.....	68
Dunedin.....	57	Sarasota:		Miscellaneous.....	8
Largo.....	27	Sarasota.....	316	Total.....	76
St. Petersburg.....	2,019	Miscellaneous.....	32	Washington:	
Tarpon Springs.....	106	Total.....	348	Caryville.....	3
Miscellaneous.....	74	Seminole:		Chipley.....	23
Total.....	2,641	Oviedo.....	23	Miscellaneous.....	1
Polk:		Sanford.....	328	Total.....	27
Auburndale.....	29	Miscellaneous.....	49	Total, Florida.....	32,366
Bartow.....	164	Total.....	400	Returns, Form 1040,	
Bart Meade.....	23	Sumter:		showing no net in-	
Frostproof.....	24	Wildwood.....	34	come, not included in	
Haines City.....	79	Miscellaneous.....	24	general tables.....	2,326
Lakeland.....	411	Total.....	58	Total in general	
Lake Wales.....	163			tables.....	30,040
Mulberry.....	46				
Winter Haven.....	256				
Miscellaneous.....	145				
Total.....	1,340				

GEORGIA

Appling:		Barrow:		Brantley: Miscellaneous.....	14
Baxley.....	34	Winder.....	26	Brooks:	
Miscellaneous.....	1	Miscellaneous.....	2	Quitman.....	59
Total.....	35	Total.....	28	Miscellaneous.....	7
Atkinson:		Bartow:		Total.....	66
Willacoochee.....	6	Atco.....	3	Bryan: Miscellaneous.....	11
Miscellaneous.....	6	Cartersville.....	132	Bulloch:	
Total.....	12	Miscellaneous.....	10	Statesboro.....	62
Bacon:		Total.....	145	Miscellaneous.....	11
Alma.....	2	Ben Hill: Fitzgerald.....	82	Total.....	73
Miscellaneous.....	1	Berrien:		Burke:	
Total.....	3	Nashville.....	17	Waynesboro.....	73
Baker: Miscellaneous.....	2	Miscellaneous.....	6	Miscellaneous.....	17
Baldwin:		Total.....	23	Total.....	90
Milledgeville.....	94	Bibb:		Butts:	
Miscellaneous.....	2	Macon.....	1,824	Jackson.....	21
Total.....	96	Miscellaneous.....	14	Miscellaneous.....	2
Banks: Miscellaneous.....	2	Total.....	1,838	Total.....	23
		Bleckley: Cochran.....	25		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Calhoun:		Cobb:		Dougherty:	
Arlington.....	9	Aecworth.....	10	Albany.....	456
Edison.....	5	Marietta.....	218	Miscellaneous.....	8
Total.....	14	Roswell.....	7	Total.....	464
Camden: Miscellaneous.....	16	Smryna.....	24	Douglas:	
Campbell:		Miscellaneous.....	33	Douglasville.....	16
Fairburn.....	27	Total.....	292	Miscellaneous.....	1
Miscellaneous.....	23	Coffee:		Total.....	17
Total.....	50	Douglas.....	67	Early:	
Candler: Metter.....	12	Miscellaneous.....	7	Blakely.....	33
Carroll:		Total.....	74	Miscellaneous.....	3
Bowden.....	9	Colquitt:		Total.....	36
Carrollton.....	65	Moultrie.....	125	Echols: Miscellaneous.....	5
Villa Rica.....	18	Miscellaneous.....	18	Effingham: Miscellaneous.....	29
Miscellaneous.....	7	Total.....	143	Elbert:	
Total.....	99	Columbia: [Miscellaneous.....	12	Elberton.....	65
Catoosa: Miscellaneous.....	5	Cook:		Miscellaneous.....	8
Charlton: Miscellaneous.....	17	Adel.....	10	Total.....	73
Chatham:		Miscellaneous.....	3	Emanuel:	
Savannah.....	3, 190	Total.....	13	Swainsboro.....	31
Miscellaneous.....	26	Coweta:		Miscellaneous.....	16
Total.....	3, 216	Grantville.....	10	Total.....	47
Chattahoochee:		Newnan.....	178	Evans:	
Fort Benning.....	38	Miscellaneous.....	6	Claxton.....	22
Miscellaneous.....	2	Total.....	194	Miscellaneous.....	3
Total.....	40	Crawford: Miscellaneous.....	2	Total.....	25
Chattooga:		Crisp:		Fannin:	
Summerville.....	9	Cordele.....	111	Blue Ridge.....	24
Trion.....	10	Miscellaneous.....	2	Miscellaneous.....	4
Miscellaneous.....	3	Total.....	113	Total.....	28
Total.....	22	Dade: Miscellaneous.....	7	Fayette: Miscellaneous.....	2
Cherokee:		Decatur:		Floyd:	
Canton.....	61	Bainbridge.....	126	Lindale.....	23
Miscellaneous.....	9	Miscellaneous.....	25	Rome.....	437
Total.....	70	Total.....	151	Miscellaneous.....	23
Clarke:		De Kalb:		Total.....	483
Athens.....	445	Decatur.....	591	Forsyth: Miscellaneous.....	2
Miscellaneous.....	5	Emory University.....	50	Franklin:	
Total.....	450	Lithonia.....	23	Canon ¹	2
Clay:		Stone Mountain.....	21	Lavonia.....	9
Fort Gaines.....	9	Miscellaneous.....	122	Royston.....	9
Miscellaneous.....	3	Total.....	807	Miscellaneous.....	1
Total.....	12	Dodge:		Total.....	21
Clayton:		Eastman.....	39	Fulton:	
Jonesboro.....	19	Miscellaneous.....	5	Atlanta.....	15, 062
Miscellaneous.....	13	Total.....	44	Chattahoochee.....	12
Total.....	32	Dooly:		College Park.....	130
Clinch:		Unadilla.....	10	East Point.....	135
Homerville.....	20	Vienna.....	11	Hapeville.....	62
Miscellaneous.....	8	Miscellaneous.....	10	Miscellaneous.....	40
Total.....	28	Total.....	31	Total.....	15, 441
				Gilmer: Miscellaneous.....	8

¹ Canon is shown in 1930 population to be in 2 counties—Hart and Franklin—with a total population of 568 for 1930, as compared with 1,132 for 1920.

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

GEORGIA—Continued

County and city	Num- ber of returns	County and city	Num- ber of returns	County and city	Num- ber of returns
Glascok: Miscellaneous.....	3	Irwin:		Macon:	
Glynn:		Ocella.....	9	Marshallville.....	13
Brunswick.....	241	Miscellaneous.....	2	Montezuma.....	53
Miscellaneous.....	35	Total.....	11	Miscellaneous.....	2
Total.....	276	Jackson:		Total.....	73
Gordon:		Commerce.....	33	Madison:	
Calhoun.....	33	Jefferson.....	9	Comer.....	7
Miscellaneous.....	7	Miscellaneous.....	7	Miscellaneous.....	6
Total.....	40	Total.....	49	Total.....	13
Grady:		Jasper:		Marion:	
Cairo.....	27	Monticello.....	19	Buena Vista.....	10
Miscellaneous.....	4	Miscellaneous.....	11	Miscellaneous.....	1
Total.....	31	Total.....	30	Total.....	11
Greene:		Jeff Davis: Hazelhurst.....	26	Meriwether:	
Greensboro.....	28	Jefferson:		Manchester.....	33
Union Point.....	6	Louisville.....	18	Miscellaneous.....	31
Miscellaneous.....	3	Wadley.....	9	Total.....	64
Total.....	37	Wrens.....	8	Miller: Miscellaneous.....	8
Gwinnett:		Miscellaneous.....	8	Milton: Miscellaneous.....	5
Buford.....	32	Total.....	43	Mitchell:	
Lawrenceville.....	13	Jenkins:		Camilla.....	24
Miscellaneous.....	31	Millen.....	55	Pelham.....	26
Total.....	76	Miscellaneous.....	3	Miscellaneous.....	3
Habersham:		Total.....	58	Total.....	53
Cornelia.....	15	Johnson:		Monroe:	
Miscellaneous.....	15	Wrightsville.....	12	Forsyth.....	50
Total.....	30	Miscellaneous.....	1	Miscellaneous.....	3
Hall:		Total.....	13	Total.....	53
Gainesville.....	168	Jones: Miscellaneous.....	10	Montgomery: Miscel- laneous.....	13
New Holland.....	5	Lamar:		Morgan:	
Miscellaneous.....	5	Barnesville.....	53	Madison.....	25
Total.....	178	Miscellaneous.....	5	Miscellaneous.....	2
Hancock:		Total.....	58	Total.....	27
Sparta.....	17	Lanier:		Murray: Miscellaneous.....	6
Miscellaneous.....	8	Lakeland.....	3	Muscogee:	
Total.....	25	Miscellaneous.....	1	Columbus.....	1,335
Haralson:		Total.....	4	Miscellaneous.....	6
Bremen.....	5	Laurens:		Total.....	1,341
Tallapoosa.....	10	Dublin.....	91	Newton:	
Miscellaneous.....	4	Miscellaneous.....	7	Covington.....	65
Total.....	19	Total.....	98	Porterdale.....	7
Harris: Miscellaneous.....	24	Lee: Miscellaneous.....	4	Miscellaneous.....	6
Hart:		Liberty: Miscellaneous.....	15	Total.....	78
Canon. (See Frank- lin County.)		Lincoln: Miscellaneous.....	15	Oconee: Miscellaneous.....	4
Hartwell.....	16	Long: Miscellaneous.....	8	Oglethorpe: Miscellane- ous.....	14
Henry:		Lowndes:		Paulding: Dallas.....	7
Hampton.....	6	Valdosta.....	293	Peach:	
McDonough.....	14	Miscellaneous.....	11	Port Valley.....	65
Miscellaneous.....	8	Total.....	304	Miscellaneous.....	6
Total.....	28	McDuffie: Thomson.....	33	Total.....	71
Houston:		McIntosh: Miscellaneous.....	25		
Perry.....	24				
Miscellaneous.....	5				
Total.....	29				

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Pickens: Miscellaneous.....	38	Sumter:		Walker:	
Pierce:		Americus.....	193	Chickamauga.....	21
Blackshear.....	31	Miscellaneous.....	19	La Fayette.....	41
Miscellaneous.....	8	Total.....	212	Rossville.....	24
Total.....	39	Talbot:		Miscellaneous.....	7
Pike: Miscellaneous.....	27	Talbotton.....	21	Total.....	93
Polk:		Miscellaneous.....	1	Walton:	
Aargon.....	3	Total.....	22	Monroe.....	37
Cedartown.....	116	Taliaferro: Miscellaneous.....	8	Social Circle.....	7
Rockmart.....	37	Tattnall:		Miscellaneous.....	1
Miscellaneous.....	1	Glennville.....	15	Total.....	45
Total.....	157	Miscellaneous.....	11	Ware:	
Pulaski:		Total.....	26	Waycross.....	280
Hawkinsville.....	30	Taylor: Miscellaneous.....	25	Miscellaneous.....	8
Miscellaneous.....	2	Telfair:		Total.....	288
Total.....	32	Lumber City.....	5	Warren:	
Putnam: Eatonton.....	27	McRae.....	28	Warrenton.....	20
Quitman: Miscellaneous.....	1	Miscellaneous.....	10	Miscellaneous.....	7
Rabun: Miscellaneous.....	14	Total.....	43	Total.....	27
Randolph:		Terrell:		Washington:	
Cuthbert.....	37	Dawson.....	59	Sandersville.....	42
Shellman.....	10	Miscellaneous.....	6	Tennille.....	21
Miscellaneous.....	6	Total.....	65	Miscellaneous.....	10
Total.....	53	Thomas:		Total.....	73
Richmond:		Boston.....	7	Wayne:	
Augusta.....	1,683	Meigs.....	5	Jesup.....	38
Miscellaneous.....	8	Thomasville.....	249	Miscellaneous.....	9
Total.....	1,691	Miscellaneous.....	2	Total.....	47
Rockdale:		Total.....	263	Webster: Miscellaneous.....	1
Conyers.....	11	Tift:		Wheeler: Miscellaneous.....	7
Miscellaneous.....	2	Tifton.....	82	White: Miscellaneous.....	7
Total.....	13	Miscellaneous.....	6	Whitfield:	
Schley: Miscellaneous.....	12	Total.....	88	Dalton.....	153
Screven:		Toombs:		Miscellaneous.....	6
Sylvania.....	15	Lyons.....	13	Total.....	159
Miscellaneous.....	13	Vidalia.....	48	Wilcox:	
Total.....	28	Miscellaneous.....	2	Abbeville.....	10
Seminole:		Total.....	63	Rochelle.....	4
Donalsonville.....	6	Treutlen: Soperton.....	7	Miscellaneous.....	5
Miscellaneous.....	1	Troup:		Total.....	19
Total.....	7	Hogansville.....	14	Wilkes:	
Spalding:		Lagrange.....	273	Washington.....	47
Griffin.....	237	West Point.....	113	Miscellaneous.....	6
Miscellaneous.....	9	Miscellaneous.....	3	Total.....	53
Total.....	246	Total.....	403	Wilkinson:	
Stephens:		Turner:		Gordon.....	9
Toccoa.....	31	Ashburn.....	16	Miscellaneous.....	9
Miscellaneous.....	1	Miscellaneous.....	2	Total.....	18
Total.....	32	Total.....	18	Worth:	
Stewart:		Twiggs: Miscellaneous.....	10	Sylvester.....	26
Lumpkin.....	16	Union: Miscellaneous.....	2	Miscellaneous.....	11
Richland.....	9	Upton:		Total.....	37
Total.....	25	Thomaston.....	87	Total Georgia.....	33,333
		Miscellaneous.....	3	Returns, Form 1040,	
		Total.....	90	showing no net in-	
				come, not included in	
				general tables.....	1,044
				Total in general	
				tables.....	32,289

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

HAWAII

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Hawaii:		Kauai: Miscellaneous.....	288	Returns, Form 1040, showing no net income, not included in general tables.....	250
Hilo.....	370	Maul:			
Miscellaneous.....	282	Waialuku.....	153		
Total.....	652	Miscellaneous.....	426	Total in general tables.....	8,210
Honolulu:		Total.....	579		
Honolulu.....	6,378	Total Hawaii.....	8,460		
Miscellaneous.....	563				
Total.....	6,941				

IDAHO

Ada:		Canyon:		Idaho:	
Boise.....	1,347	Caldwell.....	175	Grangeville.....	80
Meridian.....	25	Nampa.....	221	Miscellaneous.....	94
Miscellaneous.....	26	Miscellaneous.....	55	Total.....	174
Total.....	1,398	Total.....	451	Jefferson:	
Adams: Miscellaneous.....	22	Caribou: Miscellaneous.....	56	Rigby.....	36
Bannock:		Cassia:		Miscellaneous.....	34
Pocatello.....	980	Burley.....	150	Total.....	70
Miscellaneous.....	65	Miscellaneous.....	21	Jerome:	
Total.....	1,045	Total.....	171	Jerome.....	74
Bear Lake:		Clark: Miscellaneous.....	25	Miscellaneous.....	46
Montpelier.....	81	Clearwater:		Total.....	120
Miscellaneous.....	17	Orofino.....	48	Kootenai:	
Total.....	98	Miscellaneous.....	100	Coeur d'Alene.....	248
Benewah:		Total.....	148	Spirit Lake.....	33
St. Maries.....	95	Custer: Miscellaneous.....	66	Miscellaneous.....	133
Miscellaneous.....	27	Elmore:		Total.....	414
Total.....	122	Glenns Ferry.....	75	Latah:	
Bingham:		Mountain Home.....	54	Moscow.....	194
Blackfoot.....	115	Miscellaneous.....	11	Potlatch.....	94
Shelley.....	27	Total.....	140	Miscellaneous.....	140
Miscellaneous.....	47	Franklin:		Total.....	428
Total.....	189	Preston.....	19	Lemhi:	
Blaine: Miscellaneous.....	65	Miscellaneous.....	3	Salmon.....	57
Boise: Miscellaneous.....	26	Total.....	22	Miscellaneous.....	29
Bonner:		Fremont:		Total.....	86
Sandpoint.....	150	Ashton.....	42	Lewis: Miscellaneous.....	97
Miscellaneous.....	70	St. Anthony.....	66	Lincoln:	
Total.....	220	Miscellaneous.....	40	Shoshone.....	62
Bonneville:		Total.....	128	Miscellaneous.....	6
Idaho Falls.....	447	Gem:		Total.....	68
Miscellaneous.....	6	Emmett.....	70	Madison:	
Total.....	453	Miscellaneous.....	1	Rexburg.....	89
Boundary:		Total.....	71	Miscellaneous.....	12
Bonners Ferry.....	59	Gooding:		Total.....	101
Miscellaneous.....	14	Gooding.....	68	Minidoka:	
Total.....	73	Miscellaneous.....	36	Rupert.....	82
Butte: Miscellaneous.....	29	Total.....	104	Miscellaneous.....	20
Camas: Miscellaneous.....	34			Total.....	102

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

IDAHO—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Nez Perce:		Shoshone:		Washington:	
Lewiston.....	503	Kellogg.....	389	Weiser.....	134
Miscellaneous.....	32	Mullan.....	216	Miscellaneous.....	10
Total.....	535	Wallace.....	417	Total.....	144
		Miscellaneous.....	236		
Oneida: Malad City.....	36	Total.....	1,258	Miscellaneous for State:	
Owyhee: Miscellaneous.....	27			Residents of other	
Payette:		Teton: Miscellaneous.....	24	States.....	222
Payette.....	105			Total Idaho.....	10,095
Miscellaneous.....	34	Twin Falls:		Returns, Form 1040,	
Total.....	139	Buhl.....	134	showing no net in-	
Power:		Filer.....	82	come, not included in	
American Falls.....	30	Twin Falls.....	470	general tables.....	265
Miscellaneous.....	8	Miscellaneous.....	93		
Total.....	38	Total.....	779	Total in general	
		Valley: Miscellaneous.....	77	tables.....	9,830

ILLINOIS

Adams:		Cass:		Coles:	
Quincy.....	1,385	Ashland.....	46	Charleston.....	160
Miscellaneous.....	80	Beardstown.....	246	Mattoon.....	554
Total.....	1,465	Virginia.....	89	Oakland.....	19
		Miscellaneous.....	43	Miscellaneous.....	17
Alexander:		Total.....	424	Total.....	750
Cairo.....	405	Champaign:		Cook:	
Miscellaneous.....	27	Champaign.....	1,055	Argo.....	170
Total.....	432	Rantoul.....	97	Arlington Heights.....	296
Bond:		Urbana.....	417	Barrington.....	249
Greenville.....	91	Miscellaneous.....	266	Bellewood.....	118
Miscellaneous.....	9	Total.....	1,835	Berwyn.....	3,212
Total.....	100	Christian:		Blue Island.....	902
Boone:		Assumption.....	31	Broadview.....	1
Belvedere.....	199	Kincaid.....	18	Brookfield.....	272
Miscellaneous.....	22	Pana.....	134	Calumet City.....	278
Total.....	221	Stonington.....	24	Chicago.....	238,572
Brown:		Taylorville.....	239	Chicago Heights.....	1,082
Mount Sterling.....	38	Miscellaneous.....	61	Cicero.....	3,609
Miscellaneous.....	11	Total.....	507	Des Plaines.....	675
Total.....	49	Clark:		Dolton.....	130
Bureau:		Casey.....	59	Evanston.....	9,650
Depue.....	56	Marshall.....	58	Evergreen Park.....	35
Ladd.....	16	Martinsville.....	12	Forest Park.....	861
Princeton.....	220	Miscellaneous.....	10	Franklin Park.....	78
Spring Valley.....	110	Total.....	139	Glencoe.....	966
Miscellaneous.....	185	Clay:		Glenview.....	245
Total.....	587	Flora.....	57	Gross Point.....	1
Calhoun: Miscellaneous.....	46	Miscellaneous.....	10	Harvey.....	816
		Total.....	67	Hazelcrest.....	53
Carroll:		Clinton:		Hillside.....	29
Lanark.....	31	Breese.....	35	Homewood.....	231
Mount Carroll.....	66	Carlyle.....	45	Kenilworth.....	516
Savanna.....	176	New Baden.....	29	La Grange.....	2,085
Miscellaneous.....	54	Trenton.....	26	Lansing.....	105
Total.....	327	Miscellaneous.....	29	Lemont.....	184
		Total.....	155	Lyons.....	157
				Maywood.....	1,917
				Melrose Park.....	329
				Midlothian.....	41
				Morton Grove.....	153
				Mount Greenwood.....	1
				Mount Prospect.....	107
				Niles Center.....	355
				Northbrook.....	109
				Oak Lawn.....	52
				Oak Park.....	10,361

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Cook—Continued.		Edgar:		Hamilton:	
Palatine.....	142	Chrisman.....	38	McLeansboro.....	23
Park Ridge.....	1,422	Paris.....	316	Miscellaneous.....	3
Phoenix.....	7	Miscellaneous.....	88	Total.....	26
Posen.....	1	Total.....	442	Hancock:	
Riverdale.....	108	Edwards:		Augusta.....	12
River Forest.....	1,467	Albion.....	25	Carthage.....	105
River Grove.....	74	Miscellaneous.....	11	Dallas City.....	17
Riverside.....	1,040	Total.....	36	Hamilton.....	41
South Holland.....	91	Effingham:		La Harpe.....	37
Steger.....	46	Altamont.....	26	Warsaw.....	39
Stickney.....	9	Effingham.....	112	Miscellaneous.....	72
Summit.....	84	Miscellaneous.....	21	Total.....	323
Thornton.....	41	Total.....	159	Hardin:	
Western Springs.....	486	Fayette:		Rosiclare.....	20
Wilmette.....	2,457	St. Elmo.....	6	Miscellaneous.....	13
Winnetka.....	1,961	Vandalia.....	73	Total.....	33
Miscellaneous.....	1,206	Miscellaneous.....	35	Henderson: Miscellaneous.....	44
Total.....	289,645	Total.....	114	Henry:	
Crawford:		Ford:		Cambridge.....	58
Oblong.....	51	Gibson City.....	102	Galva.....	129
Palestine.....	28	Paxton.....	106	Geneseo.....	127
Robinson.....	194	Miscellaneous.....	106	Kewanee.....	530
Miscellaneous.....	18	Total.....	314	Miscellaneous.....	111
Total.....	291	Franklin:		Total.....	955
Cumberland:		Benton.....	140	Iroquois:	
Greenup.....	10	Buckner.....	4	Gilman.....	47
Miscellaneous.....	38	Christopher.....	59	Milford.....	49
Total.....	48	Orient.....	31	Onarga.....	45
De Kalb:		Royalton.....	18	Sheldon.....	45
De Kalb.....	335	Sesser.....	14	Watseka.....	127
Genoa.....	34	Valier.....	7	Miscellaneous.....	148
Sandwich.....	90	West Frankfort.....	177	Total.....	461
Sycamore.....	197	Zeigler.....	47	Jackson:	
Miscellaneous.....	95	Miscellaneous.....	7	Carbondale.....	199
Total.....	751	Total.....	504	Elkville.....	27
De Witt:		Fulton:		Murphysboro.....	160
Clinton.....	271	Astoria.....	22	Miscellaneous.....	50
Farmer City.....	74	Canton.....	270	Total.....	436
Miscellaneous.....	37	Cuba.....	16	Jasper:	
Total.....	382	Farmington.....	43	Newton.....	41
Douglas:		Lewistown.....	39	Miscellaneous.....	8
Arcola.....	43	Miscellaneous.....	104	Total.....	49
Arthur.....	57	Total.....	494	Jefferson:	
Newman.....	33	Gallatin:		Mount Vernon.....	213
Tuscola.....	85	Shawneetown.....	20	Miscellaneous.....	17
Villa Grove.....	35	Miscellaneous.....	17	Total.....	230
Miscellaneous.....	27	Total.....	37	Jersey:	
Total.....	280	Greene:		Grafton.....	17
Du Page:		Carrollton.....	101	Jerseyville.....	156
Bensenville.....	135	Greenfield.....	21	Miscellaneous.....	1
Downers Grove.....	650	Roodhouse.....	70	Total.....	174
Elmhurst.....	1,202	White Hall.....	58	Jo Daviess:	
Glen Ellyn.....	880	Miscellaneous.....	25	East Dubuque.....	22
Hinsdale.....	976	Total.....	275	Galena.....	124
Lombard.....	361	Grundy:		Stockton.....	40
Naperville.....	341	Coal City.....	43	Warren.....	11
Villa Park.....	327	Morris.....	256	Miscellaneous.....	51
West Chicago.....	225	Miscellaneous.....	98	Total.....	248
Westmont.....	55	Total.....	397		
Wheaton.....	706				
Miscellaneous.....	272				
Total.....	6,130				

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Johnson: Miscellaneous.	33	Lawrence:		Madison:	
Kane:		Bridgeport.....	45	Alton.....	1,375
Aurora.....	2,676	Lawrenceville.....	235	Collinsville.....	234
Batavia.....	313	St. Francisville.....	10	East Alton.....	82
Carpentersville.....	17	Miscellaneous.....	16	Edwardsville.....	358
Dundee.....	148	Total.....	306	Glen Carbon.....	66
East Dundee.....	1			Granite City.....	795
Elgin.....	1,623	Lee:		Hartford.....	19
Geneva.....	328	Amboy.....	47	Highland.....	119
Mooseheart.....	12	Dixon.....	427	Livingston.....	10
St. Charles.....	287	Miscellaneous.....	110	Madison.....	157
Miscellaneous.....	128	Total.....	584	Nameoki.....	21
Total.....	5,533			Roxana.....	15
Kankakee:		Livingston:		Troy.....	14
Bradley.....	36	Dwight.....	132	Venice.....	42
Kankakee.....	832	Fairbury.....	113	Wood River.....	273
Manteno.....	28	Pontiac.....	287	Worden.....	5
Momence.....	97	Miscellaneous.....	240	Miscellaneous.....	123
St. Anne.....	36	Total.....	772	Total.....	3,708
Miscellaneous.....	56				
Total.....	1,085	Logan:		Marion:	
Kendall:		Atlanta.....	30	Centralia.....	405
Plano.....	46	Lincoln.....	339	Odin.....	20
Miscellaneous.....	100	Mount Pulaski.....	55	Salem.....	92
Total.....	146	Miscellaneous.....	89	Sandoval.....	18
Knox:		Total.....	513	Miscellaneous.....	29
Abingdon.....	57	McDonough:		Total.....	564
Galesburg.....	1,193	Bushnell.....	84	Marshall:	
Knoxville.....	29	Colchester.....	8	Henry.....	55
Miscellaneous.....	79	Macomb.....	280	Lacon.....	57
Total.....	1,358	Miscellaneous.....	65	Toluca.....	12
		Total.....	437	Wenona.....	45
Lake:		McHenry:		Miscellaneous.....	31
Antioch.....	70	Crystal Lake.....	287	Total.....	200
Barrington. (See		Harvard.....	170	Mason:	
Cook County.)		McHenry.....	103	Havana.....	96
Deerfield.....	174	Marengo.....	83	Mason City.....	72
Grays Lake.....	50	Woodstock.....	241	Miscellaneous.....	56
Highland Park.....	1,454	Miscellaneous.....	306	Total.....	224
Highwood.....	93	Total.....	1,190	Massac:	
Lake Bluff.....	163	McLean:		Brookport.....	6
Lake Forest.....	815	Bloomington.....	1,624	Metropolis.....	93
Libertyville.....	257	Chenoa.....	60	Miscellaneous.....	4
Mundelein.....	65	Le Roy.....	48	Total.....	193
North Chicago.....	226	Lexington.....	26	Menard:	
Ravinia.....	129	Normal.....	220	Athens.....	23
Waukegan.....	1,996	Miscellaneous.....	280	Petersburg.....	89
Zion.....	150	Total.....	2,258	Miscellaneous.....	50
Miscellaneous.....	288			Total.....	162
Total.....	5,930	Macon:		Mercer:	
La Salle:		Decatur.....	2,036	Aledo.....	127
Earlville.....	30	Maroa.....	34	Keithsburg.....	15
La Salle.....	556	Miscellaneous.....	106	Miscellaneous.....	93
Marseilles.....	94	Total.....	2,176	Total.....	235
Mendota.....	198	Macoupin:		Monroe:	
Oglesby.....	53	Benld.....	49	Columbia.....	65
Ottawa.....	706	Carlinville.....	147	Waterloo.....	78
Peru.....	329	Gillespie.....	158	Miscellaneous.....	15
Seneca.....	28	Girard.....	38	Total.....	158
Streator.....	516	Mount Olive.....	82		
Utica.....	33	Staunton.....	142		
Miscellaneous.....	121	Virren.....	61		
Total.....	2,664	Miscellaneous.....	72		
		Total.....	749		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of return
Montgomery:		Putnam:		Shelby:	
Hillsboro.....	159	Granville.....	29	Moweaqua.....	23
Litchfield.....	135	Miscellaneous.....	12	Shelbyville.....	106
Nokomis.....	45	Total.....	41	Miscellaneous.....	43
Panama.....	13			Total.....	172
Witt.....	11	Randolph:		Stark:	
Miscellaneous.....	22	Chester.....	89	Toulon.....	49
Total.....	385	Coulterville.....	17	Wyoming.....	36
Morgan:		Red Bud.....	33	Miscellaneous.....	33
Jacksonville.....	608	Sparta.....	83	Total.....	118
Waverly.....	38	Miscellaneous.....	50		
Miscellaneous.....	98	Total.....	272	Stephenson:	
Total.....	744	Richland:		Freeport.....	1,054
Moultrie:		Olney.....	102	Lena.....	20
Lovington.....	29	Miscellaneous.....	4	Miscellaneous.....	41
Sullivan.....	49	Total.....	106	Total.....	1,115
Miscellaneous.....	38			Tazewell:	
Total.....	116	Rock Island:		Delavan.....	59
Ogle:		East Moline.....	228	East Peoria.....	34
Mount Morris.....	130	Moline.....	1,481	Morton.....	80
Oregon.....	77	Rock Island.....	1,367	Pekin.....	518
Polo.....	49	Silvis.....	60	South Pekin.....	24
Rochelle.....	159	Miscellaneous.....	90	Washington.....	72
Miscellaneous.....	79	Total.....	3,226	Miscellaneous.....	106
Total.....	494	St. Clair:		Total.....	893
Peoria:		Belleville.....	1,008	Union:	
Bartonville.....	35	Dupo.....	72	Anna.....	102
Chillicothe.....	95	East St. Louis.....	2,581	Colden.....	23
Elmwood.....	25	Fairmont City.....	1	Jonesboro.....	21
Peoria.....	4,692	Freeburg.....	28	Miscellaneous.....	17
Peoria Heights.....	16	Lebanon.....	44	Total.....	163
Princeville.....	24	Marissa.....	43	Vermilion:	
Miscellaneous.....	55	Mascoutah.....	33	Danville.....	1,527
Total.....	4,942	Millstadt.....	20	Georgetown.....	52
Perry:		National Stock		Hoopeston.....	192
Duquoin.....	171	Yards.....	58	Rossville.....	42
Pinckneyville.....	55	New Athens.....	36	Tilton.....	6
Miscellaneous.....	13	O'Fallon.....	74	Westville.....	62
Total.....	239	Washington Park.....	2	Miscellaneous.....	230
Piatt:		Miscellaneous.....	42	Total.....	2,111
Bement.....	29	Total.....	4,042	Wabash:	
Monticello.....	132	Saline:		Mount Carmel.....	153
Miscellaneous.....	117	Carrier Mills.....	10	Miscellaneous.....	24
Total.....	278	Eldorado.....	50	Total.....	177
Pike:		Harrisburg.....	219	Warren:	
Barry.....	24	Miscellaneous.....	7	Monmouth.....	304
Griggsville.....	26	Total.....	286	Miscellaneous.....	108
Pittsfield.....	108	Sangamon:		Total.....	412
Miscellaneous.....	47	Auburn.....	40	Washington:	
Total.....	205	Divernon.....	18	Nashville.....	60
Pope:		Riverton.....	13	Miscellaneous.....	43
Golconda.....	7	Springfield.....	3,312	Total.....	103
Miscellaneous.....	2	Miscellaneous.....	248	Wayne:	
Total.....	9	Total.....	3,631	Fairfield.....	51
Pulaski:		Schuyler:		Miscellaneous.....	11
Mounds.....	58	Rushville.....	84	Total.....	62
Mound City.....	35	Miscellaneous.....	15		
Miscellaneous.....	32	Total.....	99		
Total.....	125	Scott:			
		Winchester.....	61		
		Miscellaneous.....	46		
		Total.....	107		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

ILLINOIS—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
White:		Will—Continued.		Woodford:	
Carmi.....	77	Wilmington.....	73	El Paso.....	64
Grayville.....	24	Miscellaneous.....	156	Eureka.....	81
Norris City.....	4	Total.....	3,752	Minonk.....	81
Miscellaneous.....	6			Roanoke.....	68
Total.....	111	Williamson:		Miscellaneous.....	118
Whiteside:		Carterville.....	33	Total.....	412
Fulton.....	56	Colp.....	1		
Morrison.....	85	Herrin.....	169	Miscellaneous for State:	
Prophetstown.....	50	Hurst.....	9	Residents of other	
Rock Falls.....	43	Johnston City.....	59	States.....	331
Sterling.....	416	Marion.....	191		
Miscellaneous.....	33	Miscellaneous.....	11	Total Illinois.....	376,627
Total.....	683	Total.....	473	Returns, Form 1040,	
Will:				showing no net in-	
Braidwood.....	19	Winnebago:		come, not included in	
Crete.....	75	Pecatonica.....	28	general tables.....	6,772
Joliet.....	3,089	Rockford.....	4,607		
Lockport.....	223	Rockton.....	22	Total in general	
Peotone.....	49	South Beloit.....	8	tables.....	369,855
Plainfield.....	52	Miscellaneous.....	57		
Rockdale.....	16	Total.....	4,722		

INDIANA

Adams:		Cass:		De Kalb:	
Berne.....	37	Logansport.....	519	Auburn.....	164
Decatur.....	199	Miscellaneous.....	21	Butler.....	31
Miscellaneous.....	23	Total.....	540	Garrett.....	169
Total.....	259	Clark:		Waterloo.....	19
Allen:		Jeffersonville.....	275	Miscellaneous.....	11
Fort Wayne.....	5,625	Sellersburg.....	20	Total.....	394
New Haven.....	58	Miscellaneous.....	40		
Miscellaneous.....	71	Total.....	335	Delaware:	
Total.....	5,754	Clay:		Albany.....	13
Bartholomew:		Brazil.....	231	Eaton.....	16
Columbus.....	352	Harmony.....	3	Muncie.....	1,210
Hope.....	4	Miscellaneous.....	57	Miscellaneous.....	41
Miscellaneous.....	13	Total.....	291	Total.....	1,280
Total.....	369	Clinton:			
Benton:		Frankfort.....	352	Dubois:	
Fowler.....	56	Miscellaneous.....	38	Huntingburg.....	86
Miscellaneous.....	68	Total.....	390	Jasper.....	106
Total.....	124	Crawford: Miscellane-		Miscellaneous.....	9
Blackford:		ous.....	31	Total.....	201
Hartford City.....	160	Daviess:		Elkhart:	
Montpelier.....	30	Washington.....	258	Elkhart.....	1,343
Total.....	190	Miscellaneous.....	25	Goshen.....	326
Boone:		Total.....	283	Nappanee.....	99
Lebanon.....	135	Dearborn:		Miscellaneous.....	75
Thornstown.....	26	Aurora.....	115	Total.....	1,843
Zionsville.....	20	Lawrenceburg.....	138		
Miscellaneous.....	15	Miscellaneous.....	11	Fayette:	
Total.....	196	Total.....	264	Connersville.....	465
Brown: Miscellaneous.....	2	Decatur:		Miscellaneous.....	7
Carroll:		Greensburg.....	165	Total.....	472
Delphi.....	48	Miscellaneous.....	34	Floyd:	
Flora.....	21	Total.....	199	New Albany.....	761
Miscellaneous.....	16			Miscellaneous.....	7
Total.....	85			Total.....	768

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

INDIANA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Fountain:		Henry:		Lagrange:	
Attica.....	126	Knightstown.....	58	Lagrange.....	31
Covington.....	32	Middletown.....	26	Miscellaneous.....	55
Veedersburg.....	15	Newcastle.....	322	Total.....	86
Miscellaneous.....	14	Miscellaneous.....	36		
Total.....	187	Total.....	440	Lake:	
Franklin:		Howard:		Crown Point.....	198
Brookville.....	68	Greentown.....	18	East Chicago.....	2,565
Miscellaneous.....	20	Kokomo.....	782	East Gary.....	32
Total.....	88	Miscellaneous.....	16	Gary.....	5,533
Fulton:		Total.....	816	Griffith.....	45
Rochester.....	95	Huntington:		Hammond.....	2,703
Miscellaneous.....	44	Huntington.....	400	Highland.....	36
Total.....	139	Warren.....	14	Hobart.....	218
Gibson:		Miscellaneous.....	41	Lowell.....	48
Fort Branch.....	20	Total.....	455	Whiting.....	1,201
Oakland City.....	68	Jackson:		Miscellaneous.....	90
Owensville.....	6	Brownstown.....	28	Total.....	12,669
Princeton.....	179	Seymour.....	199	La Porte:	
Miscellaneous.....	31	Miscellaneous.....	44	La Porte.....	758
Total.....	304	Total.....	271	Michigan City.....	994
Grant:		Jasper:		Miscellaneous.....	75
Fairmount.....	27	Rensselaer.....	108	Total.....	1,827
Gas City.....	24	Miscellaneous.....	44	Lawrence:	
Jonesboro.....	15	Total.....	152	Bedford.....	547
Marion.....	615	Jay:		Mitchell.....	70
National Military		Dunkirk.....	63	Oolitic.....	14
Home.....	35	Portland.....	98	Miscellaneous.....	7
Miscellaneous.....	28	Redkey.....	11	Total.....	638
Total.....	744	Miscellaneous.....	9	Madison:	
Greene:		Total.....	181	Alexandria.....	91
Bloomfield.....	48	Jefferson:		Anderson.....	1,019
Jasonville.....	45	Madison.....	143	Elwood.....	191
Linton.....	72	Miscellaneous.....	20	Lapel.....	6
Worthington.....	20	Total.....	163	Pendleton.....	29
Miscellaneous.....	8	Jennings:		Summitville.....	13
Total.....	193	North Vernon.....	69	Miscellaneous.....	9
Hamilton:		Miscellaneous.....	5	Total.....	1,358
Noblesville.....	134	Total.....	74	Marion:	
Sheridan.....	30	Johnson:		Beech Grove.....	31
Miscellaneous.....	53	Edinburg.....	45	Indianapolis.....	18,906
Total.....	217	Franklin.....	164	Miscellaneous.....	121
Hancock:		Greenwood.....	57	Total.....	19,058
Fortville.....	26	Miscellaneous.....	17	Marshall:	
Greenfield.....	111	Total.....	283	Argos.....	26
Miscellaneous.....	37	Knox:		Bourbon.....	40
Total.....	174	Bicknell.....	52	Bremen.....	56
Harrison:		Bruceville.....	2	Culver.....	126
Corydon.....	41	Vincennes.....	453	Plymouth.....	169
Miscellaneous.....	12	Miscellaneous.....	45	Miscellaneous.....	14
Total.....	53	Total.....	552	Total.....	431
Hendricks:		Kosciusko:		Martin:	
Brownsburg.....	21	Syracuse.....	32	Loogootee.....	20
Danville.....	67	Warsaw.....	180	Shoals.....	11
Plainfield.....	33	Miscellaneous.....	93	Total.....	31
Miscellaneous.....	51	Total.....	305	Miami:	
Total.....	172			Peru.....	419
				Miscellaneous.....	34
				Total.....	453

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

INDIANA—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Monroe:		Posey:		Sullivan:	
Bloomington.....	750	Mount Vernon.....	80	Dugger.....	22
Miscellaneous.....	35	New Harmony.....	15	Hymera.....	3
Total.....	785	Wadesville.....	1	Shelburn.....	12
		Miscellaneous.....	12	Sullivan.....	127
Montgomery:		Total.....	108	Miscellaneous.....	34
Crawfordsville.....	347			Total.....	198
Miscellaneous.....	69	Pulaski:		Switzerland:	
Total.....	416	Winamac.....	30	Vevay.....	13
		Miscellaneous.....	13	Miscellaneous.....	4
Morgan:		Total.....	43	Total.....	17
Martinsville.....	111	Putnam:		Tippecanoe:	
Mooreville.....	29	Greencastle.....	227	La Fayette.....	1,233
Miscellaneous.....	20	Miscellaneous.....	24	Miscellaneous.....	36
Total.....	160	Total.....	251	Total.....	1,269
Newton:				Tipton:	
Kentland.....	38	Randolph:		Tipton.....	119
Morocco.....	28	Union City.....	89	Miscellaneous.....	24
Miscellaneous.....	49	Winchester.....	118	Total.....	143
Total.....	115	Miscellaneous.....	38		
		Total.....	245	Union:	
Noble:		Ripley:		Liberty.....	61
Albion.....	28	Batesville.....	98	Miscellaneous.....	7
Kendallville.....	192	Osgood.....	9	Total.....	68
Ligonier.....	85	Miscellaneous.....	40		
Miscellaneous.....	39	Total.....	147	Vanderburg:	
Total.....	344			Evansville.....	2,921
Ohio: Rising Sun.....	13	Rush:		Howell.....	4
Orange:		Rushville.....	167	Miscellaneous.....	9
French Lick.....	46	Miscellaneous.....	48	Total.....	2,934
Orleans.....	31	Total.....	215		
Paoli.....	27	St. Joseph:		Vermillion:	
West Baden.....	47	Mishawaka.....	868	Clinton.....	170
Miscellaneous.....	1	Notre Dame.....	32	Universal.....	5
Total.....	152	South Bend.....	4,856	Miscellaneous.....	71
Owen:		Walkerton.....	31	Total.....	246
Spencer.....	38	Miscellaneous.....	94		
Miscellaneous.....	18	Total.....	5,881	Vigo:	
Total.....	56	Scott:		Terre Haute.....	2,199
Parke:		Scottsburg.....	38	West Terre Haute.....	43
Mecca.....	10	Miscellaneous.....	10	Miscellaneous.....	35
Montezuma.....	10	Total.....	48	Total.....	2,277
Rockville.....	44	Shelby:		Wabash:	
Miscellaneous.....	17	Shelbyville.....	372	North Manchester.....	70
Total.....	81	Miscellaneous.....	42	Wabash.....	238
Perry:		Total.....	414	Miscellaneous.....	24
Cannelton.....	36	Spencer:		Total.....	332
Tell City.....	82	Rockport.....	50	Warren:	
Miscellaneous.....	2	Miscellaneous.....	28	Williamsport.....	30
Total.....	120	Total.....	78	Miscellaneous.....	29
Pike:				Total.....	59
Petersburg.....	42	Starke:		Warrick:	
Winslow.....	13	Knox.....	50	Boonville.....	100
Miscellaneous.....	8	North Judson.....	29	Nwburg.....	26
Total.....	68	Miscellaneous.....	22	Miscellaneous.....	8
Porter:		Total.....	101	Total.....	134
Chesterton.....	147	Steuben:		Washington:	
Valparaiso.....	389	Angola.....	96	Salem.....	50
Miscellaneous.....	62	Miscellaneous.....	46	Miscellaneous.....	13
Total.....	598	Total.....	142	Total.....	63

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

INDIANA—Continued

County and city	Num- ber of returns	County and city	Num- ber of returns	County and city	Num- ber of returns
Wayne:		White:		Miscellaneous for State:	
Cambridge City.....	74	Monon.....	29	Residents of other	
Hagerstown.....	57	Monticello.....	73	States.....	783
Richmond.....	1,115	Miscellaneous.....	48		
Miscellaneous.....	64	Total.....	150	Total Indiana.....	77,668
Total.....	1,310	Whitley:		Returns, Form 1040,	
Wells:		Churubusco.....	16	showing no net in-	
Bluffton.....	128	Columbia City.....	98	come, not included in	
Miscellaneous.....	45	South Whitley.....	32	general tables.....	1,175
Total.....	173	Miscellaneous.....	1	Total in general	
		Total.....	147	tables.....	76,493

IOWA

Adair:		Bremer:		Cerro Gordo:	
Greenfield.....	43	Summer.....	38	Clear Lake.....	80
Miscellaneous.....	70	Waverly.....	101	Mason City.....	769
Total.....	113	Miscellaneous.....	57	Miscellaneous.....	40
		Total.....	196	Total.....	889
Adams:		Buchanan:		Cherokee:	
Corning.....	55	Independence.....	127	Cherokee.....	207
Miscellaneous.....	15	Miscellaneous.....	46	Marcus.....	63
Total.....	70	Total.....	173	Miscellaneous.....	95
Allamakee:				Total.....	365
Lansing.....	25	Buena Vista:		Chickasaw:	
Postville.....	51	Alta.....	52	Nashua.....	12
Waukon.....	49	Storm Lake.....	169	New Hampton.....	56
Miscellaneous.....	10	Miscellaneous.....	100	Miscellaneous.....	21
Total.....	135	Total.....	321	Total.....	89
Appanoose:		Butler:		Clarke:	
Centerville.....	152	Clarksville.....	22	Osceola.....	39
Moulton.....	11	Greene.....	21	Miscellaneous.....	12
Mystic.....	5	Parkersburg.....	18	Total.....	51
Miscellaneous.....	11	Miscellaneous.....	47		
Total.....	179	Total.....	108	Clay:	
Audubon:		Calhoun:		Spencer.....	199
Audubon.....	80	Lake City.....	45	Miscellaneous.....	123
Miscellaneous.....	62	Manson.....	48	Total.....	322
Total.....	142	Rockwell City.....	83		
		Miscellaneous.....	90	Clayton:	
Benton:		Total.....	266	Elkader.....	55
Belle Plaine.....	50	Carroll:		Guttenberg.....	23
Vinton.....	77	Carroll.....	222	McGregor.....	34
Miscellaneous.....	92	Coon Rapids.....	31	Monona.....	15
Total.....	219	Manning.....	56	Strawberry Point.....	24
		Miscellaneous.....	142	Miscellaneous.....	77
Blackhawk:		Total.....	451	Total.....	228
Cedar Falls.....	209	Cass:		Clinton:	
LaPorte City.....	30	Anita.....	15	Clinton.....	911
Waterloo.....	1,537	Atlantic.....	203	Dewitt.....	97
Miscellaneous.....	53	Griswold.....	50	Miscellaneous.....	109
Total.....	1,829	Miscellaneous.....	42	Total.....	1,117
		Total.....	310		
Boone:		Cedar:		Crawford:	
Boone.....	345	Tipton.....	45	Denison.....	123
Madrid.....	40	Miscellaneous.....	109	Manilla.....	28
Ogden.....	43	Total.....	154	Miscellaneous.....	198
Miscellaneous.....	17			Total.....	349
Total.....	445				

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

IOWA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Dallas:		Fremont:		Ida:	
Adel.....	49	Hamburg.....	62	Holstein.....	108
Perry.....	163	Sidney.....	29	Ida Grove.....	118
Miscellaneous.....	196	Tabor.....	20	Miscellaneous.....	93
Total.....	408	Miscellaneous.....	100	Total.....	319
		Total.....	211		
Davis:		Greene:		Iowa:	
Bloomfield.....	42	Grand Junction.....	31	Marengo.....	45
Miscellaneous.....	8	Jefferson.....	102	Williamsburg.....	36
Total.....	50	Scranton.....	25	Miscellaneous.....	50
		Miscellaneous.....	52	Total.....	131
Decatur:		Total.....	210		
Lamoni.....	13	Grundy:		Jackson:	
Leon.....	30	Grundy Center.....	46	Bellevue.....	31
Miscellaneous.....	21	Reinbeck.....	25	Maquoketa.....	123
Total.....	64	Miscellaneous.....	65	Miscellaneous.....	73
		Total.....	136	Total.....	227
Delaware:				Jasper:	
Manchester.....	83	Guthrie:		Colfax.....	41
Miscellaneous.....	50	Guthrie Center.....	46	Newton.....	422
Total.....	133	Panora.....	9	Miscellaneous.....	143
		Stuart.....	45	Total.....	606
Des Moines:		Miscellaneous.....	70		
Burlington.....	997	Total.....	170	Jefferson:	
West Burlington.....	20	Hamilton:		Fairfield.....	247
Miscellaneous.....	56	Webster City.....	168	Miscellaneous.....	12
Total.....	1, 673	Miscellaneous.....	111	Total.....	259
		Total.....	279		
Dickinson:		Hancock:		Johnson:	
Milford.....	20	Britt.....	42	Iowa City.....	545
Spirit Lake.....	46	Garner.....	35	Miscellaneous.....	39
Miscellaneous.....	45	Miscellaneous.....	57	Total.....	584
Total.....	111	Total.....	134		
Dubuque:		Hardin:		Jones:	
Cascade.....	30	Ackley.....	52	Anamosa.....	56
Dubuque.....	1, 596	Eldora.....	79	Menticeilo.....	66
Dyersville.....	40	Iowa Falls.....	103	Miscellaneous.....	41
Miscellaneous.....	53	Miscellaneous.....	87	Total.....	163
Total.....	1, 719	Total.....	321		
Emmet:		Harrison:		Keokuk:	
Estherville.....	128	Dunlap.....	49	Sigourney.....	53
Miscellaneous.....	25	Logan.....	57	What Cheer.....	15
Total.....	153	Missouri Valley.....	103	Miscellaneous.....	76
		Woodbine.....	44	Total.....	144
Fayette:		Miscellaneous.....	54		
Fayette.....	20	Total.....	307	Kossuth:	
Oelwein.....	170	Henry:		Algona.....	140
West Union.....	33	Mount Pleasant.....	116	Miscellaneous.....	147
Miscellaneous.....	66	New London.....	14	Total.....	287
Total.....	289	Miscellaneous.....	78		
Floyd:		Total.....	208	Lee:	
Charles City.....	232	Howard:		Fort Madison.....	389
Nora Springs.....	25	Cresco.....	75	Keokuk.....	474
Miscellaneous.....	44	Miscellaneous.....	18	Miscellaneous.....	35
Total.....	301	Total.....	93	Total.....	898
Franklin:		Humboldt:		Linn:	
Hampton.....	106	Humboldt.....	76	Cedar Rapids.....	2, 102
Sheffield.....	19	Miscellaneous.....	84	Marion.....	81
Miscellaneous.....	31	Total.....	160	Mount Vernon.....	46
Total.....	156			Miscellaneous.....	51
				Total.....	2, 370
				Luisa:	
				Wapello.....	30
				Miscellaneous.....	84
				Total.....	114

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

IOWA—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Lucas:		O'Brien:		Scott:	
Chariton.....	120	Hartley.....	42	Bettendorf.....	59
Miscellaneous.....	17	Paullina.....	43	Davenport.....	2,848
Total.....	137	Sanborn.....	20	Miscellaneous.....	112
Lyon:		Sheldon.....	135	Total.....	3,019
Rock Rapids.....	89	Miscellaneous.....	85		
Miscellaneous.....	126	Total.....	325	Shelby:	
Total.....	215			Harlan.....	172
Madison:		Osceola:		Miscellaneous.....	111
Winterset.....	68	Sibley.....	73	Total.....	283
Miscellaneous.....	31	Miscellaneous.....	46		
Total.....	99	Total.....	119	Sioux:	
Mahaska:		Page:		Alton.....	26
New Sharon.....	16	Clarinda.....	139	Hawarden.....	90
Oskaloosa.....	279	Shenandoah.....	206	Orange City.....	48
Miscellaneous.....	55	Miscellaneous.....	92	Rock Valley.....	35
Total.....	350	Total.....	437	Sioux Center.....	42
Marion:		Palo Alto:		Miscellaneous.....	142
Knoxville.....	98	Emmetsburg.....	55	Total.....	383
Melcher.....	19	Miscellaneous.....	60		
Pella.....	94	Total.....	115	Story:	
Miscellaneous.....	34	Plymouth:		Ames.....	256
Total.....	245	Akron.....	44	Nevada.....	104
Marshall:		Kingsley.....	47	Story City.....	24
Marshalltown.....	523	Le Mars.....	200	Miscellaneous.....	95
State Center.....	54	Remsen.....	101	Total.....	479
Miscellaneous.....	100	Miscellaneous.....	47		
Total.....	677	Total.....	439	Tama:	
Mills:		Pocahontas:		Tama.....	51
Glenwood.....	75	Fonda.....	33	Toledo.....	34
Malvern.....	59	Laurens.....	44	Traer.....	40
Miscellaneous.....	136	Pocahontas.....	49	Miscellaneous.....	126
Total.....	270	Rolfe.....	24	Total.....	251
Mitchell:		Miscellaneous.....	38		
Osage.....	107	Total.....	183	Taylor:	
Miscellaneous.....	54	Polk:		Bedford.....	41
Total.....	161	Des Moines.....	6,146	Lenox.....	17
Monona:		Valley Junction.....	116	Miscellaneous.....	38
Mapleton.....	40	Miscellaneous.....	108	Total.....	96
Onawa.....	59	Total.....	6,370	Union:	
Miscellaneous.....	77	Pottawattamie:		Afton.....	15
Total.....	176	Avoca.....	58	Creston.....	253
Monroe:		Council Bluffs.....	1,221	Miscellaneous.....	17
Albia.....	69	Oakland.....	79	Total.....	285
Miscellaneous.....	16	Miscellaneous.....	304	Van Buren:	
Total.....	85	Total.....	1,662	Farmington.....	7
Montgomery:		Poweshiek:		Miscellaneous.....	34
Red Oak.....	236	Brooklyn.....	33	Total.....	41
Villisca.....	58	Grinnell.....	86	Wapello:	
Miscellaneous.....	42	Montezuma.....	23	Eldon.....	39
Total.....	336	Miscellaneous.....	37	Ottumwa.....	706
Muscatine:		Total.....	179	Miscellaneous.....	20
Muscatine.....	419	Ringgold:		Total.....	765
West Liberty.....	66	Mount Ayr.....	37	Warren:	
Wilton Junction.....	21	Miscellaneous.....	16	Indianola.....	79
Miscellaneous.....	50	Total.....	53	Miscellaneous.....	52
Total.....	556	Sac:		Total.....	131
		Odebolt.....	78	Washington:	
		Sac City.....	112	Washington.....	154
		Miscellaneous.....	177	Miscellaneous.....	105
		Total.....	367	Total.....	259

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

IOWA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Wayne:		Winneshiek:		Wright:	
Corydon.....	28	Decorah.....	155	Belmond.....	48
Seymour.....	15	Miscellaneous.....	73	Clarion.....	117
Miscellaneous.....	26	Total.....	228	Eagle Grove.....	111
Total.....	69			Miscellaneous.....	61
Webster:		Woodbury:		Total.....	337
Fort Dodge.....	744	Correctionville.....	29	Total Iowa.....	45,740
Gowrie.....	29	Sioux City.....	2,905		
Miscellaneous.....	92	Miscellaneous.....	229	Returns, Form 1040,	
Total.....	865	Total.....	3,163	showing no net in-	
Winnebago:		Worth:		come, not included in	
Forest City.....	61	Manly.....	49	general tables.....	717
Lake Mills.....	15	Northwood.....	36	Total in general	
Miscellaneous.....	36	Miscellaneous.....	19	tables.....	45,023
Total.....	112	Total.....	104		

KANSAS

Allen:		Chase:		Comanche:	
Humboldt.....	82	Cottonwood Falls.....	49	Coldwater.....	97
Iola.....	176	Miscellaneous.....	51	Protection.....	36
La Harpe.....	7	Total.....	100	Miscellaneous.....	14
Miscellaneous.....	31			Total.....	147
Total.....	296	Chautauqua:		Cowley:	
Anderson:		Cedarvale.....	35	Arkansas City.....	455
Garnett.....	73	Sedan.....	50	Winfield.....	381
Miscellaneous.....	31	Miscellaneous.....	20	Miscellaneous.....	40
Total.....	104	Total.....	105	Total.....	876
Atchison:		Cherokee:		Crawford:	
Atchison.....	439	Baxter Springs.....	197	Arcadia.....	19
Miscellaneous.....	17	Columbus.....	107	Arma.....	28
Total.....	456	Galena.....	185	Cherokee.....	16
Barber:		Scammon.....	19	Croweburg.....	6
Kiowa.....	60	Weir.....	21	Franklin.....	1
Medicine Lodge.....	73	West Mineral.....	4	Frontenac.....	22
Miscellaneous.....	90	Miscellaneous.....	17	Girard.....	60
Total.....	223	Total.....	550	Mulberry.....	38
Barton:		Cheyenne: Miscellane-		Pittsburg.....	597
Ellinwood.....	90	ous.....	94	Radley.....	1
Great Bend.....	297	Clark:		Miscellaneous.....	34
Hoisington.....	177	Ashland.....	82	Total.....	823
Miscellaneous.....	151	Miscellaneous.....	101	Decatur:	
Total.....	715	Total.....	183	Oberlin.....	86
Bourbon:		Clay:		Miscellaneous.....	54
Fort Scott.....	286	Clay Center.....	153	Total.....	134
Miscellaneous.....	17	Miscellaneous.....	72	Dickinson:	
Total.....	303	Total.....	225	Abilene.....	266
Brown:		Cloud:		Herington.....	179
Hiawatha.....	93	Clyde.....	23	Solomon.....	27
Horton.....	112	Concordia.....	194	Miscellaneous.....	124
Miscellaneous.....	51	Miscellaneous.....	73	Total.....	596
Total.....	256	Total.....	290	Doniphan:	
Butler:		Coffey:		Troy.....	38
Augusta.....	161	Burlington.....	50	Miscellaneous.....	67
Douglas.....	25	Miscellaneous.....	36	Total.....	105
Eldorado.....	534	Total.....	86	Douglas:	
Miscellaneous.....	273			Baldwin City.....	27
Total.....	993			Lawrence.....	497
				Miscellaneous.....	72
				Total.....	551

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

KANSAS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Edwards:		Harper:		Lincoln:	
Kinsley.....	163	Anthony.....	101	Lincoln.....	68
Miscellaneous.....	104	Harper.....	47	Miscellaneous.....	62
Total.....	267	Miscellaneous.....	55	Total.....	130
Elk:		Total.....	203	Linn:	
Howard.....	44	Harvey:		La Cygne.....	8
Miscellaneous.....	48	Halstead.....	69	Pleasanton.....	28
Total.....	92	Newton.....	478	Miscellaneous.....	34
Ellis:		Miscellaneous.....	65	Total.....	70
Ellis.....	118	Total.....	612	Logan:	
Hays.....	188	Haskell: Miscellaneous.....	168	Oakley.....	44
Miscellaneous.....	64	Hodgeman: Miscellaneous.....	101	Miscellaneous.....	16
Total.....	370	Jackson:		Total.....	60
Ellsworth:		Holton.....	93	Lyon:	
Ellsworth.....	109	Miscellaneous.....	28	Emporia.....	571
Wilson.....	51	Total.....	121	Miscellaneous.....	80
Miscellaneous.....	58	Jefferson:		Total.....	651
Total.....	218	Valley Falls.....	39	McPherson:	
Finney:		Miscellaneous.....	77	Lindsborg.....	91
Garden City.....	289	Total.....	116	McPherson.....	245
Miscellaneous.....	36	Jewell:		Miscellaneous.....	166
Total.....	325	Mankato.....	52	Total.....	502
Ford:		Miscellaneous.....	51	Marion:	
Dodge City.....	532	Total.....	103	Florence.....	43
Miscellaneous.....	380	Johnson:		Hillsboro.....	52
Total.....	912	Olathe.....	86	Marion.....	109
Franklin:		Miscellaneous.....	168	Peabody.....	59
Ottawa.....	263	Total.....	254	Miscellaneous.....	77
Miscellaneous.....	43	Kearny: Miscellaneous.....	49	Total.....	340
Total.....	306	Kingman:		Marshall:	
Geary:		Kingman.....	82	Blue Rapids.....	40
Fort Riley.....	44	Miscellaneous.....	82	Frankfort.....	36
Junction City.....	231	Total.....	164	Marysville.....	183
Miscellaneous.....	21	Kiowa:		Miscellaneous.....	129
Total.....	296	Greensburg.....	85	Total.....	388
Gove: Miscellaneous.....	130	Miscellaneous.....	94	Meade:	
Graham:		Total.....	179	Meade.....	108
Hill City.....	35	Labette:		Miscellaneous.....	177
Miscellaneous.....	26	Chetopa.....	15	Total.....	285
Total.....	61	Oswego.....	30	Miami:	
Grant: Ulysses.....	98	Parsons.....	405	Osawatimie.....	119
Gray:		Miscellaneous.....	28	Paola.....	107
Cimarron.....	127	Total.....	478	Miscellaneous.....	16
Miscellaneous.....	247	Lane: Miscellaneous.....	72	Total.....	242
Total.....	374	Leavenworth:		Mitchell:	
Greeley: Miscellaneous.....	21	Fort Leavenworth.....	43	Beloit.....	160
Greenwood:		Leavenworth.....	479	Miscellaneous.....	81
Eureka.....	209	National Military		Total.....	241
Madison.....	128	Home.....	33	Montgomery:	
Miscellaneous.....	104	Tonganoxie.....	24	Caney.....	77
Total.....	441	Miscellaneous.....	7	Cherryvale.....	86
Hamilton:		Total.....	586	Coffeyville.....	391
Syracuse.....	46	Lincoln:		Independence.....	582
Miscellaneous.....	8	Lincoln.....	68	Miscellaneous.....	18
Total.....	54	Miscellaneous.....	62	Total.....	1,154

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

KANSAS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Morris:		Pratt:		Sedgwick:	
Council Grove.....	74	Pratt.....	306	Wichita.....	4,743
Miscellaneous.....	65	Miscellaneous.....	101	Miscellaneous.....	228
Total.....	139	Total.....	407	Total.....	4,971
Morton:		Rawlins:		Seward:	
Elkhart.....	56	Atwood.....	70	Liberal.....	239
Miscellaneous.....	29	Miscellaneous.....	68	Miscellaneous.....	33
Total.....	85	Total.....	138	Total.....	272
Nemaha:		Reno:		Shawnee:	
Sabetha.....	82	Haven.....	32	Topeka.....	2,731
Seneca.....	40	Hutchinson.....	862	Miscellaneous.....	35
Miscellaneous.....	59	Nickerson.....	24	Total.....	2,766
Total.....	181	Miscellaneous.....	97		
Neosho:		Total.....	1,015	Sheridan: Miscellaneous.....	61
Chanute.....	273			Sherman:	
Erie.....	15	Republic:		Goodland.....	120
Miscellaneous.....	28	Belleville.....	82	Miscellaneous.....	19
Total.....	316	Miscellaneous.....	117	Total.....	139
Ness:		Total.....	199	Smith:	
Ness City.....	65	Rice:		Smith Center.....	65
Miscellaneous.....	89	Lyons.....	93	Miscellaneous.....	57
Total.....	154	Sterling.....	59	Total.....	122
Norton:		Miscellaneous.....	99		
Norton.....	97	Total.....	256	Stafford:	
Miscellaneous.....	66			St. John.....	93
Total.....	163	Riley:		Stafford.....	83
Osage:		Manhattan.....	383	Miscellaneous.....	113
Burlingame.....	23	Miscellaneous.....	113	Total.....	289
Osage City.....	51	Total.....	496	Stanton: Miscellaneous.....	64
Miscellaneous.....	64				
Total.....	138	Rooks:		Stevens:	
Osborne:		Plainville.....	20	Hugoton.....	42
Downs.....	29	Stockton.....	42	Miscellaneous.....	24
Osborne.....	57	Miscellaneous.....	38	Total.....	66
Miscellaneous.....	39	Total.....	100		
Total.....	125	Rush:		Sumner:	
Ottawa:		La Crosse.....	78	Caldwell.....	84
Minneapolis.....	45	Miscellaneous.....	189	Conway Springs.....	29
Miscellaneous.....	59	Total.....	247	Mulvane.....	23
Total.....	104			Oxford.....	37
Pawnee:		Russell:		Wellington.....	236
Larned.....	243	Russell.....	157	Miscellaneous.....	58
Miscellaneous.....	117	Miscellaneous.....	160	Total.....	467
Total.....	360	Total.....	317	Thomas:	
Phillips:		Saline:		Colby.....	94
Phillipsburg.....	56	Salina.....	757	Miscellaneous.....	89
Miscellaneous.....	50	Miscellaneous.....	58	Total.....	183
Total.....	106	Total.....	815	Trego:	
Pottawatomie:		Scott:		Wakeeney.....	75
St. Marys.....	51	Scott City.....	59	Miscellaneous.....	46
Wamego.....	61	Miscellaneous.....	10	Total.....	121
Miscellaneous.....	96	Total.....	69	Wabaunsee: Miscella-	
Total.....	208			neous.....	98
				Wallace: Miscellaneous.....	68

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

KANSAS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Washington:		Woodson:		Miscellaneous for State:	
Washington.....	33	Yates Center.....	48	Residents of other	
Miscellaneous.....	106	Miscellaneous.....	14	States.....	248
Total.....	139	Total.....	62	Total Kansas.....	38,560
Wichita: Miscellaneous.....	43	Wyandotte:		Returns, Form 1040,	
Wilson:		Bonner Springs.....	45	showing no net in-	
Altoona.....		Kansas City.....	2,483	come, not included in	
Fredonia.....	7	Rosedale.....	12	general tables.....	1,003
Neodesha.....	81	Miscellaneous.....	61	Total in general	
Miscellaneous.....	95	Total.....	2,601	tables.....	37,557
Total.....	14				
Total.....	197				

KENTUCKY

Adair:		Bracken:		Carroll:	
Columbia.....	12	Augusta.....	62	Carrollton.....	54
Miscellaneous.....	2	Miscellaneous.....	17	Miscellaneous.....	15
Total.....	14	Total.....	79	Total.....	69
Allen: Scottsville.....	12	Breathitt:		Carter:	
Anderson: Lawrence-		Jackson.....	21	Olive Hill.....	16
burg.....	52	Miscellaneous.....	2	Miscellaneous.....	25
Total.....		Total.....	23	Total.....	41
Ballard:		Breckinridge:		Casey: Miscellaneous.....	5
Wickliffe.....	5	Cloverport.....	17	Christian:	
Miscellaneous.....	11	Miscellaneous.....	30	Hopkinsville.....	257
Total.....	16	Total.....	47	Miscellaneous.....	39
Barren:		Bullitt:		Total.....	296
Glasgow.....	102	Lebanon Junction.....	14	Clark:	
Miscellaneous.....	7	Miscellaneous.....	15	Winchester.....	322
Total.....	109	Total.....	29	Miscellaneous.....	7
Bath: Miscellaneous.....	32	Butler: Miscellaneous.....	3	Total.....	329
Bell:		Caldwell:		Clay: Miscellaneous.....	10
Middlesboro.....	188	Princeton.....	110	Crittenden:	
Pineville.....	100	Miscellaneous.....	11	Marion.....	24
Miscellaneous.....	19	Total.....	121	Miscellaneous.....	3
Total.....	307	Calloway:		Total.....	27
Boone: Miscellaneous.....	60	Murray.....	61	Cumberland: Miscella-	
Bourbon:		Miscellaneous.....	4	neous.....	4
Millersburg.....	15	Total.....	65	Daviess:	
Paris.....	337	Campbell:		Owensboro.....	575
Miscellaneous.....	11	Bellevue.....	394	Miscellaneous.....	21
Total.....	363	Dayton.....	262	Total.....	596
Boyd:		Fort Thomas.....	807	Edmonson: Miscellane-	
Ashland.....	980	Newport.....	1,196	ous.....	16
Catlettsburg.....	73	Miscellaneous.....	76	Estill:	
Miscellaneous.....	1	Total.....	2,735	Daytona.....	59
Total.....	1,054	Carlisle:		Irvine.....	49
Boyle:		Bardwell.....	1	Miscellaneous.....	11
Danville.....	199	Miscellaneous.....	4	Total.....	119
Miscellaneous.....	12	Total.....	5		
Total.....	211				

¹ Southgate included in Newport.

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Fayette:		Harrison:		Laurel: London.....	23
Lexington.....	2,398	Cynthiana.....	145	Lawrence:	
Miscellaneous.....	18	Miscellaneous.....	13	Louisa.....	50
Total.....	2,416	Total.....	158	Miscellaneous.....	18
Fleming:		Hart: Miscellaneous.....	21	Total.....	68
Flemingsburg.....	34	Henderson:		Lee:	
Miscellaneous.....	5	Henderson.....	245	Beattyville.....	8
Total.....	39	Miscellaneous.....	6	Miscellaneous.....	10
Floyd:		Total.....	251	Total.....	18
Prestonburg.....	41	Henry:		Leslie: Miscellaneous.....	8
Wayland.....	16	Eminence.....	25	Letcher:	
Weeks.....	11	Miscellaneous.....	21	Jenkins.....	35
Wheelwright.....	12	Total.....	46	Neon.....	11
Miscellaneous.....	43	Hickman:		Seco.....	8
Total.....	123	Clinton.....	6	Whitesburg.....	24
Franklin:		Miscellaneous.....	2	Miscellaneous.....	39
Frankfort.....	334	Total.....	8	Total.....	117
Miscellaneous.....	1	Hopkins:		Lewis:	
Total.....	335	Dawson Springs.....	30	Vanceburg.....	18
Fulton:		Earlington.....	42	Miscellaneous.....	8
Fulton.....	114	Madisonville.....	173	Total.....	26
Hickman.....	40	Mortons Gap.....	8	Lincoln:	
Total.....	154	Miscellaneous.....	18	Stanford.....	42
Gallatin: Miscellaneous.....	14	Total.....	271	Miscellaneous.....	20
Garrard:		Jackson: Miscellaneous.....	6	Total.....	62
Lancaster.....	50	Jefferson:		Livingston: Miscellaneous.....	14
Miscellaneous.....	6	Louisville.....	14,357	Logan:	
Total.....	56	Miscellaneous.....	537	Russellville.....	73
Grant: Miscellaneous.....	54	Total.....	14,894	Miscellaneous.....	15
Graves:		Jessamine:		Total.....	88
Mayfield.....	225	Nicholasville.....	84	Lyon:	
Miscellaneous.....	9	Miscellaneous.....	15	Eddyville.....	18
Total.....	234	Total.....	99	Miscellaneous.....	8
Grayson: Miscellaneous.....	31	Johnson:		Total.....	26
Green: Miscellaneous.....	6	Paintsville.....	72	McCracken: Paducah.....	815
Greenup:		Van Lear.....	15	McCreary: Miscellaneous.....	25
Greenup.....	26	Miscellaneous.....	8	McLean:	
Raceland.....	5	Total.....	95	Livermore.....	7
Russell.....	136	Kenton:		Miscellaneous.....	7
Miscellaneous.....	17	Covington.....	3,209	Total.....	14
Total.....	184	Ludlow.....	281	Madison:	
Hancock: Miscellaneous.....	13	Miscellaneous.....	154	Berea.....	67
Hardin:		Total.....	3,644	Richmond.....	172
Elizabethtown.....	69	Knott: Miscellaneous.....	9	Miscellaneous.....	4
Miscellaneous.....	22	Knox:		Total.....	243
Total.....	91	Barbourville.....	52	Magoffin: Miscellaneous.....	21
Harlan:		Miscellaneous.....	3	Marion:	
Evarts.....	8	Total.....	55	Lebanon.....	62
Harland.....	140	Larue:		Miscellaneous.....	3
Miscellaneous.....	272	Hodgenville.....	18	Total.....	65
Total.....	420	Miscellaneous.....	2		
		Total.....	20		

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Marshall:		Owen: Miscellaneous...	24	Trigg:	
Benton.....	7	Pendleton:		Cadiz.....	26
Miscellaneous.....	6	Falmouth.....	31	Miscellaneous.....	2
Total.....	13	Miscellaneous.....	13	Total.....	28
Martin: Miscellaneous..	1	Total.....	44	Trimble: Miscellaneous..	4
Mason:		Perry:		Union:	
Maysville.....	257	Hazard.....	137	Morganfield.....	50
Miscellaneous.....	17	Miscellaneous.....	68	Sturgis.....	31
Total.....	274	Total.....	205	Uniontown.....	5
Meade: Miscellaneous..	9	Pike:		Miscellaneous.....	6
Menifee: Miscellaneous..	1	Hellier.....	6	Total.....	92
Mercer:		Pikeville.....	124	Warren:	
Harrodsburg.....	117	Miscellaneous.....	172	Bowling Green.....	297
Miscellaneous.....	16	Total.....	302	Miscellaneous.....	18
Total.....	133	Powell: Miscellaneous..	2	Total.....	315
Metcalfe: Miscellaneous..	1	Pulaski:		Washington:	
Monroe: Miscellaneous..	2	Burnside.....	20	Springfield.....	49
Montgomery: Mount		Somerset.....	134	Miscellaneous.....	2
Sterling.....	157	Miscellaneous.....	8	Total.....	51
Morgan: Miscellaneous..	10	Total.....	162	Wayne:	
Muhlenberg:		Robertson: Miscellane-		Monticello.....	8
Central City.....	52	ous.....	3	Miscellaneous.....	1
Drakesboro.....	9	Rockcastle: Miscellane-		Total.....	9
Greenville.....	72	ous.....	18	Webster:	
Miscellaneous.....	23	Rowan: Miscellaneous..	27	Providence.....	39
Total.....	156	Russell: Miscellaneous..	2	Miscellaneous.....	18
Nelson:		Scott:		Total.....	57
Bardstown.....	60	Georgetown.....	189	Whitley:	
Miscellaneous.....	29	Miscellaneous.....	5	Corbin.....	102
Total.....	89	Total.....	194	Williamsburg.....	53
Nicholas:		Shelby:		Miscellaneous.....	18
Carlisle.....	44	Shelbyville.....	142	Total.....	173
Miscellaneous.....	3	Miscellaneous.....	11	Wolfe: Miscellaneous..	4
Total.....	47	Total.....	153	Woodford:	
Ohio:		Simpson: Franklin.....	44	Versailles.....	136
Beaver Dam.....	20	Spencer: Miscellaneous..	10	Miscellaneous.....	53
Miscellaneous.....	38	Taylor:		Total.....	189
Total.....	58	Campbellsville.....	40	Total Kentucky..	35,448
Oldham:		Miscellaneous.....	1	Returns, Form 1040,	
La Grange.....	32	Total.....	41	showing no net in-	
Miscellaneous.....	45	Todd: Miscellaneous....	38	come, not included in	
Total.....	77			general tables.....	825
				Total in general	
				tables.....	34,623

LOUISIANA

Acadia:		Ascension:		Avoyelles—Contd.	
Church Point.....	38	Donaldsonville.....	64	Marksville.....	26
Crowley.....	196	Miscellaneous.....	35	Miscellaneous.....	15
Rayne.....	88	Total.....	99	Total.....	105
Miscellaneous.....	46	Assumption:		Beauregard:	
Total.....	368	Napoleonville.....	40	De Ridder.....	103
Allen:		Miscellaneous.....	20	Merryville.....	14
Elizabeth.....	42	Total.....	60	Miscellaneous.....	8
Kinder.....	10	Avoyelles:		Total.....	125
Oakdale.....	69	Bunkie.....	46		
Miscellaneous.....	7	Cottonport.....	7		
Total.....	128	Mansura.....	11		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

LOUISIANA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Bienville:		Evangeline:		Livingston:	
Arcadia.....	53	Ville Platte.....	32	Denham Springs.....	23
Gibbsland.....	18	Miscellaneous.....	15	Miscellaneous.....	25
Miscellaneous.....	33	Total.....	47	Total.....	48
Total.....	104	Franklin:		Madison:	
Bossier:		Winnsboro.....	58	Tallulah.....	97
Bossier.....	40	Miscellaneous.....	47	Miscellaneous.....	27
Plain Dealing.....	23	Total.....	105	Total.....	124
Miscellaneous.....	78	Grant:		Morehouse:	
Total.....	141	Colfax.....	29	Bastrop.....	192
Caddo:		Miscellaneous.....	39	Miscellaneous.....	70
Shreveport.....	4,310	Total.....	68	Total.....	262
Vivian.....	62	Iberia:		Natchitoches:	
Miscellaneous.....	282	Jeanerette.....	70	Natchitoches.....	116
Total.....	4,654	New Iberia.....	158	Miscellaneous.....	57
Calcasieu:		Miscellaneous.....	23	Total.....	173
De Quincy.....	69	Total.....	251	Orleans: New Orleans.....	18,435
Lake Charles.....	722	Iberville:		Ouachita:	
Sulphur.....	55	Plaquemine.....	133	Monroe.....	1,152
Vinton.....	85	White Castle.....	21	West Monroe.....	112
Miscellaneous.....	53	Miscellaneous.....	35	Miscellaneous.....	41
Total.....	984	Total.....	189	Total.....	1,305
Caldwell: Miscellaneous.....	53	Jackson:		Plaquemine: Miscel-	
Cameron: Miscellaneous.....	22	Hodge.....	30	laneous.....	47
Catahoula:		Jonesboro.....	22	Pointe Coupee:	
Jonesville.....	10	Miscellaneous.....	10	New Roads.....	28
Miscellaneous.....	17	Total.....	62	Miscellaneous.....	49
Total.....	27	Jefferson:		Total.....	77
Claiborne:		Gretna.....	106	Rapides:	
Haynesville.....	112	Kenner.....	35	Alexandria.....	826
Homer.....	135	Westwego.....	23	Glenmora.....	21
Miscellaneous.....	9	Miscellaneous.....	215	Lecompte.....	32
Total.....	256	Total.....	373	Pineville.....	36
Concordia:		Jefferson Davis:		Miscellaneous.....	52
Ferriday.....	61	Jennings.....	117	Total.....	967
Vidalia.....	26	Lake Arthur.....	11	Red River: Miscella-	
Miscellaneous.....	16	Welsh.....	71	neous.....	57
Total.....	103	Miscellaneous.....	41	Richland:	
De Soto:		Total.....	246	Delhi.....	30
Logansport.....	16	Lafayette:		Rayville.....	61
Mansfield.....	148	Lafayette.....	320	Miscellaneous.....	50
Miscellaneous.....	55	Miscellaneous.....	44	Total.....	141
Total.....	219	Total.....	364	Sabine:	
East Baton Rouge:		La Fourche:		Many.....	32
Baton Rouge.....	1,660	Thibodaux.....	110	Zwolle.....	19
Miscellaneous.....	78	Miscellaneous.....	89	Miscellaneous.....	47
Total.....	1,738	Total.....	199	Total.....	98
East Carroll:		La Salle:		St. Bernard: Miscella-	
Lake Providence.....	117	Jena.....	17	neous.....	53
Miscellaneous.....	8	Miscellaneous.....	64	St. Charles: Miscellane-	
Total.....	125	Total.....	81	ous.....	54
East Feliciana:		Lincoln:		St. Helena: Miscellane-	
Jackson.....	16	Ruston.....	167	ous.....	2
Miscellaneous.....	42	Miscellaneous.....	19		
Total.....	58	Total.....	186		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

LOUISIANA—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
St. James:		Tangipahoa:		Webster:	
Lutcher.....	37	Amite.....	37	Cotton Valley.....	39
Miscellaneous.....	53	Hammond.....	184	Minden.....	173
Total.....	90	Independence.....	10	Springhill.....	9
St. John the Baptist:		Kentwood.....	14	Miscellaneous.....	33
Miscellaneous.....	70	Ponchatoula.....	43	Total.....	254
St. Landry:		Miscellaneous.....	22	West Baton Rouge:	
Eunice.....	47	Total.....	310	Port Allen.....	18
Melville.....	34	Tensas: Miscellaneous.....	99	Miscellaneous.....	28
Opelousas.....	188	Terrebonne:		Total.....	46
Washington.....	17	Houma.....	142	West Carroll:	
Miscellaneous.....	52	Miscellaneous.....	33	Oak Grove.....	25
Total.....	338	Total.....	175	Miscellaneous.....	16
St. Martin:		Union:		Total.....	41
Breaux Bridge.....	27	Farmerville.....	34	West Feliciana; Miscel- laneous.....	45
St. Martinville.....	33	Miscellaneous.....	29	Winn:	
Miscellaneous.....	19	Total.....	63	Winnfield.....	75
Total.....	79	Vermillion:		Miscellaneous.....	3
St. Mary:		Abbeville.....	94	Total.....	78
Berwick.....	15	Gueydan.....	26	Total Louisiana.....	36, 132
Franklin.....	107	Kaplan.....	21	Returns, Form 1040, showing no net in- come, not included in general tables.....	1, 039
Morgan City.....	101	Miscellaneous.....	30	Total in general tables.....	35, 093
Patterson.....	35	Total.....	171		
Miscellaneous.....	24	Vernon:			
Total.....	282	Leesville.....	88		
St. Tammany:		Miscellaneous.....	35		
Covington.....	82	Total.....	123		
Mandeville.....	18	Washington:			
Slidell.....	60	Bogalusa.....	240		
Miscellaneous.....	37	Miscellaneous.....	24		
Total.....	197	Total.....	264		

MAINE

Androscoggin:		Aroostook—Contd.		Cumberland—Contd.	
Auburn.....	595	Madawaska.....	29	South Portland.....	487
Lewiston.....	963	Mapleton.....	7	Standish.....	12
Lisbon.....	62	Mars Hill.....	35	Westbrook.....	273
Livermore.....	2	Monticello.....	10	Windham.....	32
Livermore Falls.....	79	Presque Isle.....	207	Yarmouth.....	65
Mechanic Falls.....	51	St. Francis.....	1	Miscellaneous.....	73
Poland.....	21	Sherman.....	4	Total.....	6, 559
Turner.....	4	Stockholm.....	6	Franklin:	
Webster.....	20	Van Buren.....	39	Farmington.....	127
Miscellaneous.....	5	Washburn.....	19	Jay.....	29
Total.....	1, 802	Miscellaneous.....	25	Kingfield.....	14
Aroostook:		Total.....	1, 033	Phillips.....	12
Ashland.....	11	Cumberland:		Rangely.....	54
Blaine.....	1	Bridgton.....	55	Wilton.....	66
Bridgewater.....	7	Brunswick.....	287	Miscellaneous.....	35
Caribou.....	140	Cape Elizabeth.....	114	Total.....	337
Eagle Lake.....	9	Cumberland.....	13	Hancock:	
Easton.....	44	Falmouth.....	8	Bar Harbor.....	216
Fort Fairfield.....	142	Freeport.....	48	Blue Hill.....	16
Fort Kent.....	48	Gorham.....	39	Bucksport.....	45
Frenchville.....	1	Gray.....	14	Deer Isle.....	11
Grand Isle.....	2	Harpwell.....	8	Ellsworth.....	94
Houlton.....	202	New Gloucester.....	10	Gouldsboro.....	5
Island Falls.....	9	Portland.....	4, 981		
Limestone.....	35	Scarborough.....	40		

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

MAINE—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Hancock—Continued.		Oxford—Continued.		Somerset—Continued.	
Mount Desert.....	74	Rumford.....	269	Skowhegan.....	150
Stonington.....	19	Miscellaneous.....	87	St. Albans.....	2
Miscellaneous.....	130			Miscellaneous.....	38
Total.....	610	Total.....	661	Total.....	524
Kennebec:		Penobscot:		Waldo:	
Augusta.....	688	Bangor.....	1,489	Belfast.....	157
Benton.....	7	Brewer.....	109	Searsport.....	21
China.....	5	Corinna.....	12	Winterport.....	7
Clinton.....	21	Dexter.....	77	Miscellaneous.....	73
Farmingdale.....	6	East Millinocket.....	38		
Gardiner.....	204	Enfield.....	8	Total.....	256
Hallowell.....	56	Hampden.....	15	Washington:	
Monmouth.....	7	Hermion.....	1	Baileyville.....	41
Oakland.....	58	Howland.....	17	Calais.....	101
Randolph.....	13	Lincoln.....	42	Cherryfield.....	10
Vassalboro.....	16	Milford.....	11	Danforth.....	20
Waterville.....	707	Millinocket.....	189	East Machias.....	6
Winslow.....	9	Newport.....	23	Eastport.....	79
Winthrop.....	67	Old Town.....	101	Jonesport.....	10
Miscellaneous.....	61	Orono.....	61	Lubec.....	39
Total.....	1,925	Orrington.....	3	Machias.....	27
Knox:		Patten.....	13	Millbridge.....	13
Camden.....	124	Miscellaneous.....	37	Miscellaneous.....	62
Rockland.....	367	Total.....	2,246	Total.....	408
Rockport.....	19	Piscataquis:		York:	
St. George.....	23	Brownville.....	37	Berwick.....	35
Thomaston.....	72	Dover-Foxcroft.....	87	Biddeford.....	333
Union.....	9	Greenville.....	46	Buxton.....	21
Vinalhaven.....	13	Guilford.....	47	Eliot.....	11
Warren.....	17	Milo.....	43	Hollis.....	6
Miscellaneous.....	16	Monson.....	16	Kennebunk.....	103
Total.....	660	Sangerville.....	10	Kennebunkport.....	43
Lincoln:		Miscellaneous.....	10	Kittery.....	98
Boothbay.....	20	Total.....	296	Lebanon.....	7
Boothbay Harbor.....	57	Sagadahoc:		Limerick.....	17
Bristol.....	7	Bath.....	316	North Berwick.....	38
Waldoboro.....	30	Richmond.....	33	Old Orchard.....	59
Wiscasset.....	29	Topsham.....	26	Saco.....	225
Miscellaneous.....	86	Miscellaneous.....	28	Sanford.....	359
Total.....	229	Total.....	403	South Berwick.....	60
Oxford:		Somerset:		Wells.....	51
Bethel.....	41	Anson.....	23	York.....	104
Dixfield.....	31	Bingham.....	78	Miscellaneous.....	49
Fryeburg.....	37	Fairfield.....	68	Total.....	1,619
Mexico.....	52	Hartland.....	5	Total Maine.....	19,568
Norway.....	54	Jackman.....	16	Returns, Form 1040,	
Oxford.....	18	Madison.....	78	showing no net in-	
Paris and South		Moscow.....	5	come, not included in	
Paris.....	72	Norridgewock.....	7	general tables.....	395
		Pittsfield.....	54	Total in general	
				tables.....	19,173

MARYLAND

Allegany:		City of Baltimore.....	38,364	Carroll:	
Cumberland.....	1,565	Baltimore:		Union Bridge.....	36
Frostburg.....	149	Catonsville.....	692	Westminster.....	211
Lonaconing.....	64	Towson.....	336	Miscellaneous.....	194
Mount Savage.....	37	Miscellaneous.....	2,292	Total.....	441
Westernport.....	64	Total.....	3,320	Cecil:	
Miscellaneous.....	101	Calvert: Miscellaneous.....	42	Elkton.....	150
Total.....	1,970	Caroline:		Westminster.....	26
Anne Arundel:		Denton.....	52	Port Deposit.....	61
Annapolis.....	709	Federalburg.....	51	Miscellaneous.....	185
Miscellaneous.....	444	Miscellaneous.....	91	Total.....	422
Total.....	1,153	Total.....	194	Charles: Miscellaneous..	127

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

MARYLAND—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Dorchester:		Montgomery:		Washington:	
Cambridge.....	237	Chevy Chase.....	1,265	Boonsboro.....	17
Hurlock.....	16	Rockville.....	218	Hagerstown.....	1,164
Miscellaneous.....	53	Tacoma Park.....	373	Williamsport.....	51
Total.....	306	Miscellaneous.....	1,129	Miscellaneous.....	144
Frederick:		Total.....	2,985	Total.....	1,376
Brunswick.....	116	Prince Georges:		Wicomico:	
Frederick.....	608	Capitol Heights.....	24	Salisbury.....	360
Miscellaneous.....	237	Hyattsville.....	310	Miscellaneous.....	28
Total.....	961	Laurel.....	121	Total.....	388
Garrett:		Mount Ranier.....	155	Worcester:	
Oakland.....	68	Miscellaneous.....	702	Berlin.....	48
Miscellaneous.....	48	Total.....	1,322	Pocomoke City.....	95
Total.....	116	Queen Anne:		Snow Hill.....	45
Harford:		Centerville.....	84	Miscellaneous.....	66
Aberdeen.....	113	Miscellaneous.....	52	Total.....	254
Belair.....	124	Total.....	136	Miscellaneous for the State:	
Havre de Grace.....	142	St. Marys: Miscella- neous.....	71	Nonresident aliens and American citizens residing abroad.....	6,237
Miscellaneous.....	128	Somerset:		Residents of other States.....	8,067
Total.....	507	Crisfield.....	78	Total Maryland Returns, Form 1040, showing no net in- come, not included in general tables.....	69,720
Howard:		Miscellaneous.....	71	Total in general tables.....	68,654
Ellicott City.....	146	Total.....	149		
Miscellaneous.....	122	Talbot:			
Total.....	268	Easton.....	238		
Kent:		St. Michaels.....	35		
Chestertown.....	135	Miscellaneous.....	70		
Miscellaneous.....	66	Total.....	343		
Total.....	201				

MASSACHUSETTS

Barnstable:		Bristol—Continued.		Essex—Continued.	
Barnstable.....	403	Berkley.....	3	Hamilton.....	146
Bourne.....	143	Dartmouth.....	80	Haverhill.....	2,065
Chatham.....	71	Dighton.....	78	Ipswich.....	224
Dennis.....	61	Easton.....	184	Lawrence.....	2,414
Falmouth.....	267	Fairhaven.....	385	Lynn.....	4,868
Harwich.....	96	Fall River.....	2,580	Lynnfield.....	126
Orleans.....	60	Freetown.....	31	Manchester.....	218
Provincetown.....	98	Mansfield.....	283	Marblehead.....	765
Sandwich.....	69	New Bedford.....	3,427	Merrimac.....	83
Yarmouth.....	72	North Attleboro.....	555	Methuen.....	624
Miscellaneous.....	59	Norton.....	118	Middleton.....	28
Total.....	1,399	Raynham.....	54	Nahant.....	152
Berkshire:		Rehoboth.....	10	Newbury.....	55
Adams.....	344	Seekonk.....	33	Newburyport.....	669
Cheshire.....	37	Somerset.....	100	North Andover.....	331
Clarksburg.....	2	Swansea.....	77	Peabody.....	773
Dalton.....	98	Taunton.....	1,258	Rockport.....	161
Great Barrington.....	310	Westport.....	76	Rowley.....	36
Hinsdale.....	28	Total.....	10,326	Salem.....	1,974
Lanesborough.....	28	Dukes:		Salisbury.....	37
Lee.....	201	Edgartown.....	57	Saugus.....	459
Lenox.....	163	Oak Bluffs.....	25	Swampscott.....	1,427
New Marlborough.....	13	Tisbury.....	92	Wenham.....	61
North Adams.....	870	Miscellaneous.....	5	West Newbury.....	29
Pittsfield.....	2,877	Total.....	179	Miscellaneous.....	116
Sheffield.....	40	Essex:		Total.....	22,019
Stockbridge.....	94	Amesbury.....	410	Franklin:	
West Stockbridge.....	23	Andover.....	792	Buckland.....	2
Williamstown.....	250	Beverly.....	1,261	Colrain.....	16
Miscellaneous.....	46	Danvers.....	547	Deerfield.....	97
Total.....	5,414	Essex.....	44	Erving.....	10
Bristol:		Georgetown.....	63	Greenfield.....	827
Acushnet.....	21	Gloucester.....	1,006	Montague.....	278
Attleboro.....	973	Groveland.....	55	Northfield.....	72
				Orange.....	183
				Shellburne.....	100

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

MASSACHUSETTS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Franklin—Continued.		Middlesex—Continued.		Suffolk:	
Sunderland.....	18	Tewksbury.....	34	Boston.....	47,457
Whately.....	14	Townsend.....	34	Chelsea.....	1,224
Miscellaneous.....	83	Tyngsborough.....	21	Revere.....	968
Total.....	1,700	Wakefield.....	809	Winthrop.....	1,538
Hampden:		Waltham.....	1,524	Total.....	51,187
Agawam.....	148	Watertown.....	2,243		
Chester.....	45	Wayland.....	102	Worcester:	
Chicopee.....	979	Westford.....	90	Ashburnham.....	62
East Longmeadow.....	64	Weston.....	344	Athol.....	418
Holyoke.....	2,623	Wilmington.....	121	Auburn.....	135
Longmeadow.....	649	Winchester.....	1,674	Barre.....	109
Ludlow.....	132	Woburn.....	856	Berlin.....	19
Monson.....	104	Miscellaneous.....	45	Blackstone.....	42
Palmer.....	295	Total.....	55,082	Boylston.....	27
Russell.....	31	Nantucket: Nantucket.....	213	Brookfield.....	98
Southwick.....	13			Carlton.....	34
Springfield.....	8,390	Norfolk:		Clinton.....	372
Westfield.....	674	Avon.....	62	Douglas.....	71
West Springfield.....	669	Bellingham.....	21	Dudley.....	47
Wilbraham.....	75	Braintree.....	946	Fitchburg.....	1,563
Miscellaneous.....	51	Brookline.....	8,907	Gardner.....	654
Total.....	14,942	Canton.....	346	Grafton.....	182
Hampshire:		Cohasset.....	297	Hardwick.....	36
Amherst.....	321	Dedham.....	905	Holden.....	120
Belchertown.....	21	Dover.....	103	Hopedale.....	134
Easthampton.....	263	Foxborough.....	151	Hubbardston.....	14
Hadley.....	47	Franklin.....	345	Lancaster.....	81
Harfield.....	49	Holbrook.....	113	Leicester.....	133
Huntington.....	29	Medfield.....	77	Leominster.....	728
Northampton.....	1,498	Medway.....	115	Lunenburg.....	33
South Hadley.....	327	Millis.....	67	Mendon.....	25
Ware.....	250	Milton.....	1,780	Millis.....	479
Williamsburg.....	45	Needham.....	947	Millbury.....	200
Miscellaneous.....	79	Norfolk.....	38	Millville.....	52
Total.....	2,929	Norwood.....	833	Northboro.....	71
Middlesex:		Plainville.....	48	Northridge.....	236
Acton.....	118	Quincy.....	4,446	North Brookfield.....	82
Arlington.....	3,066	Randolph.....	240	Oxford.....	73
Asbland.....	113	Sharon.....	261	Rutland.....	69
Ayer.....	144	Stoughton.....	301	Shrewsbury.....	235
Bedford.....	116	Walpole.....	418	Southboro.....	140
Belmont.....	2,529	Wellesley.....	1,611	Southbridge.....	514
Billerica.....	132	Westwood.....	121	Spencer.....	216
Burlington.....	33	Weymouth.....	841	Sterling.....	38
Cambridge.....	7,252	Wrentham.....	101	Sturbridge.....	28
Chelmsford.....	192	Total.....	24,441	Sutton.....	25
Concord.....	611	Plymouth:		Templeton.....	73
Dracut.....	52	Abington.....	236	Upton.....	34
Everett.....	1,533	Bridgewater.....	190	Uxbridge.....	194
Framingham.....	1,231	Brockton.....	2,751	Warren.....	76
Groton.....	155	Carver.....	38	Webster.....	420
Holliston.....	125	Duxbury.....	98	Westboro.....	166
Hopkinton.....	97	East Bridgewater.....	136	West Boylston.....	66
Hudson.....	297	Hanover.....	127	West Brookfield.....	23
Lexington.....	828	Hanson.....	48	Westminster.....	31
Lincoln.....	160	Hingham.....	601	Winchendon.....	190
Littleton.....	72	Hull.....	87	Worcester.....	10,012
Lowell.....	2,906	Kingston.....	8	Miscellaneous.....	169
Malden.....	2,835	Lakeville.....	7	Total.....	19,049
Marlborough.....	532	Marion.....	100	Residents of other	
Maynard.....	220	Marshfield.....	129	States.....	1,669
Medford.....	3,289	Mattapoisett.....	69	Total Massachu-	
Melrose.....	2,458	Middleborough.....	337	setts.....	217,453
Natick.....	684	Norwell.....	46	Returns, Form 1040,	
Newton.....	9,273	Pembroke.....	42	showing no net in-	
North Reading.....	16	Plymouth.....	673	come, not included	
Pepperell.....	93	Rochester.....	17	in general tables.....	4,137
Reading.....	802	Rockland.....	341	Total in general	
Shirley.....	43	Scituate.....	228	tables.....	213,316
Somerville.....	4,558	Wareham.....	214		
Stoneham.....	447	West Bridgewater.....	64		
Stow.....	44	Whitman.....	298		
Sudbury.....	69	Miscellaneous.....	19		
		Total.....	6,904		

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

MICHIGAN

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Alcona: Miscellaneous.....	40	Calhoun:		Emmet:	
Alger:		Albion.....	278	Harbor Springs.....	82
Munising.....	97	Battle Creek.....	2,424	Pellston.....	15
Miscellaneous.....	22	Homer.....	36	Petoskey.....	272
Total.....	119	Marshall.....	178	Miscellaneous.....	31
		Miscellaneous.....	42	Total.....	400
Allegan:		Total.....	2,958		
Allegan.....	118	Cass:		Genesee:	
Otsego.....	74	Cassopolis.....	57	Clio.....	48
Plainwell.....	70	Dowagiac.....	203	Davison.....	53
Miscellaneous.....	151	Marcellus.....	28	Fenton.....	115
Total.....	413	Miscellaneous.....	12	Flint.....	7,211
		Total.....	300	Flushing.....	62
Alpena:		Charlevoix:		Mount Morris.....	67
Alpena.....	321	Boyne City.....	52	Miscellaneous.....	148
Miscellaneous.....	4	Charlevoix.....	77	Total.....	7,704
Total.....	325	East Jordan.....	33		
Antrim:		Miscellaneous.....	24	Gladwin:	
Mancelona.....	40	Total.....	186	Gladwin.....	40
Miscellaneous.....	44			Miscellaneous.....	15
Total.....	84	Cheboygan:		Total.....	55
Arenac: Miscellaneous.....	62	Cheboygan.....	123		
Baraga:		Miscellaneous.....	47	Gogebic:	
Baraga.....	23	Total.....	170	Anvil Location.....	14
L'Anse.....	74	Chippewa:		Bessemer.....	129
Miscellaneous.....	28	Sault Ste. Marie.....	188	Ironwood.....	451
Total.....	125	Miscellaneous.....	38	Wakefield.....	62
		Total.....	226	Miscellaneous.....	45
Barry:		Clare:		Total.....	701
Hastings.....	156	Clare.....	46	Grand Traverse:	
Nashville.....	28	Miscellaneous.....	18	Traverse City.....	354
Miscellaneous.....	43	Total.....	64	Miscellaneous.....	24
Total.....	227	Clinton:		Total.....	378
Bay:		Ovid.....	32		
Bay City.....	1,651	St. Johns.....	125	Gratiot:	
Essexville.....	37	Miscellaneous.....	73	Alma.....	170
Miscellaneous.....	69	Total.....	230	Ithaca.....	69
Total.....	1,757	Crawford:		St. Louis.....	49
Benzie:		Grayling.....	68	Miscellaneous.....	56
Frankfort.....	58	Miscellaneous.....	6	Total.....	344
Miscellaneous.....	42	Total.....	74		
Total.....	100	Delta:		Hillsdale:	
Berrien:		Escanaba.....	484	Hillsdale.....	208
Benton Harbor.....	750	Gladstone.....	125	Jonesville.....	26
Berrien Springs.....	41	Wells.....	17	Reading.....	23
Buchanan.....	135	Miscellaneous.....	31	Miscellaneous.....	42
Niles.....	443	Total.....	657	Total.....	297
New Buffalo.....	42	Dickinson:			
St. Joseph.....	415	Iron Mountain.....	447	Houghton:	
Three Oaks.....	54	Norway.....	73	Atlantic Mine.....	6
Watervliet.....	59	Vulcan.....	20	Baltic.....	4
Miscellaneous.....	157	Miscellaneous.....	46	Calumet.....	275
Total.....	2,105	Total.....	586	Chassell.....	16
Branch:		Eaton:		Dollar Bay.....	14
Bronson.....	41	Bellevue.....	26	Hancock.....	245
Coldwater.....	222	Charlotte.....	173	Houghton.....	271
Quincy.....	21	Eaton Rapids.....	108	Hubbell.....	42
Union City.....	20	Grand Ledge.....	111	Kearsarge.....	5
Miscellaneous.....	2	Miscellaneous.....	42	Lake Linden.....	66
Total.....	306	Total.....	460	Laurium.....	201
				Painesdale.....	15
				South Range.....	9
				Trimountain.....	3
				Miscellaneous.....	45
				Total.....	1,217

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

MICHIGAN—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Huron:		Keweenaw:		Mason:	
Bad Axe.....	85	Mohawk.....	17	Ludington.....	270
Harbor Beach.....	86	Miscellaneous.....	21	Scottville.....	20
Sebewaing.....	35			Miscellaneous.....	21
Miscellaneous.....	94	Total.....	38	Total.....	311
Total.....	300	Lake: Miscellaneous.....	10	Mecosta:	
Ingham:		Lapeer:		Big Rapids.....	135
East Lansing.....	232	Almont.....	27	Miscellaneous.....	40
Lansing.....	3,458	Imlay City.....	67	Total.....	175
Leslie.....	18	Lapeer.....	135	Menominee:	
Mason.....	86	Miscellaneous.....	89	Hermansville.....	20
Williamston.....	29	Total.....	318	Menominee.....	342
Miscellaneous.....	65			Miscellaneous.....	35
Total.....	3,888	Leelanau: Miscellane-ous.....	45	Total.....	397
Ionia:		Lenawee:		Midland:	
Belding.....	96	Adrian.....	534	Midland.....	367
Ionia.....	289	Blissfield.....	50	Miscellaneous.....	27
Lake Odessa.....	36	Clinton.....	42	Total.....	394
Lyons.....	9	Hudson.....	69	Missaukee: Miscella-neous.....	24
Portland.....	40	Morenci.....	55	Monroe:	
Miscellaneous.....	47	Tecumseh.....	89	Dundee.....	20
Total.....	517	Miscellaneous.....	79	Monroe.....	888
Iosco:		Total.....	918	Miscellaneous.....	117
East Tawas.....	46	Livingston:		Total.....	1,025
Tawas City.....	27	Brighton.....	49	Montcalm:	
Miscellaneous.....	41	Howell.....	168	Carson City.....	32
Total.....	114	Towleville.....	27	Greenville.....	159
Iron:		Miscellaneous.....	20	Howard City.....	12
Amasa.....	7	Total.....	264	Miscellaneous.....	103
Caspian.....	23	Lucas:		Total.....	306
Crystal Falls.....	82	Newberry.....	79	Montmorency: Miscel-laneous.....	16
Iron River.....	192	Miscellaneous.....	3	Muskegon:	
Stambaugh.....	42	Total.....	82	Montague.....	14
Miscellaneous.....	27	MacKinnac:		Muskegon.....	1,994
Total.....	373	St. Ignace.....	58	Muskegon Heights.....	250
Isabella:		Miscellaneous.....	62	Whitehall.....	46
Mount Pleasant.....	177	Total.....	120	Miscellaneous.....	52
Miscellaneous.....	53	Macomb:		Total.....	2,356
Total.....	230	East Detroit.....	86	Newaygo:	
Jackson:		Mount Clemens.....	877	Fremont.....	76
Jackson.....	2,880	New Baltimore.....	32	Newaygo.....	40
Miscellaneous.....	159	Richmond.....	35	Miscellaneous.....	22
Total.....	3,039	Romeo.....	58	Total.....	138
Kalamazoo:		Roseville.....	36	Oakland:	
Kalamazoo.....	2,988	St. Clair Shores.....	150	Berkley.....	52
Vicksburg.....	45	Utica.....	69	Birmingham.....	1,110
Miscellaneous.....	97	Miscellaneous.....	258	Bloomfield Hills.....	112
Total.....	3,130	Total.....	1,601	Clawson.....	48
Kalkaska:		Manistee:		Farmington.....	167
Kalkaska.....	22	Arcadia.....	9	Ferndale.....	703
Miscellaneous.....	4	Manistee.....	240	Holly.....	77
Total.....	26	Miscellaneous.....	36	Milford.....	87
Kent:		Total.....	285	Oak Park.....	1
Cedar Springs.....	21	Marquette:		Orion.....	63
Grand Rapids.....	10,110	Champion.....	6	Oxford.....	103
Grandville.....	41	Gwynn.....	11	Pleasant Ridge.....	254
Lowell.....	81	Ishpeming.....	298	Pontiac.....	3,204
Rockford.....	59	Marquette.....	632	Rochester.....	183
Sparta.....	80	Negaunee.....	157	Royal Oak.....	1,728
Miscellaneous.....	153	Republic.....	11	Miscellaneous.....	520
Total.....	10,545	Miscellaneous.....	52	Total.....	8,412
		Total.....	1,167		

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Oceana:		St. Clair:		Washtenaw:	
Hart.....	64	Algonac.....	120	Ann Arbor.....	1,854
Pentwater.....	11	Marine City.....	161	Chelsea.....	65
Shelby.....	40	Marysville.....	22	Manchester.....	27
Miscellaneous.....	20	Port Huron.....	1,364	Milan.....	76
Total.....	135	St. Clair.....	215	Saline.....	42
		Yale.....	48	Ypsilanti.....	572
Ogemaw:		Miscellaneous.....	77	Miscellaneous.....	23
West Branch.....	43	Total.....	2,007	Total.....	2,659
Miscellaneous.....	19			Wayne:	
Total.....	62	St. Joseph:		Brightmoor.....	3
		Constantine.....	46	Centerline.....	55
Ontonagon:		Sturgis.....	286	Dearborn ¹	2,010
Greenland.....	4	Three Rivers.....	271	Detroit.....	90,809
Ontonagon.....	72	Miscellaneous.....	101	Ecorse.....	258
Rockland.....	8	Total.....	704	Eloise.....	3
Miscellaneous.....	31			Fordson (formerly Springwells) ¹	
Total.....	115	Sanilac:		Flat Rock.....	57
Osceola:		Crowell.....	37	Grosse Ile.....	123
Ewart.....	33	Marlette.....	21	Grosse Pointe.....	2,035
Reed City.....	38	Sandusky.....	48	Garden City.....	1
Miscellaneous.....	29	Miscellaneous.....	84	Grosse Point Farms.....	322
Total.....	100	Total.....	190	Hamtramck.....	621
				Highland Park.....	3,538
Oscoda: Miscellaneous.....	10	Schoolcraft:		Inkster.....	69
		Manistique.....	141	Lincoln Park.....	163
Otsego:		Miscellaneous.....	9	Melvindale.....	35
Gaylord.....	43	Total.....	150	Northville.....	144
Miscellaneous.....	13			Plymouth.....	358
Total.....	56	Shiawassee:		River Rouge.....	361
		Corunna.....	22	Trenton.....	163
Ottawa:		Durand.....	120	Wayne.....	344
Coopersville.....	29	Owosso.....	466	Wyandotte.....	1,130
Grand Haven.....	325	Miscellaneous.....	62	Miscellaneous.....	206
Holland.....	621	Total.....	670	Total.....	102,808
Spring Lake.....	70			Wexford:	
Zeeland.....	132	Tuscola:		Cadillac.....	257
Miscellaneous.....	83	Caro.....	97	Manton.....	13
Total.....	1,260	Cass City.....	34	Miscellaneous.....	8
		Vassar.....	37	Total.....	278
Presque Isle:		Miscellaneous.....	88		
Onaway.....	15	Total.....	256	Miscellaneous for State:	
Rogers City.....	105	Van Buren:		Residents of other States.....	1,306
Miscellaneous.....	26	Bangor.....	43	Nonresident aliens and American citizens residing abroad.....	600
Total.....	146	Decatur.....	26	Total Michigan.....	180,792
		Hartford.....	50		
Roscommon: Miscellaneous.....	22	Lawton.....	29	Returns, Form 1040, showing no net income, not included in general tables.....	2,874
		Paw Paw.....	101	Total in general tables.....	177,918
Saginaw:		South Haven.....	220		
Carrollton.....	5	Miscellaneous.....	72		
Chesaning.....	50	Total.....	541		
Frankenmuth.....	37				
Saginaw.....	3,250				
St. Charles.....	44				
Miscellaneous.....	97				
Total.....	3,483				

MINNESOTA

Aitkin:		Becker:		Benton:	
Aitkin.....	41	Detroit Lakes.....	142	Sauk Rapids.....	20
Miscellaneous.....	26	Frazee.....	16	Miscellaneous.....	26
Total.....	67	Miscellaneous.....	21	Total.....	46
		Total.....	179		
Anoka:		Beltrami:		Big Stone:	
Anoka.....	105	Benidji.....	152	Ortonville.....	57
Miscellaneous.....	11	Miscellaneous.....	23	Miscellaneous.....	50
Total.....	116	Total.....	175	Total.....	107

¹ Returns for Fordson included in Dearborn.

