

U. S. TREASURY DEPARTMENT
BUREAU OF INTERNAL REVENUE

STATISTICS OF INCOME FOR 1930

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

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



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STATISTICS OF INCOME FOR 1930

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 18, 1932.

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 1930," prepared from the income tax returns of individuals and corporations for that year filed during 1931, 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 1931, irrespective of the date of death of the decedent, and a brief historical summary.

GENERAL EXPLANATIONS

Procedure in tabulation.—The income tax returns for 1930 are filed under the provisions of the revenue act of 1928. The year for which the income is reported is in general the calendar year ended December 31, 1930. 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 1930, returns with fiscal year ending within the period July 1, 1930, to June 30, 1931, and fractional (part year) returns for which the greater part of the period falls in 1930.

The general tables for the corporation returns in this report include calendar, fiscal, and fractional (part year) returns, except when otherwise specified. The general tables for individual returns, except Table 11, do not include data for returns with no net income. Such returns, as well as returns showing net income below the minimum provided by the revenue act for the filing of a return, 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 tabulated from returns with no net income are shown on pages 17–18, 86, 139. Prior to 1928 no tabulations were made of such returns.

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 returns, and include amended returns showing net income of \$100,000 and over, but do not include amended returns with net income under \$100,000. Income tax returns filed by individuals having net income of \$5,000 and over and individual

returns of net income under \$5,000 which display income characteristics similar to those usually found in returns of net income of \$5,000 and over, such as varied or unusual sources of income or gross income far in excess of the \$5,000 net income, 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, except those specified above, 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 of the class which they represent 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 1040-A for net income of not more than \$5,000, derived chiefly from salaries and wages. All 1040 returns are sent to Washington for audit, and those with net income under \$5,000 are sampled by the statistical section. The 1040-A returns are audited in the collection districts, and samples only are sent to Washington.

The sample for 1930 totaled about 425,000 returns and consisted, for 1040 returns with net income under \$5,000, of approximately 10 per cent of the returns filed, with a minimum of 4,000 returns for each collection district (distributed approximately equally between taxable and nontaxable returns), and, for 1040-A returns with net income under \$5,000, of a number approximately equal to 10 per cent of the returns, with a specified minimum of 2,000 returns (distributed approximately equally between taxable and nontaxable returns). In the case of each of the Forms 1040 and 1040-A showing net income under \$5,000, where the number of returns filed in any collection district was less than the respective minima, the entire number filed was tabulated.

For 1929 and subsequent years the number of returns with net income under \$5,000 is based in part on Income Tax Unit reports and in part on reports of collectors; for years prior to 1929 they are based on collectors' reports. (See 1929 Statistics of Income, p. 2.)

General definitions.—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 year, and net loss from the sale of capital assets held more than two years which is reported for tax credit, are not included in deductions; neither is the special credit of \$3,000 for domestic corporations having net income of \$25,000 or less nor net loss for prior year included in deductions in arriving at net income of corporations.

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 amount of income tax liability returned for 1930, shown in the tabulations in this volume, is not entirely comparable with the

amount of taxes collected during the calendar year 1931. 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 overassessments, 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 limited in general by section 131 (b) of the revenue act of 1928 to the same proportion of the tax against which the credit is taken, which the taxpayer's net income from sources without the United States bears to his entire net income for the same taxable year. The amount of tax taken as credit under this provision of law has not been deducted from the amount of tax liability shown in the tabulations. The aggregate amount of income and profits taxes paid to foreign governments or possessions of the United States taken as a credit by individuals and corporations is, however, shown in separate tables on pages 15 and 23. 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 shown herein.

3. The amount of income taxes in fiscal year returns included in this tabulation may not represent taxes collected during 1931 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 1931, collections were made of part or all of the taxes in returns for fiscal years ended from January 31, 1930 (the last quarterly installment payment on which was due on or before January 15, 1931), to September 30, 1931 (the filing of returns and the full payment or first installment payment on which was due on or before December 15, 1931), whereas, as previously indicated, there are excluded from these statistics the returns for fiscal years ending prior to July 1, 1930, and subsequent to June 30, 1931.

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 1930.

Industrial classification.—The industrial classification is based on the predominant business of nonaffiliated corporations or of groups of affiliated corporations filing a single return. The business classification, therefore, does not contain solely corporations engaged ex-

clusively 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.

Geographic distribution.—The data for States and minor civil divisions, although compiled from returns filed in each locality, do not represent what may be called the geographic 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.

INDIVIDUAL INCOME TAX RETURNS

The number of returns of individuals for 1930 was 3,707,509, of which 2,037,645 were taxable and 1,669,864 nontaxable. The aggregate net income was \$18,118,634,941; the net income on taxable returns was \$13,692,584,305, on which the tax liability was \$476,714,808. As compared with the returns for the previous year, the total number for 1930 decreased by 336,818, or 8.33 per cent. The average net income for 1930 was \$4,887.01 for all returns and \$6,719.81 for taxable returns, the average amount of tax liability was \$128.58 for all returns and \$233.96 for taxable returns, and the average tax rate was 2.63 per cent for all returns and 3.48 per cent for taxable returns. For the preceding year the average net income was \$6,132.22 for all returns and \$8,337.30 for taxable returns, the average 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. The ratio of the number of returns filed to the total population (census April 1, 1930) is 3.01 per cent, as compared with a corresponding ratio for the preceding year of 3.28 per cent.

In comparing the change in average tax liability in the 1930 returns with that for the preceding year, attention is directed to the normal tax rates, which were 5, 3, and 1½ per cent for 1930, but which had been temporarily reduced on individual incomes for 1929 to 4, 2, and ½ per cent, respectively, by the joint resolution of Congress approved by the President on December 16, 1929.

The distribution of returns of individuals by States and Territories is given in basic Table 1, pages 67–68, and by net income classes in basic Table 2, pages 69–70. Each of these tables shows number of returns, net income, and tax.

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 includes the number of returns, net income, and tax; also cumulative totals and percentages. In basic Table 3, pages 71-73, 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 1930 by net income classes, showing number of returns, net income, tax, and percentages*¹

| Net income classes (Thousands of dollars) | Returns | | | | | |
|--|---------------------|----------|---|----------|--|----------|
| | Simple distribution | | Cumulative distribution from highest income class | | Cumulative distribution from lowest income class | |
| | Number | Per cent | Number | Per cent | Number | Per cent |
| Under 1 (estimated)..... | 150,000 | 4.05 | 3,707,509 | 100.00 | 150,000 | 4.05 |
| 1 under 2 (estimated)..... | 909,155 | 24.52 | 3,557,509 | 95.95 | 1,059,155 | 28.57 |
| 2 under 3 (estimated)..... | 767,684 | 20.70 | 2,648,354 | 71.43 | 1,826,839 | 49.27 |
| 3 under 5 (estimated)..... | 1,070,239 | 28.87 | 1,880,670 | 50.78 | 2,897,078 | 78.14 |
| 5 under 10..... | 550,977 | 14.86 | 810,431 | 21.86 | 3,448,055 | 93.00 |
| 10 under 25..... | 198,762 | 5.36 | 259,454 | 7.00 | 3,646,817 | 98.36 |
| 25 under 50..... | 40,845 | 1.10 | 60,692 | 1.64 | 3,687,662 | 99.46 |
| 50 under 100..... | 13,645 | .37 | 19,847 | .54 | 3,701,307 | 99.83 |
| 100 under 150..... | 3,111 | .08 | 6,202 | .17 | 3,704,418 | 99.91 |
| 150 under 300..... | 2,071 | .05 | 3,091 | .09 | 3,706,489 | 99.96 |
| 300 under 500..... | 552 | .02 | 1,020 | .04 | 3,707,041 | 99.98 |
| 500 under 1,000..... | 318 | .01 | 468 | .02 | 3,707,359 | 99.99 |
| 1,000 and over..... | 150 | .01 | 150 | .01 | 3,707,509 | 100.00 |
| Total..... | 3,707,509 | 100.00 | | | | |

| Net income classes (Thousands of dollars) | Net income | | | | | |
|--|---------------------|----------|---|----------|--|----------|
| | Simple distribution | | Cumulative distribution from highest income class | | Cumulative distribution from lowest income class | |
| | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| Under 1 (estimated)..... | \$86,891,887 | 0.48 | \$18,118,634,941 | 100.00 | \$86,891,887 | 0.48 |
| 1 under 2 (estimated)..... | 1,494,526,118 | 8.25 | 18,031,743,054 | 99.52 | 1,581,418,005 | 8.73 |
| 2 under 3 (estimated)..... | 1,864,161,556 | 10.29 | 16,537,216,936 | 91.27 | 3,445,579,561 | 19.02 |
| 3 under 5 (estimated)..... | 4,151,967,088 | 22.92 | 14,573,055,380 | 80.98 | 7,597,546,649 | 41.94 |
| 5 under 10..... | 3,723,763,076 | 20.55 | 10,521,088,292 | 58.06 | 11,321,309,725 | 62.49 |
| 10 under 25..... | 2,922,750,247 | 16.13 | 6,797,325,216 | 37.51 | 14,244,059,972 | 78.62 |
| 25 under 50..... | 1,353,619,457 | 7.64 | 3,874,574,969 | 21.38 | 15,627,679,429 | 86.26 |
| 50 under 100..... | 919,039,755 | 5.07 | 2,490,955,512 | 13.74 | 16,546,719,184 | 91.33 |
| 100 under 150..... | 374,170,634 | 2.06 | 1,571,915,757 | 8.67 | 16,920,889,818 | 93.39 |
| 150 under 300..... | 419,015,969 | 2.31 | 1,197,745,123 | 6.61 | 17,339,905,787 | 95.70 |
| 300 under 500..... | 207,131,122 | 1.15 | 778,729,154 | 4.30 | 17,547,036,909 | 96.85 |
| 500 under 1,000..... | 211,693,377 | 1.17 | 571,598,032 | 3.15 | 17,758,730,286 | 98.02 |
| 1,000 and over..... | 359,904,655 | 1.98 | 359,904,655 | 1.98 | 18,118,634,941 | 100.00 |
| Total..... | 18,118,634,941 | 100.00 | | | | |

¹ For general explanations, see pp. 1-4.

Simple and cumulative distribution of individual returns for 1930 by net income classes, showing number of returns, net income, tax, and percentages—Contd.

| Net income classes (Thousands of dollars) | Tax | | | | | |
|--|---------------------|----------|---|----------|--|----------|
| | Simple distribution | | Cumulative distribution from highest income class | | Cumulative distribution from lowest income class | |
| | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| Under 1 (estimated)..... | \$37,282 | 0.01 | \$476,714,808 | 100.00 | \$37,282 | 0.01 |
| 1 under 2 (estimated)..... | 1,269,089 | .27 | 476,677,526 | 99.99 | 1,306,371 | .28 |
| 2 under 3 (estimated)..... | 3,309,537 | .69 | 475,408,437 | 99.72 | 4,615,908 | .97 |
| 3 under 5 (estimated)..... | 5,352,350 | 1.12 | 472,098,900 | 99.03 | 9,968,258 | 2.09 |
| 5 under 10..... | 17,447,591 | 3.66 | 466,746,550 | 97.91 | 27,415,849 | 5.75 |
| 10 under 25..... | 49,560,577 | 10.40 | 449,298,959 | 94.25 | 76,976,426 | 16.15 |
| 25 under 50..... | 72,708,222 | 15.25 | 399,738,382 | 83.85 | 149,684,648 | 31.40 |
| 50 under 100..... | 87,379,410 | 18.33 | 327,030,160 | 68.60 | 237,064,058 | 49.73 |
| 100 under 150..... | 48,748,813 | 10.23 | 239,650,750 | 50.27 | 285,812,871 | 59.96 |
| 150 under 300..... | 62,462,605 | 13.10 | 190,901,937 | 40.04 | 348,275,476 | 73.06 |
| 300 under 500..... | 33,052,893 | 6.93 | 128,439,332 | 26.94 | 381,328,369 | 79.99 |
| 500 under 1,000..... | 34,288,780 | 7.19 | 95,386,439 | 20.01 | 415,617,149 | 87.18 |
| 1,000 and over..... | 61,097,659 | 12.82 | 61,097,659 | 12.82 | 476,714,808 | 100.00 |
| Total..... | 476,714,808 | 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. 74-79) similar data are shown by States and Territories and by net income classes, respectively.

Individual returns for 1930 by sex and family relationship of taxpayer, showing number of returns, net income, and percentages¹

| Family relationship | Returns | | Net income | |
|---|-----------|----------|------------------|----------|
| | Number | Per cent | Amount | Per cent |
| Joint returns of husbands and wives, with or without dependent children, and the returns of husbands whose wives, though living with them, file separate returns..... | 1,864,229 | 50.28 | \$10,882,725,878 | 60.06 |
| Wives filing separate returns from husbands..... | 104,325 | 2.81 | 915,034,693 | 5.06 |
| Single men, heads of families..... | 263,180 | 7.10 | 986,809,537 | 5.45 |
| Single women, heads of families..... | 107,117 | 2.89 | 435,462,741 | 2.40 |
| Single men, not heads of families..... | 894,706 | 24.13 | 2,755,809,423 | 15.21 |
| Single women, not heads of families..... | 439,205 | 11.85 | 1,704,168,023 | 9.41 |
| Community property income ² | 34,747 | .94 | 438,624,646 | 2.42 |
| Total..... | 3,707,509 | 100.00 | 18,118,634,941 | 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. For general explanations see pp. 1-4.

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

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 1930*¹

| Distribution | Amount | Per cent |
|---|---------------------|----------|
| Net income..... | \$18, 118, 634, 941 | 100. 00 |
| Net income specifically exempt from normal tax: | | |
| Personal exemption and credit for dependents..... | 11, 010, 017, 492 | |
| Less exemption in excess of net income..... | 2, 074, 058, 008 | |
| Net personal exemption and credit for dependents..... | 8, 935, 959, 484 | 49. 32 |
| Dividends on stock of domestic corporations..... | 4, 197, 303, 925 | 23. 16 |
| Interest on Government obligations not wholly exempt from tax..... | 38, 133, 605 | . 21 |
| Capital net gain from sale of assets held more than 2 years..... | \$556, 392, 180 | |
| Less loss in ordinary net income, and net loss for prior year, deductible from capital net gain..... | 33, 019, 428 | |
| Net income offset by net loss for prior year..... | 523, 372, 752 | 2. 89 |
| | 39, 920, 711 | . 22 |
| Net income not subject to normal tax..... | 13, 734, 690, 477 | 75. 80 |
| Net income subject to normal tax..... | 4, 383, 944, 464 | 24. 20 |

¹ For general explanations see pp. 1-4.

CAPITAL NET GAINS AND LOSSES (INDIVIDUAL RETURNS)

The special provisions in the revenue acts for capital net gains and losses from the sale of assets held more than two years apply, for capital net gains, to sales after December 31, 1921, and for capital net losses, to sales after December 31, 1923.

Under the revenue act of 1921 and subsequent acts, capital net gains as defined in the respective acts from the sale of assets held more than two years may, at the option of the taxpayer, be reported separately and taxed at 12½ per cent in lieu of the normal tax and surtax rates otherwise applicable. The income tax of the individual in such cases is the sum of 12½ per cent of the capital net gains plus the tax on the net income from other sources, termed "ordinary net income," computed according to the provisions of the respective revenue acts.

The capital net gains and the tax at 12½ per cent of such gains reported for 1922 and following years appear on pages 35 and 42-43, respectively, of this report. In order that the amounts shown as "net income" and "total income" in the Statistics of Income for 1922 and subsequent years be made comparable with earlier years, it is necessary that "net income" and "total income" be increased by the amount of such gains. These adjustments *have been made* in the Statistics of Income for these years.

Under the revenue act of 1924 and subsequent acts the taxpayer must report his capital net loss, as defined in the respective acts, from the sale of assets held more than two years by one of two methods whichever will produce the larger tax. These two methods are (1) the tax on the net income from other sources, termed "ordinary net income," computed according to the provisions of the respective revenue acts, less 12½ per cent of the capital net loss, and (2) the tax on the net income computed without regard for the special provisions for capital net losses.

Under the revenue acts of 1918 and 1921 such losses are deducted in arriving at net income. Under the revenue acts of 1916 and 1917

losses sustained in transactions entered into for profit but not connected with business or trade are deductible to the extent of the aggregate income from such transactions. In order that the amounts shown as "net income" and "deductions" in the Statistics of Income for 1924 and subsequent years be made comparable with the amounts shown in Statistics of Income for 1918 to 1923, inclusive, it is necessary that "net income" be reduced by, and "deductions" be increased by, the amount of such losses. These adjustments *have not been made* in the "net income" and "deductions" shown in the Statistics of Income for these years.

The tax credit of 12½ per cent on capital net losses is given below for the years 1924-1930:

| Year— | Amount | Year— | Amount |
|-----------|---------------|-----------|---------------|
| 1924----- | \$9, 035, 736 | 1928----- | \$5, 126, 415 |
| 1925----- | 7, 658, 938 | 1929----- | 5, 378, 446 |
| 1926----- | 4, 321, 752 | 1930----- | 10, 111, 902 |
| 1927----- | 6, 027, 668 | | |

NET LOSS FOR PRIOR YEAR (INDIVIDUAL RETURNS)

The net loss during a given taxable year in a trade or business regularly carried on by the taxpayer, as specifically defined in the revenue 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 ordinary 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 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 1930, 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 | 1927----- | \$37, 054, 785 |
| 1923----- | 34, 266, 149 | 1928----- | 33, 616, 475 |
| 1924----- | 29, 869, 182 | 1929----- | 28, 909, 275 |
| 1925----- | 32, 321, 310 | 1930----- | 39, 920, 711 |
| 1926----- | 27, 411, 767 | | |

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 subsequent years.

Earned net income tax credit, reported on returns for the years 1924-1930, inclusive, is shown below. In comparing the earned income credit for 1930 with 1929, attention is directed to the reductions in normal rates on incomes for 1929. (See p. 4.)

| Year— | Amount | Year— | Amount |
|-----------|----------------|-----------|----------------|
| 1924----- | \$30, 637, 463 | 1928----- | \$34, 789, 690 |
| 1925----- | 24, 570, 183 | 1929----- | 22, 062, 492 |
| 1926----- | 24, 646, 993 | 1930----- | 24, 886, 344 |
| 1927----- | 24, 915, 315 | | |

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

The amounts of income and profits taxes paid foreign countries or possessions of the United States reported for tax credit by individuals for the years 1925-1930, inclusive, are shown below. These amounts represent that part of the income and profits taxes paid foreign countries or possessions of the United States that was applied as tax credit against the tax liability to the United States.

| Year— | Amount | Year— | Amount |
|-----------|---------------|-----------|---------------|
| 1925----- | \$1, 987, 285 | 1928----- | \$1, 893, 557 |
| 1926----- | 2, 622, 246 | 1929----- | 2, 846, 291 |
| 1927----- | 2, 297, 852 | 1930----- | 2, 270, 023 |

SOURCES OF INCOME AND DEDUCTIONS (INDIVIDUAL RETURNS)

Immediately following is shown a distribution by sources of the income and deductions reported by individuals. The figures for the various sources are aggregates of net amounts of income, and represent the amounts by which the gross income exceeds the deductions allowed for each specific source, as provided in the schedules of the return. (See Form 1040, p. 330.) Net losses reported in the schedules are transferred in tabulation to deductions, which also include amounts reported on the return under "Deductions" from total income.

Income from partnerships and fiduciaries does not include amounts received through these entities from capital net gain from sale of assets held more than two years, dividends on stock of domestic corporations, or taxable interest on obligations of the United States, since these items are reported under their respective classifications.

Sources of income and deductions in individual returns for 1930, amounts and percentages ¹

| Sources of income and deductions | Amount | Per cent |
|--|--------------------|----------|
| Income: | | |
| Wages and salaries----- | \$9, 921, 952, 483 | 44. 27 |
| Business----- | 2, 628, 056, 629 | 11. 73 |
| Partnership----- | 1, 089, 646, 082 | 4. 86 |
| 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----- | 636, 738, 218 | 2. 84 |
| Capital net gain from sale of assets held more than 2 years----- | 556, 392, 180 | 2. 48 |
| Rents and royalties----- | 974, 325, 446 | 4. 35 |
| Interest on Government obligations not wholly exempt from tax----- | 38, 133, 605 | . 17 |
| Dividends on stock of domestic corporations----- | 4, 197, 303, 925 | 18. 73 |
| Fiduciary----- | 429, 459, 304 | 1. 92 |
| Interest and other income----- | 1, 940, 437, 638 | 8. 65 |
| Total income----- | 22, 412, 445, 510 | 100. 00 |
| 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----- | 1, 232, 776, 310 | 5. 50 |
| Net loss from business and partnership----- | 172, 537, 519 | . 77 |
| Contributions----- | 424, 770, 746 | 1. 90 |
| All other----- | 2, 463, 725, 994 | 10. 99 |
| Total deductions----- | 4, 293, 810, 569 | 19. 16 |
| Net income----- | 18, 118, 634, 941 | 80. 84 |

¹ For general explanations, see pp. 1-4.

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. 80-85). The percentage distribution of total income by sources is shown in the second table following.

*Sources of income and deductions, individual returns for 1930 by net income classes*¹

| Net income classes (Thousands of dollars) | Wages and salaries | Business | Partnership | 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)..... | \$5,514,346,298 | \$1,412,604,477 | \$302,715,459 | \$109,085,305 |
| 5 under 10..... | 2,233,255,764 | 654,992,432 | 264,822,859 | 135,310,683 |
| 10 under 25..... | 1,328,394,236 | 370,081,004 | 243,860,887 | 191,463,543 |
| 25 under 50..... | 439,369,496 | 109,391,479 | 118,183,218 | 116,690,308 |
| 50 under 100..... | 214,830,429 | 48,286,992 | 83,324,446 | 42,789,433 |
| 100 under 150..... | 65,454,755 | 15,681,191 | 28,291,068 | 11,463,562 |
| 150 under 300..... | 60,039,862 | 11,378,369 | 30,918,734 | 10,461,743 |
| 300 under 500..... | 23,215,276 | 2,897,787 | 10,540,423 | 5,272,585 |
| 500 under 1,000..... | 20,967,490 | 2,413,476 | 5,076,169 | 4,043,192 |
| 1,000 and over..... | 22,078,877 | 329,422 | 1,912,819 | 10,157,864 |
| Total..... | 9,921,952,483 | 2,628,056,629 | 1,089,646,082 | 636,738,218 |

| Net income classes (Thousands of dollars) | Capital net gain from sale of as- sets held more than 2 years | Rents and royalties | Interest on Government obligations not wholly exempt from tax | Dividends on stock of do- mestic corpora- tions |
|--|--|------------------------|---|--|
| Under 5 (estimated)..... | | \$494,924,553 | | \$488,648,239 |
| 5 under 10..... | | 199,937,231 | | 573,155,110 |
| 10 under 25..... | | 153,011,870 | \$16,497,538 | 932,634,668 |
| 25 under 50..... | \$13,570,947 | 62,664,573 | 9,648,829 | 649,446,938 |
| 50 under 100..... | 87,808,689 | 31,315,584 | 5,532,332 | 527,775,634 |
| 100 under 150..... | 63,887,781 | 10,104,921 | 1,690,028 | 238,099,831 |
| 150 under 300..... | 108,784,220 | 9,859,650 | 2,998,865 | 276,217,544 |
| 300 under 500..... | 67,151,076 | 4,967,319 | 459,540 | 133,198,242 |
| 500 under 1,000..... | 78,376,150 | 3,825,446 | 381,867 | 148,490,652 |
| 1,000 and over..... | 136,813,317 | 3,714,299 | 924,606 | 229,637,067 |
| Total..... | 556,392,180 | 974,325,446 | 38,133,605 | 4,197,303,925 |

| Net income classes (Thousands of dollars) | Fiduciary | Interest and other income | Total income |
|--|--------------|------------------------------|-----------------|
| Under 5 (estimated)..... | \$91,059,272 | \$792,245,329 | \$9,205,628,932 |
| 5 under 10..... | 84,223,101 | 367,857,637 | 4,513,554,817 |
| 10 under 25..... | 111,296,825 | 369,863,678 | 3,717,104,249 |
| 25 under 50..... | 71,974,724 | 179,786,658 | 1,770,727,170 |
| 50 under 100..... | 41,387,062 | 111,164,795 | 1,194,215,396 |
| 100 under 150..... | 11,921,501 | 37,754,059 | 484,348,097 |
| 150 under 300..... | 8,554,323 | 35,308,435 | 554,321,745 |
| 300 under 500..... | 3,247,097 | 14,372,245 | 265,321,590 |
| 500 under 1,000..... | 3,752,811 | 13,037,613 | 280,364,266 |
| 1,000 and over..... | 2,243,088 | 19,047,289 | 426,855,648 |
| Total..... | 429,459,304 | 1,940,437,638 | 22,412,445,510 |

¹ For general explanations, see pp. 1-4.