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of return
Blue Earth:		Dodge:		Itasca:	
Lake Crystal.....	25	Kasson.....	19	Bovey.....	37
Mankato.....	586	Miscellaneous.....	50	Coleraine.....	38
Miscellaneous.....	58	Total.....	69	Grand Rapids.....	87
Total.....	669	Douglas:		Keewatin.....	39
Brown:		Alexandria.....	106	Nashwauk.....	71
New Ulm.....	185	Osakis.....	25	Miscellaneous.....	91
Sleepy Eye.....	56	Miscellaneous.....	25	Total.....	363
Springfield.....	56	Total.....	156	Jackson:	
Miscellaneous.....	19	Faribault:		Jackson.....	58
Total.....	316	Blue Earth.....	74	Lakefield.....	28
Carlton:		Wells.....	31	Miscellaneous.....	43
Cloquet.....	241	Winnebago.....	35	Total.....	129
Miscellaneous.....	74	Miscellaneous.....	53	Kanabec:	
Total.....	315	Total.....	193	Mora.....	25
Carver:		Fillmore:		Miscellaneous.....	15
Chaska.....	42	Chatfield.....	34	Total.....	40
Waconia.....	33	Lanesboro.....	26	Kandiyohi:	
Miscellaneous.....	70	Preston.....	26	Willmar.....	172
Total.....	145	Rushford.....	29	Miscellaneous.....	53
Cass:		Spring Valley.....	36	Total.....	225
Cass Lake.....	42	Miscellaneous.....	67	Kittson: Miscellaneous.....	48
Miscellaneous.....	50	Total.....	218	Koochiching:	
Total.....	92	Freeborn:		International Falls.....	169
Chippewa:		Albert Lea.....	316	Miscellaneous.....	30
Montevideo.....	92	Miscellaneous.....	66	Total.....	199
Miscellaneous.....	44	Total.....	382	Lac qui Parle:	
Total.....	136	Goodhue:		Dawson.....	36
Chisago: Miscellaneous.....	97	Cannon Falls.....	28	Madison.....	20
Clay:		Kenyon.....	35	Miscellaneous.....	9
Barnesville.....	24	Red Wing.....	294	Total.....	65
Moorhead.....	190	Zumbrota.....	45	Lake:	
Miscellaneous.....	72	Miscellaneous.....	66	Two Harbors.....	187
Total.....	286	Total.....	468	Miscellaneous.....	7
Clearwater: Miscellaneous.....	15	Grant: Miscellaneous.....	72	Total.....	194
Cook: Miscellaneous.....	18	Hennepin:		Lake of the Woods: Miscellaneous.....	30
Cottonwood:		Crystal Bay.....	13	Le Sueur:	
Mountain Lake.....	28	Edina.....	6	Le Sueur.....	54
Windom.....	62	Excelsior.....	121	Montgomery.....	23
Miscellaneous.....	23	Hopkins.....	145	New Prague.....	36
Total.....	113	Minneapolis.....	28,948	Waterville.....	16
Crow Wing:		Richfield.....	2	Miscellaneous.....	43
Brainerd.....	230	Robbinsdale.....	110	Total.....	172
Crosby.....	91	St. Louis Park.....	80	Lincoln: Miscellaneous.....	61
Ironton.....	30	Wayzata.....	93	Lyon:	
Miscellaneous.....	38	Miscellaneous.....	158	Marshall.....	108
Total.....	389	Total.....	29,676	Tracy.....	76
Dakota:		Houston:		Miscellaneous.....	60
Farmington.....	27	Caledonia.....	35	Total.....	244
Hastings.....	72	Miscellaneous.....	72	McLeod:	
South St. Paul.....	287	Total.....	107	Glencoe.....	66
Miscellaneous.....	99	Hubbard:		Hutchinson.....	82
Total.....	485	Park Rapids.....	35	Miscellaneous.....	55
		Miscellaneous.....	10	Total.....	203
		Total.....	45		
		Isanti:			
		Cambridge.....	54		
		Miscellaneous.....	34		
		Total.....	88		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Mahnomen:		Pennington:		St. Louis:	
Miscellaneous.....	13	Thief River Falls.....	86	Aurora.....	19
Marshall:		Miscellaneous.....	7	Biwabik.....	22
Warren.....	49	Total.....	93	Buhl.....	26
Miscellaneous.....	41	Pine:		Chisholm.....	171
Total.....	90	Pine City.....	27	Duluth.....	4,190
Martin:		Sandstone.....	23	Ely.....	214
Fairmont.....	203	Miscellaneous.....	49	Eveleth.....	269
Miscellaneous.....	86	Total.....	99	Gilbert.....	28
Total.....	289	Pipestone:		Hibbing.....	495
Meeker:		Pipestone.....	123	Mountain Iron.....	9
Litchfield.....	87	Miscellaneous.....	43	Proctor.....	144
Miscellaneous.....	71	Total.....	166	Virginia.....	437
Total.....	158	Polk:		Miscellaneous.....	193
Mille Lacs:		Crookston.....	172	Total.....	6,217
Milaca.....	25	East Grand Forks.....	66	Scott:	
Princeton.....	37	Miscellaneous.....	86	Belleplaine.....	16
Miscellaneous.....	26	Total.....	324	Jordan.....	36
Total.....	88	Pope:		Shakopee.....	61
Morrison:		Glenwood.....	58	Miscellaneous.....	14
Little Falls.....	121	Miscellaneous.....	34	Total.....	127
Miscellaneous.....	50	Total.....	92	Sherburne:	
Total.....	171	Ramsey:		Elk River.....	40
Mower:		North St. Paul.....	61	Miscellaneous.....	19
Austin.....	349	St. Paul.....	9,145	Total.....	59
Miscellaneous.....	68	White Bear Lake.....	174	Sibley:	
Total.....	417	Miscellaneous.....	14	Winthrop.....	22
Murray:		Total.....	9,394	Miscellaneous.....	84
Slayton.....	34	Red Lake:		Total.....	106
Miscellaneous.....	50	Red Lake Falls.....	16	Stearns:	
Total.....	84	Miscellaneous.....	8	Cold Spring.....	23
Nicollet:		Total.....	24	Melrose.....	28
St. Peter.....	107	Redwood:		Paynesville.....	41
Miscellaneous.....	29	Redwood Falls.....	70	St. Cloud.....	563
Total.....	136	Miscellaneous.....	99	St. Joseph.....	12
Nobles:		Total.....	169	Sauk Center.....	67
Adrian.....	17	Renville:		Waite Park.....	9
Worthington.....	137	Bird Island.....	16	Miscellaneous.....	95
Miscellaneous.....	48	Fairfax.....	16	Total.....	868
Total.....	202	Olivia.....	65	Steele:	
Norman:		Renville.....	26	Blooming Prairie.....	17
Ada.....	35	Miscellaneous.....	97	Owatonna.....	256
Miscellaneous.....	40	Total.....	220	Miscellaneous.....	13
Total.....	75	Rice:		Total.....	286
Olmsted:		Faribault.....	289	Stevens:	
Rochester.....	756	Northfield.....	191	Morris.....	66
Miscellaneous.....	56	Miscellaneous.....	23	Miscellaneous.....	40
Total.....	812	Total.....	503	Total.....	106
Ottetail:		Rock:		Swift:	
Fergus Falls.....	290	Luverne.....	102	Appleton.....	47
Pelican Rapids.....	26	Miscellaneous.....	29	Benson.....	62
Perham.....	29	Total.....	131	Miscellaneous.....	29
Miscellaneous.....	94	Roseau:		Total.....	138
Total.....	439	Roseau.....	14	Todd:	
		Warroad.....	16	Long Prairie.....	55
		Miscellaneous.....	13	Staples.....	67
		Total.....	43	Miscellaneous.....	54
				Total.....	176

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Traverse:		Washington:		Wright:	
Wheaton.....	37	Bay Port.....	37	Buffalo.....	50
Miscellaneous.....	21	Stillwater.....	253	Cokato.....	35
Total.....	58	Miscellaneous.....	112	Miscellaneous.....	109
Wabasha:		Total.....	402	Total.....	194
Lake City.....	123	Watsonwan:		Yellow Medicine:	
Plainview.....	30	Madelia.....	25	Canby.....	56
Wabasha.....	46	St. James.....	101	Granite Falls.....	58
Miscellaneous.....	62	Miscellaneous.....	29	Miscellaneous.....	42
Total.....	261	Total.....	155	Total.....	156
Wadena:		Wilkin:		Total Minnesota.....	61,809
Wadena.....	81	Breckenridge.....	86	Returns, Form 1040,	
Miscellaneous.....	14	Miscellaneous.....	32	showing no net in-	
Total.....	95	Total.....	118	come, not included in	
Waseca:		Winona:		general tables.....	1,108
Janesville.....	19	St. Charles.....	17	Total in general	
Waseca.....	117	Winona.....	625	tables.....	60,701
Miscellaneous.....	26	Miscellaneous.....	38		
Total.....	162	Total.....	680		

MISSISSIPPI

Adams:		Chickasaw:		Covington: Miscellaneous.....	28
Natchez.....	422	Houston.....	50	DeSoto: Miscellaneous.....	87
Miscellaneous.....	3	Okolona.....	55		
Total.....	425	Miscellaneous.....	7	Forrest:	
Alcorn:		Total.....	92	Hattiesburg.....	552
Corinth.....	190	Choctaw:		Miscellaneous.....	10
Miscellaneous.....	1	Ackerman.....	7	Total.....	562
Total.....	191	Miscellaneous.....	3	Franklin:	
Amite:		Total.....	10	Bude.....	20
Gloster.....	17	Claiborne:		Miscellaneous.....	23
Miscellaneous.....	24	Port Gibson.....	74	Total.....	43
Total.....	41	Miscellaneous.....	10	George: Miscellaneous.....	14
Attala:		Total.....	84	Greene: Miscellaneous.....	26
Kosciusko.....	97	Clarke:		Grenada:	
Miscellaneous.....	16	Quitman.....	31	Grenada.....	162
Total.....	113	Stonewall.....	4	Miscellaneous.....	12
Benton: Miscellaneous.....	8	Miscellaneous.....	24	Total.....	174
Bolivar:		Total.....	59	Hancock:	
Cleveland.....	141	Clay:		Bay St. Louis.....	92
Rosedale.....	80	West Point.....	88	Miscellaneous.....	20
Shaw.....	62	Miscellaneous.....	2	Total.....	112
Shelby.....	71	Total.....	90	Harrison:	
Miscellaneous.....	267	Coahoma:		Biloxi.....	272
Total.....	621	Clarksdale.....	475	Gulfport.....	438
Calhoun:		Miscellaneous.....	226	Long Beach.....	12
Calhoun City.....	12	Total.....	701	Pass Christian.....	58
Miscellaneous.....	8	Copiah:		Miscellaneous.....	40
Total.....	20	Crystal Springs.....	50	Total.....	820
Carroll: Miscellaneous.....	33	Hazlehurst.....	83	Hinds:	
		Miscellaneous.....	32	Jackson.....	2,051
		Total.....	165	Miscellaneous.....	119
				Total.....	2,170

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

MISSISSIPPI—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Holmes:		Lincoln:		Pearl River:	
Durant.....	59	Brookhaven.....	197	Picayune.....	81
Lexington.....	74	Norfield.....	8	Poplarville.....	38
Miscellaneous.....	137	Miscellaneous.....	3	Miscellaneous.....	15
Total.....	270	Total.....	208	Total.....	134
Humphreys:		Lowndes:		Perry: Miscellaneous.....	14
Belzoni.....	117	Columbus.....	323	Pike:	
Miscellaneous.....	54	Miscellaneous.....	16	McComb.....	266
Total.....	171	Total.....	339	Magnolia.....	32
Issaquena: Miscellaneous.....	21	Madison:		Summit.....	36
Itawamba: Miscellaneous.....	8	Canton.....	201	Miscellaneous.....	13
		Miscellaneous.....	20	Total.....	344
		Total.....	221	Pontotoc: Pontotoc.....	41
Jackson:		Marion:		Prentiss: Booneville.....	37
Moss Point.....	42	Columbia.....	117	Quitman:	
Ocean Springs.....	54	Miscellaneous.....	8	Marks.....	32
Pascagoula.....	73	Total.....	125	Miscellaneous.....	63
Miscellaneous.....	8			Total.....	95
Total.....	177	Marshall:		Rankin:	
Jasper: Miscellaneous.....	32	Holly Springs.....	65	Pelahatchie.....	16
Jefferson: Miscellaneous.....	53	Miscellaneous.....	25	Miscellaneous.....	14
Jefferson Davis: Miscellaneous.....	15	Total.....	90	Total.....	24
		Monroe:		Scott:	
Jones:		Aberdeen.....	110	Forest.....	41
Ellisville.....	28	Amory.....	83	Miscellaneous.....	23
Laurel.....	464	Miscellaneous.....	8	Total.....	64
Miscellaneous.....	19	Total.....	201	Sharkey: Miscellaneous.....	86
Total.....	511	Montgomery:		Simpson: Miscellaneous.....	48
Kemper:		Winona.....	87	Smith:	
Electric Mills.....	17	Miscellaneous.....	11	Cohay.....	5
Miscellaneous.....	35	Total.....	98	Miscellaneous.....	19
Total.....	52	Neshoba:		Total.....	24
LaFayette: Oxford.....	56	Philadelphia.....	76	Stone:	
Lamar:		Miscellaneous.....	6	Wiggins.....	19
Lumberton.....	59	Total.....	82	Miscellaneous.....	9
Sumrall.....	17	Newton:		Total.....	28
Miscellaneous.....	8	Newton.....	42	Sunflower:	
Total.....	84	Union.....	35	Drew.....	64
Lauderdale:		Miscellaneous.....	10	Indianola.....	131
Meridian.....	912	Total.....	87	Moorhead.....	43
Miscellaneous.....	10	Noxubee:		Ruleville.....	64
Total.....	922	Macon.....	57	Miscellaneous.....	137
Lawrence: Miscellaneous.....	24	Miscellaneous.....	63	Total.....	439
Leake: Miscellaneous.....	18	Total.....	120	Tallahatchie:	
Lee:		Oktibbeha:		Charleston.....	52
Baldwyn.....	12	Starkville.....	61	Miscellaneous.....	179
Tupelo.....	184	Miscellaneous.....	8	Total.....	261
Miscellaneous.....	36	Total.....	69	Tate:	
Total.....	232	Panola:		Senatobia.....	40
Leflore:		Batesville.....	22	Miscellaneous.....	24
Greenwood.....	643	Sardis.....	40	Total.....	64
Itta Bena.....	72	Miscellaneous.....	80	Tippah:	
Miscellaneous.....	118	Total.....	142	Ripley.....	37
Total.....	833			Miscellaneous.....	14
				Total.....	51

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

MISSISSIPPI—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Tishomingo:		Washington—Contd.		Winston:	
Iuka.....	13	Leland.....	136	Louisville.....	62
Miscellaneous.....	5	Miscellaneous.....	118	Miscellaneous.....	12
Total.....	18	Total.....	857	Total.....	74
Tunica:		Wayne:		Yalobusha:	
Tunica.....	67	Waynesboro.....	28	Water Valley.....	101
Miscellaneous.....	73	Miscellaneous.....	18	Miscellaneous.....	35
Total.....	140	Total.....	46	Total.....	136
Union: New Albany.....	83	Webster:		Yazoo:	
Walshall: Tylertown.....	34	Eupora.....	18	Yazoo City.....	251
Warren:		Miscellaneous.....	3	Miscellaneous.....	51
Vicksburg.....	947	Total.....	21	Total.....	302
Miscellaneous.....	15	Wilkinson:		Total Mississippi	16,420
Total.....	962	Centreville.....	21	Returns, Form 1040,	
Washington:		Woodville.....	46	showing no net in-	
Greenville.....	555	Miscellaneous.....	6	come, not included in	
Hollandale.....	48	Total.....	73	general tables.....	731
				Total in general	
				tables.....	15,689

MISSOURI

Adair:		Benton:		Carroll:	
Kirkville.....	176	Warsaw.....	8	Carrollton.....	100
Miscellaneous.....	18	Miscellaneous.....	13	Norborne.....	28
Total.....	194	Total.....	21	Miscellaneous.....	11
Andrew:		Bollinger: Miscellaneous.....	4	Total.....	136
Savannah.....	31	Boone:		Carter: Miscellaneous.....	3
Miscellaneous.....	10	Centralia.....	36	Cass:	
Total.....	41	Columbia.....	380	Harrisonville.....	39
Atchison:		Miscellaneous.....	7	Pleasant Hill.....	36
Rockport.....	46	Total.....	423	Miscellaneous.....	59
Tarkio.....	51	Buchanan:		Total.....	134
Miscellaneous.....	36	St. Joseph.....	2,185	Cedar:	
Total.....	133	Miscellaneous.....	22	Eldorado Springs... ..	8
Audrain:		Total.....	2,207	Miscellaneous.....	3
Mexico.....	216	Butler:		Total.....	11
Vandalia.....	32	Poplar Bluff.....	167	Charlton:	
Miscellaneous.....	11	Miscellaneous.....	6	Brunswick.....	15
Total.....	259	Total.....	173	Salisbury.....	32
Barry:		Caldwell:		Miscellaneous.....	16
Cassville.....	4	Hamilton.....	8	Total.....	63
Monett.....	61	Miscellaneous.....	20	Christian: Miscellaneous.....	12
Miscellaneous.....	10	Total.....	28	Clark:	
Total.....	75	Callaway:		Kahoka.....	14
Barton:		Fulton.....	120	Miscellaneous.....	11
Lamar.....	34	Miscellaneous.....	12	Total.....	25
Miscellaneous.....	28	Total.....	132	Clay:	
Total.....	62	Camden: Miscellaneous.....	1	Excelsior Springs... ..	128
Bates:		Cape Girardeau:		Liberty.....	117
Butler.....	45	Cape Girardeau.....	333	North Kansas City.....	70
Rich Hill.....	16	Jackson.....	44	Miscellaneous.....	48
Miscellaneous.....	11	Miscellaneous.....	8	Total.....	363
Total.....	72	Total.....	385		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Clinton:		Grundy:		Knox:	
Cameron.....	58	Trenton.....	137	Edina.....	15
Plattsburg.....	45	Miscellaneous.....	4	Miscellaneous.....	12
Miscellaneous.....	39	Total.....	141	Total.....	27
Total.....	142				
Cole:		Harrison:		La Ciede:	
Jefferson City.....	380	Bethany.....	25	Lebanon.....	42
Miscellaneous.....	16	Miscellaneous.....	10	Miscellaneous.....	4
Total.....	396	Total.....	35	Total.....	46
Cooper:		Henry:		Lafayette:	
Boonville.....	137	Clinton.....	130	Concordia.....	14
Miscellaneous.....	24	Deepwater.....	8	Higginsville.....	60
Total.....	161	Windsor.....	31	Lexington.....	110
		Miscellaneous.....	11	Odessa.....	21
		Total.....	180	Miscellaneous.....	50
Crawford: Miscellaneous.....	20			Total.....	255
Dade:		Hickory: Miscellaneous.....	1		
Greenfield.....	7			Lawrence:	
Miscellaneous.....	7	Holt:		Aurora.....	40
Total.....	14	Mound City.....	16	Marionville.....	7
		Miscellaneous.....	74	Mount Vernon.....	10
Dallas: Miscellaneous.....	5	Total.....	90	Pierce City.....	10
Daviess:				Miscellaneous.....	7
Gallatin.....	20	Howard:		Total.....	74
Pattonsburg.....	7	Fayette.....	52		
Miscellaneous.....	29	Glasgow.....	24	Lewis:	
Total.....	56	New Franklin.....	14	Canton.....	30
		Miscellaneous.....	12	La Grange.....	16
		Total.....	102	Miscellaneous.....	18
De Kalb: Miscellaneous.....	35			Total.....	64
Dent: Salem.....	23	Howell:			
Douglas: Ava.....	10	West Plains.....	61	Lincoln:	
Dunkin:		Willow Springs.....	12	Elsberry.....	10
Campbell.....	11	Miscellaneous.....	7	Troy.....	28
Kennett.....	52	Total.....	80	Miscellaneous.....	17
Malden.....	35			Total.....	55
Senath.....	6	Iron: Miscellaneous.....	21		
Miscellaneous.....	24	Jackson:		Linn:	
Total.....	128	Independence.....	456	Brookfield.....	85
Franklin:		Kansas City.....	21,014	Marceline.....	30
Pacific.....	25	Lees Summit.....	48	Miscellaneous.....	49
St. Clair.....	23	Sugar Creek.....	24	Total.....	164
Sullivan.....	8	Miscellaneous.....	117		
Union.....	38	Total.....	21,659	Livingston:	
Washington.....	86	Jasper:		Chillicothe.....	117
Miscellaneous.....	38	Carl Junction.....	9	Miscellaneous.....	11
Total.....	218	Cartersville.....	8	Total.....	128
Gasconade:		Carthage.....	186		
Hermann.....	33	Joplin.....	938	McDonald: Miscellaneous.....	15
Owensville.....	12	Sarcozie.....	13		
Miscellaneous.....	15	Webb City.....	114	Macon:	
Total.....	60	Miscellaneous.....	7	Bevier.....	19
		Total.....	1,275	La Plata.....	31
Gentry:		Jefferson:		Macon.....	77
Albany.....	26	Crystall City.....	89	Miscellaneous.....	19
King City.....	26	De Soto.....	70	Total.....	146
Stanberry.....	23	Festus.....	76		
Miscellaneous.....	1	Miscellaneous.....	85	Madison:	
Total.....	76	Total.....	320	Fredericktown.....	38
Greene:				Miscellaneous.....	1
Ash Grove.....	5	Johnson:		Total.....	39
Springfield.....	1,185	Holden.....	25		
Miscellaneous.....	15	Warrensburg.....	89	Maries: Miscellaneous.....	1
Total.....	1,205	Miscellaneous.....	23		
		Total.....	137		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Marion:		Osage: Miscellaneous.....	21	Ripley:	
Hannibal.....	533	Ozark: Miscellaneous.....	1	Doniphan.....	20
Palmyra.....	26			Miscellaneous.....	1
Miscellaneous.....	6	Pemiscot:		Total.....	21
Total.....	565	Caruthersville.....	110		
Mercer: Princeton.....	14	Hayti.....	22	St. Charles:	
Miller:		Steele.....	18	St. Charles.....	316
Eldon.....	26	Miscellaneous.....	7	Miscellaneous.....	36
Miscellaneous.....	7	Total.....	157	Total.....	352
Total.....	33	Perry:		St. Clair:	
Mississippi:		Perryville.....	29	Appleton City.....	11
Charleston.....	33	Miscellaneous.....	6	Osceola.....	9
East Prairie.....	11	Total.....	35	Miscellaneous.....	14
Miscellaneous.....	4			Total.....	34
Total.....	48	Pettis:		St. Francois:	
Moniteau:		Sedalia.....	432	Bismarck.....	12
California.....	39	Miscellaneous.....	27	Bonne Terre.....	120
Tipton.....	7	Total.....	459	Desloge.....	44
Miscellaneous.....	3	Phelps:		Elvins.....	16
Total.....	49	Newburg.....	8	Farmington.....	108
Monroe:		Rolla.....	71	Flat River.....	77
Monroe City.....	36	St. James.....	10	Miscellaneous.....	74
Paris.....	28	Miscellaneous.....	6	Total.....	451
Miscellaneous.....	4	Total.....	95	Ste. Genevieve:	
Total.....	68	Pike:		Ste. Genevieve.....	58
Montgomery:		Bowling Green.....	30	Miscellaneous.....	9
Montgomery.....	16	Louisiana.....	113	Total.....	67
Wellsville.....	26	Miscellaneous.....	21	City of St. Louis.....	53,054
Miscellaneous.....	23	Total.....	164		
Total.....	65	Platte:		St. Louis:	
Morgan:		Weston.....	21	Brentwood.....	25
Versailles.....	14	Miscellaneous.....	77	Clayton.....	1,461
Miscellaneous.....	2	Total.....	98	Ferguson.....	269
Total.....	16	Polk:		Glendale.....	30
New Madrid:		Bolivar.....	23	Kirkwood.....	693
Lilbourn.....	1	Humansville.....	3	Maplewood.....	661
Morehouse.....	2	Miscellaneous.....	4	Richmond Heights.....	405
New Madrid.....	24	Total.....	30	Shrewsbury.....	14
Panna.....	3	Pulaski: Miscellaneous.....	26	University City.....	2,211
Portageville.....	9	Putnam:		Valley Park.....	41
Miscellaneous.....	9	Unionville.....	21	Webster Groves.....	2,099
Total.....	48	Miscellaneous.....	3	Wellston.....	126
Newton:		Total.....	24	Miscellaneous.....	1,671
Granby.....	3	Ralls: Miscellaneous.....	16	Total.....	9,706
Neosho.....	83	Randolph:		Saline:	
Seneca.....	9	Huntsville.....	10	Marshall.....	222
Miscellaneous.....	5	Moberly.....	440	Slater.....	69
Total.....	100	Miscellaneous.....	15	Sweet Springs.....	16
Nodaway:		Total.....	465	Miscellaneous.....	52
Maryville.....	102	Ray:		Total.....	359
Miscellaneous.....	54	Richmond.....	70	Schuyler: Miscellaneous.....	7
Total.....	156	Miscellaneous.....	47		
Oregon:		Total.....	117	Scotland:	
Thayer.....	21	Reynolds: Miscellaneous.....	10	Memphis.....	11
Miscellaneous.....	2			Miscellaneous.....	1
Total.....	23			Total.....	12

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

MISSOURI—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Scott:		Sullivan:		Webster:	
Chaffee.....	59	Milan.....	15	Marshfield.....	15
Fornfelt.....	10	Miscellaneous.....	12	Miscellaneous.....	7
Illmo.....	28	Total.....	27	Total.....	22
Sikeston.....	90	Taney: Miscellaneous.....	16	Worth:	
Miscellaneous.....	22	Texas: Miscellaneous.....	17	Grant City.....	10
Total.....	209	Vernon:		Miscellaneous.....	2
Shannon: Miscellaneous.....	7	Nevada.....	176	Total.....	12
Shelby:		Miscellaneous.....	10	Wright:	
Clarence.....	15	Total.....	186	Mountain Grove.....	13
Shelbina.....	21	Warren:		Miscellaneous.....	8
Miscellaneous.....	12	Warrenton.....	20	Total.....	21
Total.....	48	Miscellaneous.....	19	Total Missouri.....	100, 248
Stoddard:		Total.....	39	Returns, Form 1040,	
Bernie.....	1	Washington:		showing no net in-	
Bloomfield.....	13	Potosi.....	24	come, not included in	
Dexter.....	27	Miscellaneous.....	3	general tables.....	1, 881
Miscellaneous.....	12	Total.....	27	Total in general	
Total.....	53	Wayne: Miscellaneous.....	22	tables.....	98, 367
Stone:					
Crane.....	12				
Miscellaneous.....	3				
Total.....	15				

MONTANA

Beaverhead:		Daniels:		Golden Valley: Miscel-	
Dillon.....	143	Scobey.....	47	laneous.....	8
Miscellaneous.....	102	Miscellaneous.....	20	Granite:	
Total.....	245	Total.....	67	Philipsburg.....	70
Big Horn:		Dawson:		Miscellaneous.....	24
Hardin.....	55	Glendive.....	181	Total.....	94
Miscellaneous.....	25	Miscellaneous.....	16	Hill:	
Total.....	80	Total.....	197	Havre.....	342
Blaine:		Deerlodge: Anaconda... 1, 178		Miscellaneous.....	33
Chinook.....	51	Fallon:		Total.....	375
Miscellaneous.....	62	Baker.....	32	Jefferson: Miscellaneous.....	57
Total.....	113	Miscellaneous.....	4	Judith Basin: Miscel-	
Broadwater: Miscella- neous.....	39	Total.....	36	laneous.....	37
Carbon:		Fergus:		Lake:	
Red Lodge.....	91	Lewistown.....	256	Polson.....	20
Miscellaneous.....	85	Miscellaneous.....	77	Miscellaneous.....	58
Total.....	176	Total.....	333	Total.....	78
Carter: Miscellaneous.....	33	Flathead:		Lewis and Clark:	
Cascade:		Kalispell.....	243	East Helena.....	44
Great Falls.....	2, 450	Whitefish.....	155	Helena.....	974
Miscellaneous.....	187	Miscellaneous.....	54	Miscellaneous.....	62
Total.....	2, 637	Total.....	452	Total.....	1, 080
Chouteau:		Gallatin:		Liberty: Miscellaneous.....	19
Fort Benton.....	54	Bozeman.....	322	Lincoln:	
Miscellaneous.....	83	Miscellaneous.....	94	Libby.....	55
Total.....	137	Total.....	416	Miscellaneous.....	37
Custer:		Garfield: Miscellaneous.....	19	Total.....	92
Miles City.....	312	Glacier:		McCone: Miscellaneous.....	18
Miscellaneous.....	19	Browning.....	12	Madison: Miscellaneous.....	92
Total.....	331	Miscellaneous.....	30	Meagher: Miscellaneous.....	71
		Total.....	42		

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

MONTANA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Mineral: Miscellaneous.....	20	Ravalli:		Sweet Grass:	
Missoula:		Hamilton.....	71	Big Timber.....	51
Missoula.....	805	Miscellaneous.....	42	Miscellaneous.....	6
Miscellaneous.....	66	Total.....	113	Total.....	57
Total.....	871	Richland:		Teton: Miscellaneous.....	127
Musselshell:		Sidney.....	52	Toole:	
Roundup.....	126	Miscellaneous.....	22	Shelby.....	97
Miscellaneous.....	76	Total.....	74	Miscellaneous.....	131
Total.....	202	Roosevelt:		Total.....	228
Park:		Poplar.....	22	Treasure: Miscellaneous.....	20
Livingston.....	349	Wolf Point.....	41	Valley:	
Miscellaneous.....	36	Miscellaneous.....	74	Glasgow.....	107
Total.....	385	Total.....	137	Miscellaneous.....	59
Petroleum: Miscellaneous.....	14	Rosebud:		Total.....	166
Phillips:		Forsyth.....	56	Wheatland:	
Malta.....	53	Miscellaneous.....	76	Harlowton.....	59
Miscellaneous.....	29	Total.....	132	Miscellaneous.....	23
Total.....	82	Sanders: Miscellaneous.....	66	Total.....	82
Pondera:		Sheridan:		Wibaux: Miscellaneous.....	11
Conrad.....	86	Plentywood.....	30	Yellowstone:	
Miscellaneous.....	52	Miscellaneous.....	68	Billings.....	971
Total.....	138	Total.....	98	Laurel.....	61
Powder River: Miscellaneous.....	29	Silver Bow:		Miscellaneous.....	31
Powell:		Butte.....	4,189	Total.....	1,063
Deer Lodge.....	175	Walkerville.....	58	Total Montana.....	17,281
Miscellaneous.....	43	Miscellaneous.....	25	Returns, Form 1040,	
Total.....	218	Total.....	4,272	showing no net in-	
Prairie: Miscellaneous.....	22	Stillwater: Miscellaneous.....	52	come, not included in	
				general tables.....	214
				Total in general	
				tables.....	17,067

NEBRASKA

Adams:		Boyd: Miscellaneous.....	45	Cass:	
Hastings.....	578	Brown:		Plattsmouth.....	101
Miscellaneous.....	36	Ainsworth.....	43	Weeping Water.....	34
Total.....	614	Miscellaneous.....	13	Miscellaneous.....	148
Antelope:		Total.....	56	Total.....	283
Neligh.....	42	Buffalo:		Cedar:	
Miscellaneous.....	55	Kearney.....	258	Hartington.....	64
Total.....	97	Ravenna.....	49	Randolph.....	70
Arthur: Miscellaneous.....	6	Miscellaneous.....	84	Miscellaneous.....	113
Banner: Miscellaneous.....	6	Total.....	391	Total.....	247
Blaine: Miscellaneous.....	5	Burt:		Chase: Miscellaneous.....	60
Boone:		Oakland.....	122	Cherry:	
Albion.....	84	Tekamah.....	76	Valentine.....	51
St. Edwards.....	41	Miscellaneous.....	105	Miscellaneous.....	111
Miscellaneous.....	65	Total.....	303	Total.....	162
Total.....	190	Butler:		Cheyenne:	
Box Butte:		David City.....	119	Sidney.....	129
Allance.....	293	Miscellaneous.....	142	Miscellaneous.....	40
Hemingford.....	37	Total.....	261	Total.....	169
Miscellaneous.....	3				
Total.....	333				

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

NEBRASKA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Clay:		Dundy:		Howard:	
Sutton.....	20	Benkelman.....	31	St. Paul.....	49
Miscellaneous.....	100	Miscellaneous.....	12	Miscellaneous.....	20
Total.....	120	Total.....	43	Total.....	69
Colfax:		Fillmore:		Jefferson:	
Schuyler.....	99	Geneva.....	59	Fairbury.....	231
Miscellaneous.....	189	Miscellaneous.....	67	Miscellaneous.....	81
Total.....	288	Total.....	126	Total.....	312
Cuming:		Franklin:		Johnson:	
West Point.....	127	Franklin.....	25	Tecumseh.....	51
Wisner.....	128	Miscellaneous.....	72	Miscellaneous.....	31
Miscellaneous.....	94	Total.....	97	Total.....	82
Total.....	349	Frontier: Miscellaneous.....	70	Kearney:	
Custer:		Furnas:		Minden.....	60
Broken Bow.....	75	Arapahoe.....	29	Miscellaneous.....	25
Miscellaneous.....	104	Beaver City.....	15	Total.....	85
Total.....	179	Cambridge.....	44	Keith:	
Dakota:		Oxford.....	37	Ogallala.....	53
South Sioux City.....	41	Miscellaneous.....	25	Miscellaneous.....	33
Miscellaneous.....	106	Total.....	150	Total.....	86
Total.....	147	Gage:		Keya Paha: Miscellaneous.....	8
Dawes:		Beatrice.....	342	Kimball:	
Chadron.....	143	Wymore.....	68	Kimball.....	91
Crawford.....	40	Miscellaneous.....	89	Miscellaneous.....	29
Miscellaneous.....	14	Total.....	499	Total.....	120
Total.....	197	Garden: Miscellaneous.....	55	Knox:	
Dawson:		Garfield: Burwell.....	24	Bloomfield.....	35
Cozad.....	48	Gosper: Miscellaneous.....	22	Creighton.....	40
Gothenburg.....	67	Grant: Miscellaneous.....	92	Miscellaneous.....	110
Lexington.....	97	Greeley: Miscellaneous.....	34	Total.....	185
Miscellaneous.....	29	Hall:		Lancaster:	
Total.....	241	Grand Island.....	620	Havelock.....	51
Deuel:		Miscellaneous.....	40	Lincoln.....	3,707
Chappell.....	34	Total.....	660	Miscellaneous.....	113
Miscellaneous.....	18	Hamilton:		Total.....	3,871
Total.....	52	Aurora.....	100	Lincoln:	
Dixon:		Miscellaneous.....	58	North Platte.....	464
Wakefield.....	55	Total.....	158	Miscellaneous.....	65
Miscellaneous.....	71	Harlan:		Total.....	529
Total.....	126	Alma.....	28	Logan: Miscellaneous.....	23
Dodge:		Orleans.....	25	Loup: Miscellaneous.....	2
Fremont.....	527	Miscellaneous.....	29	McPherson: Miscellaneous.....	6
North Bend.....	42	Total.....	82	Madison:	
Scribner.....	98	Hayes: Miscellaneous.....	9	Madison.....	91
Miscellaneous.....	145	Hitchcock: Miscellaneous.....	108	Newman Grove.....	30
Total.....	812	Holt:		Norfolk.....	351
Douglas:		Atkinson.....	29	Tilden.....	26
Omaha.....	12,028	O'Neill.....	26	Miscellaneous.....	45
Valley.....	48	Miscellaneous.....	43	Total.....	543
Miscellaneous.....	108	Total.....	98	Merrick:	
Total.....	12,184	Hooker: Miscellaneous.....	23	Central City.....	116
				Miscellaneous.....	54
				Total.....	170

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

NEBRASKA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Morrill:		Red Willow:		Stanton:	
Bayard.....	22	McCook.....	218	Stanton.....	75
Bridgeport.....	40	Miscellaneous.....	55	Miscellaneous.....	24
Miscellaneous.....	17	Total.....	273	Total.....	99
Total.....	79				
Nance:		Richardson:		Thayer:	
Fullerton.....	39	Falls City.....	173	Deshler.....	21
Genoa.....	43	Miscellaneous.....	99	Hebron.....	48
Miscellaneous.....	6	Total.....	272	Miscellaneous.....	94
Total.....	88			Total.....	163
Nemaha:		Rock: Miscellaneous.....	9	Thomas: Miscellaneous.....	6
Auburn.....	102	Saline:			
Miscellaneous.....	60	Crete.....	105	Thurston:	
Total.....	162	Friend.....	44	Pender.....	102
		Wilber.....	61	Walthill.....	26
Nuckolls:		Miscellaneous.....	84	Miscellaneous.....	29
Superior.....	94	Total.....	294	Total.....	157
Miscellaneous.....	64				
Total.....	158	Sarpy:		Valley:	
Otoe:		Bellevue.....	5	Ord.....	82
Nebraska City.....	246	Miscellaneous.....	83	Miscellaneous.....	23
Miscellaneous.....	105	Total.....	88	Total.....	105
Total.....	351				
Pawnee:		Saunders:		Washington:	
Pawnee City.....	43	Ashland.....	47	Blair.....	124
Miscellaneous.....	22	Wahoo.....	141	Miscellaneous.....	123
Total.....	65	Miscellaneous.....	171	Total.....	247
Perkins: Miscellaneous.....	66	Total.....	359		
Phelps:		Scotts Bluff:		Wayne:	
Holdrege.....	115	Gering.....	69	Wayne.....	140
Miscellaneous.....	49	Minatare.....	30	Miscellaneous.....	66
Total.....	164	Mitchell.....	80	Total.....	206
		Scottsbluff.....	253		
Pierce:		Miscellaneous.....	56	Webster:	
Pierce.....	44	Total.....	488	Red Cloud.....	37
Plainview.....	39			Miscellaneous.....	37
Miscellaneous.....	29	Seward:		Total.....	74
Total.....	112	Seward.....	154		
Platte:		Miscellaneous.....	6	Wheeler: Miscellaneous.....	8
Columbus.....	296	Total.....	240		
Miscellaneous.....	120			York:	
Total.....	416	Sheridan:		York.....	198
Polk:		Gordon.....	69	Miscellaneous.....	74
Osceola.....	33	Rushville.....	21	Total.....	272
Stromsburg.....	47	Miscellaneous.....	81	Total Nebraska.....	31,739
Miscellaneous.....	31	Total.....	171	Returns, Form 1040,	
Total.....	111	Sherman:		showing no net in-	
		Loup City.....	32	come, not included in	
		Miscellaneous.....	14	general tables.....	777
		Total.....	46	Total in general	
		Sioux: Miscellaneous.....	26	tables.....	30,962

NEVADA

Churchill:		Douglas: Miscellaneous.....	127	Eureka: Miscellaneous.....	66
Fallon.....	118	Elko:		Humboldt:	
Miscellaneous.....	5	Elko.....	273	Winnemucca.....	153
Total.....	123	Miscellaneous.....	227	Miscellaneous.....	66
		Total.....	500	Total.....	219
Clark:				Lander: Miscellaneous.....	104
Las Vegas.....	317	Esmeralda:		Lincoln:	
Miscellaneous.....	25	Goldfield.....	65	Caliente.....	63
Total.....	342	Miscellaneous.....	17	Miscellaneous.....	40
		Total.....	82	Total.....	103

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

NEVADA—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Lyon:		Pershing:		White Pine—Contd.	
Yerington.....	83	Lovelock.....	82	McGill.....	442
Miscellaneous.....	51	Miscellaneous.....	31	Ruth.....	287
Total.....	134	Total.....	113	Miscellaneous.....	215
Mineral: Miscellaneous.....	30	Storey: Virginia City.....	31	Total.....	1,235
Nye:		Washoe:		Total Nevada.....	5,305
Tonopah.....	216	Reno.....	1,569	Returns, Form 1040,	
Miscellaneous.....	48	Sparks.....	157	showing no net in-	
Total.....	264	Miscellaneous.....	23	come, not included in	
Ormsby:		Total.....	1,749	general tables.....	134
Carson City.....	78	White Pine:		Total in general	
Miscellaneous.....	8	East Ely.....	77	tables.....	5,174
Total.....	86	Ely.....	213		

NEW HAMPSHIRE

Belknap:		Grafton—Continued.		Rockingham:	
Alton.....	20	Campton.....	9	Derry.....	135
Belmont.....	11	Canaan.....	20	Epping.....	20
Laconia.....	336	Enfield.....	16	Exeter.....	280
Meredith.....	62	Hanover.....	382	Hampton.....	89
Tilton.....	86	Haverhill.....	111	Kingston.....	35
Miscellaneous.....	100	Lebanon.....	304	Londonderry.....	4
Total.....	615	Lincoln.....	49	Newmarket.....	46
Carroll:		Lisbon.....	63	Plaistow.....	24
Bartlett.....	12	Littleton.....	204	Portsmouth.....	744
Conway.....	79	Plymouth.....	142	Raymond.....	17
Ossipee.....	24	Miscellaneous.....	178	Rye.....	26
Wakefield.....	4	Total.....	1,573	Salem.....	63
Wolfeboro.....	72	Hillsborough:		Seabrook.....	13
Miscellaneous.....	102	Amherst.....	11	Miscellaneous.....	145
Total.....	293	Antrim.....	33	Total.....	1,641
Cheshire:		Bedford.....	11		
Hinsdale.....	52	Goffstown.....	49	Strafford:	
Jaffrey.....	73	Greenville.....	38	Dover.....	515
Keene.....	674	Hillsborough.....	84	Durham.....	70
Marlboro.....	39	Hudson.....	30	Farmington.....	22
Swanzey.....	20	Manchester.....	2,508	Milton.....	331
Troy.....	20	Merimack.....	10	Rochester.....	121
Walpole.....	52	Milford.....	135	Somersworth.....	32
Winchester.....	36	Nashua.....	1,256	Miscellaneous.....	
Miscellaneous.....	103	Peterboro.....	146	Total.....	1,142
Total.....	1,069	Weare.....	11		
Coos:		Wilton.....	56	Sullivan:	
Berlin.....	604	Miscellaneous.....	129	Charlestown.....	29
Colebrook.....	57	Total.....	4,507	Claremont.....	415
Gorham.....	66	Merimack:		Newport.....	140
Lancaster.....	137	Andover.....	12	Sunapee.....	19
Northumberland.....	3	Boscawen.....	5	Miscellaneous.....	25
Stewartstown.....	13	Concord.....	1,429	Total.....	628
Whitefield.....	55	Franklin.....	227	Total New Hamp-	
Miscellaneous.....	122	Henniker.....	32	shire.....	14,628
Total.....	1,057	Hooksett.....	14	Returns, Form 1040,	
Grafton:		Hopkinton.....	12	showing no net in-	
Ashland.....	38	Northfield.....	1	come, not included in	
Bristol.....	55	Pembroke.....	5	general tables.....	287
		Pittsfield.....	68	Total in general	
		Warner.....	18	tables.....	14,341
		Miscellaneous.....	280		
		Total.....	2,103		

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

NEW JERSEY

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Atlantic:		Burlington—Continued.		Essex—Continued.	
Absecon.....	77	Medford.....	30	West Caldwell.....	81
Atlantic City.....	3,725	Moorestown.....	536	West Orange.....	1,763
Egg Harbor.....	83	Mount Holly.....	327	Miscellaneous.....	365
Hammonton.....	80	Palmyra.....	206	Total.....	58,901
Landisville.....	6	Riverside.....	124		
Linwood.....	37	Riverton.....	351	Gloucester:	
Margate.....	209	Roebling.....	60	Clayton.....	53
Mays Landing.....	55	Miscellaneous.....	420	Glassboro.....	83
Northfield.....	62	Total.....	2,699	National Park.....	15
Pleasantville.....	268			Paulsboro.....	144
Somers Point.....	31	Camden:		Pitman.....	268
Ventnor.....	604	Audubon.....	330	Swedesboro.....	103
Miscellaneous.....	68	Barrington.....	35	Wenonah.....	82
Total.....	5,305	Bellmawr.....	5	Westville.....	78
Bergen:		Berlin.....	62	Williamstown.....	35
Allendale.....	191	Blackwood.....	49	Woodbury.....	577
Alpine.....	9	Brooklawn.....	36	Miscellaneous.....	251
Bergenfield.....	457	Camden.....	2,640	Total.....	1,683
Bogata.....	666	Clementon.....	41		
Carlstadt.....	250	Collingswood.....	1,073	Hudson:	
Cliffside.....	293	Gloucester.....	289	Arlington.....	1,512
Closter.....	204	Haddonfield.....	902	Bayonne.....	3,289
Cresskill.....	114	Haddon Heights.....	412	East Newark.....	63
Demarest.....	80	Laurel Springs.....	62	Guttenberg.....	178
Dumont.....	339	Lindenwald.....	24	Harrison.....	373
East Paterson.....	78	Magnolia.....	36	Hoboken.....	2,626
East Rutherford.....	308	Merchantville.....	742	Hudson Heights.....	80
Edgewater.....	267	Mount Ephraim.....	23	Jersey City.....	16,672
Emerson.....	42	Oaklyn.....	124	Kearney.....	652
Englewood.....	1,813	Runnemede.....	22	North Bergen.....	1,497
Fairview.....	126	Westmont.....	124	Secaucus.....	200
Fort Lee.....	259	Woodlynn.....	51	Union City.....	3,084
Garfield.....	381	Miscellaneous.....	171	Weehawken.....	1,528
Glenrock.....	481	Total.....	7,253	West New York.....	1,714
Grantwood.....	772			Miscellaneous.....	11
Hackensack.....	1,912	Cape May:		Total.....	33,389
Hasbrouck Heights.....	568	Cape May.....	138		
Hillsdale.....	177	Cape May Court House.....	44	Hunterdon:	
Kingsland.....	1	Ocean City.....	289	Clinton.....	72
Leonia.....	602	Wildwood.....	286	Flemington.....	184
Little Ferry.....	127	Woodbine.....	13	Frenchtown.....	37
Lodi.....	192	Miscellaneous.....	111	Highbridge.....	89
Lyndhurst.....	745	Total.....	881	Lambertville.....	158
Maywood.....	272			Milford.....	29
Midland Park.....	160	Cumberland:		Miscellaneous.....	240
Moonachie.....	12	Bridgeton.....	454	Total.....	809
Morsemere.....	24	Millville.....	232		
North Arlington.....	242	Port Norris.....	37	Mercer:	
Oradell.....	286	Vineland.....	454	Highstown.....	187
Palisade Park.....	391	Miscellaneous.....	83	Hopewell.....	50
Park Ridge.....	129	Total.....	1,265	Pennington.....	70
Ramsey.....	221			Princeton.....	1,196
Ridgefield.....	316	Essex:		Trenton.....	4,450
Ridgefield Park.....	928	Belleville.....	1,245	Miscellaneous.....	250
Ridgewood.....	2,038	Bloomfield.....	2,850	Total.....	6,708
Riveredge.....	215	Caldwell.....	657		
Rutherford.....	1,913	East Orange.....	9,068	Middlesex:	
Tenafly.....	543	Glenridge.....	1,372	Carteret.....	310
Wallington.....	84	Hilton.....	1	Cranbury.....	45
Waldwick.....	41	Irlington.....	3,069	Dunellen.....	341
Westwood.....	516	Livingston.....	93	Fords.....	95
Woodcliff Lake.....	693	Maplewood.....	3,046	Highland Park.....	336
Woodridge.....	316	Millburn.....	370	Jamesburg.....	57
Wortendyke.....	43	Montclair.....	4,823	Metuchen.....	450
Wyckoff.....	118	Newark.....	22,899	Middlesex.....	7
Miscellaneous.....	2,423	Nutley.....	1,401	Milltown.....	118
Total.....	23,378	Orange.....	2,412	New Brunswick.....	1,953
Burlington:		Roseland.....	52	Old Bridge.....	17
Beverly.....	145	Short Hills.....	509	Parlin.....	113
Bordentown.....	166	South Orange.....	2,260	Perth Amboy.....	1,405
Burlington.....	289	Verona.....	565	Sayreville.....	75
Florence.....	45				

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

NEW JERSEY—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Middlesex—Continued.		Morris—Continued.		Somerset—Continued.	
Sewaren.....	57	Whippany.....	70	South Boundbrook.....	39
South Amboy.....	289	Miscellaneous.....	921	Miscellaneous.....	204
South River.....	134	Total.....	6,316	Total.....	2,243
Woodbridge.....	409			Sussex:	
Miscellaneous.....	472	Ocean:		Franklin.....	94
Total.....	6,748	Lakewood.....	330	Newton.....	294
Monmouth:		New Egypt.....	15	Ogdensburg.....	25
Asbury Park.....	990	Point Pleasant.....	124	Sparta.....	27
Atlantic Highlands.....	124	Toms River.....	164	Stanhope.....	51
Avon.....	80	Tuckerton.....	20	Sussex.....	67
Belmar.....	165	Miscellaneous.....	330	Miscellaneous.....	123
Bradley Beach.....	144	Total.....	983	Total.....	681
Eatonstown.....	43	Passaic:		Union:	
Fair Haven.....	43	Bloomington.....	34	Cranford.....	974
Freehold.....	412	Clifton.....	1,673	Elizabeth.....	6,203
Highlands.....	36	Haledon.....	120	Fanwood.....	157
Kearnsburg.....	45	Hawthorne.....	681	Garwood.....	95
Keyport.....	172	Little Falls.....	227	Hillside.....	858
Little Silver.....	62	Passaic.....	3,311	Kenilworth.....	27
Long Branch.....	536	Paterson.....	6,906	Linden.....	411
Mauasquan.....	98	Pompton Lakes.....	165	New Providence.....	29
Matawan.....	103	Prospect Park.....	37	Plainfield.....	3,545
Neptune City.....	62	Richfield Park.....	4	Rahway.....	939
Ocean Grove.....	152	Ringwood.....	80	Roselle.....	838
Ocean Port.....	13	Totowa.....	9	Roselle Park.....	541
Red Bank.....	909	Wanaque.....	27	Scotch Plains.....	126
Rumson.....	93	West Paterson.....	379	Springfield.....	165
Sea Bright.....	196	Miscellaneous.....	13,666	Summit.....	1,707
Spring Lake.....	1	Total.....		Union town.....	350
Spring Lake Heights.....	1			Westfield.....	2,077
Union Beach.....	1	Salem:		Miscellaneous.....	145
Miscellaneous.....	815	Carneys Point.....	35	Total.....	19,187
Total.....	5,349	Elmer.....	38	Warren:	
Morris:		Penns Grove.....	165	Alpha.....	15
Boonton.....	612	Salem.....	330	Belvidere.....	61
Butler.....	192	Woodstown.....	83	Hackettstown.....	147
Chatham.....	471	Miscellaneous.....	62	Oxford.....	26
Chester.....	25	Total.....	713	Phillipsburg.....	613
Dover.....	830	Somerset:		Washington.....	325
Hanover.....	18	Bernardsville.....	231	Miscellaneous.....	170
Hilbernia.....	4	Bound Brook.....	570	Total.....	1,357
Madison.....	657	Gladstone.....	54	Total New Jersey	199,515
Morris Plains.....	160	Manville.....	44	Returns, Form 1040,	
Morristown.....	1,650	North Plainfield.....	344	showing no net in-	
Mountain Lakes.....	308	Peapack.....	32	come, not included in	
Netcong.....	82	Raritan.....	84	general tables.....	3,743
Rockaway.....	129	Somerville.....	641	Total in general	
Tabor.....	35			tables.....	195,772
Wharton.....	152				

NEW MEXICO

Bernalillo:		Curry:		Grant:	
Albuquerque.....	1,591	Clovis.....	278	Hurley.....	70
Miscellaneous.....	3	Miscellaneous.....	29	Santa Rita.....	112
Total.....	1,594	Total.....	307	Silver City.....	179
Catron: Miscellaneous.....	10	De Baca: Miscellaneous.....	30	Miscellaneous.....	142
Chaves:		Dona Ana:		Total.....	503
Roswell.....	627	Las Cruces.....	173	Guadalupe:	
Miscellaneous.....	36	Miscellaneous.....	101	Santa Rosa.....	26
Total.....	663	Total.....	274	Miscellaneous.....	39
Colfax:		Eddy:		Total.....	65
Dawson.....	100	Artesia.....	118	Harding: Miscellaneous.....	27
Raton.....	290	Carlsbad.....	192	Hidalgo:	
Miscellaneous.....	135	Miscellaneous.....	46	Lordsburg.....	53
Total.....	525	Total.....	356	Miscellaneous.....	20
				Total.....	73
				Lea: Miscellaneous.....	106

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

NEW MEXICO—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Lincoln:		Roosevelt:		Taos:	
Carrizozo.....	54	Portales.....	52	Taos.....	39
Miscellaneous.....	43	Miscellaneous.....	18	Miscellaneous.....	21
Total.....	97	Total.....	70	Total.....	60
Luna:		Sandoval: Miscellaneous	40	Torrance:	
Deming.....	122	San Juan:		Mountainair.....	11
Miscellaneous.....	20	Farmington.....	51	Miscellaneous.....	36
Total.....	142	Miscellaneous.....	44	Total.....	47
McKinley:		Total.....	95	Union:	
Gallup.....	307	San Miguel:		Clayton.....	57
Miscellaneous.....	92	Las Vegas.....	272	Miscellaneous.....	20
Total.....	399	Miscellaneous.....	29	Total.....	77
Mora: Miscellaneous	44	Total.....	301	Valencia:	
Otero:		Santa Fe:		Belen.....	60
Alamogordo.....	71	Sante Fe.....	490	Miscellaneous.....	41
Tularosa.....	25	Miscellaneous.....	40	Total.....	101
Miscellaneous.....	26	Total.....	530	Miscellaneous for State:	
Total.....	122	Sierra:		Residents of other	
Quay:		Hot Springs.....	28	States.....	96
Tucumcari.....	155	Miscellaneous.....	22	Total New Mexico	
Miscellaneous.....	28	Total.....	50	co.....	7, 140
Total.....	183	Socorro:		Returns, Form 1040,	
Rio Arriba: Miscellaneous	74	Magdalena.....	27	showing no net income, not included in	
		Socorro.....	33	general tables.....	266
		Miscellaneous.....	19	Total in general	
		Total.....	79	tables.....	6, 874

NEW YORK

Albany:		Broome:		Chautauqua:	
Albany.....	7, 734	Binghamton.....	3, 685	Brocton.....	41
Altamont.....	54	Deposit.....	89	Celeron.....	14
Cohoes.....	622	Endicot ³	531	Dunkirk.....	590
Colonie.....	12	Johnson City.....	407	Falconer.....	92
Delmar.....	119	Port Dickinson.....	31	Fredonia.....	238
Green Island.....	106	Union. ³		Jamestown.....	2, 625
Loudonville.....	108	Miscellaneous.....	102	Lakewood.....	46
Menands.....	78	Total.....	4, 845	Mayville.....	52
Ravena.....	55	Cattaraugus:		Silver Creek.....	120
Selkirk.....	30	Alegany.....	71	Westfield.....	168
Slingerlands.....	58	Cattaraugus.....	41	Miscellaneous.....	310
Watervliet.....	460	Franklinville.....	66	Total.....	4, 296
West Albany.....	53	Gowanda.....	162	Chemung:	
Miscellaneous.....	238	Little Valley.....	37	Elmira.....	2, 383
Total.....	9, 727	Olean.....	957	Elmira Heights.....	58
Alegany:		Randolph.....	35	Horseheads.....	75
Andover.....	33	Salamanca.....	295	Miscellaneous.....	45
Belmont.....	44	Miscellaneous.....	254	Total.....	2, 561
Bolivar.....	164	Total.....	1, 918	Chenango:	
Cuba.....	76	Cayuga:		Bainbridge.....	74
Friendship.....	35	Auburn.....	1, 710	Greene.....	74
Wellsville.....	290	Moravia.....	45	New Berlin.....	61
Miscellaneous.....	512	Weedsport.....	52	Norwich.....	397
Total.....	1, 154	Miscellaneous.....	221	Oxford.....	53
Bronx: New York City ²	30, 798	Total.....	2, 028	Sherburne.....	60
				Miscellaneous.....	92
				Total.....	811

² See footnote on p. 221.³ Returns for Union included in Endicott.

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Clinton:		Erie—Continued.		Lewis:	
Champlain.....	27	Williamsville.....	312	Lowville.....	197
Chazy.....	35	Miscellaneous.....	1,241	Miscellaneous.....	156
Dannemora.....	10	Total.....	37,610	Total.....	353
Plattsburg.....	521	Essex:		Livingston:	
Rouses Point.....	96	Au Sable Forks.....	73	Avon.....	117
Miscellaneous.....	97	Elizabethtown.....	26	Caledonia.....	54
Total.....	786	Keseeville.....	42	Dansville.....	262
Columbia:		Lake Placid.....	149	Geneseo.....	140
Chatham.....	171	Lake Placid Club.....	45	Mount Morris.....	93
Claverack.....	34	Port Henry.....	97	Nunda.....	49
Germantown.....	33	Ticonderoga.....	127	Miscellaneous.....	157
Hillsdale.....	22	Westport.....	33	Total.....	872
Hudson.....	640	Willsboro.....	27	Madison:	
Kinderhook.....	52	Miscellaneous.....	108	Canastota.....	114
Philmont.....	42	Total.....	727	Cazenovia.....	152
Stottville.....	66	Franklin:		Hamilton.....	149
Valatie.....	40	Chateaugay.....	50	Oneida.....	518
Miscellaneous.....	173	Malone.....	359	Miscellaneous.....	202
Total.....	1,273	Saranac Lake.....	504	Total.....	1,135
Cortland:		Tupper Lake.....	118	Monroe:	
Cortland.....	721	Miscellaneous.....	177	Brockport.....	172
Homer.....	97	Total.....	1,208	East Rochester.....	185
McGraw.....	25	Fulton:		Fairport.....	245
Miscellaneous.....	46	Broadalbin.....	55	Honeoye Falls.....	54
Total.....	889	Gloversville.....	1,023	Pittsford.....	192
Delaware:		Johnstown.....	480	Rochester.....	21,250
Delhi.....	107	Mayfield.....	31	Spencerport.....	97
Hancock.....	70	Northville.....	52	Webster.....	116
Sidney.....	89	Miscellaneous.....	17	Miscellaneous.....	833
Stamford.....	73	Total.....	1,658	Total.....	23,144
Walton.....	125	Genesee:		Montgomery:	
Miscellaneous.....	235	Batavia.....	675	Amsterdam.....	1,279
Total.....	699	Le Roy.....	137	Canajoharie.....	168
Dutchess:		Oakfield.....	70	Fonda.....	29
Amenia.....	69	Miscellaneous.....	164	Fort Plain.....	155
Arlington.....	14	Total.....	1,096	Fultonville.....	16
Beacon.....	405	Greene:		Hagaman.....	16
Castle Point.....	23	Athens.....	34	Palatine Bridge.....	23
Dover Plains.....	37	Cairo.....	19	St. Johnsville.....	80
Fishkill.....	43	Catskill.....	271	Miscellaneous.....	40
Hopewell Junction.....	34	Coxsackie.....	76	Total.....	1,806
Hyde Park.....	52	Tannersville.....	28	Nassau:	
Millbrook.....	161	Windham.....	24	Baldwin.....	723
Millerton.....	69	Miscellaneous.....	137	Bayville.....	53
New Hamburg.....	24	Total.....	589	Bellerose.....	415
Pawling.....	128	Hamilton: Miscellaneous.....	70	Cedarhurst.....	409
Pine Plains.....	23	Herkimer:		East Rockaway.....	136
Poughkeepsie.....	2,393	Dolgeville.....	120	Farmingdale.....	203
Red Hook.....	56	Frankfort.....	115	Floral Park.....	849
Rhinebeck.....	106	Herkimer.....	361	Freeport.....	1,180
Staatsburg.....	34	Ilion.....	383	Garden City.....	1,031
Wappingers Falls.....	139	Little Falls.....	422	Glen Cove.....	571
Wassaic.....	24	Mohawk.....	190	Great Neck.....	946
Miscellaneous.....	197	Miscellaneous.....	70	Hempstead.....	1,602
Total.....	4,031	Total.....	1,661	Hewlett.....	231
Erie:		Jefferson:		Hicksville.....	311
Akron.....	100	Adams.....	81	Inwood.....	120
Angola.....	70	Alexandria Bay.....	71	Island Park.....	34
Blasdell.....	52	Carthage.....	227	Lawrence.....	273
Buffalo.....	31,300	Clayton.....	95	Locust Valley.....	133
Depew.....	102	Dexter.....	28	Long Beach.....	455
East Aurora.....	470	Watertown.....	1,553	Lynbrook.....	1,092
Hamburg.....	510	Miscellaneous.....	348	Malverne.....	93
Kenmore.....	1,560	Total.....	2,703	Mineola.....	487
Lackawanna.....	655	Kings: Brooklyn ²	107,434	New Hyde Park.....	128
Lancaster.....	320			Oyster Bay.....	298
North Collins.....	51			Port Washington.....	704
Orchard Park.....	118			Rockville Center.....	1,485
Sloan.....	19			Roosevelt.....	158
Springville.....	120			Roslyn.....	275
Tonawanda.....	610			Sea Cliff.....	260

² See footnote on p. 221.

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Nassau—Continued.		Orange:		Rensselaer:	
Stewart Manor.....	117	Central Valley.....	49	Castleton.....	100
Valley Stream.....	559	Chester.....	45	Hoosick Falls.....	160
Westbury.....	281	Cornwall.....	79	Nassau.....	24
Williston Park.....	232	Cornwall on the		Rensselaer.....	470
Miscellaneous.....	2, 181	Hudson.....	82	Schaghticoke.....	22
Total.....	18, 025	Firthcliffe.....	20	Troy.....	3, 266
New York: New York		Florida.....	30	Valley Falls.....	20
City ².....	351, 607	Goshen.....	204	West Sand Lake.....	16
Niagara:		Harriman.....	21	Miscellaneous.....	209
Lewiston.....	75	Highland Falls.....	90	Total.....	4, 287
Lockport.....	1, 250	Highland Mills.....	27	Richmond: New York	
Middleport.....	80	Maybrook.....	37	City ².....	4, 666
Niagara Falls.....	3, 310	Middletown.....	981	Rockland:	
North Tonawanda.....	685	Monroe.....	130	Congers.....	48
Miscellaneous.....	268	Montgomery.....	53	Garnerville.....	54
Total.....	5, 668	Newburgh.....	1, 574	Haverstraw.....	295
Oneida:		Port Jervis.....	485	Hilburn.....	36
Boonville.....	78	Tuxedo Park.....	155	Nanuet.....	61
Camden.....	72	Walden.....	150	New City.....	45
Clinton.....	177	Warwick.....	190	Nyack.....	617
New Hartford.....	235	Washingtonville.....	30	Pearl River.....	191
New York Mills.....	42	West Point.....	39	Piermont.....	70
Oriskany.....	23	Miscellaneous.....	259	Sloatsburg.....	48
Rome.....	942	Total.....	4, 730	South Nyack.....	40
Sherrill.....	105	Orleans:		Sparkill.....	39
Utica.....	4, 638	Albion.....	238	Spring Valley.....	212
Waterville.....	65	Holley.....	65	Stony Point.....	50
Whitesboro.....	121	Medina.....	252	Suffern.....	316
Yorkville.....	44	Miscellaneous.....	80	Tappan.....	33
Miscellaneous.....	396	Total.....	635	Tomkins Cove.....	46
Total.....	6, 838	Oswego:		Valley Cottage.....	26
Onondaga:		Fulton.....	408	West Haverstraw.....	44
Baldwinsville.....	180	Mexico.....	34	West Nyack.....	43
Camillus.....	51	Oswego.....	757	Miscellaneous.....	172
East Syracuse.....	232	Phoenix.....	72	Total.....	2, 486
Fayetteville.....	130	Pulaski.....	95	St. Lawrence:	
Jordan.....	31	Miscellaneous.....	167	Canton.....	179
Liverpool.....	88	Total.....	1, 533	Gouverneur.....	173
Manlius.....	89	Otsego:		Massena.....	303
Marcellus.....	70	Cooperstown.....	207	Norwood.....	59
North Syracuse.....	46	Oneonta.....	675	Ogdensburg.....	515
Skaneateles.....	184	Richfield Springs.....	47	Potsdam.....	211
Solvay.....	195	Unadilla.....	43	Miscellaneous.....	334
Syracuse.....	11, 937	Miscellaneous.....	219	Total.....	1, 774
Miscellaneous.....	282	Total.....	1, 191	Saratoga:	
Total.....	13, 515	Putnam:		Ballston Lake.....	23
Ontario:		Brewster.....	219	Ballston Spa.....	224
Canandaigua.....	375	Carmel.....	65	Corinth.....	52
Clifton Springs.....	134	Cold Spring.....	109	Mechanicville.....	333
Geneva.....	864	Garrison.....	72	Palmer.....	27
Manchester.....	34	Lake Mahopac.....	32	Round Lake.....	40
Naples.....	46	Miscellaneous.....	75	Saratoga Springs.....	706
Phelps.....	53	Total.....	572	Schuylerville.....	52
Shortsville.....	53	Queens: New York		South Glens Falls.....	45
Victor.....	74	City ².....	43, 052	Stillwater.....	37
Miscellaneous.....	75			Victory Mills.....	5
Total.....	1, 708			Waterford.....	126
				Miscellaneous.....	83
				Total.....	1, 780

¹ New York City:
Counties—

Bronx.....	30, 798
Kings (Brooklyn).....	107, 434
New York.....	351, 607
Queens.....	43, 052
Richmond.....	4, 666

Total..... 537, 557

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Schenectady:		Tioga:		Westchester—Contd.	
Schenectady.....	6,327	Owego.....	219	Croton on Hudson..	174
Scotia.....	491	Waverly.....	216	Dobbs Ferry.....	317
Miscellaneous.....	80	Miscellaneous.....	101	Elmsford.....	103
Total.....	6,898	Total.....	536	Harmon on Hudson	67
Schoharie:		Tompkins:		Harrison.....	254
Cobleskill.....	176	Groton.....	99	Hartsdale.....	174
Howes Cave.....	17	Ithaca.....	1,536	Hastings upon Hud-	384
Middleburgh.....	22	Trumansburg.....	33	son.....	
Richmondville.....	14	Miscellaneous.....	65	Hawthorne.....	81
Schoharie.....	32	Total.....	1,733	Irvington.....	261
Sharon Springs.....	19			Katonah.....	204
Miscellaneous.....	48			Larchmont.....	1,010
Total.....	328	Ulster:		Mamaroneck.....	675
Schuyler:		Ellenville.....	135	Mount Kisco.....	500
Montour Falls.....	84	Highland.....	89	Mount Vernon.....	4,618
Watkins Glen.....	126	Kingston.....	1,239	New Rochelle.....	4,181
Miscellaneous.....	27	Marlboro.....	62	North Pelham.....	99
Total.....	237	Milton.....	32	North Tarrytown..	280
Seneca:		New Paltz.....	56	Ossining.....	845
Seneca Falls.....	256	Port Ewen.....	22	Peekskill.....	947
Waterloo.....	103	Saugerties.....	231	Pelham.....	513
Miscellaneous.....	81	Wallkill.....	37	Pelham Manor.....	396
Total.....	440	Woodstock.....	40	Pleasantville.....	438
Steuben:		Miscellaneous.....	199	Port Chester.....	1,280
Addison.....	47	Total.....	2,142	Purchase.....	20
Bath.....	173	Warren:		Rye.....	735
Canistota.....	76	Glens Falls.....	1,019	Scarborough.....	55
Corning.....	675	Lake George.....	53	Scarsdale.....	1,414
Hammondsport.....	49	Luzerne.....	18	Tarrytown.....	548
Hornell.....	790	Warrensburg.....	52	Tuckahoe.....	630
Painted Post.....	145	Miscellaneous.....	106	Valhalla.....	70
Wayland.....	82	Total.....	1,248	Verplanck.....	32
Miscellaneous.....	131			White Plains.....	3,202
Total.....	2,168	Washington:		Yonkers.....	6,524
Suffolk:		Cambridge.....	70	Yorktown Heights..	35
Amityville.....	398	Fort Edward.....	106	Miscellaneous.....	362
Babylon.....	460	Granville.....	142	Total.....	33,441
Bay Shore.....	453	Greenwich.....	100	Wyoming:	
Brightwaters.....	115	Hudson Falls.....	256	Arcade.....	54
East Hampton.....	200	Salem.....	56	Attica.....	92
Greenport.....	191	Whitehall.....	173	Perry.....	98
Huntington.....	850	Miscellaneous.....	82	Warsaw.....	146
Islip.....	309	Total.....	985	Miscellaneous.....	93
Lindenhurst.....	140			Total.....	483
Northport.....	298	Wayne:		Yates:	
Patchogue.....	500	Clyde.....	66	Dundee.....	34
Port Jefferson.....	197	Lyons.....	169	Penn Yan.....	220
Riverhead.....	389	Newark.....	342	Miscellaneous.....	65
Sag Harbor.....	107	Palmyra.....	143	Total.....	319
Sayville.....	272	Sodus.....	84	Miscellaneous for State:	
Southampton.....	332	Walcott.....	41	Residents of other	
Miscellaneous.....	2,256	Miscellaneous.....	201	States.....	4,415
Total.....	7,467	Total.....	1,046	Total, New York..	776,712
Sullivan:		Westchester:		Returns, Form 1040,	
Callicoon.....	42	Ardley.....	60	showing no net in-	
Liberty.....	201	Ardley on Hudson..	52	come, not included in	
Livingston Manor..	56	Bedford.....	43	general tables.....	18,877
Monticello.....	223	Bedford Hills.....	101	Total in general	
Roscoe.....	25	Briarcliff Manor..	121	tables.....	757,835
South Fallsburg....	35	Bronxville.....	1,425		
Woodridge.....	38	Buchanan.....	41		
Miscellaneous.....	257	Chappaqua.....	170		
Total.....	877				

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

NORTH CAROLINA

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Alamance:		Camden: Miscellaneous.	10	Davie:	
Burlington.....	297			Coolemees.....	10
Graham.....	40	Carteret:		Miscellaneous.....	23
Haw River.....	7	Beaufort.....	65	Total.....	33
Mebane.....	53	Morehead City.....	48	Duplin:	
Miscellaneous.....	27	Miscellaneous.....	14	Warsaw.....	22
Total.....	424	Total.....	127	Miscellaneous.....	64
Alexander:		Caswell: Miscellaneous.....	17	Total.....	86
Taylorsville.....	20	Catawba:		Durham:	
Miscellaneous.....	6	Hickory.....	278	Durham.....	1,383
Total.....	26	Maiden.....	12	Miscellaneous.....	4
Alleghany: Miscellaneous.....	5	Newton.....	56	Total.....	1,387
Anson:		Miscellaneous.....	16	Edgecombe:	
Wadesboro.....	84	Total.....	362	Rocky Mount.....	609
Miscellaneous.....	22	Chatham:		Tarboro.....	169
Total.....	106	Siler City.....	22	Miscellaneous.....	45
Ashe: Miscellaneous.....	11	Miscellaneous.....	22	Total.....	823
Avery: Miscellaneous.....	19	Total.....	44	Forsyth:	
Beaufort:		Cherokee:		Kernersville.....	20
Belhaven.....	13	Andrews.....	21	Winston-Salem.....	2,186
Washington.....	205	Murphy.....	10	Miscellaneous.....	40
Miscellaneous.....	14	Miscellaneous.....	2	Total.....	2,246
Total.....	232	Total.....	33	Franklin:	
Bertie:		Chowan:		Franklinton.....	19
Aulander.....	4	Edenton.....	98	Louisburg.....	45
Windsor.....	27	Miscellaneous.....	3	Miscellaneous.....	7
Miscellaneous.....	24	Total.....	101	Total.....	71
Total.....	55	Clay: Miscellaneous.....	1	Gaston:	
Bladen: Miscellaneous.....	24	Cleveland:		Belmont.....	98
Brunswick:		Kings Mountain.....	43	Bessemer City.....	11
Southport.....	23	Shelby.....	161	Cherryville.....	13
Miscellaneous.....	5	Miscellaneous.....	26	Dallas.....	12
Total.....	28	Total.....	230	Gastonia.....	473
Buncombe:		Columbus:		Lowell.....	18
Asheville.....	2,035	Tabor.....	7	McAdenville.....	2
Miscellaneous.....	237	Whiteville.....	36	Mount Holly.....	57
Total.....	2,272	Miscellaneous.....	47	Stanley.....	5
Burke:		Total.....	90	Miscellaneous.....	20
Morganton.....	130	Craven:		Total.....	709
Valdese.....	15	New Bern.....	204	Gates: Miscellaneous.....	5
Miscellaneous.....	15	Miscellaneous.....	2	Graham: Miscellaneous.....	7
Total.....	160	Total.....	206	Granville:	
Cabarrus:		Cumberland:		Oxford.....	132
Concord.....	254	Fayetteville.....	334	Miscellaneous.....	18
Kannapolis.....	66	Miscellaneous.....	16	Total.....	150
Miscellaneous.....	12	Total.....	350	Geena: Miscellaneous.....	13
Total.....	332	Currituck: Miscellaneous.....	14	Guilford:	
Caldwell:		Dare: Miscellaneous.....	14	Gibsonville.....	15
Granite Falls.....	10	Davidson:		Greensboro.....	2,215
Lenoir.....	175	Lexington.....	182	High Point.....	858
Miscellaneous.....	3	Thomasville.....	136	Miscellaneous.....	68
Total.....	188	Miscellaneous.....	20	Total.....	3,156
		Total.....	338	Hallix:	
				Enfield.....	67
				Roanoke Rapids.....	55
				Rosemary.....	61
				Scotland Neck.....	46
				Weldon.....	85
				Miscellaneous.....	60
				Total.....	374

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Harnett:		Macon:		Pamlico: Miscellaneous	22
Dunn.....	65	Franklin.....	10	Pasquotank: Elizabeth	
Miscellaneous.....	38	Miscellaneous.....	9	City.....	305
Total.....	103	Total.....	19	Pender:	
Haywood:		McDowell:		Burgaw.....	14
Canton.....	87	Marion.....	89	Miscellaneous.....	3
Hazelwood.....	5	Miscellaneous.....	11	Total.....	17
Waynesville.....	37	Total.....	100	Perquimans:	
Miscellaneous.....	7	Madison:		Hertford.....	40
Total.....	136	Marshall.....	13	Miscellaneous.....	5
Henderson:		Miscellaneous.....	4	Total.....	45
East Flat Rock.....	4	Total.....	17	Person:	
Hendersonville.....	198	Martin:		Roxboro.....	105
Miscellaneous.....	20	Robersonville.....	19	Miscellaneous.....	17
Total.....	222	Williamston.....	37	Total.....	122
Hertford:		Miscellaneous.....	6	Pitt:	
Ahoskie.....	40	Total.....	62	Ayden.....	24
Murfreesboro.....	1	Mecklenburg:		Bethel.....	8
Miscellaneous.....	25	Charlotte.....	4,329	Farmville.....	52
Total.....	66	Cornelius.....	6	Greenville.....	139
Hoke:		Davidson.....	61	Miscellaneous.....	38
Raeford.....	20	Pineville.....	5	Total.....	261
Miscellaneous.....	1	Miscellaneous.....	33	Polk:	
Total.....	21	Total.....	4,434	Tryon.....	55
Hyde: Miscellaneous.....	4	Mitchell:		Miscellaneous.....	14
Iredell:		Spruce Pine.....	14	Total.....	69
Mooreville.....	101	Miscellaneous.....	8	Randolph:	
Statesville.....	215	Total.....	22	Asheboro.....	77
Miscellaneous.....	7	Montgomery:		Ramseur.....	12
Total.....	323	Mount Gilead.....	17	Randleman.....	11
Jackson:		Troy.....	25	Miscellaneous.....	26
Sylva.....	17	Miscellaneous.....	18	Total.....	126
Miscellaneous.....	25	Total.....	60	Richmond:	
Total.....	42	Moore:		Hamlet.....	143
Johnston:		Aberdeen.....	48	Rockingham.....	98
Bensen.....	16	Carthage.....	18	Miscellaneous.....	6
Clayton.....	38	Miscellaneous.....	231	Total.....	247
Selma.....	17	Total.....	297	Robeson:	
Smithfield.....	72	Nash:		Fairmont.....	12
Miscellaneous.....	19	Nashville.....	16	Lumberton.....	111
Total.....	162	Spring Hope.....	24	Maxton.....	34
Jones: Miscellaneous.....	5	Miscellaneous.....	21	Red Springs.....	62
Lee:		Total.....	61	Miscellaneous.....	34
Sanford.....	109	New Hanover:		Total.....	253
Miscellaneous.....	8	Wilmington.....	1,283	Rockingham:	
Total.....	117	Miscellaneous.....	12	Draper.....	10
Lenoir:		Total.....	1,295	Leaksville.....	79
Kinston.....	255	Northampton: Miscella-		Madison.....	34
La Grange.....	15	neous.....	91	Mayodan.....	9
Miscellaneous.....	6	Onslow: Miscellaneous.....	20	Reidsville.....	158
Total.....	276	Orange:		Spray.....	46
Lincoln:		Carrboro.....	3	Miscellaneous.....	19
Lincolnton.....	82	Chapel Hill.....	86	Total.....	355
Miscellaneous.....	2	Hillsboro.....	36	Rowan:	
Total.....	84	Miscellaneous.....	11	China Grove.....	14
		Total.....	136	Landis.....	10
				Salisbury.....	531
				Spencer.....	74
				Miscellaneous.....	20
				Total.....	649

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Rutherford:		Swain:		Watauga:	
Caroleen.....	3	Bryson City.....	16	Boone.....	8
Cliffside.....	7	Miscellaneous.....	16	Miscellaneous.....	11
Forest City.....	38	Total.....	32	Total.....	19
Henrietta.....	6	Transylvania:		Wayne:	
Rutherfordton.....	47	Brevard.....	47	Fremont.....	20
Miscellaneous.....	41	Miscellaneous.....	7	Goldsboro.....	364
Total.....	142	Total.....	54	Mount Olive.....	62
Sampson:		Tyrrell: Miscellaneous.....	8	Miscellaneous.....	4
Clinton.....	31	Union:		Total.....	450
Miscellaneous.....	15	Monroe.....	133	Wilkes:	
Total.....	46	Miscellaneous.....	11	North Wilkesboro.....	99
Scotland:		Total.....	144	Wilkesboro.....	2
Laurinburg.....	83	Vance:		Miscellaneous.....	6
Miscellaneous.....	19	Henderson.....	253	Total.....	107
Total.....	102	Miscellaneous.....	20	Wilson:	
Stanley:		Total.....	273	Wilson.....	470
Albemarle.....	145	Wake:		Miscellaneous.....	49
Badin.....	37	Raleigh.....	1,578	Total.....	519
Norwood.....	9	Wake Forest.....	42	Yadkin: Miscellaneous.....	11
Miscellaneous.....	4	Wendell.....	14	Yancey: Miscellaneous.....	6
Total.....	195	Miscellaneous.....	76	Miscellaneous for State:	
Stokes:		Total.....	1,710	Residents of other States.....	298
Walnut Cove.....	28	Warren:		Total North Carolina.....	30,162
Miscellaneous.....	18	Warrenton.....	64	Returns, Form 1040, showing no net income, not included in general tables.....	1,332
Total.....	46	Miscellaneous.....	27	Total in general tables.....	28,860
Surry:		Total.....	91		
Elkin.....	51	Washington: Miscellaneous.....	46		
Mount Airy.....	202				
Pilot Mountain.....	12				
Miscellaneous.....	13				
Total.....	278				

NORTH DAKOTA

Adams:		Cass:		Emmons:	
Hettinger.....	52	Casselton.....	51	Linton.....	22
Miscellaneous.....	22	Fargo.....	1,694	Miscellaneous.....	18
Total.....	74	Miscellaneous.....	173	Total.....	40
Barnes:		Total.....	1,918	Foster:	
Valley City.....	197	Cavalier:		Carrington.....	61
Miscellaneous.....	44	Langdon.....	30	Miscellaneous.....	12
Total.....	241	Miscellaneous.....	76	Total.....	73
Benson: Miscellaneous.....	87	Total.....	106	Golden Valley:	
Billings: Miscellaneous.....	5	Dickey:		Beach.....	52
Bottineau:		Ellendale.....	40	Miscellaneous.....	14
Bottineau City.....	40	Oakes.....	49	Total.....	66
Miscellaneous.....	90	Miscellaneous.....	23	Grand Forks:	
Total.....	130	Total.....	112	Grand Forks.....	742
Bowman: Miscellaneous.....	68	Divide:		Larimore.....	28
Burke: Miscellaneous.....	109	Crosby.....	34	Miscellaneous.....	78
Burleigh:		Miscellaneous.....	43	Total.....	848
Bismarck.....	535	Total.....	77	Grant: Miscellaneous.....	32
Miscellaneous.....	18	Dunn: Miscellaneous.....	22	Griggs:	
Total.....	553	Eddy:		Cooperstown.....	32
		New Rockford.....	62	Miscellaneous.....	13
		Miscellaneous.....	16	Total.....	45
		Total.....	78		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

NORTH DAKOTA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Hettinger:		Pierce:		Towner:	
Mott.....	40	Rugby.....	64	Cando.....	79
Miscellaneous.....	47	Miscellaneous.....	11	Miscellaneous.....	37
Total.....	87	Total.....	75	Total.....	116
Kidder: Miscellaneous.....	49	Ramsey:		Trail:	
La Moure:		Devils Lake.....	250	Hillsboro.....	38
La Moure.....	27	Miscellaneous.....	117	Mayville.....	43
Miscellaneous.....	79	Total.....	367	Miscellaneous.....	68
Total.....	106			Total.....	149
Logan: Miscellaneous.....	29	Kansom:		Walsh:	
McHenry: Miscellaneous.....	159	Enderlin.....	62	Grafton.....	69
		Lisbon.....	47	Park River.....	37
McIntosh:		Miscellaneous.....	15	Miscellaneous.....	49
Ashley.....	27	Total.....	124	Total.....	155
Wishek.....	26	Renville: Miscellaneous.....	38	Ward:	
Miscellaneous.....	15			Kenmare.....	60
Total.....	68	Richland:		Minot.....	780
McKenzie: Miscellaneous.....	42	Hankinson.....	26	Miscellaneous.....	63
		Lidgerwood.....	33	Total.....	903
McLean:		Wahpeton.....	119	Wells:	
Garrison.....	34	Miscellaneous.....	65	Harvey.....	98
Wilton.....	47	Total.....	243	Miscellaneous.....	77
Miscellaneous.....	78	Rolette: Miscellaneous.....	54	Total.....	175
Total.....	159	Sargent: Miscellaneous.....	22	Williams:	
Mercer: Miscellaneous.....	56	Sheridan: Miscellaneous.....	31	Williston.....	209
Morton:		Sioux: Miscellaneous.....	11	Miscellaneous.....	90
Hebron.....	33	Slope: Marmarth.....	13	Total.....	299
Mandan.....	216	Stark:		Miscellaneous for State:	
Miscellaneous.....	73	Dickinson.....	166	Residents of other	
Total.....	322	Miscellaneous.....	71	States.....	54
Mountrail: Miscellaneous.....	108	Total.....	237	Total North Dakota.....	9, 579
Nelson: Miscellaneous.....	80	Steele: Miscellaneous.....	48	Returns, Form 1040,	
Oliver: Miscellaneous.....	9	Stutsman:		showing no net in-	
Pembina: Miscellaneous.....	111	Jamestown.....	351	come, not included in	
		Miscellaneous.....	45	general tables.....	409
		Total.....	396	Total in general	
				tables.....	9, 170

OHIO

Adams:		Ashtabula:		Belmont:	
Manchester.....	20	Ashtabula.....	1, 185	Barnesville.....	96
Peebles.....	9	Conneaut.....	461	Bellaire.....	468
Miscellaneous.....	20	Geneva.....	159	Bethesda.....	10
Total.....	49	Jefferson.....	46	Bridgeport.....	226
		Miscellaneous.....	124	Flushing.....	10
Allen:		Total.....	1, 975	Martins Ferry.....	449
Bluffton.....	53	Athens:		Powhatan Point.....	15
Delphos.....	160	Athens.....	210	St. Clairsville.....	67
Lima.....	1, 523	Chauncey.....	4	Shadyside.....	48
Spencerville.....	33	Glouster.....	36	Yorkville (see Jef-	
Miscellaneous.....	41	Nelsonville.....	101	ferson County).....	
Total.....	1, 810	Miscellaneous.....	18	Miscellaneous.....	68
		Total.....	369	Total.....	1, 457
Ashland:		Auglaize:		Brown:	
Ashland.....	345	Minster.....	42	Georgetown.....	32
Loudonville.....	71	New Bremen.....	46	Itipley.....	44
Miscellaneous.....	23	St. Marys.....	139	Miscellaneous.....	56
Total.....	439	Wapakoneta.....	139	Total.....	132
		Miscellaneous.....	21		
		Total.....	387		

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

OHIO—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Butler:		Cuyahoga:		Franklin:	
Hamilton.....	1, 948	Bay.....	188	Bexley.....	201
Middletown.....	2, 078	Bedford.....	421	Columbus.....	11, 802
Oxford.....	119	Berea.....	249	East Columbus.....	7
Miscellaneous.....	95	Bratenahl.....	58	Grandview Heights.....	5
Total.....	4, 240	Brecksville.....	80	Upper Arlington.....	12
Carroll:		Chagrin Falls.....	229	Westerville.....	79
Carrollton.....	49	Cleveland.....	20, 015	Worthington.....	97
Malvern.....	12	Cleveland Heights.....	7, 324	Miscellaneous.....	173
Miscellaneous.....	9	Dover.....	14	Total.....	12, 376
Total.....	70	East Cleveland.....	3, 131	Fulton:	
Champaign:		Euclid Village.....	334	Archbold.....	20
Mechanicsburg.....	32	Fairview.....	49	Delta.....	50
St. Paris.....	21	Garfield Heights.....	124	Swanton.....	62
Urbana.....	212	Independence.....	14	Wauseon.....	86
Miscellaneous.....	19	Lakewood.....	9, 187	Miscellaneous.....	43
Total.....	284	Lyndhurst.....	23	Total.....	261
Clark:		Maple Heights.....	12	Gallia:	
New Carlisle.....	28	Newburg Heights.....	20	Gallipolis.....	80
South Charleston.....	23	North Olmstead.....	91	Miscellaneous.....	8
Springfield.....	2, 366	Rocky River.....	339	Total.....	88
Miscellaneous.....	30	Shaker Heights.....	3, 086	Geauga:	
Total.....	2, 447	Solon.....	17	Chardon.....	139
Clermont:		South Euclid.....	217	Miscellaneous.....	81
Batavia.....	50	Strongsville.....	9	Total.....	220
Bethel.....	35	University Heights.....	68	Greene:	
Loveland.....	88	Miscellaneous.....	278	Fairfield.....	28
Milford.....	78	Total.....	45, 577	Osborn.....	51
New Richmond.....	45	Darke:		Xenia.....	352
Williamsburg.....	22	Arcanum.....	28	Yellow Springs.....	71
Miscellaneous.....	66	Greenville.....	307	Miscellaneous.....	84
Total.....	384	Union City.....	5	Total.....	586
Clinton:		Versailles.....	53	Guernsey:	
Blanchester.....	47	Miscellaneous.....	77	Byesville.....	20
Sabina.....	32	Total.....	470	Cambridge.....	388
Wilmington.....	238	Defiance:		Miscellaneous.....	33
Miscellaneous.....	53	Defiance.....	229	Total.....	441
Total.....	370	Hicksville.....	53	Hamilton:	
Columbiana:		Miscellaneous.....	16	Addyston.....	22
Columbiana.....	101	Total.....	298	Arlington Heights.....	11
East Liverpool.....	1, 316	Delaware:		Cheviot.....	268
East Palestine.....	242	Delaware.....	279	Cincinnati.....	29, 137
Leetonia.....	178	Miscellaneous.....	23	Cleves.....	48
Lisbon.....	116	Total.....	302	Deer Park.....	25
Salem.....	536	Erie:		Elmwood Place.....	146
Salineville.....	26	Huron.....	82	Glendale.....	207
Wellsville.....	180	Sandusky.....	1, 151	Harrison.....	51
Miscellaneous.....	59	Vermilion.....	96	Lockland.....	242
Total.....	2, 754	Miscellaneous.....	126	Madeira.....	44
Coshocton:		Total.....	1, 455	Mount Healthy.....	178
Coshocton.....	351	Fairfield:		North College Hill.....	23
Miscellaneous.....	20	Bremen.....	25	Norwood.....	1, 988
Total.....	371	Lancaster.....	469	Reading.....	162
Crawford:		Miscellaneous.....	63	St. Bernard.....	314
Bucyrus.....	342	Total.....	557	Sharonville.....	65
Crestline.....	156	Fayette:		Silverton.....	60
Galion.....	371	Washington Court		Wyoming.....	420
Miscellaneous.....	54	House.....	253	Miscellaneous.....	263
Total.....	923	Miscellaneous.....	34	Total.....	33, 674
		Total.....	287		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

OHIO—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Hancock:		Knox:		Marion:	
Findlay.....	643	Fredericktown.....	24	Marion.....	929
Miscellaneous.....	41	Mount Vernon.....	387	Prospect.....	13
Total.....	684	Miscellaneous.....	42	Miscellaneous.....	21
Hardin:		Total.....	453	Total.....	963
Ada.....	57	Lake:		Medina:	
Forest.....	25	Fairport Harbor.....	78	Lodi.....	33
Kenton.....	228	Mentor.....	124	Medina.....	175
Miscellaneous.....	36	Painesville.....	788	Wadsworth.....	212
Total.....	346	Wickliffe.....	86	Miscellaneous.....	95
Harrison:		Willoughby.....	330	Total.....	515
Cadiz.....	192	Miscellaneous.....	76		
Miscellaneous.....	73	Total.....	1,482	Meigs:	
Total.....	265	Lawrence:		Middleport.....	86
Henry:		Chesapeake.....	5	Pomeroy.....	79
Deshler.....	35	Coal Grove.....	4	Miscellaneous.....	10
Napoleon.....	181	Ironton.....	348	Total.....	175
Miscellaneous.....	72	Miscellaneous.....	29		
Total.....	288	Total.....	386	Mercer:	
Highland:		Licking:		Celina.....	161
Greenfield.....	133	Granville.....	73	Coldwater.....	32
Hillsboro.....	148	Johnstown.....	13	Fort Recovery.....	9
Miscellaneous.....	56	Newark.....	931	Miscellaneous.....	32
Total.....	337	Utica.....	19	Total.....	234
Hocking:		Miscellaneous.....	80	Miami:	
Logan.....	166	Total.....	1,116	Covington.....	36
Murray City.....	7	Logan:		Piqua.....	483
Miscellaneous.....	26	Bellefontaine.....	305	Tippecanoe City.....	82
Total.....	199	West Liberty.....	15	Troy.....	347
Holmes:		Miscellaneous.....	47	West Milton.....	28
Millersburg.....	169	Total.....	367	Miscellaneous.....	55
Miscellaneous.....	34	Lorain:		Total.....	1,031
Total.....	203	Amherst.....	219	Monroe:	
Huron:		Avon.....	56	Woodfield.....	54
Bellevue.....	239	Elyria.....	1,805	Miscellaneous.....	20
Monroeville.....	20	Lorain.....	2,254	Total.....	74
New London.....	44	Oberlin.....	303	Montgomery:	
Norwalk.....	292	Sheffield Lake.....	3	Brookville.....	41
Willard.....	216	Wellington.....	65	Dayton.....	10,100
Miscellaneous.....	43	Miscellaneous.....	55	Germantown.....	64
Total.....	854	Total.....	4,760	Miamisburg.....	221
Jackson:		Lucas:		West Carrollton.....	62
Jackson.....	123	Maumee.....	210	Miscellaneous.....	107
Oak Hill.....	21	Ottawa Hills.....	127	Total.....	10,595
Wellston.....	92	Sylvania.....	133	Morgan:	
Miscellaneous.....	5	Toledo.....	15,685	McConnelsville.....	40
Total.....	241	Miscellaneous.....	118	Miscellaneous.....	25
Jefferson:		Total.....	16,273	Total.....	65
Adena.....	23	Madison:		Morrow:	
Amsterdam.....	13	London.....	95	Cardington.....	10
Brilliant.....	37	Mount Sterling.....	25	Mount Gilead.....	36
Dillonvale.....	32	Plain City.....	13	Miscellaneous.....	8
Mingo Junction.....	173	West Jefferson.....	22	Total.....	54
Smithfield.....	21	Miscellaneous.....	7	Muskingum:	
Stuebenville.....	2,107	Total.....	162	Dresden.....	16
Tiltonville.....	39	Mahoning:		Roseville.....	34
Toronto.....	277	Campbell.....	126	South Zanesville.....	8
Yorkville.....	46	Lowellville.....	119	Zanesville.....	1,246
Miscellaneous.....	58	Sebring.....	395	Miscellaneous.....	122
Total.....	2,826	Struthers.....	574	Total.....	1,426
		Youngstown.....	13,367		
		Miscellaneous.....	265		
		Total.....	14,846		

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

OHIO—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Noble:		Ross:		Union:	
Caldwell.....	30	Chillicothe.....	614	Marysville.....	66
Miscellaneous.....	3	Miscellaneous.....	53	Richwood.....	12
Total.....	33	Total.....	667	Miscellaneous.....	12
Ottawa:				Total.....	90
Elmore.....	25	Sandusky:			
Genoa.....	61	Clyde.....	74	Van Wert:	
Marblehead.....	27	Fremont.....	505	Van Wert.....	291
Oak Harbor.....	74	Gibsonburg.....	98	Miscellaneous.....	42
Port Clinton.....	226	Woodville.....	78	Total.....	333
Miscellaneous.....	119	Miscellaneous.....	24		
Total.....	532	Total.....	779	Vinton:	
Paulding:		Scioto:		McArthur.....	23
Antwerp.....	16	New Boston.....	56	Miscellaneous.....	13
Paulding.....	36	Portsmouth.....	1,293	Total.....	36
Payne.....	12	Miscellaneous.....	49		
Miscellaneous.....	14	Total.....	1,398	Warren:	
Total.....	78			Franklin.....	163
Perry:		Seneca:		Lebanon.....	152
Corning.....	42	Postoria.....	450	Miscellaneous.....	112
Crooksville.....	67	Tiffin.....	604	Total.....	427
New Lexington.....	112	Miscellaneous.....	100		
New Straitsville.....	13	Total.....	1,154	Washington:	
Shawnee.....	14	Shelby:		Belpre.....	19
Somerset.....	19	Sidney.....	303	Mariette.....	504
Miscellaneous.....	19	Miscellaneous.....	35	Miscellaneous.....	66
Total.....	286	Total.....	338	Total.....	589
Pickaway:		Stark:		Wayne:	
Ashville.....	24	Alliance.....	1,212	Creston.....	25
Circleville.....	170	Brewster.....	67	Doylestown.....	27
Miscellaneous.....	25	Canal Fulton.....	23	Orrville.....	262
Total.....	219	Canton.....	5,295	Rittman.....	67
Pike:		Louisville.....	174	Shreve.....	21
Waverly.....	24	Massillon.....	1,289	Wooster.....	795
Miscellaneous.....	14	Minerva.....	72	Miscellaneous.....	71
Total.....	38	Navarre.....	11	Total.....	1,268
Portage:		North Canton.....	46	Williams:	
Garrettsville.....	49	Waynesburg.....	41	Bryan.....	143
Kent.....	783	Miscellaneous.....	277	Montpelier.....	122
Mogadore.....	49	Total.....	8,507	Miscellaneous.....	60
Ravenna.....	314	Summit:		Total.....	325
Miscellaneous.....	177	Akron.....	13,039		
Total.....	1,372	Barberton.....	1,918	Wood:	
Preble:		Cuyahoga Falls.....	807	Bowling Green.....	189
Eaton.....	120	Lakemore.....	11	North Baltimore.....	94
Miscellaneous.....	112	Northfield.....	13	Perrysburg.....	186
Total.....	232	Miscellaneous.....	364	Rossford.....	163
Putnam:		Total.....	16,152	Miscellaneous.....	257
Columbus Grove.....	27	Trumbull:		Total.....	889
Leipsic.....	42	Girard.....	604	Wyandot:	
Ottawa.....	58	Hubbard.....	172	Carey.....	51
Miscellaneous.....	55	McDonald.....	44	Upper Sandusky.....	129
Total.....	182	Newton Falls.....	216	Miscellaneous.....	46
Richland:		Niles.....	623	Total.....	226
Mansfield.....	1,526	Warren.....	1,964	Total, Ohio.....	219,355
Plymouth.....	28	Miscellaneous.....	237	Returns, Form 1040,	
Shelby.....	262	Total.....	3,860	showing no net in-	
Miscellaneous.....	54	Tuscarawas:		come, not included in	
Total.....	1,870	Dennison.....	95	general tables.....	3,551
		Dover.....	361	Total in general	
		Newcomerstown.....	64	tables.....	215,804
		New Philadelphia.....	313		
		Strasburg.....	18		
		Uhrichsville.....	246		
		Miscellaneous.....	105		
		Total.....	1,202		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

OKLAHOMA

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Adair:		Choctaw:		Garvin:	
Stillwell.....	19	Hugo.....	65	Lindsay.....	27
Miscellaneous.....	14	Miscellaneous.....	7	Pauls Valleys.....	109
Total.....	33	Total.....	72	Wynnewood.....	17
				Miscellaneous.....	25
Alfalfa:				Total.....	178
Cherokee.....	57	Cimarron:		Grady:	
Miscellaneous.....	52	Boise City.....	26	Chickasha.....	401
Total.....	109	Miscellaneous.....	6	Rush Springs.....	19
		Total.....	32	Miscellaneous.....	57
Atoka:				Total.....	477
Atoka.....	23	Cleveland:		Grant:	
Miscellaneous.....	6	Norman.....	240	Medford.....	40
Total.....	29	Miscellaneous.....	30	Miscellaneous.....	118
		Total.....	270	Total.....	158
Beaver:		Coal:		Greer:	
Beaver.....	27	Coalgate.....	19	Granite.....	22
Miscellaneous.....	52	Miscellaneous.....	1	Mangum.....	108
Total.....	79	Total.....	20	Miscellaneous.....	12
				Total.....	142
Beckham:		Comanche:		Harmon:	
Elk City.....	118	Fort Sill.....	45	Hollis.....	63
Erick.....	44	Lawton.....	281	Miscellaneous.....	18
Sayre.....	74	Miscellaneous.....	27	Total.....	81
Miscellaneous.....	23	Total.....	353	Harper: Miscellaneous..	39
Total.....	259				
Blaine:		Cotton:		Haskell:	
Geary.....	34	Temple.....	21	Stigler.....	13
Okeene.....	20	Walters.....	39	Miscellaneous.....	5
Watonga.....	30	Miscellaneous.....	6	Total.....	18
Miscellaneous.....	23	Total.....	66	Hughes:	
Total.....	107			Holdenville.....	202
Bryan:		Craig:		Wetumka.....	58
Durant.....	105	Vinita.....	87	Miscellaneous.....	29
Miscellaneous.....	12	Miscellaneous.....	11	Total.....	289
Total.....	117	Total.....	98	Jackson:	
Caddo:		Creek:		Altus.....	211
Anadarko.....	117	Bristow.....	243	Eldorado.....	14
Apache.....	30	Depew.....	16	Miscellaneous.....	36
Carnegie.....	38	Drumright.....	183	Total.....	261
Cement.....	25	Oilton.....	32	Jefferson:	
Hinton.....	19	Sapulpa.....	319	Ringling.....	19
Miscellaneous.....	63	Slick.....	4	Ryan.....	15
Total.....	292	Miscellaneous.....	79	Waurika.....	52
		Total.....	876	Miscellaneous.....	16
Canadian:				Total.....	102
El Reno.....	311	Custer:		Johnston:	
Yukon.....	39	Clinton.....	134	Tishomingo.....	13
Miscellaneous.....	56	Thomas.....	8	Miscellaneous.....	14
Total.....	406	Weatherford.....	44	Total.....	27
		Miscellaneous.....	49	Kay:	
Carter:		Total.....	235	Blackwell.....	347
Ardmore.....	550	Delaware: Miscellaneous	2	Kaw City.....	44
Heldtton.....	60	Dewey: Miscellaneous..	48	Newkirk.....	73
Wilson.....	48	Ellis:		Ponca City.....	817
Wirt.....	22	Shattuck.....	34	Three Sands.....	5
Miscellaneous.....	29	Miscellaneous.....	24	Tonkawa.....	148
Total.....	709	Total.....	58	Miscellaneous.....	42
				Total.....	1,476
Cherokee:		Garfield:			
Tahlequah.....	23	Enid.....	867		
Miscellaneous.....	5	Garber.....	56		
Total.....	28	Miscellaneous.....	90		
		Total.....	1,013		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Kingfisher:		Marshall:		Ottawa:	
Hennessey.....	35	Madill.....	14	Afton.....	13
Kingfisher.....	90	Miscellaneous.....	2	Commerce.....	16
Miscellaneous.....	16	Total.....	16	Douhat.....	6
Total.....	141			Miami.....	228
Kiowa:		Mayes:		Picher.....	104
Hobart.....	120	Pryor.....	37	Quapaw.....	9
Lone Wolf.....	15	Miscellaneous.....	7	Miscellaneous.....	29
Mountain View.....	27	Total.....	44	Total.....	405
Snyder.....	11			Pawnee:	
Miscellaneous.....	44	Murray:		Cleveland.....	113
Total.....	217	Davis.....	29	Pawnee.....	69
Latimer:		Sulphur.....	90	Miscellaneous.....	63
Wilburton.....	21	Miscellaneous.....	1	Total.....	245
Miscellaneous.....	5	Total.....	120	Payne:	
Total.....	26	Muskogee:		Cushing.....	234
Le Flore:		Boynton.....	12	Stillwater.....	172
Heavener.....	44	Fort Gibson.....	7	Yale.....	64
Poteau.....	41	Haskell.....	29	Miscellaneous.....	16
Talihina.....	6	Muskogee.....	1,207	Total.....	486
Miscellaneous.....	37	Miscellaneous.....	15		
Total.....	128	Total.....	1,270	Pittsburg:	
Lincoln:		Noble:		Dow.....	3
Chandler.....	81	Perry.....	146	Haileyville.....	21
Davenport.....	16	Miscellaneous.....	45	Hartshorne.....	35
Prague.....	28	Total.....	191	Krebs.....	4
Stroud.....	54	Nowata:		McAlester.....	283
Miscellaneous.....	40	Nowata.....	86	Quinton.....	20
Total.....	219	Miscellaneous.....	12	Miscellaneous.....	16
Logan:		Total.....	98	Total.....	382
Crescent.....	33	Okfuskee:		Pontotoc:	
Guthrie.....	272	Okemah.....	120	Ada.....	279
Miscellaneous.....	104	Weleetka.....	46	Allen.....	20
Total.....	400	Miscellaneous.....	21	Miscellaneous.....	25
Love: Marietta	25	Total.....	187	Total.....	324
McClain:		Oklahoma:		Pottawatomie:	
Blanchard.....	9	Bethany.....	2	Earlsboro.....	96
Purcell.....	52	Britton.....	24	Maud.....	194
Miscellaneous.....	31	Edmond.....	92	Shawnee.....	795
Total.....	92	Oklahoma City.....	7,525	Tecumseh.....	86
McCurtain:		Miscellaneous.....	40	Miscellaneous.....	132
Broken Bow.....	15	Total.....	7,683	Total.....	1,303
Idabel.....	45	Okmulgee:		Pushmataha:	
Wright City.....	4	Beggs.....	33	Antlers.....	21
Miscellaneous.....	15	Henryetta.....	176	Miscellaneous.....	10
Total.....	79	Morris.....	31	Total.....	31
McIntosh:		Okmulgee.....	683	Roger Mills: Miscella-	
Checotah.....	25	Miscellaneous.....	12	neous.....	15
Eufaula.....	54	Total.....	935	Rogers:	
Miscellaneous.....	10	Osage:		Chelsea.....	35
Total.....	89	Barnsdall (formerly		Claremore.....	60
Major:		Bigheart).....	68	Miscellaneous.....	6
Fairview.....	41	Denoya.....	5	Total.....	101
Miscellaneous.....	11	Fairfax.....	115	Seminole:	
Total.....	52	Hominy.....	125	Cromwell.....	16
		Pawhuska.....	820	Konawa.....	39
		Shidler.....	48	Seminole.....	623
		Wynona.....	13	Wewoka.....	285
		Miscellaneous.....	119	Miscellaneous.....	29
		Total.....	1,313	Total.....	992

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Sequoyah:		Tulsa:		Washita:	
Sallisaw.....	10	Bixby.....	17	Cordell.....	55
Miscellaneous.....	12	Broken Arrow.....	47	Sentinel.....	25
Total.....	22	Collinsville.....	26	Miscellaneous.....	49
Stephens:		Jenks.....	23	Total.....	129
Comanche.....	29	Sand Springs.....	174	Woods:	
Duncan.....	258	Skiatook.....	64	Alva.....	142
Marlow.....	58	Tulsa.....	9, 110	Waynoka.....	27
Miscellaneous.....	6	Miscellaneous.....	53	Miscellaneous.....	20
Total.....	351	Total.....	9, 514	Total.....	189
Texas:		Wagoner:		Woodward:	
Guymon.....	78	Coweta.....	22	Woodward.....	159
Hooker.....	56	Wagoner.....	36	Miscellaneous.....	29
Miscellaneous.....	71	Miscellaneous.....	10	Total.....	188
Total.....	205	Total.....	68	Total Oklahoma ..	38, 059
Tillman:		Washington:		Returns, Form 1040,	
Frederick.....	17	Bartlesville.....	1, 046	showing no net in-	
Granfield.....	30	Dewey.....	53	come, not included in	
Tipton.....	24	Miscellaneous.....	21	general tables.....	1, 059
Miscellaneous.....	25	Total.....	1, 120	Total in general	
Total.....	96			tables.....	37, 000

OREGON

Baker:		Crook:		Josephine:	
Baker.....	266	Prineville.....	38	Grants Pass.....	141
Miscellaneous.....	94	Miscellaneous.....	9	Miscellaneous.....	20
Total.....	360	Total.....	47	Total.....	161
Benton:		Curry: Miscellaneous.....	22	Klamath:	
Corvallis.....	195	Deschutes:		Klamath Falls.....	772
Miscellaneous.....	28	Bend.....	430	Miscellaneous.....	199
Total.....	223	Miscellaneous.....	36	Total.....	971
Clackamas:		Total.....	466	Lake:	
Gladstone.....	19	Douglas:		Lakeview.....	111
Milwaukie.....	113	Roseburg.....	171	Miscellaneous.....	42
Oregon City.....	228	Reedsport.....	33	Total.....	153
Oswego.....	68	Miscellaneous.....	103	Lane:	
West Linn.....	23	Total.....	307	Cottage Grove.....	62
Miscellaneous.....	142	Gilliam: Miscellaneous.....	120	Eugene.....	654
Total.....	593	Grant: Miscellaneous.....	91	Springfield.....	34
Clatsop:		Harney:		Miscellaneous.....	131
Astoria.....	452	Burns.....	62	Total.....	881
Seaside.....	42	Miscellaneous.....	23	Lincoln:	
Miscellaneous.....	105	Total.....	85	Newport.....	18
Total.....	599	Hood River:		Toledo.....	62
Columbia:		Hood River.....	165	Miscellaneous.....	44
Rainier.....	26	Miscellaneous.....	33	Total.....	124
St. Helens.....	85	Total.....	198	Linn:	
Vernonia.....	59	Jackson:		Albany.....	162
Miscellaneous.....	130	Ashland.....	113	Lebanon.....	46
Total.....	300	Medford.....	542	Miscellaneous.....	34
Coos:		Miscellaneous.....	76	Total.....	242
Bandon.....	33	Total.....	731	Malheur:	
Coquille.....	68	Jefferson: Miscellaneous.....	47	Ontario.....	63
Marshfield.....	258			Miscellaneous.....	105
North Bend.....	65			Total.....	168
Myrtle Point.....	59				
Miscellaneous.....	57				
Total.....	540				

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

OREGON—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Marion:		Tillamook:		Washington:	
Salem.....	724	Tillamook.....	120	Beaverton.....	51
Silverton.....	84	Miscellaneous.....	73	Forest Grove.....	75
Woodburn.....	22	Total.....	193	Hillsboro.....	107
Miscellaneous.....	103			Miscellaneous.....	121
Total.....	933	Umatilla:		Total.....	354
Morrow:		Milton.....	54	Wheeler: Miscellaneous.....	49
Heppner.....	67	Pendleton.....	517		
Miscellaneous.....	35	Miscellaneous.....	304	Yamhill:	
Total.....	102	Total.....	875	McMinnville.....	137
Multnomah:		Union:		Newberg.....	52
Gresham.....	65	La Grande.....	324	Sheridan.....	13
Portland.....	17,254	Union.....	27	Miscellaneous.....	98
Miscellaneous.....	103	Miscellaneous.....	76	Total.....	300
Total.....	17,422	Total.....	427	Total Oregon.....	28,796
Polk:		Wallowa:		Returns, Form 1040, showing no net in- come, not included in general tables.....	602
Dallas.....	77	Enterprise.....	47	Total in general tables.....	28,194
Independence.....	30	Miscellaneous.....	43		
Miscellaneous.....	90	Total.....	90		
Total.....	197	Wasco:			
Sherman: Miscellaneous.....	132	The Dalles.....	247		
		Miscellaneous.....	46		
		Total.....	293		

PENNSYLVANIA

Adams:		Allegheny—Continued.		Beaver—Continued.	
Gettysburg.....	209	Millvale.....	526	Beaver.....	647
Littlestown.....	33	Munhall.....	431	Beaver Falls.....	1,113
McSherrystown.....	30	Natrona.....	244	Bridgewater.....	2
New Oxford.....	29	North Braddock.....	366	Conway.....	66
Miscellaneous.....	85	Oakdale.....	81	Freedom.....	181
Total.....	386	Oakmont.....	420	Koppel.....	47
Allegheny:		Pitcairn.....	282	Midland.....	261
Aspinwall.....	550	Pittsburgh.....	55,726	Monaca.....	247
Avalon.....	395	Port Vue.....	41	New Brighton.....	505
Bellevue.....	1,834	Rankin.....	150	Rochester.....	452
Ben Avon.....	363	Sewickley.....	968	Miscellaneous.....	218
Blawnox.....	97	Sharpsburg.....	429	Total.....	5,903
Brackenridge.....	290	Springdale.....	185	Bedford:	
Braddock.....	870	Swissvale.....	1,245	Bedford.....	150
Bridgeville.....	271	Tarentum.....	744	Everett.....	69
Carnegie.....	781	Turtle Creek.....	650	Hyndman.....	6
Castle Shannon.....	102	Verona.....	297	Saxton.....	37
Cheswick.....	84	Versailles.....	53	Miscellaneous.....	68
Clairton.....	537	Wall.....	45	Total.....	330
Coraopolis.....	814	West Elizabeth.....	56	Berks:	
Crafton.....	1,374	West Homestead.....	100	Birdsboro.....	171
Dormont.....	1,188	West View.....	350	Boyertown.....	221
Dravosburg.....	127	Whitaker.....	40	Fleetwood.....	104
Duquesne.....	861	Wilkinsburg.....	3,523	Hamburg.....	167
East Pittsburgh.....	376	Wilmerding.....	331	Kutztown.....	122
East McKeesport.....	100	Miscellaneous.....	1,643	Mohnton.....	68
Edgewood.....	452	Total.....	86,944	Mount Penn.....	127
Edgeworth.....	54	Armstrong:		Reading.....	6,642
Elizabeth.....	210	Apollo.....	208	Robesonia.....	53
Emsworth.....	131	Ford City.....	225	Shillington.....	285
Etna.....	434	Freeport.....	155	Singing Springs.....	167
Forest Hills.....	39	Kittanning.....	462	Temple.....	70
Glassport.....	221	Leechburg.....	255	Topton.....	29
Glenfield.....	36	Miscellaneous.....	240	West Reading.....	369
Greentree.....	9	Total.....	1,545	Wernersville.....	88
Heidelberg.....	10	Beaver:		West Lawn.....	192
Homestead.....	1,105	Aliquippa.....	1,127	Womelsdorf.....	51
Ingram.....	191	Ambridge.....	925	Wyomissing.....	446
Leetsdale.....	36	Baden.....	112	Miscellaneous.....	873
McKeesport.....	3,634			Total.....	10,245
McKees Rocks.....	982				

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Blair:		Carbon:		Crawford:	
Altoona.....	2,890	Beaver Meadow.....	28	Cambridge Springs.....	55
Bellwood.....	73	East Mauch Chunk.....	113	Meadville.....	815
Duncansville.....	26	Lansford.....	320	Titusville.....	425
Holidaysburg.....	276	Lehighton.....	280	Miscellaneous.....	198
Martinsburg.....	31	Mauch Chunk.....	141	Total.....	1,493
Roaring Spring.....	65	Nesquehoning.....	224		
Tyrone.....	285	Palmerton.....	252	Cumberland:	
Williamsburg.....	41	Summit Hill.....	83	Camp Hill.....	225
Miscellaneous.....	98	Weatherly.....	76	Carlisle.....	465
Total.....	3,785	Miscellaneous.....	114	Lemoyne.....	100
		Total.....	1,631	Mechanicsburg.....	170
Bradford:				Mount Holly	
Athens.....	139	Centre:		Springs.....	13
Canton.....	61	Bellefont.....	220	New Cumberland.....	132
Sayre.....	294	Philipsburg.....	227	Newville.....	28
South Waverly.....	10	State College.....	171	Shippensburg.....	112
Towanda.....	199	Miscellaneous.....	140	West Fairview.....	21
Troy.....	73	Total.....	758	Wormleysburg.....	34
Miscellaneous.....	103			Miscellaneous.....	150
Total.....	879			Total.....	1,450
Bucks:		Chester:			
Bristol.....	324	Coatesville.....	613	Dauphin:	
Doylestown.....	317	Downingtown.....	233	Elizabethville.....	22
Langhorne.....	139	Kennett Square.....	215	Harrisburg.....	4,548
Morrisville.....	200	Malvern.....	105	Highspire.....	46
New Hope.....	62	Oxford.....	84	Hummelstown.....	101
Newtown.....	116	Parkesburg.....	54	Lykens.....	88
Perkasie.....	122	Phoenixville.....	501	Middletown.....	125
Quakertown.....	223	South Coatesville.....	2	Millersburg.....	85
Sellersville.....	68	Spring City.....	157	Paxtang.....	32
Yardley.....	61	West Chester.....	778	Penbrook.....	62
Miscellaneous.....	731	West Grove.....	42	Royalton.....	7
Total.....	2,363	Miscellaneous.....	1,055	Steelton.....	256
		Total.....	3,839	Williamstown.....	68
Butler:				Miscellaneous.....	320
Butler.....	1,372	Clarion:		Total.....	5,760
Evans City.....	76	New Bethlehem.....	124		
Mars.....	77	Rimersburg.....	30	Delaware:	
Slippery Rock.....	33	Miscellaneous.....	490	Aldan.....	186
Zellenople.....	97	Total.....	644	Chester.....	2,073
Miscellaneous.....	429			Clifton Heights.....	135
Total.....	2,084	Clearfield:		Collingdale.....	196
Cambria:		Clearfield.....	444	Colwyn.....	151
Barnesboro.....	92	Coalport.....	30	Darby.....	261
Carrolltown.....	37	Curwensville.....	50	East Lansdowne.....	134
Cresson.....	100	Du Bois.....	523	Eddystone.....	54
Ebensburg.....	129	Houtzdale.....	57	Folcroft.....	36
Gallitzin.....	60	Irvona.....	8	Glenolden.....	241
Hastings.....	39	Osceola Mills.....	56	Lansdowne.....	1,680
Johnstown.....	3,375	Miscellaneous.....	188	Marcus Hook.....	148
Lilly.....	43	Total.....	1,356	Media.....	554
Nanty-Glo.....	39	Clinton:		Morton.....	64
Patton.....	63	Avis.....	30	Norwood.....	223
Portage.....	86	Flemington.....	12	Parkside.....	11
Scalp Level.....	13	Lock Haven.....	414	Prospect Park	
South Fork.....	77	Mill Hall.....	27	(Moore).....	300
Spangler.....	46	Renovo.....	179	Ridley Park.....	390
Vintondale.....	14	South Renovo.....	5	Sharon Hill.....	190
Westmont.....	14	Miscellaneous.....	62	Swarthmore.....	703
Miscellaneous.....	424	Total.....	729	Trainer.....	12
Total.....	4,651			Upland.....	42
Cameron:		Columbia:		Yeadon.....	409
Emporium.....	143	Berwick.....	192	Miscellaneous.....	8,863
Miscellaneous.....	1	Bloomsburg.....	309	Total.....	17,056
Total.....	144	Catawissa.....	41		
		Centralia.....	29	Elk:	
		Miscellaneous.....	110	Johnsonburg.....	160
		Total.....	681	Ridgway.....	292
				St. Marys.....	276
				Miscellaneous.....	110
				Total.....	838

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

PENNSYLVANIA—Continued

County and city	Num- ber of returns	County and city	Num- ber of returns	County and city	Num- ber of returns
Erie:		Juniata:		Luzerne:	
Albion.....	64	Mifflintown.....	56	Ashley.....	110
Corry.....	234	Miscellaneous.....	46	Avoca.....	118
Erie.....	5, 589	Total.....	102	Dallas.....	71
Girard.....	64	Lackawanna:		Duryea.....	73
North East.....	172	Archbald.....	111	Dupont.....	20
North Girard.....	8	Blakely.....	17	Edwardsville.....	61
Union City.....	120	Carbondale.....	844	Exeter.....	31
Wesleyville.....	98	Chinchilla.....	23	Forty Fort.....	262
Miscellaneous.....	197	Clarks Summit.....	125	Freeland.....	230
Total.....	6, 546	Dalton.....	57	Glen Lyon.....	173
Fayette:		Dickson City.....	132	Hazleton.....	1, 278
Belle Vernon.....	243	Dunmore.....	566	Kingston.....	1, 261
Brownsville.....	286	Jermyn.....	120	Larksville.....	104
Connellsville.....	638	Jessup.....	117	Luzerne.....	27
Dunbar.....	49	Mayfield.....	43	Miners Mills.....	24
Everson.....	38	Minooka.....	36	Nanticoke.....	581
Fairchance.....	27	Moosic.....	64	Nescopeck.....	13
Fayette City.....	89	Moscow.....	45	Parsons.....	56
Masontown.....	138	Old Forge.....	121	Pittston.....	690
Point Marion.....	77	Olyphant.....	369	Plains.....	88
South Brownsville.....	219	Peckville.....	111	Plymouth.....	341
South Connellsville.....	19	Scranton.....	6, 702	Pringle.....	2
Uniontown.....	1, 331	Taylor.....	151	Shickshinney.....	55
Miscellaneous.....	945	Throop.....	84	Sugar Notch.....	33
Total.....	4, 099	Vandling.....	18	Swoyersville.....	29
Forest: Miscellaneous.....	56	Winton.....	3	Warrior Run.....	7
Franklin:		Miscellaneous.....	169	West Hazleton.....	130
Chambersburg.....	500	Total.....	10, 028	West Pittston.....	189
Greencastle.....	80	Lancaster:		West Wyoming.....	10
Mercersburg.....	74	Columbia.....	332	White Haven.....	93
Waynesboro.....	453	Denver.....	56	Wilkes-Barre.....	3, 425
Miscellaneous.....	114	Elizabethtown.....	148	Wyoming.....	110
Total.....	1, 221	Ephrata.....	137	Miscellaneous.....	552
Fulton: Miscellaneous.....	9	Lancaster.....	3, 478	Total.....	10, 267
Greene:		Lititz.....	169	Lycoming:	
Waynesburg.....	286	Manheim.....	160	Duboisstown.....	12
Miscellaneous.....	363	Marietta.....	71	Hughesville.....	33
Total.....	649	Mount Joy.....	110	Jersey Shore.....	265
Huntingdon:		New Holland.....	43	Montgomery.....	82
Huntingdon.....	258	Quarryville.....	47	Montoursville.....	83
Mount Union.....	65	Miscellaneous.....	934	Muncy.....	107
Miscellaneous.....	97	Total.....	5, 688	Newberry.....	72
Total.....	420	Lawrence:		South Williamsport.....	134
Indiana:		Bessemer.....	70	Williamsport.....	2, 029
Blairsville.....	489	Ellwood City.....	774	Miscellaneous.....	66
Clymer.....	34	New Castle.....	2, 041	Total.....	2, 883
Homer City.....	51	Miscellaneous.....	211	McKean:	
Indiana.....	262	Total.....	3, 096	Bradford.....	1, 660
Saltsburg.....	54	Lebanon:		Eldred.....	92
Miscellaneous.....	148	Cornwall.....	23	Kane.....	347
Total.....	1, 038	Lebanon.....	896	Mount Jewett.....	54
Jefferson:		Myerstown.....	101	Port Allegany.....	77
Brockway.....	81	Palmyra.....	144	Smethport.....	134
Brookville.....	243	Miscellaneous.....	288	Miscellaneous.....	363
Punxsutawney.....	364	Total.....	1, 452	Total.....	2, 727
Reynoldsville.....	75	Lehigh:		Mercer:	
Summerville.....	23	Allentown.....	4, 578	Farrell.....	236
Sykesville.....	33	Bethlehem.....	161	Greenville.....	505
Miscellaneous.....	71	Catasauqua.....	242	Grove City.....	299
Total.....	890	Coopersburg.....	37	Mercer.....	175
Juniata:		Coplay.....	57	Sharon.....	1, 451
Lehigh.....		Emaus.....	152	Sharpville.....	215
Allenport.....		Slatington.....	154	Stoneboro.....	38
Lehigh.....		Miscellaneous.....	426	West Middlesex.....	33
Lehigh.....		Total.....	5, 807	Wheatland.....	21
Lehigh.....		Luzerne:		Miscellaneous.....	78
Lehigh.....		Ashley.....	110	Total.....	3, 051
Lehigh.....		Avoca.....	118		
Lehigh.....		Dallas.....	71		
Lehigh.....		Duryea.....	73		
Lehigh.....		Dupont.....	20		
Lehigh.....		Edwardsville.....	61		
Lehigh.....		Exeter.....	31		
Lehigh.....		Forty Fort.....	262		
Lehigh.....		Freeland.....	230		
Lehigh.....		Glen Lyon.....	173		
Lehigh.....		Hazleton.....	1, 278		
Lehigh.....		Kingston.....	1, 261		
Lehigh.....		Larksville.....	104		
Lehigh.....		Luzerne.....	27		
Lehigh.....		Miners Mills.....	24		
Lehigh.....		Nanticoke.....	581		
Lehigh.....		Nescopeck.....	13		
Lehigh.....		Parsons.....	56		
Lehigh.....		Pittston.....	690		
Lehigh.....		Plains.....	88		
Lehigh.....		Plymouth.....	341		
Lehigh.....		Pringle.....	2		
Lehigh.....		Shickshinney.....	55		
Lehigh.....		Sugar Notch.....	33		
Lehigh.....		Swoyersville.....	29		
Lehigh.....		Warrior Run.....	7		
Lehigh.....		West Hazleton.....	130		
Lehigh.....		West Pittston.....	189		
Lehigh.....		West Wyoming.....	10		
Lehigh.....		White Haven.....	93		
Lehigh.....		Wilkes-Barre.....	3, 425		
Lehigh.....		Wyoming.....	110		
Lehigh.....		Miscellaneous.....	552		
Lehigh.....		Total.....	10, 267		
Lehigh.....		Lycoming:			
Lehigh.....		Duboisstown.....	12		
Lehigh.....		Hughesville.....	33		
Lehigh.....		Jersey Shore.....	265		
Lehigh.....		Montgomery.....	82		
Lehigh.....		Montoursville.....	83		
Lehigh.....		Muncy.....	107		
Lehigh.....		Newberry.....	72		
Lehigh.....		South Williamsport.....	134		
Lehigh.....		Williamsport.....	2, 029		
Lehigh.....		Miscellaneous.....	66		
Lehigh.....		Total.....	2, 883		
Lehigh.....		McKean:			
Lehigh.....		Bradford.....	1, 660		
Lehigh.....		Eldred.....	92		
Lehigh.....		Kane.....	347		
Lehigh.....		Mount Jewett.....	54		
Lehigh.....		Port Allegany.....	77		
Lehigh.....		Smethport.....	134		
Lehigh.....		Miscellaneous.....	363		
Lehigh.....		Total.....	2, 727		
Lehigh.....		Mercer:			
Lehigh.....		Farrell.....	236		
Lehigh.....		Greenville.....	505		
Lehigh.....		Grove City.....	299		
Lehigh.....		Mercer.....	175		
Lehigh.....		Sharon.....	1, 451		
Lehigh.....		Sharpville.....	215		
Lehigh.....		Stoneboro.....	38		
Lehigh.....		West Middlesex.....	33		
Lehigh.....		Wheatland.....	21		
Lehigh.....		Miscellaneous.....	78		
Lehigh.....		Total.....	3, 051		

* See footnote on p. 236.

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

PENNSYLVANIA—Continued

County and city	Num- ber of returns	County and city	Num- ber of returns	County and city	Num- ber of returns
Mifflin:		Northumberland—Con.		Somerset:	
Burnham.....	52	Shamokin.....	884	Berlin.....	29
Lewistown.....	506	Sunbury.....	744	Boswell.....	25
Miscellaneous.....	101	Watson town.....	70	Central City.....	23
Total.....	659	Miscellaneous.....	156	Hooversville.....	22
		Total.....	2,766	Meyersdale.....	68
Monroe:		Perry:		Rockwood.....	32
East Stroudsburg.....	182	Duncannon.....	34	Somerset.....	206
Stroudsburg.....	290	Marysville.....	46	Windber.....	198
Tobyhanna.....	13	Newport.....	56	Miscellaneous.....	147
Miscellaneous.....	184	Miscellaneous.....	71	Total.....	750
Total.....	669	Total.....	207		
Montgomery:		Philadelphia: Philadel-		Sullivan:	
Ambler.....	397	phia.....	98,309	Mildred.....	8
Bridgeport.....	117			Miscellaneous.....	38
Conshohocken.....	412	Pike:		Total.....	46
East Greenville.....	35	Matamoras.....	44		
Hatboro.....	180	Miscellaneous.....	92	Susquehanna:	
Hatfield.....	56	Total.....	136	Forest City.....	103
Jenkintown.....	793			Hallstead.....	30
Lansdale.....	522	Potter:		Montrose.....	75
Narberth.....	864	Austin.....	13	Susquehanna.....	147
Norristown.....	2,105	Coudersport.....	59	Miscellaneous.....	80
North Wales.....	130	Galeton.....	62	Total.....	435
Pennsburg.....	32	Miscellaneous.....	67		
Pottstown.....	876	Total.....	201	Tioga:	
Rockledge.....	50			Blossburg.....	36
Royersford.....	211	Schuylkill:		Elkland.....	23
Souderton.....	152	Ashland.....	238	Mansfield.....	27
West Conshohocken.....	31	Auburn.....	11	Wellsboro.....	113
West Telford.....	23	Coaldale.....	110	Westfield.....	25
Miscellaneous.....	10,646	Cressona.....	43	Miscellaneous.....	110
Total.....	17,632	Frackville.....	113	Total.....	334
		Gilberton.....	34		
Montour:		Girardville.....	87	Union:	
Danville.....	176	Gordon.....	26	Lewisburg.....	173
Miscellaneous.....	4	Lost Creek.....	10	Mifflinburg.....	74
Total.....	180	McAdoo.....	48	Miscellaneous.....	39
		Mahanoy City.....	364	Total.....	286
Northampton:		Middleport.....	35		
Bangor.....	250	Minersville.....	208	Venango:	
Bath.....	75	New Philadelphia		Eminton.....	109
Bethlehem.....	2,452	(Silver Creek).....	16	Franklin.....	719
Easton.....	2,583	Orwigsburg.....	69	Oil City.....	1,412
Freemansburg.....	21	Palo Alto.....	12	Polk.....	10
Hellertown.....	107	Pine Grove.....	94	Rouseville.....	48
Nazareth.....	302	Port Carbon.....	64	Miscellaneous.....	103
North Catasauqua.....	29	Pottsville.....	1,167	Total.....	2,401
Northampton.....	203	St. Clair.....	127		
Pen Argyl.....	142	Schuylkill Haven.....	183	Warren:	
Roseto.....	2	Shenandoah.....	374	Warren.....	910
Walnutport.....	33	Tamaqua.....	400	Youngsville.....	41
West Easton.....	13	Tower City.....	66	Miscellaneous.....	240
Wind Gap.....	23	Tremont.....	77	Total.....	1,191
Miscellaneous.....	169	Miscellaneous.....	439		
Total.....	6,404	Total.....	4,415	Washington:	
				Bentleyville.....	74
Northumberland:		Snyder:		Burgettstown.....	99
Kulpmont.....	37	Middleburg.....	16	California.....	150
Locust Gap.....	40	Selinsgrove.....	71	Canonsburg.....	573
Marion Heights.....	1	Miscellaneous.....	24	Charleroi.....	645
Milton.....	296	Total.....	111	Cokesburg.....	17
Mount Carmel.....	404			Donora.....	413
Northumberland.....	134				
* Bethlehem:					
Counties—					Number
Lehigh.....					of returns
Northampton.....					161
Total.....					2,452
					2,613

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Washington—Contd.		Westmoreland—Contd.		York:	
Ellsworth.....	21	Irwin.....	376	Dallastown.....	39
Houston.....	104	Jeannette.....	476	Glen Rock.....	39
McDonald.....	212	Latrobe.....	636	Hanover.....	392
Mariana.....	16	Ligonier.....	98	New Freedom.....	33
Monongahela.....	324	Manor.....	79	Red Lion.....	154
New Eagle.....	22	Monessen.....	729	Spring Grove.....	41
Roscoe.....	64	Mount Pleasant.....	237	West York.....	2
Washington.....	1,524	New Kensington.....	811	Wrightsville.....	47
West Brownsville.....	91	North Belle Vernon.....	6	Windsor.....	8
Miscellaneous.....	772	North Irwin.....	9	York.....	2,723
Total.....	5,121	Parnassus.....	256	Miscellaneous.....	349
		Scottdale.....	362	Total.....	3,827
Wayne:		Southwest.....	4		
Hawley.....	83	South Greensburg.....	21	Miscellaneous for State:	
Honesdale.....	267	Trafford.....	123	Residents of other	
Miscellaneous.....	116	Vandergrift.....	466	States.....	1,649
Total.....	466	West Newton.....	167		
		Youngwood.....	90	Total Pennsyl-	
Westmoreland:		Miscellaneous.....	733	vania.....	371,402
Arnold.....	191	Total.....	7,498	Returns, Form 1040,	
Avonmore.....	39			showing no net in-	
Derry.....	145	Wyoming:		come, not included in	
East Vandergrift.....	16	Tunkhannock.....	77	general tables.....	7,257
Export.....	58	Miscellaneous.....	169		
Greensburg.....	1,370	Total.....	186	Total in general	
				tables.....	364,145

RHODE ISLAND

Bristol:		Newport—Continued.		Washington:	
Barrington.....	249	Portsmouth.....	36	Charlestown.....	4
Bristol.....	324	Tiverton.....	79	Exeter.....	3
Warren.....	180	Total.....	1,639	Hopkinton.....	48
Total.....	753	Providence:		Narragansett.....	68
		Burrillville.....	213	North Kingstown.....	102
Kent:		Central Falls.....	443	Richmond.....	46
Coventry.....	78	Cranston.....	1,930	South Kingstown.....	254
East Greenwich.....	279	Cumberland.....	164	Westerly.....	554
Warwick.....	493	East Providence.....	946	Total.....	1,079
West Greenwich.....	1	Foster.....	2		
West Warwick.....	444	Gloucester.....	27	Total Rhode Is-	
Total.....	1,295	Johnston.....	119	land.....	26,926
		Lincoln.....	304	Returns, Form 1040,	
Newport:		North Providence.....	280	showing no net in-	
Jamestown.....	82	North Smithfield.....	71	come, not included in	
Little Compton.....	36	Pawtucket.....	2,630	general tables.....	445
Middletown.....	22	Providence.....	13,152		
Newport.....	1,385	Scituate.....	52	Total in general	
New Shoreham.....	19	Smithfield.....	45	tables.....	26,481
		Woonsocket.....	1,762		
		Total.....	22,140		

SOUTH CAROLINA

Abbeville:		Allendale:		Anderson—Continued.	
Abbeville.....	100	Allendale.....	21	Williamston.....	6
Calhoun Falls.....	6	Fairfax.....	6	Miscellaneous.....	31
Miscellaneous.....	16	Miscellaneous.....	1	Total.....	493
Total.....	122	Total.....	28		
Aiken:		Anderson:		Bamberg:	
Aiken.....	198	Anderson.....	377	Bamberg.....	40
Graniteville.....	19	Belton.....	43	Denmark.....	20
Langley.....	3	Honea Path.....	23	Miscellaneous.....	8
North Augusta.....	23	Iva.....	5	Total.....	68
Miscellaneous.....	34	Pelzer.....	18		
Total.....	277	Pendleton.....	8		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

SOUTH CAROLINA—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Barnwell:		Dorchester:		Lancaster:	
Barnwell.....	20	Saint George.....	11	Lancaster.....	53
Blackville.....	12	Summerville.....	105	Miscellaneous.....	3
Williston.....	13	Miscellaneous.....	10	Total.....	56
Miscellaneous.....	9	Total.....	126	Laurens:	
Total.....	54	Edgefield:		Clinton.....	86
Beaufort:		Edgefield.....	32	Laurens.....	84
Beaufort.....	66	Johnston.....	14	Miscellaneous.....	23
Miscellaneous.....	63	Miscellaneous.....	7	Total.....	193
Total.....	129	Total.....	53	Lee:	
Berkeley: Miscellaneous	55	Fairfield:		Bishopville.....	44
Calhoun:		Winnboro.....	74	Miscellaneous.....	7
Saint Matthews.....	33	Miscellaneous.....	19	Total.....	51
Miscellaneous.....	12	Total.....	93	Lexington:	
Total.....	45	Florence:		Batesburg.....	29
Charleston:		Florence.....	508	Cayce.....	6
Charleston.....	2,412	Lake City.....	41	Leesville.....	3
Edisto Island.....	1	Timmons ville.....	24	Lexington.....	37
Johns Island.....	18	Miscellaneous.....	27	New Brookland.....	15
Meggett.....	27	Total.....	600	Miscellaneous.....	19
Moultrieville.....	7	Georgetown:		Total.....	109
Mount Pleasant.....	16	Andrews.....	25	McCormick:	
Miscellaneous.....	67	Georgetown.....	123	McCormick.....	21
Total.....	2,548	Miscellaneous.....	2	Miscellaneous.....	6
Cherokee:		Total.....	150	Total.....	27
Blacksburg.....	10	Greenville:		Marion:	
Gaffney.....	124	Fountain Inn.....	11	Marion.....	83
Miscellaneous.....	4	Greenville.....	1,522	Mullins.....	54
Total.....	148	Greer.....	74	Miscellaneous.....	9
Chester:		Piedmont.....	15	Total.....	146
Chester.....	146	Simpsonville.....	9	Marlboro:	
Great Falls.....	27	Miscellaneous.....	53	Bennettsville.....	101
Miscellaneous.....	11	Total.....	1,684	Clio.....	19
Total.....	184	Greenwood:		McColl.....	26
Chesterfield:		Greenwood.....	199	Miscellaneous.....	14
Cheraw.....	78	Ninety Six.....	18	Total.....	160
Chesterfield.....	2	Ware Shoals.....	25	Newberry:	
Miscellaneous.....	15	Miscellaneous.....	13	Newberry.....	145
Total.....	95	Total.....	255	Whitmire.....	20
Clarendon:		Hampton:		Miscellaneous.....	30
Manning.....	35	Estill.....	19	Total.....	195
Miscellaneous.....	26	Varnville.....	16	Oconee:	
Total.....	61	Miscellaneous.....	35	Newry.....	3
Colleton:		Total.....	70	Seneca.....	41
Walterboro.....	47	Horry:		Walhalla.....	20
Miscellaneous.....	20	Conway.....	62	Westminster.....	9
Total.....	67	Miscellaneous.....	15	Miscellaneous.....	16
Darlington:		Total.....	77	Total.....	89
Darlington.....	102	Jasper: Miscellaneous.....	25	Orangeburg:	
Hartsville.....	152	Kershaw:		Branchville.....	13
Miscellaneous.....	21	Camden.....	100	Elloree.....	6
Total.....	275	Kershaw.....	19	Orangeburg.....	236
Dillon:		Miscellaneous.....	6	Miscellaneous.....	58
Dillon.....	45	Total.....	125	Total.....	313
Latta.....	30				
Miscellaneous.....	72				
Total.....	147				

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

SOUTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of return
Pickens:		Spartanburg—Contd.		York:	
Central.....	4	Woodruff.....	22	Clover.....	24
Easley.....	46	Miscellaneous.....	121	Fort Mill.....	20
Liberty.....	12			Rock Hill.....	205
Pickens.....	21	Total.....	1,230	York.....	56
Miscellaneous.....	4			Miscellaneous.....	8
Total.....	87	Sumter:		Total.....	313
Richland:		Sumter.....	335	Miscellaneous for State:	
Columbia.....	2,018	Miscellaneous.....	30	Residents of other	
Miscellaneous.....	21	Total.....	365	States.....	178
Total.....	2,039	Union:		Total South Caro-	
Saluda:		Buffalo.....	3	lina.....	13,848
Saluda.....	16	Jonesville.....	5	Returns, Form 1040,	
Miscellaneous.....	8	Lockhart.....	12	showing no net in-	
Total.....	24	Union.....	117	come, not included in	
Spartanburg:		Miscellaneous.....	6	general tables.....	616
Clifton.....	8	Total.....	143	Total in general	
Converse.....	2	Williamsburg:		tables.....	13,232
Cowpens.....	3	Kingstree.....	54		
Enoree.....	5	Miscellaneous.....	22		
Landrum.....	8	Total.....	76		
Spartanburg.....	1,061				

SOUTH DAKOTA

Aurora:		Campbell: Miscellaneous.....	28	Deuel:	
Plankinton.....	24			Clear Lake.....	16
Miscellaneous.....	33	Charles Mix:		Miscellaneous.....	25
Total.....	57	Geddes.....	32	Total.....	41
Beadle:		Lake Andes.....	31	Dewey: Miscellaneous.....	68
Huron.....	419	Platte.....	35		
Miscellaneous.....	66	Wagner.....	87	Douglas:	
Total.....	485	Miscellaneous.....	15	Armour.....	57
Bennett: Miscellaneous.....	8	Total.....	200	Miscellaneous.....	45
Bon Homme:		Clark:		Total.....	102
Scotland.....	29	Clark.....	48	Edmunds:	
Tyndall.....	51	Miscellaneous.....	52	Ipswich.....	27
Miscellaneous.....	60	Total.....	100	Miscellaneous.....	44
Total.....	140	Clay:		Total.....	71
Brookings:		Vermilion.....	115	Fall River:	
Brookings.....	142	Miscellaneous.....	57	Edgemont.....	52
Elkton.....	17	Total.....	172	Hot Springs.....	116
Miscellaneous.....	42	Codington:		Miscellaneous.....	13
Total.....	201	Watertown.....	463	Total.....	181
Brown:		Miscellaneous.....	29	Faulk: Miscellaneous.....	56
Aberdeen.....	857	Total.....	492	Grant:	
Groton.....	24	Corson:		Milbank.....	68
Miscellaneous.....	81	McIntosh.....	13	Miscellaneous.....	29
Total.....	962	Miscellaneous.....	54	Total.....	97
Brule:		Total.....	67	Gregory: Miscellaneous.....	101
Chamberlain.....	58	Custer: Miscellaneous.....	84	Haakon:	
Kimball.....	28	Davison:		Phillip.....	26
Miscellaneous.....	13	Mitchell.....	402	Miscellaneous.....	40
Total.....	99	Miscellaneous.....	19	Total.....	66
Buffalo: Miscellaneous.....	9	Total.....	421	Hamlin: Miscellaneous.....	59
Butte:		Day:		Hand:	
Belle Fourche.....	112	Webster.....	64	Miller.....	45
Miscellaneous.....	47	Miscellaneous.....	46	Miscellaneous.....	7
Total.....	159	Total.....	110	Total.....	52

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

SOUTH DAKOTA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Hanson:		McPherson:		Shannon: Miscellaneous	10
Alexandria.....	26	Eureka.....	33	Spink:	
Miscellaneous.....	15	Miscellaneous.....	14	Redfield.....	130
Total.....	41	Total.....	47	Miscellaneous.....	92
Harding: Miscellaneous.....	53	Marshall:		Total.....	222
Hughes:		Britton.....	33	Stanley:	
Pierre.....	162	Miscellaneous.....	39	Fort Pierre.....	27
Miscellaneous.....	33	Total.....	72	Miscellaneous.....	4
Total.....	195	Meade:		Total.....	31
Hutchinson:		Sturgis.....	66	Sully: Miscellaneous.....	62
Parkston.....	31	Miscellaneous.....	51	Todd: Miscellaneous.....	12
Tripp.....	21	Total.....	117	Tripp:	
Miscellaneous.....	53	Mellette: Miscellaneous.....	13	Winner.....	82
Total.....	105	Miner:		Miscellaneous.....	49
Hyde:		Howard.....	44	Total.....	131
Highmore.....	50	Miscellaneous.....	23	Turner:	
Miscellaneous.....	1	Total.....	67	Centerville.....	79
Total.....	51	Minnehaha:		Parker.....	53
Jackson: Miscellaneous.....	33	Dell Rapids.....	76	Miscellaneous.....	90
Jerauld:		Sioux Falls.....	1,667	Total.....	222
Wessington Springs.....	22	Miscellaneous.....	140	Union:	
Miscellaneous.....	12	Total.....	1,883	Beresford.....	69
Total.....	34	Moody:		Elk Point.....	34
Jones: Miscellaneous.....	30	Flandreau.....	73	Miscellaneous.....	25
Kingsbury:		Miscellaneous.....	19	Total.....	128
Arlington.....	25	Total.....	92	Walworth:	
De Smet.....	30	Pennington:		Mobridge.....	128
Lake Preston.....	29	Rapid City.....	384	Miscellaneous.....	41
Miscellaneous.....	66	Miscellaneous.....	47	Total.....	169
Total.....	150	Total.....	431	Washabaugh: Miscella-	
Lake:		Perkins:		neous.....	3
Madison.....	155	Lemmon.....	68	Washington: Miscella-	
Miscellaneous.....	32	Miscellaneous.....	38	neous.....	1
Total.....	187	Total.....	106	Yankton:	
Lawrence:		Potter:		Yankton.....	271
Deadwood.....	128	Gettysburg.....	50	Miscellaneous.....	46
Lead.....	269	Miscellaneous.....	30	Total.....	317
Spearfish.....	57	Total.....	80	Ziebach: Miscellaneous.....	20
Miscellaneous.....	28	Roberts:		Miscellaneous for State:	
Total.....	482	Sisseton.....	38	Residents of other	
Lincoln:		Miscellaneous.....	41	States.....	132
Canton.....	76	Total.....	79	Total South Da-	
Lennox.....	26	Sanborn:		kota.....	10,833
Miscellaneous.....	63	Woonsocket.....	32	Returns, Form 1040,	
Total.....	165	Miscellaneous.....	21	showing no net in-	
Lyman: Miscellaneous.....	34	Total.....	53	come, not included in	
McCook:				general tables.....	384
Bridgewater.....	21			Total in general	
Salem.....	33			tables.....	10,449
Miscellaneous.....	31				
Total.....	85				

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

TENNESSEE

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Anderson:		Crockett: Miscellaneous.	45	Hamilton:	
Clifton.....	64	Cumberland:		Chattanooga.....	4,256
Coal Creek.....	11	Crossville.....	18	Lookout Mountain.....	66
Miscellaneous.....	9	Miscellaneous.....	7	Miscellaneous.....	165
Total.....	84	Total.....	25	Total.....	4,487
Bedford:		Davidson:		Hardeman:	
Shelbyville.....	65	Nashville.....	7,358	Bolivar.....	33
Miscellaneous.....	9	Miscellaneous.....	222	Miscellaneous.....	29
Total.....	74	Total.....	7,580	Total.....	62
Benton: Miscellaneous.....	11	Decatur: Miscellaneous.....	10	Hardin:	
Bledsoe: Miscellaneous.....	5	De Kalb: Miscellaneous.....	10	Savannah.....	25
Blount:		Dickson:		Miscellaneous.....	4
Alcoa.....	24	Dickson.....	60	Total.....	29
Maryville.....	153	Miscellaneous.....	11	Hawkins:	
Miscellaneous.....	51	Total.....	71	Rogersville.....	34
Total.....	228	Dyer:		Miscellaneous.....	35
Bradley:		Dyersburg.....	189	Total.....	69
Cleveland.....	181	Newbern.....	33	Haywood:	
Miscellaneous.....	9	Miscellaneous.....	10	Brownsville.....	104
Total.....	190	Total.....	232	Miscellaneous.....	9
Campbell:		Fayette:		Total.....	113
Jellico.....	58	Somerville.....	37	Henderson:	
Lafollette.....	27	Miscellaneous.....	50	Lexington.....	37
Miscellaneous.....	28	Total.....	87	Miscellaneous.....	4
Total.....	113	Fentress: Miscellaneous.....	28	Total.....	41
Cannon: Miscellaneous.....	5	Franklin:		Henry:	
Carroll:		Cowan.....	16	Paris.....	185
Bruceton.....	20	Winchester.....	52	Miscellaneous.....	7
Huntingdon.....	28	Miscellaneous.....	87	Total.....	192
McKenzie.....	43	Gibson:		Hickman: Miscellaneous.....	29
Miscellaneous.....	8	Dyer.....	12	Houston: Miscellaneous.....	4
Total.....	99	Humboldt.....	94	Humphreys:	
Carter:		Milan.....	41	Waverly.....	28
Elizabethton.....	126	Trenton.....	47	Miscellaneous.....	14
Miscellaneous.....	10	Miscellaneous.....	10	Total.....	42
Total.....	136	Total.....	204	Jackson: Miscellaneous.....	8
Cheatham: Miscellaneous.....	16	Giles:		Jefferson:	
Chester:		Pulaski.....	73	Jefferson City.....	25
Henderson.....	20	Miscellaneous.....	7	Miscellaneous.....	31
Miscellaneous.....	2	Total.....	80	Total.....	56
Total.....	22	Grainger: Miscellaneous.....	8	Johnson:	
Claiborne: Miscellaneous.....	27	Greene:		Mountain City.....	7
Coeke:		Greenville.....	155	Miscellaneous.....	2
Newport.....	81	Miscellaneous.....	8	Total.....	9
Miscellaneous.....	9	Total.....	163	Knox:	
Total.....	90	Grundy:		Knoxville.....	3,473
Coffee:		Palmer.....	5	Miscellaneous.....	125
Manchester.....	14	Miscellaneous.....	34	Total.....	3,598
Tullahoma.....	75	Total.....	39	Lake:	
Miscellaneous.....	2	Hamblen:		Tiptonville.....	35
Total.....	91	Morristown.....	144	Miscellaneous.....	28
		Miscellaneous.....	2	Total.....	63
		Total.....	146		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

TENNESSEE—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Lauderdale:		Morgan:		Stewart: Miscellaneous	26
Halls.....	27	Oakdale.....	23	Sullivan:	
Ripley.....	94	Miscellaneous.....	27	Bristol.....	353
Miscellaneous.....	29	Total.....	50	Kingsport.....	293
Total.....	150	Obion:		Miscellaneous.....	19
Lawrence:		Obion.....	12	Total.....	665
Lawrenceburg.....	41	South Fulton.....	1	Sumner:	
Miscellaneous.....	25	Union City.....	107	Gallatin.....	79
Total.....	66	Miscellaneous.....	18	Portland.....	9
Lewis: Miscellaneous.....	8	Total.....	138	Miscellaneous.....	17
Lincoln:		Overton:		Total.....	105
Fayetteville.....	105	Livingston.....	22	Tipton:	
Miscellaneous.....	20	Miscellaneous.....	13	Covington.....	73
Total.....	125	Total.....	35	Miscellaneous.....	25
Loudon:		Perry: Miscellaneous.....	5	Total.....	98
Lenoir City.....	63	Polk:		Trousdale: Hartsville.....	17
Loudon.....	25	Copperhill.....	54	Unicoi:	
Miscellaneous.....	3	Miscellaneous.....	64	Erwin.....	127
Total.....	91	Total.....	118	Miscellaneous.....	1
McMinn:		Putnam:		Total.....	128
Athens.....	71	Cookeville.....	57	Union: Miscellaneous.....	1
Englewood.....	4	Monterey.....	20	Van Buren: Miscellaneous.....	1
Etowah.....	105	Miscellaneous.....	9	Total.....	1
Miscellaneous.....	3	Total.....	86	Warren:	
Total.....	183	Rhea:		McMinnville.....	66
McNairy: Miscellaneous.....	22	Dayton.....	47	Miscellaneous.....	4
Macon: Miscellaneous.....	12	Spring City.....	9	Total.....	70
Madison:		Miscellaneous.....	8	Washington:	
Jackson.....	740	Total.....	64	Johnson City.....	614
Miscellaneous.....	32	Roane:		Miscellaneous.....	40
Total.....	772	Harriman.....	99	Total.....	654
Marion:		Rockwood.....	69	Wayne: Miscellaneous.....	11
Jasper.....	13	Miscellaneous.....	16	Total.....	11
South Pittsburg.....	48	Total.....	184	Weakley:	
Miscellaneous.....	27	Robertson:		Dresden.....	11
Total.....	88	Springfield.....	137	Greenfield.....	16
Marshall:		Miscellaneous.....	32	Martin.....	53
Lewisburg.....	56	Total.....	169	Miscellaneous.....	7
Miscellaneous.....	8	Rutherford:		Total.....	87
Total.....	64	Murfreesboro.....	201	White:	
Maury:		Miscellaneous.....	22	Sparta.....	27
Columbia.....	229	Total.....	223	Miscellaneous.....	10
Mount Pleasant.....	61	Scott:		Total.....	37
Miscellaneous.....	28	Oneida.....	27	Williamson:	
Total.....	318	Miscellaneous.....	21	Franklin.....	133
Meigs: Miscellaneous.....	5	Total.....	48	Miscellaneous.....	19
Monroe:		Sequatchie:		Total.....	152
Sweetwater.....	53	Dunlap.....	4	Wilson:	
Miscellaneous.....	8	Miscellaneous.....	1	Lebanon.....	66
Total.....	61	Total.....	5	Miscellaneous.....	8
Montgomery:		Sevier: Miscellaneous.....	14	Total.....	74
Clarksville.....	308	Shelby:		Total Tennessee.....	35,432
Miscellaneous.....	4	Collierville.....	33	Returns, Form 1040,	
Total.....	312	Memphis.....	10,803	showing no net income, not included in	
Moore: Miscellaneous.....	2	Miscellaneous.....	161	general tables.....	768
		Total.....	10,997	Total in general	
		Smith:		tables.....	34,664
		Carthage.....	11		
		Miscellaneous.....	4		
		Total.....	15		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

TEXAS

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Anderson:		Bexar:		Callahan:	
Elkhart.....	9	Alamo Heights.....	41	Baird.....	47
Frankston.....	420	San Antonio.....	8,638	Cross Plains.....	67
Palestine.....	18	South San Antonio.....	23	Miscellaneous.....	40
Miscellaneous.....	24	Miscellaneous.....	139	Total.....	154
Total.....	471	Total.....	8,841	Cameron:	
Andrews: Miscellaneous.....	5	Blanco: Miscellaneous.....	17	Brownsville.....	519
Angelina:		Borden: Miscellaneous.....	6	Harlingen.....	346
Diboll.....	16	Bosque:		La Feria.....	52
Keltys.....	25	Clifton.....	42	Port Isabel.....	16
Lufkin.....	245	Miscellaneous.....	35	San Benito.....	276
Miscellaneous.....	20	Total.....	77	Miscellaneous.....	54
Total.....	306	Bowie:		Total.....	1,263
Aransas: Rockport.....	22	De Kalb.....	18	Camp:	
Archer:		Texarkana.....	498	Pittsburg.....	35
Archer City.....	73	Miscellaneous.....	36	Miscellaneous.....	4
Miscellaneous.....	88	Total.....	552	Total.....	39
Total.....	161	Brazoria:		Carson:	
Armstrong:		Alvin.....	42	Panhandle.....	118
Claude.....	56	Angleton.....	41	White Deer.....	67
Miscellaneous.....	17	Freeport.....	152	Miscellaneous.....	68
Total.....	73	Miscellaneous.....	122	Total.....	253
Atascosa:		Total.....	357	Cass:	
Pleasanton.....	14	Brazos:		Atlanta.....	45
Poteet.....	8	Bryan.....	282	Miscellaneous.....	26
Miscellaneous.....	56	Miscellaneous.....	31	Total.....	71
Total.....	78	Total.....	313	Castro: Miscellaneous.....	37
Austin:		Brewster:		Chambers: Miscellaneous.....	77
Bellville.....	130	Alpine.....	110	Cherokee:	
Miscellaneous.....	107	Miscellaneous.....	46	Alto.....	15
Total.....	237	Total.....	156	Jacksonville.....	201
Bailey: Miscellaneous.....	20	Briscoe: Miscellaneous.....	33	Rusk.....	42
Bandera: Miscellaneous.....	13	Brooks: Falfurrias.....	69	Miscellaneous.....	14
Bastrop:		Brown:		Total.....	272
Bastrop.....	56	Brownwood.....	377	Childress:	
Elgin.....	68	Miscellaneous.....	27	Childress.....	216
Smithville.....	117	Total.....	404	Miscellaneous.....	8
Miscellaneous.....	15	Burleson:		Total.....	224
Total.....	256	Caldwell.....	77	Clay:	
Baylor:		Somerville.....	36	Henrietta.....	87
Seymour.....	83	Miscellaneous.....	30	Miscellaneous.....	32
Miscellaneous.....	1	Total.....	143	Total.....	119
Total.....	84	Burnet:		Cockran: Miscellaneous.....	2
Bee:		Burnet.....	25	Coke: Miscellaneous.....	38
Beeville.....	166	Miscellaneous.....	30	Coleman:	
Miscellaneous.....	33	Total.....	55	Coleman.....	252
Total.....	199	Caldwell:		Santa Anna.....	64
Bel:		Lockhart.....	193	Miscellaneous.....	13
Belton.....	104	Luling.....	330	Total.....	329
Killeen.....	11	Miscellaneous.....	77	Collin:	
Rogers.....	23	Total.....	600	Celina.....	12
Temple.....	408	Calhoun:		Farmersville.....	31
Miscellaneous.....	54	Port Lavaca.....	29	McKinney.....	202
Total.....	597	Miscellaneous.....	12	Plano.....	48
		Total.....	41	Miscellaneous.....	50
				Total.....	343

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Collinsworth:		Dawson:		El Paso:	
Wellington.....	100	Lamesa.....	84	El Paso.....	3,930
Miscellaneous.....	17	Miscellaneous.....	3	Fabens.....	58
Total.....	117	Total.....	87	Miscellaneous.....	137
Colorado:		Deaf Smith:		Total.....	4,125
Columbus.....	78	Hereford.....	120	Erath:	
Eagle Lake.....	105	Miscellaneous.....	4	Dublin.....	34
Weimar.....	68	Total.....	124	Stepher ville.....	62
Miscellaneous.....	29			Thurbe.....	34
Total.....	280	Delta:		Miscellaneous.....	4
Comal:		Cooper.....	43	Total.....	134
New Braunfels.....	258	Miscellaneous.....	12	Falls:	
Miscellaneous.....	3	Total.....	55	Marlin.....	178
Total.....	261	Denton:		Rosebud.....	115
Comanche:		Denton.....	190	Miscellaneous.....	73
Comanche.....	39	Pilot Point.....	18	Total.....	366
De Leon.....	35	Sanger.....	15	Fannin:	
Miscellaneous.....	7	Miscellaneous.....	47	Bonhart.....	112
Total.....	81	Total.....	270	Hone Grove.....	34
Concho:		De Witt:		Ladon.....	16
Eden.....	26	Cuero.....	169	Leonar.....	21
Miscellaneous.....	37	Yorktown.....	84	Miscellaneous.....	26
Total.....	63	Miscellaneous.....	28	Total.....	209
Cooke:		Total.....	281	Fayette:	
Gainesville.....	238	Dickens:		La Grange.....	136
Miscellaneous.....	19	Spur.....	65	Schulenburg.....	79
Total.....	257	Miscellaneous.....	2	Miscellaneous.....	117
Coryell:		Total.....	67	Total.....	332
Gatesville.....	71	Dimmit:		Fisher:	
Miscellaneous.....	14	Asherton.....	18	Kotan.....	39
Total.....	85	Carrigo Springs.....	30	Miscellaneous.....	15
Cottle:		Miscellaneous.....	15	Total.....	54
Paducah.....	74	Total.....	63	Floyd:	
Miscellaneous.....	1	Donley:		Floydada.....	83
Total.....	75	Clarendon.....	176	Lockney.....	42
Crane: Miscellaneous.....	50	Miscellaneous.....	13	Miscellaneous.....	10
Crockett: Ozona.....	117	Total.....	189	Total.....	135
Crosby:		Duval: Miscellaneous.....	87	Foard:	
Crosbyton.....	33	Eastland:		Crowell.....	54
Ralls.....	26	Cisco.....	218	Miscellaneous.....	8
Miscellaneous.....	22	Desdemona.....	17	Total.....	62
Total.....	81	Eastland.....	200	Fort Bend:	
Culberson: Miscellaneous.....	41	Gorman.....	26	Richmond.....	118
Dallam:		Olden.....	21	Rosenberg.....	98
Dalhart.....	186	Ranger.....	181	Miscellaneous.....	189
Miscellaneous.....	12	Rising Star.....	53	Total.....	405
Total.....	198	Miscellaneous.....	4	Franklin:	
Dallas:		Total.....	720	Mount Vernon.....	17
Dallas.....	15,454	Ector: Odessa.....	132	Miscellaneous.....	4
Garland.....	38	Edwards: Miscellaneous.....	147	Total.....	21
Grand Prairie.....	22	Ellis:		Freestone:	
Lancaster.....	34	Ennis.....	150	Teague.....	90
Miscellaneous.....	86	Ferris.....	32	Worthan.....	37
Total.....	15,634	Italy.....	43	Miscellaneous.....	48
		Midlothian.....	12	Total.....	175
		Waxahachie.....	274		
		Miscellaneous.....	74		
		Total.....	585		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Frio:		Hale:		Hidalgo:	
Pearsall.....	50	Hale Center.....	32	Alamo.....	28
Miscellaneous.....	21	Plainview.....	351	Donna.....	97
Total.....	71	Miscellaneous.....	8	Edinburg.....	132
Gaines: Miscellaneous.....	20	Total.....	391	McAllen.....	233
Galveston:		Hall:		Mercedes.....	169
Galveston.....	3,252	Memphis.....	200	Mission.....	168
Texas City.....	100	Miscellaneous.....	60	Pharr.....	48
Miscellaneous.....	95	Total.....	260	San Juan.....	46
Total.....	3,447	Hamilton:		Weslaco.....	116
Garza:		Hamilton.....	34	Miscellaneous.....	23
Post.....	41	Hico.....	31	Total.....	1,058
Miscellaneous.....	3	Total.....	65	Hill:	
Total.....	44	Hansford:		Hillsboro.....	174
Gillespie:		Spearman.....	102	Hubbard.....	47
Fredericksburg.....	113	Miscellaneous.....	37	Itasca.....	34
Miscellaneous.....	17	Total.....	139	Miscellaneous.....	78
Total.....	130	Hardeman:		Total.....	333
Glasscock:		Chillicothe.....	79	Hockley:	
Miscellaneous.....	17	Quanah.....	161	Levelland.....	19
Total.....	17	Miscellaneous.....	15	Miscellaneous.....	3
Goliad:		Total.....	255	Total.....	22
Goliad.....	57	Hardin: Miscellaneous.....	202	Hood:	
Miscellaneous.....	21	Harris:		Granbury.....	17
Total.....	78	Goose Creek.....	221	Miscellaneous.....	6
Gonzales:		Houston.....	15,230	Total.....	23
Gonzales.....	163	La Porte.....	54	Hopkins:	
Nixon.....	16	Pasadena.....	18	Sulphur Springs.....	112
Waelder.....	44	Pelly.....	26	Miscellaneous.....	18
Miscellaneous.....	28	Miscellaneous.....	462	Total.....	130
Total.....	251	Total.....	16,011	Houston:	
Gray:		Harrison:		Crockett.....	99
McLean.....	67	Marshall.....	490	Grapeland.....	22
Pampa.....	638	Miscellaneous.....	88	Miscellaneous.....	16
Miscellaneous.....	54	Total.....	578	Total.....	137
Total.....	759	Hartley: Miscellaneous.....	18	Howard:	
Grayson:		Haskell:		Big Springs.....	549
Denison.....	377	Haskell.....	41	Miscellaneous.....	28
Sherman.....	502	Rule.....	18	Total.....	577
Van Alstyne.....	25	Miscellaneous.....	8	Hudspeth: Miscellaneous.....	32
Whitesboro.....	12	Total.....	67	Hunt:	
Whitewright.....	28	Hays:		Celeste.....	4
Miscellaneous.....	30	San Marcos.....	190	Commerce.....	41
Total.....	974	Miscellaneous.....	29	Greenville.....	315
Gregg:		Total.....	219	Lone Oak.....	7
Longview.....	175	Hemphill:		Wolf City.....	9
Miscellaneous.....	12	Canadian.....	139	Miscellaneous.....	17
Total.....	187	Miscellaneous.....	5	Total.....	393
Grimes:		Total.....	144	Hutchinson:	
Navasota.....	158	Henderson:		Borger.....	317
Miscellaneous.....	44	Athens.....	91	Miscellaneous.....	129
Total.....	202	Miscellaneous.....	28	Total.....	446
Guadalupe:		Total.....	119	Irion: Miscellaneous.....	45
Seguin.....	264	Hidalgo:		Jack:	
Miscellaneous.....	65	Athens.....	91	Jacksboro.....	59
Total.....	329	Miscellaneous.....	28	Miscellaneous.....	52
		Total.....	119	Total.....	111

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Jackson:		Kimble:		Lipscomb: Miscellaneous	81
Edna.....	52	Junction.....	77		
Miscellaneous.....	22	Miscellaneous.....	153	Live Oak:	
Total.....	74	Total.....	230	Three Rivers.....	21
Jasper:		King: Miscellaneous.....	1	Miscellaneous.....	28
Jasper.....	72			Total.....	49
Kirbyville.....	24	Kinney:		Llano:	
Miscellaneous.....	17	Brackettville.....	57	Llano.....	62
Total.....	113	Miscellaneous.....	11	Miscellaneous.....	3
Jeff Davis: Miscellaneous.....	33	Total.....	68	Total.....	65
Jefferson:		Kleberg:		Lubbock:	
Beaumont.....	2,614	Kingsville.....	200	Lubbock.....	605
Port Arthur.....	1,665	Miscellaneous.....	4	Slaton.....	89
Port Neches.....	56	Total.....	204	Miscellaneous.....	2
Miscellaneous.....	97			Total.....	696
Total.....	4,432	Knox:		Lynn:	
Jim Hogg: Miscellaneous.....	75	Munday.....	33	Tahoka.....	27
		Miscellaneous.....	54	O'Donnell.....	16
Jim Wells:		Total.....	87	Miscellaneous.....	3
Alice.....	106	Lamar:		Total.....	46
Miscellaneous.....	36	Paris.....	523	McCulloch:	
Total.....	142	Miscellaneous.....	58	Brady.....	162
Johnson:		Total.....	581	Miscellaneous.....	27
Alvarado.....	27	Lamb:		Total.....	189
Cleburne.....	269	Littlefield.....	47	McLennan:	
Grandview.....	23	Sudan.....	20	McGregor.....	36
Miscellaneous.....	19	Miscellaneous.....	38	Mart.....	99
Total.....	338	Total.....	105	Moody.....	23
Jones:		Lampasas:		Waco.....	1,976
Anson.....	60	Lampasas.....	73	West.....	83
Hamlin.....	70	Miscellaneous.....	8	Miscellaneous.....	50
Stanford.....	126	Total.....	81	Total.....	2,267
Miscellaneous.....	14	La Salle:		Madison:	
Total.....	270	Cotulla.....	32	Madisonville.....	29
Karnes:		Miscellaneous.....	17	Miscellaneous.....	3
Karnes City.....	24	Total.....	49	Total.....	32
Kenedy.....	112	Lavaca:		Marion:	
Runge.....	45	Hallettsville.....	73	Jefferson.....	42
Miscellaneous.....	35	Shiner.....	72	Miscellaneous.....	2
Total.....	216	Yoakum.....	141	Total.....	44
Kaufman:		Miscellaneous.....	28	Martin:	
Forney.....	31	Total.....	314	Stanton.....	53
Kaufman.....	40	Lee:		Miscellaneous.....	1
Kemp.....	16	Giddings.....	39	Total.....	54
Mabank.....	15	Miscellaneous.....	9	Mason: Miscellaneous.....	108
Terrell.....	179	Total.....	48	Matagorda:	
Miscellaneous.....	4	Leon: Miscellaneous.....	24	Bay City.....	182
Total.....	285	Liberty:		Palacios.....	28
Kendall:		Cleveland.....	35	Miscellaneous.....	152
Boerne.....	59	Dayton.....	48	Total.....	362
Miscellaneous.....	44	Liberty.....	105	Maverick: Eagle Pass.....	157
Total.....	103	Miscellaneous.....	84	Medina:	
Kent: Miscellaneous.....	3	Total.....	272	Devine.....	10
Kerr:		Limestone:		Miscellaneous.....	106
Kerrville.....	259	Cooledge.....	29	Total.....	116
Miscellaneous.....	53	Groesbeck.....	98		
Total.....	312	Mexia.....	266		
		Miscellaneous.....	51		
		Total.....	444		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Menard:		Nueces:		Red River:	
Menard.....	120	Corpus Christi.....	869	Anna.....	7
Miscellaneous.....	4	Robstown.....	193	Clarksville.....	66
Total.....	124	Miscellaneous.....	116	Detroit.....	5
Midland: Midland.....	354	Total.....	1, 178	Miscellaneous.....	21
Milam:		Ochiltree:		Total.....	99
Cameron.....	211	Perryton.....	210	Reeves:	
Rockdale.....	59	Miscellaneous.....	25	Pecos.....	147
Thorndale.....	20	Total.....	235	Miscellaneous.....	35
Miscellaneous.....	47	Oldham: Miscellaneous.....	52	Total.....	182
Total.....	337	Orange:		Refugio:	
Mills:		Orange.....	281	Refugio.....	110
Goldthwaite.....	26	Miscellaneous.....	22	Woodsboro.....	38
Miscellaneous.....	4	Total.....	303	Miscellaneous.....	20
Total.....	30	Palo Pinto:		Total.....	168
Mitchell:		Mineral Wells.....	200	Roberts: Miscellaneous.....	94
Colorado.....	152	Mingus.....	8	Robertson:	
Miscellaneous.....	25	Strawn.....	41	Calvert.....	71
Total.....	177	Miscellaneous.....	24	Hearne.....	65
Montague:		Total.....	273	Miscellaneous.....	68
Bowie.....	61	Panola:		Total.....	204
Nacona.....	89	Carthage.....	32	Rockwall:	
Miscellaneous.....	39	Miscellaneous.....	15	Rockwall.....	11
Total.....	189	Total.....	47	Royce City.....	23
Montgomery:		Parker:		Miscellaneous.....	6
Conroe.....	61	Weatherford.....	164	Total.....	40
Miscellaneous.....	45	Miscellaneous.....	15	Runnels:	
Total.....	106	Total.....	179	Ballinger.....	152
Moore: Miscellaneous.....	20	Parmer: Miscellaneous.....	87	Winters.....	64
Morris:		Pecos:		Miscellaneous.....	51
Daingerfield.....	6	Fort Stockton.....	134	Total.....	267
Miscellaneous.....	11	Miscellaneous.....	89	Rusk:	
Total.....	17	Total.....	223	Henderson.....	92
Motley:		Polk:		Miscellaneous.....	6
Matador.....	6	Livingston.....	66	Total.....	98
Miscellaneous.....	14	Miscellaneous.....	44	Sabine: Miscellaneous.....	41
Total.....	20	Total.....	110	San Augustine:	
Nacogdoches:		Potter:		San Augustine.....	36
Cushing.....	6	Amarillo.....	2, 481	Miscellaneous.....	1
Nacogdoches.....	173	Miscellaneous.....	2	Total.....	37
Miscellaneous.....	15	Total.....	2, 483	San Jacinto: Miscellane-	
Total.....	194	Presidio:		ous.....	13
Navarro:		Marfa.....	160	San Patricio:	
Corsicana.....	660	Presidio.....	9	Aransas Pass.....	75
Dawson.....	11	Miscellaneous.....	16	Sinton.....	72
Kerens.....	44	Total.....	185	Taft.....	132
Miscellaneous.....	92	Rains: Miscellaneous.....	4	Miscellaneous.....	168
Total.....	807	Randall:		Total.....	447
Newton: Miscellaneous.....	42	Canyon.....	105	San Saba:	
Nolan:		Miscellaneous.....	3	San Saba.....	64
Roscoe.....	20	Total.....	108	Miscellaneous.....	10
Sweetwater.....	257	Reagan: Miscellaneous.....	180	Total.....	74
Miscellaneous.....	12	Real: Miscellaneous.....	24		
Total.....	289				

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Schleicher:		Terry:		Walker:	
Eldorado.....	60	Brownfield.....	30	Huntsville.....	124
Miscellaneous.....	4	Miscellaneous.....	1	Miscellaneous.....	18
Total.....	64	Total.....	31	Total.....	142
Seurry:		Throckmorton:		Waller: Miscellaneous.....	71
Snyder.....	75	Throckmorton.....	22	Ward:	
Miscellaneous.....	4	Miscellaneous.....	1	Pyote.....	27
Total.....	79	Total.....	23	Miscellaneous.....	10
Shackleford:		Titus:		Total.....	37
Albany.....	141	Mount Pleasant.....	49	Washington:	
Miscellaneous.....	49	Miscellaneous.....	1	Brenham.....	292
Total.....	190	Total.....	50	Miscellaneous.....	63
Shelby:		Tom Green:		Total.....	355
Center.....	65	San Angelo.....	1,300	Webb:	
Timpson.....	25	Miscellaneous.....	58	Laredo.....	672
Miscellaneous.....	17	Total.....	1,358	Miscellaneous.....	89
Total.....	107	Travis:		Total.....	761
Sherman: Miscellaneous.....	50	Austin.....	1,999	Wharton:	
Smith:		Miscellaneous.....	47	El Campo.....	111
Troup.....	28	Total.....	2,046	Wharton.....	155
Tyler.....	640	Trinity:		Miscellaneous.....	196
Miscellaneous.....	46	Groveton.....	29	Total.....	462
Total.....	714	South Groveton.....	7	Wheeler:	
Somervell: Miscellaneous.....	6	Trinity.....	49	Shamrock.....	168
Starr:		Miscellaneous.....	1	Miscellaneous.....	80
Rio Grande.....	37	Total.....	86	Total.....	248
Miscellaneous.....	11	Tyler: Miscellaneous.....	55	Wichita:	
Total.....	48	Upshur:		Burkburnett.....	133
Stephens:		Gilmer.....	46	Electra.....	253
Breckenridge.....	407	Miscellaneous.....	10	Iowa Park.....	109
Caddo.....	18	Total.....	56	Wichita Falls.....	2,563
Miscellaneous.....	13	Upton:		Miscellaneous.....	5
Total.....	438	McCamey.....	184	Total.....	3,063
Sterling: Miscellaneous.....	70	Miscellaneous.....	42	Wilbarger:	
Stonewall: Miscellaneous.....	17	Total.....	226	Vernon.....	397
Sutton: Sonora.....	152	Uvalde:		Miscellaneous.....	28
Swisher:		Sabinal.....	41	Total.....	425
Tulia.....	126	Uvalde.....	202	Willacy:	
Miscellaneous.....	80	Miscellaneous.....	30	Raymondville.....	63
Total.....	206	Total.....	273	Miscellaneous.....	3
Tarrant:		Val Verde:		Total.....	66
Arlington.....	88	Del Rio.....	466	Williamson:	
Fort Worth.....	6,324	Miscellaneous.....	88	Bartlett.....	72
Miscellaneous.....	123	Total.....	554	Georgetown.....	127
Total.....	6,535	Van Zandt:		Granger.....	34
Taylor:		Grand Saline.....	50	Round Rock.....	20
Abilene.....	1,031	Wills Point.....	52	Taylor.....	293
Merkel.....	51	Miscellaneous.....	37	Miscellaneous.....	66
Miscellaneous.....	18	Total.....	139	Total.....	612
Total.....	1,100	Victoria:		Wilson:	
Terrell: Miscellaneous.....	94	Victoria.....	247	Floresville.....	37
		Miscellaneous.....	19	Miscellaneous.....	33
		Total.....	266	Total.....	70

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Winkler:		Wood—Continued.		Zapata: Miscellaneous	3
Wink.....	218	Winnboro.....	38	Zavalla:	
Miscellaneous.....	2	Miscellaneous.....	4	Crystal City.....	47
Total.....	220	Total.....	146	Miscellaneous.....	11
Wise:		Yoakum: Miscellaneous	3	Total.....	58
Alvord.....	7	Young:		Total Texas.....	117, 474
Bridgeport.....	17	Elhasville.....	34	Returns, Form 1040,	
Chico.....	7	Graham.....	212	showing no net in-	
Decatur.....	34	New Castle.....	12	come, not included in	
Miscellaneous.....	15	Olney.....	159	general tables.....	3, 919
Total.....	80	South Bend.....	20	Total in general	
Wood:		Miscellaneous.....	15	tables.....	113, 555
Alba.....	10	Total.....	452		
Mineola.....	94				

UTAH

Beaver:		Iron:		Summit:	
Beaver.....	12	Cedar City.....	84	Park City.....	189
Milford.....	77	Parowan.....	13	Miscellaneous.....	55
Miscellaneous.....	4	Miscellaneous.....	2	Total.....	244
Total.....	93	Total.....	99	Tooele:	
Boxelder:		Juab:		Grantsville.....	12
Brigham City.....	104	Eureka.....	128	Tooele.....	190
Tremonton.....	51	Nephi.....	37	Miscellaneous.....	69
Miscellaneous.....	67	Miscellaneous.....	55	Total.....	271
Total.....	222	Total.....	220	Uintah:	
Cache:		Kane:		Vernal.....	76
Hyrum.....	18	Kanab.....	11	Miscellaneous.....	21
Lewiston.....	12	Miscellaneous.....	10	Total.....	97
Logan.....	250	Total.....	21	Utah:	
Providence.....	10	Millard:		American Fork.....	44
Richmond.....	11	Delta.....	28	Lehi.....	14
Smithfield.....	22	Fillmore.....	14	Orem.....	1
Wellsville.....	13	Miscellaneous.....	30	Payson.....	18
Miscellaneous.....	30	Total.....	72	Pleasant Grove.....	14
Total.....	366	Morgan: Miscellaneous.....	24	Provo.....	317
Carbon:		Piute: Miscellaneous.....	10	Santaquin.....	3
Helper.....	116	Rich: Miscellaneous.....	21	Spanish Fork.....	27
Price.....	173	Salt Lake:		Springville.....	35
Miscellaneous.....	372	Bingham Canyon.....	864	Miscellaneous.....	26
Total.....	661	Garfield.....	99	Total.....	499
Daggett: Miscellaneous.....	2	Magna.....	134	Wasatch:	
Davis:		Midvale.....	49	Heber City.....	78
Bountiful.....	35	Murray.....	112	Miscellaneous.....	35
Farmington.....	18	Salt Lake City.....	6, 762	Total.....	113
Miscellaneous.....	100	Sandy.....	32	Washington:	
Total.....	153	Miscellaneous.....	63	Hurricane.....	4
Duchesne:		Total.....	8, 115	St. George.....	16
Roosevelt.....	15	San Juan: Miscellaneous.....	6	Miscellaneous.....	5
Miscellaneous.....	20	Sanpete:		Total.....	25
Total.....	35	Ephraim.....	25	Wayne: Miscellaneous.....	7
Emery: Miscellaneous.....	58	Fairview.....	10	Weber:	
Garfield:		Gunnison.....	21	Ogden City.....	1, 604
Panguitch.....	11	Manti.....	36	Miscellaneous.....	38
Miscellaneous.....	8	Moroni.....	8	Total.....	1, 642
Total.....	19	Mount Pleasant.....	38	Total Utah.....	13, 423
Grand: Miscellaneous.....	47	Miscellaneous.....	34	Returns, Form 1040,	
		Total.....	172	showing no net in-	
		Sevier:		come, not included in	
		Monroe.....	2	general tables.....	260
		Richfield.....	77	Total in general	
		Salina.....	18	tables.....	13, 163
		Miscellaneous.....	12		
		Total.....	109		

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

VERMONT

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Addison:		Franklin:		Rutland—Continued.	
Bristol.....	42	Berkshire.....	8	Pawlet.....	24
Ferrisburg.....	10	Enosburg.....	29	Pittsford.....	19
Middlebury.....	145	Fairfax.....	11	Poultney.....	87
New Haven.....	4	Fairfield.....	5	Proctor.....	129
Vergennes.....	49	Georgia.....	6	Rutland.....	937
Miscellaneous.....	33	Highgate.....	7	Wallingford.....	22
Total.....	283	Montgomery.....	3	West Rutland.....	48
Bennington:		Richford.....	44	Miscellaneous.....	56
Arlington.....	38	St. Albans.....	436	Total.....	1,536
Bennington.....	500	Sheldon.....	19	Washington:	
Dorset.....	28	Swanton.....	62	Barre.....	748
Manchester.....	80	Miscellaneous.....	6	Cabot.....	8
Pownal.....	10	Total.....	636	Graniteville.....	29
Readsboro.....	13	Grand Isle:		Montpelier.....	491
Shaftsbury.....	12	Albany.....	25	Northfield.....	78
Miscellaneous.....	13	Miscellaneous.....	20	Waterbury.....	69
Total.....	694	Total.....	45	Miscellaneous.....	62
Caledonia:		Lamoille:		Total.....	1,485
Barnet.....	79	Cambridge.....	6	Windham:	
Burke.....	10	Hyde Park.....	18	Bellows Falls.....	231
Danville.....	12	Johnson.....	18	Brattleboro.....	446
Hardwick.....	67	Morrisville.....	66	Westminster.....	4
Lyndon.....	70	Stowe.....	16	Wilmington.....	16
Ryegate.....	21	Miscellaneous.....	17	Miscellaneous.....	67
St. Johnsbury.....	429	Total.....	141	Total.....	764
Miscellaneous.....	23	Orange:		Windsor:	
Total.....	711	Bradford.....	29	Bethel.....	36
Chittenden:		Chelsea.....	10	Cavendish.....	18
Burlington.....	1,265	Newbury.....	13	Chester.....	38
Charlotte.....	21	Randolph.....	78	Hartford.....	19
Colchester.....	2	Thetford.....	11	Hartland.....	12
Essex.....	58	Wells River.....	20	Ludlow.....	76
Hinesburg.....	2	Williamstown.....	6	Norwich.....	19
Jericho.....	7	Miscellaneous.....	40	Quechee.....	18
Milton.....	21	Total.....	207	Rochester.....	12
Richmond.....	20	Orleans:		Royalton.....	15
Shelburne.....	26	Barton.....	40	Springfield.....	364
Winoski.....	68	Craftsbury.....	13	White River Junction.....	172
Miscellaneous.....	31	Derby.....	40	Wildor.....	8
Total.....	1,521	Newport.....	177	Windsor.....	252
Essex:		Orleans.....	45	Woodstock.....	102
Canaan.....	4	Troy.....	28	Miscellaneous.....	67
Concord.....	3	Miscellaneous.....	14	Total.....	1,228
Island Pond.....	43	Total.....	357	Total Vermont.....	9,694
Lunenburg.....	6	Rutland:		Returns, Form 1040,	
Miscellaneous.....	30	Brandon.....	69	showing no net income, not included in	
Total.....	86	Castleton.....	23	general tables.....	108
		Danby.....	17	Total in general	
		Fair Haven.....	105	tables.....	9,586

VIRGINIA

Accomac:		Alleghany:		Appomattox: Miscella-	
Chincoteague Island.....	18	Clifton Forge.....	310	neous.....	28
Onancock.....	47	Covington.....	313		
Miscellaneous.....	181	Miscellaneous.....	34	Arlington:	
Total.....	246	Total.....	657	Alexandria.....	1,129
Albemarle:		Amelia: Miscellaneous.....	28	Arlington.....	42
Charlottesville.....	648	Amherst:		Ballston.....	78
Miscellaneous.....	123	Madison Heights.....	22	Clarendon.....	275
Total.....	771	Miscellaneous.....	79	East Falls Church.....	73
		Total.....	101	Miscellaneous.....	219
				Total.....	1,816

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Augusta:		Dinwiddie:		Hanover:	
Staunton.....	489	Petersburg.....	916	Ashland.....	94
Waynesboro.....	165	Miscellaneous.....	25	Miscellaneous.....	64
Miscellaneous.....	86	Total.....	941	Total.....	158
Total.....	740	Elizabeth City:		Henrico:	
Bath:		Hampton.....	457	Richmond.....	10,085
Hot Springs.....	78	Phoebe.....	77	Miscellaneous.....	129
Miscellaneous.....	28	Miscellaneous.....	75	Total.....	10,214
Total.....	106	Total.....	609	Henry:	
Bedford:		Essex: Miscellaneous.....	19	Martinsville.....	189
Bedford.....	127	Fairfax:		Miscellaneous.....	63
Miscellaneous.....	34	Falls Church.....	54	Total.....	252
Total.....	161	Miscellaneous.....	208	Highland: Miscellaneous.....	3
Bland: Miscellaneous.....	5	Total.....	262	Isle of Wight:	
Botetourt: Miscellaneous.....	73	Fauquier:		Smithfield.....	30
Brunswick:		Warrenton.....	131	Miscellaneous.....	10
Lawrenceville.....	55	Miscellaneous.....	104	Total.....	40
Miscellaneous.....	25	Total.....	235	James City:	
Total.....	80	Floyd: Miscellaneous.....	5	Toano.....	12
Buchanan: Miscellaneous.....	35	Fluvanna: Miscellaneous.....	21	Williamsburg.....	119
Buckingham: Miscellaneous.....	16	Franklin:		Miscellaneous.....	3
Campbell:		Rocky Mount.....	43	Total.....	134
Altavista.....	58	Miscellaneous.....	16	King and Queen: Miscellaneous.....	8
Lynchburg.....	1,678	Total.....	59	King George: Miscellaneous.....	18
Miscellaneous.....	35	Frederick:		King William:	
Total.....	1,771	Winchester.....	390	West Point.....	41
Caroline: Miscellaneous.....	53	Miscellaneous.....	23	Miscellaneous.....	10
Carroll:		Total.....	413	Total.....	51
Galex. (See Grayson County.)		Giles:		Lancaster: Miscellaneous.....	35
Miscellaneous.....	9	Narrows.....	19	Lee:	
Charles City: Miscellaneous.....	10	Miscellaneous.....	64	Pennington Gap.....	19
Charlotte: Miscellaneous.....	56	Total.....	83	Miscellaneous.....	37
Chesterfield:		Gloucester: Miscellaneous.....	46	Total.....	56
Colonial Heights.....	34	Goochland: Miscellaneous.....	24	Loudoun:	
Ettrick.....	16	Total.....	70	Leesburg.....	95
Miscellaneous.....	93	Grayson:		Miscellaneous.....	124
Total.....	143	Fries.....	5	Total.....	219
Clarke:		Galex.....	47	Louisa: Miscellaneous.....	51
Berryville.....	56	Miscellaneous.....	2	Lunenburg:	
Miscellaneous.....	18	Total.....	54	Victoria.....	41
Total.....	74	Greene: Miscellaneous.....	2	Miscellaneous.....	36
Craig: Miscellaneous.....	7	Greensville:		Total.....	77
Culpeper:		Emporia.....	115	Madison: Miscellaneous.....	24
Culpeper.....	90	Miscellaneous.....	4	Mathews: Miscellaneous.....	34
Miscellaneous.....	33	Total.....	119	Mecklenburg:	
Total.....	123	Halifax:		Chase City.....	65
Cumberland: Miscellaneous.....	9	South Boston.....	217	South Hill.....	44
Dickinson: Miscellaneous.....	27	Miscellaneous.....	64	Miscellaneous.....	79
		Total.....	281	Total.....	188

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Middlesex: Miscellaneous.....	30	Prince George: Hopewell.....	247	Spottsylvania: Fredericksburg.....	284
Montgomery: Blacksburg.....	41	Miscellaneous.....	11	Miscellaneous.....	6
Christiansburg.....	57	Total.....	258	Total.....	290
Radford.....	98	Prince William: Manassas.....	56	Stafford: Miscellaneous.....	10
Miscellaneous.....	28	Miscellaneous.....	57	Surry: Miscellaneous.....	22
Total.....	224	Total.....	113	Sussex: Waverly.....	21
Nansemond: Suffolk.....	360	Princess Anne: Virginia Beach.....	81	Miscellaneous.....	46
Miscellaneous.....	30	Miscellaneous.....	43	Total.....	67
Total.....	390	Total.....	124	Tazewell: Bluefield.....	41
Nelson: Miscellaneous.....	73	Pulaski: Pulaski.....	185	Pocahontas.....	61
New Kent: Miscellaneous.....	24	Miscellaneous.....	23	Richlands.....	24
Norfolk: Churchland.....	15	Total.....	208	Tazewell.....	112
Norfolk.....	5,286	Rappahannock: Miscellaneous.....	19	Miscellaneous.....	75
Portsmouth.....	1,307	Richmond: Miscellaneous.....	23	Total.....	313
Miscellaneous.....	37	Roanoke: Roanoke.....	3,091	Warren: Front Royal.....	60
Total.....	6,645	Salem.....	186	Miscellaneous.....	17
Northampton: Cape Charles.....	142	Vinton.....	70	Total.....	77
Miscellaneous.....	188	Miscellaneous.....	39	Warwick: Newport News.....	1,134
Total.....	330	Total.....	3,386	Miscellaneous.....	113
Northumberland: Miscellaneous.....	41	Rockbridge: Buena Vista.....	39	Total.....	1,247
Nottoway: Blackstone.....	61	Lexington.....	224	Washington: Abigdon.....	68
Crewe.....	116	Miscellaneous.....	45	Bristol.....	287
Miscellaneous.....	19	Total.....	308	Damascus.....	14
Total.....	196	Rockingham: Harrisonburg.....	285	Miscellaneous.....	55
Orange: Orange.....	56	Miscellaneous.....	105	Total.....	424
Miscellaneous.....	60	Total.....	390	Westmoreland: Miscellaneous.....	28
Total.....	116	Russell: Miscellaneous.....	66	Wise: Appalachia.....	74
Page: Luray.....	50	Scott: Gate City.....	12	Big Stone Gap.....	63
Shenandoah.....	57	Miscellaneous.....	4	Norton.....	97
Miscellaneous.....	3	Total.....	16	Wise.....	13
Total.....	110	Shenandoah: Strasburg.....	28	Miscellaneous.....	88
Patrick: Miscellaneous.....	19	Woodstock.....	57	Total.....	335
Pittsylvania: Chatham.....	47	Miscellaneous.....	45	Wythe: Wytheville.....	81
Danville.....	871	Total.....	130	Miscellaneous.....	54
Miscellaneous.....	65	Smyth: Marion.....	79	Total.....	135
Total.....	983	Saltville.....	48	York: Miscellaneous.....	35
Powhatan: Miscellaneous.....	14	Miscellaneous.....	27	Total Virginia.....	39,524
Prince Edward: Farmville.....	104	Total.....	154	Returns, Form 1040, showing no net income, not included in general tables.....	893
Miscellaneous.....	27	Southampton: Franklin.....	94	Total in general tables.....	38,631
Total.....	131	Miscellaneous.....	46		
		Total.....	140		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*WASHINGTON¹

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Adams:		Grays Harbor—Contd.		Pend Oreille:	
Ritzville.....	117	Hoquiam.....	750	Newport.....	65
Miscellaneous.....	168	Montesano.....	123	Miscellaneous.....	105
Total.....	285	Miscellaneous.....	182	Total.....	170
Asotin:		Total.....	2,426	Pierce:	
Clarkston.....	80	Island: Miscellaneous.....	29	Buckley.....	38
Miscellaneous.....	28	Jefferson:		Orting.....	20
Total.....	108	Port Townsend.....	126	Puyallup.....	231
Benton:		Miscellaneous.....	69	Sumner.....	105
Kennewick.....	70	Total.....	195	Tacoma.....	5,175
Prosser.....	70	King:		Miscellaneous.....	529
Miscellaneous.....	36	Auburn.....	209	Total.....	6,098
Total.....	176	Enumclaw.....	146	San Juan: Miscellaneous.....	48
Chelan:		Kent.....	196	Skagit:	
Cashmere.....	180	Kirkland.....	115	Anacortes.....	148
Chelan.....	82	Renton.....	197	Burlington.....	55
Leavenworth.....	48	Seattle.....	26,424	Mount Vernon.....	294
Wenatchee.....	1,198	Miscellaneous.....	805	Sedro Woolley.....	104
Miscellaneous.....	386	Total.....	28,092	Miscellaneous.....	172
Total.....	1,894	Kitsap:		Total.....	773
Clallam:		Bremerton.....	706	Skamania: Miscellaneous.....	24
Port Angeles.....	394	Port Orchard.....	76	Snohomish:	
Miscellaneous.....	202	Miscellaneous.....	193	Arlington.....	67
Total.....	596	Total.....	975	Edmonds.....	82
Clarke:		Kittitas:		Everett.....	1,336
Camas.....	119	Cle Elum.....	112	Marysville.....	31
Vancouver.....	445	Ellensburg.....	342	Monroe.....	62
Washougal.....	28	Roslyn.....	92	Snohomish.....	129
Miscellaneous.....	62	Miscellaneous.....	74	Miscellaneous.....	325
Total.....	654	Total.....	620	Total.....	2,032
Columbia:		Klickitat:		Spokane:	
Dayton.....	207	Goldendale.....	42	Cheney.....	62
Miscellaneous.....	31	Miscellaneous.....	156	Deer Park.....	31
Total.....	238	Total.....	198	Medical Lake.....	7
Cowlitz:		Lewis:		Spokane.....	6,006
Castle Rock.....	52	Centralia.....	332	Miscellaneous.....	282
Kelso.....	169	Chehalis.....	285	Total.....	6,988
Longview.....	416	Miscellaneous.....	242	Stevens:	
Woodland.....	26	Total.....	859	Chewelah.....	38
Miscellaneous.....	127	Lincoln: Miscellaneous.....	444	Colville.....	84
Total.....	790	Mason:		Miscellaneous.....	74
Douglas: Miscellaneous.....	129	Shelton.....	196	Total.....	196
Ferry: Miscellaneous.....	40	Miscellaneous.....	79	Thurston:	
Franklin:		Total.....	275	Olympia.....	706
Pasco.....	172	Okanogan:		Miscellaneous.....	162
Miscellaneous.....	98	Okanogan.....	72	Total.....	868
Total.....	270	Omak.....	101	Wahkiakum: Miscellaneous.....	76
Garfield:		Miscellaneous.....	155	Walla Walla:	
Pomeroy.....	258	Total.....	328	Walla Walla.....	1,188
Miscellaneous.....	11	Pacific:		Miscellaneous.....	293
Total.....	269	Raymond.....	185	Total.....	1,481
Grant: Miscellaneous.....	90	South Bend.....	73	Whatcom:	
Grays Harbor:		Miscellaneous.....	167	Bellingham.....	1,135
Aberdeen.....	1,261	Total.....	425	Blaine.....	53
Cosmopolis.....	34			Lynden.....	59
Elma.....	76			Miscellaneous.....	112
				Total.....	1,359

¹ Includes Alaska.