Sources of income and deductions, individual returns for 1930 by net income classes—Continued

| Net income classes (Thousands of dollars) | Deductions | | | | Net income |
|--|---|--|---------------|-----------------|-----------------|
| | 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 | Net loss from business and partnership | Contributions | All other | |
| Under 5 (estimated)..... | \$285,654,869 | \$67,318,947 | \$138,552,321 | \$1,116,556,146 | \$7,597,546,649 |
| 5 under 10..... | 198,079,934 | 25,546,888 | 75,446,498 | 490,718,421 | 3,723,763,078 |
| 10 under 25..... | 287,949,072 | 28,157,357 | 68,458,907 | 409,788,666 | 2,922,750,247 |
| 25 under 50..... | 154,248,886 | 16,149,756 | 37,976,805 | 178,732,266 | 1,383,619,457 |
| 50 under 100..... | 116,259,129 | 13,015,651 | 30,813,920 | 115,086,941 | 919,039,755 |
| 100 under 150..... | 50,040,699 | 5,150,849 | 13,781,674 | 41,204,841 | 374,170,634 |
| 150 under 300..... | 65,500,366 | 7,134,657 | 16,369,604 | 46,301,149 | 419,015,989 |
| 300 under 500..... | 26,586,069 | 2,785,870 | 9,029,605 | 19,788,924 | 207,131,122 |
| 500 under 1,000..... | 34,245,535 | 3,237,108 | 9,666,066 | 21,522,180 | 211,693,377 |
| 1,000 and over..... | 14,211,751 | 4,040,436 | 24,675,346 | 24,026,460 | 359,904,655 |
| Total..... | 1,232,776,310 | 172,537,519 | 424,770,746 | 2,463,725,994 | 18,118,634,941 |

Percentage distribution of sources of income and deductions, individual returns for 1930, by net income classes¹

| Net income classes (Thousands of dollars) | Wages and salaries | Business | Partnership | 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 | Interest on Government obligations not wholly exempt from tax | Dividends on stock of domestic corporations |
|--|--------------------|----------|-------------|---|---|---------------------|---|---|
| Under 5 (estimated)..... | 59.90 | 15.34 | 3.29 | 1.18 | ----- | 5.38 | ----- | 5.31 |
| 5 under 10..... | 49.48 | 14.51 | 5.87 | 3.00 | ----- | 4.43 | ----- | 12.70 |
| 10 under 25..... | 35.74 | 9.90 | 6.56 | 5.15 | ----- | 4.12 | 0.44 | 25.09 |
| 25 under 50..... | 24.81 | 6.18 | 6.67 | 6.50 | 0.77 | 3.54 | .54 | 30.68 |
| 50 under 100..... | 17.99 | 4.04 | 6.98 | 3.58 | 7.35 | 2.62 | .40 | 44.20 |
| 100 under 150..... | 13.51 | 3.24 | 5.84 | 2.37 | 13.19 | 2.09 | .35 | 49.16 |
| 150 under 300..... | 10.83 | 2.05 | 5.53 | 1.89 | 19.62 | 1.78 | .54 | 49.83 |
| 300 under 500..... | 8.75 | 1.09 | 3.97 | 1.99 | 25.31 | 1.87 | .18 | 50.20 |
| 500 under 1,000..... | 7.43 | .86 | 1.81 | 1.44 | 27.96 | 1.36 | .14 | 52.96 |
| 1,000 and over..... | 5.17 | .08 | .45 | 2.38 | 32.05 | .87 | .21 | 53.80 |
| Total..... | 44.27 | 11.73 | 4.86 | 2.84 | 2.48 | 4.35 | .17 | 18.73 |

¹ For general explanations, see pp. 1-4.

Percentage distribution of sources of income and deductions, individual returns for 1930, by net income classes—Continued

| Net income classes (Thousands of dollars) | Fiduciary | Interest and other income | Total income | Deductions | | | | Net income |
|--|-----------|---------------------------|--------------|--|--|---------------|-----------|------------|
| | | | | Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credits on capital net loss from sale of assets held more than 2 years | Net loss from business and partnership | Contributions | All other | |
| Under 5 (estimated)..... | 0.99 | 8.61 | 100.00 | 3.10 | 0.73 | 1.51 | 12.13 | 82.53 |
| 5 under 10..... | 1.86 | 8.15 | 100.00 | 4.39 | .57 | 1.67 | 10.87 | 82.50 |
| 10 under 25..... | 2.99 | 9.95 | 100.00 | 7.75 | .76 | 1.84 | 11.02 | 78.63 |
| 25 under 50..... | 4.07 | 10.15 | 100.00 | 8.71 | .91 | 2.15 | 10.09 | 78.14 |
| 50 under 100..... | 3.47 | 9.31 | 100.00 | 9.73 | 1.00 | 2.58 | 9.64 | 76.96 |
| 100 under 150..... | 2.46 | 7.79 | 100.00 | 10.33 | 1.06 | 2.85 | 8.51 | 77.25 |
| 150 under 300..... | 1.51 | 6.37 | 100.00 | 11.82 | 1.29 | 2.95 | 8.35 | 75.59 |
| 300 under 500..... | 1.22 | 5.42 | 100.00 | 10.02 | 1.05 | 3.40 | 7.46 | 78.07 |
| 500 under 1,000..... | 1.34 | 4.65 | 100.00 | 12.21 | 1.15 | 3.45 | 7.68 | 75.51 |
| 1,000 and over..... | .53 | 4.46 | 100.00 | 3.33 | .95 | 5.78 | 5.63 | 84.31 |
| Total..... | 1.92 | 8.65 | 100.00 | 5.50 | .77 | 1.90 | 10.99 | 80.84 |

FREQUENCY DISTRIBUTION BY SIZE OF SPECIFIC ITEMS OF INCOME AND DEDUCTION, 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 deduction 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; 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: 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 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 deduction, individual returns for 1930 of net income of \$5,000 and over, showing the number of times the item occurs and the total income and deduction

| Size of specific income and deduction (Thousands of dollars) | Salaries, commissions, etc. | | Business | | 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..... | 5,053 | \$242,537 | 1,865 | \$87,550 | 47,929 | \$2,300,784 |
| 0.1 under 0.2..... | 3,983 | 557,163 | 1,699 | 247,348 | 33,242 | 4,793,449 |
| 0.2 under 0.3..... | 3,073 | 736,971 | 1,460 | 357,423 | 24,710 | 6,031,620 |
| 0.3 under 0.4..... | 2,599 | 873,661 | 1,178 | 410,320 | 20,122 | 6,938,126 |
| 0.4 under 0.5..... | 2,071 | 913,413 | 1,147 | 514,448 | 16,368 | 7,417,318 |
| 0.5 under 1..... | 9,206 | 6,552,468 | 4,720 | 3,462,438 | 58,826 | 42,582,433 |
| 1 under 2..... | 18,271 | 26,987,189 | 7,969 | 11,787,831 | 66,727 | 95,994,755 |
| 2 under 3..... | 20,090 | 49,607,621 | 7,883 | 19,698,522 | 41,028 | 100,779,705 |
| 3 under 4..... | 25,941 | 90,300,511 | 8,843 | 31,046,900 | 29,592 | 103,896,137 |
| 4 under 5..... | 32,686 | 148,084,087 | 11,565 | 52,425,372 | 22,100 | 98,493,506 |
| 5 under 10..... | 275,000 | 1,868,785,269 | 76,093 | 525,622,982 | 62,103 | 439,258,353 |
| 10 under 15..... | 65,521 | 771,184,478 | 17,402 | 208,630,853 | 25,052 | 304,243,886 |
| 15 under 20..... | 23,510 | 395,646,573 | 5,757 | 98,563,866 | 12,600 | 216,278,593 |
| 20 under 25..... | 10,695 | 235,365,471 | 2,565 | 57,017,456 | 7,902 | 175,929,972 |
| 25 under 30..... | 6,018 | 160,940,873 | 1,446 | 39,408,215 | 5,220 | 142,344,769 |
| 30 under 40..... | 5,814 | 196,346,167 | 1,350 | 46,259,506 | 6,619 | 227,937,729 |
| 40 under 50..... | 2,227 | 98,229,937 | 643 | 28,426,499 | 3,963 | 176,458,192 |
| 50 under 75..... | 2,411 | 141,813,596 | 619 | 27,341,447 | 4,596 | 277,721,586 |
| 75 under 100..... | 755 | 63,940,226 | 223 | 18,888,266 | 2,177 | 187,389,486 |
| 100 under 250..... | 679 | 93,379,860 | 191 | 27,341,447 | 3,037 | 441,167,098 |
| 250 under 500..... | 93 | 30,023,900 | 18 | 5,816,295 | 632 | 214,349,218 |
| 500 under 1,000..... | 15 | 9,361,385 | 4 | 2,508,765 | 247 | 167,501,582 |
| 1,000 and over..... | 7 | 17,732,829 | ----- | ----- | 124 | 268,847,389 |
| Total..... | 515,718 | 4,407,606,185 | 154,640 | 1,215,452,152 | 494,916 | 3,708,655,686 |

| Size of specific income and deduction (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 | | 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 | |
|---|-----------------------------|-------------|---|-------------|---|-------------|
| | Number of times item occurs | Amount | Number of times item occurs | Amount | Number of times item occurs | Amount |
| Under 0.1..... | 19,312 | \$971,257 | 18,006 | \$858,655 | 6,422 | \$306,972 |
| 0.1 under 0.2..... | 16,673 | 2,444,506 | 11,402 | 1,647,209 | 4,909 | 731,585 |
| 0.2 under 0.3..... | 13,686 | 3,364,939 | 8,625 | 2,111,193 | 4,326 | 1,075,703 |
| 0.3 under 0.4..... | 11,982 | 4,123,454 | 6,886 | 2,379,069 | 3,757 | 1,311,325 |
| 0.4 under 0.5..... | 9,668 | 4,315,114 | 5,606 | 2,500,812 | 3,251 | 1,460,909 |
| 0.5 under 1..... | 30,277 | 21,681,829 | 18,681 | 13,368,082 | 13,199 | 9,579,332 |
| 1 under 2..... | 25,906 | 36,887,143 | 19,264 | 27,406,580 | 15,990 | 23,050,470 |
| 2 under 3..... | 13,078 | 32,008,359 | 10,712 | 26,168,653 | 10,212 | 25,070,771 |
| 3 under 4..... | 8,154 | 28,118,879 | 7,203 | 24,781,544 | 7,172 | 24,869,258 |
| 4 under 5..... | 5,830 | 26,028,230 | 5,511 | 24,497,334 | 5,552 | 24,852,238 |
| 5 under 10..... | 15,095 | 105,205,424 | 13,856 | 110,580,265 | 14,942 | 105,747,150 |
| 10 under 15..... | 4,940 | 59,676,126 | 5,513 | 66,339,340 | 6,764 | 82,520,199 |
| 15 under 20..... | 1,973 | 33,915,208 | 2,658 | 45,608,584 | 3,750 | 64,832,689 |
| 20 under 25..... | 1,108 | 24,627,318 | 1,499 | 33,142,713 | 2,403 | 53,740,634 |
| 25 under 30..... | 559 | 15,199,782 | 887 | 24,074,747 | 1,589 | 43,382,395 |
| 30 under 40..... | 619 | 21,214,360 | 968 | 33,068,274 | 1,920 | 66,042,301 |
| 40 under 50..... | 285 | 12,714,170 | 445 | 19,611,148 | 1,077 | 47,886,680 |
| 50 under 75..... | 281 | 16,868,994 | 372 | 21,959,138 | 1,377 | 33,445,233 |
| 75 under 100..... | 98 | 8,438,581 | 111 | 9,671,058 | 590 | 50,855,471 |
| 100 under 250..... | 80 | 11,221,615 | 141 | 19,787,294 | 786 | 114,477,721 |
| 250 under 500..... | 17 | 5,206,129 | 24 | 7,845,427 | 163 | 57,008,370 |
| 500 under 1,000..... | 5 | 3,043,845 | 5 | 3,502,590 | 53 | 36,065,059 |
| 1,000 and over..... | 1 | 2,130,631 | 4 | 6,843,204 | 16 | 28,768,976 |
| Total..... | 179,627 | 479,400,893 | 140,379 | 527,652,913 | 110,220 | 947,121,441 |

Frequency distribution by size of certain items of income and deduction, individual returns for 1930 of net income of \$5,000 and over, showing the number of times the item occurs and the total income and deduction—Continued

| Size of specific income and deduction (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 oc- curs | Amount | Number of times item oc- curs | Amount |
| Under 0.1..... | 268 | \$13, 075 | 165 | \$8, 168 |
| 0.1 under 0.2..... | 226 | 33, 036 | 110 | 16, 056 |
| 0.2 under 0.3..... | 204 | 49, 552 | 112 | 27, 520 |
| 0.3 under 0.4..... | 168 | 58, 549 | 91 | 30, 832 |
| 0.4 under 0.5..... | 132 | 58, 867 | 62 | 27, 544 |
| 0.5 under 1..... | 500 | 359, 266 | 301 | 215, 923 |
| 1 under 2..... | 713 | 1, 028, 277 | 449 | 647, 040 |
| 2 under 3..... | 506 | 1, 249, 212 | 304 | 753, 160 |
| 3 under 4..... | 347 | 1, 201, 506 | 235 | 810, 080 |
| 4 under 5..... | 293 | 1, 317, 230 | 205 | 917, 488 |
| 5 under 10..... | 936 | 6, 779, 722 | 697 | 5, 079, 816 |
| 10 under 15..... | 577 | 7, 160, 103 | 396 | 4, 913, 936 |
| 15 under 20..... | 430 | 7, 434, 501 | 275 | 4, 767, 440 |
| 20 under 25..... | 349 | 7, 804, 040 | 155 | 3, 466, 896 |
| 25 under 30..... | 256 | 7, 021, 800 | 140 | 3, 835, 472 |
| 30 under 40..... | 413 | 14, 275, 594 | 151 | 5, 206, 456 |
| 40 under 50..... | 353 | 15, 814, 041 | 125 | 5, 560, 608 |
| 50 under 75..... | 655 | 40, 072, 107 | 134 | 8, 046, 096 |
| 75 under 100..... | 380 | 52, 462, 207 | 80 | 6, 809, 272 |
| 100 under 250..... | 737 | 111, 932, 192 | 103 | 15, 703, 096 |
| 250 under 500..... | 270 | 92, 751, 933 | 24 | 8, 193, 608 |
| 500 under 1,000..... | 102 | 71, 693, 887 | 2 | 1, 483, 376 |
| 1,000 and over..... | 47 | 135, 881, 483 | 2 | 4, 375, 328 |
| Total..... | 8, 862 | 556, 392, 180 | 4, 318 | 80, 895, 216 |

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

The net profit from business (other than from partnerships) reported in 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. Business profits reported on returns, Form 1040, showing net income of less than \$5,000 are not included. 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, individual returns for 1930 of 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..... | 9,708 | 6.27 | \$51,378,646 | 4.23 |
| Mining and quarrying..... | 915 | .59 | 9,623,386 | .79 |
| Manufacturing: | | | | |
| Food products, beverages, and tobacco..... | 2,314 | 1.50 | 19,053,641 | 1.57 |
| Textiles and their products..... | 1,430 | .93 | 12,930,584 | 1.06 |
| Leather and its manufactures..... | 119 | .08 | 1,067,154 | .09 |
| Rubber products..... | 47 | .03 | 444,154 | .04 |
| Forest products..... | 375 | .24 | 3,066,622 | .25 |
| Paper, pulp, and products..... | 100 | .07 | 912,152 | .08 |
| Printing, publishing, and allied industries..... | 1,733 | 1.12 | 13,882,031 | 1.14 |
| Chemicals and allied products..... | 282 | .18 | 3,359,871 | .28 |
| Stone, clay, and glass products..... | 314 | .20 | 2,668,874 | .22 |
| Metal and its products..... | 1,133 | .73 | 10,454,097 | .86 |
| Manufacturing not elsewhere classified..... | 716 | .46 | 7,558,636 | .62 |
| Total manufacturing..... | 8,563 | 5.54 | 75,397,816 | 6.21 |
| Construction..... | 7,128 | 4.61 | 65,469,451 | 5.38 |
| Transportation and other public utilities..... | 1,800 | 1.17 | 13,965,054 | 1.14 |
| Trade..... | 36,863 | 23.84 | 253,523,562 | 20.86 |
| Service—professional, amusements, hotels, etc..... | 72,431 | 46.84 | 607,817,433 | 50.01 |
| Finance—banking, insurance, real estate, stock and bond brokers, etc..... | 8,864 | 5.73 | 80,046,814 | 6.59 |
| Nature of business not given..... | 8,368 | 5.41 | 58,229,990 | 4.79 |
| Grand total, 1930..... | 154,640 | 100.00 | 1,215,452,152 | 100.00 |
| 1929..... | 228,476 | | 1,836,328,530 | |
| 1928..... | 220,159 | | 1,772,255,111 | |
| 1927..... | 212,919 | | 1,704,175,267 | |
| 1926..... | 218,148 | | 1,738,522,844 | |
| 1925..... | 203,576 | | 1,623,638,298 | |
| 1924..... | (1) | | 1,290,721,756 | |
| 1923..... | (1) | | 1,059,472,721 | |
| 1922..... | (1) | | 1,012,439,906 | |
| 1921..... | (1) | | 816,040,035 | |
| 1920..... | (1) | | 1,398,069,227 | |

¹ Not available.

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

In basic Tables 8 and 8A, pages 87–88, taxes paid other than Federal income tax or that amount of the 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 1040-F, 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, for the years for which the data are available, the aggregates of 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 tax and interest paid, individual returns for 1927-1930 of net income of \$5,000 and over

| Year | Taxes paid other than Federal income tax ¹ | | | Interest paid | | |
|-----------|---|--|---------------------------------|---------------|--|---------------------------------|
| | Total | Reported in deductions from total income | Reported in business deductions | Total | Reported in deductions from total income | Reported in business deductions |
| 1927..... | \$485,969,727 | \$440,973,832 | \$44,995,895 | | | |
| 1928..... | 527,893,669 | 475,422,144 | 52,471,525 | \$940,615,916 | \$866,057,874 | \$74,558,042 |
| 1929..... | 532,798,878 | 479,099,835 | 53,699,043 | 958,958,653 | 886,187,377 | 72,771,276 |
| 1930..... | 444,577,395 | 407,996,443 | 36,580,952 | 615,864,209 | 574,629,633 | 41,234,576 |

¹ Excludes also certain income tax paid foreign countries. (See p. 9.)

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 in returns of net income of \$5,000 and over.

The amount of interest reported 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 1930 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 obligations of the United States and its possessions, and securities issued under the Federal farm loan act; partially tax-exempt Liberty bonds, Treasury certificates of indebtedness, Treasury savings certificates, and Treasury notes | Total | Obligations of States and Territories or political subdivisions thereof | Wholly tax-exempt obligations of the United States and its possessions, and securities issued under the Federal farm loan act; partially tax-exempt Liberty bonds, Treasury certificates of indebtedness, Treasury savings certificates, and Treasury notes |
| 5 under 6..... | \$100,459,083 | \$45,107,362 | \$64,351,721 | \$6,212,485 | \$3,208,006 | \$3,004,479 |
| 6 under 7..... | 96,451,701 | 40,985,307 | 55,466,394 | 5,202,914 | 2,459,232 | 2,743,682 |
| 7 under 8..... | 102,959,588 | 48,036,962 | 54,922,626 | 5,186,073 | 2,437,674 | 2,748,399 |
| 8 under 9..... | 88,370,638 | 36,289,675 | 52,080,963 | 4,652,544 | 2,385,742 | 2,266,802 |
| 9 under 10..... | 87,970,893 | 41,980,865 | 45,990,028 | 4,514,700 | 2,404,585 | 2,110,115 |
| 10 under 11..... | 79,647,072 | 36,826,693 | 42,820,379 | 4,196,818 | 2,040,725 | 2,156,093 |
| 11 under 12..... | 70,769,806 | 35,970,319 | 34,799,487 | 3,641,148 | 1,968,237 | 1,672,911 |
| 12 under 13..... | 63,558,831 | 30,816,078 | 32,742,753 | 3,646,843 | 1,939,173 | 1,707,670 |
| 13 under 14..... | 55,365,878 | 26,577,806 | 28,788,072 | 3,003,012 | 1,624,124 | 1,378,888 |
| 14 under 15..... | 59,210,261 | 29,969,707 | 29,240,554 | 3,261,810 | 1,592,264 | 1,669,546 |
| 15 under 20..... | 270,420,383 | 139,783,339 | 130,646,044 | 14,549,103 | 8,332,220 | 6,216,883 |
| 20 under 25..... | 245,682,637 | 139,494,214 | 106,188,323 | 13,655,796 | 8,197,468 | 5,458,328 |
| 25 under 30..... | 193,981,115 | 112,811,993 | 81,169,122 | 10,352,671 | 6,449,949 | 3,902,722 |
| 30 under 40..... | 391,955,257 | 249,998,498 | 141,956,759 | 20,016,164 | 13,133,807 | 6,882,357 |
| 40 under 50..... | 291,268,050 | 179,191,626 | 112,076,424 | 15,919,365 | 9,752,548 | 6,166,817 |
| 50 under 60..... | 266,759,517 | 175,947,785 | 90,811,732 | 13,491,131 | 9,323,568 | 4,167,563 |
| 60 under 70..... | 184,433,150 | 120,947,419 | 63,485,731 | 10,221,282 | 7,014,231 | 3,207,051 |
| 70 under 80..... | 157,604,409 | 105,252,482 | 52,351,927 | 8,671,022 | 6,281,095 | 2,389,927 |
| 80 under 90..... | 133,112,934 | 90,201,934 | 42,911,000 | 6,610,222 | 4,709,225 | 1,909,997 |
| 90 under 100..... | 117,238,637 | 83,177,587 | 34,061,050 | 7,363,116 | 5,289,707 | 2,073,409 |
| 100 under 150..... | 459,381,221 | 339,068,805 | 120,312,416 | 24,639,031 | 18,951,696 | 5,687,335 |
| 150 under 200..... | 227,607,135 | 163,558,134 | 63,949,001 | 11,425,600 | 8,755,726 | 2,669,774 |
| 200 under 250..... | 111,223,413 | 78,634,501 | 32,588,912 | 6,681,025 | 5,072,507 | 1,608,518 |
| 250 under 300..... | 155,126,494 | 115,685,442 | 39,441,052 | 7,545,314 | 5,673,924 | 1,871,390 |
| 300 under 400..... | 190,106,242 | 138,014,783 | 52,091,459 | 10,300,635 | 7,848,749 | 2,451,886 |
| 400 under 500..... | 77,534,801 | 49,907,888 | 27,626,913 | 4,230,229 | 2,898,449 | 1,331,780 |
| 500 under 750..... | 183,138,691 | 129,282,230 | 53,856,452 | 9,201,793 | 6,926,124 | 2,275,669 |
| 750 under 1,000..... | 105,125,861 | 68,712,816 | 36,413,045 | 5,063,343 | 3,511,625 | 1,551,718 |
| 1,000 under 1,500..... | 141,179,152 | 94,820,094 | 46,359,058 | 6,095,296 | 4,510,911 | 1,584,385 |
| 1,500 under 2,000..... | 13,507,050 | 5,143,200 | 8,363,850 | 2,540,886 | 1,691,949 | 848,937 |
| 2,000 under 3,000..... | 75,459,430 | 62,055,080 | 13,404,350 | 2,819,486 | 2,340,628 | 478,858 |
| 3,000 under 4,000..... | 32,972,580 | 24,490,880 | 8,481,700 | 1,387,253 | 1,261,127 | 126,126 |
| 4,000 under 5,000..... | | | | 3,010 | | 3,010 |
| 5,000 and over..... | 162,038,474 | 71,917,824 | 90,120,650 | 5,972,880 | 2,854,123 | 3,118,752 |
| Total..... | 5,000,529,284 | 3,110,659,337 | 1,889,869,947 | 262,282,900 | 172,841,118 | 89,441,782 |

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

As noted on page 1, the general tables for individual returns in the Statistics of Income 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 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. More detailed tabulation of the sources of income and deductions by net deficit classes is shown in basic Table 7A, page 86. The distribution of the returns by States and Territories is shown in basic Table 10, page 139.