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

WASHINGTON—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Whitman:		Yakima—Continued.		ALASKA—Continued.	
Colfax.....	257	Toppenish.....	110	Ketchikan.....	403
Palouse.....	68	Wapato.....	108	Miscellaneous.....	1,181
Pullman.....	208	Yakima.....	1,677	Total.....	2,796
Tekoa.....	64	Miscellaneous.....	316	Total Washington	66,897
Miscellaneous.....	621	Total.....	2,356	Returns, Form 1040,	
Total.....	1,218	ALASKA:		showing no net in-	
Yakima:		Anchorage.....	264	come, not included in	
Grandview.....	52	Cordova.....	181	general tables.....	1,657
Sunnyside.....	93	Fairbanks.....	296	Total in general	
		Juneau.....	471	tables.....	65,240

WEST VIRGINIA

Barbour:		Fayette:		Jackson:	
Philippi.....	42	Ansted.....	17	Ravenswood.....	23
Miscellaneous.....	34	Boomer.....	6	Miscellaneous.....	29
Total.....	76	Fayetteville.....	44	Total.....	52
Berkeley:		Macdonald.....	25	Jefferson:	
Martinsburg.....	374	Montgomery.....	145	Charles Town.....	98
Miscellaneous.....	21	Mount Hope.....	110	Ranson.....	10
Total.....	395	Oakhill.....	60	Miscellaneous.....	64
Boone:		Winona.....	15	Total.....	172
Madison.....	37	Miscellaneous.....	435	Kanawha:	
Miscellaneous.....	101	Total.....	857	Cedar Grove.....	20
Total.....	138	Gilmer: Miscellaneous.....	36	Charleston.....	3,532
Braxton:		Grant:		Clendenin.....	70
Burnsville.....	13	Petersburg.....	12	Dunbar.....	59
Gassaway.....	31	Miscellaneous.....	9	Eskdale.....	17
Sutton.....	23	Total.....	21	Mammoth.....	9
Miscellaneous.....	16	Greenbrier:		Marmet.....	11
Total.....	83	East Rainelle.....	58	Nitro. (See Put-	
Brooke:		Lewisburg.....	83	nam County.)	
Follansbee.....	251	Marfance.....	3	St. Albans.....	101
Power.....	22	Ronceverte.....	71	South Charleston.....	129
Wellsburg.....	316	White Sulphur		Miscellaneous.....	440
Miscellaneous.....	124	Springs.....	65	Total.....	4,388
Total.....	713	Miscellaneous.....	54	Lewis:	
Cabell:		Total.....	334	Weston.....	309
Barboursville.....	31	Hampshire:		Miscellaneous.....	33
Huntington.....	2,826	Romney.....	24	Total.....	342
Milton.....	23	Miscellaneous.....	14	Lincoln: Miscellaneous.....	66
Miscellaneous.....	11	Total.....	38	Logan:	
Total.....	2,891	Hancock:		Accoville.....	3
Calhoun:		Chester.....	124	Amherstdale.....	3
Grantsville.....	26	Holidays Cove.....	352	Holden.....	96
Miscellaneous.....	8	New Cumberland.....	69	Logan.....	381
Total.....	34	Newell.....	57	Omar.....	43
Clay:		Weirton.....	444	Miscellaneous.....	405
Widen.....	13	Miscellaneous.....	11	Total.....	931
Miscellaneous.....	20	Total.....	1,057	McDowell:	
Total.....	33	Hardy: Miscellaneous.....	34	Davy.....	18
Doddridge: Miscella-		Harrison:		Eckman.....	2
neous.....	74	Anmoore.....	6	Elkhorn.....	20
		Bridgeport.....	43	Gary.....	83
		Clarksburg.....	1,257	Iaeger.....	31
		Lumberport.....	22	Keystone.....	72
		Nutter Fort.....	22	Kimball.....	51
		Salen.....	64	McDowell.....	17
		Shinnston.....	82	Maybeury.....	14
		Miscellaneous.....	98	War.....	42
		Total.....	1,586	Welch.....	300
				Wilcoe.....	16
				Miscellaneous.....	572
				Total.....	1,238

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

WEST VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Marion:		Nicholas:		Summers:	
Fairmont.....	1, 253	Richwood.....	93	Hinton.....	222
Mannington.....	127	Miscellaneous.....	14	Miscellaneous.....	18
Monongah.....	36	Total.....	107	Total.....	240
Rivesville.....	29	Ohio:		Taylor:	
Miscellaneous.....	223	Elm Grove.....	184	Grafton.....	309
Total.....	1, 668	Triadelphia.....	25	Miscellaneous.....	25
Marshall:		Wheeling.....	4, 143	Total.....	334
Benwood.....	103	Miscellaneous.....	23	Tucker:	
Cameron.....	78	Total.....	4, 375	Davis.....	13
Glendale.....	29	Pendleton: Miscella-		Parsons.....	13
McMechen.....	73	neous.....	13	Pierce.....	4
Moundsville.....	323	Pleasants:		Thomas.....	23
Miscellaneous.....	11	St. Mary.....	85	Miscellaneous.....	7
Total.....	617	Miscellaneous.....	3	Total.....	60
Mason:		Total.....	88	Tyler:	
Point Pleasant.....	75	Pocahontas:		Sistersville.....	184
Miscellaneous.....	27	Marlington.....	39	Miscellaneous.....	27
Total.....	102	Miscellaneous.....	30	Total.....	211
Mercer:		Total.....	69	Upshur:	
Bluefield.....	1, 003	Preston:		Adrian.....	1
Bramwell.....	58	Kingwood.....	33	Buckhannon.....	119
Freeman.....	18	Rowlesburg.....	25	Miscellaneous.....	4
Giatto.....	4	Terra Alta.....	28	Total.....	124
Princeton.....	186	Tunnelton.....	14	Wayne:	
Miscellaneous.....	149	Miscellaneous.....	66	Ceredo.....	13
Total.....	1, 418	Total.....	166	Kenova.....	74
Mineral:		Putnam:		Miscellaneous.....	27
Blaine.....	2	Hurricane.....	18	Total.....	114
Keyser.....	170	Nitro.....	64	Webster: Miscellaneous.....	56
Piedmont.....	80	Miscellaneous.....	14	Wetzel:	
Ridgeley.....	25	Total.....	96	New Martinsville.....	106
Miscellaneous.....	8	Raleigh:		Paden City.....	24
Total.....	285	Beckley.....	381	Miscellaneous.....	105
Mingo:		Eccles.....	17	Total.....	235
Red Jacket.....	31	Mabscott.....	3	Wirt: Miscellaneous.....	5
War Eagle.....	3	Miscellaneous.....	374	Wood:	
Williamson.....	388	Total.....	775	Parkersburg.....	1, 536
Miscellaneous.....	146	Randolph:		Williamstown.....	41
Total.....	568	Elkins.....	200	Miscellaneous.....	30
Monongalia:		Norton.....	2	Total.....	1, 607
Morgantown.....	749	Miscellaneous.....	34	Wyoming:	
Star City.....	6	Total.....	236	Mullins.....	85
Miscellaneous.....	86	Ritchie:		Miscellaneous.....	91
Total.....	841	Harrisville.....	22	Total.....	176
Monroe:		Fennsboro.....	50	Total West Vir-	
Alderson.....	51	Miscellaneous.....	62	ginia.....	30, 551
Miscellaneous.....	23	Total.....	134	Returns, Form 1040,	
Total.....	74	Roane:		showing no net in-	
Morgan:		Spencer.....	102	come, not included in	
Berkeley Springs.....	29	Miscellaneous.....	22	general tables.....	748
Miscellaneous.....	15	Total.....	124	Total in general	
Total.....	44			tables.....	29, 803

TABLE 11.—*Individual returns for 1929, by counties, cities, and, townships, showing number of returns—Continued*

WISCONSIN

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Adams:		Crawford:		Green:	
Adams.....	46	Prairie du Chien.....	99	Brodhead.....	81
Miscellaneous.....	20	Miscellaneous.....	61	Monroe.....	401
Total.....	66	Total.....	160	New Glarus.....	42
Ashland:		Dane:		Miscellaneous.....	228
Ashland.....	429	Madison.....	4,369	Total.....	752
Mellen.....	37	Mount Horeb.....	116	Green Lake:	
Miscellaneous.....	49	Stoughton.....	193	Berlin.....	135
Total.....	515	Sun Prairie.....	52	Princeton.....	36
Barron:		Miscellaneous.....	490	Miscellaneous.....	113
Barron.....	75	Total.....	5,220	Total.....	284
Chetek.....	38	Dodge:		Iowa:	
Cumberland.....	49	Beaver Dam.....	460	Dodgeville.....	63
Rice Lake.....	129	Horicon.....	112	Mineral Point.....	108
Miscellaneous.....	80	Juneau.....	62	Miscellaneous.....	93
Total.....	371	Mayville.....	114	Total.....	264
Bayfield:		Miscellaneous.....	141	Iron:	
Bayfield.....	13	Total.....	889	Hurley.....	87
Washburn.....	60	Door:		Montreal.....	30
Miscellaneous.....	61	Sturgeon Bay.....	54	Miscellaneous.....	30
Total.....	134	Miscellaneous.....	72	Total.....	147
Brown:		Total.....	126	Jackson:	
De Pere.....	126	Douglas:		Black River Falls.....	105
Green Bay.....	1,925	Superior.....	1,592	Miscellaneous.....	63
Miscellaneous.....	134	Miscellaneous.....	49	Total.....	168
Total.....	2,185	Total.....	1,641	Jefferson:	
Buffalo:		Dunn:		Fort Atkinson.....	273
Alma.....	35	Menomonie.....	200	Jefferson.....	134
Mondovi.....	43	Miscellaneous.....	87	Lake Mills.....	200
Miscellaneous.....	96	Total.....	287	Waterloo.....	59
Total.....	174	Eau Claire:		Watertown.....	488
Burnett: Miscellaneous.....	74	Altoona.....	18	Miscellaneous.....	82
Calumet:		Augusta.....	32	Total.....	1,236
Brillion.....	66	Eau Claire.....	1,033	Juneau:	
Chilton.....	92	Miscellaneous.....	55	Elroy.....	49
New Holstein.....	56	Total.....	1,138	Mauston.....	61
Miscellaneous.....	49	Florence: Miscellaneous.....	28	New Lisbon.....	27
Total.....	263	Fond du Lac:		Miscellaneous.....	64
Chippewa:		Fond du Lac.....	1,192	Total.....	201
Bloomer.....	55	North Fond du Lac.....	81	Kenosha:	
Chippewa Falls.....	343	Ripon.....	191	Kenosha.....	3,168
Cornell.....	39	Waupun.....	172	Miscellaneous.....	115
Stanley.....	53	Miscellaneous.....	194	Total.....	3,283
Miscellaneous.....	64	Total.....	1,830	Kewaunee:	
Total.....	554	Forest:		Algoma.....	52
Clark:		Crandon.....	26	Kewaunee.....	84
Neillsville.....	93	Miscellaneous.....	59	Miscellaneous.....	27
Owen.....	39	Total.....	85	Total.....	163
Miscellaneous.....	92	Grant:		La Crosse:	
Total.....	224	Boscobel.....	62	La Crosse.....	1,485
Columbia:		Cuba City.....	47	Onalaska.....	28
Columbus.....	160	Fennimore.....	46	West Salem.....	57
Kilbourn.....	130	Lancaster.....	90	Miscellaneous.....	92
Lodi.....	53	Platteville.....	207	Total.....	1,662
Portage.....	277	Miscellaneous.....	192	La Fayette:	
Randolph.....	62	Total.....	644	Darlington.....	94
Miscellaneous.....	138			Shullsburg.....	36
Total.....	820			Miscellaneous.....	106
				Total.....	236

TABLE 11.—Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of return
Langlade:		Outagamie:		St. Croix:	
Antigo.....	362	Appleton.....	1,438	Hudson.....	140
Miscellaneous.....	46	Kaukauna.....	227	New Richmond.....	81
Total.....	408	Kimberly.....	34	Miscellaneous.....	116
Lincoln:		Little Chute.....	39	Total.....	337
Merrill.....	317	Seymour.....	50	Sauk:	
Tomahawk.....	132	Miscellaneous.....	84	Baraboo.....	318
Miscellaneous.....	9	Total.....	1,872	Reedsburg.....	177
Total.....	458	Ozaukee:		Sauk City.....	71
Manitowoc:		Cedarburg.....	141	Miscellaneous.....	190
Kiel.....	58	Grafton.....	61	Total.....	756
Manitowoc.....	1,050	Port Washington.....	191	Sawyer:	
Two Rivers.....	302	Miscellaneous.....	158	Hayward.....	53
Miscellaneous.....	120	Total.....	551	Miscellaneous.....	20
Total.....	1,530	Pepin:		Total.....	73
Marathon:		Durand.....	71	Shawano:	
Mosinee.....	70	Miscellaneous.....	19	Shawano.....	155
Scotfield.....	11	Total.....	90	Miscellaneous.....	176
Wausau.....	979	Pierce:		Total.....	331
Miscellaneous.....	251	Elsworth.....	40	Sheboygan:	
Total.....	1,311	River Falls.....	70	Kohler.....	143
Marinette:		Miscellaneous.....	110	Plymouth.....	185
Marinette.....	408	Total.....	220	Sheboygan.....	1,885
Niagara.....	53	Polk:		Sheboygan Falls.....	114
Peshigo.....	65	Amery.....	57	Miscellaneous.....	146
Miscellaneous.....	80	Miscellaneous.....	208	Total.....	2,473
Total.....	606	Total.....	265	Taylor:	
Marquette:		Portage:		Medford.....	83
Montello.....	19	Stevens Point.....	562	Rib Lake.....	20
Miscellaneous.....	50	Miscellaneous.....	73	Miscellaneous.....	29
Total.....	69	Total.....	635	Total.....	132
Milwaukee:		Price:		Trempealeau:	
Cudahy.....	384	Park Falls.....	111	Arcadia.....	62
Milwaukee.....	43,322	Phillips.....	70	Galesville.....	45
Shorewood.....	134	Miscellaneous.....	53	Miscellaneous.....	232
South Milwaukee.....	585	Total.....	234	Total.....	342
Wauwatosa.....	2,345	Racine:		Vernon:	
West Allis.....	1,339	Burlington.....	257	Viroqua.....	128
West Milwaukee.....	28	Racine.....	4,568	Westby.....	48
Whitefish Bay.....	129	Miscellaneous.....	86	Miscellaneous.....	113
Miscellaneous.....	205	Total.....	4,911	Total.....	289
Total.....	48,471	Richland:		Vilas:	
Monroe:		Richland Center.....	98	Eagle River.....	71
Sparta.....	170	Miscellaneous.....	79	Miscellaneous.....	51
Tomah.....	123	Total.....	177	Total.....	122
Miscellaneous.....	100	Rock:		Walworth:	
Total.....	393	Beloit.....	1,385	Delavan.....	212
Oconto:		Edgerton.....	190	Elkhorn.....	140
Gillett.....	41	Evansville.....	114	Lake Geneva.....	198
Oconto.....	120	Janesville.....	1,243	Whitewater.....	156
Oconto Falls.....	50	Milton.....	29	Miscellaneous.....	268
Miscellaneous.....	65	Miscellaneous.....	110	Total.....	974
Total.....	276	Total.....	3,071	Washburn:	
Oneida:		Rusk:		Spooner.....	95
Rhineland.....	380	Ladysmith.....	107	Miscellaneous.....	38
Miscellaneous.....	79	Miscellaneous.....	40	Total.....	183
Total.....	459	Total.....	147		

TABLE 11.—*Individual returns for 1929, by counties, cities, and townships, showing number of returns—Continued*

WISCONSIN—Continued

County and city	Num-ber of returns	County and city	Num-ber of returns	County and city	Num-ber of returns
Washington:		Waupaca—Continued.		Wood:	
Hartford.....	208	Weyanwega.....	49	Marshfield.....	363
West Bend.....	270	Miscellaneous.....	150	Nekoosa.....	70
Miscellaneous.....	219	Total.....	620	Wisconsin Rapids.....	385
Total.....	697			Miscellaneous.....	101
Waukesha:		Waushara:		Total.....	919
Menomonee Falls.....	74	Wautoma.....	33		
Oconomowoc.....	333	Miscellaneous.....	71	Total Wisconsin.....	104, 989
Pewaukee.....	72	Total.....	104		
Waukesha.....	1,065	Winnebago:		Returns, Form 1040,	
Miscellaneous.....	396	Menasha.....	309	showing no net in-	
Total.....	1,940	Neenah.....	568	come, not included in	
Waupaca:		Omro.....	29	general tables.....	1, 945
Clintonville.....	125	Oshkosh.....	1,805		
New London.....	161	Miscellaneous.....	58	Total in general	
Waupaca.....	135	Total.....	2,769	tables.....	103, 044

WYOMING

Albany:		Hot Springs:		Sheridan:	
Laramie.....	590	Thermopolis.....	130	Sheridan.....	527
Miscellaneous.....	81	Miscellaneous.....	146	Miscellaneous.....	95
Total.....	671	Total.....	276	Total.....	622
Big Horn:		Johnson:		Sublette: Miscellaneous.....	73
Greybull.....	70	Buffalo.....	98		
Lovell.....	32	Miscellaneous.....	8	Sweetwater:	
Miscellaneous.....	70	Total.....	106	Green River.....	202
Total.....	172			Rock Springs.....	642
Campbell:		Laramie:		Superior.....	113
Gillette.....	87	Cheyenne.....	1,208	Miscellaneous.....	194
Miscellaneous.....	20	Miscellaneous.....	64	Total.....	1,151
Total.....	107	Total.....	1,272	Teton: Miscellaneous.....	42
Carbon:		Lincoln:			
Hanna.....	78	Kemmerer.....	108	Uinta:	
Rawlins.....	360	Miscellaneous.....	161	Evanston.....	130
Miscellaneous.....	194	Total.....	269	Miscellaneous.....	33
Total.....	632			Total.....	163
Converse:		Natrona:		Washakie:	
Douglas.....	101	Casper.....	1,318	Worland.....	76
Miscellaneous.....	68	Miscellaneous.....	368	Miscellaneous.....	18
Total.....	169	Total.....	1,686	Total.....	94
Crook: Miscellaneous.....	43	Niobrara:		Weston:	
		Lusk.....	28	Newcastle.....	34
Fremont:		Miscellaneous.....	25	Miscellaneous.....	36
Lander.....	110	Total.....	53	Total.....	70
Riverton.....	67	Park:		Total Wyoming.....	8, 436
Miscellaneous.....	92	Cody.....	150		
Total.....	269	Powell.....	52	Returns, Form 1040,	
Goshen:		Miscellaneous.....	52	showing no net in-	
Torrington.....	76	Total.....	254	come, not included in	
Miscellaneous.....	36	Platte:		general tables.....	296
Total.....	112	Wheatland.....	53	Total in general	
		Miscellaneous.....	77	tables.....	8, 140
		Total.....	130		

TABLE 11A.—Individual returns for 1929 on Form 1040 with no net income, by States and Territories, showing number of returns and deficit

States and Territories	Number of returns	Deficit	States and Territories	Number of returns	Deficit
Alabama.....	756	\$3,882,535	Nebraska.....	777	\$3,930,558
Alaska.....	(1)	(1)	Nevada.....	134	910,119
Arizona.....	283	1,436,330	New Hampshire.....	287	1,820,498
Arkansas.....	552	3,500,982	New Jersey.....	3,743	42,032,095
California.....	9,556	88,100,687	New Mexico.....	266	955,517
Colorado.....	900	4,970,975	New York.....	18,877	343,064,885
Connecticut.....	1,357	14,434,033	North Carolina.....	1,332	12,485,875
Delaware.....	399	4,727,604	North Dakota.....	409	1,112,834
District of Columbia.....	587	6,496,006	Ohio.....	3,551	38,361,535
Florida.....	2,326	18,565,547	Oklahoma.....	1,059	7,338,024
Georgia.....	1,044	7,969,945	Oregon.....	602	3,928,360
Hawaii.....	250	1,259,296	Pennsylvania.....	7,257	87,107,038
Idaho.....	265	1,124,688	Rhode Island.....	445	4,146,293
Illinois.....	6,772	91,090,638	South Carolina.....	616	2,877,062
Indiana.....	1,175	7,647,850	South Dakota.....	384	1,351,556
Iowa.....	717	5,036,336	Tennessee.....	768	5,409,672
Kansas.....	1,003	5,690,481	Texas.....	3,919	25,449,849
Kentucky.....	825	8,197,672	Utah.....	260	1,689,145
Louisiana.....	1,039	6,892,776	Vermont.....	108	794,829
Maine.....	395	5,834,020	Virginia.....	893	6,649,388
Maryland.....	1,066	11,298,176	Washington.....	1,657	8,564,075
Massachusetts.....	4,137	43,271,552	West Virginia.....	748	5,121,521
Michigan.....	2,874	35,829,265	Wisconsin.....	1,945	11,636,724
Minnesota.....	1,108	7,841,293	Wyoming.....	296	1,288,309
Mississippi.....	731	3,636,731			
Missouri.....	1,881	17,179,630			
Montana.....	214	1,189,565	Total.....	92,545	1,025,130,372

¹ Included in the State of Washington.

BASIC TABLES

CORPORATION RETURNS

TABLE 12.—*Corporation returns for 1929, by States and Territories, showing for corporations reporting net income, and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, and income tax; also number and per cent of inactive corporations*

[For text defining certain items and describing returns included, see pp. 1-4]

States and Territories	Total number of returns	Corporations reporting net income			
		Number of returns	Per cent of total	Gross income ¹	Deductions ¹
Alabama.....	4, 473	2, 310	51. 64	\$454, 582, 456	\$425, 493, 322
Alaska.....	182	109	59. 89	8, 618, 496	7, 781, 678
Arizona.....	1, 953	822	42. 09	161, 623, 215	142, 631, 244
Arkansas.....	2, 629	1, 680	63. 90	304, 739, 354	287, 173, 387
California.....	23, 206	11, 316	48. 76	5, 274, 663, 557	4, 761, 740, 113
Colorado.....	7, 317	3, 311	45. 25	738, 303, 447	685, 954, 061
Connecticut.....	7, 529	4, 558	60. 54	2, 021, 940, 376	1, 822, 026, 037
Delaware.....	1, 951	1, 068	54. 74	1, 674, 632, 266	1, 402, 176, 884
District of Columbia.....	2, 329	1, 197	51. 40	567, 464, 681	514, 555, 437
Florida.....	11, 119	3, 489	31. 38	355, 211, 126	327, 096, 788
Georgia.....	5, 738	3, 390	59. 08	806, 659, 244	744, 378, 316
Hawaii.....	784	448	57. 14	213, 698, 653	184, 869, 743
Idaho.....	2, 412	1, 054	43. 70	135, 465, 582	127, 940, 624
Illinois.....	31, 700	17, 698	55. 83	14, 094, 546, 433	12, 990, 898, 968
Indiana.....	11, 789	6, 881	58. 37	1, 708, 370, 932	1, 584, 291, 267
Iowa.....	9, 116	5, 109	56. 04	1, 089, 543, 575	1, 021, 498, 046
Kansas.....	5, 192	3, 278	63. 14	1, 157, 221, 649	1, 022, 993, 467
Kentucky.....	5, 668	3, 316	58. 50	921, 182, 389	843, 877, 336
Louisiana.....	6, 314	3, 424	54. 23	885, 800, 646	832, 152, 506
Maine.....	3, 720	2, 095	56. 32	487, 656, 767	452, 278, 019
Maryland.....	6, 189	3, 334	53. 87	2, 505, 887, 632	2, 340, 242, 575
Massachusetts.....	19, 401	10, 383	53. 52	5, 739, 159, 775	5, 294, 589, 803
Michigan.....	15, 543	8, 631	55. 53	8, 083, 807, 223	7, 321, 372, 372
Minnesota.....	11, 482	6, 316	55. 01	2, 502, 988, 509	2, 356, 319, 729
Mississippi.....	2, 562	1, 493	58. 28	266, 681, 263	252, 944, 316
Missouri.....	17, 223	9, 146	53. 10	3, 796, 257, 591	3, 533, 562, 997
Montana.....	3, 585	1, 822	50. 82	190, 321, 005	178, 379, 486
Nebraska.....	4, 725	2, 969	62. 84	646, 676, 860	616, 597, 710
Nevada.....	1, 033	351	33. 98	252, 795, 755	243, 024, 581
New Hampshire.....	1, 349	803	59. 53	152, 699, 003	140, 750, 821
New Jersey.....	21, 885	11, 646	53. 21	3, 748, 760, 261	3, 303, 865, 679
New Mexico.....	1, 126	558	49. 56	66, 999, 526	62, 679, 301
New York.....	107, 300	55, 304	51. 54	36, 812, 022, 535	33, 165, 100, 544
North Carolina.....	6, 570	3, 009	45. 80	1, 149, 184, 719	1, 044, 870, 953
North Dakota.....	3, 425	1, 467	42. 83	121, 487, 268	116, 949, 661
Ohio.....	25, 173	14, 299	56. 80	7, 879, 660, 828	7, 192, 430, 287
Oklahoma.....	6, 671	3, 649	54. 69	1, 047, 918, 649	942, 311, 285
Oregon.....	6, 863	3, 105	45. 24	579, 208, 729	549, 182, 226
Pennsylvania.....	26, 357	13, 880	52. 66	10, 843, 235, 301	9, 783, 212, 114
Rhode Island.....	2, 964	1, 650	55. 67	683, 001, 503	628, 514, 262
South Carolina.....	3, 759	1, 597	42. 48	299, 809, 205	283, 648, 296
South Dakota.....	3, 071	1, 685	54. 87	140, 321, 542	134, 025, 747
Tennessee.....	5, 338	3, 032	56. 80	902, 047, 286	842, 514, 515
Texas.....	14, 552	8, 156	56. 05	2, 420, 433, 226	2, 231, 301, 573
Utah.....	3, 245	1, 646	50. 72	288, 739, 116	268, 806, 464
Vermont.....	1, 120	704	62. 86	142, 257, 173	132, 002, 584
Virginia.....	7, 168	3, 837	53. 53	1, 016, 914, 758	883, 958, 334
Washington.....	12, 159	5, 924	48. 72	1, 153, 890, 128	1, 077, 659, 901
West Virginia.....	5, 173	2, 873	55. 54	700, 698, 453	641, 651, 750
Wisconsin.....	15, 836	8, 810	55. 63	2, 377, 120, 669	2, 178, 723, 070
Wyoming.....	1, 468	798	54. 36	60, 881, 385	56, 905, 539
Grand total.....	509, 436	269, 430	52. 89	129, 633, 791, 720	117, 979, 905, 718

¹ Gross income and deductions correspond to total income and deductions, as reported on the face of the return, plus cost of goods sold.

TABLE 12.—*Corporation returns for 1929, by States and Territories, showing for corporations reporting net income, and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, and income tax; also number and per cent of inactive corporations—Continued*

States and Territories	Corporations reporting net income— Continued			Corporations re- porting no net in- come	
	Net income	Net loss for prior year	Income tax	Number of returns	Per cent of total
Alabama.....	\$29,089,134	\$1,281,284	\$2,642,570	1,767	39.50
Alaska.....	836,818	204,680	46,257	46	25.27
Arizona.....	18,991,971	1,859,827	1,732,371	510	26.11
Arkansas.....	17,565,967	1,480,002	1,450,711	795	30.24
California.....	512,923,444	14,400,088	52,960,071	9,243	39.83
Colorado.....	52,349,386	1,104,612	5,084,003	2,474	33.81
Connecticut.....	199,914,339	3,822,513	20,781,847	2,486	33.02
Delaware.....	272,455,382	3,420,727	29,423,386	583	29.88
District of Columbia.....	52,909,244	1,445,448	5,460,289	872	37.44
Florida.....	28,114,338	3,161,321	2,210,154	4,778	42.97
Georgia.....	62,280,928	2,922,512	6,104,989	2,037	35.50
Hawaii.....	28,828,910	397,261	3,045,503	291	37.12
Idaho.....	7,524,958	1,142,398	505,247	593	24.59
Illinois.....	1,103,647,465	28,571,958	115,132,836	11,339	35.77
Indiana.....	124,079,665	3,974,176	11,980,232	3,705	31.43
Iowa.....	68,045,529	1,503,780	6,398,769	2,430	26.66
Kansas.....	134,228,182	1,785,540	13,952,047	1,517	29.22
Kentucky.....	77,305,053	1,320,564	7,745,933	1,799	31.74
Louisiana.....	53,648,140	3,193,599	4,980,312	2,242	35.51
Maine.....	35,378,748	970,239	3,431,942	1,180	31.72
Maryland.....	165,645,057	5,980,114	16,850,939	2,143	34.63
Massachusetts.....	444,569,972	19,317,914	44,619,551	7,980	41.13
Michigan.....	762,434,851	98,775,835	71,628,026	5,448	35.05
Minnesota.....	146,668,780	3,755,120	14,697,284	3,563	31.03
Mississippi.....	13,736,947	844,173	1,130,678	894	34.89
Missouri.....	262,694,594	5,323,385	26,786,038	6,068	35.23
Montana.....	11,941,519	242,509	940,562	1,070	29.85
Nebraska.....	30,079,150	931,237	2,662,466	1,352	28.61
Nevada.....	9,771,174	327,068	971,353	315	30.49
New Hampshire.....	11,948,182	457,429	1,116,811	477	35.36
New Jersey.....	444,894,582	12,281,986	45,680,190	8,468	38.70
New Mexico.....	4,320,225	111,807	353,891	300	26.64
New York.....	3,646,921,991	88,914,472	383,110,174	43,865	40.88
North Carolina.....	104,313,766	1,279,473	10,862,756	3,011	45.83
North Dakota.....	4,537,607	178,365	251,247	1,085	31.63
Ohio.....	687,230,541	14,464,748	71,392,513	9,515	37.80
Oklahoma.....	105,607,364	10,705,639	9,794,658	2,169	32.52
Oregon.....	30,026,503	1,853,195	2,600,773	2,345	34.17
Pennsylvania.....	1,060,023,187	20,370,846	112,112,660	9,795	37.16
Rhode Island.....	54,487,241	1,756,457	5,503,588	1,067	36.00
South Carolina.....	16,160,909	752,055	1,464,494	1,775	47.22
South Dakota.....	6,295,795	179,417	394,531	816	26.57
Tennessee.....	59,532,771	2,758,440	5,744,440	1,852	34.69
Texas.....	189,131,653	9,967,606	18,193,363	5,243	36.03
Utah.....	19,932,652	553,783	1,813,568	888	27.37
Vermont.....	10,254,589	330,793	962,763	357	31.87
Virginia.....	132,956,424	1,365,345	13,793,936	2,613	36.45
Washington.....	76,230,227	3,469,077	6,985,766	4,058	33.37
West Virginia.....	59,046,703	2,241,484	5,757,011	1,843	35.63
Wisconsin.....	198,397,599	4,552,486	19,928,164	5,079	32.07
Wyoming.....	3,975,846	172,429	262,169	450	30.65
Grand total.....	11,653,886,002	392,177,216	1,193,435,832	186,591	36.63

TABLE 12.—*Corporation returns for 1929, by States and Territories, showing for corporations reporting net income, and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, and income tax; also number and per cent of inactive corporations—Continued*

States and Territories	Corporations reporting no net income— Continued			Inactive corporations—no income data reported	
	Gross income ¹	Deductions ¹	Deficit	Number of returns	Per cent of total
Alabama.....	\$176,390,576	\$192,862,128	\$16,471,552	396	8.86
Alaska.....	1,856,753	2,109,146	252,393	27	14.84
Arizona.....	36,616,382	55,875,052	19,258,670	621	31.80
Arkansas.....	74,138,228	80,278,096	6,139,868	154	5.86
California.....	1,507,059,090	1,654,629,373	147,570,283	2,647	11.41
Colorado.....	200,275,469	221,441,731	21,166,262	1,532	20.94
Connecticut.....	378,204,733	411,858,799	33,654,066	485	6.44
Delaware.....	175,491,971	209,669,998	34,178,027	300	15.38
District of Columbia.....	88,083,185	98,320,551	10,237,366	260	11.16
Florida.....	284,945,202	358,658,022	73,712,820	2,852	25.65
Georgia.....	293,278,201	313,763,843	20,485,642	311	5.42
Hawaii.....	26,577,070	29,471,869	2,894,799	45	5.74
Idaho.....	50,360,820	54,980,522	4,619,702	765	31.71
Illinois.....	4,801,818,617	5,018,460,792	216,642,175	2,663	8.40
Indiana.....	502,243,010	542,430,733	40,187,723	1,203	10.20
Iowa.....	261,779,388	282,215,730	20,436,342	1,577	17.30
Kansas.....	154,393,172	167,161,269	12,768,097	397	7.64
Kentucky.....	193,354,219	209,742,211	16,387,992	553	9.76
Louisiana.....	339,901,574	372,097,426	32,195,852	648	10.26
Maine.....	141,410,419	162,202,616	20,792,197	445	11.96
Maryland.....	279,430,362	309,440,132	30,009,770	712	11.50
Massachusetts.....	1,914,632,769	2,105,392,994	190,760,215	1,038	5.35
Michigan.....	1,106,247,055	1,225,291,529	119,044,474	1,464	9.42
Minnesota.....	477,318,422	510,050,693	32,732,271	1,603	13.96
Mississippi.....	96,251,323	103,979,801	7,728,478	175	6.83
Missouri.....	862,061,487	927,599,219	65,537,732	2,009	11.67
Montana.....	47,886,188	54,656,169	6,769,981	693	19.33
Nebraska.....	137,689,376	154,995,445	17,306,069	404	8.55
Nevada.....	11,934,954	16,264,482	4,329,528	367	35.53
New Hampshire.....	59,074,539	63,856,401	4,781,862	69	5.11
New Jersey.....	955,695,479	1,092,444,842	136,749,363	1,771	8.09
New Mexico.....	17,762,032	20,289,232	2,527,200	268	23.80
New York.....	7,901,544,922	8,755,836,941	854,292,019	8,131	7.58
North Carolina.....	298,035,180	323,379,255	25,344,075	550	8.37
North Dakota.....	44,399,092	48,244,064	3,844,972	873	25.49
Ohio.....	1,705,019,551	1,858,580,110	153,560,559	1,359	5.40
Oklahoma.....	336,546,648	364,994,799	28,448,151	853	12.79
Oregon.....	206,519,834	226,929,639	20,409,805	1,413	20.59
Pennsylvania.....	1,909,570,431	2,103,071,713	193,501,282	2,682	10.18
Rhode Island.....	231,892,946	251,623,910	19,730,964	247	8.33
South Carolina.....	194,993,546	206,456,090	11,462,544	387	10.30
South Dakota.....	49,668,940	52,452,620	2,783,680	570	18.56
Tennessee.....	307,351,330	332,053,456	24,702,126	454	8.51
Texas.....	685,769,983	752,668,564	66,898,581	1,153	7.92
Utah.....	83,235,091	91,816,658	8,581,567	711	21.91
Vermont.....	55,112,707	64,754,279	9,641,572	59	5.27
Virginia.....	294,172,852	316,707,480	22,534,628	718	10.02
Washington.....	397,560,634	429,244,561	31,683,927	2,177	17.91
West Virginia.....	162,243,522	179,501,344	17,257,822	457	8.83
Wisconsin.....	449,131,294	496,561,766	47,430,472	1,947	12.30
Wyoming.....	20,786,893	24,477,611	3,690,718	220	14.99
Grand total.....	30,987,717,461	33,901,845,696	2,914,128,235	53,415	10.48

¹ Gross income and deductions correspond to total income and total deductions, as reported on the face of the return, plus the cost of goods sold.

TABLE 13.—*Corporation returns for 1929, by States and Territories, showing cash and stock dividends paid to shareholders*¹

[For text defining certain items and describing returns included, see pp. 1-4]

States and Territories	Corporations reporting net income—Dividends		Corporations reporting no net income—Dividends	
	Cash	Stock	Cash	Stock
Alabama.....	\$17,407,236	\$484,502	\$2,500,909	\$1,057,230
Alaska.....	265,367	34,064	31,806	-----
Arizona.....	11,764,035	140,897	94,379	3,133
Arkansas.....	10,945,299	1,283,007	715,325	50,536
California.....	430,943,359	388,545,525	51,685,044	5,578,213
Colorado.....	45,297,521	1,975,365	2,482,989	595,464
Connecticut.....	106,101,198	10,222,736	8,222,676	300,048
Delaware.....	366,345,497	5,676,450	17,242,770	4,508,159
District of Columbia.....	27,879,465	541,752	1,154,050	284,415
Florida.....	14,146,760	5,256,083	4,400,005	395,037
Georgia.....	36,638,551	6,033,595	6,507,091	562,267
Hawaii.....	23,863,557	1,815,446	1,798,863	51,390
Idaho.....	4,031,493	54,498	555,299	39,866
Illinois.....	724,665,349	159,605,188	60,080,092	5,011,952
Indiana.....	65,168,892	5,800,541	6,736,170	698,652
Iowa.....	36,048,409	5,036,272	2,917,183	365,439
Kansas.....	91,536,240	2,062,783	2,018,261	38,288
Kentucky.....	47,901,750	9,097,878	2,837,049	293,464
Louisiana.....	38,382,112	3,007,017	11,538,746	1,911,188
Maine.....	32,478,305	353,409	3,418,443	4,777
Maryland.....	64,412,514	22,123,670	5,585,543	367,478
Massachusetts.....	348,024,653	17,879,603	20,811,025	1,411,424
Michigan.....	263,825,261	44,117,113	16,320,950	4,696,665
Minnesota.....	106,039,784	5,053,502	10,014,714	456,522
Mississippi.....	7,066,851	1,151,039	1,931,038	2,891,785
Missouri.....	156,420,651	24,379,861	16,847,807	3,258,367
Montana.....	6,113,815	616,197	484,933	13,601
Nebraska.....	17,788,429	748,868	1,739,867	695,543
Nevada.....	3,515,270	564,577	75,587	-----
New Hampshire.....	6,605,759	707,571	717,020	100,985
New Jersey.....	285,933,715	14,988,256	15,352,686	5,237,703
New Mexico.....	2,248,204	74,521	131,762	42,249
New York.....	2,777,527,998	274,847,847	108,913,583	36,946,705
North Carolina.....	65,737,792	7,767,597	3,730,664	205,959
North Dakota.....	2,396,311	274,730	189,234	11,444
Ohio.....	379,345,551	47,464,011	28,186,313	5,274,060
Oklahoma.....	48,526,188	6,472,543	10,511,618	1,225,766
Oregon.....	15,100,512	2,098,095	5,327,367	4,112,189
Pennsylvania.....	717,850,571	70,761,985	35,619,854	2,068,566
Rhode Island.....	28,068,236	2,132,358	3,508,523	244,973
South Carolina.....	7,004,840	1,522,259	3,352,373	42,982
South Dakota.....	2,323,455	201,955	330,523	8,203
Tennessee.....	34,925,269	3,187,452	2,807,693	348,121
Texas.....	98,522,013	16,738,711	8,893,944	1,502,973
Utah.....	15,241,528	1,142,228	1,772,768	34,774
Vermont.....	4,944,271	295,730	1,887,061	25,926
Virginia.....	66,660,454	3,976,910	4,409,048	125,069
Washington.....	51,299,621	5,658,496	6,320,850	508,332
West Virginia.....	30,864,210	1,618,212	2,448,015	68,934
Wisconsin.....	94,112,503	8,386,829	6,461,001	1,063,148
Wyoming.....	2,045,451	16,747	2,219,116	6,500
Total.....	7,841,802,135	1,193,896,039	513,859,610	94,746,514

¹ Cash dividends and stock dividends of life insurance companies are not included.

TABLE 14.—*Corporation returns for 1929 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax*

PART 1.—ALL CORPORATIONS.*

[For text defining certain items and describing returns included, see pp. 1-4, 22-23]

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.....	\$118,101,450,016	\$730,290,862	\$3,552,615,406	\$69,235,582,175	\$14,474,068,012	\$8,077,274,864	\$1,708,503,417	\$1,384,398,789
Profit or loss from sales:								
Corporations reporting profit.....	27,099,862,557	268,988,470	1,187,661,813	17,116,774,968	2,705,403,838	1,456,169,945	295,061,083	314,071,551
Corporations reporting loss.....	74,187,024	2,725,107	9,251,213	46,214,525	2,210,692	10,059,138	4,095,557	817,556
Profits less losses ¹	27,025,675,553	266,263,063	1,178,410,600	17,070,560,443	2,703,193,146	1,446,110,807	290,965,526	313,253,995
Gross profits from operations other than amounts tabulated as gross sales.....	28,597,550,735	84,341,493	214,474,678	882,904,289	58,445,176	40,957,021	6,767,808	7,321,345
Interest.....	5,035,887,021	10,219,434	44,857,439	458,655,437	65,806,387	27,369,709	5,866,734	8,646,994
Rents.....	2,390,772,915	13,996,602	30,145,258	173,435,045	27,685,629	19,166,175	2,906,004	4,893,616
Profits from sale of real estate, stocks, bonds, and other capital assets.....	1,315,394,560	12,514,496	48,563,723	158,320,667	17,168,584	6,997,856	1,106,157	1,325,959
Miscellaneous receipts.....	2,587,401,839	22,402,960	97,197,320	639,633,893	76,369,829	51,435,009	13,855,101	8,671,849
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	2,593,052,095	8,741,449	59,735,077	583,513,271	48,108,216	10,016,839	2,167,282	11,950,727
Interest on Federal, State, and municipal bonds.....	536,697,233	933,412	11,478,140	91,944,969	8,852,176	6,591,655	574,613	480,968
C. Total compiled receipts ²	161,153,206,414	883,440,708	4,059,067,041	72,223,989,746	14,776,504,009	8,239,809,128	1,741,747,116	1,427,690,247
D. Statutory deductions:								
Cost of goods sold.....	91,075,774,483	464,027,799	2,374,204,806	52,165,021,732	11,770,874,866	6,631,164,057	1,417,537,891	1,071,144,794
Compensation of officers.....	3,336,799,340	25,391,225	56,309,626	1,171,887,962	134,710,734	199,332,496	35,501,212	11,578,359
Interest paid.....	4,924,735,021	31,084,343	111,263,829	712,020,005	143,737,861	72,880,000	12,438,539	23,924,175
Taxes paid other than income tax.....	2,222,412,247	27,863,107	91,455,908	616,560,657	87,986,488	54,737,812	8,836,685	8,907,221
Bad debts.....	941,962,300	5,071,867	11,539,190	206,913,611	32,030,217	32,063,877	9,453,398	9,132,086
Depreciation.....	3,870,924,234	34,667,744	228,329,784	1,753,119,176	218,971,301	153,938,143	18,533,854	36,486,520
Depletion.....	558,648,558	13,497,601	242,753,213	264,634,803	1,748,854	103,328	683,269	---
Miscellaneous deductions.....	42,357,443,136	252,904,806	639,910,134	10,192,601,036	1,749,278,153	918,076,759	195,585,398	236,953,178
E. Total statutory deductions.....	149,288,699,319	854,508,492	3,755,766,490	67,142,758,982	14,139,338,474	8,062,295,972	1,698,570,246	1,398,126,333
F. Compiled net profits.....	11,869,507,095	28,932,216	303,300,551	5,081,230,764	637,165,535	177,513,156	43,176,870	29,563,914
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.....	3,129,749,328	9,674,861	71,213,217	675,458,240	56,960,392	16,608,494	2,741,895	12,431,695

* For corresponding data expressed as percentages of total receipts, see pp. 284-287.

Footnotes at end of Table 14.

TABLE 14.—*Corporation returns for 1929 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Continued*

PART 1.—ALL CORPORATIONS—Continued

Distribution	Industrial divisions—Continued							
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing—Continued				
				Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and related products
H. Statutory net income.....	\$8,739,757,767	\$19,257,355	\$232,087,334	\$4,405,772,524	\$580,205,143	\$160,904,662	\$40,434,975	\$17,132,219
I. Net loss for prior year deducted by concerns reporting net income for 1929.....	392,177,216	4,917,952	20,488,030	199,744,101	15,541,248	11,404,637	1,375,533	1,057,550
J. Statutory net income (H) after deducting net loss for prior year (I).....	8,347,580,551	14,339,403	211,599,304	4,206,028,423	564,663,895	149,500,025	39,059,442	16,074,669
K. Total tax.....	1,193,435,832	6,783,059	44,318,798	544,053,221	70,863,295	33,196,946	8,109,399	6,054,979
L. Compiled net profits (F) after deducting tax (K).....	10,676,071,263	22,149,157	258,981,753	4,537,177,543	566,302,240	144,316,210	35,667,471	23,508,935
Cash and stock dividends distributed: ^a								
Cash dividends.....	8,355,661,745	33,457,852	425,058,202	3,158,771,377	449,688,387	189,320,598	39,325,500	46,097,514
Stock dividends.....	1,288,642,553	5,422,595	39,449,798	409,779,915	51,558,567	18,441,702	2,489,171	18,267,975
Total dividends distributed.....	9,644,304,298	38,880,447	464,508,000	3,568,551,292	501,246,954	207,762,300	41,814,671	64,365,489

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.....	\$2,684,104,459	\$1,725,921,690	\$2,639,739,673	\$9,213,902,953	\$1,612,479,233	\$23,370,691,830	\$2,344,497,255	
Profit or loss from sales:								
Corporations reporting profit.....	637,250,352	445,590,390	915,811,244	3,016,215,695	538,207,749	6,086,426,134	706,566,987	
Corporations reporting loss.....	3,339,215	1,528,396	3,169,189	1,480,032	838,992	8,857,456	9,318,302	
Profits less losses ¹	633,911,137	444,061,994	912,642,055	3,014,735,663	537,368,757	6,077,568,678	696,748,685	

Gross profits from operations other than amounts tabulated as gross sales.....	26,924,844	5,690,440	137,506,526	475,808,745	6,653,952	93,651,947	23,176,485
Interest.....	18,049,813	17,260,075	20,279,005	63,112,304	8,648,777	206,594,153	17,021,456
Rents.....	11,894,422	3,709,371	20,590,771	21,856,839	4,062,272	48,849,205	7,820,741
Profits from sale of real estate, stocks, bonds, and other capital assets.....	17,755,483	9,416,478	8,072,115	23,409,363	3,310,787	56,330,095	13,427,790
Miscellaneous receipts.....	27,449,639	11,692,985	24,913,005	155,247,603	16,108,005	219,806,364	34,084,504
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	8,599,150	22,424,941	19,874,391	334,222,853	3,953,268	96,655,971	25,539,633
Interest on Federal, State, and municipal bonds.....	2,305,638	1,815,900	3,816,786	28,471,966	3,426,443	33,363,696	2,245,128
C. Total compiled receipts *.....	2,797,083,448	1,797,931,880	2,874,792,272	10,316,032,626	1,658,642,737	24,125,943,261	2,467,813,022
D. Statutory deductions:							
Cost of goods sold.....	2,050,193,322	1,281,859,696	1,727,097,618	6,199,167,290	1,075,110,476	17,293,123,152	1,647,748,570
Compensation of officers.....	76,016,276	37,843,133	125,046,751	94,001,633	47,324,683	332,336,768	78,196,017
Interest paid.....	43,645,532	33,372,594	32,940,510	117,153,228	19,785,037	190,988,157	21,154,372
Taxes paid other than income tax.....	37,950,940	20,865,222	22,520,940	144,003,120	16,022,616	198,466,267	16,263,846
Bad debts.....	20,606,309	4,624,219	23,617,183	30,612,838	11,037,481	75,058,357	18,677,646
Depreciation.....	76,475,668	62,612,253	63,461,133	416,296,965	73,327,177	581,406,119	51,611,043
Depletion.....	51,027,717	2,117,889	102,500	172,487,020	3,451,139	32,436,519	477,568
Miscellaneous deductions.....	363,149,733	225,942,415	633,235,940	1,925,080,174	274,996,668	3,170,456,601	499,848,017
E. Total statutory deductions.....	2,719,065,497	1,669,237,421	2,628,020,575	9,098,802,168	1,521,055,277	21,874,269,940	2,333,977,079
F. Compiled net profits.....	78,017,951	128,694,459	246,771,697	1,217,230,458	137,587,460	2,251,673,321	133,835,943
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations.....	10,904,788	24,240,841	23,691,177	362,694,819	7,379,711	130,019,667	27,784,761
H. Statutory net income.....	67,113,163	104,453,618	223,080,520	854,535,639	130,207,749	2,121,653,654	106,051,182
I. Net loss for prior year deducted by concerns reporting net income for 1929.....	7,505,453	2,825,629	4,881,422	16,509,969	3,081,354	126,780,746	8,780,560
J. Statutory net income (H) after deducting net loss for prior year (I).....	59,607,710	101,627,989	218,199,098	838,025,670	127,126,395	1,994,872,908	97,270,622
K. Total tax.....	13,436,661	13,222,001	28,017,073	98,124,032	17,267,685	236,493,687	19,267,463
L. Compiled net profits (F) after deducting tax (K).....	64,581,290	115,472,458	218,754,624	1,119,106,426	120,319,775	2,015,179,634	114,568,480
Cash and stock dividends distributed: *							
Cash dividends.....	102,973,371	79,547,413	152,736,101	819,876,169	90,797,585	1,078,337,947	110,070,792
Stock dividends.....	12,418,061	1,606,688	17,064,961	189,687,691	11,523,313	76,541,333	10,181,453
Total dividends distributed.....	115,391,432	81,153,101	169,801,062	1,009,563,860	102,320,898	1,154,879,280	120,252,245

Footnotes at end of Table 14.

TABLE 14.—Corporation returns for 1929 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Continued

PART 1.—ALL CORPORATIONS—Continued

Distribution	Industrial divisions—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
A. Receipts, taxable income:						
Gross sales.....	\$2, 392, 611, 002		\$42, 190, 350, 571			
Profit or loss from sales:						
Corporations reporting profit.....	577, 523, 958		8, 143, 913, 354			
Corporations reporting loss.....	2, 016, 364		13, 979, 515			
Profits less losses ¹	375, 507, 588		8, 134, 933, 839			
Gross profits from operations other than amounts tabulated as gross sales.....	515, 592, 883	\$14, 833, 911, 639	518, 759, 711	\$3, 798, 865, 177	⁴ \$7, 712, 279, 867	\$36, 420, 998
Interest.....	23, 128, 104	332, 845, 603	152, 942, 853	40, 709, 551	3, 969, 907, 861	2, 620, 739
Rents.....	29, 586, 347	281, 192, 473	154, 143, 493	153, 747, 779	1, 548, 120, 094	1, 405, 824
Profits from sale of real estate, stocks, bonds, and other capital assets.....	13, 376, 526	102, 861, 401	56, 979, 434	34, 437, 254	887, 414, 737	926, 322
Miscellaneous receipts.....	93, 919, 607	701, 388, 104	362, 099, 123	99, 536, 892	569, 356, 798	1, 867, 137
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations.....	13, 670, 057	831, 831, 111	59, 257, 482	59, 612, 674	972, 331, 275	4, 359, 699
Interest on Federal, State, and municipal bonds.....	3, 867, 619	29, 480, 278	11, 776, 238	1, 470, 894	385, 626, 573	119, 110
C. Total compiled receipts ²	3, 085, 752, 145	17, 113, 510, 609	43, 506, 308, 910	4, 193, 380, 221	16, 045, 037, 205	47, 719, 829
D. Statutory deductions:						
Cost of goods sold.....	2, 017, 103, 414		34, 055, 416, 732			
Compensation of officers.....	163, 933, 321	108, 935, 928	957, 239, 391	217, 973, 273	631, 549, 071	3, 579, 543
Interest paid.....	40, 538, 319	1, 451, 514, 432	276, 857, 281	132, 814, 877	2, 166, 084, 006	2, 557, 929
Taxes paid other than income tax.....	15, 552, 823	664, 282, 298	204, 811, 234	77, 155, 770	523, 706, 669	1, 023, 781
Bad debts.....	21, 035, 220	32, 018, 403	243, 803, 984	20, 909, 017	339, 563, 224	1, 107, 784
Depreciation.....	71, 642, 279	982, 662, 177	299, 841, 179	192, 647, 168	306, 971, 832	1, 042, 895
Depletion.....	574, 856	28, 560, 729	2, 034, 702	426, 770	6, 087, 829	28, 055
Miscellaneous deductions.....	629, 524, 562	11, 082, 263, 113	6, 665, 383, 637	3, 330, 158, 186	⁴ 9, 524, 404, 793	40, 292, 869
E. Total statutory deductions.....	2, 959, 904, 794	14, 350, 237, 080	42, 705, 438, 140	3, 972, 085, 061	⁵ 13, 498, 367, 424	49, 632, 856

F. Compiled net profits.....	125,847,351	2,763,273,529	800,870,770	221,295,160	2,546,609,781	* 1,913,027
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.....	17,537,676	861,311,389	71,033,720	61,083,568	1,357,957,848	4,478,809
H. Statutory net income.....	108,309,675	1,901,962,140	729,837,050	160,211,592	1,188,711,933	* 6,391,836
I. Net loss for prior year deducted by concerns reporting net income for 1929..	11,386,583	47,763,382	42,252,992	16,875,833	48,568,337	180,006
J. Statutory net income (H) after deducting net loss for prior year (I).....	96,923,092	1,854,198,758	687,584,058	143,335,759	1,140,143,596	* 6,571,842
K. Total tax.....	16,518,914	222,483,396	107,148,648	29,632,299	222,403,102	94,395
L. Compiled net profits (F) after deducting tax (K).....	109,328,437	2,540,790,133	693,722,122	191,662,861	2,324,266,679	* 2,007,422
Cash and stock dividends distributed: *						
Cash dividends.....	77,847,681	2,092,723,952	624,876,414	176,535,137	1,762,884,306	3,501,824
Stock dividends.....	12,532,546	40,137,134	97,711,711	7,369,586	675,640,491	598,777
Total dividends distributed.....	90,380,227	2,132,866,086	722,588,125	183,904,723	2,438,524,797	4,100,601

Footnotes at end of Table 14.

TABLE 14.—*Corporation returns for 1929 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Continued*

PART 2.—CORPORATIONS REPORTING NET INCOME

[For text defining certain items and describing returns included, see pp. 1-4, 22-23]

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.....	\$95,631,966,613	\$530,368,138	\$2,689,309,325	\$57,379,645,132	\$10,656,318,498	\$5,805,221,844	\$1,239,504,380	\$885,963,246
Profit or loss from sales:								
Corporations reporting profit.....	23,610,975,906	221,609,806	996,691,271	15,409,932,555	2,379,981,413	1,187,893,039	256,047,374	214,925,797
Corporations reporting loss.....	3,817,888	242,425	819,205	1,398,430	147,270	43,165	84,705	125
Profits less losses ¹	23,607,158,018	221,367,381	995,872,066	15,408,534,125	2,379,834,143	1,187,854,874	255,962,669	214,925,672
Gross profits from operations other than amounts tabulated as gross sales.....	22,672,792,485	61,731,929	141,117,796	765,935,037	44,420,983	27,749,339	4,357,456	892,306
Interest.....	4,253,045,731	7,338,210	29,804,302	384,700,880	33,315,862	19,792,920	4,275,035	7,103,234
Rents.....	1,680,773,728	9,189,682	19,186,616	134,413,376	17,043,814	11,567,846	1,677,952	2,008,798
Profits from sale of real estate, stocks, bonds, and other capital assets.....	1,165,364,878	9,012,016	41,787,248	138,165,246	14,878,502	5,152,137	581,830	879,352
Miscellaneous receipts.....	2,041,193,313	14,749,690	62,490,455	523,722,545	60,572,524	25,892,153	6,861,224	7,526,721
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	2,188,654,972	3,837,396	47,709,621	553,177,264	35,939,321	6,910,734	1,512,773	11,868,500
Interest on Federal, State, and municipal bonds.....	431,039,335	559,652	8,925,022	87,855,993	7,324,712	5,892,725	512,798	433,174
C. Total compiled receipts ²	130,064,831,055	636,786,713	3,040,330,385	59,967,615,473	10,869,814,216	5,908,179,698	1,259,283,448	916,675,331
D. Statutory deductions:								
Cost of goods sold.....	72,024,808,595	309,000,757	1,693,437,259	41,971,111,007	8,276,484,355	4,617,366,970	983,541,711	671,037,574
Compensation of officers.....	2,486,012,689	15,789,640	35,689,535	916,989,014	108,307,900	140,151,626	25,610,856	7,394,524
Interest paid.....	3,626,424,695	11,573,365	60,685,055	494,701,800	79,235,419	38,131,890	6,239,899	12,265,448
Taxes paid other than income tax.....	1,763,119,310	19,150,602	62,636,746	523,336,886	70,236,231	35,460,177	5,820,590	5,145,311
Bad debts.....	566,822,040	2,915,067	6,154,633	185,398,623	23,605,385	19,447,080	5,393,356	3,634,592
Depreciation.....	3,134,655,008	23,265,020	155,407,073	1,478,293,008	175,334,887	105,574,502	12,193,877	22,825,296

Depletion.....	467,511,256	10,349,532	187,776,886	239,583,803	1,577,803	39,060	500	-----
Miscellaneous deductions.....	31,721,897,153	167,544,959	351,381,613	8,299,151,942	1,418,900,410	615,231,175	141,654,054	125,747,278
Total statutory deductions.....	115,791,250,746	559,588,942	2,553,168,800	54,110,566,083	10,153,682,480	5,571,402,480	1,180,454,843	848,050,023
F. Compiled net profits.....	14,273,580,309	77,197,771	487,161,585	5,857,049,390	716,131,736	336,777,218	78,828,605	68,625,308
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.....	2,619,694,307	4,397,048	56,634,643	641,033,257	43,264,033	12,803,459	2,025,571	12,301,674
H. Statutory net income.....	11,653,886,002	72,800,723	430,526,942	5,216,016,133	672,867,703	323,973,759	76,803,034	56,323,634
I. Net loss for prior year deducted by concerns reporting net income for 1929.....	392,177,216	4,917,952	20,488,030	199,744,101	15,541,248	11,404,637	1,375,533	1,057,550
J. Statutory net income (H) after deducting net loss for prior year (I).....	11,261,708,786	67,882,771	410,038,912	5,016,272,032	657,326,455	312,569,122	75,427,501	55,266,084
K. Total tax.....	1,193,435,832	6,783,059	44,318,798	544,053,221	70,863,295	33,196,946	8,109,399	6,054,979
L. Compiled net profits (F) after deducting tax (K).....	13,080,144,477	70,414,712	442,842,787	5,312,996,169	645,268,441	303,580,272	70,719,206	62,570,329
Cash and stock dividends distributed: ^a								
Cash dividends.....	7,841,802,135	28,575,330	398,270,532	3,035,147,156	423,535,997	165,658,840	36,506,979	45,134,847
Stock dividends.....	1,193,896,039	867,479	38,096,761	396,526,779	50,821,857	16,114,092	2,336,616	18,229,139
Total dividends distributed.....	9,035,698,174	29,442,809	436,367,293	3,431,673,935	474,357,854	181,772,932	38,843,595	63,363,986

Footnotes at end of Table 14.

TABLE 14.—Corporation returns for 1929 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—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
A. Receipts, taxable income:							
Gross sales.....	\$1,906,056,178	\$1,482,142,699	\$2,297,988,046	\$3,499,703,927	\$1,355,711,336	\$21,455,510,441	\$1,795,524,537
Profit or loss from sales:							
Corporations reporting profit.....	508,517,855	404,447,343	819,838,539	2,856,055,556	479,044,433	5,720,187,690	587,993,716
Corporations reporting loss.....	146,119	26,916	130,101	561,713	7,456	57,894	192,966
Profits less losses ¹	508,371,736	404,420,427	819,708,438	2,855,493,643	479,036,977	5,720,129,796	587,800,750
Gross profits from operations other than amounts tabulated as gross sales.....	17,520,094	4,878,801	89,893,606	467,390,850	5,183,250	86,759,304	16,889,048
Interest.....	12,763,821	15,381,090	19,086,382	59,493,001	6,952,179	194,866,336	11,671,011
Rents.....	7,362,420	3,356,702	18,751,672	19,928,321	3,137,321	45,073,677	4,504,853
Profits from sale of real estate, stocks, bonds, and other capital assets.....	12,965,165	9,288,702	7,571,001	21,167,468	2,787,597	53,385,937	9,507,555
Miscellaneous receipts.....	15,291,816	9,569,954	19,149,659	149,316,351	12,089,855	197,792,977	19,659,311
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	6,624,643	22,053,743	15,842,621	333,544,808	3,624,830	92,600,424	22,654,867
Interest on Federal, State, and municipal bonds.....	1,983,809	1,786,594	3,622,698	28,152,293	3,329,656	32,717,624	2,099,910
C. Total compiled receipts ²	1,980,567,946	1,548,458,294	2,471,905,685	9,578,697,019	1,392,816,024	22,158,706,720	1,882,511,092
D. Statutory deductions:							
Cost of goods sold.....	1,402,684,442	1,077,722,272	1,478,284,608	5,644,210,284	876,674,359	15,735,380,645	1,207,723,787
Compensation of officers.....	52,579,640	31,795,749	101,138,555	78,689,664	35,722,355	278,338,904	57,259,151
Interest paid.....	22,459,088	26,290,022	26,296,238	101,480,683	12,147,645	167,710,679	12,444,789
Taxes paid other than income tax.....	25,562,516	17,817,643	20,451,696	137,231,947	12,804,693	182,444,933	12,361,149
Bad debts.....	12,086,615	3,603,906	18,741,575	24,662,559	8,006,505	55,020,568	11,196,482
Depreciation.....	51,302,375	53,085,258	53,166,299	381,615,569	50,353,374	527,254,392	36,587,179
Depletion.....	39,040,869	1,791,704	97,383	162,712,048	2,484,203	31,596,225	244,008
Miscellaneous deductions.....	230,632,111	188,164,846	483,434,780	1,774,835,004	215,022,008	2,773,875,457	331,604,729
E. Total statutory deductions.....	1,836,347,656	1,400,271,400	2,181,611,134	8,305,487,848	1,222,215,142	19,741,621,803	1,669,421,274

F. Compiled net profits	144,220,290	148,186,894	290,294,551	1,273,209,171	170,600,882	2,417,084,917	213,089,818
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations	8,608,452	23,840,337	19,465,319	361,697,101	6,954,486	125,318,048	24,754,777
H. Statutory net income	135,611,838	124,346,557	270,829,232	911,512,070	163,646,396	2,291,766,869	188,335,041
I. Net loss for prior year deducted by concerns reporting net income for 1929	7,505,453	2,825,629	4,881,422	16,509,969	3,081,354	126,780,746	8,780,560
J. Statutory net income (H) after deducting net loss for prior year (I)	128,106,385	121,520,928	265,947,810	895,002,101	160,565,042	2,164,986,123	179,554,481
K. Total tax	13,436,661	13,222,001	28,017,073	98,124,032	17,267,685	236,493,687	19,267,463
L. Compiled net profits (F) after deducting tax (K)	130,783,629	134,964,893	262,277,478	1,175,085,139	153,333,197	2,180,591,230	193,822,355
Cash and stock dividends distributed: ^a							
Cash dividends.....	92,324,330	77,126,988	148,173,328	809,962,777	85,428,775	1,049,194,479	102,099,816
Stock dividends.....	10,345,781	1,515,448	16,493,691	188,284,703	10,489,861	72,044,811	9,850,780
Total dividends distributed	102,670,111	78,642,436	164,667,019	998,247,480	95,918,636	1,121,239,290	111,950,596

Footnotes at end of Table 14

TABLE 14.—Corporation returns for 1929 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Continued

PART 2.—CORPORATIONS REPORTING NET INCOME—Continued

Distribution	Industrial divisions—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
A. Receipts, taxable income:						
Gross sales.....	\$1, 776, 939, 911	-----	\$33, 255, 704, 107	-----	-----	-----
Profit or loss from sales:						
Corporations reporting profit.....	\$46, 081, 153	-----	6, 636, 661, 141	-----	-----	-----
Corporations reporting loss.....	263, 694	-----	1, 094, 134	-----	-----	-----
Profits less losses ¹	\$46, 817, 439	-----	6, 635, 567, 007	-----	-----	-----
Gross profits from operations other than amounts tabulated as gross sales.....	433, 965, 326	\$13, 460, 427, 004	396, 505, 548	\$2, 776, 922, 474	⁴ \$4, 619, 951, 917	\$16, 235, 454
Interest.....	18, 730, 973	305, 924, 307	120, 258, 264	34, 364, 431	3, 350, 390, 615	1, 533, 749
Rents.....	18, 491, 570	253, 751, 192	121, 964, 503	94, 034, 942	1, 029, 148, 038	593, 809
Profits from sale of real estate, stocks, bonds, and other capital assets.....	11, 086, 906	98, 819, 859	46, 790, 922	30, 699, 327	788, 569, 784	433, 570
Miscellaneous receipts.....	20, 423, 617	665, 346, 085	274, 082, 868	64, 136, 611	415, 127, 927	1, 113, 515
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations.....	11, 992, 152	799, 757, 659	48, 779, 742	51, 662, 402	669, 762, 898	1, 975, 838
Interest on Federal, State and municipal bonds.....	3, 201, 767	28, 291, 044	11, 093, 577	1, 203, 378	289, 863, 352	45, 550
C. Total compiled receipts ²	2, 294, 832, 222	15, 612, 317, 150	34, 275, 179, 531	3, 053, 023, 565	11, 162, 814, 531	21, 931, 485
D. Statutory deductions:						
Cost of goods sold.....	1, 431, 122, 472	-----	26, 620, 137, 100	-----	-----	-----
Compensation of officers.....	117, 699, 976	84, 789, 431	694, 599, 952	156, 422, 582	462, 551, 963	1, 480, 596
Interest paid.....	26, 102, 082	1, 257, 133, 117	180, 917, 360	67, 270, 752	1, 527, 562, 327	478, 837
Taxes paid other than income tax.....	10, 281, 352	607, 799, 957	158, 366, 803	48, 092, 093	331, 152, 398	302, 473
Bad debts.....	11, 352, 951	26, 330, 801	157, 003, 468	12, 650, 049	164, 874, 006	142, 442
Depreciation.....	48, 843, 647	871, 403, 228	229, 472, 132	128, 988, 211	198, 696, 309	286, 380
Depletion.....	484, 607	23, 222, 056	1, 210, 503	274, 792	4, 606, 918	2, 159
Miscellaneous deductions.....	455, 375, 398	9, 820, 935, 850	5, 024, 363, 617	2, 272, 033, 106	⁴ 5, 316, 204, 997	14, 905, 671
Total statutory deductions.....	2, 101, 262, 485	12, 691, 614, 440	33, 066, 070, 935	2, 685, 731, 585	⁵ 8, 005, 648, 918	17, 598, 558

F. Compiled net profits.....	193, 569, 737	2, 920, 702, 710	1, 209, 108, 596	367, 291, 980	3, 157, 165, 613	4, 332, 927
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, 193, 919	828, 048, 703	59, 873, 319	52, 865, 780	959, 626, 250	2, 021, 388
H. Statutory net income.....	178, 375, 818	2, 092, 654, 007	1, 149, 235, 277	314, 426, 200	2, 197, 539, 363	2, 311, 539
I. Net loss for prior year deducted by concerns reporting net income for 1929.....	11, 386, 583	47, 763, 382	42, 252, 992	16, 875, 833	48, 568, 337	180, 006
J. Statutory net income (H) after deducting net loss for prior year (I).....	166, 989, 235	2, 044, 890, 625	1, 106, 982, 285	297, 550, 367	2, 148, 971, 026	2, 131, 533
K. Total tax.....	16, 518, 914	222, 483, 396	107, 148, 648	29, 632, 299	222, 403, 102	94, 395
L. Compiled net profits (F) after deducting tax (K).....	177, 050, 823	2, 698, 219, 314	1, 101, 959, 948	337, 659, 681	2, 934, 762, 511	4, 238, 532
Cash and stock dividends distributed: ³						
Cash dividends.....	71, 437, 798	2, 034, 218, 894	583, 772, 459	168, 887, 855	1, 519, 632, 550	1, 859, 561
Stock dividends.....	10, 295, 379	20, 123, 346	89, 087, 276	6, 665, 495	631, 785, 643	447, 881
Total dividends distributed.....	81, 733, 177	2, 054, 342, 240	672, 859, 735	175, 553, 350	2, 151, 418, 193	2, 307, 442

Footnotes at end of Table 14.

TABLE 14.—Corporation returns for 1929 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Continued

PART 3.—CORPORATIONS REPORTING NO NET INCOME

[For text defining certain items and describing returns included, see pp. 1-4, 22-23]

Distribution	Industrial divisions							
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing				
				Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and related products
A. Receipts, taxable income:								
Gross sales.....	\$22,469,483,403	\$199,922,724	\$863,306,081	\$11,855,937,043	\$3,817,749,514	\$2,272,053,020	\$468,999,037	\$498,435,543
Profit or loss from sales:								
Corporations reporting profit.....	3,488,886,651	47,378,661	190,970,542	1,706,842,413	325,422,425	268,127,106	59,013,709	99,145,754
Corporations reporting loss.....	70,569,136	2,482,982	8,452,008	44,816,095	2,063,422	10,015,973	4,010,852	817,431
Profits less losses ¹	3,418,517,515	44,895,679	182,518,534	1,662,026,318	323,359,003	258,111,133	55,002,857	98,328,323
Gross profits from operations other than amounts tabulated as gross sales.....	5,924,758,250	22,609,564	73,356,882	116,969,252	14,024,193	13,207,682	2,410,352	6,429,039
Interest.....	782,841,290	2,881,224	15,053,137	73,954,557	32,490,525	7,576,789	1,591,699	1,543,760
Rents.....	709,999,187	4,806,920	10,958,642	39,021,669	10,641,815	7,598,329	1,228,052	2,884,818
Profits from sale of real estate, stocks, bonds, and other capital assets.....	150,029,682	3,502,480	6,776,475	20,155,421	2,290,082	1,845,719	524,327	446,607
Miscellaneous receipts.....	546,208,526	7,653,270	34,706,865	115,911,348	15,797,305	25,542,856	6,993,877	1,145,128
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	404,397,123	4,904,053	12,025,456	30,336,007	12,168,895	3,106,105	654,509	82,227
Interest on Federal, State, and municipal bonds.....	105,657,898	373,760	2,553,118	4,088,976	1,527,464	698,930	61,815	47,794
C. Total compiled receipts ²	31,093,375,359	246,653,995	1,018,736,656	12,256,374,273	3,906,689,793	2,331,629,430	482,463,668	511,014,916
D. Statutory deductions:								
Cost of goods sold.....	19,050,965,888	155,027,042	680,767,547	10,193,910,725	3,494,390,511	2,013,797,087	433,996,180	400,107,220
Compensation of officers.....	850,786,651	9,601,555	20,620,091	254,898,948	26,402,744	59,180,870	9,890,356	4,188,835
Interest paid.....	1,298,310,326	19,510,978	50,578,774	217,318,205	64,502,442	34,748,110	6,198,640	11,688,727
Taxes paid other than income tax.....	459,292,937	8,712,505	28,819,162	91,223,771	17,750,257	19,277,135	3,016,095	3,761,910
Bad debts.....	375,140,260	2,156,800	5,884,557	81,514,988	8,424,832	12,616,797	4,060,042	5,497,494
Depreciation.....	736,269,226	11,402,724	72,922,711	274,826,168	43,636,414	48,363,641	6,339,977	13,661,224

Depletion.....	91,137,302	3,148,069	54,976,327	25,051,000	171,051	64,268	682,769	
Miscellaneous deductions.....	10,635,545,983	85,359,847	288,528,521	1,893,449,094	330,377,743	302,845,584	53,931,344	111,205,900
E. ^{60a} Total statutory deductions.....	33,497,448,573	294,919,550	1,202,597,690	13,032,192,899	3,985,655,994	2,490,893,492	518,115,403	550,076,310
F. Compiled net deficit.....	2,404,073,214	48,265,555	183,861,034	775,818,626	78,966,201	159,264,062	35,651,735	39,061,394
G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit.....	510,055,021	5,277,813	14,578,574	34,424,983	13,690,359	3,805,035	716,324	130,021
H. Statutory deficit.....	2,914,128,235	53,543,368	198,439,608	810,243,609	92,662,560	163,069,097	36,368,059	39,191,415
Cash and stock dividends distributed ² —								
Cash dividends.....	513,859,610	4,882,522	26,787,670	123,624,221	26,152,390	23,661,758	2,818,521	962,667
Stock dividends.....	94,746,514	4,555,116	1,353,037	13,253,136	736,710	2,327,610	152,555	38,836
Total dividends distributed.....	608,606,124	9,437,638	28,140,707	136,877,357	26,889,100	25,989,368	2,971,076	1,001,503

Footnotes at end of table 14.

TABLE 14.—Corporation returns for 1929 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Continued

PART 3.—CORPORATIONS REPORTING NO NET INCOME—Continued

Distribution	Industrial divisions—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
A. Receipts, taxable income:							
Gross sales.....	\$778, 048, 281	\$243, 778, 991	\$341, 751, 627	\$714, 199, 026	\$256, 767, 897	\$1, 915, 181, 389	\$548, 972, 718
Profit or loss from sale:							
Corporations reporting profit.....	135, 732, 497	41, 143, 047	95, 977, 705	160, 160, 559	59, 163, 516	366, 238, 444	118, 573, 871
Corporations reporting loss.....	8, 193, 096	1, 601, 480	3, 039, 088	918, 519	331, 536	8, 799, 562	9, 625, 336
Profits less losses ¹	130, 539, 401	39, 541, 567	92, 938, 617	159, 242, 020	58, 831, 780	357, 438, 882	108, 947, 935
Gross profits from operations other than amounts tabulated as gross sales.....	9, 404, 750	811, 639	47, 612, 920	8, 417, 895	1, 470, 702	6, 892, 643	6, 287, 437
Interest.....	5, 285, 992	1, 878, 976	1, 192, 623	3, 619, 303	1, 696, 598	11, 727, 817	5, 350, 475
Rents.....	4, 532, 002	352, 669	1, 839, 099	1, 928, 518	924, 951	3, 775, 528	3, 315, 888
Profits from sale of real estate, stocks, bonds, and other capital assets.....	4, 790, 318	127, 776	501, 114	2, 241, 895	523, 190	2, 944, 158	3, 920, 235
Miscellaneous receipts.....	12, 157, 823	2, 123, 031	5, 763, 346	5, 931, 252	4, 018, 150	22, 013, 387	14, 425, 193
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	1, 974, 507	371, 198	4, 031, 770	678, 045	328, 438	4, 055, 547	2, 884, 766
Interest on Federal, State, and municipal bonds.....	321, 829	29, 306	194, 088	319, 673	96, 787	646, 072	145, 218
C. Total compiled receipts ²	816, 515, 502	249, 473, 586	402, 886, 587	737, 335, 607	265, 826, 713	1, 967, 236, 541	585, 301, 930
D. Statutory deductions:							
Cost of goods sold.....	647, 508, 880	204, 137, 424	248, 813, 010	554, 957, 006	198, 436, 117	1, 557, 742, 507	440, 024, 783
Compensation of officers.....	23, 436, 636	6, 047, 384	23, 908, 196	15, 311, 869	11, 602, 328	53, 997, 864	20, 936, 866
Interest paid.....	21, 186, 444	7, 082, 572	6, 644, 272	15, 672, 545	7, 637, 392	33, 277, 478	8, 709, 583
Taxes paid other than income tax.....	12, 348, 424	3, 047, 579	2, 069, 244	6, 771, 173	3, 217, 023	16, 021, 334	3, 902, 697
Bad debts.....	8, 519, 694	1, 020, 313	4, 875, 608	5, 950, 279	3, 030, 976	20, 037, 789	7, 481, 164
Depreciation.....	25, 173, 293	9, 526, 995	10, 294, 834	34, 681, 396	13, 973, 803	54, 150, 727	15, 023, 864
Depletion.....	11, 986, 848	326, 185	5, 117	9, 774, 972	966, 936	839, 294	233, 560
Miscellaneous deductions.....	132, 517, 622	37, 777, 569	149, 799, 160	150, 195, 080	59, 974, 660	396, 581, 144	168, 243, 288
E. Total statutory deductions.....	882, 717, 841	268, 966, 021	446, 409, 441	793, 314, 320	298, 840, 135	2, 132, 648, 137	664, 555, 805
F. Compiled net deficit.....	66, 202, 339	* 19, 492, 435	43, 522, 854	55, 978, 713	33, 013, 422	165, 411, 596	79, 253, 875

G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit.....	2,296,336	400,504	4,225,858	997,718	425,225	4,701,619	3,029,984
H. Statutory deficit.....	68,438,675	19,892,939	47,748,712	56,976,431	33,438,647	170,113,215	82,283,859
Cash and stock dividends distributed ¹ —							
Cash dividends.....	10,649,041	2,420,425	4,562,773	9,913,392	5,368,810	29,143,468	7,970,976
Stock dividends.....	2,072,280	90,240	571,270	1,402,988	1,033,452	4,496,522	330,673
Total dividends distributed.....	12,721,321	2,510,665	5,134,043	11,316,380	6,402,262	33,639,990	8,301,649

Footnotes at end of table 14.

TABLE 14.—Corporation returns for 1929 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also, net profit (or deficit), net income, tax and net profit after deducting tax—Continued

PART 3.—CORPORATIONS REPORTING NO NET INCOME—Continued

Distribution	Industrial divisions—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
A. Receipts, taxable income:						
Gross sales.....	\$615,671,091		\$8,934,646,464			
Profit or loss from sale:						
Corporations reporting profit.....	31,442,819		1,512,252,213			
Corporations reporting loss.....	1,752,670		12,885,581			
Profits less losses ¹	29,690,149		1,499,366,632			
Gross profits from operations other than amounts tabulated as gross sales.....	81,627,557	\$1,373,484,635	122,254,163	\$1,021,942,703	\$3,092,327,950	\$20,185,544
Interest.....	4,397,131	26,921,296	32,684,589	6,345,120	619,517,246	1,086,990
Rents.....	11,094,777	27,441,281	32,178,990	64,712,837	518,972,056	812,015
Profits from sale of real estate, stocks, bonds, and other capital assets.....	2,289,620	4,041,542	10,188,512	3,737,927	98,844,953	492,752
Miscellaneous receipts.....	73,495,990	36,042,019	88,016,260	35,400,281	154,228,871	753,622
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations.....	1,677,905	32,073,452	10,477,740	7,950,272	302,568,377	2,383,861
Interest on Federal, State, and municipal bonds.....	665,852	1,189,234	682,661	267,516	95,763,221	73,560
C. Total compiled receipts ²	790,919,923	1,501,193,459	9,231,129,379	1,140,356,656	4,882,222,674	25,788,344
D. Statutory deductions:						
Cost of goods sold.....	585,980,942		7,435,279,632			
Compensation of officers.....	46,233,345	24,146,497	262,639,439	61,550,691	168,997,108	2,098,947
Interest paid.....	14,436,237	194,381,315	95,939,921	65,544,125	638,521,679	2,079,092
Taxes paid other than income tax.....	5,271,471	56,482,341	46,444,431	29,063,677	192,554,271	721,508
Bad debts.....	9,682,269	5,687,602	86,800,516	8,258,968	174,689,218	965,342
Depreciation.....	22,798,632	111,258,949	70,369,047	63,658,957	108,275,523	750,515
Depletion.....	90,249	5,338,673	874,199	151,978	1,480,911	25,896
Miscellaneous deductions.....	174,149,164	1,261,327,263	1,641,020,020	1,058,125,080	4,4208,199,796	25,387,198
E. Total statutory deductions.....	858,642,309	1,658,622,640	9,639,367,205	1,286,353,476	5,492,718,506	32,034,298

F. Compiled net deficit.....	67,722,386	157,429,181	408,237,826	145,996,820	610,495,832	6,245,954
G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit.....	2,343,757	33,262,686	11,160,401	8,217,788	398,331,598	2,457,421
H. Statutory deficit.....	70,066,143	190,691,867	419,398,227	154,214,608	1,008,827,430	8,703,375
Cash and stock dividends distributed ¹ —						
Cash dividends.....	6,409,883	58,510,058	41,103,955	7,647,282	243,251,756	1,642,263
Stock dividends.....	2,237,167	20,013,788	8,624,435	704,091	43,854,848	150,896
Total dividends distributed.....	8,647,050	78,523,846	49,728,390	8,351,373	287,106,604	1,793,159

¹ "Gross sales" less "cost of goods sold" (shown under statutory deductions).

² Includes net profits from the sale of real estate, stocks, bonds, etc., 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 life insurance companies not included.

⁴ Includes for a limited number of returns the cost of securities purchased for customers.

⁵ Includes special nonexpense deductions of life insurance companies. (See p. 18.)

⁶ Deficit.

TABLE 15.—Corporation returns for 1929 by major industrial groups, showing analysis of compiled receipts, statutory deductions, and net profits expressed as percentages of total compiled receipts; also net income, tax, and profit after deducting tax, expressed as percentages of compiled net profits

ALL CORPORATIONS

[For text defining certain items and describing returns included, see pp. 1-4, 22-23]

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	Rubber and related products	Lumber and wood products	Paper, pulp, and products	Printing and publishing
A. Receipts, taxable income:											
Gross sales.....	73.28	82.66	87.52	95.86	97.95	98.03	98.09	96.97	95.96	95.99	91.82
Profit or loss from sales:											
Corporations reporting profit.....	22.95	36.83	33.43	24.72	18.69	18.03	17.37	22.69	23.74	25.82	34.69
Corporations reporting loss.....	22.06	.37	.26	.07	.02	.13	.24	.06	.12	.09	.12
Profits less losses ¹	22.89	36.46	33.17	24.65	18.67	17.90	17.03	22.63	23.62	25.73	34.57
Gross profits from operations other than amounts tabulated as gross sales.....	17.75	9.55	5.28	1.22	.40	.50	.39	.51	.96	.32	4.78
Interest.....	3.12	1.16	1.11	.63	.44	.33	.34	.61	.65	.96	.71
Rents.....	1.48	1.58	.74	.24	.19	.23	.17	.34	.43	.21	.72
Profits from sale of real estate, stocks, bonds, and other capital assets.....	.82	1.42	1.20	.22	.12	.09	.06	.09	.63	.52	.28
Miscellaneous receipts.....	1.61	2.53	2.40	.89	.52	.62	.80	.61	.98	.65	.87
B. Receipts, tax-exempt income:											
Dividends on capital stock of domestic corporations.....	1.61	.99	1.47	.81	.32	.12	.12	.84	.31	1.25	.69
Interest on Federal, State, and municipal bonds.....	.33	.11	.28	.13	.06	.08	.03	.03	.08	.10	.13
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.....	56.51	52.53	58.49	72.23	79.66	80.48	81.39	75.02	73.30	71.30	60.08
Compensation of officers.....	2.07	2.88	1.39	1.62	.91	2.42	2.04	.81	2.72	2.10	4.35
Interest paid.....	3.06	3.52	2.74	.98	.97	.88	.71	1.68	1.56	1.86	1.14
Taxes paid other than income tax.....	1.38	3.15	2.25	.85	.60	.66	.51	.62	1.36	1.16	.78
Bad debts.....	.58	.67	.29	.37	.22	.39	.54	.64	.74	.26	.82
Depreciation.....	2.40	3.92	5.63	2.43	1.48	1.87	1.06	2.56	2.73	3.48	2.21
Depletion.....	.35	1.53	5.98	.37	.01	.01	.04	-----	1.82	.12	.01
Miscellaneous deductions.....	26.28	28.63	15.76	14.11	11.84	11.14	11.23	16.60	12.98	12.56	22.03
E. Total statutory deductions.....	92.63	96.73	92.53	92.96	95.69	97.85	97.52	97.93	97.21	92.84	91.42
F. Compiled net profits.....	7.37	3.27	7.47	7.04	4.31	2.15	2.48	2.07	2.79	7.16	8.58

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.....	26.37	33.44	23.48	13.29	8.94	9.36	6.35	42.05	13.98	18.84	9.60
H. Statutory net income.....	73.63	66.56	76.52	86.71	91.06	90.64	93.65	57.95	86.02	81.16	90.40
I. Net loss for prior year deducted by concerns reporting net income for 1929.....	3.30	17.00	6.76	3.93	2.44	6.42	3.19	3.58	9.62	2.19	1.98
Statutory net income (H) after deducting net loss for prior year (I).....	70.33	49.56	69.76	82.78	88.62	84.22	90.46	54.37	76.40	78.97	88.42
K. Total tax.....	10.05	23.44	14.61	10.71	11.12	18.70	18.78	20.48	17.22	10.27	11.35
L. Compiled net profits (F) after deducting tax (K).....	89.95	76.56	85.39	89.29	88.88	81.30	81.22	79.52	82.78	89.73	88.65

Footnotes at end of Table 14.

TABLE 15.—Corporation returns for 1929 by major industrial groups, showing analysis of compiled receipts, statutory deductions, and net profits expressed as percentages of total compiled receipts; also net income, tax, and profit after deducting tax, expressed as percentages of compiled net profits—Continued

ALL CORPORATIONS—Continued

Distribution	Manufacturing—Continued				Construc- tion	Transporta- tion and other public utilities	Trade	Service— Profes- sional, amuse- ments, hotels, etc.	Finance— Banking, insurance, real estate and hold- ing com- panies, stock and bond brokers, etc.	Nature of business not given
	Chemicals and allied sub- stances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries						
A. Receipts, taxable income:										
Gross sales.....	89.32	97.22	96.87	95.00	77.54		96.98			
Profit or loss from sales:										
Corporations reporting profit.....	32.74	33.38	28.04	30.14	15.78		19.81			
Corporations reporting loss.....	.02	.05	.04	.42	.08		.08			
Profits less losses ¹	32.72	33.33	28.00	29.72	15.70		19.73			
Gross profits from operations other than amounts tabulated as gross sales.....	4.61	.40	.39	.94	16.71	86.68	1.19	90.59	48.07	76.32
Interest.....	.61	.52	.86	.69	.75	1.95	.35	.97	24.74	5.49
Rents.....	.21	.24	.20	.32	.96	1.64	.35	3.79	9.65	2.95
Profits from sale of real estate, stocks, bonds, and other capital assets.....	.23	.20	.23	.55	.43	.60	.13	.82	5.53	1.94
Miscellaneous receipts.....	1.50	.97	.91	1.38	3.04	4.10	.83	2.37	3.55	3.91
B. Receipts, tax-exempt income:										
Dividends on capital stock of domestic corporations.....	3.24	.24	.40	1.03	.44	4.86	.14	1.42	6.06	9.14
Interest on Federal, State, and municipal bonds.....	.28	.21	.14	.09	.13	.17	.03	.04	2.40	.25
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
D. Statutory deductions:										
Cost of goods sold.....	60.09	64.82	71.68	66.77	65.37		78.28			
Compensation of officers.....	.91	2.85	1.38	3.17	5.31	.63	2.20	5.20	3.94	7.50
Interest paid.....	1.13	1.19	.79	.86	1.31	8.48	.63	3.17	13.50	5.36
Taxes paid other than income tax.....	1.40	.97	.82	.66	.51	3.88	.47	1.84	3.26	2.15
Bad debts.....	.80	.66	.31	.76	.68	.19	.56	.50	2.12	2.32
Depreciation.....	4.04	4.42	2.41	2.09	2.32	5.74	.69	4.59	1.91	2.18
Depletion.....	1.67	.21	.14	.02	.02	.17	.01	.01	.04	.06
Miscellaneous deductions.....	18.66	16.58	13.14	20.25	20.40	64.76	15.32	79.41	59.36	84.44
E. Total statutory deductions.....	88.20	91.70	90.67	94.58	95.92	83.85	98.16	94.72	84.13	104.01

F. Compiled net profits.....	11.80	3.30	9.33	5.42	4.08	16.15	1.84	5.28	15.87	⁶ 4.01
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.....	29.80	5.36	5.77	20.76	13.94	31.17	8.87	27.60	53.32	234.12
H. Statutory net income.....	70.20	94.64	94.23	79.24	86.06	68.83	91.13	72.40	46.68	⁶ 334.12
I. Net loss for prior year deducted by concerns reporting net income for 1929.....	1.36	2.24	5.63	6.56	9.05	1.73	5.28	7.63	1.91	9.41
J. Statutory net income (H) after deducting net loss for prior year (I)....	68.84	92.40	88.60	72.68	77.01	67.10	85.85	64.77	44.77	⁶ 343.53
K. Total tax.....	8.06	2.55	10.50	14.40	13.13	8.05	13.38	13.39	8.73	4.93
L. Compiled net profits (F) after deducting tax (K).....	91.94	87.45	89.50	85.60	86.87	91.95	86.62	86.61	91.27	⁶ 104.93

Footnotes at end of Table 14.

TABLE 16.—Corporation returns for 1929 by major 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

[For text defining certain items and describing returns included, see pp. 1-4]

Serial number	Industrial groups	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	Net loss for prior year	Income tax	Number of returns	Gross income ¹	Deficit	
1	Agriculture and related industries:										
2	Farming—Cotton, grain, stock; horticulture and all other farming; lessors....	9, 211	3, 886	\$509, 943, 700	\$58, 065, 310	\$3, 745, 342	\$5, 373, 261	4, 397	\$204, 958, 181	\$41, 344, 675	928
	Related industries—Forestry, fishing, ice harvesting, and other related industries; holders and lessors.....	1, 404	521	126, 283, 361	14, 735, 413	1, 172, 610	1, 409, 798	626	41, 322, 054	12, 198, 693	257
	Total agriculture and related industries.....	10, 615	4, 407	636, 227, 061	72, 800, 723	4, 917, 952	6, 783, 059	5, 023	246, 280, 235	53, 543, 368	1, 185
3	Mining and quarrying:										
	Metal mining—Iron, copper, lead, zinc, gold, silver, quicksilver.....	1, 581	295	1, 119, 147, 356	189, 688, 964	6, 523, 797	20, 053, 890	719	92, 427, 663	24, 464, 698	567
4	Coal—										
5	Anthracite.....	262	62	160, 500, 477	12, 908, 668	659, 720	1, 339, 793	176	155, 335, 269	10, 486, 431	24
6	Bituminous, lignite, and peat.....	2, 504	905	532, 461, 813	39, 396, 569	2, 628, 807	3, 940, 063	1, 437	459, 945, 663	50, 700, 422	162
7	Oil and gas.....	5, 003	1, 850	780, 849, 158	104, 548, 662	7, 371, 675	10, 437, 571	2, 311	192, 881, 427	74, 946, 528	842
	Other minerals—Asbestos, clay, granite, precious and semiprecious stones, salt, etc.....	2, 298	1, 069	352, 423, 842	54, 915, 098	1, 315, 269	5, 711, 646	980	98, 600, 728	16, 327, 490	249
8	Mining and quarrying n. e. s., ² lessors and holders.....	6, 613	1, 030	86, 022, 717	29, 068, 981	1, 988, 762	2, 835, 836	1, 668	16, 992, 788	21, 514, 039	3, 915
	Total mining and quarrying.....	18, 261	5, 211	3, 031, 405, 363	430, 526, 942	20, 488, 030	44, 318, 798	7, 291	1, 016, 183, 538	198, 439, 608	5, 759
	Manufacturing:										
9	Food products, beverages, and tobacco—										
10	Bakery and confectionery products....	3, 546	2, 117	1, 364, 534, 202	128, 822, 733	2, 496, 702	13, 537, 665	1, 303	236, 071, 385	17, 803, 557	126
	Canned products—Fish, fruit, vegetables, poultry, etc.....	1, 803	1, 068	814, 758, 501	74, 065, 989	2, 766, 827	7, 642, 671	602	92, 459, 372	7, 541, 461	133
11	Mill products—Bran, flour, feed, etc....	1, 348	740	1, 181, 659, 141	39, 067, 147	700, 636	4, 174, 542	534	199, 337, 739	7, 401, 192	74
12	Pack ing-house products—Fresh meats, ham, lard, bacon; meat canning, by-products, etc.....	762	469	2, 758, 371, 796	32, 122, 667	2, 119, 481	3, 226, 157	269	2, 688, 042, 744	10, 359, 931	24
13	Sugar—Beet, cane, maple, and products....	204	93	684, 208, 846	48, 582, 283	1, 072, 173	5, 234, 256	99	151, 816, 252	15, 292, 116	12
14	Beverages—Soft drinks, cereal beverages, mineral water; wines; distilling.....	2, 302	1, 276	382, 511, 942	60, 508, 668	757, 190	6, 375, 803	898	56, 844, 225	11, 041, 762	128

15	Tobacco, cigarettes, cigars, snuff, etc.	437	243	1,220,529,898	132,681,671	106,476	14,554,056	177	50,435,867	4,941,562	17
16	Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc.; food products n. e. s. ²	5,159	3,282	2,455,915,178	157,016,570	5,521,763	16,118,145	1,675	430,154,745	18,280,979	202
	Total food products, beverages, and tobacco	15,561	9,288	10,862,489,504	672,867,703	15,541,248	70,863,295	5,557	3,905,162,329	92,662,560	716
17	Textiles and textile products, including fur—										
18	Cotton goods—Dress goods, plain cloth, etc.; napping and dyeing	925	487	914,007,439	54,566,986	2,509,499	5,767,912	420	490,355,513	32,549,948	18
19	Woolen and worsted goods—Wool yarn, dress goods; wool pulling, etc.	586	246	367,143,633	14,628,654	799,992	1,486,766	317	307,190,969	24,922,959	23
20	Silk and rayon goods—Silk fabrics; spinning, etc.	851	451	615,116,046	57,013,420	698,742	6,129,829	374	288,961,279	19,849,258	26
21	Carpets, floor coverings, tapestries, etc.	156	82	157,460,070	10,219,348	613,811	1,052,608	68	60,516,295	8,142,519	6
22	Textiles n. e. s. ² cord, felt, fur, hospital and surgical supplies, linen, other textiles, etc.	3,622	2,916	1,226,199,409	75,463,538	2,811,906	7,599,159	1,555	432,906,179	31,599,051	51
23	Clothing—Custom-made, factory-made, coats, underwear, millinery, and clothing n. e. s. ²	7,239	4,082	1,967,503,235	70,934,760	3,254,122	6,802,482	3,031	618,709,007	34,530,722	126
	Knit goods—Sweaters, hosiery, etc.	1,250	740	654,857,141	41,147,053	716,565	4,358,190	471	132,291,258	11,474,640	39
	Total textiles and textile products	14,629	8,104	5,902,288,973	323,973,759	11,404,637	33,196,946	6,236	2,330,930,500	163,069,097	289
24	Leather and leather products—										
25	Boots, shoes, slippers, etc.	1,284	711	867,654,395	59,336,367	815,038	6,351,579	547	212,074,497	15,208,249	26
	Other leather products—Gloves, saddlery, harness, trunks; finishing and tanning leather, etc.	1,193	638	391,116,255	17,466,667	560,495	1,757,820	537	270,327,356	21,159,810	18
	Total leather and leather products	2,477	1,349	1,258,770,650	76,803,034	1,375,533	8,109,399	1,084	482,401,853	36,368,059	44
26	Rubber and related products—										
27	Tires and tubes, etc.	150	42	741,238,031	38,640,204	567,982	4,198,952	97	467,678,715	35,470,138	11
28	Other rubber goods—Boots, shoes, hose, and artificial rubber	368	206	149,913,517	15,688,038	454,055	1,651,992	150	33,756,469	2,953,404	12
	Bone, celluloid, and ivory products	120	63	25,080,609	1,995,392	35,513	204,035	56	8,531,938	767,873	1
	Total rubber and related products	638	311	916,242,157	56,323,634	1,057,550	6,054,979	303	510,967,122	39,191,415	24
29	Lumber and wood products—										
30	Sawmill and planing-mill products	3,768	1,876	991,829,132	70,940,034	4,950,990	6,964,599	1,646	472,296,124	38,580,323	246
	Other wood products—Carriages, wagons, furniture, baskets, etc.	4,101	2,319	986,755,005	64,671,804	2,554,463	6,472,062	1,648	343,897,549	29,918,352	134
	Total lumber and wood products	7,869	4,195	1,978,584,137	135,611,838	7,505,453	13,436,661	3,294	816,193,673	68,498,675	380

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.² N. e. s., not elsewhere specified.

TABLE 16.—*Corporation returns for 1929 by major 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—Contd.*

Serial number	Industrial groups	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	Net loss for prior year	Income tax	Number of returns	Gross income ¹	Deficit	
31	Manufacturing—Continued. Paper, pulp, and products.....	2, 145	1, 406	\$1, 546, 671, 700	\$124, 346, 557	\$2, 825, 629	\$13, 222, 001	673	\$249, 444, 280	\$19, 892, 939	66
32	Printing and publishing.....	11, 569	7, 331	2, 468, 282, 987	270, 829, 232	4, 881, 422	28, 017, 073	3, 839	402, 692, 499	47, 748, 712	399
33	Chemicals and allied substances— Petroleum and other mineral oil re- fining.....	640	319	5, 722, 256, 328	478, 446, 143	10, 807, 463	51, 387, 925	254	323, 351, 046	21, 430, 294	67
34	Chemicals proper, acids, compounds, etc.....	500	276	1, 026, 514, 325	125, 974, 068	563, 699	13, 753, 713	184	19, 339, 135	2, 662, 835	40
35	Allied chemical substances—Drugs, oils, paints, soaps, and other chemi- cal substances n. e. s. ²	6, 042	3, 267	2, 628, 366, 911	297, 357, 893	4, 834, 065	31, 957, 876	2, 466	350, 792, 415	31, 303, 110	309
36	Fertilizers.....	323	211	173, 407, 162	9, 733, 966	304, 742	1, 024, 518	94	43, 533, 338	1, 580, 192	18
	Total chemicals and allied sub- stances.....	7, 505	4, 073	9, 550, 544, 726	911, 512, 070	16, 509, 969	98, 124, 032	2, 998	737, 015, 934	56, 976, 431	434
37	Stone, clay, glass, and related products....	4, 816	2, 572	1, 389, 486, 368	163, 646, 396	3, 081, 354	17, 267, 685	1, 989	265, 729, 926	33, 438, 647	255
	Metal products and processes— Iron and steel—Products of blast fur- naces, rolling mills, foundries, etc.....	3, 054	2, 109	5, 924, 490, 824	513, 851, 769	7, 443, 642	55, 523, 526	841	235, 907, 385	22, 623, 453	104
38	Locomotives and railroad equipment.....	186	114	520, 707, 346	54, 168, 433	2, 589, 769	5, 687, 383	64	19, 482, 818	2, 221, 142	8
39	Motor vehicles, complete or parts.....	1, 150	530	5, 641, 727, 356	505, 759, 011	92, 312, 639	45, 549, 256	536	605, 873, 584	32, 052, 283	84
40	Factory machinery—Food-production machinery; leather, metal, paper, print- ing, textile, and woodworking machin- ery.....	1, 449	900	704, 748, 523	95, 257, 033	2, 449, 797	9, 877, 388	492	108, 572, 523	13, 418, 998	57
41	Agricultural machinery and equipment....	531	279	755, 802, 491	112, 400, 043	350, 703	12, 347, 843	212	57, 730, 823	4, 548, 059	40
42	Electrical machinery and equipment.....	1, 313	691	1, 368, 153, 131	211, 994, 451	1, 211, 566	23, 092, 299	562	99, 135, 399	10, 199, 936	60
43	Miscellaneous machinery—Building, con- struction, gas, and mining machinery and equipment.....	2, 996	1, 886	1, 561, 988, 300	177, 893, 305	8, 253, 717	18, 390, 688	976	219, 862, 746	27, 690, 149	134
44	Household machinery and equipment, etc. Office equipment, etc.....	1, 119	580	689, 372, 924	70, 679, 875	1, 735, 309	7, 499, 023	494	107, 204, 729	11, 310, 246	45
45	Metal building material and equipment....	373	204	461, 201, 359	70, 834, 466	85, 208	7, 475, 650	151	23, 117, 496	2, 788, 881	18
46	Hardware, tools, etc.....	1, 653	868	755, 878, 143	76, 663, 356	1, 771, 628	8, 704, 147	704	146, 777, 294	11, 786, 175	81
47		2, 267	1, 525	1, 226, 052, 879	180, 888, 986	3, 414, 009	19, 342, 411	644	112, 059, 643	10, 931, 313	98

49	Precious metal products and processes: jewelry, etc.	929	559	330,463,389	24,462,955	1,862,831	2,398,359	358	69,192,104	6,117,708	12
50	Other metals, products, and processes; combinations of foundry and machine shop	4,027	2,619	2,185,402,431	196,913,186	3,299,928	20,605,714	1,258	161,673,925	14,424,872	150
	Total metal products and processes	21,047	12,804	22,125,989,096	2,291,766,869	126,780,746	236,493,687	7,292	1,966,590,469	170,113,215	891
	Miscellaneous manufacturing—										
51	Radios, complete or parts	347	124	183,031,214	16,224,480	781,987	1,788,846	180	100,516,066	19,188,626	43
52	Musical instruments, optical goods, canoes, etc.	7,668	3,826	1,620,810,369	158,399,015	7,390,895	16,018,948	3,148	461,566,869	53,798,198	694
53	Airplanes, airstrips, seaplanes, etc.	254	45	76,569,599	13,711,546	607,678	1,459,669	149	23,073,777	9,297,035	60
	Total miscellaneous manufacturing	8,269	3,995	1,880,411,182	188,335,041	8,780,560	19,267,463	3,477	585,156,712	82,283,859	797
	Grand total manufacturing	96,525	55,488	59,879,759,480	5,216,016,133	199,744,101	544,053,221	36,742	12,252,285,297	810,243,609	4,295
	Construction:										
54	Building and construction above ground—										
	Installing machinery, moving, wrecking, razing, etc.	13,915	7,097	1,158,728,013	68,761,698	4,403,256	5,827,486	5,771	482,648,640	35,413,441	1,047
55	Other construction underground and on surface—Bridge building, water-front construction, related industries, etc.	5,744	3,221	1,072,222,625	103,452,481	6,731,207	10,060,632	2,003	259,257,878	27,671,573	520
56	Ship building and repairing	288	144	60,679,817	6,161,639	252,120	630,796	122	48,347,553	6,981,129	22
	Total construction	19,947	10,462	2,291,630,455	178,375,818	11,386,583	16,518,914	7,896	790,254,071	70,066,143	1,589
	Transportation and other public utilities:										
	Transportation and related activities—										
57	Steam railroads	619	314	6,920,032,650	804,665,932	16,103,186	86,196,687	253	350,613,312	45,651,974	52
58	Electric railways; Pullman cars; refrigerator, stock, poultry, and fruit cars; lessors	943	506	858,347,681	150,572,347	715,066	16,462,620	285	233,077,989	32,441,288	152
59	Water transportation and related activities—Ocean and fresh-water lines, canals, docking, drawbridge operating, lighterage, salvaging, piloting, wharfing; lessors	1,908	1,071	390,685,138	59,406,252	5,354,396	5,787,972	652	116,917,606	13,575,338	185
60	Aerial transportation	696	147	14,508,335	3,137,263	387,680	288,304	435	23,560,580	9,626,027	114
61	Auto bus lines, taxicabs, and sight-seeing companies	2,293	1,157	162,057,355	12,418,379	941,966	1,075,409	953	79,948,837	7,479,589	183
62	Cartage and storage; food storage, packing and shipping; local transportation and related industries n. e. s. ²	8,368	4,850	545,206,062	65,570,000	2,014,909	6,161,328	3,034	307,108,516	16,933,930	484
	Total transportation and related activities	14,827	8,045	8,890,837,221	1,095,770,173	25,517,203	115,972,320	5,612	1,111,226,840	125,708,146	1,170

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.² N. e. s., not elsewhere specified.

TABLE 16.—Corporation returns for 1929 by major 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—Contd.

Serial number	Industrial groups	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	Net loss for prior year	Income tax	Number of returns	Gross income ¹	Deficit	
	Transportation and other public utilities—Con.										
	Other public utilities—										
63	Electric light and power companies, and combined electric light and gas companies.....	1,375	808	\$2,468,511,184	\$439,286,233	\$13,703,094	\$46,683,366	298	\$204,882,429	\$18,009,267	269
64	Gas companies, artificial and natural.....	560	318	476,340,538	64,563,226	1,288,311	6,915,638	169	78,496,142	11,822,728	73
65	Telephone and telegraph companies.....	3,962	2,646	2,518,613,477	289,421,726	845,929	31,465,513	993	18,806,926	3,076,242	323
66	Radio broadcasting companies.....	220	106	177,979,275	19,382,683	581,927	2,057,628	87	6,142,683	1,460,504	27
67	Water companies.....	1,565	1,003	93,630,201	20,902,885	1,116,948	2,022,647	391	7,930,232	1,647,340	171
68	All other public utilities—Terminal stations, pipe lines, toll bridges and toll roads, irrigation systems, etc.....	1,442	688	958,114,210	163,327,081	4,709,970	17,366,284	444	72,509,973	28,967,640	310
	Total other public utilities.....	9,124	5,569	6,693,188,885	996,883,834	22,246,179	108,511,076	2,382	388,777,385	64,983,721	1,173
	Total transportation and other public utilities.....	23,951	13,614	15,584,026,106	2,092,654,007	47,763,382	222,483,396	7,994	1,500,004,225	190,691,867	2,343
	Trade:										
69	Wholesale.....	23,131	14,777	12,138,965,335	313,684,252	11,847,673	30,450,984	7,836	3,110,434,127	116,061,975	518
70	Retail.....	80,096	45,543	15,182,105,281	568,901,583	17,221,544	52,438,841	32,354	4,266,059,420	213,213,983	2,199
71	Wholesale and retail.....	10,042	6,763	3,895,381,785	136,546,885	6,643,378	12,791,835	3,182	783,423,474	32,962,011	97
72	Commission.....	6,714	3,835	1,454,015,049	61,107,549	2,506,855	5,775,545	2,624	616,461,104	21,434,423	255
73	All other trade—Auto wreckers, film exchanges, pneumatic tubes, trading stamps, garages for storage, repair service, etc.....	12,677	7,688	1,593,618,504	68,995,008	4,033,542	5,691,443	4,487	454,068,593	35,725,835	502
	Total trade.....	132,660	78,606	34,264,085,954	1,149,235,277	42,252,992	107,148,648	50,483	9,230,446,718	419,398,227	3,571
	Service:										
74	Domestic service—Laundries, hotels, restaurants, etc.....	13,332	7,005	1,207,550,306	79,319,039	5,925,426	6,879,762	5,746	602,867,791	61,538,645	581
	Amusements:										
75	Theaters, legitimate, vaudeville, etc.....	882	323	63,007,645	7,986,167	1,402,614	694,252	443	40,802,052	8,485,408	116
76	Motion-picture producers.....	291	101	280,302,870	50,237,852	2,202,126	5,330,474	142	63,141,914	5,838,320	48
77	Motion-picture theaters.....	2,407	1,293	378,663,353	41,043,920	1,971,770	4,104,616	1,046	129,775,578	18,650,294	68

78	Other amusements—Circuses, golf links, race tracks, pleasure resorts, etc.....	4,709	2,072	118,373,321	16,655,055	1,095,212	1,448,907	2,006	65,151,397	12,989,118	631
	Total amusements.....	8,289	3,789	840,347,189	115,922,994	6,671,722	11,578,249	3,637	298,870,941	45,963,140	863
79	Professional service—Curative, educational, engineering, legal, etc.....	7,288	3,615	288,663,786	43,693,147	1,024,770	4,173,878	2,723	79,061,838	28,271,664	950
80	Business service—Detective bureaus, trade shows, mimeographing, publishing directories, advertising, etc.....	5,422	2,960	380,276,149	60,416,832	2,388,796	5,891,581	1,980	105,118,509	11,801,601	482
81	Other service n. e. s. ² —Auto camps, cemeteries, boards of trade, newspaper syndicates, photographers; concessionaires of amusements, cloakrooms, etc.....	5,311	2,861	134,982,757	15,074,188	865,119	1,108,829	1,651	54,170,061	6,639,558	799
	Total service.....	39,642	20,230	3,051,820,187	314,426,200	16,875,833	29,632,299	15,737	1,140,089,140	154,214,608	3,675
	Finance:										
	Banking and related industries—										
82	National banks.....	7,892	5,436	1,036,364,437	187,658,142	2,184,854	19,196,339	2,195	215,613,194	33,143,856	261
83	State and private banks, savings banks, loan and trust companies.....	18,721	13,000	1,662,020,724	324,645,656	4,887,861	32,460,691	4,149	310,024,544	63,547,961	1,572
84	Joint stock land banks.....	26	2	835,496	81,233	19,495	-----	23	2,814,994	10,487,142	1
85	Stock and bond brokers, investment bankers.....	3,025	1,584	2,036,321,335	322,471,473	2,825,519	34,996,168	1,286	1,876,384,378	266,472,710	155
86	Financing retail sales of automobiles, pianos, radios, etc.....	843	644	90,249,449	22,602,896	2,995,243	2,024,524	149	3,298,541	1,176,589	50
87	Real estate and holding companies—Realty development, holding or leasing; realty trust, etc.....	88,524	41,627	1,616,298,032	385,647,068	24,859,761	32,976,140	36,022	832,167,359	308,836,020	10,875
	Total banking and related industries.....	119,031	62,293	6,442,092,473	1,243,106,547	37,772,733	121,653,862	43,824	3,240,303,010	683,664,278	12,914
	Insurance companies—										
88	Life insurance—Mutual or stock companies.....	659	397	720,894,410	110,487,430	2,991	12,096,590	216	51,500,298	5,828,358	46
89	Other insurance—Accident, casualty, fire, marine, title, etc.....	1,659	914	1,521,005,941	193,641,975	2,522,808	20,911,130	601	470,945,309	101,816,313	144
	Total insurance companies.....	2,318	1,311	2,241,900,351	304,129,405	2,525,799	33,007,720	817	522,445,607	107,644,671	190
	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. ²	29,239	16,656	2,188,958,355	650,303,411	8,269,805	67,741,520	9,036	1,023,710,836	217,518,481	3,547
	Total finance.....	150,588	80,260	10,872,951,179	2,197,539,363	48,568,337	222,403,102	53,677	4,786,459,453	1,008,827,430	16,651
91	Nature of business not given.....	17,247	1,152	21,885,935	2,311,539	180,006	94,395	1,743	25,714,784	8,703,375	14,347
	Grand total.....	509,436	269,430	192,633,791,720	11,653,886,002	392,177,216	1,193,435,832	186,591	30,987,717,461	2,914,128,235	53,415

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.

² N. e. s., not elsewhere specified.

TABLE 17.—Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; also grand totals for prior years

[For text defining certain items and describing returns included, see pp. 1-4]

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 ¹	Deficit	
Alabama.....	70	28	\$1,651,895	\$341,230	\$34,134	36	\$868,411	\$206,344	6
Alaska.....	12	7	803,486	105,075	2,365	3	42,614	23,889	2
Arizona.....	132	49	4,132,680	493,336	35,590	57	2,432,788	774,357	26
Arkansas.....	82	37	5,909,044	296,519	23,069	42	1,003,237	229,227	3
California.....	1,338	591	74,456,522	9,484,997	864,048	668	37,517,769	7,940,745	79
Colorado.....	384	174	6,261,058	804,239	66,227	166	10,551,645	1,641,702	64
Connecticut.....	110	51	9,781,169	1,294,781	126,270	65	7,885,614	982,619	4
Delaware.....	43	23	3,392,351	247,899	22,899	15	275,839	271,189	5
District of Columbia.....	20	6	1,023,957	47,249	3,958	9	114,206	70,857	5
Florida.....	484	170	10,147,692	1,160,412	91,138	250	8,447,330	2,976,578	64
Georgia.....	174	72	1,608,953	127,306	1,508	88	2,498,515	606,284	14
Hawaii.....	54	25	19,310,901	3,844,551	410,418	29	5,933,149	511,063	.....
Idaho.....	183	77	3,606,965	283,576	9,689	86	3,748,202	813,196	20
Illinois.....	286	109	9,956,305	850,911	69,690	144	8,004,377	2,239,161	33
Indiana.....	168	85	3,767,640	505,775	45,097	70	999,237	243,538	13
Iowa.....	157	86	7,929,695	552,000	46,610	46	1,614,959	539,246	25
Kansas.....	55	39	2,383,638	322,753	28,285	23	1,995,541	238,665	3
Kentucky.....	61	29	1,887,282	267,014	11,298	24	546,582	115,315	8
Louisiana.....	286	117	22,362,561	1,737,693	163,534	139	6,694,471	1,978,655	30
Maine.....	134	50	3,120,485	527,987	38,522	62	2,824,587	813,859	22
Maryland.....	72	30	1,410,263	190,780	13,127	34	557,166	187,101	8
Massachusetts.....	304	158	185,371,974	21,035,417	2,281,117	133	4,295,178	744,759	13
Michigan.....	298	121	11,259,645	1,198,639	101,861	145	4,346,315	1,319,515	32
Minnesota.....	311	129	4,585,535	501,284	34,470	118	2,487,961	647,802	64
Mississippi.....	75	29	5,963,124	324,739	13,943	41	1,554,158	417,981	5
Missouri.....	210	74	5,881,990	506,948	35,728	106	2,586,740	795,428	30
Montana.....	426	175	6,252,634	660,952	41,150	194	5,058,941	968,618	57
Nebraska.....	121	64	4,666,177	559,202	47,668	51	3,442,727	630,965	6
Nevada.....	62	24	1,789,081	273,042	25,195	37	1,946,800	723,337	1
New Hampshire.....	32	12	550,390	34,507	659	18	363,233	61,569	2
New Jersey.....	227	104	10,493,010	1,132,587	49,943	112	3,538,242	728,406	11
New Mexico.....	80	37	2,239,215	410,986	35,407	33	807,914	615,367	10
New York.....	590	236	45,228,560	3,755,364	334,569	294	42,044,500	5,719,047	60
North Carolina.....	81	18	631,636	35,473	1,379	49	1,076,692	252,869	14

North Dakota.....	105	30	491,651	62,898	498	56	681,265	164,452	19
Ohio.....	301	141	12,887,293	1,124,031	94,279	131	6,192,476	938,651	29
Oklahoma.....	38	16	1,030,181	17,100	39	20	511,340	97,776	2
Oregon.....	433	149	23,035,728	1,932,411	155,044	186	10,423,651	3,904,951	98
Pennsylvania.....	241	83	25,113,114	1,880,051	188,372	138	8,629,968	1,743,077	20
Rhode Island.....	20	11	678,220	72,695	1,614	7	112,487	75,982	2
South Carolina.....	89	16	384,762	23,271	-----	63	1,002,383	232,959	10
South Dakota.....	90	42	2,661,514	147,930	9,501	32	1,440,309	151,963	16
Tennessee.....	86	38	2,686,250	518,790	47,720	43	2,237,055	231,655	5
Texas.....	312	126	8,102,119	1,401,064	117,261	159	8,027,609	2,148,953	27
Utah.....	192	88	3,657,004	269,277	17,026	83	2,404,741	511,762	21
Vermont.....	26	9	693,564	56,912	5,016	14	268,238	113,793	3
Virginia.....	152	57	3,488,348	294,851	16,803	82	2,268,283	562,787	13
Washington.....	594	246	55,405,138	8,430,383	801,433	263	13,962,508	2,601,146	85
West Virginia.....	81	46	1,407,927	206,680	13,082	27	334,354	79,064	8
Wisconsin.....	454	152	9,416,011	1,957,073	186,788	219	4,419,047	1,524,881	83
Wyoming.....	269	121	5,069,724	486,283	28,028	133	5,158,781	1,529,963	15
Total.....	10,615	4,407	636,227,061	72,800,723	6,783,059	5,023	246,280,235	53,543,368	1,185
Summary for preceding years ² —									
1928.....	10,265	4,504	636,640,548	80,476,480	8,216,675	4,679	188,503,412	50,092,052	1,082
1927.....	9,905	4,445	633,781,952	78,577,174	9,053,541	4,460	188,644,782	61,893,204	1,000
1926.....	10,688	4,698	615,141,114	70,811,571	8,175,458	5,990	249,342,235	55,665,126	-----
1925.....	9,904	4,662	572,214,939	76,861,952	8,604,382	5,242	221,339,684	59,214,951	-----
1924.....	9,758	4,530	566,071,853	64,229,810	6,732,877	5,228	243,661,362	62,497,807	-----
1923.....	9,380	3,914	605,393,833	92,201,206	9,790,743	5,446	168,179,305	49,930,333	-----
1922.....	9,092	4,000	484,697,004	62,900,621	6,622,011	5,092	220,800,753	56,091,157	-----
1921.....	8,724	3,146	371,039,406	40,718,192	6,001,982	5,578	304,559,049	88,562,898	-----
1920.....	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.....	164	62	\$16,789,477	\$1,245,741	\$119,220	67	\$11,598,241	\$1,127,943	35
Alaska.....	31	3	275,953	49,396	5,048	10	210,372	92,939	18
Arizona.....	416	30	25,324,077	8,997,482	821,381	61	343,132	1,483,637	325
Arkansas.....	124	54	6,799,080	703,714	51,346	56	3,560,720	315,159	14
California.....	1,656	419	172,020,954	28,260,399	2,832,218	757	44,464,542	15,401,958	480
Colorado.....	1,042	169	80,839,879	6,997,848	743,809	368	11,689,032	5,881,677	505
Connecticut.....	39	15	6,744,601	1,229,067	116,456	20	673,981	158,363	4
Delaware.....	57	18	15,696,315	3,109,192	328,946	20	32,477,894	819,377	19
District of Columbia.....	35	5	2,556,246	630,347	67,931	18	337,071	114,716	12
Florida.....	58	9	603,920	50,071	3,938	34	2,022,756	561,151	15
Georgia.....	47	18	1,518,926	154,101	12,686	18	1,454,865	261,997	11
Hawaii.....	10	-----	-----	-----	-----	3	85,909	9,296	7
Idaho.....	651	32	12,319,822	1,987,415	190,715	70	4,224,127	731,265	549
Illinois.....	529	191	186,666,932	12,519,193	1,280,087	243	36,206,334	8,764,879	95
Indiana.....	308	123	36,159,147	2,733,183	270,409	123	13,530,778	1,861,627	62

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407.

TABLE 17.—*Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; 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 ¹	Net income	Tax	Number of returns	Gross income ¹	Deficit	
Iowa.....	159	61	\$5,935,686	\$571,468	\$42,461	43	\$3,392,540	\$261,937	55
Kansas.....	342	138	181,477,022	8,499,999	881,605	158	4,396,263	1,839,446	46
Kentucky.....	489	194	38,461,134	4,419,058	441,472	215	21,422,107	2,655,556	80
Louisiana.....	226	88	5,053,426	1,172,959	103,494	94	5,913,479	863,018	44
Maine.....	54	10	957,504	150,081	14,710	21	1,315,684	1,814,441	23
Maryland.....	90	36	16,090,386	3,179,343	342,039	51	4,195,971	2,384,942	12
Massachusetts.....	244	71	65,408,698	13,205,860	1,346,485	126	8,593,192	11,420,621	47
Michigan.....	326	110	33,959,477	6,863,316	740,954	132	7,423,138	3,168,516	84
Minnesota.....	317	119	22,722,519	5,694,086	537,911	89	3,350,564	783,585	109
Mississippi.....	22	6	221,380	25,628	2,076	13	867,320	134,055	3
Missouri.....	452	134	18,968,910	3,035,022	296,498	202	21,771,325	3,277,186	116
Montana.....	469	69	3,874,918	776,741	74,377	145	4,438,814	1,696,737	255
Nebraska.....	47	14	4,276,796	513,558	51,522	16	166,829	31,006	17
Nevada.....	397	26	1,031,975	438,447	51,522	102	1,630,732	1,233,018	269
New Hampshire.....	8	2	(³)	(³)	(³)	4	218,927	65,233	2
New Jersey.....	139	69	12,457,111	1,586,115	160,350	53	5,871,122	708,964	17
New Mexico.....	138	15	3,679,888	182,198	17,990	36	308,898	272,348	87
New York.....	865	279	953,650,058	164,500,327	17,526,753	392	172,149,230	28,116,943	194
North Carolina.....	52	14	1,022,588	69,328	3,646	27	2,057,330	391,156	11
North Dakota.....	47	12	1,288,789	41,176	2,209	15	916,729	97,067	20
Ohio.....	786	322	253,507,404	26,830,149	2,868,449	379	72,906,558	8,807,526	85
Oklahoma.....	1,081	468	236,810,421	36,206,707	3,610,793	485	61,672,095	12,188,517	128
Oregon.....	233	24	1,396,965	98,221	3,760	55	1,437,411	491,687	154
Pennsylvania.....	1,833	606	336,361,344	40,188,059	4,063,341	950	316,791,054	48,816,083	327
Rhode Island.....	21	2	(³)	(³)	6,011	10	899,147	115,886	9
South Carolina.....	20	7	674,038	68,816	6,011	10	454,828	86,159	3
South Dakota.....	50	6	50,124	4,550	171,067	19	387,098	142,201	25
Tennessee.....	170	64	14,613,094	1,649,136	2,193,543	69	7,653,496	1,124,582	37
Texas.....	1,066	380	87,369,747	21,807,813	439,043	538	32,665,809	13,368,315	148
Utah.....	667	60	22,949,074	4,127,147	159,914	192	14,332,490	2,905,938	415
Vermont.....	40	11	11,671,684	1,517,555	326,869	21	1,431,812	854,192	8
Virginia.....	186	66	26,722,929	3,166,175	129,364	93	13,523,304	1,860,582	27
Washington.....	714	69	10,062,440	1,300,245	798,925	156	9,339,479	1,676,556	489
West Virginia.....	926	408	85,795,219	8,647,928	54,020	400	44,134,287	5,985,352	118
Wisconsin.....	207	60	5,652,861	742,165		65	2,250,026	602,214	82

Wyoming.....	152	43	3,565,932	451,982	38,014	47	3,619,146	611,399	62
States grouped ³			362,493	28,436	2,370				
Total.....	18,261	5,211	3,031,405,363	430,526,942	44,318,798	7,291	1,016,183,538	198,439,608	5,759
Summary for preceding years ² —									
1928.....	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.....	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.....	19,252	6,006	3,207,941,783	455,798,286	57,307,996	13,246	1,339,758,512	183,473,862	
1925.....	19,163	5,488	3,711,407,209	453,599,744	55,048,690	13,675	1,213,439,422	209,956,530	
1924.....	18,453	4,893	2,589,850,450	240,141,930	28,889,340	13,560	2,258,698,417	307,091,131	
1923.....	18,509	5,175	2,676,072,256	283,565,648	30,777,039	13,334	2,186,927,042	334,253,838	
1922.....	17,093	6,130	2,362,026,788	236,437,388	31,399,593	10,963	1,333,361,225	280,456,101	
1921.....	17,660	4,365	1,728,765,475	185,133,923	31,969,216	13,295	2,160,110,985	414,488,951	
1920.....	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.....	695	394	\$197,506,029	\$14,537,159	\$1,481,459	275	\$57,239,687	\$5,161,027	26
Alaska.....	27	17	2,089,361	259,587	14,264	10	738,096	72,890	
Arizona.....	130	67	26,954,544	2,443,695	254,610	48	5,615,032	403,094	24
Arkansas.....	363	221	79,864,336	5,910,107	531,530	120	19,349,667	1,278,542	22
California.....	3,865	2,103	1,715,783,628	155,509,210	16,486,588	1,529	454,212,933	28,727,995	233
Colorado.....	741	395	212,264,006	15,229,848	1,578,111	273	29,513,458	2,139,130	73
Connecticut.....	1,759	1,071	907,904,013	84,568,794	8,951,248	606	155,008,289	16,499,400	82
Delaware.....	239	141	1,011,663,224	110,776,805	12,135,505	83	26,868,000	2,950,014	15
District of Columbia.....	290	150	52,039,892	3,976,259	355,730	116	11,320,425	1,527,265	24
Florida.....	930	410	81,695,223	6,608,200	582,099	450	34,936,378	8,586,211	70
Georgia.....	1,087	700	404,232,883	37,841,803	4,023,738	374	101,830,161	6,500,542	33
Hawaii.....	127	80	87,678,296	13,088,032	1,421,020	43	4,914,997	520,458	4
Idaho.....	181	106	32,172,941	1,272,145	109,308	63	21,601,705	1,748,077	12
Illinois.....	8,285	4,974	6,948,015,445	538,756,256	57,185,383	3,000	3,132,137,995	62,315,814	311
Indiana.....	2,469	1,491	940,006,645	74,467,489	7,780,119	861	221,249,987	17,906,841	117
Iowa.....	1,282	738	448,872,680	33,768,292	3,536,290	399	50,418,381	3,208,198	145
Kansas.....	520	310	141,067,161	9,275,180	901,511	187	65,402,983	3,249,839	23
Kentucky.....	1,030	601	348,154,840	27,319,096	2,865,211	386	78,954,510	4,996,835	43
Louisiana.....	930	516	325,795,788	24,907,362	2,573,438	367	74,740,032	8,290,469	47
Maine.....	679	365	170,831,276	11,229,501	1,115,078	244	66,169,352	5,713,485	70
Maryland.....	1,242	753	396,370,943	31,051,470	2,806,781	430	95,248,609	5,948,311	59
Massachusetts.....	5,475	2,979	2,409,858,471	185,745,996	18,847,955	2,340	871,405,451	69,976,528	156
Michigan.....	3,339	1,971	6,138,364,086	583,964,680	53,879,359	1,197	527,923,154	43,727,382	171
Minnesota.....	1,931	1,182	966,001,937	53,628,317	5,666,666	598	116,834,249	6,710,072	151
Mississippi.....	429	239	87,778,804	5,719,056	566,981	164	31,975,638	3,367,304	26
Missouri.....	3,072	1,716	1,539,873,878	121,289,489	12,856,455	1,196	287,041,198	18,445,659	160
Montana.....	229	131	36,076,538	1,680,332	158,554	77	8,450,515	1,008,896	21
Nebraska.....	487	291	155,003,658	6,693,701	677,635	172	32,921,064	8,588,469	24
Nevada.....	63	23	3,200,031	202,396	15,274	20	710,405	128,029	20

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.

² Changes in the revenue acts affecting the comparability of statistical data from the income-tax returns of corporations are summarized on pp. 404-407.

³ States grouped to conceal identity of taxpayer.

TABLE 17.—Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; 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 ¹	Net income	Tax	Number of returns	Gross income	Deficit	
New Hampshire.....	367	212	\$84,634,545	\$5,876,575	\$574,024	147	\$39,569,468	\$3,272,446	8
New Jersey.....	4,250	2,420	1,662,720,502	166,992,348	17,227,424	1,683	451,749,796	50,610,965	147
New Mexico.....	82	42	7,732,255	730,482	70,926	27	3,240,272	471,321	13
New York.....	20,624	11,545	16,154,259,577	1,421,691,469	152,988,402	8,488	2,494,006,302	190,551,975	591
North Carolina.....	1,476	786	735,357,711	68,657,933	7,359,031	646	127,152,964	10,845,545	44
North Dakota.....	140	76	7,846,410	379,313	29,340	49	2,463,668	201,578	15
Ohio.....	6,113	3,830	4,495,454,077	417,924,768	44,375,308	2,123	723,630,375	60,159,145	160
Oklahoma.....	640	378	307,633,445	24,864,652	1,970,144	234	55,921,803	3,836,287	28
Oregon.....	1,087	559	174,970,777	10,374,918	984,380	398	44,861,152	4,078,202	130
Pennsylvania.....	7,338	4,210	6,107,501,733	581,892,056	62,089,459	2,802	736,909,037	68,127,210	326
Rhode Island.....	916	556	448,747,360	34,322,859	3,574,775	323	138,992,180	12,255,797	37
South Carolina.....	562	293	175,341,733	11,087,206	1,127,140	253	97,912,748	4,206,589	16
South Dakota.....	203	122	17,344,881	751,425	63,644	60	4,636,032	138,501	21
Tennessee.....	1,086	620	338,941,165	22,773,649	2,284,928	418	101,416,553	9,554,344	48
Texas.....	1,802	1,059	786,650,762	66,210,285	6,999,541	672	146,316,695	11,815,314	71
Utah.....	313	210	51,496,204	4,021,959	390,646	85	15,816,502	976,844	18
Vermont.....	313	203	60,018,027	5,158,392	515,959	103	19,038,128	2,217,308	7
Virginia.....	1,037	585	211,291,150	12,835,666	1,274,804	427	98,225,256	5,258,707	25
Washington.....	1,934	1,032	400,952,881	27,907,980	2,749,184	715	105,373,979	7,426,809	187
West Virginia.....	663	398	364,187,067	33,957,292	3,594,884	234	27,933,530	2,359,685	31
Wisconsin.....	3,597	2,165	1,413,067,317	135,542,712	14,425,639	1,226	231,586,205	22,108,509	206
Wyoming.....	77	52	6,489,344	341,937	25,739	21	800,301	73,752	4
Total.....	96,525	55,488	59,879,759,480	5,216,016,133	544,053,221	36,742	12,252,285,297	810,243,609	4,295
Summary for preceding years ² —									
1928.....	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.....	93,415	53,620	50,134,090,867	3,938,647,370	507,734,510	36,196	13,588,788,010	851,052,639	3,599
1926.....	93,244	55,094	52,921,593,976	4,494,790,106	584,507,493	38,150	9,573,203,052	786,686,836	-----
1925.....	88,674	54,137	52,924,994,086	4,383,357,349	546,740,987	34,537	7,904,787,503	682,254,676	-----
1924.....	86,803	51,342	45,320,016,354	3,595,674,888	429,652,793	35,461	8,591,149,198	832,202,947	-----
1923.....	85,199	53,795	48,686,639,790	4,271,899,449	484,863,656	31,404	7,534,069,100	701,011,681	-----
1922.....	82,485	48,697	36,005,906,344	3,454,419,673	389,775,530	33,788	8,677,336,297	813,413,029	-----
1921.....	79,748	37,030	24,422,077,076	1,777,785,608	351,770,249	42,718	14,019,846,713	1,898,831,377	-----
1920.....	78,171	49,425	45,217,317,892	4,116,424,329	944,960,573	28,746	11,431,915,114	834,146,460	-----

MANUFACTURING: FOOD PRODUCTS, BEVERAGES, AND TOBACCO

62220-13-20

STATISTICS OF INCOME

299

Alabama.....	159	107	\$20,729,417	\$1,019,620	\$89,163	52	\$5,260,761	\$365,127	-----
Alaska.....	16		1,318,826	200,145	13,663	6	425,696	45,625	
Arizona.....	42	25	12,361,157	869,260	90,467	13	1,211,897	103,961	4
Arkansas.....	103	63	14,234,781	673,254	65,259	35	4,623,000	170,753	5
California.....	785	465	471,574,462	24,245,093	2,534,925	276	144,903,291	5,521,917	44
Colorado.....	195	126	153,385,452	8,276,270	867,983	62	15,618,958	947,210	7
Connecticut.....	152	89	20,289,201	1,135,951	104,946	54	10,520,701	612,161	9
Delaware.....	53	33	13,570,728	970,956	96,516	14	760,628	62,176	6
District of Columbia.....	51	35	28,568,021	1,373,297	97,558	13	2,396,894	59,821	3
Florida.....	275	141	27,579,633	1,849,798	173,844	121	11,294,170	2,152,477	13
Georgia.....	235	160	111,058,525	18,724,912	2,027,800	71	10,312,184	707,696	4
Hawaii.....	76	53	75,464,560	11,303,527	1,228,848	21	4,335,074	448,116	2
Idaho.....	72	40	7,512,933	209,288	13,698	29	3,398,688	88,133	3
Illinois.....	1,025	620	2,724,603,226	77,435,414	8,162,351	361	2,510,672,319	11,678,774	44
Indiana.....	484	302	192,968,101	5,015,670	443,201	163	56,556,288	1,721,098	19
Iowa.....	360	216	220,971,825	8,148,680	831,539	121	17,323,024	549,336	23
Kansas.....	168	108	68,690,288	2,119,746	213,050	58	43,083,213	1,517,883	2
Kentucky.....	296	185	72,131,206	5,322,932	546,380	101	17,365,392	1,298,450	10
Louisiana.....	282	155	149,110,450	8,337,487	804,618	117	20,005,388	2,024,761	10
Maine.....	133	80	18,059,800	905,610	80,069	39	2,787,461	238,447	14
Maryland.....	253	159	86,765,590	3,978,244	389,507	82	24,983,423	1,709,063	12
Massachusetts.....	479	253	141,386,522	9,134,151	957,711	213	76,430,862	5,102,808	13
Michigan.....	505	285	164,937,448	14,289,655	1,493,493	188	69,583,320	5,093,050	32
Minnesota.....	503	336	574,720,559	19,898,255	2,172,825	141	28,773,235	1,135,910	26
Mississippi.....	132	80	10,374,641	789,467	69,547	44	5,484,647	221,900	8
Missouri.....	558	286	583,289,483	37,897,068	4,043,377	239	64,510,778	3,792,658	33
Montana.....	92	61	25,650,998	1,013,258	100,483	24	1,477,454	150,556	7
Nebraska.....	140	95	112,976,397	3,715,493	386,724	43	9,851,576	405,977	7
Nevada.....	23	11	1,050,669	21,411	150	5	267,100	32,388	2
New Hampshire.....	29	19	8,683,223	490,146	49,258	9	737,946	120,657	1
New Jersey.....	415	233	198,652,334	26,985,219	2,971,178	165	28,310,491	3,679,321	17
New Mexico.....	24	16	2,303,049	120,909	10,502	5	270,645	11,016	3
New York.....	1,805	1,000	2,649,259,729	241,070,340	25,796,652	744	315,621,103	19,069,049	61
North Carolina.....	226	120	280,229,771	40,084,787	4,387,825	96	8,508,891	683,253	10
North Dakota.....	47	25	3,829,954	84,874	5,638	20	1,829,046	24,060	2
Ohio.....	792	488	264,513,643	13,888,495	1,383,936	267	83,588,795	4,110,050	37
Oklahoma.....	147	90	27,414,006	1,296,404	119,628	55	13,942,312	780,062	2
Oregon.....	259	160	46,306,719	1,693,842	135,487	76	9,320,371	428,509	23
Pennsylvania.....	931	539	535,551,508	39,448,441	4,111,182	345	80,096,867	4,709,554	47
Rhode Island.....	65	35	6,859,637	408,621	32,589	27	2,212,797	191,752	3
South Carolina.....	111	74	8,770,367	1,020,675	97,240	34	2,097,233	110,502	3
South Dakota.....	82	54	11,553,611	238,083	16,443	23	2,557,772	71,023	5
Tennessee.....	285	176	87,418,958	5,971,332	610,978	101	16,246,014	948,783	8
Texas.....	501	325	160,237,042	8,492,562	846,088	151	45,536,300	4,018,946	25
Utah.....	123	85	24,000,232	1,038,964	86,264	37	13,824,835	516,254	1
Vermont.....	38	25	6,744,844	186,557	16,860	13	1,533,542	117,028	-----

¹ Gross income corresponds to total income as reported on face of the return, plus cost of goods sold.

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407.

TABLE 17.—Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; also grand totals for prior years—Continued

MANUFACTURING: FOOD PRODUCTS, BEVERAGES, AND TOBACCO—Continued

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income ¹	Net income	Tax	Number of returns	Gross income ¹	Deficit	
Virginia.....	275	161	\$39,348,492	\$2,855,608	\$275,492	111	\$16,569,525	\$1,061,072	3
Washington.....	424	251	136,722,246	7,002,443	677,089	132	19,253,496	1,103,157	41
West Virginia.....	150	93	30,846,874	2,280,730	228,741	53	5,068,625	329,189	4
Wisconsin.....	1,157	721	213,596,494	9,359,144	901,626	379	73,421,209	2,600,178	57
Wyoming.....	28	19	4,311,812	77,614	2,904	8	497,092	20,913	1
Total.....	15,561	9,288	10,862,489,804	672,867,703	70,863,295	5,557	3,905,162,329	92,662,560	716
Summary for preceding years ² —									
1923.....	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.....	15,524	9,232	9,702,208,946	585,820,452	75,753,776	5,630	4,212,282,626	108,190,639	662
1926.....	15,503	9,239	11,678,178,959	592,440,172	77,147,310	6,266	1,797,883,399	95,308,802	-----
1925.....	14,722	9,303	11,476,442,509	533,472,244	66,586,899	5,419	1,923,746,578	91,512,114	-----
1924.....	14,442	9,080	10,745,132,363	536,852,421	63,376,159	5,362	1,101,836,666	95,715,254	-----
1923.....	14,153	8,666	8,511,235,818	506,924,386	55,046,300	5,487	1,566,632,061	124,175,970	-----
1922.....	14,087	8,359	6,812,387,633	447,671,380	50,666,679	5,728	2,053,035,160	150,306,300	-----
1921.....	13,777	7,207	5,519,503,463	319,176,273	65,676,304	6,570	2,750,043,401	309,161,987	-----
1920.....	13,718	7,551	8,521,903,861	404,847,051	90,537,701	6,167	3,763,179,920	183,885,444	-----

MANUFACTURING: TEXTILES AND TEXTILE PRODUCTS

Alabama.....	70	31	\$58,442,919	\$2,368,128	\$252,268	37	\$14,839,996	\$1,303,563	2
Alaska.....									
Arizona.....	4	2	(³)	(³)	(³)	2	(³)	(³)	-----
Arkansas.....	14	5	1,165,048	13,254	488	7	1,646,962	68,829	2
California.....	299	172	76,194,371	3,939,540	384,182	120	19,212,967	1,374,762	7
Colorado.....	38	18	2,945,080	125,449	10,407	20	2,862,338	113,938	-----
Connecticut.....	276	152	133,837,511	6,841,465	717,319	114	49,407,622	4,971,008	10
Delaware.....	10	5	12,589,903	839,834	92,335	5	1,637,359	469,184	-----
District of Columbia.....	21	14	1,537,091	122,122	10,993	7	438,552	38,145	-----
Florida.....	35	14	612,144	33,996	-----	20	575,462	87,881	1
Georgia.....	206	137	180,999,130	12,034,495	1,332,136	63	51,910,143	2,489,346	6
Hawaii.....	5	2	(³)	(³)	(³)	3	120,577	24,503	-----
Idaho.....	1					1	(³)	(³)	-----
Illinois.....	820	475	325,787,337	16,312,760	1,676,726	333	70,970,893	4,762,705	12
Indiana.....	121	80	58,168,907	4,002,522	424,447	41	3,646,418	256,172	-----
Iowa.....	67	30	16,079,559	916,807	94,585	24	3,358,832	148,991	8

Kansas	24	16	2,590,760	113,077	9,378	8	565,409	29,784	
Kentucky	74	40	20,365,953	955,795	92,343	31	8,110,859	421,914	3
Louisiana	66	29	9,244,849	641,358	62,721	34	15,255,531	947,850	3
Maine	80	35	44,827,923	2,811,206	293,225	41	24,513,681	1,694,259	
Maryland	169	87	72,941,534	3,794,058	374,164	76	20,330,937	1,251,866	6
Massachusetts	959	513	631,639,256	29,559,847	2,809,546	435	377,675,759	28,450,342	11
Michigan	147	81	34,151,965	2,340,531	244,570	60	15,192,136	908,400	6
Minnesota	145	82	43,345,211	3,191,335	332,858	57	10,691,944	717,078	6
Mississippi	19	8	4,476,719	79,306	5,494	9	2,126,993	125,926	2
Missouri	329	192	101,905,538	4,309,167	431,032	123	17,907,436	1,582,576	14
Montana	3	1	(³)	(³)					2
Nebraska	25	12	1,852,615	94,460	8,307	10	567,939	30,134	3
Nevada	1					1	(³)	(³)	
New Hampshire	64	29	14,833,988	744,179	62,855	34	12,364,119	866,702	1
New Jersey	891	496	399,185,320	23,182,508	2,384,735	375	172,136,597	16,426,862	20
New Mexico									
New York	6,137	3,383	1,933,664,867	72,700,712	7,262,412	2,676	815,725,239	45,886,465	78
North Carolina	524	315	333,578,808	22,418,761	2,384,112	200	73,695,494	6,547,297	9
North Dakota	2	2	(³)	(³)					
Ohio	387	225	174,305,530	13,278,969	1,349,144	157	50,214,948	3,866,488	5
Oklahoma	23	19	2,754,217	164,278	15,331	12	1,411,288	207,795	1
Oregon	55	27	11,825,873	692,838	61,999	22	3,375,260	142,440	6
Pennsylvania	1,286	710	654,166,632	62,650,975	6,663,722	534	199,579,761	16,825,097	42
Rhode Island	297	176	230,854,292	13,949,378	1,448,523	116	106,857,388	8,930,844	5
South Carolina	142	71	122,701,239	7,386,033	777,393	69	81,430,586	3,040,377	2
South Dakota	3					2	(³)	(³)	1
Tennessee	135	70	72,506,936	4,876,888	508,998	64	32,238,890	3,133,529	1
Texas	129	74	22,812,015	1,383,981	130,496	54	15,394,618	1,009,205	1
Utah	20	16	3,529,597	86,951	6,059	4	574,578	65,728	
Vermont	28	14	7,989,902	512,877	54,467	14	3,782,857	511,198	3
Virginia	83	39	18,160,521	844,279	80,155	41	23,426,643	897,204	3
Washington	112	65	9,618,758	448,362	34,740	49	3,476,863	162,323	1
West Virginia	52	26	6,932,438	389,497	36,432	26	4,474,092	222,803	
Wisconsin	240	123	76,526,066	2,800,083	274,808	107	17,039,477	2,538,470	10
Wyoming	1					1	(³)	(³)	
States grouped ¹			338,651	21,648	988		165,057	18,814	
Total	14,629	8,104	5,902,286,973	323,973,759	33,196,946	6,236	2,330,930,500	163,069,097	289
Summary for preceding years ² —									
1928	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	13,851	8,240	6,288,401,148	417,484,179	50,311,461	5,343	1,522,067,615	120,815,929	268
1926	13,436	7,708	5,354,116,761	314,649,317	39,820,341	5,728	2,398,617,078	195,164,316	
1925	12,271	7,504	6,108,059,834	413,114,811	48,814,565	4,767	1,608,402,114	114,772,390	
1924	12,229	6,836	4,812,252,450	316,928,779	37,650,962	5,303	2,346,629,078	188,104,068	
1923	11,771	7,678	6,699,737,304	563,412,301	65,435,092	4,093	1,556,950,013	71,844,563	
1922	11,425	6,973	5,675,178,722	535,106,819	62,469,593	4,452	1,120,052,654	78,311,129	
1921	10,872	5,312	3,885,118,040	327,356,083	67,216,076	5,500	1,800,976,566	189,439,330	
1920	10,121	5,545	5,653,479,386	458,612,000	121,769,525	4,576	2,551,934,930	166,046,390	

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.

² Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 404-407.

³ States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: LEATHER AND LEATHER PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income ¹	Net income	Tax	Number of returns	Gross income ¹	Deficit	
Alabama	1	1	(²)	(²)	(²)				
Alaska									
Arizona	1	1	(²)	(²)	(²)				
Arkansas									
California	53	18	\$5,904,704	\$263,415	\$25,175	35	\$5,400,142	\$593,917	
Colorado	12	5	1,505,183	15,736	680	7	457,109	23,333	
Connecticut	26	13	2,399,877	63,816	4,377	11	962,298	64,143	2
Delaware	11	4	1,427,539	64,200	6,239	7	759,346	70,010	
District of Columbia	1	1	(²)	(²)	(²)				
Florida	2					2	(²)	(²)	
Georgia	10	6	4,311,019	177,635	18,888	4	1,267,897	73,195	
Hawaii									
Idaho									
Illinois	142	86	60,805,881	5,863,917	632,347	52	58,750,807	2,219,067	4
Indiana	20	11	7,188,912	462,522	44,212	9	2,867,941	419,415	
Iowa	13	4	1,813,116	29,621	915	8	1,646,984	120,161	1
Kansas	7	3	385,964	23,632	2,061	3	190,466	56,947	1
Kentucky	10	2	(²)	(²)	(²)	7	2,731,098	256,067	1
Louisiana	3	1	(²)	(²)	(²)	2	(²)	(²)	
Maine	52	34	23,386,609	1,283,929	135,473	16	12,329,823	1,068,240	2
Maryland	30	21	15,766,595	376,683	27,813	9	4,509,799	73,321	
Massachusetts	697	356	296,141,907	9,696,121	957,555	326	147,083,998	10,849,670	15
Michigan	36	19	9,084,236	569,216	58,026	16	8,756,232	450,328	1
Minnesota	21	9	4,161,312	138,827	12,569	11	8,581,192	338,928	1
Mississippi	2					2	(²)	(²)	
Missouri	79	44	203,752,560	23,797,145	2,626,923	35	21,864,036	2,354,193	
Montana	2					2	(²)	(²)	
Nebraska	7	4	471,846	8,517	32	3	568,636	109,365	
Nevada									
New Hampshire	42	22	16,131,345	485,887	39,702	20	10,024,050	624,196	4
New Jersey	111	58	32,205,149	1,341,708	124,236	49	12,796,152	813,098	
New Mexico	1	1	(²)	(²)	(²)				
New York	620	365	312,074,975	15,943,265	1,675,828	252	78,910,931	7,597,898	3
North Carolina	12	4	3,331,937	96,907	10,026	7	1,206,602	167,950	1

North Dakota	2					2	(3)	(3)	
Ohio	97	58	67,495,831	4,700,008	492,920	35	20,521,335	1,709,467	4
Oklahoma									
Oregon	17	8	456,876	7,319	95	9	1,415,023	87,117	
Pennsylvania	153	77	96,313,530	6,516,708	701,208	73	30,664,774	2,951,025	3
Rhode Island	5	4	780,694	52,444	5,143	1	(3)	(3)	
South Carolina	2	2	(3)	(3)	(3)				
South Dakota									
Tennessee	13	6	9,112,360	577,600	63,706	7	338,809	162,528	
Texas	19	11	2,055,781	117,482	11,478	8	2,798,035	186,836	
Utah	1	1	(3)	(3)					
Vermont	2	2	(3)	(3)	(3)				
Virginia	11	3	8,042,509	192,115	21,099	8	18,725,949	199,792	
Washington	14	8	717,636	57,488	4,372	6	732,153	31,964	
West Virginia	4	2	(3)	(3)	(3)	2	(3)	(3)	
Wisconsin	112	73	67,422,847	3,591,538	378,126	38	23,626,454	2,614,445	1
Wyoming	1	1	(3)	(3)	(3)				
States grouped ¹			4,621,920	287,733	28,175		1,913,782	81,443	
Total	2,477	1,349	1,258,770,650	76,803,034	8,109,399	1,084	482,401,853	36,368,059	44
Summary for preceding years ² —									
1928	2,440	1,362	1,325,306,342	77,425,275	8,892,440	1,015	396,514,268	28,037,964	63
1927	2,411	1,448	1,415,200,205	99,071,812	12,229,044	903	316,039,057	21,702,590	60
1926	2,491	1,413	1,234,232,089	73,858,674	9,357,909	1,078	427,012,359	27,435,888	
1925	2,359	1,373	1,175,340,390	76,023,033	9,168,527	986	339,191,071	28,895,236	
1924	2,428	1,341	1,046,930,937	70,319,008	8,036,845	1,087	460,523,428	31,875,957	
1923	2,303	1,321	1,151,784,547	72,388,337	8,247,672	982	445,475,500	36,126,492	
1922	2,284	1,330	1,149,675,303	88,640,717	10,414,297	954	314,430,749	24,811,082	
1921	2,184	981	822,317,015	57,064,636	11,814,847	1,203	595,180,564	105,909,355	
1920	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	2	(3)	(3)					
Alaska									
Arizona									
Arkansas									
California	32	16	\$33,511,617	\$3,021,739	\$327,985	15	\$8,107,732	\$339,159	1
Colorado	5	3	6,776,341	557,299	61,071	2	(3)	(3)	
Connecticut	24	15	4,853,607	303,227	30,682	8	3,078,949	644,608	1
Delaware	4	2	(3)	(3)	(3)	2	(3)	(3)	
District of Columbia	2					2	(3)	(3)	
Florida									
Georgia	3					3	354,728	38,122	
Hawaii									
Idaho									

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.² Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 404-407.³ States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; 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 ¹	Net income	Tax	Number of returns	Gross income ¹	Deficit	
Illinois.....	34	13	\$7,359,106	\$813,502	\$69,924	20	\$4,339,696	\$457,379	1
Indiana.....	12	6	4,375,542	134,691	11,162	6	1,701,059	379,614	
Iowa.....	4					4	647,552	84,640	
Kansas.....	2	1	(³)	(³)	(³)	1	(³)	(³)	
Kentucky.....	1					1	(³)	(³)	
Louisiana.....	1					1	(³)	(³)	
Maine.....	3	1	(³)	(³)		2	(³)	(³)	
Maryland.....	3	1	(³)	(³)		2	(³)	(³)	
Massachusetts.....	82	39	37,941,498	3,281,999	343,073	41	27,639,904	1,954,948	2
Michigan.....	12	4	2,421,730	290,167	23,769	7	2,786,157	293,107	1
Minnesota.....	1	1	(³)	(³)		1	(³)	(³)	
Mississippi.....	1					1	(³)	(³)	
Missouri.....	8	5	13,124,614	193,142	20,557	3	134,244	32,690	
Montana.....									
Nebraska.....	5					5	357,666	324,810	
Nevada.....									
New Hampshire.....	1					1	(³)	(³)	
New Jersey.....	74	41	38,853,255	3,888,200	410,536	1	18,375,935	3,368,649	2
New Mexico.....									
New York.....	119	68	47,332,190	5,450,347	583,399	47	372,681,356	16,847,445	4
North Carolina.....	3					3	427,846	50,905	
North Dakota.....	1					1	(³)	(³)	
Ohio.....	112	57	683,348,988	35,618,642	3,899,702	51	44,930,243	8,457,467	4
Oklahoma.....	1	1	(³)	(³)	(³)				
Oregon.....	3	1	(³)	(³)		2	(³)	(³)	
Pennsylvania.....	40	15	22,292,166	1,303,285	109,953	22	7,180,864	1,371,334	3
Rhode Island.....	8	4	2,679,999	541,708	58,791	3	2,035,333	92,781	1
South Carolina.....									
South Dakota.....									
Tennessee.....	2	2	(³)	(³)	(³)				
Texas.....	6	2	(³)	(³)		3	235,059	27,392	1
Utah.....									
Vermont.....									
Virginia.....	2					2	(³)	(³)	

Washington.....	8	3	140,564	7,253	2	(3)	(3)	3	
West Virginia.....	1				1	(3)	(3)		
Wisconsin.....	16	8	8,147,796	804,933	87,461	8	13,520,508	4,002,465	
Wyoming.....									
States grouped ¹			3,083,144	183,500	16,914		1,432,291	423,840	
Total.....	638	311	916,242,157	56,323,634	6,054,979	303	510,967,122	39,191,415	24
Summary for preceding years ² —									
1928.....	723	349	932,047,622	44,644,531	5,149,327	331	454,121,683	45,987,216	43
1927.....	655	335	1,039,525,022	70,253,152	8,849,421	284	407,271,983	19,356,486	36
1926.....	680	339	1,147,454,781	37,500,977	4,866,739	341	452,909,353	24,764,094	
1925.....	638	349	1,373,494,704	122,965,853	15,411,932	289	95,861,530	13,941,445	
1924.....	638	325	937,869,765	56,900,060	5,661,977	313	184,380,314	15,344,877	
1923.....	607	273	908,765,051	45,924,366	2,839,675	334	170,129,918	21,562,982	
1922.....	593	284	558,984,819	41,929,682	2,285,832	309	383,664,064	24,562,953	
1921.....	641	196	112,146,551	5,101,673	815,468	445	525,699,814	101,561,735	
1920.....	671	279	797,343,410	26,677,976	3,748,472	392	240,973,489	31,575,079	

MANUFACTURING: LUMBER AND WOOD PRODUCTS

Alabama.....	155	82	\$23,495,941	\$2,393,263	\$238,908	67	\$9,580,525	\$735,986	6
Alaska.....	7	3	547,736	43,255	12	4	312,400	27,265	
Arizona.....	8	4	1,255,466	19,859	227	4	3,306,580	139,737	
Arkansas.....	116	72	39,239,681	3,091,394	249,590	38	5,491,521	400,778	6
California.....	240	102	90,119,173	4,215,467	427,263	127	53,112,955	4,980,417	11
Colorado.....	37	14	1,067,012	30,606	366	15	4,446,433	287,306	8
Connecticut.....	57	32	6,534,265	301,030	23,735	25	2,181,307	101,597	
Delaware.....	18	11	9,807,325	539,423	49,811	6	5,110,808	104,776	1
District of Columbia.....	9	5	641,033	21,047	875	4	1,355,555	42,429	
Florida.....	181	77	26,842,106	2,734,271	228,134	88	12,659,421	4,530,623	16
Georgia.....	176	105	24,944,294	1,370,251	125,933	62	17,833,637	1,768,710	9
Hawaii.....	4	2	(3)	(3)	(3)	2	(3)	(3)	
Idaho.....	41	24	20,553,680	754,979	70,050	15	17,896,691	1,593,449	2
Illinois.....	509	280	175,386,813	10,412,598	1,056,764	214	52,805,874	4,353,841	15
Indiana.....	313	176	71,874,794	5,601,598	576,836	126	33,856,987	2,800,409	11
Iowa.....	63	37	31,013,917	1,343,630	141,581	21	6,975,949	248,716	5
Kansas.....	13	7	3,294,702	185,888	19,361	6	745,750	38,788	
Kentucky.....	141	85	58,194,540	3,479,881	352,822	50	19,292,568	859,043	6
Louisiana.....	226	134	85,557,640	10,956,744	1,208,432	75	16,643,445	3,048,531	17
Maine.....	137	72	10,802,112	740,281	53,695	51	4,453,014	345,578	14
Maryland.....	83	47	13,461,245	862,176	81,083	34	7,265,719	756,780	2
Massachusetts.....	289	159	50,301,413	2,949,761	287,620	126	37,094,622	2,676,695	4
Michigan.....	238	161	76,607,976	4,665,844	470,264	113	45,819,493	3,604,274	14
Minnesota.....	150	81	59,662,236	3,917,791	389,640	53	12,102,292	1,259,102	16
Mississippi.....	142	65	38,186,893	3,090,463	309,579	70	21,211,290	2,640,437	7

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407.

³ States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; 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 ¹	Net income	Tax	Number of returns	Gross income ¹	Deficit	
Missouri.....	244	127	\$65,052,328	\$3,348,972	\$302,041	106	\$75,809,443	\$1,973,912	11
Montana.....	16	9	2,149,516	87,505	6,164	5	295,565	24,065	2
Nebraska.....	15	10	2,891,268	116,014	10,418	5	432,739	36,617	1
Nevada.....	5	3	1,680,013	119,120	10,185	1	(³)	(³)	1
New Hampshire.....	68	39	7,894,375	313,521	24,846	27	11,557,369	585,218	2
New Jersey.....	179	91	21,630,999	1,043,873	92,940	85	12,109,592	1,353,468	5
New Mexico.....	16	4	2,227,943	358,453	39,539	7	2,586,068	346,411	5
New York.....	901	454	139,495,841	8,652,112	853,473	417	61,407,561	6,863,426	36
North Carolina.....	324	167	58,885,915	3,247,542	315,435	145	26,108,139	1,914,680	12
North Dakota.....	6	1	(³)	(³)	(³)	3	92,083	24,376	2
Ohio.....	333	182	84,655,546	5,108,186	523,675	145	24,718,001	1,484,278	6
Oklahoma.....	24	15	5,030,526	281,202	20,487	7	176,289	67,466	2
Oregon.....	269	129	72,354,886	4,421,463	438,767	106	19,180,059	2,285,549	34
Pennsylvania.....	421	229	128,381,326	2,762,459	1,282,865	179	35,945,134	3,217,513	13
Rhode Island.....	23	13	2,906,693	102,067	5,014	8	3,062,332	40,464	2
South Carolina.....	14	59	19,423,287	1,404,539	130,257	54	7,543,704	517,485	1
South Dakota.....	11	6	1,134,955	61,319	5,357	2	(³)	(³)	3
Tennessee.....	186	102	63,042,063	2,933,125	255,712	72	18,483,467	1,626,330	12
Texas.....	158	53	52,041,889	4,246,409	449,982	65	9,667,610	751,047	10
Utah.....	7	6	446,288	19,263	1,131	1	(³)	(³)	1
Vermont.....	50	30	5,706,778	288,468	15,191	18	1,686,530	89,740	2
Virginia.....	160	94	45,942,110	2,544,232	252,890	64	14,476,242	1,255,784	2
Washington.....	456	254	171,144,514	12,699,940	1,288,343	199	63,557,760	3,780,241	33
West Virginia.....	122	68	18,439,441	1,781,173	175,319	49	7,379,874	678,812	5
Wisconsin.....	321	178	85,905,172	5,929,879	566,958	126	26,677,569	2,283,248	17
Wyoming.....	7	5	321,144	7,265	376	2	(³)	(³)	1
States grouped ¹	-----	-----	408,028	12,233	715	-----	1,385,707	73,278	-----
Total.....	7,869	4,195	1,978,584,137	135,611,838	13,436,661	3,294	816,193,673	68,498,675	380
Summary for preceding years ² —									
1928.....	7,947	4,290	2,052,903,133	142,196,658	15,210,319	3,367	789,281,339	71,492,903	290
1927.....	7,816	4,178	1,929,813,782	125,408,497	15,611,798	3,353	874,473,686	94,294,842	285
1926.....	7,862	4,591	2,330,766,403	172,971,932	21,906,671	3,271	738,044,554	69,195,767	-----

1925.....	7,633	4,667	2,380,463,125	200,316,098	24,667,289	2,976	587,054,014	53,115,643	.....
1924.....	7,663	4,750	2,207,209,625	178,869,396	21,090,098	2,913	627,593,275	57,753,873	.....
1923.....	7,382	5,250	2,692,281,355	299,049,957	33,457,215	2,132	282,521,652	32,586,660	.....
1922.....	6,911	4,545	2,022,918,434	207,995,927	22,699,427	2,366	379,399,499	48,281,974	.....
1921.....	6,733	2,984	1,071,669,578	70,511,051	11,247,073	3,749	775,312,435	120,219,887	.....
1920.....	7,265	5,300	2,957,637,528	321,269,579	78,959,959	1,965	354,398,551	27,169,095	.....

MANUFACTURING: PAPER, PULP, AND PRODUCTS

	4	1	(³)	(³)	(³)	2	(³)	(³)	
Alabama.....									
Alaska.....									
Arizona.....									
Arkansas.....	1	1	(³)	(³)					
California.....	60	41	\$105,106,839	\$9,682,742	\$1,073,893	13	\$2,160,882	\$98,816	6
Colorado.....	6	3	736,149	32,797	2,789	3	330,294	11,299	
Connecticut.....	66	46	18,041,223	2,009,015	200,314	18	1,296,851	192,657	2
Delaware.....	16	11	19,552,375	2,963,693	321,512	4	804,841	213,655	1
District of Columbia.....	8	4	1,222,943	319,245	35,201	3	926,608	29,099	1
Florida.....	5	2	(³)	(³)	(³)	3	49,247	17,249	
Georgia.....	10	6	3,029,972	123,517	12,295	4	521,009	6,477	
Hawaii.....	3					1	(³)	(³)	2
Idaho.....	1	1	(³)	(³)	(³)				
Illinois.....	180	128	103,914,873	6,370,040	670,299	50	10,266,687	970,619	2
Indiana.....	47	34	26,064,086	3,165,893	342,207	13	3,440,438	207,422	
Iowa.....	20	13	2,481,811	93,661	7,598	5	388,849	23,704	2
Kansas.....	1	1	(³)	(³)	(³)				
Kentucky.....	4	1	(³)	(³)		3	243,124	3,733	
Louisiana.....	14	8	5,443,623	1,072,532	116,556	5	147,746	197,943	1
Maine.....	27	12	56,880,660	4,210,946	439,337	12	11,547,103	1,203,225	3
Maryland.....	35	23	4,546,489	254,520	16,002	11	2,584,671	146,864	1
Massachusetts.....	210	142	332,726,353	19,159,265	2,064,205	63	15,351,291	1,473,309	5
Michigan.....	66	50	98,003,496	6,201,508	675,128	15	14,131,156	760,856	1
Minnesota.....	35	20	17,142,091	1,112,147	113,996	14	31,410,374	333,635	1
Mississippi.....	2	2	(³)	(³)	(³)				
Missouri.....	54	38	15,952,490	547,233	48,997	15	2,439,877	125,889	1
Montana.....									
Nebraska.....	4	4	1,535,333	94,512	9,885				
Nevada.....									
New Hampshire.....	22	14	19,823,323	1,982,849	211,612	8	1,770,812	78,398	
New Jersey.....	108	63	30,291,978	2,768,515	288,394	45	15,104,853	1,195,600	
New Mexico.....									
New York.....	574	362	275,966,036	22,705,587	2,287,869	201	73,800,402	8,371,081	11
North Carolina.....	7	6	1,475,842	113,598	11,561	1	(³)	(³)	
North Dakota.....									
Ohio.....	128	92	132,088,459	10,609,435	1,160,751	32	11,871,964	761,855	4
Oklahoma.....	4	4	762,957	77,403	7,829				

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.

² Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 404-407.

³ States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; 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 ¹	Net income	Tax	Number of returns	Gross income ¹	Deficit	
Oregon.....	21	9	\$11,039,969	\$894,367	\$90,922	7	\$665,684	\$57,601	5
Pennsylvania.....	171	117	66,970,843	6,222,804	654,240	49	13,853,903	719,583	5
Rhode Island.....	20	14	4,795,772	324,763	32,623	4	515,428	27,724	2
South Carolina.....	4	2	(³)	(³)	(³)	2	(³)	(³)	—
South Dakota.....	1	—	—	—	—	1	(³)	(³)	—
Tennessee.....	16	9	1,902,411	117,806	11,319	5	2,502,733	153,761	2
Texas.....	16	11	5,349,531	421,759	45,276	5	1,358,919	198,820	—
Utah.....	2	2	(³)	(³)	(³)	—	—	—	—
Vermont.....	13	7	4,512,350	320,261	34,042	6	6,133,034	698,676	—
Virginia.....	24	11	13,859,963	1,011,076	110,572	12	5,829,780	294,550	1
Washington.....	31	17	13,680,182	2,037,646	222,348	10	4,251,442	317,406	4
West Virginia.....	6	5	2,021,901	124,258	12,890	1	(³)	(³)	—
Wisconsin.....	98	69	133,773,396	15,823,120	1,733,419	27	12,107,619	959,612	2
Wyoming.....	—	—	—	—	—	—	—	—	—
States grouped ¹	—	—	9,975,981	1,378,014	156,120	—	1,636,659	41,821	—
Total.....	2,145	1,406	1,546,671,700	124,346,557	13,222,001	673	249,444,280	19,892,939	66
Summary for preceding years ² —	—	—	—	—	—	—	—	—	—
1928.....	2,093	1,345	1,374,721,684	118,589,510	13,768,110	678	352,795,894	14,958,946	70
1927.....	2,083	1,386	1,401,789,073	123,987,811	16,063,362	642	267,599,523	13,614,396	55
1926.....	2,024	1,365	1,430,425,903	120,459,611	15,610,141	655	221,834,410	14,362,048	—
1925.....	1,940	1,288	1,260,562,749	111,186,170	14,003,824	652	230,546,627	12,136,917	—
1924.....	1,886	1,294	1,163,208,615	92,674,293	10,674,546	682	200,908,008	18,361,457	—
1923.....	1,815	1,240	1,246,988,682	109,909,197	12,232,699	575	196,991,870	14,931,923	—
1922.....	1,769	1,086	913,934,635	84,024,626	9,481,228	683	243,261,009	22,408,513	—
1921.....	1,676	730	565,401,379	44,881,837	7,584,062	946	438,100,079	49,178,592	—
1920.....	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.....	67	43	\$8,603,607	\$953,633	\$98,668	21	\$1,026,307	\$134,066	3
Alaska.....	4	4	222,799	16,187	589				
Arizona.....	27	15	2,383,747	253,312	24,867	10	791,343	64,374	2
Arkansas.....	46	31	4,760,773	509,466	49,428	14	443,866	23,082	1
California.....	496	309	80,591,036	8,209,636	816,596	166	13,427,314	2,052,322	21
Colorado.....	110	65	11,454,649	2,556,434	268,518	36	1,524,432	91,784	9
Connecticut.....	159	113	30,222,510	4,198,924	436,454	44	1,776,646	230,832	2
Delaware.....	28	12	1,972,019	285,994	28,774	13	1,428,965	631,683	3
District of Columbia.....	96	49	12,923,540	1,691,137	170,444	39	4,606,962	953,775	8
Florida.....	135	65	7,816,274	474,606	33,930	61	5,047,493	636,607	9
Georgia.....	95	70	14,852,132	826,187	72,097	25	1,703,417	143,902	
Hawaii.....	22	11	2,565,125	93,397	8,492	11	353,477	33,290	
Idaho.....	20	22	2,133,936	146,811	11,686	6	77,737	7,565	1
Illinois.....	1,261	806	330,400,814	35,156,589	3,654,483	410	46,169,998	5,061,670	45
Indiana.....	278	192	37,805,419	4,590,019	456,945	75	6,749,747	370,685	11
Iowa.....	182	125	26,393,297	3,160,435	315,721	44	3,872,319	171,569	13
Kansas.....	65	45	6,814,677	597,215	54,982	19	1,317,772	116,202	1
Kentucky.....	131	82	9,226,692	590,927	49,630	46	8,509,755	797,275	3
Louisiana.....	107	66	12,067,606	1,156,910	114,915	38	1,359,444	76,101	3
Maine.....	70	50	5,815,096	485,444	45,089	18	2,401,975	333,961	2
Maryland.....	158	102	23,045,171	3,280,647	341,894	49	2,839,850	195,198	7
Massachusetts.....	515	323	104,079,557	10,572,941	1,096,755	176	20,794,427	1,633,363	11
Michigan.....	353	234	79,306,159	13,928,629	1,471,965	108	8,710,780	741,713	11
Minnesota.....	295	206	44,579,462	5,206,432	542,214	72	5,411,604	625,782	17
Mississippi.....	30	25	1,938,268	110,277	7,420	5	141,430	4,071	
Missouri.....	428	260	72,296,645	9,337,536	977,690	153	12,831,199	1,323,357	15
Montana.....	49	28	2,386,410	228,701	21,420	20	2,071,256	583,308	1
Nebraska.....	80	54	11,619,308	1,213,943	124,555	24	10,657,833	6,950,618	2
Nevada.....	14	5	238,464	21,676	1,199	4	164,530	16,217	5
New Hampshire.....	31	24	4,102,450	343,864	33,311	5	264,097	167,111	2
New Jersey.....	341	215	53,800,617	5,091,384	508,106	120	6,440,560	725,540	6
New Mexico.....	18	11	583,968	41,805	994	7	286,162	34,798	
New York.....	2,743	1,654	866,463,858	70,657,183	7,325,170	1,015	139,865,168	14,882,987	74
North Carolina.....	99	51	8,359,876	539,268	47,168	45	2,881,937	107,702	3
North Dakota.....	48	36	2,796,168	214,000	18,034	10	161,184	11,926	2
Ohio.....	717	488	166,053,430	22,277,572	2,340,171	216	33,256,425	3,698,782	13
Oklahoma.....	112	78	14,194,895	1,401,183	136,813	29	812,187	123,823	5
Oregon.....	129	75	10,692,543	896,209	83,795	47	2,295,328	187,714	7
Pennsylvania.....	672	432	233,887,488	41,259,816	4,380,298	211	20,829,248	1,798,646	29
Rhode Island.....	45	36	11,513,621	2,227,062	237,083	7	686,117	67,988	2
South Carolina.....	47	20	2,728,560	254,507	25,981	24	858,895	53,916	3
South Dakota.....	48	29	2,572,281	296,028	26,013	14	836,988	18,291	5
Tennessee.....	105	59	15,779,548	781,023	72,423	40	4,073,657	287,380	6
Texas.....	267	177	34,746,315	4,282,568	431,062	83	4,112,819	398,990	
Utah.....	47	32	4,847,924	322,427	30,377	14	253,028	45,298	1

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407.

³ States grouped to conceal identity of taxpayer.

STATISTICS OF INCOME

TABLE 17.—Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; also grand totals for prior years—Continued

MANUFACTURING: PRINTING AND PUBLISHING—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 ¹	Net income	Tax	Number of returns	Gross income ¹	Deficit	
Vermont.....	28	18	\$1,931,538	\$205,256	\$18,760	10	\$575,565	\$28,280	.....
Virginia.....	127	83	15,565,355	1,971,492	204,445	42	1,610,406	120,432	2
Washington.....	212	130	21,231,789	2,382,843	238,296	71	2,042,853	173,977	11
West Virginia.....	76	50	6,261,282	862,000	88,799	26	1,268,766	73,028	.....
Wisconsin.....	309	202	40,703,063	4,606,238	468,802	82	7,453,505	726,248	15
Wyoming.....	18	14	959,086	61,399	3,752	4	120,826	11,498	.....
Total.....	11,569	7,331	2,468,282,987	270,829,232	28,017,073	3,839	402,692,499	47,748,712	399
Summary for preceding years ² —									
1928.....	11,127	7,070	2,329,669,702	243,649,962	27,309,811	3,703	350,275,071	34,103,796	354
1927.....	10,679	6,734	2,185,712,490	198,475,653	25,123,328	3,629	380,416,720	34,787,905	316
1926.....	10,545	6,931	2,196,254,298	203,506,969	25,857,691	3,614	351,189,797	31,006,312	.....
1925.....	9,920	6,523	1,988,484,745	190,908,952	23,375,358	3,397	293,785,869	29,504,531	.....
1924.....	9,618	6,278	1,878,830,893	175,972,060	20,802,013	3,340	287,667,032	28,454,818	.....
1923.....	9,223	6,183	1,724,659,092	165,947,105	19,428,950	3,040	260,565,858	23,627,284	.....
1922.....	8,710	5,771	1,589,150,238	184,715,665	21,744,873	2,939	257,773,384	23,020,486	.....
1921.....	8,432	5,386	1,414,017,240	124,156,590	27,183,366	3,046	307,991,840	26,679,985	.....
1920.....	8,088	6,393	1,588,305,025	163,159,986	42,249,644	1,695	172,759,382	13,709,458	.....

MANUFACTURING: CHEMICALS AND ALLIED SUBSTANCES

Alabama.....	69	43	\$23,176,554	\$1,083,640	\$86,744	23	\$1,657,650	\$236,127	3
Alaska.....									
Arizona.....	11	4	8,454,906	1,146,350	127,121	6	166,011	18,193	1
Arkansas.....	30	19	14,105,878	1,244,345	131,895	7	5,206,925	393,447	4
California.....	403	206	431,757,436	48,583,472	5,292,780	172	151,552,193	6,002,135	25
Colorado.....	71	32	4,328,781	394,057	35,543	27	422,715	77,069	12
Connecticut.....	83	45	140,371,081	4,785,460	502,042	31	1,635,163	221,319	7
Delaware.....	28	22	863,206,709	97,870,106	10,755,672	6	3,999,621	261,860	.....
District of Columbia.....	36	16	696,816	87,689	6,820	16	369,041	74,339	4
Florida.....	119	61	13,587,122	1,115,822	114,576	59	1,991,870	411,840	9

Georgia.....	128	78	25,139,926	1,469,634	125,721	46	9,149,105	326,605	4
Hawaii.....	6	4	2,525,284	1,090,426	119,903	2	(³)	(³)	-----
Idaho.....	3	2	(³)	(³)	-----	1	(³)	(³)	-----
Illinois.....	612	352	813,712,211	100,498,344	10,473,060	229	43,428,556	2,504,214	31
Indiana.....	147	89	57,398,279	8,942,000	969,018	51	4,678,049	409,812	7
Iowa.....	86	46	13,727,716	983,230	102,741	29	2,158,938	232,699	11
Kansas.....	56	32	26,570,398	3,100,212	286,852	18	13,255,438	381,079	6
Kentucky.....	81	48	105,015,993	8,717,656	954,717	27	4,294,722	280,744	6
Louisiana.....	89	48	55,444,242	2,170,502	224,896	37	14,880,074	1,039,948	4
Maine.....	37	14	1,798,171	159,727	13,707	16	701,102	57,672	7
Maryland.....	119	73	59,753,690	6,753,272	729,334	34	12,878,987	281,751	12
Massachusetts.....	364	173	149,993,286	11,139,843	1,211,613	164	53,069,515	5,718,206	27
Michigan.....	206	112	146,897,886	28,166,879	3,043,001	81	6,746,115	800,100	13
Minnesota.....	112	62	83,779,759	5,265,639	556,909	41	2,291,423	340,508	9
Mississippi.....	44	29	27,213,104	970,388	102,644	11	2,010,159	167,177	4
Missouri.....	315	182	147,846,517	12,973,845	1,386,756	118	14,075,064	1,309,833	15
Montana.....	21	10	4,742,267	252,419	25,254	10	4,094,748	213,210	1
Nebraska.....	55	26	4,616,641	318,761	30,075	25	1,417,636	286,624	4
Nevada.....	6	2	(³)	(³)	-----	4	36,620	44,207	-----
New Hampshire.....	15	10	659,779	116,515	11,744	5	193,609	174,235	-----
New Jersey.....	363	202	114,136,696	12,648,116	1,337,921	141	20,247,300	2,399,914	20
New Mexico.....	9	6	2,387,236	195,387	19,349	2	(³)	(³)	1
New York.....	1,558	845	3,948,944,938	343,946,191	37,533,774	638	136,621,161	13,712,214	75
North Carolina.....	90	45	19,912,636	790,569	68,047	41	5,103,449	359,061	4
North Dakota.....	3	-----	-----	-----	-----	2	(³)	(³)	1
Ohio.....	435	270	542,961,769	53,840,023	5,989,717	152	39,378,923	2,378,293	13
Oklahoma.....	121	63	215,900,751	17,693,674	1,310,552	53	36,358,215	1,486,923	5
Oregon.....	50	24	4,451,108	214,691	17,234	20	1,746,850	93,669	6
Pennsylvania.....	610	317	872,797,078	84,784,962	9,259,483	267	47,089,808	6,711,317	26
Rhode Island.....	51	28	18,565,907	1,187,228	125,837	20	1,256,363	269,813	3
South Carolina.....	62	36	16,978,479	436,134	37,716	24	2,761,637	134,061	2
South Dakota.....	15	12	624,881	64,794	9,272	3	10,504	6,172	-----
Tennessee.....	98	56	30,920,365	2,347,473	247,779	37	16,754,490	2,157,010	5
Texas.....	264	120	417,918,087	34,551,222	3,755,631	134	56,749,357	3,812,108	10
Utah.....	25	15	9,772,737	1,672,498	181,739	6	64,344	12,517	4
Vermont.....	11	5	683,851	99,307	10,046	5	144,190	15,124	1
Virginia.....	100	57	46,394,010	1,777,441	181,061	41	10,134,293	387,128	2
Washington.....	101	44	6,694,457	547,962	60,854	43	1,351,091	247,338	14
West Virginia.....	42	25	16,868,753	1,923,238	206,640	16	3,261,665	192,043	1
Wisconsin.....	141	72	37,069,122	3,372,446	358,943	55	1,360,085	243,678	14
Wyoming.....	4	1	(³)	(³)	(³)	2	(³)	(³)	1
States grouped ³	-----	-----	210,233	18,481	1,299	-----	261,160	93,095	-----
Total.....	7,505	4,073	9,550,544,726	911,512,070	98,124,032	2,998	737,015,934	56,976,431	434
Summary for preceding years ¹ —	-----	-----	-----	-----	-----	-----	-----	-----	-----
1928.....	7,501	4,231	8,772,465,670	848,126,502	99,001,700	2,820	778,525,650	59,789,254	450
1927.....	7,229	3,960	6,799,331,331	495,857,272	64,766,664	2,862	1,969,078,193	110,369,015	377
1926.....	7,286	4,076	7,322,286,642	785,155,156	102,963,663	3,210	768,152,970	69,278,994	-----

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407.

³ States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: CHEMICALS AND ALLIED SUBSTANCES—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	
Summary for preceding years—Continued.									
1925.....	6,962	3,951	\$6,475,023,641	\$623,277,471	\$78,393,092	3,011	\$590,300,778	\$82,352,169	-----
1924.....	6,601	3,640	5,157,013,861	460,184,064	56,649,624	2,961	733,143,717	76,309,159	-----
1923.....	6,317	3,472	4,803,667,811	419,583,646	49,426,373	2,845	1,304,388,021	94,157,796	-----
1922.....	6,117	3,512	4,984,114,018	461,221,420	54,056,120	2,605	727,162,737	66,158,378	-----
1921.....	5,924	2,502	2,117,210,866	158,217,289	29,597,862	3,422	1,761,669,436	132,881,065	-----
1920.....	5,826	3,047	4,338,095,276	441,369,660	98,163,376	2,779	1,027,030,330	96,439,756	-----

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS

Alabama.....	39	17	\$3,000,346	\$231,973	\$21,514	19	\$1,584,368	\$248,104	3
Alaska.....									
Arizona.....	18	8	907,112	55,888	3,904	3	26,408	39,925	7
Arkansas.....	17	10	1,487,293	99,681	7,681	6	479,743	54,048	1
California.....	224	121	75,352,731	11,594,525	1,247,444	85	10,309,044	1,647,547	18
Colorado.....	53	26	13,132,614	2,237,391	242,152	21	681,607	96,980	6
Connecticut.....	68	36	4,721,489	204,242	13,035	32	2,600,906	201,569	-----
Delaware.....	12	6	5,250,595	689,644	73,823	5	753,477	18,975	1
District of Columbia.....	14	8	3,288,914	208,385	22,084	5	212,099	94,568	1
Florida.....	54	14	860,682	18,398	-----	35	1,339,903	337,182	5
Georgia.....	68	41	9,799,630	875,191	87,125	22	1,840,339	425,787	5
Hawaii.....	2	2	(³)	(³)	(³)	-----	-----	-----	-----
Idaho.....	11	8	304,258	40,757	2,614	3	31,907	8,523	-----
Illinois.....	342	185	93,101,105	11,678,734	1,223,178	147	34,643,517	2,872,121	10
Indiana.....	162	94	41,802,556	4,645,747	492,558	55	4,178,768	457,032	13
Iowa.....	80	40	10,649,001	1,553,510	161,263	22	1,468,586	129,113	18
Kansas.....	41	25	5,001,887	970,781	98,253	15	530,397	264,923	1
Kentucky.....	71	35	11,424,652	1,105,271	104,454	30	1,410,029	158,247	6
Louisiana.....	31	18	1,102,038	50,139	1,399	12	457,683	153,461	1
Maine.....	19	9	776,114	99,671	9,394	8	3,317,907	316,407	2

Maryland.....	69	41	18,091,555	1,590,332	165,805	24	1,759,016	236,469	4
Massachusetts.....	164	78	35,484,397	7,428,723	797,340	79	9,245,901	2,075,049	7
Michigan.....	161	81	29,515,100	4,159,835	438,639	73	4,459,623	715,800	7
Minnesota.....	100	61	16,036,544	2,273,960	236,925	34	2,041,072	256,083	5
Mississippi.....	25	13	828,710	72,136	5,481	9	454,263	126,285	3
Missouri.....	128	64	35,113,298	4,482,844	467,406	58	18,798,698	1,370,294	6
Montana.....	13	7	488,186	42,181	2,734	5	135,041	2,912	1
Nebraska.....	34	20	3,964,918	260,550	24,281	13	627,781	62,463	1
Nevada.....	1	1	(³)	(³)	(³)				
New Hampshire.....	11	7	1,138,686	46,662	2,801	4	208,953	7,234	
New Jersey.....	301	155	63,884,012	5,419,294	544,849	131	16,257,114	1,624,067	15
New Mexico.....	8	1	(³)	(³)		5	81,073	34,740	2
New York.....	647	321	258,562,066	30,891,548	3,294,465	304	31,834,671	4,357,651	22
North Carolina.....	64	18	5,052,996	465,121	48,368	44	3,538,082	334,905	2
North Dakota.....	10	6	365,918	18,621	755	3	(³)		1
Ohio.....	425	251	198,119,263	19,702,579	2,088,434	169	28,254,632	3,931,033	5
Oklahoma.....	32	22	2,953,937	157,979	13,208	6	276,314	20,931	4
Oregon.....	47	19	3,221,116	316,953	31,725	24	1,295,404	107,201	4
Pennsylvania.....	515	287	314,687,590	37,617,555	4,044,005	200	60,730,941	7,877,878	28
Rhode Island.....	13	9	919,540	41,575	2,508	3	121,932	3,964	1
South Carolina.....	28	13	1,368,677	116,321	10,853	15	815,181	157,466	
South Dakota.....	17	9	344,377	27,292	1,119	8	94,898	18,268	
Tennessee.....	68	31	15,698,817	853,249	81,268	26	3,884,774	450,824	1
Texas.....	102	52	18,735,802	2,324,148	234,633	41	3,384,458	594,162	9
Utah.....	22	15	2,317,845	345,485	35,222	6	281,531	6,558	1
Vermont.....	70	49	7,885,428	297,157	20,498	20	2,344,980	424,033	1
Virginia.....	94	44	4,478,794	268,769	18,021	47	3,058,080	383,872	3
Washington.....	84	45	7,537,074	876,951	89,096	33	1,874,097	180,943	6
West Virginia.....	92	58	55,533,570	6,449,301	695,537	26	2,319,374	475,059	8
Wisconsin.....	146	85	11,773,482	516,476	37,162	32	1,643,655	161,994	9
Wyoming.....	9	6	389,697	153,144	15,726	2	(³)	(³)	1
States grouped ¹			433,956	69,727	6,966		91,689	15,697	
Total.....	4,816	2,572	1,389,486,368	163,646,396	17,267,685	1,989	265,729,926	33,438,647	255
Summary for preceding years ² —									
1928.....	4,852	2,676	1,394,910,106	172,006,854	19,770,019	1,933	259,910,841	32,517,928	243
1927.....	4,682	2,587	1,357,109,268	157,262,857	20,563,697	1,876	243,350,016	28,355,773	219
1926.....	4,606	2,762	1,500,050,797	195,166,284	25,542,126	1,844	164,876,462	22,112,400	
1925.....	4,454	2,753	1,345,032,439	181,547,186	22,852,708	1,701	156,780,115	17,846,227	
1924.....	4,356	2,735	1,216,633,248	162,403,306	19,151,889	1,621	166,464,366	17,943,545	
1923.....	4,201	2,880	1,253,405,678	187,843,942	22,113,441	1,321	110,289,948	14,374,375	
1922.....	3,890	2,459	1,024,109,961	125,692,094	14,937,925	1,431	148,096,969	16,586,111	
1921.....	3,681	1,998	733,427,446	69,756,490	12,031,628	1,683	220,329,251	26,259,793	
1920.....	3,662	2,661	1,239,629,895	151,173,127	37,359,624	1,001	76,509,884	8,287,187	

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407.

³ States grouped to conceal identity of taxpayer.

TABLE 17.—Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; also grand totals for prior years—Continued

MANUFACTURING: METAL AND METAL PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income			Inactive corporations—No income data reported—Number of returns
		Number of returns	Gross income ¹	Net income	Tax	Number of returns	Gross income ¹	Deficit	
Alabama.....	105	54	\$54,413,697	\$6,072,814	\$651,393	46	\$21,328,206	\$2,057,026	5
Alaska.....									
Arizona.....	18	8	1,033,195	66,901	5,470	6	81,725	7,679	4
Arkansas.....	20	11	3,342,791	172,322	16,684	9	712,329	80,176	
California.....	910	504	305,143,580	37,162,307	3,890,595	354	27,790,292	3,650,562	52
Colorado.....	133	66	13,954,990	897,069	84,255	51	2,264,225	317,660	16
Connecticut.....	654	443	497,046,922	56,656,140	6,039,500	186	59,083,651	6,496,064	25
Delaware.....	41	23	74,129,252	5,654,558	615,753	16	8,190,180	812,878	2
District of Columbia.....	35	14	2,607,423	133,148	11,449	16	497,512	147,968	5
Florida.....	73	31	2,314,907	184,114	13,206	37	1,189,315	168,504	5
Georgia.....	106	68	24,369,046	1,995,500	204,110	35	5,202,815	423,440	3
Hawaii.....	8	6	6,341,091	546,587	59,445	2	(²)	(³)	
Idaho.....	16	7	1,544,108	111,936	11,130	6	40,139	13,212	3
Illinois.....	2,358	1,503	2,005,588,436	250,949,299	27,161,686	768	189,147,468	15,863,745	87
Indiana.....	645	397	392,733,999	33,065,841	3,538,530	222	78,512,695	8,204,301	26
Iowa.....	276	167	115,050,620	16,830,288	1,818,251	79	9,301,377	992,490	30
Kansas.....	92	50	17,713,786	1,554,521	155,281	38	2,873,294	491,117	4
Kentucky.....	159	88	62,301,659	5,906,610	632,003	68	15,419,186	772,489	3
Louisiana.....	90	48	6,657,052	419,007	30,184	37	5,340,118	751,283	5
Maine.....	72	41	6,708,924	443,891	38,139	24	3,217,155	279,554	7
Maryland.....	214	146	78,717,421	6,048,701	626,651	63	11,976,520	484,640	5
Massachusetts.....	1,244	722	546,417,647	73,785,573	7,388,703	484	80,918,038	7,110,963	38
Michigan.....	1,224	778	5,373,325,394	494,434,670	44,365,326	402	337,091,686	26,529,134	44
Minnesota.....	379	228	96,437,127	10,620,064	1,111,650	113	8,684,801	1,247,752	38
Mississippi.....	24	13	1,614,566	88,718	6,592	10	430,285	57,660	1
Missouri.....	634	371	214,193,761	20,653,677	2,186,044	224	47,093,060	3,367,342	39
Montana.....	26	12	583,904	45,998	2,108	8	317,717	31,444	6
Nebraska.....	83	50	12,896,121	671,512	63,945	29	1,572,289	182,467	4
Nevada.....	7	1	(²)	(²)	(²)	2	(³)	(³)	4
New Hampshire.....	62	39	8,338,290	1,248,887	127,623	22	2,086,005	576,575	1
New Jersey.....	1,090	691	632,257,327	78,507,305	7,989,470	366	82,072,805	8,404,011	33
New Mexico.....	6	3	(²)	(²)	(²)	1	(³)	(³)	2
New York.....	3,625	2,118	5,182,961,297	541,368,289	59,124,773	1,373	331,900,071	30,263,806	134
North Carolina.....	88	41	9,317,890	618,554	59,468	46	4,272,305	586,461	1

North Dakota.....	15	6	817,968	60,492	4,913	4	37,858	9,493	5
Ohio.....	2,101	1,393	2,046,912,859	227,962,565	24,006,579	674	319,168,325	19,628,815	34
Oklahoma.....	122	74	33,973,328	3,616,914	328,798	44	2,023,778	554,433	4
Oregon.....	157	79	11,937,974	1,165,643	111,119	59	4,633,200	579,672	19
Pennsylvania.....	1,969	1,199	3,008,614,439	270,591,156	28,813,168	688	213,733,629	18,687,316	82
Rhode Island.....	318	211	164,761,089	15,176,876	1,597,872	103	17,523,781	2,006,340	4
South Carolina.....	34	12	821,915	35,249	1,761	20	1,407,495	134,314	2
South Dakota.....	13	8	777,986	37,778	3,302	4	39,386	2,859	1
Tennessee.....	134	85	35,738,732	3,816,804	386,234	42	4,458,228	541,021	7
Texas.....	249	163	65,426,467	9,829,404	1,041,553	79	5,095,580	452,471	7
Utah.....	50	33	5,317,927	420,897	38,333	12	311,210	194,762	5
Vermont.....	53	42	23,137,899	3,179,583	342,463	11	1,124,242	172,587	
Virginia.....	117	70	14,251,297	982,693	92,524	43	3,485,815	478,813	4
Washington.....	328	172	30,245,077	1,672,653	133,445	118	7,301,306	1,182,647	38
West Virginia.....	93	64	218,475,862	19,508,885	2,127,901	22	1,688,013	274,277	7
Wisconsin.....	771	506	714,296,556	86,753,904	9,431,933	225	45,775,448	4,712,525	40
Wyoming.....	6	5	268,843	25,534	1,682	1	(²)	(²)	
States grouped ³			156,625	15,038	700		180,911	38,967	
Total.....	21,047	12,864	22,125,989,096	2,291,766,869	236,493,687	7,292	1,966,590,469	170,113,215	891
Summary for preceding years ¹⁻²									
1928.....	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.....	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.....	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.....	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.....	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.....	16,240	10,168	15,238,854,970	1,427,495,889	160,770,716	6,072	1,361,816,485	178,080,576	
1922.....	15,874	8,397	7,728,928,651	906,956,106	98,760,109	7,477	2,247,107,674	272,040,809	
1921.....	15,536	5,468	6,044,372,496	437,366,860	90,307,720	10,068	3,760,766,301	666,001,897	
1920.....	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.....	24	13	\$1,959,467	\$133,133	\$11,221	8	\$1,281,100	\$73,691	3
Alaska.....									
Arizona.....	10					4	17,692	19,020	6
Arkansas.....	16	9	1,438,844	104,518	10,505	4	745,321	87,429	3
California.....	363	149	40,527,679	4,691,274	465,750	166	18,236,121	2,466,441	48
Colorado.....	81	37	2,977,755	106,740	4,347	29	899,273	171,636	15
Connecticut.....	194	87	49,586,327	8,069,524	878,844	83	22,464,195	2,763,382	24
Delaware.....	18	12	7,859,488	741,075	79,418	5	2,565,275	172,334	1
District of Columbia.....	17	4	492,322	16,430	223	11	404,160	78,168	2
Florida.....	51	15	1,455,944	62,795	3,426	24	761,191	241,838	12
Georgia.....	50	29	5,729,209	244,480	17,633	19	1,734,887	97,262	2
Hawaii.....	1					1	(²)	(²)	
Idaho.....	7	2	(³)	(³)	(³)	2	(²)	(²)	3

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407.³ States grouped to conceal identity of taxpayer.

TABLE 17.—Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; 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 ¹	Net income	Tax	Number of returns	Gross income ¹	Deficit	
Illinois.....	1,002	526	\$307,355,643	\$23,265,059	\$2,404,565	416	\$110,942,180	\$11,571,679	60
Indiana.....	240	110	49,526,050	4,840,986	481,003	100	25,061,597	2,680,881	30
Iowa.....	141	60	11,191,818	708,430	62,096	42	2,275,971	506,779	39
Kansas.....	51	22	9,465,348	589,876	60,716	21	2,762,367	341,041	8
Kentucky.....	62	35	8,892,727	1,203,606	129,290	22	1,576,278	147,372	5
Louisiana.....	21	9	1,025,181	89,960	8,647	9	486,426	38,644	3
Maine.....	49	17	1,773,131	88,642	6,950	17	884,398	171,796	15
Maryland.....	109	53	25,270,976	4,112,323	54,528	46	6,020,838	692,320	10
Massachusetts.....	472	216	83,746,635	9,037,772	933,834	233	26,101,134	2,931,175	23
Michigan.....	341	166	124,112,696	14,987,746	1,595,178	134	14,646,456	3,830,620	41
Minnesota.....	190	96	26,133,086	2,003,777	197,080	62	6,846,312	455,294	32
Mississippi.....	8	4	667,496	35,996	2,814	3	37,504	12,675	1
Missouri.....	295	147	87,356,644	3,748,860	365,632	122	11,577,363	1,212,615	26
Montana.....	7	3	58,006	7,815	391	3	254	733	1
Nebraska.....	39	16	2,279,011	199,939	19,413	15	866,069	199,394	8
Nevada.....	6					3	1,959	625	3
New Hampshire.....	22	9	3,029,086	104,065	10,269	12	362,448	72,077	1
New Jersey.....	377	175	101,822,815	6,116,226	575,059	175	67,898,397	10,650,435	27
New Mexico.....									
New York.....	1,895	975	539,533,750	68,305,895	7,250,587	821	135,738,639	23,199,953	99
North Carolina.....	39	19	5,212,040	282,926	27,021	18	1,396,834	93,191	2
North Dakota.....	6					4	18,555	11,379	2
Ohio.....	586	326	139,968,759	10,938,294	1,140,279	225	67,726,784	10,132,617	35
Oklahoma.....	54	21	4,599,238	161,155	10,237	28	921,420	594,849	5
Oregon.....	80	28	2,291,277	169,563	13,237	26	857,333	104,511	26
Pennsylvania.....	570	288	173,539,153	18,733,895	2,069,345	234	27,704,108	3,257,847	48
Rhode Island.....	71	26	4,108,116	313,137	28,792	31	4,479,468	610,981	14
South Carolina.....	18	4	488,021	21,063	1,290	11	281,420	39,832	3
South Dakota.....	13	4	436,790	26,131	2,138	3	17,587	837	6
Tennessee.....	54	24	6,752,500	497,757	46,511	24	2,485,591	93,078	6
Texas.....	91	41	7,284,351	556,575	53,342	49	1,983,940	365,337	1
Utah.....	16	5	731,290	50,647	4,605	5	412,376	120,396	6
Vermont.....	20	11	1,220,744	55,545	2,805	6	1,713,188	160,662	3
Virginia.....	44	23	5,248,099	387,961	38,545	16	805,515	112,012	5

Washington.....	134	43	3,220,604	174,439	10,601	55	1,531,491	237,657	36
West Virginia.....	25	7	6,192,464	459,433	2,802	12	643,046	160,674	6
Wisconsin.....	286	128	23,553,323	1,984,891	186,401	117	8,960,676	1,265,646	41
Wyoming.....	3	1	(³)	(³)	-----	1	-----	(³)	1
States grouped ³	-----	-----	77,249	4,687	93	-----	20,675	35,044	-----
Total.....	8,269	3,995	1,880,411,182	188,335,041	19,267,463	3,477	585,156,712	82,283,859	797
Summary for preceding years ² —									
1928.....	8,487	4,274	1,993,751,091	195,998,898	21,701,600	3,556	455,591,781	56,178,751	657
1927.....	8,106	4,108	1,761,042,343	163,751,951	20,325,669	3,417	467,835,233	58,259,837	581
1926.....	8,755	4,681	2,066,034,830	195,636,969	24,348,732	4,074	460,600,317	45,484,274	-----
1925.....	6,246	3,676	2,006,741,719	173,792,394	21,494,169	2,570	304,214,827	36,733,205	-----
1924.....	6,772	3,926	2,176,943,775	197,975,248	23,580,176	2,846	491,001,731	57,560,904	-----
1923.....	11,187	6,664	4,455,159,452	473,420,323	55,265,523	4,523	678,307,774	89,543,060	-----
1922.....	10,825	5,981	3,546,528,930	370,465,237	42,229,447	4,844	798,352,398	86,925,794	-----
1921.....	10,292	4,266	2,136,393,002	164,196,817	28,295,849	6,026	1,083,777,026	171,537,751	-----
1920.....	9,834	5,935	3,610,555,042	435,022,063	91,201,101	3,899	758,250,931	61,710,274	-----

CONSTRUCTION

Alabama.....	111	46	\$6,190,179	\$373,707	\$29,224	56	\$3,766,074	\$577,251	9
Alaska.....	5	4	123,234	6,483	-----	-----	-----	-----	1
Arizona.....	41	21	2,649,619	281,116	21,686	14	871,815	61,029	6
Arkansas.....	28	10	571,259	42,586	1,887	15	1,270,182	145,750	3
California.....	718	364	89,634,668	8,271,622	786,969	287	31,811,196	3,764,210	67
Colorado.....	129	56	5,250,864	253,743	14,214	49	3,853,132	429,123	24
Connecticut.....	421	246	48,402,424	2,685,018	240,081	153	14,920,593	948,551	22
Delaware.....	69	43	14,459,122	2,579,719	278,437	18	4,104,398	210,297	8
District of Columbia.....	162	82	12,358,563	581,333	33,723	68	8,785,490	696,317	12
Florida.....	386	156	9,559,592	650,902	28,121	177	9,931,075	1,660,057	53
Georgia.....	148	79	8,193,928	930,649	76,249	61	2,837,873	394,010	8
Hawaii.....	24	17	5,442,451	636,376	66,440	6	365,286	25,279	1
Idaho.....	25	12	1,013,579	176,320	18,253	7	259,167	66,490	6
Illinois.....	1,442	795	250,093,160	21,291,613	2,120,851	552	69,468,698	5,699,798	95
Indiana.....	419	225	34,354,804	2,103,597	162,405	141	10,907,175	1,076,696	53
Iowa.....	170	99	25,688,496	3,233,761	331,287	44	5,693,182	262,571	27
Kansas.....	77	40	9,226,623	1,235,232	126,583	30	1,760,662	280,654	7
Kentucky.....	168	95	21,159,042	1,835,694	178,057	60	4,196,419	400,156	13
Louisiana.....	199	93	13,042,863	1,117,286	100,783	89	9,438,494	904,560	17
Maine.....	126	76	5,673,514	318,814	17,756	41	2,251,055	301,300	9
Maryland.....	306	153	34,991,974	2,823,667	262,338	109	6,336,538	696,441	44
Massachusetts.....	916	528	131,721,270	8,859,377	818,334	354	32,793,166	2,647,440	34
Michigan.....	692	379	102,383,159	7,326,167	672,008	267	31,499,988	2,521,077	46
Minnesota.....	356	190	35,427,366	3,298,577	283,322	118	8,920,663	658,426	48
Mississippi.....	40	15	1,289,623	81,752	1,376	19	1,451,342	179,106	6
Missouri.....	621	337	40,239,131	3,832,476	333,385	219	62,648,952	1,502,016	65
Montana.....	43	25	1,772,758	199,136	15,587	12	249,940	76,044	6

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407.

³ States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; 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 ¹	Net income	Tax	Number of returns	Gross income ¹	Deficit	
Nebraska.....	78	48	\$8,335,199	\$607,511	\$52,271	27	\$3,831,862	\$402,062	3
Nevada.....	15	8	888,358	22,469	1,232	5	1,590,295	23,364	2
New Hampshire.....	26	18	1,021,113	70,006	2,578	5	142,529	6,627	3
New Jersey.....	1,422	755	105,629,979	6,958,335	574,449	562	42,978,392	3,849,753	105
New Mexico.....	10	5	1,935,352	101,811	10,371	3	149,722	30,582	2
New York.....	5,482	2,694	574,554,617	43,391,789	3,960,953	2,382	241,695,230	21,824,399	406
North Carolina.....	135	59	7,993,780	917,239	89,966	67	5,315,289	498,731	9
North Dakota.....	34	16	1,198,054	94,647	6,380	10	663,976	30,907	8
Ohio.....	1,186	679	158,867,437	8,967,713	785,926	475	46,860,021	3,768,877	32
Oklahoma.....	285	161	50,210,859	6,442,165	626,863	89	9,533,001	1,043,684	35
Oregon.....	221	105	8,703,180	600,161	43,305	89	5,193,903	744,016	27
Pennsylvania.....	1,104	568	268,073,145	20,983,749	2,152,583	463	46,909,683	5,755,017	73
Rhode Island.....	142	78	9,841,938	600,496	39,271	53	3,276,257	338,375	11
South Carolina.....	61	19	2,398,105	113,875	6,550	35	2,265,794	216,116	7
South Dakota.....	38	17	1,939,027	213,388	18,810	15	1,686,391	32,472	6
Tennessee.....	150	83	18,727,647	597,446	38,596	54	6,695,766	1,286,591	13
Texas.....	400	223	48,635,951	4,499,527	406,013	152	9,096,530	1,413,781	25
Utah.....	69	43	4,347,735	451,192	29,640	18	2,047,359	96,645	8
Vermont.....	12	7	270,927	17,399	503	4	266,900	21,432	1
Virginia.....	185	98	16,371,872	2,809,400	274,435	72	3,578,144	282,858	15
Washington.....	312	158	13,650,535	876,203	47,674	120	7,861,658	1,006,930	34
West Virginia.....	127	70	10,040,987	667,808	54,231	50	3,753,878	306,607	7
Wisconsin.....	589	353	66,225,452	3,248,920	272,567	171	14,223,721	878,667	65
Wyoming.....	22	11	855,941	89,846	4,391	9	340,215	23,001	2
Total.....	19,947	10,462	2,291,630,455	178,375,818	16,518,914	7,896	790,254,071	70,066,143	1,589
Summary for preceding years ¹ —									
1928.....	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.....	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.....	16,770	10,075	2,287,547,857	162,569,003	19,146,036	6,695	528,547,998	53,621,248	-----
1925.....	15,338	9,701	1,914,464,247	156,490,708	17,580,920	5,637	391,554,860	43,345,993	-----
1924.....	13,176	8,701	1,784,698,994	132,704,218	13,911,675	4,475	425,624,680	42,010,538	-----
1923.....	12,551	8,151	1,753,796,470	112,003,914	11,438,833	4,400	469,915,480	42,808,544	-----
1922.....	11,370	6,997	1,350,514,102	91,724,158	9,652,388	4,373	415,529,862	52,528,638	-----
1921.....	10,361	6,041	1,281,614,507	67,335,368	13,594,886	4,320	491,693,680	51,507,351	-----
1920.....	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

STATISTICS OF INCOME

319

Alabama.....	239	128	\$12,899,250	\$1,742,767	\$166,393	83	\$9,497,649	\$2,328,503	28
Alaska.....	23	20	7,693,610	117,335	7,653	3	50,838	5,198	16
Arizona.....	99	47	7,290,539	888,112	59,572	36	4,635,556	12,005,598	15
Arkansas.....	229	159	15,654,658	2,417,738	227,286	55	5,145,290	508,939	107
California.....	998	515	509,185,520	94,957,774	10,254,729	376	70,045,015	10,030,485	50
Colorado.....	259	114	116,935,244	13,619,189	1,479,242	95	3,886,308	958,439	15
Connecticut.....	277	188	257,807,820	39,174,070	4,265,918	74	3,885,839	449,680	20
Delaware.....	122	42	147,980,159	23,704,158	2,393,798	19	10,537,701	385,843	11
District of Columbia.....	71	54	275,423,560	30,623,455	3,360,484	46	4,121,647	577,661	11
Florida.....	292	111	16,437,673	3,035,776	306,522	134	25,555,936	3,710,236	47
Georgia.....	309	198	29,953,584	4,756,141	486,054	91	5,591,496	893,463	2
Hawaii.....	43	32	21,193,810	4,563,691	497,399	9	210,008	50,478	31
Idaho.....	129	67	7,316,998	810,823	6,825	31	327,184	97,259	172
Illinois.....	1,370	755	1,877,571,391	189,705,194	20,058,043	443	203,719,780	18,012,632	54
Indiana.....	613	353	33,987,622	5,209,371	505,375	206	26,032,549	3,875,166	110
Iowa.....	704	394	27,769,216	5,576,944	551,014	200	16,842,098	2,034,888	25
Kansas.....	375	260	401,876,681	98,587,090	10,786,232	90	8,491,604	1,187,119	51
Kentucky.....	327	175	187,234,089	20,615,336	2,238,891	101	7,532,374	1,659,568	33
Louisiana.....	349	212	26,884,564	3,293,652	303,541	104	65,886,720	6,341,037	37
Maine.....	339	224	88,626,981	12,118,632	1,294,030	73	7,543,332	7,841,000	37
Maryland.....	257	139	368,017,724	45,882,872	5,024,148	81	6,657,790	958,089	50
Massachusetts.....	755	449	690,753,897	73,699,926	7,115,029	256	33,051,960	3,091,577	60
Michigan.....	529	280	269,935,750	43,497,939	4,568,765	189	44,432,805	17,441,232	57
Minnesota.....	506	314	437,221,865	31,406,769	3,366,181	135	53,888,422	2,395,505	26
Mississippi.....	217	158	11,446,796	1,401,011	118,685	44	1,333,819	154,880	82
Missouri.....	633	343	553,829,144	51,239,430	5,551,270	208	30,005,061	3,236,418	13
Montana.....	165	79	2,154,507	376,388	31,721	60	1,793,033	422,112	6
Nebraska.....	304	227	20,523,690	3,873,501	331,865	64	6,595,732	387,180	4
Nevada.....	47	23	1,075,261	97,480	3,915	18	605,852	86,605	247
New Hampshire.....	94	62	2,902,787	797,716	77,605	23	1,257,167	2,208,224	14
New Jersey.....	737	447	459,787,285	69,350,628	7,510,753	248	17,022,155	2,353,727	42
New Mexico.....	71	36	1,672,465	248,061	19,833	21	411,162	133,727	29
New York.....	3,732	2,044	5,856,610,802	744,587,668	78,776,871	1,441	455,851,481	40,285,169	45
North Carolina.....	387	198	144,520,412	22,063,117	2,399,449	144	3,123,634	550,507	49
North Dakota.....	187	97	2,738,374	164,799	5,908	61	3,648,414	87,693	29
Ohio.....	924	548	296,248,748	71,533,328	7,751,324	337	39,753,444	8,968,462	40
Oklahoma.....	467	246	80,315,831	17,853,194	1,906,274	181	28,224,453	1,824,716	86
Oregon.....	478	236	35,581,950	3,568,734	331,293	156	34,065,528	3,067,670	167
Pennsylvania.....	1,620	1,032	1,544,832,183	207,299,028	22,509,117	42	47,234,547	7,269,889	10
Rhode Island.....	119	67	16,639,047	4,291,329	450,821	42	2,125,884	1,219,475	36
South Carolina.....	256	110	3,518,703	533,391	43,550	110	704,412	316,071	21
South Dakota.....	211	131	3,412,550	576,176	52,346	59	6,084,190	726,898	75
Tennessee.....	335	188	79,131,618	11,962,949	1,257,755	108	85,913,183	7,961,043	33
Texas.....	1,286	684	185,542,559	27,563,873	2,782,027	527	4,622,214	4,713,950	5
Utah.....	152	71	17,449,513	2,074,566	216,093	48	9,744,844	4,442,535	44
Vermont.....	80	60	1,980,404	89,834,566	9,853,796	141	74,364,175		
Virginia.....	386	201	336,693,614						

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407.