Individual returns for 1930 on Form 1040 with no net income, by deficit classes, showing the number of returns and the deficit and totals for 1928 and 1929

| Deficit classes (Thousands of dollars) | Number of returns | Deficit |
|---|----------------------|------------------|
| Under 5..... | 93, 315 | \$160, 689, 639 |
| 5 under 10..... | 22, 570 | 160, 166, 672 |
| 10 under 25..... | 17, 289 | 270, 988, 052 |
| 25 under 50..... | 6, 499 | 224, 301, 483 |
| 50 under 100..... | 3, 117 | 215, 824, 432 |
| 100 under 150..... | 945 | 114, 933, 545 |
| 150 under 300..... | 752 | 152, 420, 409 |
| 300 under 500..... | 231 | 86, 688, 908 |
| 500 under 1,000..... | 103 | 67, 334, 230 |
| 1,000 and over..... | 46 | 86, 104, 926 |
| Total..... | 144, 867 | 1, 539, 452, 396 |
| Total for 1929..... | 92, 545 | 1, 025, 130, 372 |
| 1928..... | 72, 829 | 499, 213, 372 |

Individual returns for 1930 on Form 1040 with no net income, showing sources of income and deductions

| Sources of income and deductions | Amount |
|--|------------------|
| Income: | |
| Wages and salaries..... | \$283, 726, 943 |
| Business..... | 69, 697, 128 |
| Partnership..... | 57, 259, 736 |
| Profit from sale of real estate, stocks, bonds, etc., including capital net gain from sale of assets held more than 2 years..... | 68, 134, 732 |
| Rents and royalties..... | 103, 459, 966 |
| Interest on Government obligations not wholly exempt from tax..... | 5, 738, 139 |
| Dividends on stock of domestic corporations..... | 434, 987, 550 |
| Fiduciary..... | 19, 843, 219 |
| Interest and other income..... | 161, 535, 651 |
| Total income..... | 1, 204, 383, 064 |
| Deductions: | |
| Taxes paid other than Federal income tax..... | 31, 536, 438 |
| Contributions..... | 16, 629, 750 |
| Net loss from sale of real estate, stocks, bonds, etc., including capital net loss from sale of assets held more than 2 years..... | 1, 307, 143, 301 |
| Net loss from business and partnership..... | 570, 023, 246 |
| All other..... | 818, 502, 675 |
| Total deductions..... | 2, 743, 835, 460 |
| Deficit..... | 1, 539, 452, 396 |

NUMBER OF RETURNS BY COUNTIES AND CITIES (INDIVIDUAL RETURNS)

The number of individual income tax returns filed for 1930, 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, pages 139-205.

Data in Table 11 are based on special reports by collectors. For the years 1928-1930 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.

The number of returns in this table includes all individual returns filed—that is, in addition to those showing net income, there is also

included those showing no net income, which 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 or deficit, file an income tax return. The data tabulated from returns showing no net income are not included in the general tables of this report, but are shown separately on pages 86 and 139.

Furthermore, there is a slight difference between the number of returns in these special reports of collectors and in the other reports which are used as a basis in the general tables. Formerly these differences were eliminated by adjustments in figures for certain cities and towns. For 1930, however, a single adjustment item is shown. The "miscellaneous" group for each county includes returns of individuals not residing in towns or cities for which the data are tabulated. The "all other" group for each State is classified for the first time in this report for all States to show separately returns of residents of foreign countries (American citizens and aliens). In former years the form of report used by collectors of internal revenue in respect to the number of returns filed did not uniformly provide for this classification.

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 1917-1930, 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 | 1930..... | 244, 670 |

CORPORATION INCOME TAX RETURNS

The number of income tax returns filed by corporations for 1930 was 518,736, as against 509,436 for 1929. Of the total number of returns for 1930, 221,420 showed net income, 241,616 no net income, and 55,700 no income data. The returns filed included 8,951 consolidated returns for groups of affiliated corporations, of which 4,067 showed net income and 4,884 showed no net income. The aggregate net income of all returns showing net income was \$6,428,812,710, and the tax liability \$711,703,900. The aggregate net income of consolidated returns of affiliated corporations was \$3,377,845,002 and the tax liability \$398,284,195. Attention is directed to the tax rate of 12 per cent for 1930 which for 1929 was temporarily reduced to 11 per cent by the joint resolution of Congress approved by the President on December 16, 1929.

Separate tabulations of returns filed for fiscal years (not ending December) and for fractional (part) years, shown on pages 32-33, 294-297, 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

29-31, 276-293, 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 "Returns showing net income," "Returns showing no net income," and "Returns showing no income data—Inactive corporations." Basic Table 12 (pp. 209-211) shows the returns distributed by States and Territories and likewise by those with net income, no net income, and no income data (inactive corporations).

In analyzing the data compiled for returns 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 \$642,000,000, represent (1) 4 per cent of the mean of the reserve funds and (2) 2 per cent of the reserve held for deferred dividends. (See pars. (2) and (4) of subdivision (a) of sec. 203 of the revenue act of 1928 and T. D. 4231.) In basic Table 14 (pp. 213-239) the special deductions for life insurance companies are included in "Miscellaneous deductions" under "Statutory deductions."

*Corporation returns for 1930 by major industrial groups, showing for returns with 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 of inactive corporations*¹

| Industrial groups | Total number of returns | Returns showing net income | | | |
|---|-------------------------|----------------------------|-------------------|---------------------------|-------------------------|
| | | Number | Per cent of total | Gross income ² | Deductions ² |
| Agriculture and related industries..... | 10,961 | 3,475 | 31.70 | \$363,717,666 | \$323,233,259 |
| Mining and quarrying..... | 17,635 | 4,700 | 26.65 | 1,611,228,229 | 1,417,109,785 |
| Manufacturing: | | | | | |
| Food products, beverages, and tobacco..... | 15,252 | 8,092 | 53.06 | 8,731,675,413 | 8,151,436,332 |
| Textiles and their products..... | 14,692 | 5,678 | 38.65 | 2,642,402,199 | 2,536,792,002 |
| Leather and its manufactures..... | 2,461 | 894 | 36.33 | 733,940,855 | 695,250,342 |
| Rubber products..... | 607 | 227 | 37.40 | 559,564,928 | 547,323,418 |
| Forest products..... | 7,501 | 2,340 | 31.20 | 723,629,626 | 687,805,114 |
| Paper, pulp, and products..... | 2,113 | 1,114 | 52.72 | 1,011,630,235 | 937,989,161 |
| Printing, publishing, and allied industries..... | 11,736 | 6,098 | 51.96 | 2,055,461,159 | 1,879,324,644 |
| Chemicals and allied products..... | 7,380 | 3,287 | 44.54 | 9,626,017,268 | 9,091,940,005 |
| Stone, clay, and glass products..... | 4,724 | 1,805 | 38.21 | 1,027,449,286 | 934,637,767 |
| Metal and its products..... | 20,831 | 8,188 | 39.31 | 12,790,300,223 | 11,787,280,558 |
| Manufacturing not elsewhere classified..... | 7,801 | 2,918 | 37.41 | 1,152,163,608 | 1,046,947,387 |
| Total manufacturing..... | 95,098 | 40,641 | 42.74 | 41,054,234,800 | 38,296,726,730 |
| Construction..... | 20,085 | 8,871 | 44.27 | 2,174,155,682 | 2,023,608,056 |
| Transportation and other public utilities..... | 23,662 | 12,109 | 51.18 | 12,935,569,364 | 11,601,340,489 |
| Trade..... | 134,769 | 59,741 | 44.33 | 23,380,482,879 | 22,729,355,802 |
| Service—professional, amusements, hotels, etc..... | 42,064 | 18,741 | 44.55 | 2,757,401,443 | 2,523,174,293 |
| Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc..... | 153,182 | 72,102 | 47.07 | 7,519,507,595 | 6,454,692,045 |
| Nature of business not given..... | 21,330 | 1,040 | 4.88 | 15,197,345 | 13,411,834 |
| Grand total..... | 518,736 | 221,420 | 42.68 | 91,811,495,003 | 85,382,682,293 |

¹ For general explanations, see pp. 1-4.

² Includes cost of goods sold. (See p. 2.)

Corporation returns for 1930 by major industrial groups, showing for returns with 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 of inactive corporations—Continued

| Industrial groups | Returns showing 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..... | \$40,484,407 | \$2,096,224 | \$4,041,076 | 9.98 | 0.57 |
| Mining and quarrying..... | 194,118,444 | 8,776,954 | 21,474,495 | 11.06 | 3.02 |
| Manufacturing: | | | | | |
| Food products, beverages, and tobacco..... | 580,239,081 | 8,018,512 | 67,084,446 | 11.56 | 9.43 |
| Textiles and their products..... | 105,610,197 | 3,806,430 | 11,122,145 | 10.53 | 1.56 |
| Leather and its manufactures..... | 38,690,513 | 551,962 | 4,389,027 | 11.34 | .62 |
| Rubber products..... | 12,241,510 | 774,358 | 1,336,464 | 10.92 | .19 |
| Forest products..... | 35,824,512 | 2,024,872 | 3,590,985 | 10.02 | .50 |
| Paper, pulp, and products..... | 73,641,074 | 1,214,143 | 8,475,076 | 11.51 | 1.19 |
| Printing, publishing, and allied industries..... | 176,136,515 | 2,585,591 | 19,640,536 | 11.15 | 2.76 |
| Chemicals and allied products..... | 534,077,263 | 4,277,037 | 62,960,658 | 11.79 | 8.85 |
| Stone, clay, and glass products..... | 92,811,519 | 2,531,454 | 10,487,213 | 11.30 | 1.47 |
| Metal and its products..... | 1,003,019,665 | 21,841,882 | 116,149,373 | 11.58 | 16.32 |
| Manufacturing not elsewhere classified..... | 105,216,221 | 2,750,986 | 11,755,922 | 11.17 | 1.65 |
| Total manufacturing..... | 2,757,508,070 | 50,377,227 | 316,991,845 | 11.50 | 44.54 |
| Construction..... | 150,547,628 | 10,231,483 | 15,210,037 | 10.10 | 2.14 |
| Transportation and other public utilities..... | 1,334,228,875 | 13,609,130 | 156,573,241 | 11.74 | 22.00 |
| Trade..... | 651,067,077 | 20,292,437 | 64,165,780 | 9.85 | 9.02 |
| Service—professional, amusements, hotels, etc..... | 234,227,150 | 9,930,455 | 23,704,753 | 10.12 | 3.33 |
| Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc..... | 1,064,815,550 | 42,455,133 | 109,455,106 | 10.28 | 15.37 |
| Nature of business not given..... | 1,785,511 | 111,206 | 87,567 | 4.90 | .01 |
| Grand total..... | 6,428,812,710 | 157,880,249 | 711,703,900 | 11.07 | 100.00 |

| Industrial groups | Returns showing no net income | | | | | Returns showing no income data—inactive corporations | |
|--|-------------------------------|-------------------|---------------------------|-------------------------|--------------|--|-------------------|
| | Number | Per cent of total | Gross income ¹ | Deductions ² | Deficit | Number | Per cent of total |
| Agriculture and related industries..... | 6,431 | 58.67 | \$307,121,688 | \$393,491,389 | \$86,369,701 | 1,055 | 9.63 |
| Mining and quarrying..... | 7,533 | 42.72 | 1,388,237,874 | 1,626,697,316 | 238,459,442 | 5,402 | 30.63 |
| Manufacturing: | | | | | | | |
| Food products, beverages, and tobacco..... | 6,525 | 42.78 | 4,454,136,704 | 4,589,289,085 | 135,152,381 | 635 | 4.16 |
| Textiles and their products..... | 8,753 | 59.58 | 3,774,112,093 | 4,143,801,619 | 369,689,526 | 261 | 1.77 |
| Leather and its manufactures..... | 1,515 | 61.56 | 655,142,950 | 719,267,418 | 64,124,468 | 52 | 2.11 |
| Rubber products..... | 354 | 58.32 | 540,747,826 | 604,623,979 | 63,876,153 | 26 | 4.28 |
| Forest products..... | 4,868 | 64.90 | 1,263,948,104 | 1,416,408,122 | 152,460,018 | 293 | 3.90 |
| Paper, pulp, and products..... | 953 | 45.10 | 567,157,828 | 603,537,233 | 36,379,405 | 46 | 2.18 |
| Printing, publishing, and allied industries..... | 5,271 | 44.91 | 607,966,958 | 662,478,562 | 54,511,604 | 367 | 5.13 |
| Chemicals and allied products..... | 3,727 | 50.50 | 2,351,166,058 | 2,526,625,097 | 175,459,039 | 366 | 4.96 |
| Stone, clay, and glass products..... | 2,713 | 57.43 | 382,406,822 | 435,780,984 | 53,374,162 | 206 | 4.36 |

¹ Includes cost of goods sold. (See p. 2.)

Corporation returns for 1930 by major industrial groups, showing for returns with 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 of inactive corporations—Continued

| Industrial groups | Returns showing no net income | | | | | Returns showing no income data—inactive corporations | |
|---|-------------------------------|-------------------|---------------------------|-------------------------|---------------|--|-------------------|
| | Number | Per cent of total | Gross income ¹ | Deductions ² | Deficit | Number | Per cent of total |
| Manufacturing—Contd. Metal and its products..... | 11,904 | 57.15 | \$4,407,594,930 | \$4,807,970,023 | \$400,375,093 | 739 | 3.54 |
| Manufacturing not elsewhere classified..... | 4,280 | 54.86 | 841,662,680 | 976,105,302 | 134,442,622 | 603 | 7.73 |
| Total manufacturing..... | 50,863 | 53.49 | 19,846,042,953 | 21,485,887,424 | 1,639,844,471 | 3,594 | 3.77 |
| Construction..... | 9,674 | 48.29 | 867,972,361 | 950,460,294 | 82,487,933 | 1,490 | 7.44 |
| Transportation and other public utilities..... | 9,522 | 40.24 | 3,060,012,759 | 3,393,541,194 | 333,528,435 | 2,031 | 8.58 |
| Trade..... | 71,746 | 53.24 | 13,828,240,635 | 14,566,935,165 | 738,694,530 | 3,282 | 2.43 |
| Service—professional, amusements, hotels, etc. | 19,472 | 46.29 | 1,407,465,793 | 1,586,695,380 | 179,229,587 | 3,851 | 9.16 |
| Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc. | 64,477 | 42.09 | 5,777,696,705 | 5,734,374,004 | 1,566,677,299 | 16,603 | 10.84 |
| Nature of business not given..... | 1,898 | 8.90 | 17,773,297 | 30,076,753 | 12,303,456 | 18,392 | 86.22 |
| Grand total..... | 241,616 | 46.58 | 46,500,564,065 | 51,378,158,919 | 4,877,594,854 | 55,700 | 10.74 |

¹ Includes special nonexpense deductions of life insurance companies. (See p. 20.)

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 tabulated current year deductions in arriving at the tabulated 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 1930, inclusive, is given below.

| Year— | Amount | Year— | Amount |
|-----------|---------------|-----------|---------------|
| 1922..... | \$501,780,287 | 1927..... | \$244,293,375 |
| 1923..... | 578,307,088 | 1928..... | 301,146,176 |
| 1924..... | 219,727,166 | 1929..... | 392,177,216 |
| 1925..... | 243,078,565 | 1930..... | 157,880,249 |
| 1926..... | 235,851,012 | | |

AMOUNT OF CORPORATION NET INCOME EXEMPT FROM AND SUBJECT TO TAX

The corporation net income subject to tax is reduced by a credit of \$3,000 allowed corporations with net income of \$25,000 or less. For corporations with net income in excess of \$25,000 but not in excess of \$25,360, the method of computing the tax, as provided for in the revenue act, affords a variable amount of credit, but in every case less than \$3,000. 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 1930, are shown below.

| | |
|--|----------------------------|
| Net income..... | \$6, 428, 812, 710 |
| Net income not subject to tax: | |
| Net loss for prior year..... | \$157, 880, 249 |
| Specific credit of \$3,000 for corporations with net income not in excess of \$25,000 and a variable amount for net income in excess of \$25,000 but not in excess of \$25,360 (estimated on the basis of capitalizing tax liability)..... | ¹ 335, 102, 477 |
| Estimated total of net income not subject to tax..... | 492, 982, 726 |
| Estimated net income subject to tax (estimated on the basis of capitalizing tax liability)..... | 5, 935, 829, 984 |

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

The amounts reported for tax credit by corporations for income and profits taxes paid foreign countries or possessions of the United States are shown below for the years 1925-1930, inclusive. These amounts are tax credits and have not been deducted from the figures on tax shown in the tables of this report.

Income and profits taxes paid foreign countries—Corporation returns for 1925-1930

| Year— | Amount | Year— | Amount |
|-----------|----------------|-----------|----------------|
| 1925..... | \$20, 139, 995 | 1928..... | \$32, 487, 634 |
| 1926..... | 21, 653, 994 | 1929..... | 35, 221, 708 |
| 1927..... | 24, 236, 955 | 1930..... | 29, 138, 867 |

DIVIDENDS PAID (CORPORATION RETURNS)

The amounts of cash and stock dividends paid on the capital stock of domestic corporations, other than life insurance companies, as reported in the corporation income tax returns for 1930, are shown by States and Territories in basic Table 13 (p. 212), and by industrial divisions in basic Table 14 (pp. 213-229). Total dividends distributed by corporations for the years 1922 to 1930, inclusive, are given on page 24.

¹ These figures were obtained by capitalizing the \$711,703,900 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, \$629,888,921 representing income tax on calendar year returns, \$11,174,670 representing income tax on part year 1930 returns, and \$39,401,240 representing income tax on fiscal year returns ending within the period from Jan. 1, 1931, to June 30, 1931, were capitalized on the 12 per cent basis. Income tax of \$31,239,069, representing tax liability reported on fiscal year returns reporting income of corporations whose accounting period ended within the period from July 1, 1930, to Nov. 30, 1930, was capitalized on a combination of the 11 per cent and 12 per cent basis 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.

Cash and stock dividends paid by corporations, other than life insurance companies, corporation returns for 1922-1930

| Year | Aggregate | | Returns showing net income | | Returns showing no net income | |
|-------------------------|-----------------|-----------------|----------------------------|-----------------|-------------------------------|-----------------|
| | Cash dividends | Stock dividends | Cash dividends | Stock dividends | Cash dividends | Stock dividends |
| 1922..... | \$3,436,715,104 | \$3,348,049,865 | \$3,182,869,985 | \$3,166,915,574 | \$253,845,119 | \$181,134,291 |
| 1923..... | 4,169,117,678 | 891,285,583 | 3,820,619,642 | 787,167,102 | 348,498,036 | 104,118,481 |
| 1924..... | 4,338,822,858 | 510,525,809 | 3,994,990,754 | 466,820,095 | 343,832,104 | 43,705,714 |
| 1925..... | 5,189,474,507 | 544,431,367 | 4,817,301,320 | 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 | 41,430,189 |
| 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 | 7,841,802,135 | 1,193,896,039 | 513,859,610 | 94,746,514 |
| 1930..... | 8,202,241,110 | 414,180,425 | 6,841,049,900 | 250,499,351 | 1,361,191,210 | 163,681,074 |

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. 213-229). 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, loss from the sale of real estate, stocks and bonds, and items not classified grouped as "Miscellaneous deductions." The amounts shown under "Miscellaneous deductions" are not comparable with these items for earlier years, due to the separate classification for the first time of "Loss from sale of real estate, stocks and bonds."

Three items of information are also included relative to the tabulated gross sales of corporation returns—profit from sales, loss from sales, and profits less losses from sales.

Table 14 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 returns; part 2, for returns showing net income; and part 3, for returns showing no net income. Basic Table 15, page 230, shows for all corporations by major industrial groups the income and deduction items expressed in percentages of total compiled receipts.

For all corporation returns, compiled net profits were reported as \$4,658,709,180 for 1930, as compared with \$11,869,507,095 for 1929, a decrease of about 60.75 per cent. The compiled net profits of returns with net income for 1930 were \$8,542,294,570, as compared

with \$14,273,580,309 for 1929. The compiled net deficit of returns with no net income for 1930 was \$3,883,585,390, as compared with \$2,404,073,214 for 1929.

REVISED ITEMS IN RECEIPTS AND DEDUCTIONS, CORPORATION RETURNS, STATISTICS OF INCOME FOR 1928

In the Statistics of Income for 1928, Tables 12, 14, and 16, the items of gross income, deductions, miscellaneous receipts, and miscellaneous deductions, for the industrial groups "National banks" and "Loan companies, building and loan associations," etc., in the States of Illinois and Massachusetts, have been revised and the original and revised figures are shown on pages 288-239.

The revision was due to the elimination of certain amounts which represented cost of securities purchased for customers, which were incorrectly tabulated in "Miscellaneous receipts" and "Miscellaneous deductions."

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 percentages; also the number of returns filed for inactive corporations. Basic Table 18 (pp.260-265) shows the returns distributed by net income and deficit classes and by industrial divisions.