TABLE 17.—*Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; also grand totals for prior years—Continued*

TRANSPORTATION AND OTHER PUBLIC UTILITIES—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 ¹	Net income	Tax	Number of returns	Gross income ¹	Deficit	
Washington.....	793	459	\$60,193,151	\$5,861,615	\$558,896	258	\$23,489,257	\$2,711,435	76
West Virginia.....	264	154	7,581,978	1,264,951	109,940	86	1,990,106	505,915	24
Wisconsin.....	716	440	24,638,656	3,616,253	347,013	207	3,312,739	641,694	69
Wyoming.....	76	43	1,334,633	160,556	9,940	26	932,015	583,356	7
Total.....	23,951	13,614	15,584,026,106	2,092,654,007	222,483,396	7,994	1,500,004,225	190,691,867	2,343
Summary for preceding years ² —									
1928.....	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	125,649,787	-----
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	-----

TRADE

Alabama.....	1,361	728	\$175,985,663	\$4,126,373	\$286,773	607	\$78,976,047	\$4,028,887	26
Alaska.....	42	32	3,621,029	127,962	6,183	9	655,306	25,708	1
Arizona.....	425	300	82,435,397	3,489,550	311,963	105	17,158,088	627,220	20
Arkansas.....	838	568	170,752,190	4,307,936	329,704	264	32,172,525	1,959,281	6
California.....	4,558	2,652	1,720,337,733	62,799,596	6,251,590	1,802	393,906,553	19,506,808	104
Colorado.....	1,822	1,087	250,040,709	7,641,572	605,146	679	78,972,306	5,043,723	56
Connecticut.....	2,212	1,411	376,968,410	12,341,528	1,031,677	761	107,687,512	4,825,853	40
Delaware.....	313	221	100,460,248	3,473,462	249,328	81	19,329,603	1,260,571	11
District of Columbia.....	673	389	164,120,710	6,995,507	668,428	267	38,885,037	1,657,250	17
Florida.....	2,502	1,106	186,833,896	5,733,992	367,989	1,274	144,083,357	11,001,402	122
Georgia.....	1,912	1,158	290,338,978	7,770,530	581,002	724	146,462,428	5,088,333	30
Hawaii.....	232	130	62,609,270	3,472,720	356,226	96	11,164,823	733,764	6
Idaho.....	566	397	70,735,725	1,962,968	121,163	158	15,971,907	488,139	11
Illinois.....	9,129	5,454	3,638,005,488	130,735,662	12,810,861	3,414	673,144,387	31,605,126	261

Indiana.....	3, 149	1, 947	510, 009, 368	15, 741, 155	1, 278, 375	1, 082	178, 318, 689	6, 791, 495	120
Iowa.....	2, 555	1, 700	483, 474, 834	13, 309, 031	1, 078, 914	687	99, 103, 974	3, 759, 378	168
Kansas.....	1, 652	1, 154	381, 999, 342	9, 871, 839	808, 533	473	55, 536, 440	2, 075, 882	25
Kentucky.....	1, 585	1, 006	243, 788, 780	7, 909, 345	636, 650	534	64, 192, 405	3, 789, 515	45
Louisiana.....	1, 946	1, 209	416, 695, 329	10, 250, 770	816, 471	685	128, 373, 860	6, 026, 255	52
Maine.....	1, 138	712	137, 123, 621	4, 113, 576	300, 547	382	39, 724, 022	1, 614, 193	44
Maryland.....	1, 447	856	1, 437, 811, 578	44, 307, 408	4, 528, 060	515	98, 660, 017	4, 776, 692	76
Massachusetts.....	6, 055	3, 314	1, 497, 313, 399	44, 909, 752	4, 190, 730	2, 633	493, 949, 620	21, 680, 832	108
Michigan.....	4, 087	2, 494	1, 157, 237, 108	51, 922, 775	5, 065, 808	1, 491	284, 043, 090	14, 480, 624	102
Minnesota.....	3, 158	2, 080	862, 275, 365	28, 665, 243	2, 674, 524	961	213, 797, 835	7, 378, 404	117
Mississippi.....	956	618	142, 280, 863	3, 864, 789	274, 983	320	46, 038, 546	1, 922, 895	18
Missouri.....	4, 712	2, 805	1, 362, 566, 177	42, 630, 405	4, 057, 661	1, 750	312, 955, 809	14, 979, 099	157
Montana.....	1, 019	703	116, 394, 033	4, 354, 127	316, 301	269	20, 211, 757	859, 238	47
Nebraska.....	1, 561	1, 097	406, 014, 789	11, 835, 156	1, 048, 123	430	72, 100, 848	2, 997, 473	34
Nevada.....	183	117	238, 958, 524	7, 448, 191	792, 347	59	3, 761, 390	327, 380	7
New Hampshire.....	369	217	42, 262, 460	1, 216, 234	84, 300	144	12, 678, 221	629, 047	8
New Jersey.....	4, 584	2, 744	844, 782, 755	26, 138, 802	2, 170, 987	1, 762	252, 595, 539	13, 323, 018	78
New Mexico.....	316	222	44, 716, 394	1, 934, 101	160, 666	83	11, 065, 075	557, 209	11
New York.....	24, 515	13, 613	8, 043, 449, 784	293, 482, 854	29, 148, 979	10, 354	2, 537, 603, 670	119, 500, 032	548
North Carolina.....	2, 240	1, 093	208, 281, 574	6, 019, 493	445, 937	1, 100	131, 366, 757	5, 979, 135	47
North Dakota.....	1, 271	754	100, 084, 097	2, 548, 244	138, 311	429	32, 100, 485	1, 074, 571	88
Ohio.....	7, 032	4, 180	2, 152, 425, 229	65, 819, 179	6, 203, 008	2, 761	606, 551, 943	23, 011, 704	91
Oklahoma.....	1, 778	1, 158	313, 663, 516	10, 080, 270	843, 991	566	152, 624, 876	5, 084, 785	54
Oregon.....	1, 581	904	289, 724, 641	7, 406, 880	616, 185	607	85, 096, 082	3, 379, 848	70
Pennsylvania.....	5, 919	3, 286	1, 779, 064, 058	60, 218, 020	5, 785, 753	2, 453	452, 136, 487	21, 795, 537	180
Rhode Island.....	771	419	158, 376, 747	5, 519, 282	472, 972	326	54, 672, 314	2, 728, 632	26
South Carolina.....	1, 438	698	104, 469, 127	2, 344, 181	159, 037	706	68, 574, 073	2, 442, 857	34
South Dakota.....	1, 074	700	102, 491, 751	2, 923, 427	177, 092	342	35, 462, 355	1, 197, 540	32
Tennessee.....	1, 619	973	378, 329, 481	11, 114, 251	960, 863	608	150, 915, 594	4, 664, 452	38
Texas.....	4, 343	2, 720	1, 111, 531, 370	36, 183, 306	3, 013, 028	1, 534	305, 980, 028	12, 093, 620	89
Utah.....	816	581	143, 829, 921	4, 412, 053	350, 901	220	32, 189, 429	1, 533, 014	15
Vermont.....	235	298	55, 542, 550	1, 673, 385	138, 118	111	10, 634, 516	369, 153	6
Virginia.....	2, 228	1, 384	342, 791, 354	10, 557, 069	859, 614	818	70, 555, 720	3, 647, 060	36
West Virginia.....	2, 869	1, 698	471, 511, 458	13, 289, 343	1, 081, 331	1, 050	149, 935, 577	3, 728, 385	121
Wisconsin.....	1, 324	829	189, 978, 976	6, 872, 170	559, 690	477	65, 103, 090	2, 769, 693	142
Wyoming.....	4, 071	2, 512	661, 855, 827	22, 001, 041	1, 871, 922	1, 417	126, 750, 197	6, 020, 897	148
	379	268	37, 284, 328	1, 302, 172	79, 303	103	7, 589, 509	286, 695	8
Total.....	132, 660	78, 606	34, 264, 085, 954	1, 149, 235, 277	107, 148, 648	50, 483	9, 230, 446, 718	419, 398, 227	3, 571
Summary for preceding years ¹ —									
1925.....	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.....	122, 360	74, 747	33, 512, 875, 844	1, 156, 870, 205	137, 351, 547	44, 931	7, 430, 839, 301	362, 339, 344	2, 682
1926.....	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.....	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.....	105, 323	68, 112	28, 625, 232, 657	1, 198, 585, 578	120, 648, 795	37, 211	6, 490, 246, 892	296, 516, 827	.....
1923.....	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.....	95, 683	59, 791	22, 864, 939, 438	1, 014, 012, 731	107, 041, 608	35, 892	5, 811, 919, 511	318, 693, 358	.....
1921.....	88, 179	42, 809	17, 570, 065, 920	571, 945, 297	96, 742, 515	45, 370	9, 774, 283, 657	626, 828, 343	.....
1920.....	78, 885	52, 278	23, 915, 646, 093	911, 173, 330	192, 612, 920	26, 607	7, 597, 470, 410	339, 482, 009	.....

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407.

TABLE 17.—*Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; also grand totals for prior years—Continued*

SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

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 ¹	Deficit	
Alabama.....	283	153	\$8,610,574	\$657,390	\$37,722	112	\$4,681,968	\$427,977	18
Alaska.....	11	5	158,772	22,392	238	5	136,599	23,971	1
Arizona.....	178	91	4,621,113	465,747	36,445	56	2,281,070	748,951	31
Arkansas.....	164	99	5,754,977	589,128	46,723	53	1,684,185	139,305	12
California.....	2,104	1,076	199,653,234	20,005,697	1,780,437	831	58,007,475	8,790,266	197
Colorado.....	585	285	14,687,075	1,245,857	87,209	193	8,776,472	1,012,437	107
Connecticut.....	639	377	30,896,228	2,841,362	235,153	222	10,013,156	1,078,773	40
Delaware.....	110	67	18,968,395	1,051,817	98,723	33	1,612,241	497,561	10
District of Columbia.....	350	184	21,666,422	1,697,733	143,340	131	12,565,040	1,733,192	35
Florida.....	776	307	17,673,151	1,294,738	65,571	365	20,596,980	9,786,825	104
Georgia.....	343	183	25,798,119	2,595,635	244,964	152	6,984,789	726,785	8
Hawaii.....	43	20	5,124,593	745,752	50,845	19	867,328	48,429	4
Idaho.....	192	113	3,140,163	282,988	15,150	49	800,814	89,099	30
Illinois.....	3,448	1,780	371,772,134	32,575,066	3,124,124	1,348	128,542,174	15,999,273	320
Indiana.....	825	428	36,759,474	3,039,960	241,852	302	15,799,888	1,270,771	95
Iowa.....	545	322	16,768,624	1,104,890	71,909	149	6,103,229	456,100	74
Kansas.....	248	147	7,608,540	1,948,875	77,832	71	1,892,780	186,101	30
Kentucky.....	474	250	15,685,420	1,501,159	121,994	152	5,930,113	765,696	72
Louisiana.....	352	213	29,386,791	2,279,276	192,618	114	9,027,238	1,248,911	25
Maine.....	309	174	17,383,821	1,229,772	105,810	96	2,589,921	280,503	39
Maryland.....	493	278	28,218,238	3,151,884	291,154	156	9,058,961	1,205,757	59
Massachusetts.....	1,673	827	130,293,254	13,929,220	1,347,619	771	52,483,266	16,807,166	75
Michigan.....	1,138	605	86,519,851	9,235,290	847,727	438	39,083,004	4,869,156	95
Minnesota.....	685	386	36,307,599	2,989,339	256,856	221	11,889,955	935,248	78
Mississippi.....	148	76	3,659,949	322,677	20,379	59	3,898,936	449,770	13
Missouri.....	1,349	651	83,864,478	6,154,517	548,346	536	28,510,283	2,975,590	162
Montana.....	251	161	9,729,713	1,441,742	129,401	61	2,230,475	233,687	29
Nebraska.....	332	183	11,923,678	597,702	33,834	128	5,061,985	494,848	21
Nevada.....	57	31	1,731,889	366,854	33,603	20	614,990	56,182	6
New Hampshire.....	114	54	2,483,154	201,868	11,912	53	2,187,340	143,583	7
New Jersey.....	1,489	779	74,125,803	6,754,908	584,347	611	37,405,555	5,427,811	99
New Mexico.....	96	61	1,894,054	217,813	14,089	22	345,080	66,631	13
New York.....	8,490	4,195	1,235,740,566	145,760,208	14,714,149	3,835	445,870,931	50,925,100	460
North Carolina.....	429	152	10,846,754	810,107	68,194	220	7,010,464	810,507	57

North Dakota.....	173	71	1,058,970	85,028	2,422	83	996,237	82,379	19
Ohio.....	1,925	1,030	117,725,085	9,978,286	841,653	783	46,455,646	4,976,922	112
Oklahoma.....	553	306	19,588,214	2,528,819	225,193	174	5,777,715	761,276	73
Oregon.....	698	311	15,185,561	1,066,972	71,051	258	8,047,647	954,518	129
Pennsylvania.....	1,762	809	125,721,004	15,628,387	1,537,166	791	49,430,767	7,021,768	162
Rhode Island.....	197	90	9,168,853	776,034	66,471	83	5,681,670	388,672	24
South Carolina.....	188	62	2,831,804	169,955	6,453	94	2,817,185	458,006	32
South Dakota.....	237	136	2,922,779	282,573	13,533	64	1,246,534	65,764	37
Tennessee.....	429	243	20,388,309	1,779,448	151,376	154	6,330,979	1,246,576	32
Texas.....	1,210	719	49,162,146	4,505,148	310,957	393	21,106,860	2,260,752	98
Utah.....	209	122	8,155,524	1,085,542	89,386	64	1,904,046	207,224	23
Vermont.....	84	40	1,782,481	148,435	8,074	38	1,315,281	149,693	6
Virginia.....	619	279	20,697,997	2,075,226	171,664	213	6,844,458	859,202	127
Washington.....	1,106	558	35,961,120	2,468,805	171,731	367	13,919,261	1,633,313	181
West Virginia.....	320	180	10,109,373	954,694	75,563	108	4,747,923	495,079	32
Wisconsin.....	1,111	499	40,090,901	2,883,001	199,102	453	18,205,473	1,815,507	159
Wyoming.....	98	62	1,813,461	200,484	10,235	33	617,773	125,995	3
Total.....	39,642	20,230	3,051,820,187	314,426,200	29,632,299	15,737	1,140,089,140	154,214,608	3,675
Summary for preceding years ² —									
1928.....	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.....	34,193	18,287	2,680,916,440	244,463,850	28,625,757	12,859	906,078,710	117,065,160	3,047
1926.....	32,257	17,755	2,628,039,969	260,981,252	31,040,096	14,502	732,271,926	103,771,742	-----
1925.....	28,981	16,571	2,283,167,734	246,426,235	28,466,993	12,410	556,184,645	72,226,325	-----
1924.....	26,320	15,495	2,049,142,401	202,165,035	22,130,913	10,825	582,704,474	66,650,042	-----
1923.....	25,114	15,482	1,917,929,099	188,368,460	20,376,829	9,632	500,837,285	59,141,170	-----
1922.....	23,145	13,494	1,689,958,545	148,366,522	16,262,319	9,651	525,945,947	59,614,683	-----
1921.....	19,103	10,694	1,312,596,853	104,872,554	19,269,098	8,409	442,490,733	45,939,035	-----
1920.....	17,490	11,914	1,656,790,349	145,490,862	31,547,536	5,576	295,783,511	29,199,368	-----

FINANCE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCK AND BOND BROKERS, ETC.

Alabama.....	1,451	766	\$34,926,857	\$6,060,236	\$487,645	520	\$9,739,146	\$2,456,032	165
Alaska.....	28	20	852,995	148,557	10,506	6	22,928	7,798	2
Arizona.....	430	211	8,171,753	1,922,119	161,124	131	3,268,870	3,150,079	88
Arkansas.....	745	526	16,421,232	3,293,101	239,176	183	9,946,443	1,456,223	36
California.....	7,012	3,535	792,983,956	133,503,841	13,668,537	2,896	414,039,673	53,087,243	581
Colorado.....	1,925	1,008	61,893,996	6,537,387	520,045	639	53,326,998	4,094,722	278
Connecticut.....	1,874	1,175	383,247,046	55,751,430	5,814,991	581	78,492,997	8,658,379	118
Delaware.....	914	502	361,891,824	127,420,269	13,906,496	305	80,129,446	27,774,454	107
District of Columbia.....	614	321	38,227,559	8,351,161	826,584	206	11,914,265	3,820,771	87
Florida.....	4,852	1,197	31,975,471	9,530,228	763,041	2,050	39,082,741	35,057,032	1,605
Georgia.....	1,614	968	44,746,475	8,080,038	678,788	535	25,539,620	5,963,545	111
Hawaii.....	230	141	12,332,206	2,474,970	243,155	81	2,886,706	952,238	8
Idaho.....	420	244	5,051,879	740,961	34,144	126	3,416,680	576,262	50
Illinois.....	6,195	3,598	811,441,988	177,117,376	18,483,698	2,133	549,819,274	71,608,814	464
Indiana.....	3,381	2,202	112,885,357	20,255,551	1,696,600	887	33,888,934	7,042,389	292
Iowa.....	3,074	1,686	72,930,656	9,911,895	730,284	845	78,388,514	9,799,593	543
Kansas.....	1,814	1,180	31,465,791	5,467,865	341,466	477	14,630,148	3,639,327	157
Kentucky.....	1,358	956	64,767,507	13,369,873	1,252,360	307	10,138,961	1,958,537	95

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407.

TABLE 17.—Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; 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 1	Net income	Tax	Number of returns	Gross income 1	Deficit	
Louisiana.....	1,779	950	\$46,216,534	\$8,854,699	\$724,153	625	\$40,122,138	\$6,434,451	204
Maine.....	777	473	68,774,355	5,682,607	545,489	234	18,937,783	2,166,432	70
Maryland.....	1,907	1,062	222,331,806	34,810,738	3,569,150	684	58,340,857	13,643,822	221
Massachusetts.....	3,513	2,017	627,358,544	83,124,164	8,670,325	1,302	416,910,319	64,052,277	193
Michigan.....	4,589	2,648	283,168,942	58,290,148	5,750,779	1,538	166,366,613	30,885,477	403
Minnesota.....	3,630	1,890	137,989,545	20,467,174	1,877,354	1,268	66,012,454	13,124,917	472
Mississippi.....	610	348	13,823,291	1,991,687	132,255	228	9,555,005	992,558	34
Missouri.....	5,501	3,062	190,888,111	33,965,723	3,105,752	1,805	116,280,701	20,085,334	724
Montana.....	840	479	13,993,281	2,424,409	173,471	240	5,445,547	1,491,151	130
Nebraska.....	1,701	1,037	35,642,165	5,382,604	369,301	454	13,555,590	3,735,024	210
Nevada.....	181	99	4,120,636	922,295	79,154	48	1,060,163	1,749,500	34
New Hampshire.....	299	221	18,710,322	3,723,217	363,363	71	2,644,349	361,138	7
New Jersey.....	8,519	4,273	577,987,597	165,868,131	17,396,938	3,359	143,550,712	59,531,798	887
New Mexico.....	266	135	3,083,273	488,445	24,589	71	1,368,013	377,025	60
New York.....	40,580	20,439	3,942,571,476	829,186,479	85,631,094	16,310	1,505,564,522	395,399,502	3,831
North Carolina.....	1,605	679	40,446,379	5,701,687	495,154	729	19,649,588	5,877,083	197
North Dakota.....	1,341	408	7,752,042	1,158,850	66,179	378	5,927,331	2,097,756	555
Ohio.....	6,327	3,512	391,019,801	84,075,568	8,471,907	2,435	161,705,674	42,657,048	380
Oklahoma.....	1,422	894	37,485,913	7,582,140	609,206	400	22,055,695	3,502,948	128
Oregon.....	1,671	796	30,069,864	4,888,443	388,720	563	17,081,945	3,681,656	312
Pennsylvania.....	5,345	3,243	655,738,358	131,803,817	13,775,978	1,680	250,933,323	32,576,179	422
Rhode Island.....	683	414	39,133,353	8,891,104	897,664	210	25,536,466	3,298,421	59
South Carolina.....	1,062	390	10,069,667	1,819,629	135,744	494	18,950,437	2,563,931	178
South Dakota.....	1,048	518	9,348,213	1,389,864	59,005	220	3,963,892	737,600	310
Tennessee.....	1,313	812	48,590,450	9,086,913	827,784	381	26,027,065	5,846,096	120
Texas.....	3,726	2,223	142,874,004	26,914,915	2,369,735	1,217	75,768,604	15,742,106	286
Utah.....	683	461	36,661,183	3,473,359	280,833	166	9,578,604	1,523,398	56
Vermont.....	214	161	10,242,334	1,255,463	104,996	45	12,227,429	913,764	8
Virginia.....	2,163	1,154	58,672,029	11,370,140	1,015,951	738	15,240,914	5,533,051	271
Washington.....	3,127	1,674	105,791,162	16,051,314	1,445,827	1,069	73,218,768	8,196,370	384
West Virginia.....	1,359	773	31,458,081	6,451,643	550,118	448	14,163,864	4,732,647	118
Wisconsin.....	4,446	2,596	155,305,671	28,667,255	2,569,975	1,281	48,313,591	13,757,132	569
Wyoming.....	300	192	4,323,249	937,881	66,519	77	1,729,153	456,400	31
Total.....	150,588	80,260	10,872,951,179	2,197,539,363	222,403,102	53,677	4,786,459,453	1,008,827,430	16,651

Summary for preceding years ² —									
1928	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	137,425	78,100	10,797,009,957	1,522,833,798	181,705,991	44,582	2,407,046,374	566,176,909	14,743
1926	130,433	76,819	9,356,744,267	1,336,892,784	160,214,776	53,614	2,942,935,998	528,032,344	—
1925	115,947	73,246	8,503,186,306	1,523,823,240	179,948,691	42,701	2,013,582,179	456,219,056	—
1924	104,761	67,089	6,766,187,881	995,123,931	109,444,007	37,672	2,305,943,359	460,596,529	—
1923	96,772	62,654	5,488,238,992	868,083,415	95,114,379	34,118	2,975,878,948	410,813,152	—
1922	91,105	58,646	7,148,710,071	887,834,693	99,097,400	32,459	1,783,176,886	397,660,887	—
1921	82,858	54,122	5,797,975,438	739,296,805	76,271,502	28,736	1,753,120,702	363,165,913	—
1920	78,902	53,484	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	99	5	\$42,532	\$4,531	11	\$23,353	\$157,588	83
Alaska	3	1	(³)	(³)	—	—	—	2
Arizona	93	6	36,193	10,314	2	(³)	(³)	85
Arkansas	56	6	12,578	5,138	7	5,979	107,442	43
California	957	61	604,342	130,308	97	2,963,934	320,573	799
Colorado	430	23	130,616	19,703	22	206,118	65,309	385
Connecticut	198	24	188,665	28,289	53	31,752	52,148	160
Delaware	134	11	120,628	92,061	9,254	151,749	8,721	114
District of Columbia	74	6	42,772	6,200	111	39,104	39,337	57
Florida	839	23	284,508	50,019	1,735	288,649	373,328	772
Georgia	104	14	267,398	24,725	14	78,454	50,683	76
Hawaii	21	3	7,126	2,818	5	148,864	43,794	13
Idaho	65	6	107,510	7,462	3	2,034	9,915	56
Illinois	1,016	42	1,023,590	96,194	99	775,598	396,678	912
Indiana	457	27	440,875	23,584	33	1,515,773	119,200	397
Iowa	470	23	173,688	17,248	17	222,511	114,431	430
Kansas	99	10	116,851	19,349	8	286,751	71,064	81
Kentucky	176	10	44,295	8,478	20	440,748	46,784	146
Louisiana	247	26	362,790	34,443	340	205,142	108,496	196
Maine	164	11	165,210	7,778	22	54,683	246,984	131
Maryland	306	27	638,720	246,895	14,142	374,453	208,615	196
Massachusetts	466	40	880,268	60,260	1,957	1,150,617	339,015	362
Michigan	545	23	981,205	35,897	765	1,128,948	631,495	471
Minnesota	588	26	456,778	17,991	55	136,319	98,312	507
Mississippi	65	4	117,493	5,608	6	76,559	109,929	55
Missouri	583	24	145,772	34,584	943	261,418	241,002	513
Montana	143	9	72,623	27,692	12	7,166	13,498	122
Nebraska	94	8	290,708	16,215	247	12,639	39,042	76
Nevada	28	—	—	—	6	14,277	2,113	22
New Hampshire	40	5	25,559	3,498	7	13,305	36,995	28
New Jersey	518	55	776,219	112,728	4,999	983,966	360,264	385
New Mexico	67	5	46,630	6,328	4	35,896	2,990	58
New York	2,422	259	5,957,095	562,833	28,404	6,759,056	1,969,852	1,794
North Carolina	165	10	83,885	9,389	29	1,282,262	138,542	126
North Dakota	127	3	78,881	2,652	4	987	7,969	120

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407.

³ States grouped to conceal identity of taxpayer.

TABLE 17.—*Corporation returns for 1929, by States and Territories and by major industrial groups, showing for corporations reporting net income, and no net income, the number of returns, gross income, net income (or deficit), and tax paid; number of returns of inactive corporations; 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 ¹	Net income	Tax	Number of returns	Gross income ¹	Deficit	
Ohio.....	569	57	\$1,525,754	\$77,519	\$659	91	\$963,414	\$272,224	421
Oklahoma.....	407	22	1,180,269	32,317	155	20	325,670	108,162	365
Oregon.....	461	21	540,063	83,733	7,035	33	312,515	107,257	407
Pennsylvania.....	1,145	43	830,362	130,020	10,891	97	595,565	405,522	1,005
Rhode Island.....	95	13	162,165	9,567	—	13	116,802	29,089	69
South Carolina.....	83	2	(²)	(²)	—	10	890,214	36,452	71
South Dakota.....	120	13	150,703	6,462	—	5	51,917	1,568	102
Tennessee.....	150	11	139,272	50,199	4,351	17	87,632	20,932	122
Texas.....	407	22	564,568	40,717	1,258	51	974,665	154,697	334
Utah.....	144	10	192,958	17,557	—	12	339,706	116,588	122
Vermont.....	26	5	55,202	7,133	—	6	186,059	18,287	15
Virginia.....	202	13	185,465	12,731	—	29	572,598	87,846	160
Washington.....	710	30	362,243	44,339	326	60	456,147	703,003	620
West Virginia.....	129	15	138,840	23,533	578	13	82,490	23,807	101
Wisconsin.....	645	33	867,973	39,179	1,138	40	70,295	80,971	572
Wyoming.....	95	6	144,773	4,705	—	1	(²)	(²)	88
States grouped ³	—	—	121,322	616	—	—	10,031	4,862	—
Total.....	17,247	1,152	21,885,935	2,311,539	94,395	1,748	25,714,784	8,703,375	14,347
Summary for preceding years ² —	—	—	—	—	—	—	—	—	—
1928.....	16,597	960	26,411,195	3,940,239	309,174	1,350	21,638,600	6,919,745	14,287
1927.....	18,693	1,492	48,539,858	4,143,177	348,188	1,731	37,335,838	9,398,014	15,470
1926.....	14,871	840	27,393,023	2,603,704	220,101	14,031	17,572,022	6,286,912	—
1925.....	13,544	—	—	—	—	13,544	—	1,956,113	—
1924.....	26,439	—	—	—	—	26,439	326,841	73,332	—
1923.....	26,250	—	—	—	—	26,250	625	803,110	—
1922.....	30,283	12	16,274	1,172	—	30,271	330,710	271,806	—
1921.....	27,780	—	—	—	—	27,780	52,024	16,761	—
1920.....	31,760	1,957	90,374,598	13,122,256	841,959	29,803	211,021,480	76,773,273	—

¹ Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.

² Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 404-407.

³ States grouped to conceal identity of taxpayer.

TABLE 18.—Corporation returns for 1929 by net income and deficit classes and by industrial groups, showing number of returns, net income, and deficit

[For text defining certain items and describing returns included, see pp. 1-4]

CORPORATIONS REPORTING NET INCOME

Net income and deficit classes (Thousands of dollars)	Aggregate		Agriculture and related industries		Mining and quarrying		Manufacturing							
							All manufactures		Food products, beverages, and tobacco		Textiles and textile products		Leather and leather products	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Under 1.....	69,456	\$29,280,602	1,443	\$585,263	1,430	\$521,007	10,640	\$4,517,612	2,003	\$841,590	1,822	\$770,508	227	\$101,696
1 under 2.....	41,292	61,040,738	740	1,075,472	658	965,389	6,514	9,637,581	1,199	1,768,524	1,012	1,492,363	147	216,062
2 under 3.....	37,675	94,817,771	690	1,761,694	552	1,392,599	6,388	16,125,687	1,177	2,959,110	980	2,481,964	167	418,845
3 under 4.....	19,458	66,919,938	266	912,081	268	916,974	3,485	12,020,044	589	2,040,104	514	1,778,957	87	299,957
4 under 5.....	11,795	52,715,622	154	680,113	167	753,013	2,297	10,267,903	376	1,678,085	385	1,721,968	50	220,823
5 under 10.....	29,627	209,763,890	394	2,771,636	547	3,930,954	6,375	45,518,301	1,098	7,834,452	890	6,286,475	171	1,203,264
10 under 15.....	13,399	164,277,385	187	2,321,480	254	3,144,794	3,298	40,476,915	523	6,349,583	432	5,270,773	87	1,072,974
15 under 20.....	8,424	145,907,739	133	2,282,909	168	2,898,211	2,288	39,695,115	384	6,640,860	297	5,165,149	63	1,100,224
20 under 25.....	6,641	149,630,071	75	1,706,777	143	3,343,993	1,989	44,884,043	297	6,723,268	262	5,881,478	59	1,329,939
25 under 50.....	12,397	441,614,858	133	4,663,715	298	10,652,761	4,085	146,873,778	629	22,630,711	509	18,293,537	110	3,778,006
50 under 100.....	8,316	582,967,689	92	6,456,845	282	20,052,649	3,164	224,039,528	434	30,588,231	420	29,379,399	77	5,454,288
100 under 250.....	5,974	923,943,997	69	10,770,214	236	36,791,422	2,603	404,785,754	323	48,009,651	343	52,955,621	59	9,856,156
250 under 500.....	2,283	796,186,327	17	5,544,724	83	28,617,418	1,073	377,461,153	104	36,571,992	139	48,644,495	22	7,772,251
500 under 1,000.....	1,344	932,109,935	8	5,665,455	55	39,116,596	662	450,621,005	73	48,750,668	66	45,769,584	14	9,068,791
1,000 under 5,000.....	1,049	2,116,780,261	5	(1)	50	109,116,714	495	984,229,961	55	126,412,793	32	(1)	8	(1)
5,000 and over.....	300	4,885,929,179	1	(1)	15	168,312,448	132	2,404,861,153	24	322,468,081	1	(1)	1	(1)
Classes grouped ¹				25,592,345								98,081,488		34,909,758
Total.....	269,430	11,653,886,002	4,407	72,800,723	5,211	430,526,942	55,488	5,216,016,133	9,288	672,867,703	8,104	323,973,759	1,349	76,803,034

¹ Classes grouped to conceal the amount and identity of taxpayers.

TABLE 18.—Corporation returns for 1929 by net income and deficit classes and by industrial groups, showing number of returns, net income, and deficit—Continued

CORPORATIONS REPORTING NO NET INCOME

Net income and deficit classes (Thousands of dollars)	Aggregate		Agriculture and related industries		Mining and quarrying		Manufacturing							
							All manufactures		Food products, beverages, and tobacco		Textiles and textile products		Leather and leather products	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Under 1.....	58, 154	\$22, 657, 011	1, 489	\$614, 807	2, 139	\$653, 671	8, 522	\$3, 545, 814	1, 525	\$636, 272	1, 253	\$549, 194	185	\$80, 367
1 under 2.....	26, 376	38, 777, 465	705	1, 034, 070	709	1, 035, 954	4, 659	6, 845, 208	765	1, 116, 435	729	1, 073, 367	116	180, 426
2 under 3.....	17, 520	43, 590, 179	458	1, 139, 406	498	1, 237, 657	3, 309	8, 215, 746	510	1, 263, 679	556	1, 376, 561	71	177, 527
3 under 4.....	12, 402	43, 238, 723	343	1, 196, 913	375	1, 312, 071	2, 344	8, 143, 812	362	1, 253, 804	408	1, 408, 558	56	192, 673
4 under 5.....	9, 353	41, 951, 077	265	1, 199, 138	319	1, 426, 641	1, 895	8, 505, 128	271	1, 220, 796	278	1, 246, 079	59	261, 590
5 under 10.....	25, 028	178, 511, 551	718	5, 102, 532	941	6, 876, 693	5, 595	40, 227, 997	845	5, 968, 930	945	6, 833, 454	177	1, 282, 100
10 under 15.....	11, 127	136, 218, 726	333	4, 068, 202	524	6, 411, 975	2, 687	33, 079, 452	399	4, 909, 154	486	5, 980, 003	98	1, 222, 524
15 under 20.....	6, 130	106, 492, 239	179	3, 067, 674	359	6, 171, 572	1, 540	26, 781, 595	169	2, 954, 850	278	4, 844, 699	50	885, 656
20 under 25.....	4, 009	89, 860, 590	117	2, 630, 358	247	5, 550, 613	1, 108	24, 752, 103	143	3, 188, 023	213	4, 810, 246	29	643, 349
25 under 50.....	8, 448	295, 037, 155	230	8, 023, 681	556	19, 728, 004	2, 406	84, 600, 126	272	9, 503, 637	504	18, 080, 673	117	4, 155, 175
50 under 100.....	4, 243	295, 021, 990	114	8, 097, 177	317	21, 617, 543	1, 361	84, 903, 987	148	10, 341, 246	294	20, 971, 932	68	4, 502, 238
100 under 250.....	2, 444	371, 077, 104	56	8, 514, 072	212	31, 857, 880	854	129, 477, 468	93	14, 283, 414	200	29, 991, 270	37	5, 831, 010
250 under 500.....	749	258, 969, 634	9	3, 082, 870	48	16, 286, 970	259	88, 393, 718	30	10, 443, 851	53	18, 408, 797	11	3, 626, 406
500 under 1,000.....	341	236, 427, 681	5	3, 353, 150	24	17, 358, 857	124	35, 479, 524	15	9, 845, 881	32	21, 615, 330	4	2, 934, 068
1,000 under 5,000.....	244	468, 723, 308	2	2, 419, 318	21	41, 203, 598	75	141, 419, 226	10	15, 732, 588	12	25, 878, 334	6	10, 392, 596
5,000 and over.....	23	287, 553, 802			2	19, 709, 909	4	25, 842, 705						
Classes grouped ¹														
Total.....	186, 591	2, 914, 128, 235	5, 023	53, 543, 368	7, 291	198, 439, 608	36, 742	810, 243, 609	5, 557	92, 662, 560	6, 236	163, 069, 097	1, 084	36, 368, 059
Inactive corporations—no income data reported.....	53, 415		1, 185		5, 759		4, 295		716		289		44	
Grand total—Net income less deficit.....	509, 436	8, 739, 757, 767	10, 615	19, 257, 355	18, 261	232, 087, 334	96, 525	4, 405, 772, 524	15, 561	580, 205, 143	14, 629	160, 904, 662	2, 477	40, 434, 975

CORPORATIONS REPORTING NET INCOME

Net income and deficit classes (Thousands of dollars)	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
Under 1.....	48	\$19, 078	687	\$286, 656	141	\$62, 409	1, 646	\$718, 235	892	\$348, 738	488	\$215, 499	1, 774	\$770, 704
1 under 2.....	32	47, 516	463	691, 767	130	188, 827	1, 045	1, 572, 107	458	669, 208	351	515, 075	1, 171	1, 728, 579
2 under 3.....	31	78, 799	463	1, 159, 653	119	303, 546	992	2, 503, 925	378	946, 757	309	784, 160	1, 298	3, 287, 286
3 under 4.....	21	72, 380	283	976, 259	70	242, 072	540	1, 860, 049	205	718, 345	173	589, 975	759	2, 606, 747
4 under 5.....	11	50, 518	200	899, 028	58	260, 209	298	1, 331, 822	128	573, 407	117	523, 927	516	2, 299, 519
5 under 10.....	28	184, 906	545	3, 862, 530	167	1, 214, 001	844	6, 057, 868	366	2, 611, 519	295	2, 094, 481	1, 511	10, 908, 399
10 under 15.....	16	196, 472	289	3, 572, 870	91	1, 115, 208	424	5, 174, 561	243	2, 939, 141	150	1, 883, 127	840	10, 402, 298
15 under 20.....	19	331, 859	184	3, 176, 064	91	1, 573, 560	252	4, 316, 885	134	2, 362, 588	95	1, 658, 742	607	10, 534, 340
20 under 25.....	13	287, 057	165	3, 734, 948	71	1, 597, 932	205	4, 616, 123	144	3, 243, 806	83	1, 850, 318	542	12, 256, 470
25 under 50.....	28	1, 003, 038	356	12, 705, 634	143	5, 118, 698	412	14, 801, 550	335	11, 967, 813	172	6, 048, 585	1, 122	40, 734, 180
50 under 100.....	14	1, 118, 741	272	18, 735, 974	106	7, 383, 521	279	20, 007, 619	261	18, 564, 779	131	9, 420, 535	977	69, 752, 316
100 under 250.....	28	4, 416, 703	191	28, 977, 308	109	17, 623, 479	233	36, 087, 652	229	36, 589, 558	113	17, 464, 903	831	129, 275, 563
250 under 500.....	7	2, 573, 566	58	20, 308, 406	56	19, 884, 619	79	26, 984, 653	121	43, 503, 450	39	13, 877, 281	393	137, 848, 640
500 under 1,000.....	6	3, 868, 528	31	20, 038, 467	31	21, 054, 130	42	27, 814, 908	86	59, 163, 390	26	18, 032, 266	244	166, 728, 641
1,000 under 5,000.....	6	10, 466, 572	7	(1)	22	(1)	36	66, 638, 967	63	134, 767, 194	23	42, 471, 040	222	428, 368, 438
5,000 and over.....	3	31, 607, 901	1	(1)	1	(1)	4	50, 344, 308	30	592, 542, 377	7	46, 216, 482	57	1, 264, 264, 749
Classes grouped ¹				16, 666, 274		46, 724, 346								
Total.....	311	56, 323, 634	4, 195	135, 611, 838	1, 406	124, 346, 557	7, 331	270, 829, 232	4, 073	911, 512, 070	2, 572	163, 646, 396	12, 864	2, 291, 766, 869

CORPORATIONS REPORTING NO NET INCOME

Under 1.....	53	\$23, 300	549	\$207, 311	115	\$44, 531	1, 233	\$513, 935	839	\$344, 031	393	\$166, 044	1, 538	\$644, 561
1 under 2.....	28	40, 899	356	534, 089	81	119, 312	643	938, 759	381	547, 232	244	361, 172	915	1, 354, 266
2 under 3.....	15	35, 357	271	679, 540	42	104, 823	422	1, 043, 420	271	672, 927	194	481, 011	641	1, 599, 514
3 under 4.....	20	69, 145	208	719, 739	46	158, 346	241	840, 209	182	631, 710	130	456, 853	487	1, 691, 481
4 under 5.....	17	82, 903	170	764, 494	35	156, 431	214	961, 817	157	705, 124	112	507, 211	388	1, 727, 998
5 under 10.....	37	273, 860	550	3, 950, 020	106	777, 038	478	3, 484, 410	418	2, 966, 188	327	2, 365, 228	1, 172	8, 410, 446
10 under 15.....	21	262, 426	279	3, 440, 729	62	792, 918	204	2, 475, 565	161	1, 981, 249	167	2, 034, 785	577	7, 154, 232
15 under 20.....	11	188, 191	200	3, 482, 709	37	651, 374	89	1, 540, 684	137	2, 364, 554	103	1, 778, 655	326	5, 649, 565
20 under 25.....	9	207, 641	136	3, 013, 255	23	530, 076	64	1, 436, 203	86	1, 888, 630	62	1, 376, 244	237	5, 327, 524

¹ Classes grouped to conceal the amount and identity of taxpayers.

TABLE 18.—Corporation returns for 1929 by net income and deficit classes and by industrial groups, showing number of returns, net income, and deficit—Continued

CORPORATIONS REPORTING NO NET INCOME—Continued

Net income and deficit classes (Thousands of dollars)	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
25 under 50.....	26	\$919,305	236	\$9,910,300	55	\$1,964,153	122	\$4,299,827	194	\$6,936,206	141	\$4,883,703	461	\$16,011,434
50 under 100.....	27	1,910,804	162	11,553,980	27	1,858,775	68	4,665,204	83	5,596,264	62	4,163,240	278	19,285,274
100 under 250.....	20	3,072,706	94	13,573,969	33	5,379,571	35	5,188,547	57	8,364,028	42	6,376,896	161	24,583,178
250 under 500.....	7	2,844,460	25	8,425,077	6	2,325,084	10	3,223,371	18	5,735,240	7	2,271,300	67	23,152,898
500 under 1,000.....	3	2,065,506	5	3,527,013	4	(1)	13	8,759,220	7	4,489,180	3	2,496,040	27	19,357,163
1,000 under 5,000.....	7	14,361,737	3	4,716,450	1	(1)	2	(1)	7	13,753,868	2	3,720,265	16	(1)
5,000 and over.....	2	12,833,170					1	(1)						(1)
Classes grouped ¹						5,030,507		8,379,541						34,163,681
Total.....	303	39,191,415	3,294	63,498,675	673	19,892,939	3,839	47,748,712	2,998	56,976,431	1,989	33,438,647	7,292	170,113,215
Inactive corporations— no income data reported.....	24		380		66		399		434		255		891	
Grand total—Net income less deficit.....	638	17,132,219	7,869	67,113,163	2,145	104,453,618	11,569	223,080,520	7,505	854,535,639	4,816	130,207,749	21,047	2,121,653,654

CORPORATIONS REPORTING NET INCOME

Net income and deficit classes (Thousands of dollars)	Manufacturing—Con.		Construction		Transportation and other public utili- ties		Trade		Service—Profes- sional, amuse- ments, hotels, etc.		Finance—Banking, insurance, real es- tate and holding companies, stock and bond brokers, etc.		Nature of business not given	
	All other manufac- turing industries													
	Num- ber of returns	Amount	Num- ber of returns	Amount	Num- ber of returns	Amount	Num- ber of returns	Amount	Num- ber of returns	Amount	Num- ber of returns	Amount	Num- ber of returns	Amount
Under 1.....	912	\$382,499	2,524	\$1,066,225	4,099	\$1,748,496	18,997	\$8,384,392	6,841	\$2,720,272	22,243	\$9,519,682	639	\$217,653
1 under 2.....	506	747,553	1,615	2,381,619	2,017	2,968,510	12,745	18,879,718	3,332	4,914,171	13,415	19,843,366	256	374,912

2 under 3.....	474	1,201,642	1,607	4,046,488	1,554	3,871,040	12,284	31,012,302	2,870	7,206,426	11,581	29,035,748	149	375,787
3 under 4.....	244	835,199	863	2,979,447	808	2,780,564	6,860	23,584,871	1,365	4,690,405	5,510	18,924,787	33	110,765
4 under 5.....	158	708,597	492	2,198,754	481	2,146,316	4,103	18,327,250	740	3,312,030	3,352	14,990,252	9	39,991
5 under 10.....	460	3,260,406	1,166	8,283,032	1,216	8,620,266	9,469	66,588,305	1,893	13,481,495	8,534	60,338,817	33	231,084
10 under 15.....	203	2,499,908	513	6,272,038	524	6,352,178	4,028	49,315,795	762	9,456,454	3,821	46,785,417	12	152,314
15 under 20.....	162	2,834,844	353	6,138,377	350	6,035,475	2,326	40,306,425	478	8,276,136	2,323	40,190,811	5	84,010
20 under 25.....	148	3,362,704	287	6,449,862	255	5,710,377	1,788	40,300,017	417	9,316,394	1,680	37,875,292	2	43,316
25 under 50.....	269	9,792,026	462	16,636,838	483	17,104,737	2,925	104,200,455	731	25,919,539	3,272	115,280,142	8	262,893
50 under 100.....	193	13,634,125	288	20,433,075	377	26,671,512	1,668	115,082,144	402	28,374,486	2,038	141,542,993	5	(1)
100 under 250.....	144	23,109,160	184	27,821,316	324	50,623,076	928	140,146,410	260	39,908,839	1,369	212,992,609	1	(1)
250 under 500.....	55	19,493,800	63	22,032,510	162	56,549,286	276	92,000,791	76	26,143,794	533	187,836,651	-----	-----
500 under 1,000.....	43	30,332,232	31	20,766,812	134	96,045,588	116	83,284,932	32	22,029,561	306	214,579,386	-----	-----
1,000 under 5,000.....	21	37,914,353	13	(1)	151	326,322,628	78	131,966,095	26	45,076,163	231	491,142,285	-----	-----
5,000 and over.....	3	38,225,993	1	(1)	79	1,479,103,688	15	185,855,375	5	63,600,035	52	556,661,125	-----	-----
Classes grouped ¹	-----	-----	-----	30,869,425	-----	-----	-----	-----	-----	-----	-----	-----	-----	418,814
Total.....	3,995	188,335,041	10,462	178,375,818	13,614	2,092,654,007	78,606	1,149,235,277	20,230	314,426,200	80,260	2,197,539,363	1,152	2,311,539

CORPORATIONS REPORTING NO NET INCOME

Under 1.....	839	\$336,268	2,104	\$847,092	3,295	\$1,013,477	14,255	\$6,506,526	5,705	\$2,094,970	19,699	\$7,130,855	946	\$249,799
1 under 2.....	401	579,251	1,125	1,661,036	1,013	1,471,758	7,969	11,855,935	2,375	3,473,931	7,621	11,121,066	200	278,507
2 under 3.....	316	781,087	791	1,950,318	668	1,836,906	5,594	13,858,807	1,536	3,800,377	4,527	11,207,113	139	343,849
3 under 4.....	209	721,294	590	2,065,929	472	1,639,985	3,959	13,902,942	1,026	3,568,962	3,214	11,134,673	79	273,436
4 under 5.....	194	870,680	469	2,106,682	344	1,543,728	2,887	12,938,105	764	3,418,349	2,356	10,569,185	54	244,121
5 under 10.....	540	3,916,323	1,191	8,543,992	819	5,839,349	7,498	53,117,338	1,872	13,198,696	6,258	44,635,777	136	969,177
10 under 15.....	233	2,825,267	566	6,920,830	367	4,517,243	3,028	36,906,662	770	9,398,704	2,790	34,188,723	62	726,935
15 under 20.....	140	2,440,658	290	5,041,667	194	3,352,672	1,511	26,191,671	427	7,386,911	1,591	27,822,161	39	676,316
20 under 25.....	106	2,360,912	185	4,137,746	121	2,692,215	943	21,334,746	244	5,470,362	1,025	22,839,262	19	423,185
25 under 50.....	228	7,935,713	381	13,075,852	283	9,972,846	1,770	61,203,682	589	20,322,006	2,185	76,481,599	48	1,629,359
50 under 100.....	144	10,055,030	138	9,321,251	184	13,075,773	650	44,814,276	252	17,656,796	1,211	84,405,291	16	1,129,896
100 under 250.....	82	12,834,879	52	7,299,315	119	18,944,500	305	45,880,596	118	17,294,023	720	110,792,227	8	1,017,023
250 under 500.....	25	7,937,180	10	3,334,458	54	18,197,375	72	25,882,675	39	13,558,959	256	89,510,837	2	741,772
500 under 1,000.....	11	7,866,985	3	(1)	26	19,317,887	28	19,074,365	15	9,524,761	116	80,193,582	-----	-----
1,000 under 5,000.....	9	20,822,332	1	(1)	32	60,446,347	13	(1)	3	7,028,033	97	197,041,668	-----	-----
5,000 and over.....	-----	-----	-----	-----	3	26,829,806	1	(1)	2	17,018,768	11	189,753,411	-----	-----
Classes grouped ¹	-----	-----	-----	3,759,975	-----	-----	-----	25,929,901	-----	-----	-----	-----	-----	-----
Total.....	3,477	82,283,859	7,896	70,066,143	7,994	190,691,867	50,483	419,398,227	15,737	154,214,608	53,677	1,008,827,430	1,748	8,703,375
Inactive corporations— No income data reported.....	797	-----	1,589	-----	2,343	-----	3,571	-----	3,675	-----	16,651	-----	14,347	-----
Grand total— Net income less deficit.....	8,269	106,051,182	19,947	108,309,675	23,951	1,901,962,140	132,660	729,837,050	39,642	160,211,592	150,588	1,188,711,933	17,247	6,391,839

¹ Classes grouped to conceal the amount and identity of taxpayers.

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, 1929, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock*

[For text defining certain items and describing returns included, see pp. 1-4, 24]

ALL CORPORATIONS

Industrial groups	Number of returns filed ¹	Number of balance sheets	Cash ²	Notes and accounts receivable	Inventories	Tax-exempt investments—Obligations of States and Territories or minor political subdivisions; securities issued under the Federal farm loan act and obligations of the United States or its possessions	Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc.	Capital assets—Real estate, buildings, and equipment (less depreciation)	Miscellaneous assets not distributed	Total assets ³
Agriculture and related industries.....	9, 430	7, 443	\$60, 187, 053	\$218, 205, 101	\$198, 278, 912	\$26, 405, 007	\$203, 913, 665	\$1, 230, 720, 335	\$202, 031, 240	\$2, 139, 741, 313
Mining and quarrying.....	12, 502	10, 219	420, 683, 325	837, 313, 718	693, 896, 933	264, 908, 165	1, 345, 767, 378	7, 264, 188, 188	1, 004, 833, 195	11, 831, 590, 902
Manufacturing:										
Food products, beverages, and tobacco.....	14, 845	13, 413	529, 530, 767	1, 239, 119, 434	1, 943, 275, 706	197, 160, 465	1, 047, 792, 101	3, 712, 493, 297	1, 130, 545, 165	9, 799, 916, 935
Textiles and textile products.....	14, 340	13, 662	373, 196, 644	1, 208, 845, 199	1, 798, 637, 526	139, 227, 726	303, 212, 416	2, 439, 527, 098	355, 104, 063	6, 622, 750, 672
Leather and leather products.....	2, 433	2, 347	81, 291, 971	270, 450, 868	403, 493, 718	16, 509, 368	78, 649, 118	264, 946, 948	82, 494, 395	1, 197, 836, 386
Rubber and related products.....	614	2, 587	93, 769, 613	233, 066, 281	283, 708, 010	11, 972, 577	134, 545, 822	491, 725, 053	173, 100, 999	1, 421, 883, 355
Lumber and wood products.....	7, 489	7, 094	121, 665, 915	620, 034, 231	705, 313, 192	54, 053, 718	264, 367, 551	1, 723, 264, 304	183, 660, 333	3, 672, 359, 326
Paper, pulp, and products.....	2, 079	2, 020	95, 822, 834	321, 186, 117	322, 024, 214	41, 397, 812	400, 396, 475	1, 224, 553, 446	166, 997, 897	2, 572, 878, 794
Printing and publishing.....	11, 170	10, 067	149, 011, 067	453, 017, 260	222, 647, 604	92, 021, 764	329, 393, 166	902, 683, 295	689, 373, 721	2, 838, 152, 877
Chemicals and allied substances.....	7, 071	6, 519	559, 656, 658	1, 254, 324, 959	1, 546, 730, 817	348, 208, 155	1, 883, 629, 897	6, 073, 064, 903	2, 065, 533, 666	14, 031, 148, 555
Stone, clay, and glass products.....	4, 561	4, 264	107, 055, 300	250, 940, 174	330, 767, 568	76, 162, 025	130, 115, 003	1, 317, 142, 908	180, 393, 805	2, 392, 576, 783
Metal and metal products.....	20, 156	19, 268	1, 565, 435, 556	3, 243, 571, 792	4, 198, 287, 724	927, 090, 743	2, 388, 749, 860	9, 339, 072, 202	1, 418, 984, 226	23, 079, 192, 103
Miscellaneous manufacturing.....	7, 472	6, 871	165, 938, 492	477, 730, 229	559, 356, 074	69, 188, 532	222, 038, 792	746, 785, 718	412, 571, 241	2, 653, 609, 078
Total manufacturing.....	92, 230	86, 112	3, 847, 374, 817	9, 572, 286, 626	12, 614, 236, 653	1, 972, 992, 885	7, 181, 390, 201	28, 235, 264, 171	6, 858, 759, 511	70, 282, 304, 864
Construction.....	18, 358	16, 355	207, 592, 640	875, 975, 939	304, 810, 356	94, 675, 537	381, 484, 079	857, 145, 123	372, 994, 712	3, 094, 678, 386
Transportation and other public utilities.....	21, 608	17, 258	1, 634, 046, 314	3, 974, 438, 695	1, 119, 020, 069	287, 490, 955	9, 326, 071, 600	52, 204, 533, 942	9, 246, 548, 642	77, 792, 140, 217
Trade.....	129, 089	117, 583	1, 283, 467, 593	6, 305, 461, 180	5, 361, 598, 918	262, 545, 448	1, 501, 136, 417	4, 066, 689, 969	1, 660, 753, 814	21, 841, 653, 339
Service—Professional, amusements, hotels, etc.....	35, 967	28, 710	440, 074, 869	832, 923, 341	191, 033, 599	45, 060, 474	1, 830, 503, 893	3, 813, 830, 669	666, 877, 552	7, 820, 304, 397
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	133, 937	113, 463	14, 470, 672, 430	44, 128, 716, 418	921, 106, 828	7, 380, 285, 105	34, 020, 430, 115	17, 818, 831, 751	21, 983, 617, 052	140, 723, 659, 699
Nature of business not given.....	2, 900	1, 672	7, 068, 708	65, 142, 601	6, 990, 505	4, 010, 301	53, 450, 453	54, 896, 208	60, 277, 618	251, 836, 394
Grand total.....	456, 021	398, 815	22, 371, 167, 749	66, 810, 463, 619	21, 910, 972, 773	10, 338, 363, 877	55, 844, 147, 801	116, 446, 100, 356	42, 056, 693, 336	335, 777, 909, 511

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.....	\$375, 695, 083	\$221, 663, 117	\$150, 248, 400	\$115, 793, 052	\$935, 266, 055	7, 050	\$506, 884, 370	\$165, 808, 764	\$341, 075, 606	\$2, 139, 741, 313
Mining and quarrying.....	975, 441, 044	1, 037, 244, 236	1, 000, 375, 673	537, 290, 017	5, 714, 603, 913	9, 717	3, 320, 015, 064	753, 379, 045	2, 566, 636, 019	11, 831, 590, 902
Manufacturing:										
Food products, beverages, and tobacco.....	1, 261, 708, 062	977, 376, 866	565, 031, 078	1, 378, 260, 427	3, 514, 493, 286	12, 787	2, 301, 118, 100	198, 070, 884	2, 103, 047, 216	9, 799, 916, 935
Textiles and textile products.....	1, 153, 031, 190	260, 758, 114	349, 702, 390	857, 623, 097	2, 435, 907, 577	13, 048	1, 814, 567, 747	248, 839, 443	1, 565, 728, 304	6, 622, 750, 672
Leather and leather products.....	201, 781, 648	35, 555, 936	68, 174, 620	199, 426, 928	446, 464, 782	2, 246	287, 570, 907	41, 138, 435	246, 432, 472	1, 197, 836, 386
Rubber and related products.....	183, 229, 043	250, 523, 591	61, 353, 221	291, 474, 469	483, 707, 946	562	223, 970, 520	72, 375, 435	151, 595, 085	1, 421, 883, 355
Lumber and wood products.....	594, 745, 637	237, 848, 358	231, 048, 614	217, 176, 878	1, 278, 737, 651	6, 843	1, 260, 131, 758	147, 329, 570	1, 112, 802, 188	3, 672, 359, 326
Paper, pulp, and products.....	196, 515, 562	350, 941, 149	241, 674, 426	244, 711, 232	868, 077, 193	1, 920	699, 341, 008	28, 381, 776	670, 959, 232	2, 572, 878, 794
Printing and publishing.....	374, 471, 993	299, 951, 208	351, 093, 915	213, 644, 882	827, 630, 558	9, 614	864, 536, 949	93, 176, 628	771, 360, 321	2, 838, 152, 877
Chemicals and allied substances.....	1, 011, 674, 757	1, 161, 204, 671	980, 708, 781	630, 443, 096	6, 570, 234, 920	6, 190	3, 885, 567, 110	208, 684, 760	3, 676, 882, 350	14, 031, 148, 555
Stone, clay, and glass products.....	201, 269, 829	205, 711, 064	116, 594, 320	312, 714, 722	972, 870, 478	4, 089	645, 892, 530	62, 476, 160	583, 416, 370	2, 392, 576, 783
Metal and metal products.....	1, 853, 005, 268	1, 543, 185, 473	1, 560, 054, 003	2, 386, 967, 146	7, 799, 026, 888	18, 333	8, 277, 662, 722	340, 709, 397	7, 936, 953, 325	23, 079, 192, 103
Miscellaneous manufacturing.....	386, 824, 450	126, 730, 069	194, 795, 632	276, 226, 320	1, 022, 388, 999	6, 495	756, 202, 583	109, 558, 975	646, 643, 608	2, 653, 609, 078
Total manufacturing.....	7, 418, 257, 439	5, 449, 786, 499	4, 720, 230, 980	7, 008, 669, 197	26, 219, 540, 278	82, 127	21, 016, 561, 934	1, 550, 741, 463	19, 465, 820, 471	70, 282, 304, 864
Construction.....	846, 309, 255	350, 464, 936	504, 341, 724	152, 038, 988	731, 868, 477	15, 516	621, 127, 952	111, 472, 946	509, 655, 006	3, 094, 678, 386
Transportation and other public utilities.....	4, 449, 344, 294	26, 619, 039, 974	7, 638, 393, 493	5, 655, 259, 859	22, 475, 513, 581	16, 368	11, 769, 405, 431	814, 816, 415	10, 954, 589, 016	77, 792, 140, 217
Trade.....	5, 730, 322, 410	1, 252, 465, 780	1, 338, 614, 380	1, 850, 682, 986	7, 466, 007, 357	111, 513	4, 884, 333, 961	680, 773, 535	4, 203, 560, 426	21, 841, 653, 339
Service—Professional, amusements, hotels, etc.....	954, 491, 398	1, 562, 620, 811	802, 430, 313	615, 574, 880	1, 902, 927, 150	26, 607	2, 295, 112, 532	312, 852, 687	1, 982, 259, 845	7, 820, 304, 397
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	8, 653, 695, 722	10, 135, 213, 115	78, 543, 882, 173	3, 770, 034, 940	24, 512, 340, 013	107, 549	16, 238, 022, 007	1, 129, 528, 271	15, 108, 493, 736	140, 723, 659, 699
Nature of business not given.....	48, 980, 635	14, 036, 185	15, 102, 334	32, 814, 827	161, 698, 413	1, 499	47, 725, 496	68, 521, 496	20, 796, 000	251, 836, 394
Grand total.....	29, 452, 537, 280	46, 642, 534, 653	94, 713, 619, 470	19, 738, 158, 746	90, 119, 765, 237	377, 946	60, 699, 188, 747	5, 587, 894, 622	55, 111, 294, 125	335, 777, 909, 511

Footnotes at end of Table 19.

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, 1929, 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 minor political subdivisions thereof; securities issued under the Federal farm loan act and obligations of the United States or its possessions	Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc.	Capital assets—Real estate, buildings, and equipment (less depreciation)	Miscellaneous assets not distributed	Total assets ²
Agriculture and related industries..	4, 407	3, 510	\$37, 192, 202	\$127, 941, 207	\$111, 401, 970	\$20, 144, 851	\$80, 419, 074	\$599, 128, 148	\$81, 161, 665	\$1, 057, 389, 117
Mining and quarrying.....	5, 211	4, 357	313, 550, 077	488, 906, 918	582, 416, 738	200, 538, 450	795, 600, 568	4, 324, 634, 572	301, 075, 127	7, 006, 722, 450
Manufacturing:										
Food products, beverages and tobacco.....	9, 288	8, 486	471, 911, 901	935, 967, 098	1, 642, 728, 448	180, 920, 317	654, 805, 568	2, 699, 974, 212	931, 726, 234	7, 518, 033, 778
Textiles and textile products.....	8, 104	7, 815	274, 039, 088	895, 294, 242	1, 199, 091, 495	122, 409, 085	211, 056, 175	1, 528, 712, 754	239, 377, 834	4, 469, 980, 673
Leather and leather products.....	1, 349	1, 324	64, 439, 865	194, 558, 392	264, 877, 140	11, 951, 720	48, 755, 148	151, 686, 248	56, 621, 288	792, 989, 801
Rubber and related products.....	1, 311	1, 301	66, 956, 186	144, 028, 164	176, 604, 558	11, 165, 028	82, 921, 408	270, 903, 586	82, 693, 168	835, 272, 038
Lumber and wood products.....	4, 195	4, 026	92, 443, 570	411, 333, 227	453, 702, 260	43, 480, 551	193, 357, 900	1, 060, 870, 063	91, 708, 318	2, 346, 895, 889
Paper, pulp, and products.....	1, 406	1, 378	87, 298, 388	278, 741, 924	273, 653, 621	40, 374, 663	359, 025, 489	1, 026, 911, 222	128, 282, 746	2, 194, 288, 053
Printing and publishing.....	7, 331	6, 717	135, 946, 820	374, 635, 461	185, 098, 346	86, 040, 255	366, 340, 539	785, 020, 455	576, 985, 909	2, 450, 068, 785
Chemicals and allied substances.....	4, 073	3, 794	528, 973, 428	1, 126, 848, 601	1, 712, 259, 185	343, 104, 944	1, 803, 522, 101	5, 509, 156, 476	1, 892, 670, 508	12, 916, 535, 243
Stone, clay, and glass products.....	2, 572	2, 434	94, 807, 431	195, 985, 338	262, 661, 520	71, 204, 744	110, 902, 401	1, 018, 528, 292	127, 535, 934	1, 881, 625, 660
Metal and metal products.....	12, 864	12, 492	1, 466, 596, 522	2, 897, 519, 854	3, 706, 501, 499	893, 294, 682	2, 211, 271, 813	8, 380, 680, 899	1, 068, 696, 921	20, 624, 562, 190
Miscellaneous manufacturing.....	3, 995	3, 742	132, 739, 009	320, 710, 531	401, 437, 339	58, 169, 274	172, 842, 327	522, 325, 493	243, 601, 938	1, 851, 825, 911
Total manufacturing.....	55, 488	52, 509	3, 416, 152, 208	7, 775, 622, 832	10, 278, 716, 411	1, 862, 115, 263	6, 154, 800, 869	22, 954, 769, 700	5, 439, 900, 798	57, 882, 078, 081
Construction.....	10, 462	9, 426	168, 912, 039	668, 488, 155	216, 095, 172	76, 075, 771	319, 288, 861	551, 550, 370	178, 818, 309	2, 292, 228, 677
Transportation and other public utilities.....	13, 614	10, 981	1, 474, 789, 065	3, 616, 445, 747	1, 026, 240, 328	250, 412, 466	7, 877, 652, 839	46, 907, 862, 084	8, 062, 444, 767	69, 215, 847, 296
Trade.....	78, 606	72, 810	1, 035, 895, 973	4, 855, 999, 835	4, 456, 511, 843	218, 620, 012	1, 170, 665, 145	3, 764, 056, 274	1, 166, 156, 885	16, 667, 905, 967
Service—Professional, amusements, hotels, etc.....	20, 230	16, 305	376, 618, 841	649, 534, 276	139, 014, 045	30, 014, 043	1, 601, 433, 449	2, 160, 338, 895	362, 500, 639	5, 319, 454, 188
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	80, 260	69, 113	12, 106, 419, 108	36, 947, 279, 068	329, 095, 546	5, 535, 910, 767	25, 033, 250, 848	10, 435, 701, 497	18, 120, 450, 569	108, 508, 107, 403
Nature of business not given.....	1, 152	626	3, 640, 239	15, 822, 201	2, 135, 536	1, 408, 906	17, 571, 480	13, 700, 839	10, 006, 161	64, 285, 362
Grand total.....	269, 430	239, 637	18, 933, 169, 752	55, 146, 040, 239	17, 141, 627, 589	8, 195, 240, 529	43, 050, 683, 133	91, 711, 742, 379	33, 722, 514, 920	267, 901, 018, 541

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.....	\$144,325,886	\$75,147,463	\$56,890,277	\$34,772,617	\$465,730,036	3,335	\$310,939,310	\$30,416,472	\$280,522,838	\$1,057,389,117
Mining and quarrying.....	460,564,942	507,138,349	518,650,406	275,844,387	3,084,311,521	4,160	2,336,724,424	176,511,579	2,160,212,845	7,006,722,450
Manufacturing:										
Food products, beverages, and tobacco.....	834,218,615	593,138,907	437,905,788	982,541,666	2,627,001,490	8,110	2,071,713,421	28,486,109	2,043,227,312	7,518,033,778
Textiles and textile products.....	649,061,893	133,518,742	263,789,209	507,248,753	1,529,750,995	7,497	1,418,167,999	31,556,918	1,386,611,081	4,469,980,673
Leather and leather products.....	121,852,877	14,065,231	34,846,734	110,092,170	293,424,553	1,278	222,306,710	3,598,474	218,708,236	792,989,801
Rubber and related products.....	69,332,126	119,142,155	35,091,669	219,193,473	203,730,989	290	190,738,143	1,956,457	188,781,686	835,272,098
Lumber and wood products.....	306,317,691	123,501,612	124,160,864	113,546,272	785,193,983	3,892	930,940,178	36,764,711	894,175,467	2,346,895,889
Paper, pulp, and products.....	124,534,750	294,640,695	214,416,517	209,815,508	730,193,638	1,311	624,461,298	3,774,353	620,686,945	2,194,288,053
Printing and publishing.....	264,052,285	254,208,108	312,162,302	182,030,282	672,168,279	6,448	789,957,849	24,510,320	765,447,529	2,450,068,785
Chemicals and allied substances.....	770,894,028	1,050,513,176	872,599,985	492,320,397	6,001,761,487	3,627	3,759,450,661	31,004,491	3,728,446,170	12,916,535,243
Stone, clay, and glass products.....	118,630,969	135,074,587	82,293,783	216,943,508	779,113,045	2,349	567,432,874	17,863,106	549,569,768	1,881,625,660
Metal and metal products.....	1,454,252,151	1,308,464,314	1,372,899,110	2,003,852,243	6,736,308,200	11,959	7,835,508,523	86,722,351	7,748,786,172	20,624,562,190
Miscellaneous manufacturing.....	218,412,511	73,049,533	130,588,521	188,617,009	621,995,772	3,575	635,293,880	16,131,315	619,162,565	1,851,825,911
Total manufacturing.....	4,931,559,896	4,099,317,060	3,880,754,482	5,226,201,281	20,980,642,431	50,336	19,045,971,536	282,368,605	18,763,602,931	57,882,078,081
Construction.....	573,504,513	214,735,832	311,664,430	117,880,155	464,148,240	8,990	515,847,924	18,552,417	497,295,507	2,179,228,677
Transportation and other public utilities.....	3,778,578,767	23,346,521,058	6,320,313,909	4,936,770,182	20,421,676,373	10,484	10,610,038,650	198,051,643	10,411,987,007	69,215,847,296
Trade.....	4,014,937,656	828,524,929	1,009,828,927	1,378,348,372	5,421,254,569	69,485	4,180,815,689	165,804,175	4,015,011,514	16,667,905,967
Service—Professional, amusements, hotels, etc.....	443,621,651	757,226,833	534,295,024	387,125,314	1,241,864,143	15,233	2,017,991,915	62,670,692	1,955,321,223	5,319,454,188
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	4,835,031,550	5,394,869,172	65,385,897,624	2,538,593,951	17,703,523,501	65,863	12,889,703,430	239,511,825	12,650,191,605	108,508,107,403
Nature of business not given.....	13,686,683	2,440,114	4,112,060	9,361,949	43,446,964	547	13,595,685	22,358,093	* 8,762,408	64,285,362
Grand total.....	19,195,811,544	35,225,920,810	78,022,407,139	14,904,898,208	69,826,597,778	228,433	51,921,628,563	1,196,245,501	50,725,383,062	267,901,018,541

Footnotes at end of Table 19.

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, 1929, 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 and minor political subdivisions; securities issued under the Federal farm loan act and obligations of the United States or its possessions	Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc.	Capital assets—Real estate, buildings, and equipment (less depreciation)	Miscellaneous assets not distributed	Total assets ³
Agriculture and related industries.....	5, 023	3, 933	\$22, 994, 851	\$90, 263, 894	\$86, 876, 942	\$6, 260, 156	\$123, 494, 591	\$631, 592, 187	\$120, 869, 575	\$1, 082, 352, 196
Mining and quarrying.....	7, 291	5, 562	107, 133, 248	348, 406, 800	111, 480, 195	64, 369, 715	550, 166, 810	2, 939, 553, 616	703, 758, 068	4, 824, 868, 452
Manufacturing:										
Food products, beverages, and tobacco.....	5, 557	4, 927	57, 615, 866	303, 152, 336	300, 547, 258	16, 240, 148	392, 986, 533	1, 012, 519, 085	198, 818, 931	2, 261, 883, 157
Textiles and textile products.....	6, 236	5, 847	104, 157, 556	313, 550, 957	599, 546, 031	16, 818, 641	92, 156, 241	910, 814, 344	115, 726, 229	2, 152, 769, 999
Leather and leather products.....	1, 084	1, 023	16, 852, 106	75, 892, 476	138, 516, 578	4, 557, 648	29, 893, 970	113, 260, 700	25, 873, 107	404, 846, 585
Rubber and related products.....	303	286	26, 813, 427	89, 098, 117	107, 098, 452	807, 549	51, 624, 414	220, 821, 467	90, 407, 831	586, 611, 257
Lumber and wood products.....	3, 294	3, 068	29, 222, 345	208, 701, 086	251, 610, 932	10, 573, 167	71, 009, 651	662, 394, 241	91, 952, 015	1, 325, 463, 437
Paper, pulp, and products.....	673	642	8, 524, 446	42, 444, 193	48, 370, 593	1, 023, 149	197, 642, 223	38, 715, 151	378, 590, 741	378, 590, 741
Printing and publishing.....	3, 839	3, 350	13, 064, 247	78, 381, 799	37, 548, 258	5, 981, 509	23, 052, 627	117, 667, 840	112, 387, 812	388, 084, 092
Chemicals and allied substances.....	2, 998	2, 725	30, 683, 230	127, 476, 358	134, 471, 132	5, 103, 211	80, 107, 796	563, 908, 427	172, 863, 158	1, 114, 613, 312
Stone, clay, and glass products.....	1, 989	1, 830	12, 247, 869	54, 954, 836	68, 106, 048	4, 957, 281	19, 212, 602	298, 614, 616	52, 857, 871	510, 951, 123
Metal and metal products.....	7, 292	6, 776	98, 839, 034	346, 051, 938	491, 786, 225	33, 796, 061	175, 478, 047	958, 391, 303	350, 287, 305	2, 454, 629, 913
Miscellaneous manufacturing.....	3, 477	3, 129	33, 199, 483	157, 019, 698	157, 918, 735	11, 019, 258	49, 196, 465	224, 460, 225	168, 969, 303	801, 783, 167
Total manufacturing.....	36, 742	33, 603	431, 222, 609	1, 796, 663, 794	2, 335, 520, 242	110, 877, 622	1, 026, 589, 332	5, 280, 494, 471	1, 418, 858, 713	12, 400, 226, 783
Construction.....	7, 896	6, 929	38, 680, 601	207, 487, 784	88, 715, 184	18, 599, 766	62, 195, 218	305, 594, 753	194, 176, 403	915, 449, 709
Transportation and other public utilities.....	7, 994	6, 277	159, 257, 249	357, 992, 948	92, 779, 741	37, 068, 489	1, 448, 418, 761	5, 296, 671, 858	1, 184, 103, 875	8, 576, 292, 921
Trade.....	50, 483	44, 773	247, 571, 620	1, 449, 461, 345	1, 405, 087, 075	43, 925, 436	330, 471, 272	1, 202, 633, 695	494, 596, 929	5, 173, 747, 372
Service—Professional, amusements, hotels, etc.....	15, 737	12, 405	63, 456, 028	183, 389, 065	52, 019, 554	15, 046, 431	229, 070, 444	1, 653, 491, 774	304, 376, 913	2, 500, 850, 209
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	53, 677	44, 350	2, 364, 253, 322	7, 181, 437, 350	592, 011, 282	1, 844, 374, 338	8, 987, 179, 267	7, 383, 130, 254	3, 863, 166, 483	32, 215, 552, 296
Nature of business not given.....	1, 748	1, 046	3, 428, 469	49, 320, 400	4, 854, 969	2, 601, 395	35, 878, 973	41, 195, 369	50, 271, 457	187, 551, 032
Grand total.....	186, 591	159, 178	3, 437, 997, 997	11, 664, 423, 380	7, 769, 345, 184	2, 143, 123, 348	12, 793, 464, 668	24, 734, 357, 977	8, 334, 178, 416	67, 876, 890, 970

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.....	\$231,369,197	\$146,515,654	\$93,358,123	\$81,020,435	\$460,536,019	3,715	\$195,945,060	\$135,392,292	\$60,552,768	\$1,082,352,196
Mining and quarrying.....	514,876,102	530,105,887	481,725,267	261,445,630	2,630,292,392	5,557	983,290,640	576,867,466	406,423,174	4,824,868,452
Manufacturing:										
Food products, beverages, and tobacco.....	427,489,447	384,237,959	127,125,290	395,718,761	887,491,796	4,677	229,404,679	160,584,775	59,819,904	2,251,883,157
Textiles and textile products.....	503,969,297	127,239,372	85,913,181	350,374,344	906,156,582	5,551	306,399,748	217,282,525	179,117,223	2,152,769,999
Leather and leather products.....	79,928,771	21,490,705	33,327,886	89,334,758	153,040,229	968	65,264,197	37,539,961	27,724,236	404,846,585
Rubber and related products.....	113,896,917	131,351,436	26,261,552	72,280,996	279,976,957	272	33,232,377	70,418,978	437,186,601	586,611,257
Lumber and wood products.....	288,427,946	114,346,746	106,887,750	103,630,606	493,543,668	2,951	329,191,580	110,564,859	218,626,721	1,325,463,437
Paper, pulp, and products.....	71,980,812	56,300,454	27,257,909	34,895,724	137,883,555	609	74,879,710	24,607,423	50,272,287	378,590,741
Printing and publishing.....	110,419,705	45,743,100	38,931,613	31,614,600	155,462,279	3,166	74,579,100	68,666,308	5,912,792	338,084,092
Chemicals and allied substances.....	240,780,729	110,691,495	108,108,776	138,122,699	568,473,433	2,563	126,116,449	177,680,269	451,563,820	1,114,613,312
Stone, clay, and glass products.....	82,638,860	70,636,477	34,300,537	95,771,214	193,757,433	1,740	78,459,656	44,613,054	33,846,602	510,951,123
Metal and metal products.....	398,753,117	234,721,159	187,154,893	383,114,903	1,062,718,888	6,374	442,154,199	253,987,046	188,167,153	2,454,629,913
Miscellaneous manufacturing.....	168,411,939	53,680,536	64,207,111	87,609,311	400,393,227	2,920	120,908,703	93,427,660	27,481,043	801,783,167
Total manufacturing.....	2,486,697,543	1,350,469,439	839,476,498	1,782,467,916	5,238,897,847	31,791	1,970,590,398	1,268,372,558	702,217,540	12,400,226,783
Construction.....	272,804,742	135,729,104	192,677,294	34,158,833	267,720,237	6,526	105,280,028	92,920,529	12,359,499	915,449,709
Transportation and other public utilities.....	670,765,527	3,272,518,916	1,318,079,584	718,489,677	2,053,837,208	5,884	1,159,366,781	616,764,772	542,602,009	8,576,292,921
Trade.....	1,715,384,754	423,940,851	328,785,453	472,334,614	2,044,752,788	42,028	703,518,272	514,969,360	188,548,912	5,173,747,372
Service—Professional, amusements, hotels, etc.....	510,869,747	805,393,978	268,135,259	228,449,566	661,063,007	11,374	277,120,617	250,181,995	26,938,622	2,500,850,209
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.....	3,818,664,172	4,740,343,943	13,157,984,549	1,231,440,989	6,806,816,512	41,686	3,348,318,577	890,016,446	2,458,302,131	32,215,552,296
Nature of business not given.....	35,293,952	11,596,071	10,990,274	23,452,878	118,251,449	952	34,129,811	46,163,403	412,033,592	187,551,032
Grand total.....	10,256,725,736	11,416,613,843	16,691,212,331	4,833,260,538	20,293,167,459	149,513	8,777,560,184	4,391,649,121	4,385,911,063	67,876,890,970

¹ Not including 53,415 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 net income and deficit classes, the number of balance sheets tabulated and the major items of assets and liabilities as of December 31, 1929, or at the close of the fiscal year nearest thereto*

[For text defining certain items and describing returns included, see pp. 1-4, 24]

CORPORATIONS REPORTING NET INCOME

Net income and deficit classes (Thousands of dollars)	Number of balance sheets tabulated	Cash ¹	Notes and ac- counts receiva- ble	Inventories	Tax-exempt investments— Obligations of States and Ter- ritories and minor political subdivisions, securities issued under the Fed- eral farm loan act and obliga- tions of the United States or its possessions	Investments other than tax-exempt— Stocks, bonds, mortgages, loans, real estate, etc.	Capital assets— Real estate, buildings, and equipment (less depreciation)	Miscellaneous assets not distributed	Total assets ²
Under 5	151, 427	\$1, 219, 875, 924	\$4, 774, 158, 637	\$1, 537, 059, 942	\$511, 625, 990	\$2, 257, 680, 436	\$5, 524, 388, 839	\$1, 520, 434, 648	\$17, 345, 224, 416
5 under 25	57, 039	1, 747, 738, 874	7, 153, 435, 864	1, 820, 754, 782	753, 406, 444	4, 162, 561, 891	5, 626, 473, 651	1, 190, 410, 575	22, 454, 782, 081
25 under 50	12, 224	893, 809, 466	3, 603, 557, 818	942, 196, 586	419, 275, 069	2, 196, 138, 309	2, 868, 100, 267	872, 742, 093	11, 795, 819, 608
50 under 100	8, 195	1, 109, 524, 559	4, 183, 012, 031	1, 065, 205, 037	573, 578, 928	2, 473, 065, 381	3, 505, 090, 991	1, 071, 932, 795	13, 981, 409, 722
100 under 500	8, 132	2, 886, 580, 774	9, 063, 532, 248	2, 675, 594, 719	1, 474, 741, 018	7, 135, 354, 951	9, 805, 506, 127	2, 975, 137, 144	36, 016, 446, 981
500 under 1,000	1, 306	1, 398, 182, 583	4, 148, 955, 211	1, 285, 076, 124	588, 738, 990	3, 434, 789, 848	5, 719, 239, 198	2, 034, 313, 652	18, 609, 295, 606
1,000 under 5,000	1, 021	3, 253, 957, 097	8, 585, 842, 988	2, 615, 696, 704	1, 573, 887, 406	6, 637, 137, 050	15, 381, 089, 500	6, 634, 092, 582	44, 681, 703, 327
5,000 and over	293	6, 423, 500, 475	13, 633, 545, 442	5, 200, 043, 695	2, 299, 986, 684	14, 753, 955, 267	43, 281, 853, 806	17, 423, 451, 431	103, 016, 336, 800
Total	239, 637	18, 933, 169, 752	55, 146, 040, 239	17, 141, 627, 589	8, 195, 240, 529	43, 050, 683, 133	91, 711, 742, 379	33, 722, 514, 920	267, 901, 018, 541

CORPORATIONS REPORTING NO NET INCOME

Under 5	101, 187	\$610, 528, 043	\$2, 312, 801, 602	\$914, 281, 851	\$333, 344, 404	\$1, 478, 736, 984	\$4, 359, 677, 731	\$1, 372, 911, 711	\$11, 382, 282, 326
5 under 25	42, 434	1, 220, 329, 593	3, 250, 323, 251	1, 145, 198, 626	621, 553, 542	2, 280, 582, 002	5, 383, 276, 638	1, 674, 057, 625	15, 575, 321, 277
25 under 50	7, 926	226, 809, 074	1, 172, 107, 057	474, 607, 610	244, 427, 038	955, 736, 878	2, 432, 855, 280	1, 035, 781, 724	6, 542, 324, 661
50 under 100	4, 031	263, 426, 552	898, 915, 820	487, 757, 325	264, 391, 478	1, 625, 816, 593	2, 421, 356, 030	958, 803, 970	6, 920, 467, 768
100 under 500	3, 022	562, 746, 936	2, 267, 071, 823	864, 020, 555	346, 332, 826	2, 774, 388, 525	4, 904, 624, 582	1, 259, 665, 720	12, 978, 850, 967
500 under 1,000	329	181, 910, 108	547, 202, 944	350, 829, 481	165, 574, 532	777, 639, 404	1, 779, 867, 152	681, 963, 991	4, 484, 987, 612
1,000 under 5,000	228	259, 941, 917	1, 031, 370, 165	455, 633, 935	165, 340, 583	1, 811, 315, 250	3, 119, 687, 228	1, 209, 938, 676	8, 053, 227, 754
5,000 and over	21	112, 305, 774	184, 630, 718	77, 015, 801	2, 158, 945	1, 089, 249, 032	333, 013, 336	141, 054, 999	1, 939, 428, 605
Total	159, 178	3, 437, 997, 997	11, 664, 423, 380	4, 769, 345, 184	2, 143, 123, 348	12, 793, 464, 668	24, 734, 357, 977	8, 334, 178, 416	67, 876, 890, 970
Grand total	398, 815	22, 371, 167, 749	66, 810, 463, 619	21, 910, 972, 773	10, 338, 363, 877	55, 844, 147, 801	116, 446, 100, 356	42, 056, 693, 336	335, 777, 909, 511

CORPORATIONS REPORTING NET INCOME

Net income and deficit classes (Thousands of dollars)	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				
Under 5.....	\$2, 678, 562, 896	\$1, 927, 761, 644	\$5, 216, 505, 304	\$580, 472, 992	\$5, 189, 934, 536	\$2, 269, 471, 804	\$517, 484, 760	\$1, 751, 987, 044	\$17, 345, 224, 416
5 under 25.....	2, 696, 641, 803	1, 870, 591, 148	7, 903, 400, 317	1, 068, 927, 753	5, 429, 166, 660	3, 705, 700, 958	219, 646, 558	3, 486, 054, 400	22, 454, 782, 081
25 under 50.....	1, 261, 439, 145	928, 176, 707	4, 183, 588, 700	577, 613, 009	2, 695, 689, 662	2, 249, 490, 894	100, 178, 509	2, 149, 312, 385	11, 795, 819, 608
50 under 100.....	1, 366, 443, 948	1, 089, 349, 124	5, 061, 396, 546	720, 789, 796	3, 108, 151, 716	2, 723, 608, 140	88, 329, 548	2, 635, 278, 592	13, 981, 409, 722
100 under 500.....	2, 663, 767, 572	3, 162, 457, 564	11, 740, 889, 200	2, 506, 215, 749	8, 227, 233, 486	7, 808, 381, 630	92, 498, 220	7, 715, 883, 410	36, 016, 446, 981
500 under 1,000.....	1, 296, 961, 557	2, 099, 371, 218	5, 310, 167, 322	1, 548, 958, 057	4, 555, 339, 188	3, 888, 832, 673	90, 334, 409	3, 798, 498, 264	18, 609, 295, 606
1,000 under 5,000.....	2, 724, 059, 648	6, 018, 222, 419	14, 094, 847, 398	3, 452, 794, 057	9, 877, 865, 587	8, 583, 531, 467	69, 617, 249	8, 513, 914, 218	44, 681, 703, 327
5,000 and over.....	4, 507, 934, 975	18, 129, 990, 986	24, 511, 612, 352	4, 449, 126, 795	30, 743, 216, 943	20, 692, 610, 997	18, 156, 248	20, 674, 454, 749	103, 016, 336, 800
Total.....	19, 195, 811, 544	35, 225, 920, 810	78, 022, 407, 139	14, 904, 898, 208	60, 826, 597, 778	51, 921, 628, 563	1, 196, 245, 501	50, 725, 383, 062	267, 901, 018, 541

CORPORATIONS REPORTING NO NET INCOME

Under 5.....	\$1, 972, 943, 531	\$1, 418, 656, 689	\$2, 788, 715, 625	\$457, 366, 636	\$4, 139, 788, 914	\$1, 311, 176, 418	\$706, 365, 487	\$604, 810, 931	\$11, 382, 282, 326
5 under 25.....	2, 753, 519, 044	2, 081, 554, 362	4, 419, 467, 181	797, 052, 691	4, 756, 581, 306	1, 736, 361, 104	969, 214, 411	767, 146, 693	15, 575, 321, 277
25 under 50.....	1, 133, 886, 934	986, 146, 594	1, 608, 584, 184	417, 431, 905	2, 092, 582, 923	808, 861, 878	505, 169, 757	303, 692, 121	6, 542, 324, 661
50 under 100.....	990, 031, 548	965, 825, 255	1, 323, 343, 292	581, 473, 798	2, 110, 600, 986	1, 424, 702, 380	475, 509, 491	949, 192, 889	6, 920, 467, 768
100 under 500.....	1, 719, 829, 985	2, 483, 969, 544	3, 078, 741, 258	1, 193, 887, 152	3, 650, 065, 864	1, 651, 861, 041	799, 503, 177	852, 357, 864	12, 978, 550, 967
500 under 1,000.....	444, 949, 926	1, 187, 577, 673	1, 034, 738, 152	490, 476, 549	1, 043, 332, 008	552, 643, 993	268, 730, 689	283, 913, 304	4, 484, 987, 612
1,000 under 5,000.....	977, 881, 412	2, 024, 086, 602	1, 911, 581, 037	800, 753, 267	1, 909, 331, 640	991, 832, 726	562, 238, 930	429, 593, 796	8, 053, 227, 754
5,000 and over.....	263, 683, 356	268, 797, 324	526, 041, 602	94, 818, 540	590, 884, 318	300, 120, 644	104, 917, 179	195, 203, 465	1, 939, 428, 605
Total.....	10, 256, 725, 736	11, 416, 613, 843	16, 691, 212, 331	4, 833, 260, 538	20, 293, 167, 459	8, 777, 560, 184	4, 391, 649, 121	4, 385, 911, 063	67, 876, 890, 970
Grand total.....	29, 452, 537, 280	46, 642, 534, 653	94, 713, 619, 470	19, 738, 158, 746	90, 119, 765, 237	60, 699, 188, 747	5, 587, 894, 622	55, 111, 294, 125	335, 777, 909, 511

¹ Includes cash in till and deposits in bank.

² Less deficit.

TABLE 21.—Consolidated corporation returns for 1929 filed for affiliated corporations by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax

[For text defining certain items and describing returns included, see pp. 1-4, 22-23]

PART 1.—ALL CONSOLIDATED CORPORATIONS

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.....	\$50,562,769,538	\$235,740,673	\$2,056,165,279	\$38,755,389,612	\$8,968,572,400	\$1,847,450,622	\$734,162,131
Profit or loss from sales:							
Corporations reporting profit.....	12,274,598,644	107,114,591	666,237,189	9,280,193,721	1,438,297,711	383,172,918	135,915,855
Corporations reporting loss.....	20,239,797	108,123	3,227,409	12,274,968	615,749	1,760,233	1,813,227
Profits less losses.....	12,254,358,847	107,006,468	663,009,780	9,267,918,769	1,437,781,962	381,412,685	134,102,628
Gross profit from operations other than amounts tabulated as gross sales.....	15,909,457,488	42,825,316	84,332,334	646,594,308	31,451,983	13,310,165	2,928,579
Interest.....	1,375,567,941	3,070,332	28,858,745	333,439,678	50,097,035	10,735,459	3,673,650
Rents.....	651,073,862	2,493,625	15,263,587	108,559,715	14,157,645	8,098,357	1,573,416
Profits from sale of real estate, stocks, bonds, and other capital assets.....	472,355,767	1,998,427	22,963,462	81,147,470	7,617,080	3,092,341	422,432
Miscellaneous receipts.....	1,778,908,729	7,068,271	59,178,789	782,937,072	47,126,899	14,730,959	7,133,547
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	1,706,194,651	1,677,107	45,020,032	525,885,390	35,290,711	4,025,320	853,143
Interest on Federal, State, and municipal bonds.....	175,084,796	418,685	7,263,112	59,651,659	5,480,084	2,872,520	118,384
C. Total compiled receipts 2.....	72,631,412,772	295,292,436	2,319,045,340	41,293,604,904	9,159,793,837	1,904,315,743	750,865,282
D. Statutory deductions:							
Cost of goods sold.....	38,308,410,691	128,734,205	1,393,855,499	29,487,470,843	7,480,790,438	1,466,037,937	600,059,503
Compensation of officers.....	468,891,297	1,939,150	17,115,452	233,847,782	31,529,976	22,732,488	5,620,912
Interest paid.....	2,348,201,990	6,306,328	74,600,910	458,398,611	99,605,576	22,375,061	5,734,556
Taxes paid other than income.....	1,184,695,659	11,269,997	54,436,406	390,204,302	43,991,725	17,201,303	4,639,739
Bad debts.....	257,407,491	1,091,343	5,168,654	110,080,824	16,172,234	6,773,918	3,416,021
Depreciation.....	2,180,835,351	11,897,210	123,219,152	1,076,234,479	112,407,487	45,955,957	9,599,683
Depletion.....	370,998,330	2,280,814	120,164,128	219,663,663	476,927	11,144	675,446
Miscellaneous deductions.....	20,414,205,087	108,250,937	306,045,631	5,930,784,975	1,016,041,870	251,088,205	91,235,612
E. Total statutory deductions.....	65,533,645,896	271,769,984	2,094,605,782	37,906,775,479	8,801,016,233	1,832,176,013	720,981,472
F. Compiled net profits.....	7,097,766,876	23,522,452	224,439,558	3,386,829,425	358,777,604	72,139,730	29,883,810
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.....	1,881,279,447	2,095,792	52,283,144	585,537,049	40,770,795	6,897,840	971,527

H. Statutory net income.....	5, 216, 487, 429	21, 426, 660	172, 156, 414	2, 801, 292, 376	318, 006, 809	65, 241, 890	28, 912, 283
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	213, 891, 578	774, 340	7, 862, 605	138, 229, 583	8, 226, 896	3, 330, 025	264, 893
J. Statutory net income (H) after deducting net loss for prior year (I).....	5, 002, 595, 851	20, 652, 320	164, 293, 809	2, 663, 062, 793	309, 779, 913	61, 911, 865	28, 647, 390
K. Total tax.....	631, 374, 733	2, 815, 953	26, 124, 060	320, 826, 526	37, 077, 187	10, 855, 685	4, 629, 462
L. Compiled net profits (F) after deducting tax (K).....	6, 466, 392, 143	20, 706, 499	198, 315, 498	3, 066, 002, 899	321, 700, 417	61, 284, 045	25, 254, 348
Cash and stock dividends distributed: ¹							
Cash dividends.....	4, 842, 147, 970	3, 448, 017	269, 983, 288	2, 019, 035, 134	251, 300, 414	67, 487, 330	21, 573, 449
Stock dividends.....	747, 390, 948		30, 817, 414	272, 138, 651	31, 492, 930	1, 556, 641	852, 291
Total dividends distributed.....	5, 589, 538, 918	3, 448, 017	300, 800, 702	2, 291, 173, 785	282, 793, 344	69, 043, 971	22, 425, 740

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
A. Receipts, taxable income:							
Gross sales.....	\$1, 127, 116, 613	\$698, 010, 277	\$700, 507, 454	\$862, 856, 549	\$7, 065, 765, 720	\$643, 625, 745	\$15, 339, 891, 058
<i>Profit or loss from sales:</i>							
Corporations reporting profit.....	248, 391, 872	174, 988, 500	174, 451, 453	274, 926, 314	2, 329, 297, 056	226, 701, 701	3, 603, 302, 303
Corporations reporting loss.....	354, 109	478, 736	431, 904	744, 287	337, 057		456, 177
<i>Profits less losses ¹</i>	248, 037, 763	174, 509, 764	174, 019, 549	274, 182, 027	2, 328, 959, 999	226, 701, 701	3, 602, 846, 126
Gross profit from operations other than amounts tabulated as gross sales.....	6, 536, 409	12, 301, 153	3, 101, 687	41, 086, 781	456, 784, 152	1, 087, 397	64, 339, 037
Interest.....	7, 584, 739	8, 793, 468	13, 818, 586	5, 800, 937	54, 583, 518	4, 345, 804	164, 865, 688
Rents.....	4, 594, 996	5, 411, 199	2, 365, 297	13, 088, 176	18, 235, 299	1, 568, 822	35, 535, 371
Profits from sale of real estate, stocks, bonds, and other capital assets.....	961, 820	8, 943, 590	7, 666, 840	4, 077, 634	16, 313, 234	1, 058, 078	21, 425, 609
Miscellaneous receipts.....	6, 994, 501	7, 188, 066	6, 229, 913	12, 288, 381	140, 942, 933	8, 188, 008	515, 147, 736
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	11, 703, 904	5, 770, 934	20, 597, 483	15, 021, 918	328, 420, 361	2, 256, 877	78, 530, 536
Interest on Federal, State, and municipal bonds.....	89, 612	1, 281, 801	625, 492	1, 025, 735	25, 949, 634	1, 853, 473	19, 199, 564
C. Total compiled receipts ¹	1, 165, 582, 594	747, 700, 488	754, 912, 752	955, 246, 111	8, 106, 994, 851	663, 984, 204	16, 238, 934, 599
D. Statutory deductions:							
Cost of goods sold.....	879, 078, 850	523, 500, 513	526, 487, 905	588, 674, 522	4, 736, 805, 721	416, 924, 044	11, 737, 044, 932
Compensation of officers.....	3, 937, 941	9, 198, 234	7, 496, 824	14, 361, 273	33, 323, 378	9, 468, 661	84, 319, 209
Interest paid.....	22, 291, 780	16, 916, 972	22, 420, 960	17, 528, 853	100, 822, 921	7, 553, 274	134, 788, 432
Taxes paid other than income.....	7, 089, 267	13, 515, 453	10, 208, 809	10, 188, 871	129, 231, 747	6, 517, 995	140, 858, 155
Bad debts.....	7, 804, 424	3, 293, 376	1, 480, 368	7, 534, 612	18, 224, 604	3, 811, 039	35, 230, 149
Depreciation.....	29, 585, 764	25, 953, 837	29, 631, 151	18, 391, 162	361, 163, 249	33, 706, 921	389, 260, 483
Depletion.....		19, 065, 642	1, 768, 953	28, 848	165, 605, 364	1, 640, 357	30, 158, 815
Miscellaneous deductions.....	199, 469, 048	106, 489, 455	91, 153, 281	202, 352, 561	1, 516, 606, 467	113, 842, 248	2, 153, 689, 468
E. Total statutory deductions.....	1, 149, 257, 074	717, 933, 532	690, 653, 251	859, 060, 702	7, 061, 783, 451	593, 464, 539	14, 705, 349, 643

Footnotes at end of Table 21.

TABLE 21.—Consolidated corporation returns for 1929 filed for affiliated corporations by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax—Continued

PART 1.—ALL CONSOLIDATED CORPORATIONS—Continued

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
F. Compiled net profits.....	\$16,325,520	\$29,766,956	\$64,259,501	\$96,185,409	\$1,045,211,400	\$70,519,665	\$1,533,584,956
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.....	11,793,516	7,052,735	21,222,975	16,047,653	354,369,995	4,110,350	97,730,100
H. Statutory net income.....	4,532,004	22,714,221	43,036,526	80,137,756	690,841,405	66,409,315	1,435,854,856
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	393,501	1,604,718	1,340,722	1,323,229	11,128,320	593,585	105,434,721
J. Statutory net income (H) after deducting net loss for prior year (I).....	4,138,503	21,109,503	41,695,804	78,814,527	679,713,085	65,815,730	1,330,420,135
K. Total tax.....	3,960,921	3,858,771	5,253,442	10,277,300	77,374,916	8,017,691	51,650,3006
L. Compiled net profits (F) after deducting tax (K).....	12,364,599	25,908,185	59,006,059	85,908,109	967,836,484	62,501,974	11,381,934,65
Cash and stock dividends distributed: ^a							
Cash dividends.....	36,385,905	33,359,039	36,112,031	63,123,480	717,883,738	48,313,188	678,074,918
Stock dividends.....	18,039,774	4,402,498	37,700	1,196,499	178,232,236	4,706,058	29,298,859
Total dividends distributed.....	54,425,679	37,761,537	36,149,731	64,319,979	896,115,974	53,019,246	707,373,777

Distribution	Manufacturing—Contd.	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						
A. Receipts, taxable income:							
Gross sales.....	\$767,431,043	\$303,743,944		\$9,211,730,030			
Profit or loss from sales:							
Corporations reporting profit.....	240,748,088	59,260,444		2,161,792,699			
Corporations reporting loss.....	6,383,473	34,687		3,894,626			
Profits less losses ¹	255,364,565	59,225,757		2,157,898,073			

Gross profit from operations other than amounts tabulated as gross sales.....	13,666,965	110,965,696	\$12,182,768,643	112,257,257	\$995,413,100	*\$1,734,266,822	\$34,012
Interest.....	9,140,794	9,813,896	300,663,976	44,797,547	20,800,249	634,111,385	12,133
Rents.....	3,931,137	6,642,300	187,534,233	76,473,827	51,660,536	202,438,819	7,220
Profits from sale of real estate, stocks, bonds, and other capital assets.....	9,568,812	3,583,671	62,168,903	14,232,890	18,094,454	268,166,490	-----
Miscellaneous receipts.....	16,966,129	4,854,085	646,349,991	75,115,557	39,052,303	164,351,830	831
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	23,414,203	9,174,309	801,638,987	23,183,217	39,315,224	260,280,620	19,765
Interest on Federal, State, and municipal bonds.....	1,155,360	707,722	25,018,419	5,333,014	165,962	76,526,223	-----
C. Total compiled receipts ²	845,274,443	449,485,623	14,206,143,152	9,563,123,339	1,164,501,828	3,340,142,189	73,961
D. Statutory deductions:							
Cost of goods sold.....	532,066,478	244,518,187	-----	7,053,831,957	-----	-----	-----
Compensation of officers.....	11,858,836	10,973,227	38,593,538	65,561,010	16,140,457	84,701,416	19,315
Interest paid.....	8,360,226	12,571,321	1,259,062,533	68,494,696	49,060,008	419,678,658	28,925
Taxes paid other than income.....	6,851,238	3,573,333	567,103,694	58,033,013	23,410,612	76,564,844	9,458
Bad debts.....	6,340,079	2,119,506	22,800,394	40,661,232	3,830,257	71,655,004	277
Depreciation.....	20,578,785	13,359,859	760,777,211	80,734,687	62,310,554	52,300,432	1,767
Depletion.....	232,167	168,664	26,947,282	658,333	-----	1,115,446	-----
Miscellaneous deductions.....	188,811,760	117,826,455	9,132,311,746	1,866,426,631	878,146,034	* 2,074,338,475	74,203
E. Total statutory deductions.....	775,099,569	405,110,552	11,807,596,398	9,234,401,559	1,032,897,922	* 2,780,354,275	133,945
F. Compiled net profits.....	70,174,874	44,375,071	2,398,546,754	328,721,780	131,603,906	559,787,914	* 59,984
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations.....	24,569,563	9,882,031	826,657,406	28,516,231	39,481,186	336,806,843	19,765
H. Statutory net income.....	45,605,311	34,493,040	1,571,889,348	300,205,549	92,122,720	222,981,071	* 79,749
I. Net loss for prior year deducted by concerns reporting net income for 1928.....	4,588,973	1,092,278	40,057,574	6,257,792	5,880,452	13,736,954	-----
J. Statutory net income (H) after deducting net loss for prior year (I).....	41,016,338	33,400,762	1,531,831,774	293,947,757	86,242,268	209,244,117	* 79,749
K. Total tax.....	7,870,851	4,103,971	178,323,863	37,865,579	11,993,590	49,320,950	241
L. Compiled net profits (F) after deducting tax (K).....	62,304,023	40,271,100	2,220,222,891	290,856,201	119,610,316	510,466,964	* 60,225
Cash and stock dividends distributed: ³							
Cash dividends.....	65,421,642	26,981,314	1,778,312,424	242,006,392	60,824,729	441,556,672	-----
Stock dividends.....	2,323,165	719,724	25,324,768	39,105,907	1,249,637	378,034,847	-----
Total dividends distributed.....	67,744,807	27,701,038	1,803,637,192	281,112,299	62,074,366	819,591,519	-----

Footnotes at end of Table 21.

TABLE 21.—Consolidated corporation returns for 1929 filed for affiliated corporations by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax—Continued

PART 2.—CONSOLIDATED CORPORATIONS SHOWING NET INCOME

Distribution	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing			
				Total manu- facturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products
A. Receipts, taxable income:							
Gross sales.....	\$42,971,670,371	\$200,225,704	\$1,608,949,944	\$32,785,280,094	\$6,152,722,151	\$1,273,360,040	\$545,452,205
Profit or loss from sales:							
Corporations reporting profit.....	11,194,122,118	101,799,589	573,465,613	8,531,810,878	1,313,243,213	312,080,961	125,070,218
Corporations reporting loss.....	530,717	11,618	516,848	638		638	
Profits less losses ¹	11,193,591,401	101,787,871	572,948,765	8,531,810,240	1,313,243,213	312,080,323	125,070,218
Gross profit from operations other than amounts tabulated as gross sales.....	14,176,549,265	37,871,292	58,679,404	603,802,546	26,757,690	7,947,463	1,704,362
Interest.....	1,130,647,816	2,330,596	19,079,824	279,081,423	20,444,742	7,696,701	2,746,409
Rents.....	511,535,002	2,087,739	9,456,374	88,971,954	9,560,012	4,431,217	901,443
Profits from sale of real estate, stocks, bonds, and other capital assets.....	407,239,620	1,416,733	20,145,500	69,449,778	6,216,530	2,504,659	57,407
Miscellaneous receipts.....	1,672,355,785	6,622,530	45,476,977	747,705,022	39,590,006	11,851,116	3,091,272
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	1,583,734,804	515,335	37,713,787	505,738,590	25,169,101	3,300,443	579,772
Interest on Federal, State, and municipal bonds.....	149,116,620	153,874	5,925,856	57,633,706	4,254,324	2,849,977	98,758
C. Total compiled receipts ²	62,602,849,283	251,223,803	1,805,427,666	35,137,663,113	6,284,714,556	1,313,941,616	554,631,628
D. Statutory deductions:							
Cost of goods sold.....	31,778,078,970	98,437,833	1,036,001,179	24,253,469,854	4,839,478,938	961,279,717	420,381,987
Compensation of officers.....	380,390,551	1,134,371	11,748,209	196,984,028	27,422,498	15,897,413	4,246,604
Interest paid.....	1,899,721,029	2,561,164	46,336,892	340,751,965	53,008,828	10,829,952	2,661,843
Taxes paid other than income tax.....	1,047,815,197	10,204,327	39,768,115	349,304,500	33,914,527	10,954,086	3,085,668
Bad debts.....	168,721,712	860,564	3,359,344	79,537,847	12,527,999	3,954,949	1,215,452
Depreciation.....	1,918,572,922	10,422,922	91,113,970	957,279,535	93,141,511	32,915,482	6,441,701
Depletion.....	323,030,614	1,634,650	93,304,799	204,790,807	476,477	11,144	
Miscellaneous deductions.....	17,409,821,805	98,924,537	194,498,069	5,142,743,778	850,294,954	169,543,751	72,819,060
E. Total statutory deductions.....	54,916,152,800	224,179,938	1,516,130,577	31,524,862,314	5,910,265,732	1,205,386,494	511,791,315
F. Compiled net profits.....	7,686,696,483	27,043,865	289,297,089	3,612,800,799	374,448,824	108,555,122	42,840,313
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.....	1,732,851,424	669,209	43,639,643	563,372,296	29,423,425	6,150,420	678,530
H. Statutory net income.....	5,953,845,059	26,374,656	245,657,446	3,049,428,503	345,025,399	102,404,702	42,161,783
I. Net loss for prior year deducted by concerns reporting net income for 1929.....	213,891,578	774,340	7,862,605	138,229,583	8,226,896	3,330,025	264,893

J. Statutory net income (H) after deducting net loss for prior year (I).....	5,739,953,481	25,600,316	237,794,841	2,911,198,920	336,798,503	99,074,677	41,896,890
K. Total tax.....	631,374,733	2,815,953	26,124,060	320,826,526	37,077,187	10,855,685	4,629,462
L. Compiled net profits (F) after deducting tax (K).....	7,055,321,750	24,227,912	263,173,029	3,291,974,273	337,371,637	97,699,437	38,210,851
Cash and stock dividends distributed: ³							
Cash dividends.....	4,656,306,808	3,333,260	258,346,719	1,958,783,026	232,246,221	62,812,462	21,012,014
Stock dividends.....	723,650,780		30,817,414	267,777,811	31,414,332	1,406,641	852,291
Total dividends distributed.....	5,379,957,588	3,333,260	289,164,133	2,226,560,837	263,660,553	64,219,103	21,864,305

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
A. Receipts, taxable income:							
Gross sales.....	\$683,937,157	\$488,703,054	\$623,088,508	\$779,125,841	\$6,682,933,228	\$583,778,065	\$14,389,795,256
Profit or loss from sales:							
Corporations reporting profit.....	158,324,748	133,353,783	161,313,766	257,614,040	2,230,494,556	210,203,145	3,432,489,076
Corporations reporting loss.....							
Profits less losses ¹	158,324,748	133,353,783	161,313,766	257,614,040	2,230,494,556	210,203,145	3,432,489,076
Gross profit from operations other than amounts tabulated as gross sales.....	366,977	7,242,378	2,549,044	31,353,603	451,417,397	856,048	61,635,974
Interest.....	6,164,383	5,880,616	12,515,768	5,073,101	52,197,512	3,309,495	157,074,664
Rents.....	1,837,431	2,697,665	2,266,966	12,368,467	17,150,117	1,283,295	34,408,398
Profits from sale of real estate, stocks, bonds, and other capital assets.....	542,758	6,276,207	7,587,013	4,037,058	15,136,950	950,981	19,953,482
Miscellaneous receipts.....	6,507,883	4,572,360	5,674,462	11,802,903	138,476,309	7,499,616	507,568,845
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	11,636,933	4,754,195	20,383,145	12,667,704	328,194,983	2,155,212	75,853,278
Interest on Federal, State, and municipal bonds.....	58,506	1,128,438	617,506	946,238	25,687,003	1,816,392	19,046,092
C. Total compiled receipts ²	711,052,028	521,254,913	674,682,412	857,374,915	7,711,193,499	601,649,104	15,265,335,989
D. Statutory deductions:							
Cost of goods sold.....	525,612,409	355,349,271	461,774,742	521,511,801	4,452,438,672	373,574,920	10,957,306,180
Compensation of officers.....	1,878,204	6,121,083	6,501,352	12,408,165	30,105,906	8,136,065	75,520,858
Interest paid.....	11,403,258	7,438,396	18,927,876	15,508,033	90,624,985	5,544,086	119,424,244
Taxes paid other than income tax.....	3,670,348	9,228,923	8,876,623	9,595,830	125,197,426	5,814,569	133,712,366
Bad debts.....	3,052,152	1,928,626	1,214,070	6,606,382	14,924,251	3,197,884	26,580,565
Depreciation.....	17,996,498	17,007,951	26,254,625	16,747,276	337,634,583	30,188,601	363,900,794
Depletion.....		15,248,205	1,497,399	28,848	156,692,193	941,014	29,817,235
Miscellaneous deductions.....	99,456,369	66,338,276	79,907,636	166,451,437	1,436,209,648	96,788,992	1,983,834,488
E. Total statutory deductions.....	663,069,238	478,660,731	604,954,323	748,947,772	6,643,827,664	524,187,031	13,690,096,730

Footnotes at end of Table 21.

TABLE 21.—Consolidated corporation returns for 1929 filed for affiliated corporations by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax—Continued

PART 2.—CONSOLIDATED CORPORATIONS SHOWING NET INCOME—Continued

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
F. Compiled net profits.....	\$47,982,790	\$42,594,182	\$69,728,089	\$108,427,143	\$1,067,365,835	\$77,462,073	\$1,575,239,259
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.....	11,695,439	5,882,633	21,000,651	13,613,942	353,881,986	3,971,604	94,899,370
H. Statutory net income.....	36,287,351	36,711,549	48,727,438	94,813,201	713,483,849	73,490,469	1,480,339,889
I. Net loss for prior year deducted by concerns reporting net income for 1929.....	393,501	1,604,718	1,340,722	1,323,229	11,128,320	593,585	105,434,721
J. Statutory net income (H) after deducting net loss for prior year (I).....	35,893,850	35,106,831	47,386,716	93,489,972	702,355,529	72,896,884	1,374,905,168
K. Total tax.....	3,960,921	3,858,771	5,253,442	10,277,300	77,374,916	8,017,691	151,650,300
L. Compiled net profits (F) after deducting tax (K).....	44,021,869	38,735,411	64,474,647	98,149,843	989,990,919	69,444,382	1,423,588,959
Cash and stock dividends distributed: ¹							
Cash dividends.....	35,753,455	30,413,018	35,838,677	61,130,874	710,772,040	45,852,941	661,900,461
Stock dividends.....	18,002,274	3,029,607	37,700	1,177,954	177,142,365	4,706,058	27,850,304
Total dividends distributed.....	53,755,729	33,442,625	35,876,377	62,308,828	887,914,405	50,558,999	689,750,765

Distribution	Manufacturing—Contd.	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						
A. Receipts, taxable income:							
Gross sales.....	\$582,384,589	\$263,841,049		\$8,113,373,580			
Profit or loss from sales:							
Corporations reporting profit.....	197,623,372	54,644,518		1,932,401,720			
Corporations reporting loss.....				1,713			
Profits less losses ¹	197,623,372	54,644,518		1,932,400,007			

Gross profit from operations other than amounts tabulated as gross sales.....	11,971,610	105,417,144	\$11,386,677,678	90,561,694	\$816,892,381	* \$1,076,615,987	\$31,139
Interest.....	5,978,032	9,500,837	279,968,033	36,777,836	18,348,608	485,557,995	2,664
Rents.....	2,066,943	5,757,624	174,428,944	68,593,537	38,892,231	123,341,189	5,410
Profits from sale of real estate, stocks, bonds, and other capital assets.....	6,186,733	3,423,826	59,227,881	11,760,028	17,563,652	224,252,222	-----
Miscellaneous receipts.....	11,070,250	4,095,511	631,358,939	71,839,019	29,079,022	136,177,951	814
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	21,043,824	8,936,658	778,713,401	20,127,349	36,576,089	195,413,595	-----
Interest on Federal, State, and municipal bonds.....	1,130,472	602,818	24,329,449	5,249,142	145,913	55,075,862	-----
C. Total compiled receipts *.....	641,832,453	401,575,467	13,334,704,325	8,418,282,185	957,497,896	2,296,434,801	40,027
D. Statutory deductions:							
Cost of goods sold.....	384,761,217	209,196,531	-----	6,180,973,573	-----	-----	-----
Compensation of officers.....	8,745,880	9,290,877	33,560,925	52,115,287	12,594,156	62,949,898	12,800
Interest paid.....	5,290,464	11,304,379	1,119,482,284	48,346,410	30,027,831	290,908,073	2,031
Taxes paid other than income tax.....	5,254,134	2,947,406	528,331,227	50,120,246	16,960,091	50,177,097	2,188
Bad debts.....	3,396,517	1,439,026	20,169,831	25,832,743	1,861,726	35,660,354	277
Depreciation.....	15,050,513	11,219,469	694,896,903	69,372,418	50,535,148	33,731,511	1,476
Depletion.....	77,392	168,624	21,763,189	313,385	-----	1,055,160	-----
Miscellaneous deductions.....	121,099,167	108,013,712	8,447,349,797	1,615,828,674	694,570,500	* 1,107,878,715	14,023
E. Total statutory deductions.....	543,675,284	353,580,024	10,865,554,156	8,042,902,736	806,549,452	* 1,582,360,808	32,795
F. Compiled net profits.....	98,157,169	47,995,443	2,469,150,169	375,379,449	150,948,444	714,073,993	7,232
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.....	22,174,296	9,539,476	803,042,850	25,376,491	36,722,002	250,489,457	-----
H. Statutory net income.....	75,982,873	38,455,967	1,666,107,319	350,002,958	114,226,442	463,584,536	7,232
I. Net loss for prior year deducted by concerns reporting net income for 1929.....	4,588,973	1,092,278	40,057,574	6,257,792	5,880,452	13,736,954	-----
J. Statutory net income (H) after deducting net loss for prior year (I).....	71,393,900	37,363,689	1,626,049,745	343,745,166	108,345,990	449,847,582	7,232
K. Total tax.....	7,870,851	4,103,971	178,323,863	37,865,579	11,993,590	49,320,950	241
L. Compiled net profits (F) after deducting tax (K).....	90,286,318	43,891,472	2,290,826,306	337,513,870	138,954,854	664,753,043	6,991
Cash and stock dividends distributed: *							
Cash dividends.....	61,050,863	25,488,989	1,734,263,135	232,418,458	59,006,242	384,666,979	-----
Stock dividends.....	2,158,285	699,724	12,016,273	38,379,258	1,249,637	372,710,663	-----
Total dividends distributed.....	63,209,148	26,188,713	1,746,279,408	270,797,716	60,255,879	757,377,642	-----

Footnotes at end of Table 21.

TABLE 21.—Consolidated corporation returns for 1929 filed for affiliated corporations by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax—Continued

PART 3.—CONSOLIDATED CORPORATIONS SHOWING NO NET INCOME

Distribution	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing			
				Total manu- facturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products
A. Receipts, taxable income:							
Gross sales.....	\$7,591,099,167	\$35,514,969	\$447,215,335	\$5,970,109,518	\$2,815,850,249	\$574,090,582	\$188,709,926
Profit or loss from sales:							
Corporations reporting profit.....	1,080,476,586	5,315,202	92,771,676	748,882,843	175,054,498	71,091,957	10,845,637
Corporations reporting loss.....	19,709,080	96,605	3,410,561	12,274,814	518,749	1,759,595	1,813,227
Profits less losses.....	1,060,767,446	5,218,597	89,361,015	736,608,029	174,535,749	69,332,362	9,032,410
Gross profit from operations other than amounts tabulated as gross sales.....	1,732,908,223	4,954,024	25,652,930	42,791,762	4,694,293	5,362,702	1,224,217
Interest.....	244,920,125	739,736	9,778,921	54,358,255	29,652,293	3,038,758	927,241
Rents.....	139,538,860	405,886	5,807,213	19,587,761	4,597,633	3,667,140	671,973
Profits from sale of real estate, stocks, bonds, and other capital assets.....	65,116,147	581,694	2,817,962	11,697,692	1,400,550	587,682	365,025
Miscellaneous receipts.....	106,552,944	445,741	13,701,812	35,232,050	7,536,893	2,879,843	4,042,275
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	122,459,847	1,161,772	7,306,245	20,146,800	10,121,610	724,877	273,371
Interest on Federal, State, and municipal bonds.....	25,968,176	264,811	1,337,256	2,017,953	1,225,760	22,543	19,626
C. Total compiled receipts ²	10,028,563,489	44,068,633	513,617,674	6,155,941,791	2,875,079,281	590,374,127	196,233,654
D. Statutory deductions:							
Cost of goods sold.....	6,530,331,721	30,296,372	357,854,320	5,234,000,989	2,641,311,500	504,758,220	179,677,516
Compensation of officers.....	88,500,746	804,779	5,367,193	36,863,754	4,107,478	6,835,075	1,874,308
Interest paid.....	458,480,961	3,745,164	28,264,018	117,646,646	46,596,748	11,545,109	3,072,713
Taxes paid other than income tax.....	136,880,462	1,065,670	14,668,291	40,989,802	10,077,198	6,247,217	1,554,071
Bad debts.....	88,685,779	230,779	1,809,310	30,542,977	3,644,235	2,818,969	1,261,569
Depreciation.....	262,262,429	1,474,718	32,105,182	118,954,944	19,265,976	13,040,475	3,157,982
Depletion.....	47,967,716	646,164	26,859,329	14,872,856	450	-----	675,446
Miscellaneous deductions.....	3,004,383,282	9,326,400	111,547,562	788,041,197	165,746,916	81,544,454	18,416,552
E. Total statutory deductions.....	10,617,493,096	47,590,046	578,475,205	6,381,913,165	2,890,750,501	626,789,519	209,190,157
F. Compiled net deficit.....	588,929,607	3,521,413	64,857,531	225,971,374	15,671,220	36,415,392	12,956,503
G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit.....	148,428,023	1,426,583	8,643,501	22,164,753	11,347,370	747,420	292,997
H. Statutory deficit.....	737,357,630	4,947,996	73,501,032	248,136,127	27,018,590	37,162,812	13,249,500
Cash and stock dividends distributed: ³							
Cash dividends.....	185,841,162	114,757	11,636,569	60,252,108	19,054,193	4,674,868	561,435
Stock dividends.....	23,740,168	-----	-----	4,360,840	78,598	150,000	-----
Total dividends distributed.....	209,581,330	114,757	11,636,569	64,612,948	19,132,791	4,824,868	561,435

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
A. Receipts, taxable income:							
Gross sales	\$443,179,456	\$209,307,223	\$77,418,946	\$83,730,708	\$382,832,492	\$59,847,680	\$950,095,802
Profit or loss from sales:							
Corporations reporting profit	90,067,124	41,634,717	13,137,687	17,312,274	98,802,500	16,498,556	170,813,227
Corporations reporting loss	554,109	478,736	431,904	744,287	537,067		456,177
Profits less losses ¹	89,713,015	41,155,981	12,705,783	16,567,987	98,465,443	16,498,556	170,537,050
Gross profits from operations other than amounts tabulated as gross sales	6,169,432	5,058,775	552,643	9,733,178	5,366,755	231,349	2,703,063
Interest	1,420,356	2,912,852	1,302,818	727,826	2,386,006	1,036,309	7,791,024
Rents	2,757,565	2,713,534	98,331	719,709	1,085,182	285,527	1,126,973
Profits from sale of real estate, stocks, bonds, and other capital assets	419,062	2,667,383	79,827	40,576	1,176,284	107,097	1,472,127
Miscellaneous receipts	496,618	2,615,706	555,451	485,478	2,466,624	688,392	7,578,891
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	66,971	1,016,739	214,338	2,354,214	225,378	101,665	2,677,258
Interest on Federal, State, and municipal bonds	31,106	153,363	7,986	79,497	262,631	37,081	153,472
C. Total compiled receipts ²	454,530,566	226,445,575	80,230,340	97,871,196	395,801,352	62,335,100	973,598,610
D. Statutory deductions:							
Cost of goods sold	353,466,441	168,151,242	64,713,163	67,162,721	284,367,049	43,349,124	779,738,752
Compensation of officers	2,059,737	3,077,201	995,472	1,953,108	3,217,472	1,332,596	8,798,351
Interest paid	10,888,522	9,478,576	3,493,084	1,930,820	10,197,936	2,009,188	15,364,188
Taxes paid other than income tax	3,418,919	4,286,530	1,332,186	593,041	4,034,321	703,426	7,145,789
Bad debts	4,752,272	1,364,750	266,298	928,230	3,300,353	613,155	8,649,584
Depreciation	11,589,266	8,945,886	3,376,526	1,643,886	23,528,666	3,518,320	25,350,689
Depletion		3,817,437	271,554		3,913,171	698,443	341,580
Miscellaneous deductions	100,012,679	40,151,179	11,250,645	35,901,124	80,396,819	17,053,256	169,854,980
E. Total statutory deductions	486,187,836	239,272,801	85,698,928	110,112,930	417,955,787	69,277,508	1,015,252,913
F. Compiled net deficit	31,657,270	12,827,226	5,468,588	12,241,734	22,154,435	6,942,408	41,654,303
G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit	98,077	1,170,102	222,324	2,433,711	488,009	138,746	2,830,730
H. Statutory deficit	31,755,347	13,997,328	5,690,912	14,675,445	22,642,444	7,081,154	44,485,033
Cash and stock dividends distributed: ³							
Cash dividends	632,450	2,946,021	273,354	1,992,606	7,111,698	2,460,247	16,174,457
Stock dividends	37,500	1,372,891		18,545	1,089,871		1,448,555
Total dividends distributed	669,950	4,318,912	273,354	2,011,151	8,201,569	2,460,247	17,623,012

Footnotes at end of Table 21.

TABLE 21.—Consolidated corporation returns for 1929 filed for affiliated corporations by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax—Continued

PART 3.—CONSOLIDATED CORPORATIONS SHOWING NO NET INCOME—Continued

Distribution	Manufacturing—Contd. 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.....	\$185,046,454	\$39,902,895		\$1,098,356,450			
Profit or loss from sales:							
Corporations reporting profit.....	43,124,666	4,615,926		229,590,979			
Corporations reporting loss.....	6,383,473	54,687		5,892,913			
Profits less losses ¹	37,741,193	4,581,239		225,498,066			
Gross profit from operations other than amounts tabulated as gross sales.....	1,695,355	5,548,552	\$796,090,965	21,695,563	\$178,520,719	\$657,650,835	\$2,873
Interest.....	3,162,762	313,059	20,695,943	8,019,711	2,451,641	148,553,390	9,469
Rents.....	1,864,194	884,676	13,105,289	7,880,290	12,768,305	79,697,630	1,810
Profits from sale of real estate, stocks, bonds, and other capital assets.....	3,382,079	159,845	2,941,022	2,472,862	530,802	43,914,268	
Miscellaneous receipts.....	5,895,879	758,574	14,991,052	3,276,538	9,973,281	28,173,879	17
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	2,370,379	237,651	22,925,586	3,055,868	2,739,135	64,867,025	19,765
Interest on Federal, State, and municipal bonds.....	24,888	104,904	688,970	83,872	20,049	21,450,361	
C. Total compiled receipts ²	203,441,990	47,910,156	871,438,827	1,144,841,154	207,003,932	1,043,707,388	33,934
D. Statutory deductions:							
Cost of goods sold.....	147,805,261	35,321,656		872,858,384			
Compensation of officers.....	3,112,956	1,682,350	5,082,613	13,445,723	3,546,301	21,751,518	6,515
Interest paid.....	3,069,762	1,266,942	139,580,249	20,148,286	19,032,177	128,770,585	26,894
Taxes paid other than income tax.....	1,597,104	625,927	38,772,467	7,912,767	6,460,521	25,387,747	7,270
Bad debts.....	2,943,562	680,480	2,630,563	14,828,489	1,968,531	35,994,650	
Depreciation.....	5,528,272	2,140,390	65,880,308	11,362,269	11,775,406	18,568,921	291
Depletion.....	154,775	40	5,184,093	344,948		60,286	
Miscellaneous deductions.....	67,712,693	9,812,743	684,961,949	250,597,957	183,575,534	\$966,459,760	60,180
E. Total statutory deductions.....	231,424,285	51,530,528	942,042,242	1,191,498,823	226,348,470	\$1,197,993,467	101,150
F. Compiled net deficit.....	27,982,295	3,620,372	70,603,415	46,657,669	19,344,538	154,286,079	67,216
G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit.....	2,395,267	342,555	23,614,556	3,139,740	2,759,184	86,317,386	19,765
H. Statutory deficit.....	30,377,562	3,962,927	94,217,971	49,797,409	22,103,722	240,603,465	86,981

Cash and stock dividends distributed: ³							
Cash dividends.....	4,370,779	1,492,325	44,049,289	9,587,934	1,818,487	56,889,693	-----
Stock dividends.....	164,880	20,000	13,308,495	726,649	-----	5,324,184	-----
Total dividends distributed.....	4,535,659	1,512,325	57,357,784	10,314,583	1,818,487	62,213,877	-----

¹ "Gross sales" less "cost of goods sold" (shown under statutory deductions).

² Includes net profits from 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 life insurance companies not included.

⁴ Includes for a limited number of returns the cost of securities purchased for customers.

⁵ Includes special nonexpense deductions of life insurance companies. (See p. 18.)

⁶ Deficit.

TABLE 22.—*Corporation fiscal year returns for 1929, by major industrial groups and subgroups, 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 1929*

[For text defining certain items and describing returns included, see p. 1-4]

Serial number	Industrial groups	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
1	Agriculture and related industries:							
	Farming—Cotton, grain, stock; horticulture and all other farming; lessors.....	1,118	549	\$9,659,047	\$950,312	\$886,528	569	\$7,242,748
2	Related industries—Forestry, fishing, ice harvesting and other related industries; holders and lessors.....	115	62	1,357,225	105,002	133,143	53	1,138,558
	Total agriculture and related industries.....	1,233	611	11,016,272	1,055,314	1,019,671	622	8,381,306
3	Mining and quarrying:							
	Metal mining—Iron, copper, lead, zinc, gold, silver, quicksilver, etc.....	34	10	3,710,151	-----	394,895	24	510,065
	Coal—							
4	Anthracite.....	27	3	162,876	138,335	2,387	24	453,681
5	Bituminous, lignite, and peat.....	172	60	2,316,316	322,636	219,267	112	4,332,534
6	Oil and gas.....	270	107	3,885,114	582,852	359,886	163	4,584,122
7	Other minerals—Asbestos, clay, granite, precious and semiprecious stones, salt, etc.....	168	74	2,379,713	56,107	248,035	94	2,713,079
8	Mining and quarrying n. e. s.; ¹ lessors and holders.....	118	43	1,600,910	16,379	171,643	75	765,802
	Total mining and quarrying.....	789	297	14,055,080	1,116,309	1,396,113	492	13,359,283

¹ N. e. s., not elsewhere specified.

TABLE 22.—*Corporation fiscal year returns for 1929, by major industrial groups and subgroups, 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 1929—Continued*

Serial number	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:							
	Food products, beverages, and tobacco—							
9	Bakery and confectionery products.....	362	218	\$4,067,183	\$202,924	\$401,419	144	\$973,564
10	Canned products—Fish, fruit, vegetables, poultry, etc.....	350	233	20,246,263	892,776	2,085,619	117	2,364,952
11	Mill products—Bran, flour, feed, etc.....	340	186	17,655,753	309,133	1,947,015	154	3,268,090
12	Packing-house products—Fresh meats, ham, lard, bacon; meat canning, by-products.....	132	84	9,970,312	306,232	1,073,060	48	4,585,355
13	Sugar—Beet, cane, maple and products.....	64	22	8,809,203	343,203	953,054	42	8,069,579
14	Beverages—Soft drinks, cereal beverages, mineral water; wine; distilling.....	201	106	3,025,875	109,616	318,300	95	1,518,942
15	Tobacco, cigarettes, cigars, snuff, etc.....	23	13	318,164	3,809	33,341	10	50,999
16	Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc.; food products n. e. s. ¹	570	373	17,992,087	641,759	1,882,952	197	4,416,492
	Total food products, beverages, and tobacco.....	2,042	1,235	82,114,840	2,869,452	8,694,760	807	25,847,973
	Textiles and textile products, including fur:							
17	Cotton goods—Dress goods, plain cloth, etc.; napping and dyeing.....	246	139	22,288,276	406,907	2,485,959	107	11,818,934
18	Woolen and worsted goods—Wool yarn, dress goods; wool pulling, etc.....	73	29	2,347,478	262,302	229,655	44	3,322,969
19	Silk and rayon goods—Silk fabrics; spinning, etc.....	147	86	5,398,901	105,101	583,308	61	6,287,535
20	Carpets, floor coverings, tapestries, etc.....	18	10	1,316,534		145,859	8	1,696,797
21	Textiles n. e. s. ¹ —Cord, felt, fur, hospital and surgical supplies; linen; other textiles, etc.....	602	336	15,592,764	286,215	1,632,558	266	5,790,143
22	Clothing—Custom-made, factory-made, coats, underwear, millinery, and clothing n. e. s. ¹	1,737	1,066	26,009,827	577,029	2,660,381	671	10,870,842
23	Knit goods—Sweaters, hosiery, etc.....	148	95	6,844,742	123,751	748,267	53	2,014,177
	Total textiles and textile products.....	2,971	1,761	79,798,522	1,761,305	8,485,987	1,210	41,795,397
	Leather and leather products:							
24	Boots, shoes, slippers, etc.....	316	186	33,573,355	130,729	3,689,462	130	4,314,204
25	Other leather products—Gloves, saddlery, harness, trunks; finishing and tanning leather, etc.....	167	92	2,116,503	110,905	213,179	75	1,438,394
	Total leather and leather products.....	483	278	35,689,858	241,634	3,902,641	205	5,752,598

26	Rubber and related products:	19	7	9,903,414	271,511	1,073,497	12	1,766,506
27	Tires and tubes, etc.	32	17	2,217,774	1,252	249,771	15	332,932
28	Other rubber goods—Boots, shoes, hose, and artificial rubber.	17	10	167,114		16,762	7	257,523
	Bone, celluloid, and ivory products.							
	Total rubber and related products.	68	34	12,288,302	272,763	1,340,030	34	2,356,961
	Lumber and wood products:							
29	Sawmill and planing-mill products.	308	159	4,745,076	363,655	469,817	149	3,229,999
30	Other wood products—Carriages, wagons, furniture, baskets, etc.	555	329	10,058,407	304,539	1,045,403	226	4,880,954
	Total lumber and wood products.	863	488	14,803,483	668,194	1,515,220	375	8,110,953
31	Paper, pulp, and products.	248	160	27,321,484	423,261	3,007,948	88	2,595,710
32	Printing and publishing.	1,337	881	23,187,124	408,447	2,413,783	456	5,690,908
	Chemicals and allied substances:							
33	Petroleum and other mineral oil refining.	56	30	3,966,192	456,358	398,909	26	779,724
34	Chemicals proper, acids, compounds, etc.	27	12	992,869		110,914	15	381,577
35	Allied chemical substances—Drugs, oils, paints, soaps, and other chemical substances n. e. s. ¹	836	501	71,768,710	750,510	7,990,582	335	7,282,401
36	Fertilizers.	128	90	4,651,016	184,288	493,749	38	364,325
	Total chemicals and allied substances.	1,047	633	81,378,787	1,391,156	8,994,154	414	8,808,027
37	Stone, clay, glass, and related products.	386	220	14,676,849	191,829	1,598,883	166	4,239,127
	Metal products and processes:							
38	Iron and steel—Products of blast furnaces, rolling mills, foundries, etc.	289	210	29,693,632	528,900	3,336,936	79	2,077,412
39	Locomotives and railroad equipment.	15	11	6,313,278	90,477	703,834	4	137,208
40	Motor vehicles, complete or parts.	112	56	56,177,474	365,216	6,263,037	56	6,215,304
41	Factory machinery—Food production machinery; leather, metal, paper, printing, textile and woodworking machinery.	178	114	32,007,780	497,743	3,263,174	64	2,641,542
42	Agricultural machinery and equipment.	166	106	29,410,418	260,914	3,246,480	60	1,380,316
43	Electrical machinery and equipment.	110	60	4,157,733	274,194	429,956	50	2,333,187
44	Miscellaneous machinery—Building, construction, gas and mining machinery and equipment.	282	197	18,041,891	265,292	1,986,636	85	1,844,666
45	Household machinery and equipment, etc.	139	76	4,637,720	83,297	509,105	63	5,076,641
46	Office equipment, etc.	44	23	10,013,617	3,059	1,121,592	21	467,929
47	Metal building material and equipment.	183	104	3,522,097	178,666	360,875	72	979,813
48	Hardware, tools, etc.	234	162	14,365,711	203,648	1,594,446	79	1,337,558
49	Precious metal products and processes; jewelry, etc.	193	112	3,854,963	126,248	394,781	51	1,601,370
50	Other metals, products, and processes; combinations of foundry and machine shop.	380	249	6,901,204	306,434	697,361	131	1,823,231
	Total metal products and processes.	2,325	1,480	219,097,518	3,184,088	23,908,213	845	27,916,177
	Miscellaneous manufacturing—							
51	Radio, complete or parts.	79	30	9,703,410	302,419	1,115,850	49	3,564,586
52	Musical instruments, optical goods, canoes, etc.	868	483	25,298,610	609,546	2,713,656	385	11,578,559
53	Airplanes, airships, seaplanes, etc.	17	3	458,990		50,453	14	736,930
	Total miscellaneous manufacturing.	964	516	35,461,010	911,965	3,879,959	448	15,880,075
	Grand total manufacturing.	12,734	7,686	625,817,777	12,324,094	67,741,578	5,048	148,993,906

¹ N. e. s., not elsewhere specified.

TABLE 22.—Corporation fiscal year returns for 1929, by major industrial groups and subgroups, 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 1929—Continued

Serial number	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
54	Construction:							
	Building and construction above ground—Installing machinery, moving, wrecking, razing, etc.	1, 262	693	\$8, 571, 684	\$430, 355	\$790, 296	569	\$3, 448, 041
55	Other construction underground and on surface—Bridge building, water-front construction, related industries, etc.	552	313	9, 767, 162	747, 944	953, 917	239	3, 665, 698
56	Shipbuilding and repairing	28	13	866, 879	1, 224	97, 557	15	260, 299
	Total construction	1, 842	1, 019	19, 205, 725	1, 179, 523	1, 841, 770	823	7, 374, 038
	Transportation and other public utilities:							
	Transportation and related activities—							
57	Steam railroads.	11	7	3, 881, 498	-----	446, 022	4	92, 524
58	Electric railways, Pullman cars; refrigerator, stock, poultry, and fruit cars; lessors.	26	17	10, 590, 265	1, 221	1, 207, 195	9	2, 900, 144
59	Water transportation and related activities—							
	Ocean and fresh-water lines, canals, docking, drawbridge operating; light-erage, salvaging, piloting, wharfing; lessors.	199	133	4, 816, 137	362, 160	476, 427	66	745, 560
60	Aerial transportation.	30	7	303, 123	243	34, 028	23	201, 028
61	Auto bus lines, taxicabs, and sight-seeing companies.	193	87	1, 103, 629	6, 480	107, 408	106	831, 271
62	Cartage and storage; food storage, packing, and shipping; local transportation and related activities n. e. s. l.	1, 812	1, 096	14, 680, 213	694, 714	1, 376, 518	716	3, 768, 864
	Total transportation and related activities.	2, 271	1, 347	35, 374, 865	1, 064, 818	3, 647, 598	924	8, 539, 391
	Other public utilities—							
63	Electric light and power companies, and combined electric light and gas companies.	35	26	463, 046	1, 035	49, 331	9	556, 703
64	Gas companies, artificial and natural.	15	12	100, 289	-----	9, 007	3	47, 231
65	Telephone and telegraph companies.	92	62	40, 535	-----	-----	30	154, 438
66	Radio broadcasting companies.	22	12	93, 007	25, 640	4, 629	10	931, 923
67	Water companies.	45	29	1, 021, 361	206, 576	87, 348	16	131, 010
68	All other public utilities—Terminal stations, pipe lines, toll bridges and toll roads, irrigation systems, etc.	73	43	2, 245, 853	27, 537	246, 324	30	6, 372, 764
	Total other public utilities.	282	184	3, 964, 091	260, 788	396, 639	98	8, 194, 069
	Total transportation and other public utilities.	2, 553	1, 531	39, 338, 956	1, 325, 606	4, 044, 237	1, 022	16, 733, 460

69	Trade:							
70	Wholesale.....	3,879	2,420	64,069,802	2,868,960	6,445,803	1,459	35,016,398
71	Retail.....	12,488	7,308	173,628,864	3,297,716	17,598,029	5,180	48,121,325
72	Wholesale and retail.....	1,671	1,130	22,747,277	734,647	2,244,519	541	7,472,611
73	Commission.....	943	585	8,310,813	477,171	779,723	358	3,884,750
	All other trade—Auto wreckers, film exchange, pneumatic tubes, trading stamps, garages for storage, repair service, etc.....	1,957	1,183	10,144,807	777,506	822,800	774	6,855,008
	Total trade.....	20,938	12,626	278,901,563	8,156,000	27,890,865	8,312	101,350,092
74	Service:							
	Domestic service—Laundries, hotels, restaurants, etc.....	1,548	773	9,046,182	856,291	790,281	775	9,373,769
	Amusements—							
75	Theaters, legitimate, vaudeville, etc.....	174	79	4,680,180	864,348	427,656	95	3,131,422
76	Motion-picture producers.....	38	20	18,911,620	1,106,537	2,018,691	18	1,537,332
77	Motion-picture theaters.....	190	95	12,649,290	458,101	1,365,626	95	6,489,012
78	Other amusements—Circuses, golf links, race tracks, pleasure resorts, etc.....	414	196	4,591,285	262,551	457,510	218	2,144,176
	Total amusements.....	816	390	40,832,375	2,691,537	4,269,483	426	13,301,942
79	Professional service—Curative, educational, engineering, legal, etc.....	599	359	4,847,774	135,518	471,371	240	2,055,312
80	Business service—Detective bureaus, trade shows, mimeographing, publishing directories, advertising, etc.....	519	301	4,045,740	176,116	382,010	218	1,235,633
81	Other service n. e. s. ¹ —Auto camps, cemeteries, boards of trade, newspaper syndicates, photographers; concessionaires of amusements, cloakrooms, etc.....	402	229	1,338,618	98,292	93,027	173	1,144,884
	Total service.....	3,884	2,052	60,110,689	3,957,754	6,006,172	1,832	27,111,540
	Finance:							
	Banking and related industries—							
82	National banks.....	46	33	984,343	22,276	100,584	13	114,575
83	State and private banks, savings banks, loan and trust companies.....	347	280	19,669,311	24,995	2,141,031	67	1,089,181
84	Joint stock land banks.....							
85	Stock and bond brokers, investment bankers.....	353	186	20,129,131	110,502	2,248,133	167	25,642,482
86	Financing retail sales of automobiles, pianos, radios, etc.....	74	48	992,339	39,930	96,985	26	94,000
87	Real estate and holding companies, realty development, holding or leasing; realty trust, etc.....	7,228	3,747	46,024,986	3,929,917	4,095,258	3,481	48,468,141
	Total banking and related industries.....	8,048	4,294	87,800,110	4,127,620	8,681,991	3,754	75,408,469
	Insurance companies—							
88	Life insurance—Mutual or stock companies.....	3					3	20,944
89	Other insurance—Accident, casualty, fire, marine, title, etc.....	42	23	613,827	2,500	65,607	19	75,049
	Total insurance companies.....	45	23	613,827	2,500	65,607	22	95,993
	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	2,333	1,596	75,392,217	693,698	8,028,794	737	19,168,435
	Total finance.....	10,426	5,913	163,806,154	4,823,818	16,776,392	4,513	94,672,897
91	Nature of business not given.....	210	79	208,224	1,631	12,500	131	771,326
	Grand total.....	54,609	31,814	1,212,460,440	33,940,049	126,729,298	22,795	418,747,848

¹ N. e. s., not elsewhere specified.

TABLE 23.—Corporation fiscal year returns, by month ending fiscal year, and part year returns for 1929—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Included in corporation tables for 1929

[For text defining certain items and describing returns included, see pp. 1-4, 22-23]

PART I.—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, 1929	August, 1929	September, 1929	October, 1929	November, 1929
Number of returns.....	90, 094	54, 609	3, 821	3, 697	4, 118	3, 896	3, 868
A. Receipts, taxable income:							
Gross sales.....	\$30, 010, 669, 853	\$25, 333, 646, 876	\$1, 309, 975, 798	\$1, 491, 153, 190	\$1, 401, 409, 128	\$4, 987, 023, 937	\$2, 198, 021, 613
Profit or loss from sales:							
Corporations reporting profit.....	5, 771, 407, 743	4, 729, 805, 748	234, 689, 270	291, 795, 919	292, 253, 496	593, 934, 278	495, 121, 625
Corporations reporting loss.....	35, 726, 905	20, 530, 964	1, 706, 201	1, 664, 186	776, 627	706, 987	2, 031, 097
Profits less losses ¹	5, 735, 680, 838	4, 709, 224, 784	232, 983, 069	290, 131, 733	291, 476, 869	593, 227, 291	493, 090, 528
Gross profit from operations other than amounts tabulated as gross sales.....	1, 140, 763, 033	841, 721, 336	44, 555, 138	178, 743, 571	66, 544, 532	92, 851, 840	43, 449, 104
Interest.....	501, 577, 795	282, 947, 389	8, 183, 644	14, 469, 198	30, 808, 149	64, 004, 128	39, 242, 117
Rents.....	384, 512, 285	314, 064, 555	11, 205, 633	16, 932, 230	34, 427, 542	28, 221, 600	22, 324, 298
Profits from sale of real estate, stocks, bonds, and other capital assets.....	187, 843, 628	119, 329, 947	7, 564, 182	3, 578, 499	7, 643, 394	10, 598, 166	38, 369, 813
Miscellaneous receipts.....	800, 917, 154	705, 048, 081	19, 478, 530	17, 053, 168	14, 894, 773	42, 033, 396	13, 276, 158
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	276, 635, 794	111, 032, 690	5, 588, 602	4, 558, 299	7, 488, 745	8, 057, 444	9, 918, 157
Interest on Federal, State, and municipal bonds.....	42, 429, 372	21, 355, 962	555, 650	1, 419, 577	1, 600, 146	3, 676, 060	3, 957, 991
C. Total compiled receipts ²	33, 345, 348, 914	27, 729, 146, 827	1, 407, 107, 177	1, 637, 907, 732	1, 564, 816, 409	5, 236, 466, 571	2, 368, 559, 251
D. Statutory deductions:							
Cost of goods sold.....	24, 274, 989, 015	20, 624, 422, 092	1, 076, 992, 729	1, 111, 021, 457	1, 109, 932, 159	4, 393, 796, 646	1, 704, 931, 085
Compensation of officers.....	625, 414, 337	506, 420, 032	31, 549, 471	31, 173, 402	35, 661, 618	42, 108, 470	50, 475, 038
Interest paid.....	672, 521, 045	483, 604, 668	22, 473, 779	25, 740, 819	43, 567, 102	92, 131, 776	37, 642, 471
Taxes paid other than income tax.....	299, 178, 701	237, 944, 077	9, 001, 142	12, 648, 990	18, 619, 967	40, 231, 100	20, 218, 459
Bad debts.....	199, 044, 462	166, 755, 057	5, 927, 228	7, 140, 067	9, 307, 820	44, 828, 241	15, 507, 649
Depreciation.....	555, 870, 428	443, 711, 637	18, 021, 452	41, 939, 770	39, 334, 992	48, 892, 567	33, 974, 810
Depletion.....	29, 072, 678	19, 450, 511	882, 496	1, 264, 831	1, 663, 036	1, 616, 249	4, 940, 018
Miscellaneous deductions.....	5, 420, 902, 516	4, 320, 737, 509	193, 176, 095	295, 362, 842	251, 079, 994	468, 012, 135	340, 519, 411
E. Total statutory deductions.....	32, 076, 993, 182	26, 803, 045, 583	1, 358, 024, 392	1, 526, 292, 178	1, 509, 166, 688	5, 131, 617, 184	2, 208, 208, 991

F. Compiled net profits.....	1,268,355,732	926,101,244	49,082,785	111,615,554	55,649,721	104,849,387	160,350,260
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations.....	319,065,166	132,388,652	6,144,252	5,977,876	9,088,891	11,733,504	13,876,148
H. Statutory net income.....	949,290,566	793,712,592	42,938,533	105,637,678	46,560,830	93,115,883	146,474,112
I. Net loss for prior year deducted by concerns reporting net income for 1929.....	45,585,835	33,940,049	3,232,824	4,008,921	3,186,866	3,047,982	2,064,477
J. Statutory net income after deducting prior year loss.....	903,704,731	759,772,543	39,705,709	101,628,757	43,374,964	90,067,901	144,409,635
K. Total tax.....	169,592,116	126,729,298	6,378,880	13,991,126	8,597,405	13,615,412	18,967,389
L. Compiled net profits (F) after deducting tax (K).....	1,098,763,616	799,371,946	42,703,905	97,624,428	47,052,316	91,233,975	141,382,871
Cash and stock dividends distributed: ³							
Cash dividends.....	981,220,259	672,707,204	20,314,389	54,299,437	40,356,704	62,867,187	95,204,602
Stock dividends.....	135,903,821	75,875,709	5,107,925	2,725,162	6,865,943	25,577,319	5,671,804
Total dividends distributed.....	1,117,124,080	748,672,913	25,422,314	57,024,599	47,222,647	88,444,506	100,876,406

Distribution	Fiscal year returns						Part year returns
	Month ending fiscal year—						
	January, 1930	February, 1930	March, 1930	April, 1930	May, 1930	June, 1930	
Number of returns.....	6,750	3,950	5,501	4,847	5,125	9,036	35,485
A. Receipts, taxable income:							
Gross sales.....	\$3,777,744,028	\$2,221,432,403	\$1,590,300,231	\$1,512,612,732	\$1,770,501,594	\$3,163,472,222	\$4,677,022,977
<i>Profit or loss from sales:</i>							
Corporations reporting profit.....	904,987,044	435,623,125	237,007,319	305,091,945	280,986,381	658,315,346	1,041,601,995
Corporations reporting loss.....	487,679	1,604,895	1,366,600	2,117,168	3,411,355	4,708,369	15,145,941
<i>Profits less losses</i> ¹	904,499,365	434,018,230	235,640,819	302,974,777	277,575,026	653,606,977	1,026,456,054
Gross profit from operations other than amounts tabulated as gross sales.....	73,616,908	55,732,471	60,150,618	53,487,616	55,165,932	117,423,606	299,041,697
Interest.....	25,209,896	13,659,344	14,726,729	18,520,721	13,969,675	40,153,779	218,630,415
Rents.....	49,934,353	19,742,400	25,804,915	46,290,872	17,888,192	41,292,520	70,447,730
Profits from sale of real estate, stocks, bonds, and other capital assets.....	10,957,022	5,265,279	8,387,948	6,100,246	7,135,039	13,730,359	68,513,681
Miscellaneous receipts.....	247,168,338	12,426,307	123,836,576	20,657,273	15,386,446	178,837,116	95,869,073
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	12,524,427	15,303,216	10,679,492	8,216,122	8,914,739	19,783,447	165,603,104
Interest on Federal, State, and municipal bonds.....	2,223,664	1,775,873	872,921	1,463,692	1,173,101	2,637,287	21,073,410
C. Total compiled receipts ²	4,199,378,636	2,345,337,293	1,834,759,430	1,667,349,274	1,890,134,718	3,577,330,336	5,616,202,087

Footnotes at end of Table 23.

TABLE 23.—Corporation fiscal year returns, by month ending fiscal year, and part year returns for 1929—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Included in corporation tables for 1929—Continued

PART 1.—ALL FISCAL YEAR AND PART YEAR RETURNS—Continued

Distribution	Fiscal year returns						Part year returns
	Month ending fiscal year—						
	January, 1930	February, 1930	March, 1930	April, 1930	May, 1930	June, 1930	
D. Statutory deductions:							
Cost of goods sold.....	\$2, 873, 244, 663	\$1, 787, 414, 173	\$1, 354, 659, 412	\$1, 209, 637, 955	\$1, 492, 926, 568	\$2, 509, 865, 245	\$3, 650, 566, 923
Compensation of officers.....	81, 122, 810	32, 706, 505	41, 816, 735	40, 601, 920	36, 704, 103	82, 499, 910	118, 994, 305
Interest paid.....	52, 399, 624	20, 486, 833	33, 271, 402	33, 908, 097	29, 999, 678	91, 983, 087	188, 916, 377
Taxes paid other than income tax.....	41, 820, 604	12, 172, 219	15, 637, 976	18, 399, 414	12, 443, 356	36, 750, 850	61, 234, 624
Bad debts.....	26, 439, 596	6, 279, 383	11, 167, 928	8, 211, 084	9, 155, 495	22, 790, 566	32, 289, 405
Depreciation.....	60, 547, 554	33, 031, 621	35, 799, 478	34, 107, 655	25, 279, 685	72, 782, 053	112, 158, 791
Depletion.....	662, 505	395, 315	1, 273, 208	2, 604, 634	885, 012	3, 263, 207	9, 624, 167
Miscellaneous deductions.....	957, 166, 142	363, 916, 721	309, 069, 096	257, 495, 452	246, 406, 130	638, 593, 491	1, 100, 165, 007
E. Total statutory deductions.....	4, 093, 403, 498	2, 256, 402, 770	1, 802, 635, 235	1, 604, 966, 211	1, 853, 800, 027	3, 458, 528, 409	5, 273, 947, 599
F. Compiled net profits.....	105, 975, 138	88, 934, 523	32, 124, 195	62, 383, 063	36, 334, 691	118, 801, 927	342, 254, 488
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.....	14, 748, 091	17, 079, 089	11, 552, 413	9, 679, 814	10, 087, 840	22, 420, 734	186, 676, 514
H. Statutory net income.....	91, 227, 047	71, 855, 434	20, 571, 782	52, 703, 249	26, 246, 851	96, 381, 193	155, 577, 974
I. Net loss for prior year deducted by concerns reporting net income for 1929.....	3, 517, 961	1, 571, 886	3, 352, 862	2, 678, 595	2, 017, 840	5, 260, 835	11, 645, 786
J. Statutory net income after deducting prior years loss.....	87, 709, 086	70, 283, 548	17, 218, 920	50, 024, 654	24, 229, 011	91, 120, 358	143, 932, 188
K. Total tax.....	14, 388, 906	9, 802, 045	6, 573, 832	8, 727, 151	6, 174, 937	19, 512, 215	42, 862, 818
L. Compiled net profits (F) after deducting tax (K).....	91, 586, 232	79, 132, 478	25, 550, 363	53, 655, 912	30, 159, 754	99, 289, 712	299, 391, 670
Cash and stock dividends distributed: ^a							
Cash dividends.....	86, 175, 383	64, 960, 082	37, 815, 422	56, 132, 206	34, 926, 470	119, 745, 322	398, 423, 055
Stock dividends.....	15, 381, 956	538, 775	2, 143, 557	4, 544, 017	1, 560, 338	5, 758, 913	60, 028, 112
Total dividends distributed.....	101, 557, 339	65, 498, 857	39, 958, 979	60, 676, 223	36, 486, 808	125, 504, 235	368, 451, 167

PART 2.—FISCAL YEAR AND PART YEAR RETURNS REPORTING NET INCOME

Distribution	Total for fiscal year and part year returns	Fiscal year returns					
		Total	Month ending fiscal year—				
			July, 1929	August, 1929	September, 1929	October, 1929	November, 1929
Number of returns	49,420	31,814	2,294	2,164	2,473	2,343	2,482
A. Receipts, taxable income:							
Gross sales	\$21,316,344,365	\$17,984,346,001	\$1,058,988,965	\$1,219,675,098	\$1,018,954,292	\$2,295,246,282	\$1,817,002,563
Profit or loss from sales:							
Corporations reporting profit	4,600,077,317	3,775,229,845	192,237,535	262,409,185	235,168,086	450,082,789	434,764,633
Corporations reporting loss	2,645,539	1,465,085	286,943	3,603	7,480	6,343	602,752
Profits less losses	4,697,431,978	3,773,764,762	191,950,587	262,405,682	235,160,606	450,076,446	434,161,881
Gross profit from operations other than amounts tabulated as gross sales	816,018,012	592,464,791	25,049,451	161,474,627	45,794,299	35,993,779	35,099,185
Interest	378,597,040	207,467,065	6,559,292	12,602,772	20,293,644	34,599,223	35,572,639
Rents	249,401,447	206,560,924	8,322,135	13,002,377	19,693,564	14,728,898	14,875,900
Profits from sale of real estate, stocks, bonds, and other capital assets	164,987,113	104,618,078	7,223,328	3,052,244	6,785,855	9,115,578	35,702,550
Miscellaneous receipts	695,526,143	635,919,117	15,657,209	14,065,917	12,175,255	29,349,134	10,339,840
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	182,665,334	89,098,513	2,383,128	3,810,886	4,861,114	5,516,901	7,690,778
Interest on Federal, State, and municipal bonds	35,166,489	18,341,967	511,938	1,275,915	1,377,617	3,404,743	3,661,711
C. Total compiled receipts ²	23,838,705,943	19,832,816,456	1,124,695,446	1,428,959,836	1,129,935,640	2,427,954,538	1,959,945,166
D. Statutory deductions:							
Cost of goods sold	16,718,912,387	14,210,581,239	867,038,378	957,269,416	783,793,686	1,845,169,836	1,882,840,682
Compensation of officers	444,192,963	366,081,291	23,906,283	23,337,660	26,271,186	32,001,178	35,882,666
Interest paid	402,274,866	279,897,456	12,679,584	19,706,503	22,139,593	41,076,553	25,538,108
Taxes paid other than income tax	195,796,501	152,137,578	6,232,284	10,108,986	11,314,896	12,382,376	15,471,925
Bad debts	100,212,193	82,903,540	3,893,961	5,552,040	5,955,300	8,819,413	9,774,673
Depreciation	390,183,937	311,998,304	13,505,846	36,218,323	25,747,825	31,837,104	26,137,281
Depletion	20,411,932	14,456,981	665,140	381,694	955,417	1,085,260	4,455,197
Miscellaneous deductions	3,712,671,870	3,100,809,147	133,319,836	241,577,758	163,699,422	317,664,357	268,122,549
E. Total statutory deductions	21,984,656,649	18,518,915,536	1,061,241,312	1,294,152,386	1,039,877,235	2,290,034,077	1,771,223,081
F. Compiled net profits	1,854,049,294	1,313,900,920	63,454,134	134,807,450	90,058,405	137,920,461	188,722,085
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	217,831,823	101,440,480	2,895,066	5,086,801	6,238,731	8,921,644	11,352,489

Footnotes at end of Table 23.

TABLE 23.—Corporation fiscal year returns, by month ending fiscal year, and part year returns for 1929—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Included in corporation tables for 1929—Continued

PART 2.—FISCAL YEAR AND PART YEAR RETURNS REPORTING NET INCOME—Continued

Distribution	Total for fiscal year and part year returns	Fiscal year returns					
		Total	Month ending fiscal year				
			July, 1929	August, 1929	September, 1929	October, 1929	November, 1929
H. Statutory net income	\$1,636,217,471	\$1,212,460,440	\$60,559,068	\$129,720,649	\$83,819,674	\$128,998,817	\$177,369,596
I. Net loss for prior year deducted by concerns reporting net income for 1929	45,585,835	33,940,049	3,232,824	4,008,921	3,185,866	3,047,982	2,064,477
J. Statutory net income after deducting prior year loss	1,590,631,636	1,178,520,391	57,326,244	125,711,728	80,633,808	125,950,835	175,305,119
K. Total tax	169,592,116	126,729,298	6,378,880	13,991,126	8,597,405	13,615,412	18,967,389
L. Compiled net profits (F) after deducting tax (K)	1,684,457,178	1,187,171,622	57,075,254	120,816,324	81,461,000	124,305,049	169,754,696
Cash and stock dividends distributed: ^a							
Cash dividends	895,641,452	621,136,102	18,039,999	52,792,996	34,754,882	55,380,581	92,365,936
Stock dividends	108,764,291	72,025,579	4,790,207	2,602,485	6,771,237	25,364,668	4,938,555
Total dividends distributed	1,004,405,743	693,161,681	22,830,206	55,395,481	41,526,119	80,745,249	97,304,491

Distribution	Fiscal year returns						Part year returns
	Month ending fiscal year—						
	January, 1930	February, 1930	March, 1930	April, 1930	May, 1930	June, 1930	
Number of returns	3,993	2,235	3,053	2,716	2,888	5,173	17,606
A. Receipts, taxable income:							
Gross sales	\$2,969,466,521	\$1,888,577,021	\$1,122,820,528	\$1,181,284,443	\$1,320,243,253	\$2,092,087,035	\$3,331,998,364
Profit or loss from sales:							
Corporations reporting profit	687,065,449	584,121,716	166,796,704	249,652,551	224,166,105	488,765,092	824,847,472
Corporations reporting loss	29,112	1,899	8,919	179,655	125,049	213,423	1,180,256
Profits less losses ¹	687,036,337	584,119,817	166,787,785	249,472,896	224,041,056	488,551,669	823,667,216

Gross profit from operations other than amounts tabulated as gross sales.....	52,639,094	42,680,328	44,483,103	39,410,797	38,673,327	71,166,801	223,553,221
Interest.....	19,642,302	10,414,768	11,286,687	15,783,568	10,752,677	29,959,493	171,129,975
Rents.....	35,141,101	14,896,488	15,661,971	34,809,726	9,215,987	26,212,777	42,840,523
Profits from sale of real estate, stocks, bonds, and other capital assets.....	9,006,029	4,629,686	7,218,228	4,633,046	5,939,400	11,312,134	60,369,035
Miscellaneous receipts.....	232,277,620	9,332,233	115,468,143	15,107,377	12,213,054	169,933,335	59,607,026
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	9,532,640	13,295,749	7,132,145	7,401,850	6,464,500	15,008,822	99,566,821
Interest on Federal, State, and municipal bonds.....	1,905,938	1,593,366	542,774	1,221,922	905,543	1,940,500	16,824,522
C. Total compiled receipts ²	3,329,611,245	1,985,419,639	1,324,613,579	1,299,652,729	1,404,407,741	2,417,620,897	4,005,889,487
D. Statutory deductions:							
Cost of goods sold.....	2,282,430,184	1,504,457,204	956,032,743	931,811,547	1,096,202,197	1,603,535,366	2,508,331,148
Compensation of officers.....	58,237,821	22,499,572	28,645,651	28,993,552	24,657,642	58,648,080	78,111,672
Interest paid.....	33,009,139	11,546,883	20,562,796	22,189,652	19,368,026	32,080,709	122,377,410
Taxes paid other than income tax.....	31,649,519	9,556,200	9,564,509	13,759,126	7,941,581	24,176,176	43,638,923
Bad debts.....	14,106,258	3,928,704	6,326,187	5,237,729	5,899,304	13,409,965	17,308,653
Depreciation.....	37,919,163	23,095,257	22,907,424	25,967,103	18,423,236	30,239,742	78,185,633
Depletion.....	562,807	198,548	373,779	2,437,920	694,975	2,678,244	5,924,951
Miscellaneous deductions.....	719,879,605	299,937,793	203,505,681	176,005,452	162,826,244	412,270,450	611,862,723
E. Total statutory deductions.....	3,177,794,496	1,875,220,161	1,249,918,770	1,206,402,081	1,336,013,205	2,217,038,732	3,465,741,113
F. Compiled net profits.....	151,816,749	110,199,478	74,694,809	93,250,648	68,394,536	200,582,165	540,148,374
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.....	11,438,578	14,889,115	7,674,919	8,623,772	7,370,043	16,949,322	116,391,343
H. Statutory net income.....	140,378,171	95,310,363	67,019,890	84,626,876	61,024,493	183,632,843	423,757,031
I. Net loss for prior year deducted by concerns reporting net income for 1929.....	3,517,961	1,571,886	3,352,862	2,678,595	2,017,840	5,260,835	11,645,786
J. Statutory net income after deducting prior year loss.....	136,860,210	93,738,477	63,667,028	81,948,281	59,006,653	178,372,008	412,111,245
K. Total tax.....	14,388,906	9,802,045	6,573,832	8,727,151	6,174,937	19,512,215	42,862,818
L. Compiled net profits (F) after deducting tax (K).....	137,427,843	100,397,433	68,120,977	84,523,497	62,219,599	181,069,950	497,285,556
Cash and stock dividends distributed: ³							
Cash dividends.....	79,367,906	62,042,112	32,673,519	52,406,751	31,506,976	100,804,444	274,505,350
Stock dividends.....	14,841,826	405,654	1,911,928	4,280,785	1,308,315	4,809,919	36,738,712
Total dividends distributed.....	94,209,732	62,447,766	34,585,447	56,687,536	32,815,291	114,614,363	311,244,062

Footnotes at end of Table 23.

TABLE 23.—Corporation fiscal year returns, by month ending fiscal year, and part year returns for 1929—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Included in corporation tables for 1929—Continued

PART 3.—FISCAL YEAR AND PART YEAR RETURNS REPORTING NO NET INCOME

Distribution	Total for fiscal year and part year returns	Fiscal year returns					
		Total	Month ending fiscal year—				
			July, 1929	August, 1929	September, 1929	October, 1929	November, 1929
Number of returns.....	40, 674	22, 795	1, 527	1, 533	1, 645	1, 553	1, 386
A. Receipts, taxable income:							
Gross sales.....	\$8, 694, 325, 488	\$7, 349, 300, 875	\$250, 986, 833	\$181, 478, 092	\$382, 454, 836	\$2, 691, 777, 655	\$381, 019, 050
Profit or loss from sale:							
Corporations reporting profit.....	1, 171, 330, 426	954, 675, 903	42, 451, 735	29, 386, 734	57, 085, 410	143, 851, 489	60, 556, 992
Corporations reporting loss.....	33, 081, 566	19, 115, 881	1, 419, 253	1, 660, 683	769, 047	700, 644	1, 428, 345
Profits less losses ¹	1, 138, 248, 860	935, 460, 022	41, 032, 482	27, 726, 051	56, 316, 363	143, 150, 845	58, 928, 647
Gross profit from operations other than amounts tabulated as gross sales.....	324, 745, 021	249, 256, 545	19, 505, 687	17, 268, 944	20, 750, 233	56, 858, 061	8, 349, 919
Interest.....	122, 980, 755	75, 430, 315	1, 624, 352	1, 866, 426	10, 514, 505	29, 404, 905	3, 669, 478
Rents.....	135, 110, 838	107, 503, 631	2, 883, 498	3, 929, 853	14, 733, 978	13, 492, 702	7, 448, 398
Profits from sale of real estate, stocks, bonds, and other capital assets.....	22, 856, 515	14, 711, 869	340, 854	526, 255	857, 539	1, 482, 588	2, 667, 263
Miscellaneous receipts.....	105, 391, 011	69, 128, 964	3, 821, 321	2, 987, 251	2, 719, 518	12, 684, 262	2, 936, 318
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	93, 970, 460	27, 934, 177	3, 205, 474	747, 413	2, 627, 631	2, 540, 543	2, 227, 379
Interest on Federal, State, and municipal bonds.....	7, 262, 883	3, 013, 995	43, 712	143, 662	222, 529	271, 317	296, 280
C. Total compiled receipts ²	9, 506, 642, 971	7, 896, 330, 371	282, 411, 731	208, 947, 896	434, 880, 769	2, 808, 512, 033	408, 614, 085
D. Statutory deductions:							
Cost of goods sold.....	7, 556, 076, 628	6, 413, 840, 853	209, 954, 351	153, 752, 041	326, 138, 473	2, 548, 626, 810	322, 090, 403
Compensation of officers.....	181, 221, 374	140, 338, 741	7, 643, 188	7, 835, 742	9, 390, 432	10, 107, 292	11, 592, 422
Interest paid.....	270, 246, 179	203, 707, 212	9, 794, 195	6, 034, 316	21, 427, 599	51, 055, 223	12, 104, 363
Taxes paid other than income tax.....	103, 382, 200	85, 786, 499	2, 768, 858	2, 540, 004	7, 805, 071	27, 848, 724	4, 746, 534
Bad debts.....	98, 832, 269	83, 851, 517	2, 033, 267	1, 588, 021	3, 352, 520	36, 008, 828	5, 732, 976
Depreciation.....	165, 686, 491	131, 713, 333	4, 515, 606	5, 721, 447	13, 587, 167	17, 055, 463	7, 837, 529
Depletion.....	8, 660, 746	4, 963, 530	217, 356	883, 137	707, 619	532, 989	484, 821
Miscellaneous deductions.....	1, 708, 230, 646	1, 219, 928, 362	59, 856, 259	53, 785, 084	87, 380, 572	150, 347, 778	72, 396, 862
E. Total statutory deductions.....	10, 092, 336, 533	8, 284, 130, 047	296, 783, 080	232, 139, 792	469, 289, 453	2, 841, 583, 107	436, 985, 910

F. Deficit.....	585,693,562	387,799,676	14,371,349	23,191,896	34,408,684	33,071,074	28,371,825
G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit.....	101,233,343	30,948,172	3,249,186	891,075	2,850,160	2,811,860	2,523,659
H. Statutory deficit.....	686,926,905	418,747,848	17,620,535	24,082,971	37,258,844	35,882,934	30,895,484
Cash and stock dividends distributed: ^a							
Cash dividends.....	85,578,807	51,661,102	2,274,390	1,506,441	5,601,822	7,486,606	2,838,666
Stock dividends.....	27,139,530	3,850,130	317,718	122,677	94,706	212,651	733,249
Total dividends distributed.....	112,718,337	55,511,232	2,592,108	1,629,118	5,696,528	7,699,257	3,571,915

Distribution	Fiscal year returns						Part year returns
	Month ending fiscal year—						
	January, 1930	February, 1930	March, 1930	April, 1930	May, 1930	June, 1930	
Number of returns.....	2,757	1,715	2,448	2,131	2,237	3,863	17,879
A. Receipts, taxable income:							
Gross sales.....	\$808,277,507	\$332,855,382	\$467,479,703	\$331,328,289	\$450,258,341	\$1,071,385,187	\$1,345,024,613
<i>Profit or loss from sale:</i>							
<i>Corporations reporting profit.....</i>	<i>217,921,595</i>	<i>51,501,409</i>	<i>70,210,615</i>	<i>55,439,394</i>	<i>56,820,276</i>	<i>169,550,254</i>	<i>216,754,523</i>
<i>Corporations reporting loss.....</i>	<i>458,567</i>	<i>1,602,996</i>	<i>1,357,581</i>	<i>1,937,513</i>	<i>3,286,306</i>	<i>4,494,916</i>	<i>13,965,685</i>
<i>Profits less losses ¹.....</i>	<i>217,463,028</i>	<i>49,898,413</i>	<i>68,853,034</i>	<i>53,501,881</i>	<i>53,533,970</i>	<i>165,055,338</i>	<i>202,788,838</i>
Gross profit from operations other than amounts tabulated as gross sales.....	20,977,814	13,052,143	15,667,515	14,076,819	16,492,605	46,256,805	75,488,476
Interest.....	5,567,594	3,244,576	3,440,042	2,737,153	3,216,998	10,194,286	47,500,440
Rents.....	14,793,252	4,845,912	10,142,944	11,481,146	8,672,205	15,079,743	27,607,207
Profits from sale of real estate, stocks, bonds, and other capital assets.....	1,950,993	635,593	1,169,720	1,467,200	1,195,639	2,418,225	8,144,646
Miscellaneous receipts.....	14,890,718	3,094,074	8,368,433	5,549,896	3,173,392	8,903,781	36,262,047
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	2,991,787	2,007,467	3,547,347	814,272	2,450,239	4,774,625	66,036,283
Interest on Federal, State, and municipal bonds.....	317,726	182,507	330,147	241,770	267,558	696,787	4,248,888
C. Total compiled receipts ²	869,767,391	359,917,654	510,145,851	367,696,545	485,728,977	1,159,709,439	1,610,312,600
D. Statutory deductions:							
Cost of goods sold.....	590,814,479	282,956,969	398,626,669	277,826,408	396,724,371	906,329,879	1,142,235,775
Compensation of officers.....	22,884,989	10,206,933	13,171,084	11,608,368	12,046,461	23,851,830	40,882,633
Interest paid.....	19,390,485	8,939,950	12,708,606	11,718,445	10,631,652	39,902,378	66,538,967
Taxes paid other than income tax.....	10,171,085	2,616,019	6,073,467	4,640,288	4,501,775	12,574,674	17,595,701
Bad debts.....	12,333,338	2,350,679	4,841,741	2,973,355	3,256,191	9,380,601	14,980,752

Footnotes at end of Table 23.

TABLE 23.—Corporation fiscal year returns, by month ending fiscal year, and part year returns for 1929—Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax—Included in corporation tables for 1929—Continued

PART 3.—FISCAL YEAR AND PART YEAR RETURNS REPORTING NO NET INCOME—Continued

Distribution	Fiscal year returns						Part year returns
	Months ending fiscal year—						
	January, 1930	February, 1930	March, 1930	April, 1930	May, 1930	June, 1930	
D. Statutory deductions—Continued.							
Depreciation.....	\$22,628,391	\$9,936,364	\$12,892,054	\$8,140,552	\$6,856,449	\$22,542,311	\$33,973,158
Depletion.....	99,698	196,767	899,429	166,714	190,037	584,963	3,697,216
Miscellaneous deductions.....	237,286,537	63,978,928	103,503,415	81,490,000	83,579,886	226,323,041	488,302,284
E. Total statutory deductions.....	915,609,002	381,182,609	552,716,465	398,564,130	517,786,822	1,241,489,677	1,808,206,486
F. Deficit.....	45,841,611	21,264,955	42,570,614	30,867,585	32,059,845	81,780,238	197,893,886
G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit.....	3,309,513	2,189,974	3,877,494	1,056,042	2,717,797	5,471,412	70,285,171
H. Statutory deficit.....	49,151,124	23,454,929	46,448,108	31,923,627	34,777,642	87,251,650	268,179,057
Cash and stock dividends distributed: *							
Cash dividends.....	6,807,477	2,917,970	5,141,903	3,725,455	3,419,494	9,940,878	33,917,705
Stock dividends.....	540,130	133,121	231,629	263,232	252,023	948,994	23,289,400
Total dividends distributed.....	7,347,607	3,051,091	5,373,532	3,988,687	3,671,517	10,889,872	57,207,105

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 or domestic corporations as reported in Schedule L, is not included.

³ Cash dividends and stock dividends of life insurance companies not included.

TABLE 24.—*Corporation returns—Historical comparison 1916–1929,¹ 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*

UNITED STATES

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns	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	701,675,432	185,158	51.95	31,198,150,203	3,878,219,134	(²)	(²)
1922....	382,853	212,535	55.51	80,331,679,917	6,963,811,143	775,310,154	³ 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	87,457,479,446	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	259,949	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
1929....	509,436	269,430	52.89	129,633,791,720	11,653,886,002	1,193,435,832	-----	1,193,435,832	186,591	36.63	30,987,717,461	2,914,128,235	53,415	10.48

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	319,729,758	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	34,573,798	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	2,986,935	5,196,896	8,183,881	1,231	38.49	142,702,408	10,118,369	(²)	(²)

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 404–407. 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 railroads 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 1916–1929, 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*

ALABAMA—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
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	(?)	(?)
1922.....	3, 335	2, 096	62. 84	373, 619, 886	29, 184, 794	2, 800, 001	32, 759	2, 832, 760	1, 239	37. 16	89, 563, 115	7, 765, 401	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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
1929.....	4, 473	2, 310	51. 64	454, 582, 456	29, 089, 134	2, 642, 570	-----	2, 642, 570	1, 767	39. 50	176, 390, 576	16, 471, 552	396	8. 86

ALASKA

1916.....	206	90	43. 69	\$2, 833, 021	\$744, 903	\$14, 636	-----	\$14, 636	116	56. 31	\$2, 596, 113	\$331, 945	(?)	(?)
1917.....	212	93	43. 87	6, 432, 220	997, 544	45, 562	\$204, 298	249, 860	119	56. 13	1, 003, 150	199, 545	(?)	(?)
1918.....	127	67	52. 76	10, 553, 673	694, 256	49, 117	153, 701	202, 818	60	47. 24	955, 943	142, 747	(?)	(?)
1919.....	63	36	57. 14	5, 208, 713	499, 514	41, 398	26, 461	67, 859	27	42. 86	300, 276	100, 655	(?)	(?)
1920.....	69	32	46. 38	9, 872, 867	524, 184	43, 303	25, 085	68, 388	37	53. 62	1, 014, 354	100, 275	(?)	(?)
1921.....	121	45	37. 19	2, 606, 513	229, 758	15, 274	7, 112	22, 386	76	62. 81	2, 634, 205	399, 404	(?)	(?)
1922.....	107	54	50. 47	5, 332, 181	234, 107	13, 010	26, 116	39, 126	53	49. 53	2, 100, 378	191, 686	(?)	(?)
1923.....	138	68	49. 28	8, 053, 560	937, 073	97, 023	-----	97, 023	70	50. 72	1, 305, 579	217, 260	(?)	(?)
1924.....	140	68	48. 57	5, 633, 205	540, 894	52, 532	-----	52, 532	72	51. 43	1, 573, 472	1, 000, 223	(?)	(?)
1925.....	159	72	45. 28	6, 955, 357	571, 677	59, 523	-----	59, 523	87	54. 72	1, 082, 491	370, 693	(?)	(?)
1926.....	156	73	46. 79	7, 282, 963	673, 566	66, 149	-----	66, 149	83	53. 21	1, 901, 320	379, 716	(?)	(?)
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
1929.....	182	109	59. 89	8, 618, 496	836, 818	46, 257	-----	46, 257	46	25. 27	1, 856, 753	252, 393	27	14. 84

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	1,443,201	887	59.65	12,134,030	4,281,589	(2)	(2)
1920	1,531	542	35.40	93,819,603	6,687,885	504,953	560,212	1,065,165	989	64.60	34,214,709	8,269,494	(2)	(2)
1921	1,572	376	23.92	39,267,010	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	315,996	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	30,255,585	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
1929	1,953	822	42.09	161,623,215	18,991,971	1,732,371		1,732,371	510	26.11	36,616,382	19,258,670	621	31.80

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	3,962,299	566	22.45	13,286,975	1,328,146	(2)	(2)
1918	1,993	1,624	81.49	200,218,521	20,279,541	1,550,783	4,196,592	5,747,375	369	18.51	23,641,112	1,800,431	(2)	(2)
1919	2,135	1,721	80.61	393,739,652	27,764,783	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
1929	2,629	1,680	63.90	304,739,354	17,565,967	1,450,711		1,450,711	795	30.24	74,138,228	6,139,868	154	5.86

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 1916-1929, 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*

CALIFORNIA

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	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	\$42,506,341	58,384,268	9,418	51.27	235,674,279	45,810,746	(?)	(?)
1918	15,964	7,881	49.37	2,227,100,624	229,771,653	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	37,404,530	59,574,015	6,993	47.04	919,731,688	82,887,321	(?)	(?)
1921	15,181	7,397	48.73	2,728,823,850	194,184,282	16,231,027	16,296,277	32,527,304	7,784	51.27	816,108,871	108,549,719	(?)	(?)
1922	16,651	8,742	52.50	3,603,499,021	303,048,110	35,308,443	156,827	35,465,270	7,909	47.50	737,636,588	88,755,771	(?)	(?)
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	99,936,982	(?)	(?)
1924	19,737	9,990	50.62	4,485,215,883	376,724,833	44,161,442	—	44,161,442	9,747	49.38	961,078,975	116,045,379	(?)	(?)
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	56,529,000	—	56,529,000	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	1,165,965,351	145,858,979	2,569	11.29
1929	23,206	11,316	48.76	5,274,663,537	512,923,444	52,960,071	—	52,960,071	9,243	39.83	1,507,059,090	147,570,283	2,647	11.41

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	4,743,980	\$9,912,117	14,656,097	4,079	53.54	48,956,851	12,506,521	(?)	(?)
1918	7,170	3,273	45.65	654,000,372	74,209,860	5,504,966	22,528,858	28,033,824	3,897	54.35	79,061,007	11,039,270	(?)	(?)
1919	6,704	3,107	46.35	807,999,998	79,287,797	6,237,031	11,353,470	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	7,666,301	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	3,248,521	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	21,333,038	(?)	(?)

1927	6,863	3,144	45.81	745,765,162	17,758,479	5,647,319	5,647,319	2,291	33.38	292,356,231	27,717,320	1,428	20.81
1928	7,134	3,342	46.85	911,131,878	59,932,477	6,108,549	6,108,549	2,313	32.42	147,987,789	17,102,817	1,479	20.73
1929	7,317	3,311	45.25	738,303,447	52,349,386	5,084,003	5,084,003	2,474	33.81	200,275,469	21,166,262	1,532	20.94

CONNECTICUT

1916	4,852	3,096	63.81	\$834,382,109	\$189,211,399	\$3,713,384	\$3,713,384	1,756	36.19	\$52,446,991	\$13,042,728	(2)	(2)
1917	4,976	3,263	65.57	1,578,754,496	181,855,545	7,999,281	44,742,693	1,713	34.43	104,108,815	10,013,997	(2)	(2)
1918	4,799	3,249	67.70	1,511,534,787	162,323,386	12,028,383	53,443,796	1,550	32.30	467,955,823	10,782,919	(2)	(2)
1919	4,405	3,012	68.38	1,553,856,933	175,757,795	13,944,182	25,093,621	1,393	31.62	217,982,006	43,107,499	(2)	(2)
1920	4,665	2,966	63.58	1,461,129,326	99,993,495	8,099,396	10,265,333	1,699	36.42	498,358,480	59,227,354	(2)	(2)
1921	4,899	2,369	48.36	739,116,250	55,306,167	4,669,300	7,510,812	2,530	51.64	608,015,533	67,583,702	(2)	(2)
1922	5,227	2,947	56.38	1,097,494,718	95,297,569	10,459,455	10,532,844	2,280	43.62	327,687,837	24,144,339	(2)	(2)
1923	5,492	3,373	61.42	1,375,832,546	120,934,894	13,182,836	13,182,836	2,119	38.58	482,077,605	37,594,854	(2)	(2)
1924	5,782	3,431	59.34	1,210,651,018	103,180,674	11,848,127	11,848,127	2,351	40.66	457,406,769	36,792,136	(2)	(2)
1925	5,958	3,720	62.44	1,578,480,929	125,092,862	14,886,873	14,886,873	2,238	37.56	388,402,692	30,543,543	(2)	(2)
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	(2)	(2)
1927	6,685	3,935	58.86	1,785,784,398	136,992,216	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
1929	7,529	4,558	60.54	2,021,940,376	199,914,339	20,781,847	20,781,847	2,486	33.02	378,204,733	33,654,066	485	6.44

DELAWARE

1916	960	554	57.71	\$221,569,789	\$136,270,898	\$2,894,425		\$2,894,425	406	42.29	\$2,238,316	\$1,298,688	(2)	(2)
1917	1,071	616	57.52	810,771,861	128,477,428	5,891,878	\$23,262,737	29,154,615	455	42.48	12,234,950	8,097,909	(2)	(2)
1918	688	384	55.81	437,050,491	46,730,072	3,421,919	16,515,846	19,937,765	304	44.19	6,435,757	1,939,002	(2)	(2)
1919	816	466	57.11	334,790,234	36,679,540	3,051,705	5,537,152	8,588,857	330	42.89	17,887,479	2,618,379	(2)	(2)
1920	809	401	49.57	329,059,961	25,227,425	2,255,736	1,397,267	3,663,003	408	50.43	35,035,785	6,117,027	(2)	(2)
1921	918	383	41.72	81,777,825	6,056,783	487,134	456,701	943,835	535	58.28	91,783,432	13,526,704	(2)	(2)
1922	1,002	481	48.00	253,028,589	22,716,671	2,259,778	\$19,105	2,278,883	521	52.00	52,505,040	11,569,175	(2)	(2)
1923	1,116	588	52.69	410,811,438	41,933,301	3,976,282		3,976,282	528	47.31	48,161,704	9,086,570	(2)	(2)
1924	991	594	59.94	312,823,052	39,549,910	4,703,290		4,703,290	397	40.06	166,172,300	12,787,463	(2)	(2)
1925	1,376	780	56.68	502,380,247	60,931,345	7,664,617		7,664,617	596	43.32	52,554,840	10,701,129	(2)	(2)
1926	1,483	811	54.69	644,263,824	82,596,307	10,815,415		10,815,415	672	45.31	57,163,838	13,485,133	(2)	(2)
1927	1,553	845	54.41	1,088,615,525	116,890,099	15,547,645		15,547,645	485	31.23	97,434,887	22,832,110	223	14.36
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
1929	1,951	1,068	54.74	1,674,632,266	272,455,382	29,423,386		29,423,386	583	29.88	175,491,971	34,178,027	300	15.38

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 1916–1929, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued*

DISTRICT OF COLUMBIA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns	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....	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	1,290,716	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	3,676,669	494	42.84	56,250,769	3,635,912	(?)	(?)
1921....	1,258	716	56.92	220,704,491	20,211,960	1,701,107	-----	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	49,109,153	6,211,642	(?)	(?)
1923....	1,575	923	58.60	291,511,757	44,483,103	5,390,889	-----	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....	1,753	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	695	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
1929....	2,329	1,197	51.40	567,464,681	52,909,244	5,460,289	-----	5,460,289	872	37.44	88,083,185	10,237,366	260	11.16

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	(?)	(?)
1917....	2,991	1,868	62.45	195,027,934	18,677,504	927,450	\$1,473,619	2,401,069	1,123	37.55	31,608,322	5,488,638	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1921....	3,472	1,646	47.41	211,881,821	16,166,358	1,245,897	980,522	2,226,419	1,826	52.59	126,633,887	16,066,850	(?)	(?)
1922....	3,885	2,049	52.74	307,326,183	24,513,785	2,598,880	19,656	2,618,536	1,836	47.26	80,033,094	12,917,006	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1925....	8,284	5,478	66.13	1,128,253,644	192,329,339	23,516,457	-----	23,516,457	2,806	33.87	106,024,479	26,545,579	(?)	(?)
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	(?)	(?)

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	283,296,678	75,784,359	2,738	24.27
1929	11,119	3,489	31.38	355,211,126	28,114,338	2,210,154	2,210,154	4,778	42.97	284,945,202	73,712,820	2,852	25.65

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	746,428,349	73,150,725	3,486,177	\$8,826,790	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	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	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	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	54.54	314,385,441	39,273,973	(2)	(2)
1922	4,745	2,715	57.22	622,586,434	56,774,636	5,964,986	239,080	6,204	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	61,823,773	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	3,400	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
1929	5,738	3,390	59.08	806,659,244	62,230,928	6,104,989	6,104,989	2,037	35.50	293,278,201	20,485,642	311	5.42

HAWAII

1916	571	396	69.35	\$101,055,901	\$45,704,636	\$889,751		\$889,751	175	30.65	\$4,992,900	\$1,255,144	(2)	(2)
1917	617	417	67.58	165,807,789	38,092,867	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	24,023,808	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	14,988,095	19,228,745	166	31.09	18,593,554	1,110,422	(2)	(2)
1921	587	315	53.66	96,392,439	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	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	190,612,025	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	160,085,080	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
1929	784	448	57.14	213,698,653	28,828,910	3,045,503		3,045,503	291	37.12	26,577,070	2,894,799	45	5.74

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. 21, 1931, but prior to July 1, 1922.

TABLE 24.—Corporation returns—Historical comparison 1916–1929, 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

IDAHO

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....	1,780	969	54.44	\$37,741,867	\$10,817,234	\$212,526	-----	\$212,526	811	45.56	\$9,002,772	\$1,934,127	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1919.....	1,690	951	56.27	139,493,420	11,599,127	866,210	884,225	1,750,435	739	43.73	19,512,348	2,529,376	(?)	(?)
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	(?)	(?)
1921.....	1,706	601	35.23	49,405,234	2,229,211	122,845	-----	203,309	1,105	64.77	63,281,973	10,309,380	(?)	(?)
1922.....	1,872	734	39.21	32,167,739	6,347,527	459,564	3,187	462,751	1,138	60.79	38,692,239	5,436,222	(?)	(?)
1923.....	1,951	840	43.05	122,961,802	10,330,884	965,874	-----	965,874	1,111	56.95	39,057,882	5,320,288	(?)	(?)
1924.....	2,071	902	43.55	126,795,412	6,845,563	680,401	-----	680,401	1,169	56.45	39,417,472	5,828,747	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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
1929.....	2,412	1,054	43.70	135,465,582	7,524,958	505,247	-----	505,247	593	24.59	50,360,820	4,619,702	765	31.71

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	(?)	(?)
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	(?)	(?)
1918.....	20,406	12,920	63.31	8,460,298,970	759,325,582	62,851,975	215,810,261	278,662,236	7,496	36.69	408,944,552	34,350,497	(?)	(?)
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	(?)	(?)
1920.....	21,127	13,413	63.49	9,334,087,216	677,180,274	55,817,886	93,230,712	149,048,598	7,714	36.51	2,967,631,391	145,320,086	(?)	(?)
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	(?)	(?)
1922.....	24,184	14,360	59.38	8,506,567,924	670,758,004	75,149,666	734,830	75,884,486	9,824	40.62	2,741,643,824	173,860,580	(?)	(?)
1923.....	25,242	15,941	63.15	10,424,571,614	752,649,643	82,678,907	-----	82,678,907	9,301	36.85	2,680,948,250	136,524,673	(?)	(?)
1924.....	26,414	15,959	60.42	11,805,918,009	706,054,194	82,467,674	-----	82,467,674	10,455	39.58	1,889,665,982	161,659,103	(?)	(?)
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	(?)	(?)
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	(?)	(?)

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
1929	31,700	17,698	55.83	14,094,546,433	1,103,647,465	115,132,836	115,132,836	11,339	35.77	4,801,818,617	216,642,175	2,663	8.40

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	(?)	(?)
1917	9,019	6,849	75.94	1,453,704,767	138,322,867	6,381,338	\$21,797,831	2,170	24.06	106,863,962	9,985,836	(?)	(?)
1918	8,589	6,090	70.90	1,357,050,335	114,146,476	8,569,053	31,922,488	2,499	29.10	119,313,764	11,206,248	(?)	(?)
1919	8,788	6,227	70.86	1,578,739,596	142,371,858	10,732,348	22,683,354	2,561	29.14	156,121,699	12,825,286	(?)	(?)
1920	9,275	5,885	63.45	1,728,056,078	128,164,213	9,809,924	17,653,466	3,390	36.55	463,026,255	34,967,606	(?)	(?)
1921	9,397	4,991	53.11	1,005,748,132	77,168,148	6,264,211	12,477,850	4,406	46.89	534,323,814	66,997,689	(?)	(?)
1922	10,041	6,241	62.16	1,394,319,195	122,163,938	13,462,301	³ 316,123	3,800	37.84	345,739,206	40,050,443	(?)	(?)
1923	10,399	6,721	64.63	1,722,765,336	136,413,095	15,083,519	15,083,519	3,678	35.37	324,219,913	36,019,103	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1927	11,463	6,821	59.51	1,582,823,282	115,759,921	13,965,445	13,965,445	3,343	29.16	479,235,803	41,571,092	1,299	11.33
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
1929	11,789	6,881	58.37	1,708,370,932	124,079,665	11,980,232	11,980,232	3,705	31.43	502,243,010	40,187,723	1,203	10.20

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	(1)	(2)
1917.	9,288	6,423	69.15	837,831,971	77,849,313	3,760,362	\$8,756,966	12,517,328	2,865	30.85	86,497,476	4,058,366	(2)	(2)
1918.	8,257	5,825	70.55	839,521,038	60,992,499	4,759,693	11,340,899	16,100,592	2,432	29.45	95,619,600	6,062,843	(2)	(2)
1919.	7,798	5,373	68.90	1,102,603,896	71,809,349	5,259,785	8,863,099	14,122,884	2,425	31.10	130,764,441	11,338,925	(2)	(2)
1920.	8,899	5,497	61.77	956,667,062	59,945,718	4,422,431	4,992,136	9,414,667	3,402	38.23	409,450,293	26,444,863	(2)	(2)
1921.	8,643	4,494	52.00	656,579,966	35,817,084	2,729,111	1,454,638	4,183,749	4,149	48.00	421,721,046	37,950,590	(2)	(2)
1922.	8,839	5,343	60.45	832,251,143	49,066,144	4,731,282	³ 37,268	4,768,550	3,496	39.55	214,474,942	21,689,190	(2)	(2)
1923.	9,025	5,477	60.68	951,617,643	57,437,108	5,842,916		5,842,916	3,548	39.32	222,390,726	23,042,435	(2)	(2)
1924.	8,961	4,993	55.72	897,363,718	49,731,875	5,284,901		5,284,901	3,968	44.28	265,893,154	25,289,572	(2)	(2)
1925.	9,048	5,115	56.53	974,948,391	56,258,659	6,302,485		6,302,485	3,933	43.47	241,131,367	24,376,794	(2)	(2)
1926.	8,843	5,060	57.22	1,054,993,782	56,751,215	6,585,785		6,585,785	3,783	42.78	218,045,818	25,033,368	(2)	(2)
1927.	9,050	5,087	56.21	1,047,967,303	53,291,854	6,153,952		6,153,952	2,592	28.64	248,747,616	19,190,248	1,371	15.15
1928.	8,643	4,981	57.63	1,098,126,866	65,509,670	6,604,313		6,604,313	2,507	29.01	219,656,458	18,549,651	1,155	13.36
1929.	9,116	5,109	56.04	1,089,543,575	68,045,529	6,398,769		6,398,769	2,430	26.66	261,779,388	20,436,342	1,577	17.30

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 1916–1929, 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	(?)	(?)	
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1923....	4,928	2,987	60.60	824,833,400	87,085,926	10,270,566	-----	10,270,566	9,832,973	1,941	39.40	186,240,432	17,532,728	(?)	(?)
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	(?)	(?)	
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	(?)	(?)	
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	(?)	(?)	
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	
1929....	5,192	3,278	63.14	1,157,221,649	134,228,182	13,952,047	-----	13,952,047	1,517	29.22	154,393,172	12,768,097	397	7.64	

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	(?)	(?)
1917....	5,580	3,553	63.68	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	(?)	(?)
1918....	4,307	3,143	72.97	707,806,437	69,821,552	5,740,279	18,239,657	23,978,930	1,164	27.03	37,744,551	3,702,543	(?)	(?)
1919....	4,571	3,075	67.27	639,458,091	70,588,761	5,459,932	9,811,172	15,271,104	1,496	32.93	70,249,155	6,446,506	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1924....	5,225	3,226	61.74	674,691,379	64,974,995	7,347,437	-----	7,347,437	1,999	38.26	180,069,318	16,972,576	(?)	(?)
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	11,493,729	(?)	(?)
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	(?)	(?)