Corporation returns for 1930 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 | | | | | |
|--|----------------------------|----------|---------------|----------|-------------|----------|
| | Returns | | Net income | | Tax | |
| | Number | Per cent | Amount | Per cent | Amount | Per cent |
| Under 1..... | 71,322 | 32.21 | \$29,630,512 | 0.46 | \$7,348 | ----- |
| 1 under 2..... | 37,881 | 17.11 | 55,738,241 | .87 | 11,082 | ----- |
| 2 under 3..... | 32,798 | 14.81 | 82,605,299 | 1.29 | 17,473 | ----- |
| 3 under 4..... | 14,732 | 6.65 | 50,568,680 | .79 | 688,008 | 0.10 |
| 4 under 5..... | 8,367 | 3.78 | 37,487,774 | .58 | 1,288,790 | .18 |
| 5 under 10..... | 19,760 | 8.92 | 139,686,963 | 2.17 | 8,457,050 | 1.19 |
| 10 under 15..... | 8,955 | 4.05 | 109,550,914 | 1.70 | 8,894,387 | 1.25 |
| 15 under 20..... | 5,392 | 2.44 | 93,270,697 | 1.45 | 8,395,741 | 1.18 |
| 20 under 25..... | 3,992 | 1.80 | 89,664,085 | 1.40 | 8,644,691 | 1.21 |
| 25 under 50..... | 7,372 | 3.33 | 262,844,152 | 4.09 | 29,260,764 | 4.11 |
| 50 under 100..... | 4,905 | 2.22 | 341,577,550 | 5.31 | 38,924,314 | 5.47 |
| 100 under 250..... | 3,260 | 1.47 | 499,648,006 | 7.77 | 57,554,289 | 8.09 |
| 250 under 500..... | 1,259 | .57 | 438,512,275 | 6.82 | 51,140,976 | 7.19 |
| 500 under 1,000..... | 689 | .31 | 481,838,374 | 7.50 | 56,126,693 | 7.89 |
| 1,000 under 5,000..... | 576 | .26 | 1,177,947,991 | 18.32 | 139,140,954 | 19.55 |
| 5,000 and over..... | 160 | .07 | 2,538,241,197 | 39.48 | 303,151,340 | 42.59 |
| Total..... | 221,420 | 100.00 | 6,428,812,710 | 100.00 | 711,703,900 | 100.00 |

Corporation returns for 1930 by net income and deficit classes, showing number of returns, net income or deficit, tax, and percentage—Continued

| Deficit classes (Thousands of dollars) | Returns showing no net income | | | |
|---|-------------------------------|----------|---------------|----------|
| | Returns | | Deficit | |
| | Number | Per cent | Amount | Per cent |
| Under 1..... | 67,541 | 27.95 | \$26,344,180 | 0.54 |
| 1 under 2..... | 32,805 | 13.58 | 48,146,068 | .99 |
| 2 under 3..... | 22,404 | 9.27 | 55,563,730 | 1.14 |
| 3 under 4..... | 16,593 | 6.87 | 57,657,368 | 1.18 |
| 4 under 5..... | 12,325 | 5.10 | 55,378,624 | 1.14 |
| 5 under 10..... | 34,208 | 14.16 | 243,935,400 | 5.00 |
| 10 under 15..... | 15,658 | 6.48 | 191,881,053 | 3.93 |
| 15 under 20..... | 8,882 | 3.68 | 153,646,940 | 3.15 |
| 20 under 25..... | 5,777 | 2.39 | 129,329,364 | 2.65 |
| 25 under 50..... | 12,341 | 5.11 | 431,924,078 | 8.86 |
| 50 under 100..... | 6,680 | 2.76 | 463,450,002 | 9.50 |
| 100 under 250..... | 4,002 | 1.66 | 612,509,628 | 12.56 |
| 250 under 500..... | 1,244 | .51 | 430,634,319 | 8.83 |
| 500 under 1,000..... | 630 | .26 | 437,108,089 | 8.96 |
| 1,000 under 5,000..... | 493 | .20 | 949,651,994 | 19.47 |
| 5,000 and over..... | 43 | .02 | 590,434,017 | 12.10 |
| Total..... | 241,616 | 100.00 | 4,877,594,854 | 100.00 |
| Returns showing no income data—inactive corporations..... | 55,700 | | | |

ASSETS AND LIABILITIES (CORPORATION RETURNS)

In the table immediately following are shown, for 403,173 corporation returns out of 463,036 returns of active corporations, a summary statement of the principal assets and liabilities as of December 31, 1930, or at the close of the fiscal year nearest thereto, and a comparative statement showing by net income and deficit classes the number of returns and the number of balance sheets tabulated. The difference between the number of balance sheets tabulated and the number of returns is due to the data for assets and liabilities not being reported on all returns. In basic Tables 19 and 20 (pp. 266–275) the same data are shown by industrial groups and by net income classes, respectively.

The amounts for 1930 shown under “Miscellaneous assets not distributed” and “Investments other than tax-exempt, etc.,” are not comparable with data under corresponding classifications for 1929 due principally to the fact that stocks, bonds, loans, mortgages, etc., owned by life insurance companies in 1929 were classified as “Miscellaneous assets not distributed,” while for 1930 these items have been tabulated as “Investments other than tax-exempt, etc.” Moreover, the returns of corporations become more complete each year with respect to the definite allocation of their forms of assets and thereby permit a more accurate classification of the data according to the principal forms of assets, thus steadily decreasing the proportion tabulated as “Miscellaneous assets not distributed.”

In comparing the data for 1929 and 1930 shown as “Miscellaneous assets not distributed,” attention is also invited to the fact that prior to 1929 “Investments other than tax-exempt” were included in “Miscellaneous assets not distributed,” being tabulated for 1929 separately for the first time.

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; and real estate by foreclosure.

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 and 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.

Assets and liabilities of corporations submitting balance sheets for 1930, by returns with net income and no net income, showing major assets and liabilities as of December 31, 1930, or at the close of the fiscal year nearest thereto

| Assets and liabilities | Aggregate | Returns showing net income | Returns showing no net income |
|--|---------------------------|----------------------------|-------------------------------|
| Assets: | | | |
| Cash (in till and deposits in banks)..... | \$21, 012, 135, 115 | \$14, 450, 043, 326 | \$6, 562, 091, 789 |
| Notes receivable ¹ and accounts receivable (less reserve for bad debts)..... | 59, 675, 392, 605 | 38, 920, 870, 097 | 20, 754, 522, 508 |
| Inventory..... | 18, 771, 463, 972 | 11, 118, 483, 641 | 7, 652, 980, 331 |
| 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, 228, 229, 240 | 6, 798, 503, 283 | 3, 429, 725, 957 |
| Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc. ² | 83, 809, 289, 350 | 56, 505, 451, 439 | 27, 303, 837, 911 |
| Capital assets—Real estate, buildings, equipment, etc. (less depreciation)..... | 120, 994, 370, 317 | 80, 035, 887, 258 | 40, 958, 483, 059 |
| Miscellaneous assets not distributed ³ | 19, 510, 971, 714 | 11, 136, 801, 272 | 8, 374, 170, 442 |
| Total assets³..... | 334, 001, 852, 313 | 218, 966, 040, 316 | 115, 035, 811, 997 |
| Liabilities: | | | |
| Notes and accounts payable..... | 26, 869, 686, 522 | 13, 079, 614, 949 | 13, 790, 071, 573 |
| Bonded debt and mortgages..... | 50, 281, 680, 732 | 32, 282, 538, 028 | 17, 999, 142, 704 |
| Miscellaneous liabilities not distributed..... | 95, 768, 370, 471 | 65, 385, 143, 800 | 30, 383, 226, 671 |
| Capital stock— | | | |
| Preferred..... | 19, 116, 686, 765 | 11, 541, 905, 699 | 7, 574, 781, 066 |
| Common..... | 87, 067, 025, 025 | 53, 744, 815, 559 | 33, 322, 209, 466 |
| Total capital stock..... | 106, 183, 711, 790 | 65, 286, 721, 258 | 40, 896, 990, 532 |
| Surplus..... | 61, 631, 986, 108 | 43, 880, 559, 427 | 17, 751, 426, 681 |
| Less deficit..... | 6, 733, 583, 310 | 948, 537, 146 | 5, 785, 046, 164 |
| Net surplus..... | 54, 898, 402, 798 | 42, 932, 022, 281 | 11, 966, 380, 517 |
| Total liabilities³..... | 334, 001, 852, 313 | 218, 966, 040, 316 | 115, 035, 811, 997 |

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

² For explanation of change in amounts included, see p. 26.

³ Less deficit.

Number of corporation returns filed for 1930 and number of balance sheets tabulated, by net income and deficit classes

| Net income and deficit classes (Thousands of dollars) | Returns showing net income | | | Returns showing no net income | | |
|--|----------------------------|--------------------------|---------------------------------------|-------------------------------|--------------------------|---------------------------------------|
| | Number of returns | Number of balance sheets | Per cent of balance sheets to returns | Number of returns | Number of balance sheets | Per cent of balance sheets to returns |
| Under 1..... | 71,322 | 55,108 | 77.27 | 67,541 | 52,315 | 77.45 |
| 1 under 2..... | 37,881 | 31,774 | 83.88 | 32,805 | 28,152 | 85.81 |
| 2 under 3..... | 32,798 | 28,882 | 88.06 | 22,404 | 19,721 | 88.02 |
| 3 under 4..... | 14,732 | 13,889 | 94.28 | 16,593 | 14,917 | 89.90 |
| 4 under 5..... | 8,367 | 8,037 | 96.06 | 12,325 | 11,222 | 91.05 |
| 5 under 10..... | 19,760 | 19,174 | 97.03 | 34,208 | 31,411 | 91.82 |
| 10 under 15..... | 8,955 | 8,774 | 97.98 | 15,658 | 14,645 | 93.53 |
| 15 under 20..... | 5,392 | 5,287 | 98.05 | 8,882 | 8,351 | 94.02 |
| 20 under 25..... | 3,992 | 3,921 | 98.22 | 5,777 | 5,441 | 94.18 |
| 25 under 50..... | 7,372 | 7,276 | 98.70 | 12,341 | 11,712 | 94.90 |
| 50 under 100..... | 4,905 | 4,822 | 98.31 | 6,680 | 6,342 | 94.94 |
| 100 under 250..... | 3,260 | 3,216 | 98.65 | 4,002 | 3,830 | 95.70 |
| 250 under 500..... | 1,259 | 1,247 | 99.05 | 1,244 | 1,188 | 95.50 |
| 500 under 1,000..... | 689 | 685 | 99.42 | 630 | 601 | 95.40 |
| 1,000 under 5,000..... | 576 | 571 | 99.13 | 483 | 464 | 96.07 |
| 5,000 and over..... | 160 | 158 | 98.75 | 43 | 40 | 93.02 |
| Total..... | 221,420 | 192,821 | 87.08 | 241,616 | 210,352 | 87.06 |
| Returns with no income data—inactive corporations..... | | | | 55,700 | | |

REVISED ITEMS IN ASSETS AND LIABILITIES, CORPORATION RETURNS, STATISTICS OF INCOME FOR 1927 AND 1929

In Table 19 under "Summary for preceding years" revised figures are shown for the items of "Bonded debt and mortgages" and "Miscellaneous liabilities not distributed" for the year 1927, and the items of "Capital stock—common" and "Miscellaneous liabilities not distributed" for the year 1929. The revisions are in the figures for returns of corporations reporting net income for 1927 in the industrial group "Transportation and other public utilities" and for 1929 in the industrial group "Finance—banking, insurance, etc." The net change for 1927 is \$3,000,000,000, which was erroneously included in the item of "Bonded debt and mortgages" and should have been included in "Miscellaneous liabilities not distributed." The net change for 1929 is \$4,600,000,000, which was incorrectly tabulated as "Capital stock—common," and should have been tabulated as "Miscellaneous liabilities not distributed."

CONSOLIDATED RETURNS (CORPORATION RETURNS)

There were 8,951 consolidated income tax returns filed for 1930 for affiliated corporations, as against 8,754 for 1929. As provided by section 141 (d), revenue act of 1928, applicable to the taxable year 1929 and subsequent taxable years, a consolidated return may be filed where one or more chains of corporations are 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) being owned directly by one or more of the other corporations; and the common parent corporation owning directly at least 95 per cent of the stock of at least one of the other corporations. Of the consolidated returns for 1930, 4,067 showed net income aggregating \$3,377,845,002. The number of consolidated returns filed was

about 1.73 per cent of all corporation returns. However, the net income reported in consolidated returns was 52.54 per cent of the net income of all returns showing net income, and the tax 55.96 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 return is presented in basic Table 21 (pp. 276-293).

*Consolidated corporation returns for 1930 by major industrial groups, showing total number of returns, number with net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax*¹

| Industrial groups | Total number of returns | Consolidated returns showing net income | | | | |
|---|-------------------------|---|---------------------------|----------------------|-------------------------|--------------------|
| | | Number | Gross income ² | Net income | Net loss for prior year | Income tax |
| Agriculture and related industries | 106 | 39 | \$154,230,092 | \$17,426,326 | \$127,970 | \$2,071,011 |
| Mining and quarrying | 502 | 180 | 888,174,058 | 92,616,999 | 2,025,876 | 10,833,518 |
| Manufacturing: | | | | | | |
| Food products, beverages, and tobacco | 488 | 294 | 5,148,996,861 | 325,499,642 | 3,369,376 | 38,561,742 |
| Textiles and their products | 384 | 110 | 495,723,227 | 33,069,518 | 173,139 | 3,931,497 |
| Leather and its manufactures | 98 | 33 | 347,623,639 | 24,953,449 | 65,776 | 2,969,306 |
| Rubber products | 48 | 8 | 446,084,122 | 6,376,709 | 619,107 | 690,842 |
| Forest products | 282 | 82 | 136,365,239 | 6,308,684 | 282,071 | 713,576 |
| Paper, pulp, and products | 107 | 65 | 380,189,040 | 27,292,645 | 282,430 | 3,228,628 |
| Printing, publishing, and allied industries | 253 | 163 | 765,640,095 | 47,503,898 | 1,006,665 | 5,551,889 |
| Chemicals and allied products | 409 | 234 | 8,360,580,447 | 418,197,939 | 2,008,284 | 49,863,780 |
| Stone, clay, and glass products | 136 | 71 | 523,728,990 | 44,670,041 | 331,998 | 5,313,804 |
| Metal and its products | 837 | 402 | 9,019,462,345 | 671,961,580 | 16,491,398 | 78,566,662 |
| Manufacturing not elsewhere classified | 235 | 86 | 478,180,051 | 56,806,570 | 427,360 | 6,757,577 |
| Total manufacturing | 3,277 | 1,548 | 26,102,574,056 | 1,662,640,675 | 25,057,604 | 196,149,303 |
| Construction | 187 | 109 | 373,255,370 | 25,168,063 | 949,065 | 2,896,337 |
| Transportation and other public utilities | 789 | 403 | 11,260,223,270 | 1,042,102,804 | 9,290,825 | 123,906,012 |
| Trade | 1,520 | 663 | 7,280,477,803 | 243,348,123 | 3,621,831 | 28,591,154 |
| Service—professional, amusements, hotels, etc. | 582 | 301 | 1,008,422,659 | 91,923,832 | 2,121,878 | 10,657,305 |
| Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc. | 1,982 | 821 | 1,441,142,918 | 202,605,745 | 7,841,936 | 23,179,555 |
| Nature of business not given | 6 | 3 | 63,333 | 12,435 | 8,233 | ----- |
| Grand total | 8,951 | 4,067 | 48,508,563,559 | 3,377,845,002 | 51,045,218 | 398,284,195 |

¹ For general explanation, see pp. 1-4.

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

Consolidated corporation returns for 1930 by major industrial groups, showing total number of returns, number with net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax—Continued

| Industrial groups | Consolidated returns showing no net income | | |
|---|--|---------------------------|---------------|
| | Number | Gross income ² | Deficit |
| Agriculture and related industries..... | 67 | \$48,950,497 | \$12,319,980 |
| Mining and quarrying..... | 322 | 861,211,458 | 97,984,577 |
| Manufacturing: | | | |
| Food products, beverages, and tobacco..... | 194 | 3,190,391,810 | 53,730,962 |
| Textiles and their products..... | 274 | 1,004,706,507 | 94,672,325 |
| Leather and its manufactures..... | 65 | 257,380,015 | 26,387,294 |
| Rubber products..... | 40 | 478,971,162 | 55,718,635 |
| Forest products..... | 200 | 436,176,690 | 43,450,055 |
| Paper, pulp, and products..... | 42 | 300,221,071 | 14,909,261 |
| Printing, publishing, and allied industries..... | 90 | 124,842,172 | 11,301,772 |
| Chemicals and allied products..... | 175 | 1,827,878,117 | 124,705,926 |
| Stone, clay, and glass products..... | 65 | 75,642,636 | 11,881,216 |
| Metal and its products..... | 435 | 2,415,622,004 | 179,881,975 |
| Manufacturing not elsewhere classified..... | 149 | 305,502,605 | 60,256,768 |
| Total manufacturing..... | 1,729 | 10,417,334,789 | 676,896,189 |
| Construction..... | 78 | 93,517,734 | 5,874,763 |
| Transportation and other public utilities..... | 386 | 2,195,946,476 | 220,513,641 |
| Trade..... | 857 | 2,282,347,625 | 112,746,517 |
| Service—Professional, amusements, hotels, etc..... | 281 | 305,399,652 | 33,832,166 |
| Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc..... | 1,161 | 1,192,870,594 | 359,338,609 |
| Nature of business not given..... | 3 | 5,083 | 12,849 |
| Grand total..... | 4,884 | 17,397,583,908 | 1,519,519,291 |

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

Consolidated corporation returns for 1930 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) | Returns showing net income | | Returns showing no net income | |
|--|----------------------------|---------------|-------------------------------|---------------|
| | Number | Net income | Number | Deficit |
| Under 1..... | 211 | \$101,411 | 187 | \$83,999 |
| 1 under 2..... | 156 | 231,810 | 129 | 208,605 |
| 2 under 3..... | 180 | 456,980 | 122 | 303,978 |
| 3 under 4..... | 125 | 477,889 | 101 | 352,413 |
| 4 under 5..... | 100 | 447,323 | 112 | 512,830 |
| 5 under 10..... | 324 | 2,316,687 | 428 | 3,171,754 |
| 10 under 15..... | 215 | 2,674,448 | 315 | 4,009,959 |
| 15 under 20..... | 186 | 3,238,841 | 251 | 4,427,606 |
| 20 under 25..... | 145 | 3,252,805 | 195 | 4,451,034 |
| 25 under 50..... | 409 | 15,001,026 | 661 | 24,135,868 |
| 50 under 100..... | 437 | 31,029,523 | 693 | 49,276,812 |
| 100 under 250..... | 489 | 78,554,121 | 748 | 118,927,169 |
| 250 under 500..... | 339 | 120,940,978 | 382 | 133,867,430 |
| 500 under 1,000..... | 272 | 194,663,891 | 261 | 182,184,782 |
| 1,000 under 5,000..... | 345 | 736,201,596 | 268 | 548,826,073 |
| 5,000 and over..... | 134 | 2,188,255,673 | 31 | 444,777,979 |
| Total..... | 4,067 | 3,377,845,002 | 4,884 | 1,519,519,291 |

Consolidated corporation returns for 1930, by number of subsidiaries, showing number of consolidated returns and total number of subsidiaries

| Number of sub- sidiaries per return | Num- ber of consol- idated returns | Total number of sub- sidi- aries | Number of sub- sidiaries per return | Num- ber of consol- idated returns | Total number of sub- sidi- aries | Number of sub- sidiaries per return | Num- ber of consol- idated returns | Total number of sub- sidi- aries |
|---|--|--|---|--|--|--|--|--|
| 1..... | 4,645 | 4,645 | 36..... | 2 | 72 | 78..... | 1 | 78 |
| 2..... | 1,460 | 2,920 | 37..... | 5 | 185 | 79..... | 1 | 79 |
| 3..... | 741 | 2,223 | 38..... | 2 | 76 | 80..... | 1 | 80 |
| 4..... | 385 | 1,540 | 39..... | 2 | 78 | 81..... | 1 | 81 |
| 5..... | 248 | 1,240 | 40..... | 3 | 120 | 82..... | 2 | 164 |
| 6..... | 197 | 1,182 | 41..... | 1 | 41 | 83..... | 1 | 83 |
| 7..... | 135 | 945 | 42..... | 4 | 168 | 87..... | 1 | 87 |
| 8..... | 95 | 760 | 43..... | 2 | 86 | 91..... | 1 | 91 |
| 9..... | 93 | 837 | 44..... | 1 | 44 | 95..... | 1 | 95 |
| 10..... | 41 | 410 | 45..... | 1 | 45 | 96..... | 1 | 96 |
| 11..... | 47 | 517 | 47..... | 3 | 141 | 98..... | 1 | 98 |
| 12..... | 44 | 528 | 48..... | 1 | 48 | 106..... | 3 | 318 |
| 13..... | 37 | 481 | 49..... | 3 | 147 | 114..... | 1 | 114 |
| 14..... | 30 | 420 | 50..... | 2 | 100 | 118..... | 1 | 118 |
| 15..... | 25 | 375 | 51..... | 4 | 204 | 119..... | 1 | 119 |
| 16..... | 30 | 480 | 52..... | 3 | 156 | 121..... | 2 | 242 |
| 17..... | 15 | 255 | 53..... | 2 | 106 | 122..... | 1 | 122 |
| 18..... | 23 | 414 | 54..... | 1 | 54 | 140..... | 1 | 140 |
| 19..... | 18 | 342 | 55..... | 2 | 110 | 156..... | 1 | 156 |
| 20..... | 11 | 220 | 57..... | 3 | 171 | 161..... | 1 | 161 |
| 21..... | 11 | 231 | 58..... | 1 | 58 | 183..... | 1 | 183 |
| 22..... | 10 | 220 | 59..... | 1 | 59 | 199..... | 1 | 199 |
| 23..... | 8 | 184 | 61..... | 2 | 122 | 209..... | 1 | 209 |
| 24..... | 9 | 216 | 63..... | 2 | 126 | 228..... | 1 | 228 |
| 25..... | 3 | 75 | 64..... | 1 | 64 | 264..... | 1 | 264 |
| 26..... | 9 | 234 | 65..... | 1 | 65 | 291..... | 1 | 291 |
| 27..... | 9 | 243 | 66..... | 2 | 132 | Number of sub- sidiaries not reported—es- timated aver- age 3..... | 433 | 1,269 |
| 28..... | 7 | 196 | 67..... | 1 | 67 | | | |
| 29..... | 5 | 145 | 69..... | 1 | 69 | | | |
| 30..... | 7 | 210 | 70..... | 2 | 140 | | | |
| 31..... | 7 | 217 | 71..... | 3 | 213 | Total..... | 8,951 | 32,209 |
| 32..... | 3 | 96 | 72..... | 1 | 72 | | | |
| 33..... | 3 | 99 | 74..... | 2 | 148 | | | |
| 34..... | 6 | 204 | 76..... | 1 | 76 | | | |
| 35..... | 2 | 70 | 77..... | 1 | 77 | | | |

FISCAL YEAR RETURNS (CORPORATION RETURNS)

Fiscal year returns designate those filed by corporations whose fiscal year is other than the calendar year. These returns are 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, those with net income of \$2,000 and over, 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 also 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 subsequent years include all fiscal year returns that were received by the statistical section prior to the termination of the tabulation of the data.

Corporation fiscal year returns for 1930 showing by month ending the fiscal year the total number of returns, number with net income and no net income, amount of net income or deficit, net loss for prior year, and income tax

| Fiscal year ended— | Total number of returns | Returns showing net income | | | | Returns showing no net income | |
|----------------------|-------------------------|----------------------------|--------------|-------------------------|-------------|-------------------------------|--------------|
| | | Number | Net income | Net loss for prior year | Income tax | Number | Deficit |
| July, 1930..... | 3,802 | 1,908 | \$33,035,729 | \$2,402,762 | \$3,212,268 | 1,894 | \$38,452,760 |
| August, 1930..... | 3,951 | 1,992 | 63,221,512 | 1,617,699 | 6,831,177 | 1,959 | 35,436,974 |
| September, 1930..... | 4,445 | 2,242 | 57,965,242 | 3,292,940 | 5,991,476 | 2,203 | 69,223,503 |
| October, 1930..... | 4,236 | 2,084 | 66,565,268 | 1,968,555 | 7,217,636 | 2,152 | 69,501,880 |
| November, 1930..... | 4,068 | 2,072 | 72,207,613 | 1,774,006 | 7,986,512 | 1,996 | 86,323,547 |
| January, 1931..... | 6,754 | 2,764 | 77,544,265 | 2,004,239 | 8,520,745 | 3,990 | 82,331,220 |
| February, 1931..... | 4,172 | 1,853 | 67,804,291 | 1,756,995 | 7,593,321 | 2,319 | 43,263,249 |
| March, 1931..... | 5,696 | 2,590 | 37,764,691 | 1,906,263 | 3,808,790 | 3,106 | 83,055,592 |
| April, 1931..... | 5,208 | 2,367 | 43,638,509 | 1,461,242 | 4,640,895 | 2,841 | 68,766,370 |
| May, 1931..... | 5,573 | 2,547 | 35,527,391 | 2,534,268 | 3,471,370 | 3,026 | 61,968,091 |
| June, 1931..... | 11,297 | 4,925 | 105,323,828 | 3,030,329 | 11,366,119 | 6,372 | 164,710,291 |
| Total..... | 59,202 | 27,344 | 660,598,339 | 23,749,298 | 70,640,309 | 31,858 | 803,033,477 |

Corporation fiscal year returns for 1930 by net income and deficit classes, showing number of returns, net income or deficit, and income tax

| Net income and deficit classes (Thousands of dollars) | Returns showing net income | | | Returns showing no net income | |
|--|----------------------------|-------------|------------|-------------------------------|-------------|
| | Number | Net income | Income tax | Number | Deficit |
| Under 1..... | 7,552 | \$3,300,461 | \$1,681 | 6,563 | \$2,809,769 |
| 1 under 2..... | 4,438 | 6,518,316 | 488 | 3,990 | 5,866,234 |
| 2 under 3..... | 4,130 | 10,409,450 | 1,709 | 2,890 | 7,215,859 |
| 3 under 4..... | 1,969 | 6,763,653 | 89,004 | 2,173 | 7,585,235 |
| 4 under 5..... | 1,089 | 4,865,790 | 160,552 | 1,725 | 7,739,206 |
| 5 under 10..... | 2,677 | 18,833,938 | 1,090,618 | 4,939 | 35,485,804 |
| 10 under 15..... | 1,285 | 15,734,351 | 1,211,065 | 2,469 | 30,317,899 |
| 15 under 20..... | 810 | 14,106,020 | 1,243,903 | 1,500 | 25,963,932 |
| 20 under 25..... | 615 | 13,794,608 | 1,282,982 | 1,002 | 22,403,895 |
| 25 under 50..... | 1,168 | 41,627,308 | 4,512,129 | 2,161 | 75,729,557 |
| 50 under 100..... | 753 | 52,308,106 | 5,879,084 | 1,242 | 85,913,156 |
| 100 under 250..... | 503 | 76,153,529 | 8,605,335 | 743 | 115,759,473 |
| 250 under 500..... | 180 | 60,844,305 | 7,045,663 | 256 | 88,284,970 |
| 500 under 1,000..... | 104 | 74,624,729 | 8,515,741 | 118 | 82,023,094 |
| 1,000 under 5,000..... | 60 | 121,562,692 | 14,439,966 | 81 | 157,292,561 |
| 5,000 and over..... | 11 | 139,151,083 | 16,560,389 | 6 | 52,642,833 |
| Total..... | 27,344 | 660,598,339 | 70,640,309 | 31,858 | 803,033,477 |

In basic Table 22 (pp. 294-297) is shown for fiscal year and part-year returns the distribution of compiled receipts and statutory deductions by months ending the fiscal year.

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 basis, or vice versa, and are also included in the general corporation income tables in this report. The part year returns in this report represent those in which the greater part of the income period was in 1930.

Corporation part year returns for 1930

| | |
|--------------------------------|-----------------|
| Total number of returns..... | 32, 797 |
| Returns showing net income: | |
| Number..... | 14, 203 |
| Net income..... | \$117, 401, 599 |
| Net loss for prior year..... | 7, 187, 389 |
| Income tax..... | 11, 174, 670 |
| Returns showing no net income: | |
| Number..... | 18, 594 |
| Deficit..... | \$216, 302, 158 |

CORPORATIONS ORGANIZED UNDER THE CHINA TRADE ACT, 1922

In the following tabulation, 64 returns for 1930 filed by corporations organized under the China Trade Act, 1922, are distributed by industrial groups and by returns with net income and no net income, showing number of returns in each classification. The 43 returns showing net income have a gross income of \$19,946,565, a net income of \$1,069,688, and a net loss for prior year of \$50,173, and the 21 returns showing no net income have a gross income of \$2,014,346 and a deficit of \$554,224.

Detailed data respecting the income and deductions reported on these returns are not shown separately, but are included in the general classifications for all corporations.

Corporations organized under the China Trade Act, 1922, number of returns for 1930 by industrial groups for returns with net income and no net income

| Industrial groups | Number of returns | | |
|--|-------------------|--------------------|-----------------------|
| | Total | Showing net income | Showing no net income |
| Manufacturing: | | | |
| Food products, beverages, and tobacco— | | | |
| Bakery and confectionery products..... | 1 | 1 | 0 |
| Tobacco, cigarettes, cigars, snuff, etc..... | 1 | 1 | 0 |
| Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc.; food products n. e. c. ¹ | 1 | 1 | 0 |
| Total food products, beverages, and tobacco..... | 3 | 3 | 0 |
| Textiles and their products, including fur— | | | |
| Carpets, floor coverings, tapestries, etc..... | 1 | 1 | 0 |
| Forest products— | | | |
| Other wood products—Carriages, wagons, furniture, baskets, etc..... | 1 | 0 | 1 |
| Paper, pulp, and products..... | 1 | 1 | 0 |
| Printing, publishing, and allied industries..... | 1 | 0 | 1 |
| Chemicals and allied products— | | | |
| Allied chemical substances—Drugs, oils, paints, soaps, and other chemical substances, n. e. c. ¹ | 1 | 0 | 1 |
| Metal and its products— | | | |
| Iron and steel—Products of blast furnaces, rolling mills, foundries, etc..... | 1 | 1 | 0 |
| Manufacturing not elsewhere classified— | | | |
| Musical instruments, optical goods, canoes, etc..... | 1 | 1 | 0 |
| Grand total manufacturing..... | 10 | 7 | 3 |
| Construction: | | | |
| Building and construction above ground— | | | |
| Installing machinery, moving, wrecking, razing, etc..... | 1 | 0 | 1 |
| Transportation and other public utilities: | | | |
| Water transportation and related activities— | | | |
| Ocean and fresh-water lines, canals, docking, drawbridge operating, lighterage, salvaging, piloting, wharfing; lessors..... | 3 | 3 | 0 |
| Autobus lines, taxicabs, and sight-seeing companies..... | 2 | 1 | 1 |
| Cartage and storage; food storage, packing, and shipping; local transportation and related industries n. e. c. ¹ | 1 | 0 | 1 |
| Total transportation and other public utilities..... | 6 | 4 | 2 |

¹ N. e. c., not elsewhere classified.

Corporations organized under the China Trade Act, 1922, number of returns for 1930 by industrial groups for returns with net income and no net income—Con.

| Industrial groups | Number of returns | | |
|---|-------------------|--------------------|-----------------------|
| | Total | Showing net income | Showing no net income |
| Trade: | | | |
| Wholesale..... | 14 | 9 | 5 |
| Retail..... | 11 | 7 | 4 |
| Wholesale and retail..... | 2 | 2 | 0 |
| Commission..... | 2 | 2 | 0 |
| All other trade—Auto wreckers, film exchanges, pneumatic tubes, trading stamps, garages for storage, repair service, etc..... | 3 | 1 | 2 |
| Total trade..... | 32 | 21 | 11 |
| Service: | | | |
| Motion-picture theaters..... | 2 | 1 | 1 |
| Other amusements—Circuses, golf links, race tracks, pleasure resorts, etc..... | 1 | 0 | 1 |
| Total service..... | 3 | 1 | 2 |
| Finance: | | | |
| Real estate and holding companies—Realty development, holding or leasing; realty trust, etc..... | 3 | 3 | 0 |
| Other finance— | | | |
| Loan companies—Building and loan associations; mortgage, note, or pawnbrokers; insurance agents, promoters, stock syndicates, foreign exchange and finance, n. e. c. ¹ | 9 | 7 | 2 |
| Total finance..... | 12 | 10 | 2 |
| Grand total..... | 64 | 43 | 21 |

HISTORICAL SUMMARIES

A résumé of the income tax returns for each of the years since the inception of the present period of income taxation, showing for individual returns the number, net income, tax, and sources of income and deductions by net income classes, and for corporation returns the number, net income, deficit, and tax, and the distribution by net income and deficit classes, is presented in the following tables.

Individual returns by States for the years 1920 to 1930, inclusive, showing number, net income, and tax, are tabulated as a section of Table 9, pages 89–138.

Corporation returns showing net income and no net income, number, 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 1930, inclusive, in Table 23, pages 298–312, and by major industrial groups for the years 1920 to 1930, inclusive, in Table 17, pages 240–259.

*Individual returns for 1913 to 1930, showing number of returns, net income, tax before tax credits, tax credits and tax*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 |
| 1930..... | 3, 707, 509 | 2, 037, 645 | 1, 669, 864 | 55 | 45 | 18, 119, 000, 000 |

| Year | Tax before tax credits | | | | Tax credits 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 | 29, 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 |
| 1930..... | 129, 475, 205 | 316, 816, 255 | 65, 421, 594 | 511, 713, 054 | 34, 998, 246 | 476, 714, 808 |

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 316-321. 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 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 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 sec. 1200 (a) of revenue act of 1924.

Number of individual returns for 1914 to 1930 by net income classes ¹

| Net income classes (Thousands of dollars) | 1914 | 1915 | 1916 | 1917 | 1918 | 1919 |
|--|---------|---------|----------------------|-----------|-----------|-----------|
| Under 1..... | | | | | | |
| 1 under 2..... | | | | 1,640,758 | 1,516,938 | 1,924,872 |
| 2 under 3..... | | | | 838,707 | 1,496,878 | 1,569,741 |
| 3 under 5..... | 149,279 | 127,994 | 157,149 | 560,763 | 932,336 | 1,180,488 |
| 5 under 10..... | 127,448 | 120,402 | 150,553 | 270,666 | 319,356 | 438,851 |
| 10 under 25..... | 58,603 | 60,284 | 80,880 | 112,502 | 116,569 | 162,485 |
| 25 under 50..... | 14,676 | 17,301 | 23,734 | 30,391 | 28,542 | 37,477 |
| 50 under 100..... | 5,161 | 6,847 | 10,452 | 12,439 | 9,996 | 13,320 |
| 100 under 150..... | 1,189 | 1,793 | 2,900 | 3,302 | 2,358 | 2,983 |
| 150 under 300..... | 769 | 1,326 | 2,437 | 2,847 | 1,514 | 1,864 |
| 300 under 500..... | 216 | 376 | 714 | 559 | 382 | 425 |
| 500 under 1,000..... | 114 | 209 | 376 | 315 | 178 | 189 |
| 1,000 and over..... | 60 | 120 | 206 | 141 | 67 | 65 |
| Total..... | 357,515 | 336,652 | ² 429,401 | 3,472,890 | 4,425,114 | 5,332,760 |

| Net income classes (Thousands of dollars) | 1920 | 1921 | 1922 | 1923 | 1924 | 1925 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| Under 1..... | | 401,849 | 402,076 | 368,502 | 344,876 | 98,178 |
| 1 under 2..... | 2,671,950 | 2,440,544 | 2,471,181 | 2,523,150 | 2,413,881 | 1,071,992 |
| 2 under 3..... | 2,569,316 | 2,222,031 | 2,129,898 | 2,472,641 | 2,112,993 | 842,528 |
| 3 under 5..... | 1,337,116 | 1,072,146 | 1,190,115 | 1,719,625 | 1,800,900 | 1,327,683 |
| 5 under 10..... | 455,442 | 353,247 | 391,373 | 387,842 | 437,330 | 503,652 |
| 10 under 25..... | 171,830 | 132,344 | 151,329 | 170,005 | 191,216 | 236,770 |
| 25 under 50..... | 38,548 | 28,946 | 35,478 | 39,832 | 47,061 | 59,721 |
| 50 under 100..... | 12,093 | 8,717 | 12,000 | 12,452 | 15,816 | 20,958 |
| 100 under 150..... | 2,191 | 1,367 | 2,171 | 2,339 | 3,065 | 4,759 |
| 150 under 300..... | 1,063 | 739 | 1,323 | 1,301 | 1,876 | 3,223 |
| 300 under 500..... | 239 | 162 | 309 | 327 | 457 | 892 |
| 500 under 1,000..... | 123 | 63 | 161 | 141 | 242 | 479 |
| 1,000 and over..... | 33 | 21 | 67 | 74 | 75 | 207 |
| Total..... | 7,259,944 | 6,662,176 | 6,787,481 | 7,698,321 | 7,369,788 | 4,171,051 |

| Net income classes (Thousands of dollars) | 1926 | 1927 | 1928 | 1929 | 1930 |
|--|-----------|-----------|-----------|-----------|-----------|
| Under 1..... | 119,513 | 126,745 | 111,123 | 126,172 | 150,000 |
| 1 under 2..... | 1,045,519 | 996,098 | 918,447 | 903,082 | 909,155 |
| 2 under 3..... | 837,792 | 855,762 | 837,781 | 810,347 | 767,684 |
| 3 under 5..... | 1,240,400 | 1,209,345 | 1,192,613 | 1,172,655 | 1,070,239 |
| 5 under 10..... | 560,549 | 567,700 | 628,766 | 658,039 | 550,977 |
| 10 under 25..... | 246,730 | 252,079 | 270,889 | 271,454 | 198,762 |
| 25 under 50..... | 57,487 | 60,123 | 68,048 | 63,689 | 40,845 |
| 50 under 100..... | 20,520 | 22,573 | 27,207 | 24,073 | 13,645 |
| 100 under 150..... | 4,724 | 5,261 | 7,049 | 6,376 | 3,111 |
| 150 under 300..... | 3,267 | 3,873 | 5,678 | 5,310 | 2,071 |
| 300 under 500..... | 892 | 1,141 | 1,756 | 1,641 | 552 |
| 500 under 1,000..... | 468 | 557 | 983 | 976 | 318 |
| 1,000 and over..... | 231 | 290 | 511 | 513 | 150 |
| Total..... | 4,138,092 | 4,101,547 | 4,070,851 | 4,044,327 | 3,707,509 |

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 316-321. The returns for 1913 are omitted, as they pertain only to the last 10 months of that year.

² Excludes 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.

Net income in individual returns for 1916 to 1930 by net income classes ¹

| Net income classes (Thousands of dollars) | 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 | 3,628,824,833 | 3,807,286,365 | 6,184,543,368 |
| 3 under 5..... | \$624,669,015 | 2,115,864,601 | 3,535,219,007 | 4,513,264,030 | 5,038,607,239 |
| 5 under 10..... | 1,037,247,977 | 1,827,508,088 | 2,145,690,016 | 2,954,137,253 | 3,063,330,963 |
| 10 under 25..... | 1,235,015,786 | 1,637,165,619 | 1,736,548,050 | 2,412,275,757 | 2,547,904,780 |
| 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 | 89,813,552 |
| 500 under 1,000..... | 250,771,325 | 214,631,270 | 119,075,548 | 128,290,396 | 79,862,594 |
| 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) | 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 | 3,463,552,012 |
| 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..... | 163,590,999 | 260,203,553 | 280,656,213 | 377,644,950 | 572,858,082 |
| 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 | 171,248,552 | 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) | 1926 | 1927 | 1928 | 1929 | 1930 |
|--|----------------|----------------|----------------|----------------|----------------|
| Under 1..... | \$67,237,548 | \$72,230,684 | \$64,535,224 | \$73,742,132 | \$86,891,887 |
| 1 under 2..... | 1,747,917,122 | 1,645,575,700 | 1,526,831,937 | 1,499,907,745 | 1,494,526,118 |
| 2 under 3..... | 2,042,903,198 | 2,062,275,084 | 2,030,900,943 | 1,958,594,897 | 1,864,161,556 |
| 3 under 5..... | 4,872,788,835 | 4,700,816,426 | 4,648,097,736 | 4,572,596,263 | 4,151,967,088 |
| 5 under 10..... | 3,838,953,366 | 3,895,759,157 | 4,282,520,130 | 4,481,575,786 | 3,723,763,076 |
| 10 under 25..... | 3,660,622,482 | 3,748,057,507 | 4,037,853,104 | 4,025,233,375 | 2,922,750,247 |
| 25 under 50..... | 1,954,653,219 | 2,051,770,684 | 2,326,502,829 | 2,174,458,126 | 1,383,619,457 |
| 50 under 100..... | 1,389,339,134 | 1,535,387,374 | 1,857,877,924 | 1,646,476,000 | 919,039,755 |
| 100 under 150..... | 570,189,915 | 636,018,520 | 850,450,966 | 770,536,078 | 374,170,634 |
| 150 under 300..... | 661,411,549 | 787,270,255 | 1,157,131,081 | 1,087,409,737 | 419,015,969 |
| 300 under 500..... | 340,214,162 | 431,121,727 | 663,900,326 | 628,228,889 | 207,131,122 |
| 500 under 1,000..... | 317,881,202 | 378,166,589 | 670,861,671 | 669,877,752 | 211,693,377 |
| 1,000 and over..... | 494,393,917 | 600,640,846 | 1,108,863,041 | 1,212,098,784 | 359,904,655 |
| Total..... | 21,958,505,649 | 22,545,090,553 | 25,226,326,912 | 24,800,735,564 | 18,118,634,941 |

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 316-321. Data for returns of net income under \$5,000 estimated on basis of sample for 1918-1927, 1929, and following years. For 1928, partly tabulated and partly estimated on basis of sample.

*Tax in individual returns for 1916 to 1930 by net income classes*¹

| Net income classes (Thousands of dollars) | 1916 | 1917 | 1918 | 1919 | 1920 |
|--|---------------|----------------|------------------|------------------|------------------|
| 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, 028, 720 | 75, 914, 847 | 83, 496, 116 |
| 5 under 10..... | 6, 301, 183 | 44, 066, 389 | 93, 057, 963 | 91, 537, 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, 665 | 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) | 1921 | 1922 | 1923 | 1924 | 1925 | 1926 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| Under 1..... | \$173, 678 | \$246, 636 | \$316, 602 | \$145, 629 | \$68, 557 | \$55, 538 |
| 1 under 2..... | 29, 160, 654 | 27, 081, 089 | 18, 252, 646 | 10, 432, 394 | 1, 704, 087 | 1, 761, 233 |
| 2 under 3..... | 20, 712, 373 | 20, 729, 737 | 16, 605, 972 | 10, 207, 284 | 3, 809, 422 | 4, 216, 702 |
| 3 under 5..... | 42, 743, 604 | 47, 533, 306 | 46, 048, 427 | 26, 865, 387 | 8, 326, 214 | 7, 245, 433 |
| 5 under 10..... | 68, 871, 422 | 70, 387, 912 | 54, 074, 735 | 28, 827, 944 | 19, 149, 177 | 20, 272, 195 |
| 10 under 25..... | 126, 886, 410 | 123, 575, 960 | 103, 109, 350 | 78, 068, 669 | 74, 171, 952 | 72, 464, 803 |
| 25 under 50..... | 112, 909, 840 | 125, 697, 249 | 103, 600, 750 | 109, 359, 811 | 120, 688, 692 | 112, 796, 680 |
| 50 under 100..... | 115, 711, 635 | 144, 092, 555 | 108, 878, 597 | 136, 636, 004 | 147, 842, 780 | 140, 946, 539 |
| 100 under 150..... | 52, 330, 056 | 71, 337, 246 | 55, 719, 390 | 75, 677, 735 | 79, 471, 792 | 77, 900, 137 |
| 150 under 300..... | 61, 495, 988 | 98, 810, 408 | 62, 104, 203 | 92, 480, 898 | 103, 058, 819 | 103, 997, 156 |
| 300 under 500..... | 31, 859, 680 | 43, 488, 227 | 31, 668, 552 | 45, 771, 131 | 55, 721, 982 | 55, 255, 627 |
| 500 under 1,000..... | 25, 112, 090 | 38, 559, 344 | 25, 498, 434 | 42, 585, 301 | 53, 674, 188 | 53, 665, 366 |
| 1,000 and over..... | 31, 419, 726 | 49, 517, 639 | 35, 788, 475 | 47, 207, 203 | 66, 867, 521 | 81, 893, 331 |
| Total..... | 719, 387, 106 | 861, 057, 308 | 661, 666, 133 | 704, 265, 390 | 734, 555, 183 | 732, 470, 790 |

| Net income classes (Thousands of dollars) | 1927 | 1928 | 1929 | 1930 |
|--|---------------|------------------|------------------|---------------|
| Under 1..... | \$39, 980 | \$59, 662 | \$17, 308 | \$37, 282 |
| 1 under 2..... | 1, 233, 658 | 1, 549, 713 | 553, 418 | 1, 269, 089 |
| 2 under 3..... | 3, 970, 412 | 4, 317, 054 | 1, 403, 901 | 3, 309, 537 |
| 3 under 5..... | 6, 508, 177 | 7, 475, 073 | 2, 412, 634 | 5, 352, 350 |
| 5 under 10..... | 20, 664, 502 | 22, 895, 853 | 9, 550, 599 | 17, 447, 591 |
| 10 under 25..... | 74, 225, 906 | 82, 767, 745 | 59, 893, 017 | 49, 560, 577 |
| 25 under 50..... | 119, 475, 301 | 136, 568, 322 | 113, 904, 197 | 72, 708, 222 |
| 50 under 100..... | 156, 674, 952 | 194, 447, 236 | 160, 813, 524 | 87, 379, 410 |
| 100 under 150..... | 87, 397, 904 | 116, 855, 418 | 99, 559, 757 | 48, 748, 813 |
| 150 under 300..... | 123, 775, 837 | 182, 513, 642 | 159, 221, 214 | 62, 462, 605 |
| 300 under 500..... | 73, 750, 177 | 113, 249, 844 | 97, 335, 662 | 33, 052, 893 |
| 500 under 1,000..... | 64, 265, 391 | 116, 424, 264 | 106, 218, 910 | 34, 288, 780 |
| 1,000 and over..... | 98, 657, 237 | 185, 140, 211 | 191, 054, 006 | 61, 097, 659 |
| Total..... | 830, 639, 434 | 1, 164, 254, 037 | 1, 001, 938, 147 | 476, 714, 808 |

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 316-321. Data for returns of net income under \$5,000 estimated on basis of sample for 1913-1927, 1929, and following years. For 1928, partly tabulated and partly estimated on basis of sample.