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
1929	5,668	3,316	58.50	921,132,389	77,305,053	7,745,933	-----	7,745,933	1,799	31.74	193,354,219	16,387,992	553	9.76

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	(2)	(2)
1917	4,096	3,113	76.00	734,600,111	88,178,618	4,178,419	\$13,379,220	17,557,639	983	24.00	48,028,484	6,653,731	(2)	(2)
1918	3,661	2,557	69.84	731,556,847	57,167,621	4,607,542	13,693,339	18,300,881	1,104	30.16	38,143,415	5,394,984	(2)	(2)
1919	4,001	2,690	67.23	950,986,340	88,957,200	6,885,473	15,900,477	22,785,950	1,311	32.77	99,716,348	8,189,629	(2)	(2)
1920	4,365	2,441	55.92	820,556,035	67,291,639	5,170,935	10,256,672	15,427,607	1,924	44.08	302,041,114	26,883,684	(2)	(2)
1921	4,470	2,053	45.93	479,873,646	27,125,000	2,213,867	1,692,068	3,905,935	2,417	54.07	334,891,801	40,131,350	(2)	(2)
1922	4,987	2,580	51.73	664,010,505	51,649,253	5,383,688	* 99,904	5,483,692	2,407	48.27	278,796,994	44,743,533	(2)	(2)
1923	5,109	2,841	55.61	764,338,992	68,344,723	7,543,885	-----	7,543,885	2,268	44.39	254,596,681	23,034,850	(2)	(2)
1924	5,155	2,943	57.09	835,279,208	54,436,362	5,934,261	-----	5,934,261	2,212	42.91	227,485,968	24,738,179	(2)	(2)
1925	5,250	3,121	59.45	1,002,632,063	64,232,938	7,268,660	-----	7,268,660	2,129	40.55	273,482,258	26,152,664	(2)	(2)
1926	5,657	3,277	57.93	930,187,030	62,497,081	7,554,101	-----	7,554,101	2,380	42.07	312,136,585	26,200,382	(2)	(2)
1927	5,817	3,219	55.34	936,031,821	56,860,797	6,752,612	-----	6,752,612	2,092	35.96	316,041,620	28,323,044	506	8.70
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	27,384,846	570	9.39
1929	6,314	3,424	54.23	885,800,646	53,648,140	4,980,312	-----	4,980,312	2,242	35.51	339,901,574	32,195,852	648	10.26

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	3,511	2,590	72.18	402,801,390	55,824,690	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	25,251,625	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	439,053,401	48,768,261	3,833,086	6,991,671	10,524,757	938	32.84	36,377,598	7,148,075	(2)	(2)
1920	2,830	1,737	61.38	540,634,932	43,835,068	3,529,959	5,278,815	8,508,774	1,093	38.62	100,927,621	8,382,167	(2)	(2)
1921	2,994	1,595	53.27	352,663,492	30,465,349	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	3,533,832	-----	3,533,832	1,478	42.92	125,272,376	12,818,615	(2)	(2)
1925	3,464	1,945	56.15	478,668,893	39,071,919	4,594,431	-----	4,594,431	1,296	43.85	97,832,514	10,186,819	(2)	(2)
1926	3,443	1,972	57.28	461,033,812	32,528,974	3,908,753	-----	3,908,753	1,471	42.72	90,737,536	10,464,172	(2)	(2)
1927	3,489	2,072	59.39	434,206,806	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	2,082	57.41	434,436,034	34,914,666	3,702,506	-----	3,702,506	1,133	31.09	124,662,011	8,974,306	419	11.50
1929	3,720	2,095	56.32	487,656,767	35,378,748	3,431,942	-----	3,431,942	1,180	31.72	141,410,419	20,792,197	445	11.96

* 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 1916-1929, 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*

MARYLAND

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	4,039	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	18,699,793	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	941,296,390	76,902,019	6,414,014	7,465,473	13,879,487	1,650	35.39	253,929,061	22,765,511	(2)	(2)
1921	4,246	2,073	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	\$ 66,693	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	43.02	282,135,388	21,782,532	(2)	(2)
1925	5,461	3,090	56.58	1,288,344,710	103,664,691	12,753,251	-----	12,753,251	2,371	43.42	220,658,595	19,345,232	(2)	(2)
1926	5,621	3,188	56.72	1,446,204,964	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
1929	6,189	3,334	53.87	2,505,887,632	165,645,057	16,850,939	-----	16,850,939	2,143	34.63	279,430,362	30,009,770	712	11.50

MASSACHUSETTS

1916	13,273	8,350	62.91	\$1,772,712,308	\$467,503,662	\$8,927,594	-----	\$8,927,594	4,923	37.09	\$153,413,973	\$28,086,373	(2)	(2)
1917	13,799	8,849	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	44,594,330	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	57.64	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	250,459,947	(2)	(2)
1922	15,867	8,922	56.23	5,328,314,675	415,230,727	47,017,579	\$ 795,997	47,813,576	6,945	43.77	1,013,300,705	153,696,505	(2)	(2)
1923	15,861	9,486	59.81	5,490,963,290	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	332,209,591	40,796,074	-----	40,796,074	7,689	44.96	1,671,263,423	173,656,467	(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	54.16	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
1929	19,401	10,383	53.52	5,739,159,775	444,569,972	44,619,551	44,619,551	7,980	41.13	1,914,632,769	190,760,215	1,038	5.35

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	14,575,906	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	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	2,989	31.05	159,533,186	16,956,204	(2)	(2)
1920	10,872	6,704	61.66	3,645,254,236	402,047,385	32,182,837	70,437,948	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	6,217	54.41	1,219,593,453	180,495,092	(2)	(2)
1922	11,853	6,571	55.44	3,091,035,274	447,225,520	48,887,019	1,183,727	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	762,997,209	96,056,344	96,056,344	4,913	37.74	640,995,430	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
1929	15,543	8,631	55.53	8,083,807,223	762,434,851	71,628,026	71,628,026	5,448	35.05	1,106,247,055	119,044,474	1,464	9.42

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	(2)	(2)
1917	9,486	7,235	76.27	2,216,876,197	273,447,667	13,014,902	13,014,902	2,251	23.73	150,251,711	18,861,338	(2)	(2)
1918	8,576	5,787	67.48	1,878,316,708	138,101,260	12,384,015	23,161,608	2,789	32.52	102,080,351	10,168,846	(2)	(2)
1919	8,588	5,946	69.24	2,053,409,031	190,435,359	15,653,731	19,691,572	2,642	30.76	99,093,959	11,484,959	(2)	(2)
1920	9,315	5,821	62.49	2,233,521,506	148,473,971	10,725,653	12,612,836	3,494	37.51	472,701,059	24,776,907	(2)	(2)
1921	9,177	4,710	51.32	1,305,870,652	61,611,676	5,019,706	3,457,044	4,467	48.08	779,805,329	68,709,897	(2)	(2)
1922	10,269	5,547	54.02	1,766,095,708	96,881,835	10,932,738	164,633	4,722	45.98	637,419,520	38,678,456	(2)	(2)
1923	10,563	5,795	54.84	1,979,536,084	116,711,287	12,604,260	12,604,260	4,773	45.16	465,878,265	36,011,169	(2)	(2)
1924	10,800	5,783	53.55	2,176,021,563	111,844,643	12,698,055	12,698,055	5,017	46.45	423,207,737	41,333,313	(2)	(2)
1925	10,733	5,999	55.89	2,304,606,335	131,856,399	15,796,494	15,796,494	4,734	44.11	389,533,701	31,810,112	(2)	(2)
1926	10,965	5,870	53.53	2,455,522,310	130,211,654	16,155,550	16,155,550	5,065	46.47	517,204,077	31,055,904	(2)	(2)
1927	11,101	5,910	53.24	2,439,166,464	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	31.56	418,989,837	28,225,755	1,529	13.53
1929	11,482	6,316	55.01	2,502,988,509	146,668,750	14,697,284	14,697,284	3,563	31.03	477,318,422	32,732,271	1,603	13.96

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 1916–1929, 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	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	(2)	(2)
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	(2)	(2)
1918	1,132	872	77.03	133,113,404	11,244,051	887,277	2,293,064	3,180,341	260	22.97	18,596,344	1,694,434	(2)	(2)
1919	1,436	1,177	81.96	214,347,116	18,702,567	1,396,154	2,369,006	3,765,160	259	18.04	16,710,429	1,277,555	(2)	(2)
1920	1,573	1,015	64.53	207,688,946	17,374,055	1,350,204	1,930,725	3,280,929	558	35.47	86,484,733	7,586,273	(2)	(2)
1921	1,548	819	52.91	95,826,313	5,187,255	369,659	246,984	616,643	729	47.09	78,358,022	9,384,206	(2)	(2)
1922	1,678	1,170	69.73	176,232,398	13,023,355	1,129,012	7,711	1,136,723	508	30.27	37,137,779	3,690,726	(2)	(2)
1923	1,805	1,253	69.42	220,515,009	17,143,625	1,721,120	-----	1,721,120	552	30.58	48,575,559	4,789,735	(2)	(2)
1924	1,977	1,305	66.01	208,071,860	13,197,415	1,335,653	-----	1,335,653	672	33.99	67,698,848	12,171,217	(2)	(2)
1925	1,999	1,447	72.39	262,517,745	15,758,775	1,663,545	-----	1,663,545	552	27.61	48,647,514	3,797,289	(2)	(2)
1926	2,113	1,413	66.87	253,964,041	13,166,440	1,435,100	-----	1,435,100	700	33.13	67,587,493	7,404,954	(2)	(2)
1927	2,240	1,435	64.06	236,058,398	12,175,942	1,241,953	-----	1,241,953	674	30.09	77,817,013	7,861,017	131	5.85
1928	2,432	1,482	60.94	257,632,465	12,700,024	1,066,132	-----	1,066,132	780	32.07	80,317,272	6,779,445	170	6.99
1929	2,562	1,493	58.28	266,681,263	13,736,947	1,130,673	-----	1,130,678	894	34.89	96,251,323	7,728,478	175	6.83

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	(2)	(2)
1917	14,840	9,304	62.70	3,058,064,523	303,219,274	14,461,262	\$42,990,749	57,452,011	5,536	37.30	186,291,251	18,557,409	(2)	(2)
1918	13,332	8,294	62.21	3,087,626,983	258,919,402	18,986,868	84,412,911	103,399,779	5,033	37.79	209,591,434	20,533,855	(2)	(2)
1919	12,764	8,740	68.47	3,446,312,072	286,507,230	22,095,190	48,833,070	70,928,260	4,024	31.53	219,719,520	26,162,252	(2)	(2)
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	(2)	(2)
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	1,029,103,368	90,199,619	(2)	(2)
1922	14,190	8,445	59.51	3,091,617,123	203,959,349	22,655,959	471,342	23,127,247	5,745	40.49	532,342,992	59,551,941	(2)	(2)
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	(2)	(2)
1924	15,139	8,906	58.83	3,183,605,164	225,899,300	26,039,340	-----	26,039,340	6,233	41.17	616,708,815	56,248,620	(2)	(2)
1925	15,673	9,372	59.80	3,740,522,447	272,483,866	33,347,365	-----	33,347,365	6,301	40.20	574,474,277	48,706,864	(2)	(2)
1926	16,145	9,160	56.74	3,783,125,956	267,510,006	33,947,811	-----	33,947,811	6,985	43.26	704,210,651	51,022,188	(2)	(2)

1927	16,370	9,017	55.08	3,441,648,553	239,670,651	30,280,874	-----	30,280,874	5,627	34.38	970,499,574	66,959,915	1,726	10.54
1928	16,751	9,137	54.55	3,724,876,197	256,700,500	27,953,085	-----	27,953,085	5,711	34.99	766,051,418	60,573,083	1,903	11.36
1929	17,223	9,146	53.10	3,796,257,591	262,694,594	26,786,038	-----	26,786,038	6,068	35.23	862,061,487	65,537,732	2,009	11.67

MONTANA

1916	3,613	2,019	55.88	\$107,727,076	\$33,580,309	\$663,332	-----	\$663,332	1,594	44.12	\$10,635,369	\$3,496,541	(?)	(?)
1917	3,774	2,430	64.36	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	(?)	(?)
1918	3,804	2,359	62.01	312,680,643	28,821,251	2,525,085	2,638,745	5,463,830	1,445	37.99	50,398,752	3,684,452	(?)	(?)
1919	3,337	1,770	53.04	189,172,306	14,867,974	1,123,195	633,625	1,756,820	1,567	46.96	53,643,019	5,996,423	(?)	(?)
1920	3,571	1,586	44.41	160,983,049	11,531,723	866,056	377,915	1,243,971	1,985	55.59	73,215,438	13,238,676	(?)	(?)
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	(?)	(?)
1922	3,522	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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1925	3,907	1,609	41.18	166,311,262	11,841,163	1,196,446	-----	1,196,446	2,298	58.82	50,780,718	7,716,215	(?)	(?)
1926	3,866	1,686	43.61	162,014,998	13,936,917	1,519,524	-----	1,519,524	2,180	56.39	63,610,932	6,642,616	(?)	(?)
1927	4,020	1,837	45.70	194,574,267	13,312,092	1,361,229	-----	1,361,229	983	24.45	48,014,459	9,342,514	1,200	29.85
1928	3,708	1,933	52.13	213,196,302	14,643,477	1,249,331	-----	1,249,331	900	25.89	46,558,230	5,483,184	815	21.98
1929	3,585	1,822	50.82	190,321,005	11,941,519	940,562	-----	940,562	1,070	29.85	47,886,188	6,769,981	693	19.33

NEBRASKA

1916	4,561	3,329	72.99	\$144,812,843	\$35,742,854	\$701,490	-----	\$701,490	1,232	27.01	\$10,143,256	\$2,186,853	(?)	(?)
1917	4,684	3,885	82.94	551,995,588	46,189,285	2,242,130	\$4,486,426	6,728,556	799	17.06	30,670,212	2,899,859	(?)	(?)
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	(?)	(?)
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	57,483,369	4,864,181	(?)	(?)
1920	4,873	3,113	63.88	602,409,992	31,690,995	2,495,911	2,718,130	5,214,041	1,760	36.12	274,138,657	21,971,136	(?)	(?)
1921	5,092	2,447	48.06	387,099,433	18,478,322	1,473,860	771,060	2,244,920	2,645	51.94	274,343,832	24,154,666	(?)	(?)
1922	5,162	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	(?)	(?)
1923	4,858	2,857	58.81	513,943,404	25,019,824	2,555,243	-----	2,555,243	2,001	41.19	183,346,425	13,204,151	(?)	(?)
1924	4,679	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	(?)	(?)
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	(?)	(?)
1926	4,594	2,815	61.28	607,507,826	27,497,556	3,122,134	-----	3,122,134	1,779	38.72	127,779,028	10,177,762	(?)	(?)
1927	4,716	2,958	62.72	667,777,199	26,750,144	2,981,537	-----	2,981,537	1,296	27.48	120,555,158	9,461,626	462	9.80
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
1929	4,725	2,969	62.84	646,676,800	30,079,150	2,662,466	-----	2,662,466	1,352	28.61	137,689,376	17,306,069	404	8.55

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 1916–1929, 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	939	318	33.87	\$14,092,883	\$3,778,312	\$75,148	—	\$75,148	621	66.13	\$7,579,762	\$2,092,058	(?)	(?)
1917	1,051	399	37.97	37,300,647	3,805,024	192,815	\$238,652	431,467	652	62.03	5,894,113	2,676,455	(?)	(?)
1918	440	206	46.82	26,650,807	2,288,227	206,667	232,308	438,975	234	53.18	6,311,254	1,876,750	(?)	(?)
1919	958	285	29.75	41,423,847	3,336,250	245,196	163,516	408,712	673	70.25	8,611,488	2,324,937	(?)	(?)
1920	1,193	338	28.33	29,808,766	2,032,080	150,371	82,095	232,466	855	71.67	16,782,073	4,881,629	(?)	(?)
1921	1,244	274	22.03	20,657,513	1,332,043	84,793	\$41,841	126,634	970	77.97	18,351,356	4,294,924	(?)	(?)
1922	1,268	329	25.95	25,260,065	1,723,404	150,011	—	150,011	939	74.05	13,118,684	3,666,525	(?)	(?)
1923	1,156	337	29.15	47,703,588	2,558,594	225,107	—	225,107	819	70.85	12,705,295	3,293,852	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1926	969	326	33.64	67,878,962	2,881,101	315,794	—	315,794	643	66.36	12,556,851	3,076,990	(?)	(?)
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	150,550,445	6,963,436	736,162	—	736,162	281	27.39	10,068,193	4,601,795	392	38.21
1929	1,033	351	33.98	252,795,755	9,771,174	971,353	—	971,353	315	30.49	11,934,954	4,329,528	367	35.53

NEW HAMPSHIRE														
1916	1,052	748	71.10	\$85,002,478	\$14,861,724	\$285,639	—	\$285,639	304	28.90	\$10,504,791	\$1,383,921	(?)	(?)
1917	1,177	890	75.62	151,484,964	16,319,046	575,915	\$2,423,397	2,999,312	287	24.38	13,146,053	1,304,969	(?)	(?)
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	1,694,443	(?)	(?)
1919	1,003	727	72.48	211,782,100	25,505,460	1,938,115	4,036,089	5,977,204	276	27.52	9,189,118	917,206	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1924	1,175	704	59.91	132,555,501	8,535,896	929,840	—	929,840	471	40.09	54,283,332	4,392,440	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	.670

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
1929	1,349	803	59.53	152,699,003	11,948,182	1,116,811	-----	1,116,811	477	35.36	59,074,539	4,781,862	69	5.11

NEW JERSEY

1916	9,777	5,750	58.81	\$1,015,845,736	\$245,706,911	\$4,819,514	-----	\$4,816,514	4,027	41.19	\$85,875,061	\$14,568,656	(?)	(?)
1917	10,112	6,222	61.53	2,123,440,753	256,292,144	12,064,685	\$35,216,004	47,280,689	3,890	38.47	260,604,130	17,573,903	(?)	(?)
1918	8,807	5,503	62.48	2,270,839,740	191,018,725	16,466,206	43,201,254	59,670,460	3,304	37.52	287,836,252	41,398,289	(?)	(?)
1919	9,392	6,035	64.26	2,945,528,469	254,570,015	19,584,420	45,748,068	65,332,488	3,357	35.74	507,688,469	86,090,439	(?)	(?)
1920	9,896	5,875	59.37	3,418,065,435	190,785,595	14,875,307	18,425,813	33,301,120	4,021	40.63	531,960,098	86,207,453	(?)	(?)
1921	10,631	5,545	52.16	2,220,207,819	154,788,750	12,797,533	13,137,268	25,034,801	5,086	47.84	765,604,342	89,970,417	(?)	(?)
1922	11,762	6,892	58.60	3,058,162,310	235,261,473	26,850,400	260,290	27,150,690	4,870	41.40	482,534,881	49,644,019	(?)	(?)
1923	13,062	8,120	62.17	3,475,688,544	273,897,476	31,254,966	-----	31,254,966	4,942	37.83	605,263,192	53,746,530	(?)	(?)
1924	14,229	8,580	60.20	3,454,552,650	260,526,000	30,688,913	-----	30,688,913	5,649	39.70	643,030,967	59,665,611	(?)	(?)
1925	15,151	9,494	62.66	3,810,671,490	331,624,315	39,208,726	-----	39,208,726	5,657	37.34	512,406,389	55,326,204	(?)	(?)
1926	17,480	10,413	59.57	4,105,136,099	342,090,109	42,830,414	-----	42,830,414	7,067	40.43	701,614,746	67,550,666	(?)	(?)
1927	19,143	10,783	56.33	4,393,565,625	349,484,078	43,336,568	-----	43,336,568	6,863	35.85	898,805,093	83,001,929	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	1,564	7.77
1929	21,885	11,646	53.21	3,748,760,261	444,894,582	45,680,190	-----	45,680,190	8,468	38.70	955,695,479	136,749,363	1,771	8.09

NEW MEXICO

1916	979	474	48.42	\$38,929,154	\$15,138,195	\$303,499	-----	\$303,499	505	51.58	\$3,782,125	\$1,104,136	(?)	(?)
1917	1,103	542	49.14	77,131,581	14,592,888	677,816	\$2,526,876	3,204,692	561	50.86	8,998,214	2,336,330	(?)	(?)
1918	965	558	57.82	77,236,222	6,628,744	598,115	679,354	1,277,469	407	42.18	9,791,690	2,255,275	(?)	(?)
1919	940	494	52.55	57,550,264	4,273,632	317,342	259,796	577,138	446	47.45	17,737,065	1,956,173	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1922	941	450	47.82	56,515,456	3,405,536	328,121	1,611	329,732	491	52.18	17,333,982	3,383,856	(?)	(?)
1923	953	424	44.49	60,886,898	2,974,856	269,960	-----	269,960	529	55.51	13,781,881	2,894,045	(?)	(?)
1924	1,037	413	39.83	48,884,565	2,873,952	270,885	-----	270,885	624	60.17	22,482,884	3,441,216	(?)	(?)
1925	941	435	46.23	54,243,193	3,172,807	311,179	-----	311,179	506	53.77	13,666,967	2,815,352	(?)	(?)
1926	1,108	471	42.51	57,107,624	3,707,875	395,119	-----	395,119	637	57.49	15,787,110	3,667,859	(?)	(?)
1927	1,019	495	48.58	61,856,271	3,998,320	417,713	-----	417,713	283	27.77	16,839,574	2,748,105	241	23.65
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
1929	1,126	558	49.50	66,999,526	4,320,225	353,891	-----	353,891	300	26.64	17,762,032	2,527,200	268	23.80

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 1916–1929, 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 YORK

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.....	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.....	48,464	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	67,633,500	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	\$ 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	32,575	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
1929.....	107,300	55,304	51.54	36,812,022,535	3,646,921,991	383,110,174	-----	383,110,174	43,865	40.88	7,901,544,922	854,292,019	8,131	7.58

NORTH CAROLINA

1916.....	5,021	3,438	68.47	\$254,767,644	\$60,882,803	\$1,200,185	-----	\$1,200,185	1,583	31.53	\$14,830,010	\$3,936,837	(2)	(2)
1917.....	5,155	3,986	77.32	698,770,100	91,608,121	4,124,725	\$16,228,373	20,353,098	1,169	22.68	24,218,419	3,391,146	(2)	(2)
1918.....	4,212	3,362	79.82	879,192,164	107,028,177	6,061,419	44,016,680	50,678,099	850	20.18	28,462,101	2,543,401	(2)	(2)
1919.....	4,396	3,501	79.64	1,038,681,596	114,681,366	8,707,081	21,102,835	29,809,916	895	20.36	41,551,748	3,662,723	(2)	(2)
1920.....	4,812	3,143	65.31	1,062,447,593	102,277,769	7,985,041	15,985,211	23,970,252	1,669	34.69	190,420,975	14,614,276	(2)	(2)
1921.....	4,914	2,529	51.47	688,791,323	65,426,587	5,401,565	7,597,915	12,999,480	2,385	48.53	162,924,727	22,424,732	(2)	(2)
1922.....	5,714	3,486	61.01	940,895,173	99,169,237	11,410,349	\$ 55,608	11,465,657	2,228	38.99	121,241,530	9,786,038	(2)	(2)
1923.....	5,987	3,810	63.64	1,117,157,990	107,931,479	12,502,613	-----	12,502,613	2,177	36.36	141,622,905	11,655,029	(2)	(2)
1924.....	6,085	3,529	58.00	951,977,205	83,731,523	9,726,312	-----	9,726,312	2,556	42.00	280,428,615	19,489,850	(2)	(2)
1925.....	6,267	3,762	60.03	1,155,296,295	106,623,327	12,821,971	-----	12,821,971	2,505	39.97	232,867,312	14,536,347	(2)	(2)
1926.....	6,450	3,686	57.15	1,212,142,062	102,878,778	13,016,769	-----	13,016,769	2,764	42.85	252,467,883	22,012,600	(2)	(2)

1927----	6,501	3,688	56.73	1,340,346,643	114,607,046	14,146,627	-----	14,146,627	2,308	35.50	190,775,476	16,413,483	505	7.77
1928----	6,669	3,462	51.91	1,225,829,957	96,562,498	10,769,650	-----	10,769,650	2,667	39.99	261,057,063	20,784,146	540	8.10
1929----	6,570	3,009	45.80	1,149,184,719	104,313,766	10,862,756	-----	10,862,756	3,011	45.83	298,035,180	25,344,075	550	8.37

NORTH DAKOTA

1916----	2,769	2,220	80.17	\$35,477,730	\$10,664,421	\$207,064	-----	\$207,064	549	19.83	\$4,139,530	\$1,026,359	(?)	(?)
1917----	3,124	2,559	81.91	149,014,213	9,795,608	434,318	\$1,710,368	2,144,686	565	18.09	13,319,176	1,083,398	(?)	(?)
1918----	2,752	2,217	80.55	171,981,215	9,900,561	681,512	804,465	1,485,977	535	19.45	17,841,974	883,625	(?)	(?)
1919----	2,639	2,135	80.90	156,461,674	9,152,029	505,850	498,789	1,004,639	504	19.10	16,911,971	1,414,501	(?)	(?)
1920----	2,898	1,747	60.28	137,313,047	6,567,604	383,888	347,667	731,555	1,151	39.72	69,597,256	4,841,788	(?)	(?)
1921----	2,819	1,362	48.32	88,743,928	4,000,679	229,265	108,519	337,784	1,457	51.68	57,795,313	5,494,665	(?)	(?)
1922----	2,848	1,529	53.68	119,244,638	4,748,221	329,460	³ 8,903	338,363	1,319	46.32	40,539,927	4,572,992	(?)	(?)
1923----	2,938	1,334	45.41	92,595,930	3,477,845	215,939	-----	215,939	1,604	54.59	47,765,724	5,348,250	(?)	(?)
1924----	3,084	1,601	51.91	161,109,179	5,699,606	443,397	-----	443,397	1,483	48.09	35,200,755	4,778,668	(?)	(?)
1925----	3,245	1,684	51.90	169,210,711	7,972,051	547,214	-----	547,214	1,561	48.10	41,851,481	3,982,311	(?)	(?)
1926----	3,445	1,552	45.05	131,654,209	6,574,165	421,660	-----	421,660	1,893	54.95	49,803,581	4,864,782	(?)	(?)
1927----	3,471	1,695	48.83	160,228,871	5,411,978	399,437	-----	399,437	943	27.17	35,829,284	3,150,030	833	24.00
1928----	3,528	1,737	49.23	160,651,009	5,687,850	320,818	-----	320,818	972	27.55	44,524,836	3,220,329	819	23.22
1929----	3,425	1,467	42.83	121,487,268	4,537,637	251,247	-----	251,247	1,085	31.68	44,399,092	3,844,972	873	25.49

OHIO

1916----	17,660	12,251	69.36	\$2,093,727,399	\$630,144,978	\$12,364,799	-----	\$12,364,799	5,409	30.64	\$132,267,179	\$23,034,658	(?)	(?)
1917----	17,615	13,546	76.90	6,247,325,248	986,496,775	42,578,494	\$175,539,209	218,117,703	4,069	23.10	294,239,846	36,780,735	(?)	(?)
1918----	15,815	11,391	72.05	6,225,443,057	643,186,133	47,484,999	219,859,556	267,344,555	4,421	27.95	302,814,756	28,807,704	(?)	(?)
1919----	17,083	12,194	71.36	6,158,568,288	619,253,196	48,737,520	99,422,775	148,160,295	4,894	28.64	503,983,805	41,388,082	(?)	(?)
1920----	18,822	12,302	65.36	6,288,735,991	560,556,917	44,865,550	81,397,001	126,262,551	6,520	34.64	1,465,065,458	124,983,990	(?)	(?)
1921----	20,091	9,555	47.56	3,079,639,495	235,467,847	19,421,710	19,459,792	38,881,502	10,536	52.44	2,193,193,897	338,788,204	(?)	(?)
1922----	21,390	12,495	58.42	4,978,119,205	419,174,756	43,969,875	³ 731,735	44,710,601	8,595	41.58	1,495,990,864	144,661,602	(?)	(?)
1923----	22,097	13,738	62.26	6,559,642,094	538,602,037	57,442,924	-----	57,442,924	8,339	37.74	1,048,538,737	118,996,299	(?)	(?)
1924----	22,754	13,369	58.75	5,709,071,700	442,810,151	51,129,974	-----	51,129,974	9,385	41.25	1,433,214,163	144,560,940	(?)	(?)
1925----	23,239	14,266	61.39	6,884,609,477	564,543,064	69,182,027	-----	69,182,027	8,973	38.61	1,185,618,831	153,510,940	(?)	(?)
1926----	23,475	14,266	60.77	7,211,098,411	530,119,098	66,541,324	-----	66,541,324	9,209	39.23	1,469,759,096	113,122,321	(?)	(?)
1927----	24,305	14,020	57.69	6,673,416,311	505,740,230	63,487,453	-----	63,487,453	8,901	36.62	1,741,694,748	132,171,607	1,384	5.69
1928----	24,722	14,344	58.02	7,557,767,878	589,966,142	64,775,638	-----	64,775,638	8,942	36.17	1,339,615,796	123,830,483	1,436	5.81
1929----	25,173	14,299	56.80	7,879,660,828	687,230,541	71,392,513	-----	71,392,513	9,515	37.80	1,705,019,551	153,560,559	1,359	5.40

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 1916–1929, 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*

OKLAHOMA

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	7, 150	3, 431	47.99	\$240,799,628	\$112,338,867	\$2,196,340	-----	\$2,196,340	3,719	52.01	\$16,071,038	\$6,126,976	(2)	(2)
1917	7,364	3,872	52.58	602,833,776	76,978,232	3,679,908	\$10,796,817	14,476,725	3,492	47.42	54,361,998	7,334,419	(2)	(2)
1918	6,321	3,261	51.59	488,641,109	37,626,312	2,917,199	7,407,333	10,324,532	3,060	48.41	154,108,455	11,974,054	(2)	(2)
1919	5,904	3,295	55.81	593,992,416	41,622,387	3,018,767	5,595,254	8,614,021	2,609	44.19	122,333,300	21,337,279	(2)	(2)
1920	5,564	3,004	53.99	839,249,463	56,880,894	4,569,846	4,984,423	9,554,269	2,560	46.01	289,631,316	26,614,608	(2)	(2)
1921	5,569	2,301	41.32	280,335,950	17,729,976	1,329,974	1,180,362	2,510,336	3,268	58.68	350,706,328	57,665,489	(2)	(2)
1922	5,750	2,701	46.97	520,170,257	39,456,544	3,913,340	* 10,913	3,924,253	3,049	53.03	235,087,086	47,004,612	(2)	(2)
1923	5,709	2,615	45.80	441,084,511	26,788,077	2,700,605	-----	2,700,605	3,694	54.20	340,075,520	54,042,501	(2)	(2)
1924	5,729	2,929	51.13	568,663,506	39,221,970	3,969,267	-----	3,969,267	2,800	48.87	284,286,282	42,571,798	(2)	(2)
1925	5,608	3,141	56.01	937,548,903	73,912,161	8,025,171	-----	8,025,171	2,467	43.99	183,943,448	27,331,697	(2)	(2)
1926	5,835	3,299	56.54	915,819,579	84,300,599	10,327,122	-----	10,327,122	2,536	43.46	402,180,830	32,927,563	(2)	(2)
1927	6,132	3,271	53.35	804,266,359	56,608,465	6,368,039	-----	6,368,039	2,090	34.08	366,858,341	45,640,673	771	12.57
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	11.83
1929	6,671	3,649	54.69	1,047,918,649	105,607,364	9,794,658	-----	9,794,658	2,169	32.52	336,546,648	28,448,151	853	12.79

OREGON

1916	5,022	2,108	41.98	\$88,606,622	\$18,732,510	\$357,644	-----	\$357,644	2,914	58.02	\$47,184,563	\$13,477,766	(2)	(2)
1917	5,352	2,642	49.36	392,174,272	34,385,889	1,633,655	\$4,698,115	6,331,770	2,710	50.64	51,815,922	8,403,391	(2)	(2)
1918	4,398	2,421	55.05	609,778,017	34,694,323	2,501,848	9,776,075	12,277,923	1,977	44.95	53,616,292	8,074,512	(2)	(2)
1919	4,252	2,260	53.15	552,358,559	48,138,408	3,148,273	11,827,809	14,976,082	1,902	46.85	126,701,593	10,428,383	(2)	(2)
1920	4,588	2,236	48.74	472,286,247	39,521,816	2,941,646	5,561,884	8,503,530	2,352	51.26	261,327,802	23,197,837	(2)	(2)
1921	4,840	1,948	40.25	286,350,548	17,030,724	1,302,525	1,066,433	2,368,688	2,892	59.75	244,782,121	26,171,593	(2)	(2)
1922	5,134	2,399	46.73	407,527,840	27,892,453	3,012,115	* 17,252	3,029,367	2,735	53.27	160,295,596	20,327,675	(2)	(2)
1923	5,301	2,992	48.90	529,547,000	35,418,795	3,630,726	-----	3,630,726	2,709	51.10	142,873,528	14,470,563	(2)	(2)
1924	5,647	2,733	48.40	491,451,526	29,088,365	3,106,610	-----	3,106,610	2,914	51.60	153,459,311	40,856,244	(2)	(2)
1925	5,850	2,910	49.74	468,621,795	28,652,483	3,153,701	-----	3,153,701	2,940	50.26	203,425,100	16,873,653	(2)	(2)
1926	6,144	3,003	48.88	503,667,032	26,867,008	2,994,717	-----	2,994,717	3,141	51.12	197,205,445	21,240,211	(2)	(2)

1927	6,350	3,028	47.69	486,617,783	23,694,486	2,493,716	-----	2,493,716	2,172	34.20	210,568,359	21,736,061	1,150	18.11
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
1929	6,863	3,105	45.24	579,208,729	30,026,503	2,600,773	-----	2,600,773	2,345	34.17	206,519,834	20,409,805	1,413	20.59

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	8,860,256,561	1,476,471,639	64,582,457	\$323,313,222	387,895,679	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	309,029,821	385,262,742	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	126,208,200	198,978,411	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	132,498,630	208,770,846	6,815	36.20	1,459,076,708	106,652,862	(2)	(2)
1921	19,806	9,665	48.80	5,603,662,066	431,800,206	36,338,551	36,786,116	73,124,667	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	³ 616,624	78,956,643	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	-----	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	-----	87,512,252	10,441	44.56	1,643,672,879	158,156,630	(2)	(2)
1925	23,502	13,569	57.74	9,907,817,429	891,119,486	111,207,111	-----	111,207,111	9,933	42.26	1,633,984,623	151,087,052	(2)	(2)
1926	24,173	13,820	57.17	10,157,118,224	941,818,944	122,361,366	-----	122,361,366	10,353	42.83	1,730,695,667	150,306,532	(2)	(2)
1927	24,883	13,193	53.02	9,986,471,911	806,494,048	104,134,847	-----	104,134,847	9,330	37.50	2,284,379,571	188,396,811	2,360	9.48
1928	25,558	13,370	52.31	10,209,116,754	905,714,567	104,000,212	-----	104,000,212	9,665	37.82	2,151,155,367	181,313,094	2,523	9.87
1929	26,357	13,880	52.66	10,843,235,301	1,060,023,187	112,112,660	-----	112,112,660	9,795	37.16	1,909,570,431	193,501,282	2,682	10.18

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	34,458,097	(2)	(2)
1922	2,237	1,250	55.88	617,533,269	61,613,177	7,193,593	³ 109,656	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
1929	2,964	1,650	55.67	683,001,503	54,487,241	5,503,588	-----	5,503,588	1,067	36.00	231,892,946	19,730,964	247	8.33

³ 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 1916–1929, 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 CAROLINA

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....	3,915	2,390	61.05	\$115,837,998	\$23,512,698	\$445,222	-----	\$445,222	1,525	38.95	\$12,051,591	\$6,438,981	(?)	(?)
1917....	4,087	2,771	67.80	415,453,233	54,561,644	2,709,653	\$6,359,469	9,069,122	1,316	32.20	18,702,507	1,670,819	(?)	(?)
1918....	3,554	2,549	71.72	511,547,778	58,292,576	3,729,437	22,573,299	26,302,736	1,005	28.28	21,312,815	1,814,723	(?)	(?)
1919....	3,501	2,454	70.09	533,227,512	63,423,640	4,711,748	13,039,380	17,751,128	1,047	29.91	22,766,500	2,393,370	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
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	(?)	(?)
1924....	4,104	2,111	51.44	299,553,199	14,250,797	1,372,469	-----	1,372,469	1,993	48.56	190,546,751	12,435,208	(?)	(?)
1925....	3,924	2,158	55.00	381,883,483	20,003,470	1,912,104	-----	1,912,104	1,766	45.00	157,081,701	12,046,959	(?)	(?)
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	(?)	(?)
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
1929....	3,759	1,597	42.48	299,809,205	16,160,909	1,464,494	-----	1,464,494	1,775	47.22	194,993,546	11,462,544	387	10.30

SOUTH DAKOTA

1916....	2,442	1,744	71.42	\$29,681,960	\$7,924,094	\$155,845	-----	\$155,845	698	28.58	\$4,054,413	\$2,708,153	(?)	(?)
1917....	2,588	2,172	83.93	142,036,594	10,856,357	541,203	\$1,239,766	1,780,969	416	16.07	7,776,882	729,587	(?)	(?)
1918....	2,202	1,732	78.66	168,084,528	9,704,447	608,341	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	-----	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	1,476	55.53	143,373,964	5,257,250	426,159	-----	426,159	1,262	44.47	35,958,599	3,357,254	(?)	(?)
1926....	2,872	1,354	47.14	87,879,119	3,436,814	256,921	-----	256,921	1,518	52.86	42,861,302	3,926,672	(?)	(?)

1927----	3, 008	1, 665	55. 35	151, 272, 440	5, 230, 326	387, 136	-----	387, 136	704	23. 41	28, 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
1929----	3, 071	1, 685	54. 87	140, 321, 542	6, 295, 795	394, 531	-----	394, 531	816	26. 57	49, 668, 940	2, 783, 680	570	18. 56

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	(2)	(2)
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	(2)	(2)
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	(2)	(2)
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	(2)	(2)
1920----	4, 742	2, 788	58. 79	760, 724, 888	52, 402, 287	3, 931, 825	7, 751, 110	11, 682, 935	1, 954	41. 21	293, 074, 748	19, 381, 347	(2)	(2)
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	(2)	(2)
1922----	4, 906	3, 005	61. 25	761, 684, 587	57, 724, 465	6, 094, 110	3 171, 657	6, 265, 767	1, 901	38. 75	247, 169, 941	12, 750, 418	(2)	(2)
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	(2)	(2)
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, 980, 555	(2)	(2)
1925----	4, 801	3, 047	63. 47	1, 014, 707, 692	66, 906, 463	7, 792, 719	-----	7, 792, 719	1, 754	36. 63	206, 591, 214	12, 677, 414	(2)	(2)
1926----	4, 955	3, 047	61. 49	1, 005, 290, 028	66, 926, 646	8, 176, 829	-----	8, 176, 829	1, 908	38. 61	285, 704, 624	17, 420, 527	(2)	(2)
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
1929----	5, 338	3, 032	56. 80	902, 047, 286	59, 532, 771	5, 744, 440	-----	5, 744, 440	1, 852	34. 69	307, 351, 330	24, 702, 126	454	8. 51

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	36, 004, 391	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	34, 459, 589	2, 433	29. 08	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	28, 772, 317	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	23, 264, 395	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	10, 477, 598	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	10, 466, 223	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	-----	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	-----	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	-----	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	-----	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	-----	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	-----	18, 441, 180	4, 761	33. 44	786, 169, 000	68, 852, 115	1, 184	8. 31
1929----	14, 552	8, 156	56. 05	2, 420, 433, 226	189, 131, 653	18, 193, 363	-----	18, 193, 363	5, 243	36. 03	685, 769, 983	66, 898, 581	1, 153	7. 92

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 1916–1929, 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*

UTAH

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	3,481	1,616	46.42	\$159,867,110	\$57,600,820	\$1,145,035	-----	\$1,145,035	1,865	53.58	\$14,013,260	\$4,098,272	(?)	(?)
1917	3,545	1,825	51.48	281,675,954	49,028,217	2,419,567	\$4,930,064	7,349,631	1,720	48.52	38,535,640	5,385,718	(?)	(?)
1918	2,542	1,170	46.03	183,606,851	19,170,237	1,511,308	4,636,151	6,147,459	1,372	53.97	38,641,010	8,184,881	(?)	(?)
1919	2,872	1,442	50.21	304,848,895	23,992,237	1,865,686	2,129,861	3,995,547	1,430	49.79	35,455,022	5,504,428	(?)	(?)
1920	3,094	1,420	45.90	243,155,625	15,513,096	1,183,007	1,324,215	2,507,222	1,674	54.10	81,153,204	11,679,579	(?)	(?)
1921	3,086	1,155	37.43	155,591,907	8,570,716	665,038	354,863	1,019,901	1,931	62.57	134,618,833	20,997,642	(?)	(?)
1922	3,051	1,349	44.22	205,955,204	16,528,900	1,473,830	-----	1,473,935	1,702	55.78	81,547,782	9,401,418	(?)	(?)
1923	3,045	1,468	48.21	257,083,836	22,517,474	1,833,488	-----	1,833,488	1,577	51.79	65,310,686	8,137,648	(?)	(?)
1924	3,096	1,483	47.90	257,843,670	19,351,555	2,098,811	-----	2,098,811	1,613	52.10	72,626,178	7,727,188	(?)	(?)
1925	3,120	1,635	52.40	273,586,681	21,297,449	2,431,578	-----	2,431,578	1,485	47.60	67,656,639	9,698,262	(?)	(?)
1926	3,083	1,537	49.85	264,982,816	18,565,796	2,182,905	-----	2,182,905	1,546	50.15	99,779,329	9,894,309	(?)	(?)
1927	3,125	1,589	50.85	279,069,333	17,178,821	1,951,660	-----	1,951,660	913	29.22	79,432,979	9,636,529	623	19.93
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
1929	3,245	1,646	50.72	288,739,116	19,932,652	1,813,568	-----	1,813,568	888	27.37	83,235,091	8,581,567	711	21.91

VERMONT

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	905	609	67.29	\$48,112,969	\$9,201,351	\$180,639	-----	\$180,639	296	32.71	\$14,046,626	\$1,216,891	(?)	(?)
1917	936	719	76.82	114,273,705	12,630,109	618,321	\$1,582,261	2,200,582	217	23.18	12,306,066	1,527,163	(?)	(?)
1918	736	518	70.38	86,636,298	9,251,162	655,451	2,909,256	3,564,707	218	29.62	13,568,194	1,182,666	(?)	(?)
1919	751	561	74.70	123,559,138	12,480,258	950,811	1,925,974	2,876,785	190	25.30	10,558,019	963,854	(?)	(?)
1920	916	620	67.69	141,844,862	11,268,793	886,556	1,219,623	2,106,179	296	32.31	46,555,183	2,315,356	(?)	(?)
1921	932	552	59.23	88,247,631	6,313,221	527,639	257,290	784,929	380	40.77	42,431,258	5,114,274	(?)	(?)
1922	1,036	682	65.83	115,640,788	9,245,945	945,631	26,585	972,216	354	34.17	28,268,708	3,626,931	(?)	(?)
1923	1,038	755	72.74	148,991,248	12,163,457	1,261,188	-----	1,261,188	283	27.26	21,678,086	2,983,699	(?)	(?)
1924	1,060	683	64.43	130,936,117	9,133,396	1,011,271	-----	1,011,271	377	35.57	31,422,924	3,774,774	(?)	(?)
1925	1,088	708	65.07	140,853,299	10,237,937	1,218,235	-----	1,218,235	380	34.93	32,210,879	3,469,910	(?)	(?)
1926	1,096	699	63.78	145,613,879	10,429,322	1,230,132	-----	1,230,132	397	36.22	45,470,036	4,178,051	(?)	(?)

1927	1, 089	683	62. 72	153, 167, 623	9, 926, 674	1, 164, 237	-----	1, 164, 237	348	31. 96	42, 860, 893	5, 571, 051	58	5. 32
1928	1, 112	724	65. 11	156, 047, 978	10, 314, 266	1, 038, 308	-----	1, 038, 308	342	30. 76	42, 212, 001	4, 597, 934	46	4. 13
1929	1, 120	704	62. 86	142, 257, 173	10, 254, 589	962, 763	-----	962, 763	357	31. 87	55, 112, 707	9, 641, 572	59	5. 27

VIRGINIA

1916	5, 950	3, 457	58. 10	\$394, 490, 076	\$93, 482, 931	\$1, 709, 418	-----	\$1, 709, 418	2, 493	41. 90	\$30, 635, 736	\$6, 094, 518	(2)	(2)
1917	6, 012	3, 863	64. 25	772, 007, 180	136, 977, 815	6, 911, 488	\$12, 036, 892	18, 948, 380	2, 149	35. 75	42, 085, 121	5, 881, 174	(2)	(2)
1918	5, 009	3, 418	68. 24	945, 712, 725	107, 670, 674	9, 493, 967	21, 521, 013	31, 014, 980	1, 591	31. 76	55, 560, 881	6, 331, 559	(2)	(2)
1919	5, 027	3, 423	68. 09	1, 006, 281, 371	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	69. 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
1929	7, 168	3, 837	53. 53	1, 016, 914, 758	132, 956, 424	13, 793, 936	-----	13, 793, 936	2, 613	36. 45	294, 172, 852	22, 534, 628	718	10. 02

WASHINGTON

1916	9, 908	4, 071	41. 09	\$244, 505, 289	\$53, 468, 785	\$1, 054, 032	-----	\$1, 054, 032	5, 837	58. 91	\$65, 869, 379	\$20, 741, 050	(2)	(2)
1917	9, 043	4, 942	54. 65	851, 120, 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	6, 967, 780	17, 198, 354	24, 166, 134	4, 315	47. 63	134, 525, 116	16, 781, 728	(2)	(2)
1920	9, 598	4, 522	47. 11	1, 038, 852, 497	79, 194, 723	5, 785, 939	9, 533, 868	15, 319, 807	5, 076	52. 89	309, 880, 108	38, 489, 170	(2)	(2)
1921	9, 701	3, 540	36. 49	523, 402, 473	34, 231, 688	2, 580, 545	1, 780, 207	4, 360, 752	6, 161	63. 51	437, 588, 452	51, 368, 014	(2)	(2)
1922	9, 802	4, 327	44. 14	798, 490, 613	59, 864, 574	6, 188, 460	² 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, 695	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, 790, 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
1929	12, 159	5, 924	48. 72	1, 153, 890, 128	76, 230, 227	6, 985, 766	-----	6, 985, 766	4, 058	33. 37	397, 560, 634	31, 683, 927	2, 177	17. 91

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—1916–1929, 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, war-profits and excess-profits tax, and total tax—Continued*

WEST VIRGINIA

Year	Total number of returns	Corporations reporting net income							Corporations reporting no net income				Inactive corporations—No income data reported	
		Number of returns	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	4,381	2,668	60.90	\$238,566,260	\$66,409,707	\$1,314,023	-----	\$1,314,023	1,713	39.10	\$23,421,111	\$4,148,166	(2)	(2)
1917	4,559	3,008	65.98	574,811,518	109,543,951	4,591,778	\$24,039,927	28,631,705	1,551	34.02	31,789,709	4,900,753	(2)	(2)
1918	3,519	2,410	68.49	896,044,637	158,550,172	11,244,404	23,711,555	34,955,959	1,109	31.51	119,134,975	9,073,708	(2)	(2)
1919	4,004	2,448	61.14	625,093,926	74,646,962	6,165,721	11,544,185	17,709,906	1,556	38.86	42,282,441	6,905,569	(2)	(2)
1920	4,473	2,867	64.10	941,311,194	134,304,629	10,045,640	27,862,425	37,908,065	1,606	35.90	99,541,555	9,090,400	(2)	(2)
1921	4,623	2,383	51.55	468,083,518	42,702,204	3,395,939	3,892,303	7,288,242	2,240	48.45	255,878,374	37,807,355	(2)	(2)
1922	4,848	2,962	61.10	599,224,244	71,767,773	7,806,419	5,409	7,871,828	1,886	38.90	193,535,854	13,846,191	(2)	(2)
1923	5,062	3,088	61.00	719,198,881	73,477,884	8,344,075	-----	8,344,075	1,974	39.00	207,208,816	20,016,457	(2)	(2)
1924	5,366	2,818	52.52	646,531,930	50,065,172	5,635,527	-----	5,635,527	2,548	47.48	199,225,514	28,027,542	(2)	(2)
1925	5,205	2,843	54.62	723,806,173	64,525,291	7,632,661	-----	7,632,661	2,362	45.38	147,176,165	23,393,666	(2)	(2)
1926	5,142	3,000	58.34	814,965,626	76,151,591	9,415,061	-----	9,415,061	2,142	41.66	151,149,183	18,899,981	(2)	(2)
1927	5,239	2,928	55.89	702,212,538	57,023,969	6,995,769	-----	6,995,769	1,825	34.83	173,152,493	23,073,304	486	9.28
1928	5,145	2,773	53.90	656,951,722	51,922,822	5,445,406	-----	5,445,406	1,910	37.12	170,774,260	19,963,689	462	8.98
1929	5,173	2,873	55.54	700,698,453	59,046,703	5,757,011	-----	5,757,011	1,843	35.63	162,243,522	17,257,822	457	8.83

WISCONSIN

1916	11,635	6,857	58.93	\$596,726,270	\$132,762,577	\$2,615,579	-----	\$2,615,579	4,778	41.07	\$43,582,041	\$10,350,167	(2)	(2)
1917	11,923	7,469	62.64	1,375,123,203	149,917,972	7,011,080	\$23,882,370	30,893,450	4,454	37.36	89,162,361	8,894,622	(2)	(2)
1918	10,961	6,889	62.85	1,527,975,440	76,642,276	5,742,959	55,084,521	60,827,480	4,072	37.15	95,378,449	3,054,148	(2)	(2)
1919	10,154	6,875	67.71	1,859,614,073	172,213,124	12,775,659	29,588,492	42,364,151	3,279	32.29	108,269,386	9,049,810	(2)	(2)
1920	11,198	6,972	62.26	2,091,835,514	163,938,038	12,959,007	26,128,390	38,387,397	4,226	37.74	420,705,087	39,464,067	(2)	(2)
1921	12,142	6,009	49.49	1,076,943,607	71,382,306	5,702,676	5,324,560	11,027,236	6,133	50.51	675,537,462	80,569,408	(2)	(2)
1922	12,596	7,127	56.58	1,583,975,528	129,878,747	14,084,958	2,169,920	14,204,878	5,469	43.42	397,283,377	45,799,114	(2)	(2)
1923	12,797	7,881	61.58	1,917,244,849	150,217,630	16,386,929	-----	16,386,929	4,916	38.42	314,715,621	37,604,961	(2)	(2)
1924	13,144	7,679	58.42	1,785,866,227	132,284,875	15,113,200	-----	15,113,200	5,465	41.58	428,650,822	36,919,635	(2)	(2)
1925	13,489	8,141	60.35	2,159,861,114	171,192,887	20,325,149	-----	20,325,149	5,348	39.65	348,366,732	35,078,061	(2)	(2)
1926	13,827	8,253	59.69	2,208,270,409	187,043,641	23,192,758	-----	23,192,758	5,574	40.31	355,777,912	36,632,012	(2)	(2)

1927----	14,456	8,567	59.26	2,232,946,674	185,418,099	23,117,908	-----	23,117,908	4,172	28.86	437,507,852	39,756,032	1,717	11.88
1928----	15,393	8,828	57.35	2,347,120,782	184,569,354	20,122,264	-----	20,122,264	4,681	30.41	408,788,337	45,955,101	1,884	12.24
1929----	15,836	8,810	55.63	2,377,120,669	198,397,599	19,928,164	-----	19,928,164	5,079	32.07	449,131,294	47,430,472	1,947	12.30

WYOMING

1916----	1,291	694	53.76	\$28,645,899	\$8,895,659	\$170,818	-----	\$170,818	597	46.24	\$2,368,369	\$934,223	(?)	(?)
1917----	1,341	839	62.57	71,527,236	9,785,041	468,217	-----	1,675,681	502	37.43	4,913,453	1,408,804	(?)	(?)
1918----	1,303	581	44.59	51,271,114	6,861,873	563,838	-----	1,875,018	722	55.41	7,163,556	1,663,414	(?)	(?)
1919----	1,651	805	48.76	72,486,045	8,039,590	608,151	-----	1,276,917	846	51.24	14,300,236	3,102,550	(?)	(?)
1920----	1,707	706	41.31	71,844,859	5,652,692	395,207	-----	818,334	1,001	58.69	31,613,398	9,566,011	(?)	(?)
1921----	1,663	601	36.14	44,468,657	3,250,804	234,827	-----	355,478	1,062	63.86	30,378,032	8,926,569	(?)	(?)
1922----	1,661	710	42.75	52,324,090	4,959,118	463,882	-----	465,724	951	57.25	21,337,960	6,000,804	(?)	(?)
1923----	1,636	747	45.66	63,199,113	5,322,717	512,562	-----	512,562	889	54.34	28,511,679	5,656,767	(?)	(?)
1924----	1,527	761	49.84	57,099,988	4,411,941	391,311	-----	391,311	766	50.16	29,139,872	5,329,329	(?)	(?)
1925----	1,451	789	54.38	61,674,819	8,187,858	884,463	-----	884,463	662	45.62	20,467,602	3,865,360	(?)	(?)
1926----	1,418	776	54.72	60,932,474	5,232,669	533,681	-----	533,681	642	45.28	19,765,559	3,569,376	(?)	(?)
1927----	1,402	788	56.21	57,921,212	4,920,111	491,747	-----	491,747	413	29.45	22,989,750	3,856,435	201	14.34
1928----	1,441	881	61.14	69,950,788	5,737,269	456,749	-----	456,749	364	25.26	18,528,547	2,677,567	196	13.60
1929----	1,468	798	54.36	60,881,385	3,975,846	262,169	-----	262,169	450	30.65	20,786,893	3,690,718	220	14.99

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.

ABSTRACT OF THE INCOME AND PROFITS TAX
AND ESTATE TAX LAWS AFFECTING THE
COMPARABILITY OF DATA IN
“STATISTICS OF INCOME”

ABSTRACT OF THE INCOME AND PROFITS TAX AND ESTATE TAX LAWS AFFECTING THE COMPARABILITY OF DATA IN “STATISTICS OF INCOME”

INDIVIDUALS

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

B. Individual surtax rates under the revenue acts of 1913 to 1928, inclusive.

C. Individual supplemental income tax rates and tax credits under the revenue acts of 1917 to 1928, inclusive.

CORPORATIONS

D. Corporation income and profits tax rates, exemptions, and credits under the revenue acts of 1909 to 1928, inclusive. •

ESTATES

E. Federal estate tax rates, specific exemption, and credits against estate tax, under the revenue acts of 1916 to 1928, inclusive.

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

Applicable to citizens and residents of the United States											Applicable to nonresident alien individuals ¹				
Revenue act	Applicable to incomes for the years—	Individuals required to file returns ²				Personal exemption and credit for dependents ³			Net income subject to normal tax ⁴	Normal tax rate	Personal exemption				
		Married and living with husband or wife ⁴		Single, or married and not living with husband or wife		Married and living with husband or wife or head of family ⁷	Single, or married and not living with husband or wife ⁷	Credit for dependents ⁸			Married and living with husband or wife or head of family ⁷	Single, or married and not living with husband or wife	Credit for dependents ⁸	Normal tax rate ⁵	
		Net income ⁶	Gross income regardless of amount of net income	Net income	Gross income regardless of amount of net income										
1913 (Oct. 3, 1913)-----	{ Mar. 1, 1913, to Dec. 31, 1915.	\$3,000	-----	\$3,000	-----	\$4,000	\$3,000	None.	All-----	Per cent 1	None.	None.	None.	Per cent 1	
1916 (Sept. 8, 1916; amended Mar. 3, 1917, and Oct. 3, 1917).	{ 1916-----	3,000	-----	3,000	-----	4,000	3,000	None.	All-----	2	\$4,000	\$3,000	None.	2	
1917 (Oct. 3, 1917)-----	1917-----	2,000	-----	1,000	-----	2,000	1,000	\$200	{ First \$2,000----- Balance over \$2,000-----	2 4	None.	None.	None.	2	
1918 (Feb. 24, 1919)-----	{ 1918-----	2,000	-----	1,000	-----	2,000	1,000	200	{ First \$4,000----- Balance over \$4,000-----	6 12					
	{ 1919, 1920-----	2,000	-----	1,000	-----	2,000	1,000	200	{ First \$4,000----- Balance over \$4,000-----	4 8	{ (9)	{ (9)	{ (9)	8	
1921 (Nov. 23, 1921)-----	{ 1921----- 1922----- 1923 ¹⁰ -----	2,000	\$5,000	1,000	\$5,000	2,500	1,000	400	{ First \$4,000----- Balance over \$4,000-----	4 8	\$1,000	\$1,000	None. ¹²	13 8	
1924 (June 2, 1924)-----	1924-----								2,500	5,000					1,000
	{ 1925----- 1926----- 1927-----	3,500	5,000	1,500	5,000	3,500	1,500	400	{ First \$4,000----- Second \$4,000----- Balance over \$8,000-----	11 1/2 3 5	1,500	1,500	(12)		
1926 (Feb. 26, 1926)-----															

1928 (May 29, 1928)-----	1928-----	3,500	5,000	1,500	5,000	3,500	1,500	400	First \$4,000.....	1½	1,500	1,500	(12)	13 5
									Second \$4,000.....	3				
									Balance over \$8,000.....	5				
	1929-----								First \$4,000.....	14 ½	1,500	1,500	(12)	13 14 4
									Second \$4,000.....	14 2				
									Balance over \$8,000.....	14 4				
	1930-----								First \$4,000.....	1½	1,500	1,500	(12)	13 5
									Second \$4,000.....	3				
									Balance over \$8,000.....	5				

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 (a) For the years 1913, 1914, and 1915 citizens or residents of the United States whose net income was less than \$20,000 and for whom a full return was made by withholding agents, were not required to file returns. (b) For 1921 and subsequent years, citizens deriving a large portion of their gross income from sources within a possession of the United States are required to file returns for all income derived from sources within the United States or income from sources within or without the United States received within the United States, regardless of amount. (See sec. 262 of the revenue acts of 1921, 1924, and 1926, and sec. 251 of the revenue act of 1928.) (c) For 1925 and subsequent years, American citizens who are nonresidents of the United States for more than 6 months of the year are not required to report earned income from sources without the United States and are not required to file returns unless their gross income, exclusive of earned income from sources without the United States, exceeds \$5,000; or unless their net income, exclusive of earned income from sources without the United States, exceeds the amount indicated above under "Individuals required to file returns." (See also (b) above.)

³ Not applicable to citizens deriving a large portion of their gross income from sources within a possession of the United States, for 1921 and subsequent years. Such citizens are entitled to the personal exemption and credit for dependents shown in this table for nonresident aliens, for 1921 and subsequent years.

⁴ Husband and wife each to file a return unless combined income is included in joint return.

⁵ Net income subject to normal tax is all net income after deducting the sum of (a) personal exemption, (b) credit for dependents, (c) dividends on stock of domestic corporations (other than those deriving a large portion of their gross income from sources within a possession of the United States, 1921 and subsequent years, and other than China Trade Act corporations, 1922 and subsequent years), (d) dividends of foreign corporations receiving a certain amount of income from sources within the United States, 1913 and subsequent years, (e) income the tax upon which has been paid or withheld for payment at the source of income for the years 1913 to 1917, inclusive, and (f) interest not wholly tax exempt on United States obligations issued after Sept. 1, 1917.

⁶ 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.

⁷ No provision for head of family in revenue act of 1913. Exemption prorated for period Mar. 1 to Dec. 31, 1913.

⁸ Under 18 years of age or incapable of self-support because mentally or physically defective.

⁹ 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.

¹⁰ Tax for 1923 reduced 25 per cent by credit or refund under section 1200 (a) of the revenue act of 1924.

¹¹ For net incomes of \$5,000 and over, personal exemption is \$2,000.

¹² For 1922 and subsequent years, if nonresident alien is resident of contiguous country (Canada or Mexico), \$400 credit for dependents allowed.

¹³ For 1922 and subsequent years, 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.

¹⁴ 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 of 1913 to 1928, inclusive

[Applicable to citizens and residents of the United States and to nonresident aliens]

Revenue act of 1913, applicable to incomes for period Mar. 1, 1913, to Dec. 31, 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, 1919, 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 of 1913 to 1928, inclusive—Continued

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, 1929, and 1930		
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	720
\$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, 120	\$300,000 to \$500,000.....	39	170, 020		
\$88,000 to \$90,000.....	42	17, 960	Over \$500,000.....	40			
\$90,000 to \$92,000.....	43	18, 820					
\$92,000 to \$94,000.....	44	19, 700					
\$94,000 to \$96,000.....	45	20, 600					
\$96,000 to \$98,000.....	46	21, 520					
\$98,000 to \$100,000.....	47	22, 460					
\$100,000 to \$150,000.....	48	46, 460					
\$150,000 to \$200,000.....	49	70, 960					
Over \$200,000.....	50						

¹ Tax for 1923 reduced 25 per cent by credit or refund under sec. 1200 (a) of the revenue act of 1924.

C.—Individual supplemental income tax rates and tax credits under the revenue acts of 1917 to 1928, inclusive

[Applicable to citizens and residents of the United States, and to nonresident aliens]

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
		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 in excess of \$6,000 ¹ and income in excess of \$6,000 ¹ from business having no invested capital	8					Taxes paid to foreign countries or United States possessions were not allowed as a tax credit but were included in general deductions, except to nonresident aliens.
		Net income from business having invested capital: ⁴						
		Net income equal to 15 per cent of invested capital less deduction. ⁵	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, 1919, 1920	None						Amount paid or accrued. ¹
1921	1921 1922, 1923 ²			Taxpayer may elect to be taxed at 12½ per cent on capital net gain, provided that the total tax, includ- ing the tax on capital net gain, is not less than 12½ per cent of the total net income. (Loss in ordi- nary net income can <i>not</i> be deducted from capital net gain.)				Do. ³ Do.
1924	1924			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 ordi- nary 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 re- ported apart from ordi- nary net income and a tax credit of 12½ per cent of the capital net loss taken, if the tax thus pro- duced 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 earn- ed 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			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 the sum of 25 per cent of normal tax on ordi- nary net income and 25 per cent surtax on earned net income.)	Do
1928	1928			do	do	All net income up to \$5,000 whether earned or not, and up to \$30,000 if earned.	do	Do.
	1929 1930			do	do	do	do	Do. Do.

¹ In excess of \$3,000 for nonresident aliens.

² Nonresident aliens were not allowed to deduct income taxes paid to foreign countries either as a tax credit or in general deductions for the years 1918, 1919, and 1920.

³ 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 or to citizens deriving a large portion of their gross income from sources within a possession of the United States, but to such persons these taxes are allowable as a deduction from gross income, if imposed upon income from sources within the United States.

⁴ 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.

⁵ Deduction (not allowable to 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.)

⁶ Tax for 1923 reduced 25 per cent by credit or refund under sec. 1200 (a) of the revenue act of 1924.

D.—Corporation income and profits tax rates, exemptions,

[Applicable to domestic and foreign corporations]

Revenue act	Applicable to incomes for the years—	Exemption	Income tax		Excess profits tax ²		
			Taxable income	Rate per cent.	Credit	Amount subject to tax	Rate per cent.
1909 (excise tax) (enacted Aug. 5, 1909).	1909 to Feb. 28, 1913.	\$5,000	All net income ³ in excess of exemption.	1			
1913 (enacted Oct. 3, 1913).	Mar. 1, 1913, to Dec. 31, 1915.	None.	All net income	1			
1916 (enacted Sept. 8, 1916; amended Mar. 3, 1917, and Oct. 3, 1917).	1916	None.	do	2			
1917 (enacted Oct. 3, 1917).	1917	None.	Dividends out of earnings from Mar. 1, 1913, to Dec. 31, 1915. Net income in excess of the sum of (1) excess profits tax for the current year, and (2) dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1915. Net income in excess of the sum of (1) excess profits tax for the current year, and (2) dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1917.	1 2 4	\$3,000 ⁴ plus: An amount equal to the same percentage of invested capital ⁵ for the 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); or if corporation was not in existence during at least 1 whole year of the pre-war period, 8 per cent of invested capital for taxable year; or 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 of 1917.)	Net income equal to 15 per cent of invested capital less credit.	20
						Net income in excess of 15 per cent but not in excess of 20 per cent of invested capital.	25
						Net income in excess of 20 per cent but not in excess of 25 per cent of invested capital.	35
						Net income in excess of 25 per cent but not in excess of 33 per cent of invested capital.	45
						Net income in excess of 33 per cent of invested capital.	60

¹ All such corporations are required to file returns regardless of amount of net income or loss, except those specifically exempt, such 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. Foreign corporations are required to file income-tax returns for all income derived from sources within the United States regardless of amount.

² For the years 1918 to 1921, inclusive, the war profits and excess profits tax of foreign corporations, and for 1921, the war profits and excess profits tax of corporations deriving a large portion of their gross income from sources within a possession of the United States 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. 323, revenue acts of 1918 and 1921).

³ Net income means "statutory" net income, i. e., the excess of gross income over the deductions as defined in the various revenue acts. Foreign corporations report only net income from sources within the United States; for 1921 and subsequent years domestic corporations deriving a large portion of their gross income from sources within a possession of the United States report only income from sources within the United States or income from sources within or without the United States received within the United States (see sec. 262 (b) of the revenue acts of 1921, 1924, and 1926 and sec. 251 (b) of the revenue act of 1928.) 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.

D.—Corporation income and profits tax rates, exemptions, and

Revenue act	Applicable to incomes for the years—	Exemption ¹	Income tax		Excess profits tax ⁴		
			Taxable income	Rate per cent	Credit	Amount subject to tax	Rate per cent
1918 (enacted Feb. 24, 1919).	1918.....	2,000	Net income in excess of the sum of the exemption, excess profits and war profits taxes for current year, and interest received on United States obligations issued after Sept. 1, 1917.	12	\$3,000 ³ plus 8 per cent of the invested capital for the taxable year. ⁴	Net income equal to 20 per cent of invested capital less credit. Net income in excess of 20 per cent of invested capital.	30 65
	1919, 1920..	2,000	Net income in excess of the sum of the exemption, excess profits tax for current year, excess profits and war profits taxes on income from Government contracts, and interest received on United States obligations issued after Sept. 1, 1917, and War Finance Corporation bonds not exempt.	10	-----do-----	Net income equal to 20 per cent of invested capital less credit. Net income in excess of 20 per cent of invested capital.	20 40
1921 (enacted Nov. 23, 1921).	1921.....	2,000	-----do-----	10	-----do.-----	-----do-----	-----
	1922, 1923..	2,000	Net income in excess of exemption. ⁵	12½	-----	-----	-----
1924 (enacted June 2, 1924).	1924.....	2,000	-----do-----	12½	-----	-----	-----
1926 (enacted Feb. 26, 1926).	1925.....	2,000	-----do-----	10 13	-----	-----	-----
1928 (enacted May 29, 1928).	1926, 1927..	2,000	-----do-----	10 13 ½	-----	-----	-----
	1928.....	3,000	-----do-----	12	-----	-----	-----
	1929.....	3,000	-----do-----	11 11	-----	-----	-----
	1930.....	3,000	-----do-----	12	-----	-----	-----

¹ Exemption allowed domestic corporations with net income of \$25,000 or less for 1921 and subsequent years, except domestic corporations deriving a large portion of their gross income from sources within a possession of the United States for 1928 and subsequent years; not allowable to foreign corporations for 1918 and subsequent years.

² Not allowable to foreign corporations for 1918 and subsequent years, or to domestic corporations deriving a large portion of their gross income from sources within a possession of the United States for 1921 and subsequent years, or to China trade act corporations for 1922 and subsequent years.

³ The \$3,000 credit not allowable to foreign corporations for 1918 and subsequent years.

⁴ See note 5, preceding years.

⁵ The \$3,000 credit not allowable to foreign corporations.

⁶ If corporation was not in existence during the whole of at least 1 calendar year during the pre-war period, the credit (with certain exceptions) shall be the sum of \$3,000 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.)

⁷ The \$3,000 credit not allowable to domestic corporations deriving a large portion of their gross income from sources within a possession of the United States.

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.

credits under the revenue acts of 1909 to 1928, inclusive—Continued

War profits tax ⁴			Tax on income from Government contracts			Tax credit for income and profit taxes paid to foreign countries or United States possessions ⁵
Credit	Amount subject to tax	Rate	Exemption	Amount subject to tax	Rate	
\$3,000 ⁶ 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. ⁶	Net income in excess of war profits credits.	Per cent 80 (less amount of excess profits tax).			Per cent	Amount paid or accrued.
			10,000	Amount in excess of \$10,000 derived from Government contracts made between Apr. 6, 1917, and Nov. 11, 1918.	Excess profits and war profits tax rates of 1918 act.	Do.
			10,000	do.	do.	Do. ⁸
						Do.
						Do.
						Do.
						Do.
						Do.
						Do.
						Do.

⁴ For 1922 and subsequent years China trade act corporations are entitled to a specific credit. (See revenue act of 1921 amended.)

⁵ Income of insurance companies, exclusive of mutual companies other than life, taxable at 12½ per cent.

⁶ 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 6 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, inclusive, 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 proportionate 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, inclusive, 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 proportionate shares, whether distributed or not, of the net income of the corporation for the taxable year.

E.—Federal estate tax rates, specific exemption, and credits against estate tax, under the revenue acts of 1916 to 1928, inclusive

Net estate			Revenue act				
Exceeding	Not exceed- ing	Amount of block	1916. In effect from Sept. 9, 1916, to Mar. 2, 1917, in- clusive	1916 as amended by revenue act of Mar. 3, 1917. In effect from Mar. 3, 1917, to Oct. 3, 1917, in- clusive	1917. In effect from Oct. 4, 1917, to 6.55 p. m. Feb. 24, 1919, in- clusive	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	1926 and 1928. In effect after 10.25 a. m. Feb. 26, 1926
			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 exemption and credits against tax	Revenue act				
	1916. In effect from Sept. 9, 1916, to Mar. 2, 1917, in- clusive	1916 as amended by revenue act of Mar. 3, 1917. In effect from Mar. 3, 1917, to Oct. 3, 1917, in- clusive	1917. In effect from Oct. 4, 1917, to 6.55 p. m. Feb. 24, 1919, in- clusive	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	1926 and 1928. In effect after 10.25 a. m. Feb. 26, 1926
Specific exemption:					
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 paid to any of the several States, Territories, or District of Columbia in respect of 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. 4, 1926. (T. D. 4156; Supreme Court decision, *Untermeyer v. Anderson*, 276 U. S. 440.)

INCOME TAX FORMS

FACSIMILES OF INDIVIDUAL AND CORPORATION INCOME TAX RETURNS FOR 1929 USED IN PREPARING “STATISTICS OF INCOME”

Form 1040. Individual income tax return for net incomes from salaries or wages of more than \$5,000, or incomes, regardless of amount, from business, profession, rents, or sale of property.

Form 1040A. Individual income tax return for net incomes of not more than \$5,000 derived chiefly from salaries and wages.

Form 1120. Corporation income tax return.

Form 1120L. Life insurance company income tax return for companies issuing life and annuity contracts, including combined life, health, and accident insurance.

I N D E X

A

	Page
Abstract of income and profits tax and estate tax laws, affecting the comparability of data in Statistics of Income:	
Corporations—	
Income and profits tax rates, exemptions, and credits.....	404-407
Estates—	
Federal estate tax rates, specific exemptions and credits.....	408
Individuals—	
Individuals required to file returns, personal exemption, credit for dependents, and normal tax rates.....	396-397
Supplemental income tax rates and tax credits.....	402-403
Surtax rates.....	398-401
Accident, casualty, fire insurance companies, etc., income tax returns of corporations (<i>see also</i> Insurance).....	293, 355
Accounts and notes payable, in corporation balance sheets:	
Corporations reporting net income and no net income.....	25
Industrial groups.....	333, 335, 337
Size of net income and deficit classes.....	339
Accounts and notes receivable, in corporation balance sheets:	
Corporations reporting net income and no net income.....	25
Industrial groups.....	332, 334, 336
Net income and deficit classes.....	338
Aerial transportation, income tax returns of corporations engaged in (<i>see also</i> Transportation and other public utilities).....	291
Agricultural machinery and equipment, income tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes).....	290
Agriculture and related industries:	
Corporation returns—	
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	267, 272, 278, 284, 340, 344, 348
Consolidated returns.....	27, 340, 344, 348
Corporations reporting net income and no net income.....	18-20, 27
Industrial groups and subgroups.....	288, 351
Net income and deficit classes.....	327-328
States.....	294
Years 1920-1929.....	295
Individual income from—	
Net profit from business by industrial groups.....	12-13
Airplanes, income tax returns of corporations engaged in manufacture of (<i>see also</i> Miscellaneous manufacturing).....	291, 353
Amusements, theaters, motion-picture producers, and motion-picture theaters, etc., income tax returns of corporations (<i>see also</i> Service)....	292, 355
Assets, in corporation balance sheets:	
Corporations reporting net income and no net income.....	24-25, 332-339
Industrial groups.....	332-337
Net income and deficit classes.....	338-339
Auto tires and tubes, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Rubber and related products).....	289, 353
Autobus lines, taxicabs, etc., income tax returns of corporations (<i>see also</i> Transportation and other public utilities).....	291, 354
Automobile, piano, radio, etc., finance companies, income tax returns of corporations (<i>see also</i> Finance).....	293, 355
Average net income, tax, and tax rate per cent, individual income tax returns.....	4, 35-36, 60-61

B

Bad debts, corporation returns:

By industrial groups—	Page
All corporations, amounts and percentages	267-271, 284-287
Consolidated returns	340-350
Corporations reporting net income and no net income	272-283
Fiscal year returns by month ending	356-364
Bakery products, confectionery, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Food products, beverages, and tobacco)	288, 352
Banking and related industries, income tax returns of corporations engaged in (<i>see also</i> Finance)	293, 355
Blast furnaces, steel mills and rolling mills, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes)	290, 353
Bonded debt and mortgages, in corporation balance sheets:	
Corporations reporting net income and no net income	25
Industrial groups	333, 335, 337
Net income and deficit classes	339
Boots, shoes, slippers, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Leather and leather products)	289, 352
Building and construction, etc., income tax returns of corporations engaged in (<i>see also</i> Construction)	291, 354
Building materials and equipment, metal, income tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes)	290, 353
Business, individual income from:	
Industrial groups; number, net profit, and per cent	12-13
Net income classes, amounts, and percentages	9-10, 75
States	72
Frequency distribution, by size of specific source of income	10-12
Business service, detective bureaus, trade shows, etc., income tax returns of corporations engaged in (<i>see also</i> Service)	293, 355

C

Canned products—fish, fruit, vegetables, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> food products, beverages, and tobacco)	288, 352
Capital net gain, individual income tax returns, amount and percentage	6, 8, 16
Income from—	
Frequency distribution, by size of specific source of income	12
Net income classes	9-10, 75
States	72
Years 1922-1929	38-39
Tax on—	
Net income classes	62
Net income classes and by States	80-151
Years 1922-1929	32
Capital net loss, individual income tax returns:	
Changes in method of deducting for, revenue acts of 1924, 1926, and 1928	7
Frequency distribution, by size of specific source of income	12
Tax credit for—	
Net income classes	62
Net income classes and by States	80-151
Total	7
Capital stock, in corporation balance sheets:	
Corporations reporting net income and no net income	25
Industrial groups	333, 335, 337
Net income and deficit classes	339
Carpets, floor coverings, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Textiles and textile products)	289, 352
Cartage and storage, income tax returns of corporations engaged in (<i>see also</i> Transportation and other public utilities)	291, 354
Cash, in corporation balance sheets:	
Corporations reporting net income and no net income	25
Industrial groups	332, 334, 336
Net income and deficit classes	338

Cash dividends in corporation income tax returns. (<i>See Dividends.</i>)	
Changes in tax laws affecting comparability of statistical data:	Page
Corporation income tax returns.....	404-407
Estate tax returns.....	408
Individual income tax returns.....	396-403
Chemicals and allied substances:	
Corporations engaged in manufacture of—	
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	268,
274, 280, 286	
Consolidated returns.....	27, 341, 345, 349
Corporations reporting net income and no net income.....	18-20, 27
Industrial groups and subgroups.....	290, 353
Net income and deficit classes.....	329, 330
States.....	310, 311
Years 1920-1929.....	311, 312
Individual income from manufacture of—	
Net profit from business by industrial groups.....	12-13
Cities, number of individual income tax returns by.....	17, 165-258
Clothing, income tax returns of corporations engaged in manufacture of (<i>see also</i> Textiles and textile products).....	289, 352
Coal mining, income tax returns of corporations engaged in (<i>see also</i> Non- metal mining).....	288, 351
Commission, income tax returns of corporations (<i>see also</i> Trade).....	292, 355
Common stock, corporation balance sheets:	
Corporations reporting net income and no net income.....	25
Industrial groups.....	333, 335, 337
Net income and deficit classes.....	339
Community property income, individual income tax returns:	
Number and amount of net income.....	6
Net income classes.....	71
States.....	68
Compensation of officers, corporation income tax returns:	
By industrial groups—	
All corporations, amounts and percentages.....	267-271, 284-287
Consolidated returns.....	340-350
Corporations reporting net income and no net income.....	272-283
Fiscal year returns, by month ending.....	356-364
Compiled receipts and statutory deductions. (<i>See</i> Corporation returns.)	
Consolidated returns for affiliated corporations.....	26
By industrial groups—	
Compiled receipts and statutory deductions.....	340-350
Showing net income and no net income.....	27
Net income and deficit classes.....	28
Number of subsidiaries.....	28
Construction:	
Corporation income tax returns—	
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	270,
276, 282, 286, 342, 346, 350	
Consolidated returns.....	27, 342, 346, 350
Corporations reporting net income and no net income.....	18-20, 27
Industrial groups and subgroups.....	291, 354
Net income and deficit classes.....	330-331
States.....	317
Years 1920-1929.....	318
Individual income from—	
Net profit from business by industrial groups.....	12-13
Contributions, individual income tax returns:	
Amount.....	8, 16
Net income classes.....	77
States.....	74
Years 1917, 1920, 1922-1929.....	37-39
Corporation assets and liabilities, corporation balance sheets.....	24
Industrial groups.....	332-337
Net income and deficit classes.....	25, 338-339
Reporting net income and no net income.....	25

	Page
Corporation compiled receipts, income tax returns (<i>see also</i> Corporation income, gross)	22
By industrial groups—	
All corporations	267-271, 284-287
Corporations reporting net income	272-277
Corporations reporting no net income	278-283
Consolidated returns	340-350
Fiscal year returns	356-364
Corporation deficit, income tax returns:	
Compiled receipts and statutory deductions, classified	279
Deficit classes	24, 28
Deficit classes by years	42, 328-331, 339, 364
Fiscal year returns	29, 30, 363, 364
Industrial groups	19-20, 27, 333-335, 337
Industrial groups and subgroups	288-293, 351-355
Industrial groups and by States	294-326
Item defined	2
States	265
Years, 1909-1929	40
Years, 1916-1929, and by States	365-391
Years, 1920-1929, and by industrial groups	294-326
Corporation gross sales, income tax returns, by industrial groups:	
Amount and percentage of total receipts	267-287, 340-350
Fiscal year returns, month ending	356-364
Corporation income, income tax returns:	
Gross, by those reporting net income and no net income—	
Industrial groups	18-20, 27
Industrial groups and subgroups	288
Industrial groups and by States	294-326
States	263, 265
Years, and by industrial groups	294-326
Years, 1916-1929, and by States	365-391
Net—	
Amount exempt from and amount subject to tax	21
Industrial groups	19, 27, 268-277, 284-285
Industrial groups and subgroups	288-293, 351-355
Industrial groups and by States	294-326
Item defined	2
Net income classes and by industrial groups	23, 28, 327-331
States	264, 365-391
Years, by net income classes	41-42
Years, 1909-1929	40
Years, 1920-1929, and by industrial groups	294-326
Corporation income tax:	
By industrial groups—	
Amount and percentages of net income and total tax	17, 19
Consolidated returns	27, 341-347
Compared with tax collections	3
Compiled receipts and statutory deductions, classified	268-277, 285, 287
Fiscal year	29, 30, 357-361
Income and profits taxes paid foreign countries or possessions of the United States	21
Industrial groups and subgroups	288-293, 351-355
Industrial groups and by States	294-326
Net income classes	23
States	264
War-profits and excess-profits tax by years, 1913-1929	40
Years, 1913-1929	40
Years, 1916-1929, and by States	365-391
Corporation income tax returns (<i>see also</i> Corporation deficit; Corporation income; Corporation income tax):	
Assets and liabilities, by industrial groups	332-337
Changes in tax laws affecting comparability of statistical data	404-407
Comparison 1929 and 1928 returns	17
Consolidated returns	26-28, 340-350

Corporation income tax returns—Continued.

	Page
Deductions in. (<i>See</i> Deductions.)	
Deductions allowed life insurance companies.....	18
Dividends distributed 1922-1929.....	21-22
Fiscal and calendar year returns tabulated.....	17
Fiscal and part year returns (<i>see also</i> Fiscal year returns).....	29-30
Net income and deficit classes.....	25, 28
Number of—	
Industrial groups.....	294-326
Industrial groups and subgroups.....	288-293
States.....	263-265
Total and by those reporting net income and no net income.....	18-20, 27
Years.....	40, 294-326
Years, net income and deficit classes.....	41-42
Reporting net income and no net income—	
Compiled receipts and statutory deductions, by industrial groups, classified.....	22, 267-287, 340-350, 356-364
Industrial groups.....	18-20, 27
Industrial groups and subgroups.....	288-293, 351-355
Industrial groups and by States.....	294-326
States.....	263-264
Years, net income and deficit classes.....	41-42
Years, 1916-1929, and by States.....	365-391
Years, 1909-1929, number and net income.....	40
Corporation profits, income tax returns, by industrial groups:	
Compiled net profits, amount and percentages of total receipts....	267-279, 284-287, 340-347, 357-361
From gross sales and from operations other than gross sales—	
All corporations, amount and percentage of gross receipts....	267-271, 284-287, 340-343, 356-359
Corporations reporting net income and no net income.....	272-283, 344-350, 360-364
Corporation statutory deductions, income tax returns:	
All corporations, amounts and percentage distribution.....	267-271, 284-287, 340-343, 356-359
Consolidated returns.....	340-350
Corporations reporting net income and no net income.....	272-283, 344-350, 360-364
Fiscal year returns.....	356-364
Corporation surplus, corporation balance sheets:	
Corporations reporting net income and no net income.....	25
Industrial groups.....	333, 335, 337
Net income and deficit classes.....	339
Corporation taxes. (<i>See</i> Corporation income tax; Corporation war-profits and excess-profits taxes.)	
Corporation war-profits and excess-profits taxes:	
Years, 1917-1922.....	40
Years, 1917-1922, and by States.....	365-391
Cost of goods sold, corporation income tax returns reporting net income and no net income:	
Consolidated returns.....	340-350
Fiscal year returns.....	356-364
Industrial groups.....	267-287, 340-350
Cotton goods—dress goods, plain cloth, etc.; dyeing, napping, etc.; income tax returns of corporations engaged in manufacture of (<i>see also</i> Tex- tiles).....	289, 352
Counties, number of individual income tax returns by.....	168-258
Credits, estate tax returns of resident decedents:	
Net estate classes.....	46-51, 54
States.....	52-53
Credits, individual income tax, classified:	
Earned net income.....	7, 62, 80-151
Income classes.....	62
Income classes and by States.....	80-151
Years, 1922-1929.....	32

D

Deductions:

Corporation income tax returns reporting net income and no net income—		
Industrial groups.....	18-20, 267-287,	340-350
States.....		263, 265
Estate tax returns—		
Net estate classes.....	46-51,	54, 55
States, resident decedents.....		52-53
Individual income tax returns—		
Net income classes.....		77
No net income.....		16
Sources of.....		8
States.....		74
Years, 1916-1929.....		37-39
Interest paid—		
Corporation returns—		
Consolidated returns.....		340-350
Fiscal year returns.....		356-364
Industrial groups.....	267-287,	340-350
Individual returns—		
Amount.....		13-14
Net income classes.....		79
States.....		78
Taxes paid other than income tax—		
Corporation returns—		
Consolidated returns.....		340-350
Fiscal year returns.....		356-364
Industrial groups.....	267-287,	340-350
Individual returns—		
Amount.....		13-14, 16
Net income classes.....		79
Taxes paid included in business deduction.....		13, 78-79
States.....		78
Deficit, corporation. (<i>See</i> Corporation deficit.)		
Depletion, corporation income tax returns reporting net income and no net income:		
Consolidated returns.....		340-350
Fiscal year returns.....		356-364
Industrial groups.....	267-287,	340-350
Depreciation, corporation income tax returns reporting net income and no net income:		
Consolidated returns.....		340-350
Fiscal year returns.....		356-364
Industrial groups.....	267-287,	340-350
Dividends, corporation income tax returns reporting net income and no net income:		
Consolidated returns.....		340-350
Fiscal year returns.....		356-364
Industrial groups.....	267-287,	340-350
Dividends, individual income tax returns:		
Amounts and percentages.....		6, 8, 16
Frequency distribution by size of specific source of income.....		11
Net income classes.....		9-11, 76
States.....		73
Years, 1916-1929.....		37-39
Dividends paid to shareholders, corporation income tax returns:		
Cash and stock, corporations reporting net income and no net income.....	21-22	
Compiled receipts and statutory deductions.....	267-287, 340-351,	356-364
States.....		266
Years, 1922-1929.....		22
Domestic service—laundries, restaurants, etc., income tax returns of corporations (<i>see also</i> Service).....		292, 355

E

Earned income of individuals, tax credit of 25 per cent on:	Page
Item defined.....	7
Net income classes.....	62
Net income classes and by States.....	80-151
Total, 1924-1929.....	7-8
Electric light and power companies, income tax returns of corporations (<i>see also</i> Transportation and other public utilities).....	292, 354
Electric railways, etc., income tax returns of corporations (<i>see also</i> Trans- portation and other public utilities).....	291, 354
Electrical machinery and equipment, income tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes)....	290, 353
Estate tax:	
Changes in tax laws affecting the comparability of statistical data.....	408
Defined and distinguished from inheritance tax.....	43-44
Net estate classes.....	46-51, 54-55
States, resident decedents.....	52-53
Total, years, 1916-1930, resident and nonresident decedents.....	56
Relation of taxes to tax receipts for same period.....	43
Estate tax returns:	
Nonresident decedents, by net estate classes.....	55
Total, years, 1916-1930, by resident and nonresident decedents.....	55
Number of—	
Net estate classes.....	46-51, 54-55
States.....	52-53
Years, 1916-1930.....	55
Resident decedents—	
Nature of property and deductions, by net estate classes.....	46-51
Net estate classes.....	46-51
States.....	52-53
Unaudited returns tabulated.....	43
Exemptions from normal tax, individual income tax returns.....	6
Exemptions from tax:	
Corporation income tax returns.....	21
Individual income tax returns.....	6, 60-61

F

Factory machinery, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes).....	290, 353
Farming, cotton, grain, stock, etc., income tax returns of corporations engaged in (<i>see also</i> Agriculture and related industries).....	288, 351
Fertilizers, income tax returns of corporations engaged in manufacture of (<i>see also</i> Chemicals and allied substances).....	290, 353
Fiduciary, individual income from:	
Amount.....	9-10, 16
Net income classes.....	9-10, 76
States.....	73
Years, 1916-1929.....	37-39
Finance:	
Corporation returns—	
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	270, 276, 282, 286, 342, 346
Consolidated returns.....	27, 342, 346
Corporations reporting net income and no net income.....	18-20, 27
Industrial subgroups.....	293, 355
Net income and deficit classes.....	330
States.....	323-324
Years, 1920-1929.....	325
Individual income from—	
Net profit from business by industrial groups.....	12-13
Special deductions allowed life insurance companies.....	18
Financing retail sales of automobiles, pianos, radios, etc., income tax returns of corporations engaged in (<i>see also</i> Finance).....	293, 355

I

Income and profits taxes paid foreign countries:	Page
Corporation.....	21
Individual.....	8
Income, corporations. (<i>See</i> Corporation income.)	
Income, individuals. (<i>See</i> Individual income.)	
Income, statement of corporations. (<i>See</i> Corporation income statement.)	
Income tax, corporation. (<i>See</i> Corporation income tax.)	
Income tax, individuals. (<i>See</i> Individual income tax.)	
Income tax returns. (<i>See</i> Corporation income tax returns; Individual income tax returns.)	
Individual income (<i>see also</i> Earned income; Tax-exempt securities):	
Net—	
Average per return, by States.....	60
Capital net loss from sale of assets held more than 2 years.....	7
Exempt from normal tax.....	6
Figures for 1924-1926 not comparable with prior years.....	7
Item defined.....	2
Net income classes.....	5, 61
Net income classes and by sex and family relationship.....	69-71
Net income classes and by States.....	80-151
Net loss for prior year (<i>see also</i> Net loss for prior year deduction).....	7
Sex and family relationship.....	6, 66-71
Simple and cumulative distribution, amounts and percentages, by net income classes.....	5, 63-65
States.....	59
States and by sex and family relationship.....	66-68
Years, 1913-1929, amount.....	31, 37-39
Years, 1916-1929, and by net income classes.....	33
Years, 1916-1929, and by States.....	152-164
Nontaxable, under \$10,000—	
Net income classes.....	61, 69-71
Net income classes and by States.....	80-151
Sources of, in detail—	
Net income classes.....	9-10, 75-77
States.....	72-74
Sources of, main—	
Amount and percentage of total.....	8-10
Frequency distribution, by size of specific source of income.....	11-12
Net income classes.....	9-10
Years, 1916-1929.....	37-39
Total—	
Net income classes.....	9-10, 77
States.....	73
Individual income tax (<i>see also</i> Individual war profits tax; Capital net gain):	
Amount, average per return, and rate on net income.....	4
Amount, by States and percentages.....	60
Average per return—	
Net income classes.....	61
For 1929 and 1928.....	4
States.....	60
Years, 1916-1929, and by net income classes.....	35-36
Years, 1916-1929, and by States.....	152-164
Comparison, 1929 and 1928.....	4
Credits. (<i>See</i> Credits, individual income tax returns.)	
Earned net income.....	7, 62, 80-151
Foreign countries and possessions of the United States, paid to.....	8
Net income classes.....	61-62
Net income classes and by States.....	80-151
Normal tax—	
Net income classes.....	62
Net income classes and by States.....	80-151
Years, 1913-1929.....	32
Simple and cumulative distributions, amounts and percentages, by net income classes.....	5, 65

Individual income tax—Continued.

	Page
States.....	60
Surtax—	
Net income classes.....	62
Net income classes and by States.....	80-151
Years, 1913-1929.....	32
Total—	
Net income classes.....	62
Net income classes and by States.....	80-151
States.....	60
Years, 1913-1929.....	32
Years, 1916-1929, and by net income classes.....	34
Years, 1916-1929, and by States.....	152-164
Individual income tax returns (<i>see also</i> Individual income; Individual income tax):	
Changes in tax laws affecting comparability of statistical data—	
Credits.....	402
Normal tax rates.....	396
Personal exemption.....	396
Requirements for filing returns.....	396
Surtax rates.....	398
Deductions in. (<i>See</i> Deductions.)	
Exemptions from normal tax. (<i>See</i> Exemptions from normal tax.)	
Fiscal year returns tabulated.....	1
Method of compiling data, individual income tax returns with net income under \$5,000.....	1-2
Net income classes and, under \$10,000, by taxable and nontaxable returns.....	61-65
Net income classes and by States and, under \$10,000, by taxable and nontaxable returns.....	80-151
1929 and 1928 returns compared.....	4
No net income—Form 1040, individual income tax returns.....	2, 15
Deficit classes.....	16
Number and amount of deficit.....	259
Sources of income and deductions, 1929.....	16
Number of—	
Cities.....	165-258
Counties.....	165-258
Frequency distribution, by size of specific source of income.....	11-12
Net income classes.....	32, 61
No net income.....	16
Sex and family relationship.....	6, 66-71
Simple and cumulative distribution, percentages by net income classes.....	63
States.....	59
Taxable and nontaxable returns by years, 1916-1929.....	31
Taxable and nontaxable returns under \$10,000.....	80-151
Years, 1913-1929.....	31-32
Percentage of population filing, by States.....	59
Sex and family relationship—	
Amounts and percentages.....	6
Net income classes and, under \$10,000, by taxable and nontaxable returns.....	69-71
States.....	66-68
Simple and cumulative distributions, amounts, and percentages, by net income classes.....	5, 63-65
Sources of income—	
Amount and percentage of total.....	8, 16
Frequency distribution, by size of specific source of income.....	11-12
Net income classes.....	9-10, 16, 75-77
States.....	72-73
Years, 1916-1929.....	37-39
States.....	59, 66-68, 80-151, 152-164
Tax-exempt securities in. (<i>See</i> Tax-exempt securities.)	
Unaudited returns tabulated.....	1-2
Years, by net income classes.....	32
Years, 1913-1929, number, net income, and tax.....	31-34

Individuals required to file returns, 1914-1928. (<i>See</i> Abstract of income and profits taxes.)	Page
Industrial classification, corporation income tax returns, defined.....	2
Insurance companies, not agents (<i>see also</i> Finance):	
Income tax returns of corporations.....	293, 355
Special deductions allowed.....	18
Interest and other income, individual income from (<i>see also</i> Tax-exempt securities):	
Amount and percentage.....	8, 16
Net income classes.....	9-10
States.....	73, 76
Years.....	37-39
Interest on Government obligations. (<i>See</i> Tax-exempt securities.)	
Interest paid:	
Corporation income-tax returns—	
Consolidated returns.....	340-350
Fiscal year returns.....	356-364
Industrial groups.....	267-287, 340-350
Individual income tax returns—	
Net income classes.....	79
Reported in general deductions and in business deductions..	14, 78, 79
States and Territories.....	78
Inventory, corporation balance sheets:	
Corporations reporting net income and no net income.....	25
Industrial groups.....	332, 334, 336
Net income and deficit classes.....	338
Iron and steel, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes).....	290, 353

J

Joint returns of husbands and wives. (<i>See</i> Husbands.)	
Joint stock land banks, income tax returns of corporations engaged in (<i>see also</i> Finance).....	293, 355

K

Knit goods, hosiery, sweaters, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Textiles and textile products).....	289, 352
---	----------

L

Leather and leather products:	
Corporation income tax returns—	
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	267, 272, 278, 284, 340, 344, 348
Consolidated returns.....	27, 340, 344, 348
Corporations reporting net income and no net income.....	18-20, 27
Industrial subgroups.....	289, 352
Net income and deficit classes.....	327-328
States.....	302
Years, 1920-1929.....	303
Individual income from manufacture of—	
Net profit from business by industrial group.....	12-13
Liabilities, in corporation balance sheets:	
Corporations reporting net income and no net income.....	25
Industrial groups.....	332-337
Net income and deficit classes.....	338, 339
Life insurance companies, income tax returns of corporations.....	293, 355
Special deductions allowed.....	18
Loan companies, etc., income tax returns of corporations (<i>see also</i> Finance).....	293, 355
Local transportation, cartage, storage, etc., income tax returns of corporations engaged in (<i>see also</i> Transportation and other public utilities)...	291, 354
Locomotives and railroad equipment, income tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes)...	290, 353

Lumber and wood products:

Corporation income tax returns—	Page
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	268, 274, 280, 284, 341, 345, 349
Consolidated returns.....	341, 345, 349
Corporations reporting net income and no net income.....	18-20, 27
Industrial subgroups.....	289, 353
Net income and deficit classes.....	329-330
States.....	305
Years, 1920-1929.....	306
Individual income from manufacture of—	
Net profit from business by industrial groups.....	12-13

M

Manufacturing:

Corporation income tax returns—	
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	267, 269, 272-275, 278-281, 284-286, 340-350
Consolidated returns.....	340-350
Corporations reporting net income and no net income.....	18-20, 27
Industrial subgroups.....	288-291, 352-353
Net income and deficit classes.....	327-331
States.....	297-317
Years, 1920-1929.....	297-317
Individual income from—	
Net profit from business by industrial subgroups.....	12-13
Men, individual income tax returns of, classified:	
Number and net income.....	66-71
Metal mining, copper, gold, iron, silver, etc., income tax returns of corporations engaged in (<i>see also</i> Mining and quarrying).....	288, 351
Metal products and processes:	
Corporation income tax returns—	
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	267, 274, 280, 286, 341, 345, 348
Consolidated returns.....	341, 345, 349
Corporations reporting net income and no net income.....	18-20, 29
Industrial subgroups.....	290, 353
Net income and deficit classes.....	329-330
States.....	314
Years, 1920-1929.....	315
Individual income from manufacture of—	
Net profit from business by industrial groups.....	12-13
Milling, bran, flour, meal, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Food products, beverages, and tobacco).....	288, 352
Mining and quarrying:	
Corporation income tax returns—	
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	267, 272, 278, 284, 340, 344, 348
Consolidated returns.....	340, 344, 348
Corporations reporting net income and no net income.....	18-20, 27
Industrial subgroups.....	288, 351
Net income and deficit classes.....	327-328
States.....	295-296
Years, 1920-1929.....	297
Individual income from—	
Net profit from business.....	13
Mortgages, corporation balance sheets:	
Corporations reporting net income and no net income.....	25
Industrial groups.....	333, 335, 337
Net income and deficit classes.....	339
Motor vehicles and accessories, income tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes).....	290, 353
Musical instruments, optical goods, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Miscellaneous manufacturing).....	291, 353

N

	Page
National banks, income tax returns of corporations.....	293, 355
Net income, corporation or individual. (<i>See</i> Corporation income; Individual income.)	
Net loss for prior year deduction:	
Corporation income tax returns—	
Compiled receipts and statutory deductions.....	268-277, 285-287, 341-347, 357-361
Industrial groups.....	19, 27
Industrial groups and subgroups.....	288-293, 351-355
States.....	264
Years and amount.....	20
Individual income tax returns:	
Amount.....	6, 7
Net income classes.....	77
States.....	74
Years, 1922-1929.....	7
Net taxable estate, estate-tax returns:	
Item defined.....	43
Net estate classes.....	46-51, 54, 55
States, resident decedents.....	52
Total, 1916-1930, by resident and nonresident decedents.....	56
Normal income tax, individuals:	
Amount. (<i>See</i> Individual income tax.)	
Exemptions. (<i>See</i> Exemptions from normal tax.)	
Net income subject to. (<i>See</i> Individual income.)	
Notes and accounts payable, in corporation balance sheets:	
Corporations reporting net income and no net income.....	25
Industrial groups.....	333, 335, 337
Net income and deficit classes.....	339
Notes and accounts receivable, in corporation balance sheets:	
Corporations reporting net income and no net income.....	25
Industrial groups.....	332, 334, 336
Net income and deficit classes.....	338

O

Office equipment, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Metal products and processes).....	290, 353
Oil and gas, income tax returns of corporations engaged in the mining of (<i>see also</i> Mining and quarrying).....	288, 351

P

Packing house products, bacon, fresh meats, hams, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Food products, beverages, and tobacco).....	288, 352
Paper, pulp, and products:	
Corporation income tax returns—	
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions.....	268, 274, 280, 284, 341, 345, 349
Consolidated returns.....	27, 341, 345, 349
Corporations reporting net income and no net income.....	18-20, 27, 290, 353
Industrial groups.....	290, 353
Net income and deficit classes.....	329
States.....	307
Years, 1920-1929.....	308
Individual income from manufacture of—	
Net profit from business by industrial groups.....	12-13
Partnership returns of income, number of, 1917-1929.....	17
Partnership, individual income from:	
Amount and percentage.....	8, 16
Net income classes, amount, and percentages.....	9-10, 75
States.....	72
Years, 1917-1929.....	37-39

Personal exemption, individual income tax returns:	Page
Amount.....	6
Net income classes, and under \$10,000, by taxable and nontaxable returns.....	61
States.....	60
Petroleum and other mineral oil refining, income tax returns of corporations engaged in (<i>see also</i> Chemicals and allied substances).....	290, 353
Precious metals, jewelry, products and processes, etc., corporation income tax returns (<i>see also</i> Metal products and processes).....	291, 353
Preferred stock, corporation balance sheets:	
Corporations reporting net income and no net income.....	25
Industrial groups.....	333, 335, 337
Net income and deficit classes.....	339
Printing and publishing:	
Corporation income tax returns—	
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	268, 274, 280, 284, 341, 345, 349
Consolidated returns.....	27, 341, 345, 349
Corporations reporting net income and no net income.....	18-20, 27
Industrial groups.....	290, 353
Net income and deficit classes.....	329
States.....	309
Years, 1920-1929.....	310
Individual income from—	
Net profit from business by industrial groups.....	12-13
Professional service—curative, educational, legal, etc., income tax returns of corporations engaged in (<i>see also</i> Service).....	293, 355
Profit from sale of real estate, stocks, bonds, etc., individual income from:	
Amount and percentage.....	8, 16
Frequency distribution, by size of specific source of income.....	11
Net income classes, amounts, and percentages.....	9-10, 75
States.....	72
Years.....	37-39
Property in estate tax returns of resident decedents, by net estate classes, classified.....	46-51
Public utilities. (<i>See</i> Transportation and other public utilities.)	

Q

Quarrying, income tax returns of corporations and individuals engaged in.
(*See* Mining and quarrying.)

R

Radio broadcasting companies, income tax returns of corporations (<i>see also</i> Other public utilities).....	292, 354
Radios, complete or in parts, income tax returns of corporations engaged in manufacture of (<i>see also</i> Miscellaneous manufacturing).....	291, 353
Rail transportation, income tax returns of corporations engaged in (<i>see also</i> Transportation and other public utilities).....	291, 354
Real estate and holding companies, etc., income tax returns of corporations (<i>see also</i> Finance).....	293, 355
Rents and royalties, individual income from:	
Amount and percentage.....	8, 16
Frequency distribution, by size of specific source of income.....	11
Net income classes, amounts, and percentages.....	9-10, 76
States.....	72
Years.....	37-39
Restaurants, hotels, etc., income tax returns of corporations engaged in (<i>see also</i> Service).....	292, 355
Retail trade, income tax returns of corporations engaged in (<i>see also</i> Trade).....	292, 355
Royalties, individual income from. (<i>See</i> Rents and royalties.)	

Rubber and related products:

Corporation income tax returns—	Page
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	267, 272, 278, 284, 341, 345, 349
Consolidated returns.....	27, 341, 345, 349
Corporations reporting net income and no net income.....	18-20, 27
Industrial subgroups.....	289, 353
Net income and deficit classes.....	329
States.....	303
Years, 1920-1929.....	305
Individual income from manufacture of—	
Net profit from business by industrial groups.....	12-13
Rubber boots, shoes, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Rubber and related products).....	289, 353

S

Salaries and wages, individual income from. (*See* Wages and salaries.)Sale of real estate, stocks, bonds, etc., individual income from profits
from. (*See* Profits from sale of real estate, stocks, bonds, etc.)Sawmill and planing-mill products, income tax returns of corporations
engaged in manufacture of (*see also* Lumber and wood products)..... 289, 353Securities, partially tax-exempt, individual returns (*see also* Tax-exempt
securities)..... 73, 76

Service:

Corporation income tax returns—	
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	270, 276, 282, 286, 342, 346, 350
Consolidated returns.....	27, 342, 346, 350
Corporations reporting net income and no net income.....	18-20, 27
Industrial subgroups.....	292-355
Net income and deficit classes.....	330
States.....	322
Years, 1920-1929.....	323
Individual income from—	
Net profit from business by industrial groups.....	12-13
Shipbuilding and repairing, income tax returns of corporations engaged in (<i>see also</i> Construction).....	291, 354
Silk and rayon goods, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Textiles and textile products).....	289, 352
Soft drinks, mineral waters, wine, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Food products, beverages, and tobacco).....	288, 352
State and local securities, reported in individual income tax returns.....	15
State and private banks, income tax returns of corporations engaged in (<i>see also</i> Finance).....	293, 355
Steam railroads, etc., income tax returns of corporations engaged in (<i>see also</i> Transportation and other public utilities).....	291, 354
Stock and bond brokers, income tax returns of corporations (<i>see also Finance</i>).....	293, 355
Stock dividends in corporation income tax returns. (<i>See</i> Dividends.)	
Stone, clay, and glass products:	
Corporation income tax returns—	
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	268, 274, 280, 286, 341, 345, 349
Consolidated returns.....	27, 341, 345, 349
Corporations reporting net income and no net income.....	18-20, 27
Industrial subgroups.....	290, 353
Net income and deficit classes.....	329
States.....	312
Years, 1920-1929.....	313

Stone, clay, and glass products—Continued.

Individual income from manufacture of—	Page
Net profit from business by industrial groups.....	12-13
Sugar—cane, beet, maple, etc., income tax returns of corporations engaged in manufacture of (<i>see also</i> Food products, beverages, and tobacco) ..	288, 352
Surplus. (<i>See</i> Corporation surplus.)	
Surtax, individual income tax. (<i>See</i> Individual income tax.)	

T

Taxes. (*See* Corporation income; Individual income tax; Estate tax; Foreign taxes.)

Taxes paid other than income tax:

Corporation income tax returns—

Consolidated returns.....	340-350
Fiscal year returns, by month ending.....	356-364
Industrial groups.....	267-287, 340-350

Individual income tax returns—

Amounts reported in general deductions and in business deductions.....	13-14
Net income classes.....	79
States and Territories.....	78

Tax-exempt income:

Corporation income tax returns. (*See* Exemptions, corporation returns.)Dividends, corporation returns. (*See* Dividends.)Exempt from normal tax, individual income tax returns. (*See* Exemptions from normal tax.)From securities, individual and corporation returns. (*See* Tax-exempt securities.)Tax-exempt interest. (*See* Tax-exempt securities.)

Tax-exempt securities:

Corporation income from—

Consolidated returns.....	340-350
Corporations reporting net income and no net income.....	25
Fiscal year returns.....	356-364
Industrial groups.....	332, 334, 336
Net income and deficit classes.....	338

Estate tax returns of resident decedents, by net estate classes, classified.....

46-51

Individual income tax returns—

Amount owned and interest received.....	6, 8, 9-10, 14-15, 16
Net income classes, \$5,000 and over, amount owned and interest received.....	15

Tax forms for 1929..... Follows p. 411

Telephone and telegraph companies, income tax returns of corporations (*see also* Transportation and other public utilities)..... 292, 354

Textiles and textile products:

Corporation income tax returns—

Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	267, 272, 278, 284, 340, 344, 348
Consolidated returns.....	27, 340, 344, 348
Corporations reporting net income and no net income.....	18-20, 27
Industrial subgroups.....	289, 352
Net income and deficit classes.....	327
States.....	300
Years, 1920-1929.....	301

Individual income from manufacture of—

Net profit from business by industrial groups.....	12-13
--	-------

Theaters, legitimate, vaudeville, etc., income tax returns of corporations (*see also* Service)..... 292, 355Tires and tubes, etc., income tax returns of corporations engaged in the manufacture of (*see also* Rubber and related products)..... 289, 353Tobacco, cigarettes, cigars, etc., income tax returns of corporations (*see also* Food products, beverages, and tobacco)..... 289, 352

Trade:

Corporation income tax returns—	Page
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	270, 276, 282, 286, 342, 346, 350
Consolidated returns.....	27, 342, 346, 350
Corporations reporting net income and no net income.....	18-20, 27
Industrial subgroups.....	292, 355
Net income and deficit classes.....	330
States.....	320
Years, 1920-1929.....	321
Individual income from—	
Net profit from business by industrial groups.....	12-13
Transportation and other public utilities:	
Corporation income tax returns—	
Assets and liabilities, classified.....	332-337
Compiled receipts and statutory deductions, classified.....	270, 276, 282, 286, 342, 346, 350
Consolidated returns.....	27, 342, 346, 350
Corporations reporting net income and no net income.....	18-20, 27
Industrial subgroups.....	291, 354
Net income and deficit classes.....	330
States.....	319
Years, 1920-1929.....	320
Individual income from—	
Net profit from business by industrial groups.....	12-13
Trust companies, savings banks, etc., income tax returns of corporations (see also Finance).....	293, 355

U

United States Government bonds, wholly and partially tax-exempt, reported in individual income tax returns (see also Securities; Tax-exempt securities).....	14-15, 73, 76
--	---------------

W

Wages and salaries, individual income from:	
Amount and percentage.....	8, 16
Frequency distribution, by size of specific source of income.....	11
Net income classes, amount, and percentages.....	9-10, 75
States.....	72
War-profits tax. (See Corporation war-profits taxes; Individual war-profits taxes; Partnership war-profits taxes.)	
Water transportation, income tax returns of corporations (see also Transportation and other public utilities).....	291, 354
Wholesale trade, income tax returns of corporations, engaged in (see also Trade).....	292, 355
Wives and husbands, joint individual returns of. (See Husbands.)	
Wives, separate individual income tax returns of:	
Number of returns and net income.....	6, 68-71
Women, individual income tax returns of, classified:	
Number of returns and net income.....	6, 66-71
Woolen and worsted goods, income tax returns of corporations engaged in manufacture of (see also Textile and textile products).....	289, 352