*Average amount of tax and average rate of tax in individual returns for 1916 to 1930
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 | 43.94 | 87,116.11 | 43.04 | 83,215.14 | 42.14 |
| 300 under 500..... | 202,425.96 | 54.08 | 196,834.56 | 52.67 | 196,664.38 | 51.94 |
| 500 under 1,000..... | 403,323.45 | 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 | 453,628.04 | 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. 316-321. Data for returns of net income under \$5,000 estimated, based on sample for years 1918-1927, 1929, and following years. For 1928, partly tabulated and partly estimated on basis of sample.

*Average amount of tax and average rate of tax in individual returns for 1916 to 1930
by net income classes—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. 59 | . 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. 59 | 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. 65 |

| Net income classes (Thousands of dollars) | 1928 | | 1929 | | 1930 | |
|--|------------------------------|---|------------------------------|---|------------------------------|---|
| | 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. 54 | 0. 09 | \$0. 14 | 0. 02 | \$0. 25 | 0. 04 |
| 1 under 2..... | 1. 69 | . 10 | . 61 | . 04 | 1. 40 | . 06 |
| 2 under 3..... | 5. 15 | . 21 | 1. 73 | . 07 | 4. 31 | . 18 |
| 3 under 5..... | 6. 27 | . 16 | 2. 06 | . 05 | 5. 00 | . 13 |
| 5 under 10..... | 36. 41 | . 53 | 14. 61 | . 21 | 31. 67 | . 47 |
| 10 under 25..... | 305. 50 | 2. 05 | 220. 63 | 1. 49 | 249. 35 | 1. 70 |
| 25 under 50..... | 2, 006. 94 | 5. 87 | 1, 788. 44 | 5. 24 | 1, 780. 10 | 5. 25 |
| 50 under 100..... | 7, 146. 96 | 10. 47 | 6, 680. 24 | 9. 77 | 6, 403. 77 | 9. 51 |
| 100 under 150..... | 16, 577. 59 | 13. 74 | 15, 614. 77 | 12. 92 | 15, 669. 82 | 13. 03 |
| 150 under 300..... | 32, 144. 00 | 15. 77 | 29, 985. 16 | 14. 64 | 30, 160. 60 | 14. 91 |
| 300 under 500..... | 64, 493. 08 | 17. 06 | 59, 314. 85 | 15. 49 | 59, 878. 43 | 15. 96 |
| 500 under 1,000..... | 118, 437. 70 | 17. 35 | 108, 830. 85 | 15. 86 | 107, 826. 35 | 16. 20 |
| 1,000 and over..... | 362, 309. 61 | 16. 70 | 372, 424. 96 | 15. 76 | 407, 317. 73 | 16. 98 |
| All returns..... | 286. 00 | 4. 62 | 247. 73 | 4. 04 | 128. 58 | 2. 63 |

*Sources of income and deductions, individual returns for 1916 to 1930*¹

| Distribution | 1916 | | 1917 ¹¹ | | 1918 | | 1919 | | 1920 | |
|--|----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|
| | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| Income: | | | | | | | | | | |
| 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 |
| 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, p. 47.

Sources of income and deductions, individual returns for 1916 to 1930—Continued

42

STATISTICS OF INCOME

| Distribution | 1921 | | 1922 | | 1923 | | 1924 | | 1925 | |
|--|---------------------|----------|---------------------|----------|---------------------|----------|---------------------|----------|--------------------|----------|
| | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| Income: | | | | | | | | | | |
| 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 | 20, 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 |
| 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 | | | 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 |

| Distribution | 1926 | | 1927 | | 1928 | | 1929 | | 1930 | |
|---|-----------------|----------|------------------|----------|------------------|----------|------------------|----------|-----------------|----------|
| | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| Income: | | | | | | | | | | |
| Wages and salaries ¹ | \$9,994,314,530 | 39.27 | \$10,218,449,780 | 38.98 | \$10,862,330,998 | 37.47 | \$11,198,978,868 | 37.40 | \$9,921,952,483 | 44.27 |
| 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 | 2,628,056,629 | 11.73 |
| 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 | 1,089,646,082 | 4.86 |
| 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 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 | 636,738,218 | 2.84 |
| 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 | 556,392,180 | 2.48 |
| 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 | 974,325,446 | 4.35 |
| Interest on Government obligations not wholly exempt from tax ⁶ | 36,781,773 | .15 | 47,479,483 | .18 | 40,553,301 | .14 | 40,184,478 | .13 | 38,133,605 | .17 |
| Dividends on stock of domestic corpora- tions ⁷ | 4,011,590,274 | 15.76 | 4,254,828,886 | 16.24 | 4,350,978,752 | 15.01 | 4,786,027,684 | 15.98 | 4,197,303,925 | 18.73 |
| Fiduciary ⁸ | 333,385,460 | 1.31 | 421,481,104 | 1.61 | 443,998,374 | 1.53 | 508,479,409 | 1.70 | 429,459,304 | 1.92 |
| Interest and other income ⁹ | 1,936,604,432 | 7.61 | 2,026,897,032 | 7.73 | 2,143,857,860 | 7.39 | 2,210,522,716 | 7.38 | 1,940,437,638 | 8.65 |
| 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 | 22,412,445,510 | 100.00 |
| 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 | 1,232,776,310 | 5.50 |
| Net loss from business, and partnership..... | 484,205,308 | 1.90 | 507,705,382 | 1.94 | 532,885,707 | 1.84 | 528,884,573 | 1.76 | 172,537,519 | .77 |
| Contributions ¹¹ | 2,826,509,251 | 11.11 | 2,927,885,668 | 11.17 | 3,050,678,735 | 10.54 | 3,621,388,222 | 12.09 | 424,770,746 | 1.90 |
| All other..... | | | | | | | | | 2,463,725,994 | 10.99 |
| Total deductions..... | 3,488,930,182 | 13.71 | 3,663,470,015 | 13.98 | 3,761,307,607 | 12.97 | 5,146,216,645 | 17.18 | 4,293,810,569 | 19.16 |
| 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 | 18,118,634,941 | 80.84 |

See footnotes, p. 47.

Sources of income and deductions, individual returns for 1916 to 1930 of net income of \$5,000 and over ¹

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STATISTICS OF INCOME

| Distribution | 1916 | | 1917 | | 1918 | | 1919 | | 1920 | |
|---|--------------------|----------|--------------------|----------|--------------------|----------|--------------------|----------|--------------------|----------|
| | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| Number of returns..... | 12 272, 252 | | 432, 662 | | 478, 962 | | 657, 659 | | 681, 562 | |
| Income: | | | | | | | | | | |
| Wages and salaries ² | \$1, 398, 328, 837 | 18. 91 | \$1, 794, 790, 315 | 24. 03 | \$2, 103, 818, 754 | 27. 42 | \$2, 948, 005, 963 | 28. 60 | \$3, 367, 515, 659 | 32. 46 |
| Business ³ | 2, 386, 905, 464 | 32. 29 | 1, 062, 772, 043 | 14. 23 | 1, 148, 296, 705 | 14. 97 | 1, 743, 799, 923 | 16. 92 | 1, 398, 069, 227 | 13. 47 |
| Partnership ⁴ | | | 581, 708, 151 | 7. 79 | 913, 853, 293 | 11. 91 | 1, 426, 072, 059 | 13. 83 | 1, 261, 899, 335 | 12. 16 |
| 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 | | | 217, 928, 900 | 2. 92 | 187, 405, 855 | 2. 44 | | | | |
| Capital net gain from sale of assets held more than 2 years ⁶ | | | | | | | 677, 283, 688 | 6. 57 | 623, 993, 289 | 6. 02 |
| Rents and royalties..... | 516, 741, 520 | 6. 99 | 340, 867, 719 | 4. 56 | 386, 473, 841 | 5. 04 | 445, 700, 899 | 4. 32 | 451, 878, 209 | 4. 36 |
| Interest on Government obligations not wholly exempt from tax ⁷ | | | | | | | 62, 570, 756 | . 61 | 60, 431, 903 | . 58 |
| Dividends on stock of domestic corpora- tions ⁸ | 2, 098, 427, 915 | 28. 38 | 2, 648, 154, 922 | 35. 46 | 2, 133, 209, 359 | 27. 80 | 2, 128, 290, 851 | 20. 65 | 2, 363, 880, 280 | 22. 78 |
| Fiduciary ⁹ | 365, 326, 003 | 4. 94 | | | | | | | | |
| Interest and other income ¹⁰ | 627, 942, 747 | 8. 49 | 822, 479, 715 | 11. 01 | 799, 185, 663 | 10. 42 | 876, 686, 518 | 8. 50 | 847, 893, 566 | 8. 17 |
| Total income..... | 7, 393, 672, 486 | 100. 00 | 7, 468, 701, 765 | 100. 00 | 7, 672, 243, 470 | 100. 00 | 10, 308, 410, 657 | 100. 00 | 10, 375, 561, 468 | 100. 00 |
| 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 | | | 186, 906, 793 | 2. 50 | | | | | | |
| All other..... | 1, 719, 763, 881 | 23. 26 | 271, 390, 694 | 3. 63 | 1, 142, 002, 532 | 14. 88 | 1, 598, 582, 755 | 15. 51 | 1, 914, 149, 510 | 18. 45 |
| Total deductions..... | 1, 719, 763, 881 | 23. 26 | 458, 297, 487 | 6. 13 | 1, 142, 002, 532 | 14. 88 | 1, 598, 582, 755 | 15. 51 | 1, 914, 149, 510 | 18. 45 |
| Net income..... | 5, 673, 908, 605 | 76. 74 | 7, 010, 404, 278 | 93. 87 | 6, 530, 240, 938 | 85. 12 | 8, 709, 827, 902 | 84. 49 | 8, 461, 411, 958 | 81. 55 |

| Distribution | 1921 | | 1922 | | 1923 ¹³ | | 1924 | | 1925 | |
|---|-----------------|----------|-----------------|----------|--------------------|----------|-----------------|----------|-----------------|----------|
| | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| Number of returns..... | 525,606 | ----- | 594,211 | ----- | 625,897 | ----- | 697,138 | ----- | 830,670 | ----- |
| Income: | | | | | | | | | | |
| Wages and salaries ² | \$2,831,519,806 | 35.77 | \$2,933,453,862 | 31.41 | \$3,166,967,231 | 31.62 | \$3,490,915,091 | 30.59 | \$4,033,810,886 | 27.21 |
| Business ³ | 816,040,035 | 10.31 | 1,012,439,906 | 10.84 | 1,069,740,029 | 10.68 | 1,290,721,756 | 11.31 | 1,623,638,298 | 10.95 |
| Partnership ⁴ | 903,570,947 | 11.42 | 918,183,056 | 9.83 | 928,690,362 | 9.27 | 1,112,709,604 | 9.75 | 1,422,799,279 | 9.60 |
| 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 | | | 490,793,641 | 5.26 | 462,488,600 | 4.62 | 770,025,943 | 6.75 | 1,723,438,462 | 11.62 |
| Capital net gain from sale of assets held more than 2 years ⁶ | 254,456,046 | 3.21 | 249,247,583 | 2.67 | 305,393,768 | 3.05 | 389,148,434 | 3.41 | 940,569,341 | 6.34 |
| Rents and royalties..... | 420,932,405 | 5.32 | 482,189,490 | 5.16 | 501,488,777 | 5.01 | 570,427,261 | 5.00 | 679,568,510 | 4.58 |
| Interest on Government obligations not wholly exempt from tax ⁷ | 40,281,245 | .51 | 30,962,104 | .33 | 30,695,128 | .31 | 29,645,332 | .26 | 25,651,179 | .17 |
| Dividends on stock of domestic corpora- tions ⁸ | 1,915,137,910 | 24.20 | 2,173,498,949 | 23.28 | 2,442,634,738 | 24.39 | 2,617,870,805 | 22.94 | 3,045,367,856 | 20.54 |
| Fiduciary ⁹ | | | 197,188,890 | 2.11 | 236,664,692 | 2.36 | 206,971,963 | 1.82 | 248,162,968 | 1.68 |
| Interest and other income ¹⁰ | 732,696,520 | 9.26 | 850,935,230 | 9.11 | 870,996,174 | 8.69 | 932,324,029 | 8.17 | 1,084,120,484 | 7.31 |
| Total income..... | 7,914,634,914 | 100.00 | 9,338,892,711 | 100.00 | 10,015,759,499 | 100.00 | 11,410,760,818 | 100.00 | 14,827,127,263 | 100.00 |
| 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 | | | 211,863,457 | 2.27 | 240,792,135 | 2.40 | 254,072,298 | 2.22 | 293,401,253 | 1.98 |
| All other..... | 1,552,856,597 | 19.62 | 1,323,007,306 | 14.17 | 1,401,047,032 | 13.99 | 1,405,532,268 | 12.32 | 1,756,029,819 | 11.84 |
| Total deductions..... | 1,552,856,597 | 19.62 | 1,534,870,763 | 16.44 | 1,641,839,167 | 16.39 | 1,659,604,566 | 14.54 | 2,049,431,072 | 13.82 |
| Net income..... | 6,361,778,317 | 80.38 | 7,804,021,948 | 83.56 | 8,373,920,332 | 83.61 | 9,751,156,252 | 85.46 | 12,777,696,191 | 86.18 |

See footnotes, p. 47.

Sources of income and deductions, individual returns for 1916 to 1930 of net income of \$5,000 and over—Continued

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STATISTICS OF INCOME

| Distribution | 1926 | | 1927 | | 1928 | | 1929 | | 1930 | |
|--|-----------------|----------|-----------------|----------|-----------------|----------|-----------------|----------|-----------------|----------|
| | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| Number of returns..... | 894,868 | | 913,597 | | 1,010,887 | | 1,032,071 | | 810,431 | |
| Income: | | | | | | | | | | |
| Wages and salaries ¹ | \$4,363,394,564 | 28.39 | \$4,524,275,879 | 27.82 | \$5,008,286,141 | 25.79 | \$5,179,040,565 | 26.28 | \$4,407,606,185 | 33.38 |
| Business ² | 1,738,522,844 | 11.31 | 1,704,175,267 | 10.48 | 1,772,255,111 | 9.12 | 1,836,328,530 | 9.32 | 1,215,452,152 | 9.20 |
| Partnership ³ | 1,329,786,299 | 8.65 | 1,354,421,600 | 8.33 | 1,583,321,882 | 8.15 | 1,497,921,636 | 7.60 | 786,930,623 | 5.96 |
| 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 ⁴ | 1,224,277,967 | 7.97 | 1,511,859,372 | 9.30 | 2,700,556,617 | 13.90 | 2,044,057,746 | 10.37 | 527,652,913 | 4.00 |
| Capital net gain from sale of assets held more than 2 years ⁵ | 912,917,534 | 5.94 | 1,081,186,018 | 6.65 | 1,879,780,038 | 9.68 | 2,346,703,552 | 11.91 | 556,392,180 | 4.21 |
| Rents and royalties..... | 689,980,512 | 4.49 | 644,301,775 | 3.96 | 637,370,889 | 3.28 | 649,124,432 | 3.29 | 479,400,893 | 3.63 |
| Interest on Government obligations not wholly exempt from tax ⁷ | 36,781,773 | .24 | 47,479,483 | .29 | 40,553,301 | .21 | 40,184,478 | .20 | 38,133,605 | .29 |
| Dividends on stock of domestic corporations ⁸ | 3,581,362,477 | 23.31 | 3,761,909,703 | 23.14 | 4,009,914,502 | 20.65 | 4,247,030,726 | 21.55 | 3,708,655,686 | 28.08 |
| Fiduciary ⁹ | 273,251,672 | 1.78 | 329,351,220 | 2.03 | 364,889,126 | 1.88 | 422,076,435 | 2.14 | 338,400,032 | 2.56 |
| Interest and other income ¹⁰ | 1,217,681,077 | 7.92 | 1,301,023,913 | 8.00 | 1,426,288,723 | 7.34 | 1,447,700,189 | 7.34 | 1,148,192,309 | 8.69 |
| Total income..... | 15,367,956,719 | 100.00 | 16,250,984,290 | 100.00 | 19,423,216,330 | 100.00 | 19,710,168,289 | 100.00 | 13,206,816,578 | 100.00 |
| 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..... | | | | | 129,865,422 | .67 | 632,692,824 | 3.21 | 947,121,441 | 7.17 |
| Net loss from business, and partnership..... | 122,409,378 | .80 | 136,482,297 | .84 | | | | | 105,218,572 | .80 |
| Contributions ¹¹ | 326,511,276 | 2.12 | 353,187,679 | 2.17 | 390,922,784 | 2.01 | 384,457,647 | 1.95 | 286,218,425 | 2.17 |
| All other..... | 1,691,377,119 | 11.01 | 1,706,121,655 | 10.49 | 1,946,467,052 | 10.02 | 1,997,123,291 | 10.13 | 1,347,169,848 | 10.20 |
| Total deductions..... | 2,140,297,773 | 13.93 | 2,195,791,631 | 13.50 | 2,467,255,258 | 12.70 | 3,014,273,762 | 15.29 | 2,685,728,286 | 20.34 |
| Net income..... | 13,227,658,946 | 86.07 | 14,064,192,659 | 86.50 | 16,955,961,072 | 87.30 | 16,695,894,527 | 84.71 | 10,521,088,292 | 79.66 |

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 316-321. The income items for 1916 are "gross income," the deductions not having been allocated to the various sources but included in aggregate under "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 "deductions," which also contain the other deductions included in the return under "deductions." Data for returns of net income under \$5,000 estimated on basis of sample for years 1918-1927, 1929, and following years. For 1928, partly tabulated and partly estimated on basis of sample. Data for 1917 exclude 1,640,758 returns with net income under \$2,000 and aggregate net income of \$2,461,137,000.

² Excludes 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." Includes "Professions and vocations" in 1916.

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

⁶ Capital net gain of individuals, partnerships, and fiduciaries given special classification 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 beginning 1917, and fiduciaries, 1917-1930, inclusive, 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 "Deductions"; contributions 1920 not available for returns of net income of \$5,000 and over.

¹² Exclusive of returns of married women making separate returns from husbands.

¹³ According to 1923 Statistics of Income (unrevised).

*Corporation returns for 1909 to 1930 showing total number, number and per cent with net income and no net income, gross income, net income, deficit, and tax*¹

| Year | Number of returns | | | | Per cent of total | | | Gross income | |
|------|-------------------|--------------------|-----------------------|--|--------------------|-----------------------|--|----------------------------|-------------------------------|
| | Total | Showing net income | Showing no net income | Showing no income data—Inactive corporations | Showing net income | Showing no net income | Showing no income data—Inactive corporations | Returns showing net income | Returns showing no net income |
| 1909 | 262,490 | \$ 52,498 | \$209,992 | ----- | 20 | 80 | ----- | ----- | ----- |
| 1910 | 270,202 | \$ 54,040 | \$216,162 | ----- | 20 | 80 | ----- | ----- | ----- |
| 1911 | 288,352 | \$ 55,129 | \$233,223 | ----- | 19 | 81 | ----- | ----- | ----- |
| 1912 | 305,336 | \$ 61,116 | \$244,220 | ----- | 20 | 80 | ----- | ----- | ----- |
| 1913 | 316,909 | 188,866 | 128,043 | ----- | 60 | 40 | ----- | ----- | ----- |
| 1914 | 299,445 | 174,205 | 125,240 | ----- | 58 | 42 | ----- | ----- | ----- |
| 1915 | 366,443 | 190,911 | 175,532 | ----- | 52 | 48 | ----- | ----- | ----- |
| 1916 | 341,253 | 206,984 | 134,269 | ----- | 61 | 39 | ----- | \$32,531,096,969 | \$2,796,534,046 |
| 1917 | 351,426 | 232,079 | 119,347 | ----- | 66 | 34 | ----- | 79,540,004,891 | 5,153,234,312 |
| 1918 | 317,579 | 202,061 | 115,518 | ----- | 64 | 36 | ----- | 79,706,659,148 | 6,757,622,164 |
| 1919 | 320,198 | 209,634 | 110,564 | ----- | 65 | 35 | ----- | 88,261,006,052 | 11,657,742,792 |
| 1920 | 345,595 | 203,233 | 142,362 | ----- | 59 | 41 | ----- | 93,824,224,704 | 24,381,337,645 |
| 1921 | 356,397 | 171,239 | 185,158 | ----- | 48 | 52 | ----- | 60,051,123,329 | 31,198,150,203 |
| 1922 | 382,883 | 122,535 | 170,348 | ----- | 56 | 44 | ----- | 80,331,679,917 | 20,888,834,597 |
| 1923 | 398,933 | 233,339 | 165,594 | ----- | 58 | 42 | ----- | 97,457,479,446 | 21,106,184,230 |
| 1924 | 417,421 | 236,389 | 181,032 | ----- | 57 | 43 | ----- | 97,158,996,625 | 22,070,497,282 |
| 1925 | 430,072 | 252,334 | 177,738 | ----- | 59 | 41 | ----- | 113,692,063,216 | 20,568,067,504 |
| 1926 | 455,320 | 258,134 | 197,186 | ----- | 57 | 43 | ----- | 118,022,117,287 | 24,107,735,570 |
| 1927 | 475,031 | 259,849 | 165,826 | 49,356 | 55 | 35 | 10 | 115,324,339,717 | 29,074,011,729 |
| 1928 | 495,892 | 268,783 | 174,828 | 52,281 | 54 | 35 | 11 | 127,369,525,029 | 25,411,989,446 |
| 1929 | 508,436 | 269,430 | 186,591 | 53,415 | 53 | 37 | 10 | 129,633,791,720 | 30,987,717,461 |
| 1930 | 518,736 | 221,420 | 241,616 | 55,700 | 43 | 46 | 11 | 91,811,495,003 | 46,600,564,065 |

| Year | Net income | Deficit | Tax | | |
|------|-----------------|---------------|---------------|------------------------------------|---------------|
| | | | Income tax | War profits and excess profits tax | Total tax |
| 1909 | \$3,590,000,000 | ----- | \$20,959,784 | ----- | \$20,959,784 |
| 1910 | 3,761,000,000 | ----- | 33,511,525 | ----- | 33,511,525 |
| 1911 | 3,503,000,000 | ----- | 28,583,260 | ----- | 28,583,260 |
| 1912 | 4,151,000,000 | ----- | 35,006,300 | ----- | 35,006,300 |
| 1913 | 4,714,000,000 | ----- | 43,127,740 | ----- | 43,127,740 |
| 1914 | 3,940,000,000 | ----- | 39,144,532 | ----- | 39,144,532 |
| 1915 | 5,310,000,000 | ----- | 56,993,657 | ----- | 56,993,657 |
| 1916 | 8,766,000,000 | \$657,000,000 | 171,805,150 | ----- | 171,805,150 |
| 1917 | 10,730,000,000 | 630,000,000 | 503,698,029 | \$1,638,747,740 | 2,142,445,769 |
| 1918 | 8,363,000,000 | 690,000,000 | 653,198,483 | 2,505,565,939 | 3,158,764,422 |
| 1919 | 9,412,000,000 | 996,000,000 | 743,535,888 | 1,431,805,690 | 2,175,341,578 |
| 1920 | 7,903,000,000 | 2,029,000,000 | 636,508,292 | 988,720,351 | 1,625,228,643 |
| 1921 | 4,336,000,000 | 3,878,000,000 | 366,443,621 | 335,131,811 | 701,575,432 |
| 1922 | 6,964,000,000 | 2,194,000,000 | 775,310,154 | 8,466,114 | 783,776,268 |
| 1923 | 8,322,000,000 | 2,014,000,000 | 937,106,798 | ----- | 937,106,798 |
| 1924 | 7,587,000,000 | 2,224,000,000 | 881,549,546 | ----- | 881,549,546 |
| 1925 | 9,584,000,000 | 1,963,000,000 | 1,170,331,206 | ----- | 1,170,331,206 |
| 1926 | 9,673,000,000 | 2,169,000,000 | 1,229,797,243 | ----- | 1,229,797,243 |
| 1927 | 8,982,000,000 | 2,472,000,000 | 1,130,674,128 | ----- | 1,130,674,128 |
| 1928 | 10,600,000,000 | 2,400,000,000 | 1,184,142,142 | ----- | 1,184,142,142 |
| 1929 | 11,654,000,000 | 2,914,000,000 | 1,193,435,832 | ----- | 1,193,435,832 |
| 1930 | 6,429,000,000 | 4,878,000,000 | 711,703,900 | ----- | 711,703,900 |

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 322-325; general explanations appear on pp. 1-4. The period 1909-1915 includes, to a limited extent, additions made by audit and delinquent returns filed. Taxes shown for 1909-1915, 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 income tax returns; taxes for 1913 include income tax, \$32,456,663; excise tax, \$10,671,077, act of Aug. 5, 1909.

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.)

⁵ Revised figures.

⁶ 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 1930 by net income and deficit classes, showing number of returns, net income, and deficit*¹

| Net income classes (Thousands of dollars) | 1918 | | 1919 | | 1920 | |
|--|----------------------------|---------------|-------------------|-----------------|-------------------|---------------|
| | Number of returns | Net income | Number of returns | Net income | Number of returns | Net income |
| | Returns showing 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..... | | 507,215,825 | | | 7,092 | 496,550,045 |
| 50 under 100..... | | 5,383 | 838,508,564 | | 5,497 | 851,989,198 |
| 100 under 250..... | | 2,054 | 713,779,767 | | 2,124 | 737,217,126 |
| 250 under 500..... | | 1,171 | 815,090,903 | | 1,142 | 788,372,000 |
| 500 under 1,000..... | 846 | 1,701,416,343 | | | 836 | 1,626,705,255 |
| 1,000 under 5,000..... | 180 | 2,554,269,070 | | | 160 | 2,203,332,348 |
| 5,000 and over..... | | | | | | |
| Total..... | 202,061 | 8,361,511,249 | 209,634 | \$9,411,418,458 | 203,233 | 7,902,654,813 |
| Returns showing no net income.. | 115,518 | 689,772,361 | 110,564 | 995,546,241 | 142,362 | 2,020,423,744 |
| 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 | |
| | Returns showing 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..... | | 4,595 | 320,442,399 | 7,312 | 512,069,921 | 8,258 | 577,435,489 |
| 50 under 100..... | | 3,108 | 478,376,439 | 5,114 | 791,272,098 | 5,942 | 923,065,165 |
| 100 under 250..... | | 1,136 | 391,713,873 | 1,889 | 658,842,334 | 2,149 | 745,679,327 |
| 250 under 500..... | | 555 | 380,316,893 | 1,016 | 708,997,233 | 1,089 | 752,853,087 |
| 500 under 1,000..... | 461 | 918,041,802 | 725 | 1,444,773,281 | 858 | 1,695,716,712 | |
| 1,000 under 5,000..... | 70 | 971,569,865 | 120 | 1,681,892,856 | 168 | 2,294,954,330 | |
| 5,000 and over..... | | | | | | | |
| Total..... | 171,239 | 4,336,047,813 | 212,535 | 6,963,811,143 | 233,339 | 8,321,529,134 | |
| Returns showing no net income.. | 185,158 | 3,878,219,134 | 170,348 | 2,193,776,356 | 165,594 | 2,013,554,987 | |
| Grand total—net income less deficit..... | 356,397 | 457,828,679 | 382,883 | 4,770,034,787 | 398,933 | 6,307,974,147 | |

| 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 | |
| | Returns showing 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 | 207,812,825 | 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..... | | 7,857 | 546,492,107 | 13,965 | 498,304,439 | 15,250 | 505,981,193 |
| 50 under 100..... | | 5,200 | 800,400,960 | 9,249 | 646,218,517 | 8,748 | 612,009,482 |
| 100 under 250..... | | 1,793 | 620,791,551 | 6,270 | 966,671,837 | 5,966 | 917,880,867 |
| 250 under 500..... | | 952 | 662,504,898 | 2,200 | 765,259,354 | 2,137 | 749,611,283 |
| 500 under 1,000..... | 739 | 1,447,837,353 | 1,156 | 788,857,128 | 1,100 | 759,354,667 | |
| 1,000 under 5,000..... | 162 | 2,210,209,684 | 917 | 1,876,242,787 | 883 | 1,769,642,841 | |
| 5,000 and over..... | | | 196 | 3,097,610,752 | 214 | 3,468,407,420 | |
| Total..... | 236,389 | 7,586,652,292 | 252,334 | 9,583,683,697 | 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. 322-325; general explanations appear on pp. 1-4. Returns showing no net income were not distributed prior to 1925.

Corporation returns for 1918 to 1930 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 |
| Returns showing 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, 992, 387 |

| 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 |
| Returns showing 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, 387 | 137, 633, 906 | 13, 707 | 168, 261, 530 | 13, 399 | 164, 277, 385 |
| 15 under 20..... | 9, 912 | 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, 631 | 12, 397 | 441, 614, 858 |
| 50 under 100..... | 8, 299 | 580, 909, 267 | 8, 734 | 609, 179, 215 | 8, 316 | 582, 967, 689 |
| 100 under 250..... | 5, 823 | 901, 979, 956 | 6, 194 | 959, 922, 545 | 5, 974 | 923, 943, 997 |
| 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, 359, 213 | 300 | 4, 885, 929, 179 |
| Total..... | 259, 849 | 8, 981, 884, 251 | 268, 783 | 10, 617, 741, 157 | 269, 430 | 11, 653, 886, 002 |
| Returns showing 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 | 169, 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, 693 | 98, 125, 977 | 5, 789 | 100, 067, 053 | 6, 130 | 106, 492, 239 |
| 20 under 25..... | 3, 776 | 85, 380, 525 | 3, 619 | 80, 538, 677 | 4, 009 | 89, 860, 590 |
| 25 under 50..... | 7, 963 | 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, 100 | 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, 653, 802 |
| Total..... | 165, 826 | 2, 471, 739, 376 | 174, 828 | 2, 391, 124, 248 | 186, 591 | 2, 914, 128, 235 |
| Returns showing no income data—inactive corporations..... | 49, 356 | ----- | 52, 281 | ----- | 53, 415 | ----- |
| Grand total—net income less deficit..... | 475, 081 | 6, 510, 144, 885 | 495, 892 | 8, 226, 616, 909 | 509, 436 | 8, 739, 757, 767 |

Corporation returns for 1918 to 1930 by net income and deficit classes, showing number of returns, net income, and deficit—Continued

| Net income and deficit classes (Thousands of dollars) | 1930 | |
|---|-------------------------------|-----------------------|
| | Number of returns | Net income or deficit |
| | Returns showing net income | |
| Under 1..... | 71,322 | \$29,630,512 |
| 1 under 2..... | 37,881 | 55,738,241 |
| 2 under 3..... | 32,798 | 82,605,299 |
| 3 under 4..... | 14,732 | 50,568,680 |
| 4 under 5..... | 8,367 | 37,487,774 |
| 5 under 10..... | 19,760 | 139,686,963 |
| 10 under 15..... | 8,955 | 109,550,914 |
| 15 under 20..... | 5,392 | 93,270,697 |
| 20 under 25..... | 3,992 | 89,664,085 |
| 25 under 50..... | 7,372 | 262,844,152 |
| 50 under 100..... | 4,905 | 341,577,550 |
| 100 under 250..... | 3,260 | 499,648,006 |
| 250 under 500..... | 1,259 | 438,512,275 |
| 500 under 1,000..... | 689 | 481,838,374 |
| 1,000 under 5,000..... | 576 | 1,177,947,991 |
| 5,000 and over..... | 160 | 2,538,241,197 |
| Total..... | 221,420 | 6,428,812,710 |
| | Returns showing no net income | |
| Under 1..... | 67,541 | \$26,344,180 |
| 1 under 2..... | 32,805 | 48,146,068 |
| 2 under 3..... | 22,404 | 55,563,730 |
| 3 under 4..... | 16,593 | 57,657,368 |
| 4 under 5..... | 12,325 | 55,378,624 |
| 5 under 10..... | 34,208 | 243,935,400 |
| 10 under 15..... | 15,658 | 191,881,053 |
| 15 under 20..... | 8,882 | 153,646,940 |
| 20 under 25..... | 5,777 | 129,329,364 |
| 25 under 50..... | 12,341 | 431,924,078 |
| 50 under 100..... | 6,680 | 463,450,002 |
| 100 under 250..... | 4,002 | 612,509,628 |
| 250 under 500..... | 1,244 | 430,634,319 |
| 500 under 1,000..... | 630 | 437,108,089 |
| 1,000 under 5,000..... | 483 | 949,651,994 |
| 5,000 and over..... | 43 | 590,434,017 |
| Total..... | 241,616 | 4,877,594,854 |
| Returns showing no income data—inactive corporations..... | 55,700 | ----- |
| Grand total—net income less deficit..... | 518,736 | 1,551,217,856 |

ESTATE TAX RETURNS

The following tables are compiled from estate tax returns filed during the 12 months ending December 31, 1931. They do not, however, represent the 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. A return must be filed in the case of every resident decedent the value of whose gross estate (value at time of his death of all property, real or personal, tangible or intangible, wherever situated) exceeds \$100,000. For deaths prior to February 26, 1926, a return was required if the gross estate exceeded \$50,000 in value at date of death.

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 (effective February 26, 1926) and 1928 are allowed a tax credit not to exceed 80 per cent of the total Federal estate tax for estate, inheritance, legacy, or succession taxes 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 by 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 receipt 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, 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, and tax credit.

Table 3 shows for returns of estates of resident decedents, 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, 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, deductions, 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, 1931, showing the number of returns, gross and net estate, and tax.

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

[Returns filed from Jan. 1 to Dec. 31, 1931]

| | Total | | No net taxable estate | | | |
|---|---------------|----------|-----------------------------|----------|----------------------------|----------|
| | | | Gross estate under \$50,000 | | Gross estate over \$50,000 | |
| Number of returns..... | 8,333 | | 85 | | 1,884 | |
| Distribution | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| Form of property: | | | | | | |
| Real estate..... | \$542,841,849 | 13.43 | \$444,878 | 21.72 | \$87,330,333 | 27.02 |
| Investments in bonds and stocks— | | | | | | |
| Federal Government bonds— | | | | | | |
| Wholly tax-exempt..... | 77,529,862 | 1.92 | 2,001 | .10 | 714,813 | .22 |
| Partially tax-exempt..... | 50,690,623 | 1.25 | 7,124 | .35 | 3,902,069 | 1.21 |
| State and municipal bonds, wholly tax-exempt..... | 228,328,689 | 5.65 | 45,981 | 2.24 | 3,479,477 | 1.03 |
| All other bonds..... | 256,331,523 | 6.34 | 128,790 | 6.19 | 17,721,768 | 5.43 |
| Total bonds..... | 612,880,697 | 15.16 | 181,896 | 8.88 | 25,818,127 | 7.99 |
| Capital stock in corporation..... | 1,909,492,694 | 47.24 | 418,914 | 20.46 | 83,894,513 | 25.95 |
| Total bonds and stocks..... | 2,522,373,391 | 62.40 | 600,810 | 29.34 | 109,712,640 | 33.94 |
| Mortgages, notes, cash, etc..... | 388,700,493 | 9.62 | 348,643 | 17.02 | 39,862,563 | 12.33 |
| Insurance (gross)..... | 133,756,553 | 3.31 | 225,283 | 11.00 | 25,847,238 | 8.00 |
| Miscellaneous property..... | 194,734,392 | 4.82 | 226,465 | 11.06 | 16,695,502 | 5.16 |
| Transfers made in contemplation of or intended to take effect at or after death..... | 116,817,560 | 2.89 | 142,460 | 6.96 | 6,443,956 | 1.99 |
| General power of appointment exercised by will or by deed in contemplation of death..... | 19,207,558 | .47 | 42,445 | 2.07 | 1,482,857 | .46 |
| Property from an estate taxed within 5 years; value at date of death of present decedent..... | 123,948,820 | 3.06 | 16,976 | .83 | 35,889,339 | 11.10 |
| Total gross estate..... | 4,042,380,616 | 100.00 | 2,047,960 | 100.00 | 323,264,428 | 100.00 |
| Nature of deduction: | | | | | | |
| Insurance exemption..... | 52,335,290 | | 186,568 | | 12,082,264 | |
| Funeral and administrative expenses..... | 165,921,106 | | 225,652 | | 16,208,547 | |
| Debts, unpaid mortgages, etc..... | 420,301,821 | | 714,203 | | 114,058,176 | |
| Property from an estate taxed within 5 years; value at the date of previous decedent's death..... | 110,448,980 | | 16,958 | | 33,369,416 | |
| Charitable, public, and similar bequests..... | 219,940,073 | | 27,184 | | 36,559,202 | |
| Specific exemption..... | 830,150,000 | | 8,450,000 | | 187,450,000 | |
| Total deductions..... | 1,799,097,270 | | 9,620,565 | | 399,727,605 | |
| Net taxable estate..... | 2,327,319,128 | | —7,572,605 | | —76,463,177 | |
| Total tax..... | 182,202,134 | | | | | |
| Tax credit for estate, inheritance, legacy, or succession taxes actually paid to any of the several States, Territories, or District of Columbia..... | 137,662,622 | | | | | |
| Net tax after deducting tax credit..... | 44,539,512 | | | | | |

or footnotes see p. 58.

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

[Returns filed from January 1 to Dec. 31, 1931]

| 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 | |
| 2,154 | | 1,112 | | 1,103 | | 908 | | 353 | |
| Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| \$75,398,031 | 21.85 | \$47,773,134 | 19.41 | \$60,519,702 | 17.69 | \$69,916,198 | 14.36 | \$30,338,571 | 10.84 |
| 1,161,136 | .34 | 1,224,662 | .50 | 2,439,171 | .71 | 3,692,192 | .79 | 5,997,170 | 2.14 |
| 6,881,149 | 1.99 | 4,471,660 | 1.82 | 6,984,453 | 2.04 | 6,187,543 | 1.32 | 4,440,935 | 1.59 |
| 6,342,834 | 1.84 | 4,697,096 | 1.91 | 8,480,174 | 2.48 | 19,494,031 | 4.17 | 13,683,421 | 4.89 |
| 28,706,006 | 8.32 | 21,399,382 | 8.69 | 29,023,036 | 8.49 | 42,931,410 | 9.18 | 25,175,601 | 8.99 |
| 43,091,125 | 12.49 | 31,792,800 | 12.92 | 46,935,834 | 13.72 | 72,305,176 | 15.46 | 49,297,127 | 17.61 |
| 110,394,732 | 32.00 | 87,910,474 | 35.71 | 132,020,049 | 38.60 | 204,266,393 | 43.70 | 131,788,075 | 47.09 |
| 153,485,857 | 44.49 | 119,703,274 | 48.63 | 178,955,893 | 52.32 | 275,571,479 | 59.16 | 181,085,202 | 64.70 |
| 56,982,913 | 16.52 | 37,215,859 | 15.12 | 49,355,500 | 14.43 | 47,307,302 | 10.12 | 26,783,973 | 9.57 |
| 19,114,227 | 5.54 | 13,512,869 | 5.49 | 14,541,331 | 4.25 | 20,962,824 | 4.48 | 11,352,240 | 4.06 |
| 16,385,784 | 4.75 | 13,100,719 | 5.32 | 17,354,512 | 5.07 | 23,564,950 | 5.04 | 12,332,294 | 4.40 |
| 10,563,727 | 3.06 | 8,396,600 | 3.41 | 11,109,193 | 3.25 | 11,374,085 | 2.54 | 9,313,534 | 3.33 |
| 2,274,817 | .66 | 947,222 | .38 | 2,155,036 | .63 | 2,748,182 | .59 | 1,672,858 | .60 |
| 10,791,779 | 3.13 | 5,500,782 | 2.24 | 8,065,339 | 2.36 | 14,519,121 | 3.11 | 6,985,732 | 2.50 |
| 344,997,135 | 100.00 | 246,150,459 | 100.00 | 342,066,496 | 100.00 | 467,464,141 | 100.00 | 279,864,404 | 100.00 |
| 8,600,743 | ----- | 5,828,068 | ----- | 6,764,341 | ----- | 6,763,437 | ----- | 3,100,561 | ----- |
| 14,704,799 | ----- | 10,774,265 | ----- | 13,997,282 | ----- | 19,595,086 | ----- | 11,292,536 | ----- |
| 36,628,801 | ----- | 25,897,621 | ----- | 29,739,136 | ----- | 50,832,794 | ----- | 19,220,673 | ----- |
| 9,029,031 | ----- | 4,746,811 | ----- | 7,158,510 | ----- | 13,731,306 | ----- | 6,097,556 | ----- |
| 13,862,884 | ----- | 7,284,964 | ----- | 18,071,574 | ----- | 28,744,637 | ----- | 32,115,901 | ----- |
| 214,150,000 | ----- | 110,900,000 | ----- | 109,700,000 | ----- | 90,650,000 | ----- | 35,250,000 | ----- |
| 297,976,258 | ----- | 165,431,729 | ----- | 185,430,843 | ----- | 210,317,260 | ----- | 107,077,227 | ----- |
| 47,020,877 | ----- | 80,718,730 | ----- | 156,635,653 | ----- | 257,146,881 | ----- | 172,787,177 | ----- |
| 470,139 | ----- | 1,062,276 | ----- | 3,049,962 | ----- | 7,108,078 | ----- | 5,996,816 | ----- |
| 335,096 | ----- | 768,934 | ----- | 2,266,861 | ----- | 5,345,372 | ----- | 4,535,600 | ----- |
| 135,043 | ----- | 293,342 | ----- | 783,101 | ----- | 1,762,706 | ----- | 1,461,216 | ----- |

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

| | Size of net estate | | | | | |
|---|---------------------------|----------|-----------------------------|----------|-------------------------------|----------|
| | \$600,000 under \$800,000 | | \$800,000 under \$1,000,000 | | \$1,000,000 under \$1,500,000 | |
| | 198 | | 110 | | 178 | |
| Number of returns..... | | | | | | |
| Distribution | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| Form of property: ¹ | | | | | | |
| Real estate..... | \$23, 644, 366 | 12. 12 | \$18, 268, 250 | 11. 89 | \$31, 439, 589 | 10. 95 |
| Investments in bonds and stocks— | | | | | | |
| Federal Government bonds— | | | | | | |
| Wholly tax-exempt..... | 2, 564, 160 | 1. 31 | 5, 877, 194 | 3. 83 | 5, 582, 816 | 1. 94 |
| Partially tax-exempt..... | 3, 379, 070 | 1. 73 | 1, 017, 882 | . 66 | 5, 085, 752 | 1. 77 |
| State and municipal bonds, wholly tax-exempt..... | 8, 323, 967 | 4. 27 | 7, 893, 757 | 5. 14 | 24, 297, 389 | 8. 46 |
| All other bonds..... | 15, 752, 146 | 8. 08 | 9, 822, 092 | 6. 39 | 18, 198, 740 | 6. 34 |
| Total bonds..... | 30, 019, 343 | 15. 39 | 24, 010, 925 | 16. 02 | 53, 164, 697 | 18. 51 |
| Capital stock in corporation..... | 99, 414, 020 | 50. 96 | 78, 840, 291 | 51. 31 | 139, 711, 832 | 48. 66 |
| Total bonds and stocks..... | 129, 433, 363 | 66. 35 | 103, 451, 216 | 67. 33 | 192, 876, 529 | 67. 17 |
| Mortgages, notes, cash, etc..... | 16, 300, 096 | 8. 36 | 15, 809, 659 | 10. 29 | 21, 999, 306 | 7. 66 |
| Insurance (gross)..... | 4, 815, 226 | 2. 47 | 4, 228, 905 | 2. 75 | 5, 980, 568 | 2. 08 |
| Miscellaneous property..... | 7, 180, 108 | 3. 68 | 5, 733, 947 | 3. 73 | 11, 176, 646 | 3. 89 |
| Transfers made in contemplation of or intended to take effect at or after death..... | 5, 860, 761 | 3. 00 | 3, 334, 969 | 2. 17 | 7, 791, 063 | 2. 71 |
| General power of appointment exercised by will or by deed in contemplation of death..... | 1, 367, 303 | . 70 | 1, 070, 444 | . 70 | 2, 375, 870 | . 83 |
| Property from an estate taxed within 5 years; value at date of death of present decedent..... | 6, 474, 284 | 3. 32 | 1, 741, 366 | 1. 14 | 13, 514, 919 | 4. 71 |
| Total gross estate..... | 195, 075, 507 | 100. 00 | 153, 647, 756 | 100. 00 | 287, 154, 490 | 100. 00 |
| Nature of deduction: | | | | | | |
| Insurance exemption..... | 1, 716, 443 | ----- | 1, 819, 445 | ----- | 1, 812, 563 | ----- |
| Funeral and administrative expenses..... | 8, 023, 620 | ----- | 6, 578, 029 | ----- | 11, 231, 702 | ----- |
| Debts, unpaid mortgages, etc..... | 15, 798, 990 | ----- | 12, 683, 418 | ----- | 18, 593, 664 | ----- |
| Property from an estate taxed within 5 years; value at the date of previous decedent's death..... | 5, 134, 120 | ----- | 1, 483, 987 | ----- | 11, 302, 028 | ----- |
| Charitable, public, and similar bequests..... | 8, 077, 972 | ----- | 21, 548, 360 | ----- | 7, 682, 049 | ----- |
| Specific exemption..... | 19, 700, 000 | ----- | 11, 000, 000 | ----- | 17, 800, 000 | ----- |
| Total deductions..... | 58, 451, 145 | ----- | 55, 113, 239 | ----- | 68, 422, 004 | ----- |
| Net taxable estate..... | 136, 624, 362 | ----- | 98, 534, 517 | ----- | 218, 732, 486 | ----- |
| Total tax..... | 5, 523, 874 | ----- | 4, 531, 376 | ----- | 11, 891, 582 | ----- |
| Tax credit for estate, inheritance, legacy, or succession taxes actually paid to any of the several States, Territories, or District of Columbia ² | 4, 167, 404 | ----- | 3, 423, 581 | ----- | 8, 844, 004 | ----- |
| Net tax after deducting tax credit..... | 1, 356, 470 | ----- | 1, 107, 795 | ----- | 3, 047, 578 | ----- |

For footnotes see p. 58.

tions, showing amounts, number of estates, and percentages, by size of net estate—Con.

| 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 | |
| 86 | | 43 | | 26 | | 19 | | 14 | |
| Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| \$19,958,154 | 10.75 | \$8,057,082 | 7.05 | \$5,475,684 | 5.26 | \$7,800,165 | 10.53 | \$3,847,167 | 6.21 |
| 5,835,081 | 3.14 | 3,751,941 | 3.28 | 3,868,333 | 3.72 | 1,902,782 | 2.57 | 414,604 | .67 |
| 2,131,872 | 1.15 | 618,612 | .54 | 1,101,342 | 1.06 | 337,301 | .46 | 373,568 | .60 |
| 12,258,275 | 6.60 | 9,122,129 | 7.98 | 7,898,094 | 7.59 | 3,503,895 | 4.73 | 3,568,869 | 5.77 |
| 10,844,949 | 5.84 | 5,373,992 | 4.71 | 5,667,372 | 5.44 | 4,654,446 | 6.28 | 2,235,000 | 3.61 |
| 31,070,177 | 16.73 | 18,866,674 | 16.51 | 18,535,141 | 17.81 | 10,398,424 | 14.04 | 6,592,041 | 10.65 |
| 95,939,701 | 51.67 | 63,403,750 | 55.49 | 56,070,560 | 53.88 | 45,552,041 | 61.61 | 44,330,404 | 71.59 |
| 127,009,878 | 68.40 | 82,270,424 | 72.00 | 74,605,701 | 71.69 | 55,950,465 | 75.55 | 50,922,445 | 82.24 |
| 18,968,281 | 10.22 | 8,098,333 | 7.88 | 6,888,916 | 6.62 | 6,775,782 | 9.15 | 2,717,102 | 4.39 |
| 3,325,666 | 1.79 | 1,241,987 | 1.09 | 1,754,757 | 1.69 | 1,705,971 | 2.30 | 538,942 | .87 |
| 8,690,136 | 4.63 | 7,850,653 | 6.87 | 7,116,907 | 6.84 | 1,072,388 | 1.45 | 2,472,371 | 3.99 |
| 4,437,396 | 2.39 | 5,764,490 | 5.05 | 1,794,126 | 1.72 | 181,193 | .24 | 614,943 | .99 |
| 308,581 | .17 | 60,000 | .05 | ----- | ----- | 87,785 | .12 | 807,042 | 1.31 |
| 3,067,294 | 1.65 | 16,400 | .01 | 6,429,022 | 6.18 | 484,388 | .66 | ----- | ----- |
| 185,665,386 | 100.00 | 114,259,369 | 100.00 | 104,065,113 | 100.00 | 74,058,137 | 100.00 | 61,920,012 | 100.00 |
| 767,263 | ----- | 332,884 | ----- | 439,393 | ----- | 303,157 | ----- | 161,223 | ----- |
| 7,299,816 | ----- | 4,007,616 | ----- | 4,393,763 | ----- | 3,050,057 | ----- | 2,434,292 | ----- |
| 9,531,088 | ----- | 8,024,871 | ----- | 10,250,018 | ----- | 5,586,356 | ----- | 4,173,837 | ----- |
| 2,962,673 | ----- | 16,400 | ----- | 5,546,055 | ----- | 419,869 | ----- | ----- | ----- |
| 8,445,537 | ----- | 3,067,924 | ----- | 9,935,798 | ----- | 1,419,180 | ----- | 1,516,619 | ----- |
| 8,600,000 | ----- | 4,300,000 | ----- | 2,600,000 | ----- | 1,900,000 | ----- | 1,400,000 | ----- |
| 37,606,377 | ----- | 19,749,695 | ----- | 33,165,027 | ----- | 12,678,619 | ----- | 9,685,971 | ----- |
| 148,059,009 | ----- | 94,509,674 | ----- | 70,900,086 | ----- | 61,379,518 | ----- | 52,234,041 | ----- |
| 9,326,308 | ----- | 6,590,934 | ----- | 5,420,010 | ----- | 5,056,369 | ----- | 4,599,430 | ----- |
| 6,655,213 | ----- | 4,701,694 | ----- | 4,208,667 | ----- | 3,963,844 | ----- | 2,919,715 | ----- |
| 2,671,095 | ----- | 1,889,240 | ----- | 1,211,343 | ----- | 1,092,525 | ----- | 1,679,715 | ----- |

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 \$6,000,000 | |
| Number of returns..... | 18 | | 13 | |
| Distribution | Amount | Per cent | Amount | Per cent |
| Form of property: ¹ | | | | |
| Real estate..... | \$5,513,651 | 5.57 | \$14,050,809 | 14.41 |
| Investments in bonds and stocks— | | | | |
| Federal Government bonds— | | | | |
| Wholly tax-exempt..... | 1,356,214 | 1.37 | 3,157,330 | 3.24 |
| Partially tax-exempt..... | 751,743 | .76 | 207,885 | .21 |
| State and municipal bonds, wholly tax-exempt | 5,387,829 | 5.44 | 15,138,244 | 15.52 |
| All other bonds..... | 5,942,401 | 6.01 | 3,033,110 | 3.11 |
| Total bonds..... | 13,438,187 | 13.58 | 21,536,569 | 22.08 |
| Capital stock in corporation..... | 61,564,678 | 62.21 | 28,628,405 | 29.35 |
| Total bonds and stocks..... | 75,002,865 | 75.79 | 50,164,974 | 51.43 |
| Mortgages, notes, cash, etc..... | 6,017,548 | 6.08 | 7,591,760 | 7.78 |
| Insurance (gross)..... | 511,150 | .52 | 1,219,474 | 1.25 |
| Miscellaneous property..... | 10,249,086 | 10.35 | 6,392,497 | 6.55 |
| Transfers made in contemplation of or intended to | | | | |
| take effect at or after death..... | 1,196,584 | 1.21 | 14,696,582 | 15.07 |
| General power of appointment exercised by will or | | | | |
| by deed in contemplation of death..... | | | 1,788,116 | 1.83 |
| Property from an estate taxed within 5 years; value | | | | |
| at date of death of present decedent..... | 472,538 | .48 | 1,640,761 | 1.68 |
| Total gross estate..... | 98,963,422 | 100.00 | 97,544,973 | 100.00 |
| Nature of deduction: | | | | |
| Insurance exemption..... | 161,429 | | 100,714 | |
| Funeral and administrative expenses..... | 4,290,260 | | 3,670,204 | |
| Debts, unpaid mortgages, etc..... | 5,815,350 | | 20,107,303 | |
| Property from an estate taxed within 5 years; value | | | | |
| at the date of previous decedent's death..... | 428,805 | | 1,414,212 | |
| Charitable, public, and similar bequests..... | 6,801,670 | | 470,413 | |
| Specific exemption..... | 1,800,000 | | 1,300,000 | |
| Total deductions..... | 19,297,514 | | 27,062,846 | |
| Net taxable estate..... | 79,665,908 | | 70,482,127 | |
| Total tax..... | 7,616,229 | | 7,367,820 | |
| Tax credit for estate, inheritance, legacy, or succession | | | | |
| taxes actually paid to any of the several States, Ter- | | | | |
| ritories, or District of Columbia ² | 5,859,829 | | 5,810,652 | |
| Net tax after deducting tax credit..... | 1,756,400 | | 1,557,168 | |

¹ Jointly owned property totaling \$67,665,396 distributed by form of property.² 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 percentages, by size of net estate—Con.

| 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 | |
| 8 | | 4 | | 2 | | 1 | | 17 | |
| Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent |
| \$4, 190, 822 | 6. 83 | \$4, 022, 216 | 10. 78 | \$126, 240 | 0. 45 | \$30, 530 | 0. 20 | \$24, 696, 277 | 4. 73 |
| 1, 325, 342 | 2. 16 | 1, 054, 522 | 2. 83 | ----- | ----- | 97, 461 | . 62 | 25, 510, 937 | 4. 89 |
| 123, 931 | . 20 | 68, 895 | . 18 | ----- | ----- | 6, 272 | . 04 | 2, 611, 565 | . 50 |
| 5, 844, 353 | 9. 53 | 510, 512 | 1. 37 | ----- | ----- | 83, 210 | . 53 | 68, 266, 122 | 13. 09 |
| 1, 131, 979 | 1. 84 | 69, 184 | . 19 | 338, 760 | 1. 21 | 101, 655 | . 64 | 8, 081, 704 | 1. 56 |
| 8, 425, 635 | 13. 73 | 1, 703, 113 | 4. 57 | 338, 760 | 1. 21 | 288, 598 | 1. 83 | 104, 470, 328 | 20. 03 |
| 42, 721, 217 | 69. 64 | 20, 473, 286 | 54. 87 | 21, 217, 369 | 75. 55 | 9, 696, 878 | 61. 36 | 351, 235, 202 | 67. 33 |
| 51, 146, 852 | 83. 37 | 22, 176, 399 | 59. 44 | 21, 556, 129 | 76. 76 | 9, 985, 476 | 63. 19 | 455, 705, 530 | 87. 36 |
| 2, 345, 716 | 3. 83 | 2, 112, 541 | 5. 66 | 48, 641 | . 17 | 324, 382 | 2. 05 | 13, 945, 677 | 2. 67 |
| 618, 937 | 1. 01 | 1, 246, 805 | 3. 34 | 231, 932 | . 83 | 79, 191 | . 50 | 701, 030 | . 14 |
| 2, 826, 491 | 4. 61 | 2, 228, 922 | 5. 97 | 6, 119, 657 | 21. 79 | 245, 284 | 1. 55 | 15, 819, 073 | 3. 03 |
| 184, 473 | . 30 | 5, 056, 090 | 13. 55 | ----- | ----- | ----- | ----- | 8, 061, 335 | 1. 55 |
| 32, 500 | . 05 | 467, 884 | 1. 26 | ----- | ----- | 5, 136, 178 | 32. 51 | 2, 702, 218 | . 52 |
| 61, 345, 791 | 100. 00 | 37, 310, 857 | 100. 00 | 28, 082, 599 | 100. 00 | 15, 801, 041 | 100. 00 | 521, 631, 140 | 100. 00 |
| 93, 259 | ----- | 80, 000 | ----- | 40, 000 | ----- | ----- | ----- | 181, 535 | ----- |
| 2, 199, 470 | ----- | 1, 281, 979 | ----- | 2, 166, 398 | ----- | 950, 874 | ----- | 17, 544, 859 | ----- |
| 6, 395, 128 | ----- | 3, 080, 525 | ----- | 8, 587, 429 | ----- | 918, 196 | ----- | 13, 664, 244 | ----- |
| 32, 500 | ----- | 467, 884 | ----- | ----- | ----- | 4, 413, 654 | ----- | 2, 677, 207 | ----- |
| 169, 000 | ----- | 2, 728, 122 | ----- | 85, 104 | ----- | ----- | ----- | 11, 325, 979 | ----- |
| 800, 000 | ----- | 400, 000 | ----- | 200, 000 | ----- | 100, 000 | ----- | 1, 700, 000 | ----- |
| 9, 689, 357 | ----- | 8, 038, 510 | ----- | 11, 078, 931 | ----- | 6, 382, 724 | ----- | 47, 093, 824 | ----- |
| 51, 656, 434 | ----- | 29, 272, 347 | ----- | 17, 003, 668 | ----- | 9, 418, 317 | ----- | 474, 537, 316 | ----- |
| 5, 813, 028 | ----- | 3, 470, 300 | ----- | 2, 147, 660 | ----- | 1, 242, 980 | ----- | 83, 916, 963 | ----- |
| 4, 256, 015 | ----- | 2, 776, 240 | ----- | 1, 718, 128 | ----- | 780, 000 | ----- | 64, 325, 773 | ----- |
| 1, 557, 013 | ----- | 694, 060 | ----- | 429, 532 | ----- | 462, 980 | ----- | 19, 591, 190 | ----- |

TABLE 2.—*Estates of resident decedents 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, ratio of tax credit to total tax, and net tax after deducting tax credit*

[Returns filed from Jan. 1 to Dec. 31, 1931]

| 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 | Ratio of tax credit to total tax (percent) | Net tax after deducting tax credit | Number | Gross estate | Deductions |
| Alabama | 58 | \$18,947,132 | 44 | \$15,180,730 | \$8,097,186 | \$7,083,544 | \$254,580 | \$3,073 | 1.21 | \$251,507 | 14 | \$3,766,402 | \$4,544,610 |
| Alaska | | | | | | | | | | | | | |
| Arizona | 13 | 2,677,589 | 8 | 2,070,093 | 1,235,427 | 834,666 | 17,830 | 14,264 | 80.00 | 3,566 | 5 | 607,496 | 854,140 |
| Arkansas | 19 | 6,824,727 | 10 | 5,411,840 | 2,096,435 | 3,315,405 | 136,315 | 104,601 | 76.73 | 31,714 | 9 | 1,412,887 | 1,775,143 |
| California | 737 | 279,660,766 | 538 | 250,272,475 | 99,207,335 | 151,065,140 | 8,406,258 | 6,657,318 | 79.19 | 1,748,940 | 199 | 29,388,291 | 39,150,777 |
| Colorado | 56 | 16,351,795 | 33 | 12,538,205 | 5,630,372 | 6,907,833 | 247,738 | 197,903 | 79.88 | 49,835 | 23 | 3,813,590 | 5,107,060 |
| Connecticut | 256 | 141,252,864 | 214 | 134,708,502 | 50,336,116 | 84,372,386 | 4,982,605 | 3,507,421 | 70.39 | 1,475,184 | 42 | 6,544,362 | 7,913,492 |
| Delaware | 32 | 29,213,013 | 21 | 27,986,231 | 4,524,420 | 23,461,811 | 3,193,129 | 2,552,220 | 79.93 | 640,909 | 8 | 1,226,782 | 1,637,605 |
| District of Columbia | 80 | 40,475,310 | 69 | 39,005,408 | 13,476,227 | 25,529,181 | 1,450,878 | 29,339 | 2.02 | 1,421,539 | 11 | 1,469,902 | 1,790,486 |
| Florida | 107 | 62,197,163 | 80 | 58,421,566 | 20,332,799 | 38,088,767 | 4,215,948 | 111,662 | 2.65 | 4,104,286 | 27 | 3,775,597 | 4,989,220 |
| Georgia | 68 | 20,288,745 | 53 | 16,985,494 | 8,274,532 | 8,710,962 | 269,545 | 197,667 | 73.33 | 71,878 | 15 | 3,303,251 | 4,155,654 |
| Hawaii | 18 | 11,303,343 | 14 | 10,771,873 | 3,036,270 | 7,735,603 | 537,526 | 270,118 | 50.25 | 267,408 | 4 | 531,470 | 666,146 |
| Idaho | 7 | 1,143,952 | 5 | 884,551 | 625,848 | 258,703 | 3,933 | 3,124 | 79.43 | 809 | 2 | 259,401 | 295,437 |
| Illinois | 566 | 231,186,950 | 409 | 206,264,706 | 84,111,106 | 122,153,600 | 7,470,559 | 5,763,025 | 77.14 | 1,707,534 | 157 | 24,922,244 | 32,674,700 |
| Indiana | 123 | 47,247,444 | 83 | 41,945,387 | 16,763,193 | 25,182,194 | 1,627,220 | 1,122,217 | 68.97 | 505,003 | 40 | 5,302,057 | 6,428,665 |
| Iowa | 125 | 23,837,193 | 72 | 17,056,176 | 11,350,963 | 5,705,213 | 120,240 | 85,422 | 71.04 | 34,818 | 53 | 6,781,017 | 9,172,387 |
| Kansas | 79 | 17,111,734 | 60 | 14,813,635 | 8,091,310 | 6,722,325 | 156,289 | 99,482 | 63.65 | 56,807 | 19 | 2,298,099 | 2,809,334 |
| Kentucky | 90 | 28,392,426 | 71 | 25,543,163 | 11,122,183 | 14,420,980 | 550,258 | 331,912 | 60.32 | 218,346 | 19 | 2,849,263 | 3,776,789 |
| Louisiana | 58 | 16,137,412 | 43 | 13,059,731 | 6,273,268 | 6,786,463 | 240,746 | 140,432 | 58.33 | 100,314 | 15 | 3,077,681 | 3,802,315 |
| Maine | 70 | 29,783,474 | 56 | 27,792,386 | 7,993,974 | 19,798,412 | 1,287,087 | 1,016,240 | 78.96 | 270,847 | 14 | 1,991,088 | 2,158,108 |
| Maryland | 155 | 70,796,567 | 120 | 64,377,080 | 21,166,847 | 43,210,233 | 3,151,407 | 2,510,295 | 79.66 | 641,112 | 35 | 6,419,487 | 7,419,338 |
| Massachusetts | 525 | 260,601,436 | 404 | 237,068,224 | 97,532,398 | 139,535,826 | 8,969,644 | 7,123,200 | 79.41 | 1,846,444 | 121 | 23,533,212 | 27,553,900 |
| Michigan | 214 | 111,775,152 | 166 | 103,398,089 | 36,490,347 | 66,907,742 | 5,682,006 | 4,492,878 | 79.07 | 1,189,128 | 48 | 8,377,063 | 10,573,131 |
| Minnesota | 91 | 51,343,759 | 77 | 49,537,398 | 13,259,157 | 36,278,241 | 2,820,274 | 1,722,357 | 61.07 | 1,097,917 | 14 | 1,806,362 | 2,218,662 |
| Mississippi | 30 | 6,406,582 | 22 | 5,362,787 | 3,470,011 | 1,892,776 | 41,553 | 16,118 | 38.79 | 25,435 | 8 | 1,043,795 | 1,357,634 |
| Missouri | 191 | 63,447,601 | 130 | 51,370,047 | 24,958,817 | 26,411,230 | 1,033,575 | 763,445 | 73.86 | 270,130 | 61 | 12,077,554 | 16,303,649 |
| Montana | 19 | 10,533,826 | 14 | 10,003,420 | 3,282,913 | 6,720,507 | 397,430 | 287,287 | 72.29 | 110,143 | 5 | 530,406 | 602,835 |
| Nebraska | 73 | 14,078,226 | 48 | 10,520,566 | 6,235,767 | 4,284,799 | 99,966 | 69,499 | 69.52 | 30,467 | 25 | 3,557,660 | 4,258,364 |
| Nevada | 4 | 1,122,057 | 2 | 898,578 | 530,229 | 368,349 | 8,437 | 1,912 | 22.66 | 6,525 | 2 | 223,479 | 244,854 |
| New Hampshire | 32 | 10,610,676 | 26 | 9,068,079 | 3,521,463 | 5,546,616 | 225,438 | 75,300 | 33.40 | 150,138 | 6 | 1,542,597 | 1,844,996 |
| New Jersey | 462 | 327,117,768 | 364 | 311,618,370 | 76,801,213 | 235,317,157 | 29,190,915 | 22,898,258 | 78.44 | 6,292,657 | 98 | 15,499,398 | 20,450,732 |
| New Mexico | 3 | 809,140 | 3 | 809,140 | 489,660 | 319,480 | 6,103 | 497 | 8.14 | 5,606 | | | |
| New York | 1,723 | 1,191,559,675 | 1,366 | 1,137,707,505 | 400,185,838 | 737,521,667 | 70,833,798 | 56,483,710 | 79.74 | 14,350,088 | 327 | 53,852,170 | 67,513,012 |
| North Carolina | 47 | 14,658,485 | 32 | 12,325,346 | 6,081,757 | 6,243,589 | 267,090 | 213,524 | 79.94 | 53,566 | 15 | 2,333,139 | 2,873,338 |

| | | | | | | | | | | | | | |
|---------------------|-------|---------------|-------|---------------|---------------|---------------|-------------|-------------|-------|------------|-------|-------------|-------------|
| North Dakota..... | 5 | 1,216,974 | 4 | 1,115,927 | 752,672 | 362,955 | 9,094 | 7,269 | 79.93 | 1,825 | 1 | 101,347 | 149,237 |
| Ohio..... | 408 | 153,812,698 | 394 | 128,419,181 | 54,823,312 | 73,595,869 | 3,528,007 | 2,773,704 | 78.62 | 754,303 | 104 | 25,393,517 | 29,803,337 |
| Oklahoma..... | 44 | 34,581,588 | 34 | 33,328,559 | 22,577,333 | 10,751,226 | 779,981 | 578,148 | 74.12 | 201,833 | 10 | 1,253,029 | 1,429,230 |
| Oregon..... | 37 | 14,589,141 | 31 | 13,744,654 | 5,006,078 | 8,738,576 | 420,079 | 336,055 | 80.00 | 84,024 | 6 | 844,487 | 964,489 |
| Pennsylvania..... | 867 | 386,138,892 | 681 | 355,697,390 | 136,656,721 | 219,040,669 | 12,602,366 | 10,048,123 | 79.73 | 2,554,243 | 186 | 30,441,502 | 37,739,640 |
| Rhode Island..... | 75 | 37,804,178 | 62 | 36,151,050 | 14,062,606 | 22,098,444 | 1,229,434 | 977,112 | 79.48 | 252,322 | 13 | 1,653,128 | 1,919,536 |
| South Carolina..... | 33 | 7,947,565 | 26 | 7,092,645 | 3,590,444 | 3,412,201 | 111,268 | 88,570 | 79.60 | 22,698 | 7 | 944,920 | 1,230,873 |
| South Dakota..... | 23 | 5,213,084 | 20 | 4,832,183 | 3,304,759 | 1,527,424 | 32,886 | 25,621 | 77.91 | 7,265 | 3 | 380,901 | 560,825 |
| Tennessee..... | 65 | 18,829,216 | 49 | 16,313,492 | 8,785,876 | 7,527,616 | 287,505 | 125,867 | 43.78 | 161,638 | 16 | 2,515,724 | 3,626,451 |
| Texas..... | 211 | 56,719,108 | 132 | 46,156,650 | 22,350,477 | 23,806,173 | 962,294 | 541,415 | 56.26 | 420,879 | 79 | 10,562,458 | 13,500,262 |
| Utah..... | 12 | 2,695,412 | 8 | 2,220,878 | 1,274,124 | 946,754 | 22,150 | 17,716 | 79.98 | 4,434 | 4 | 474,534 | 538,404 |
| Vermont..... | 25 | 12,559,856 | 23 | 12,286,898 | 5,557,715 | 6,729,183 | 350,171 | 274,839 | 78.49 | 75,332 | 2 | 272,958 | 376,524 |
| Virginia..... | 124 | 41,232,672 | 93 | 34,799,183 | 16,323,052 | 18,476,131 | 804,299 | 615,874 | 76.57 | 188,425 | 31 | 6,433,489 | 7,893,849 |
| Washington..... | 74 | 23,812,859 | 51 | 20,357,253 | 9,448,141 | 10,909,112 | 566,509 | 452,708 | 79.91 | 113,801 | 23 | 3,455,606 | 5,141,622 |
| West Virginia..... | 52 | 25,138,217 | 39 | 22,947,640 | 9,074,288 | 13,873,352 | 714,046 | 565,559 | 79.20 | 148,487 | 13 | 2,190,577 | 2,557,618 |
| Wisconsin..... | 135 | 57,598,813 | 109 | 53,904,796 | 18,979,496 | 34,925,300 | 1,815,516 | 1,327,485 | 73.12 | 488,031 | 26 | 3,694,017 | 4,636,919 |
| Wyoming..... | 12 | 3,596,361 | 8 | 3,013,368 | 1,106,623 | 1,966,743 | 70,209 | 40,837 | 58.16 | 29,372 | 4 | 582,993 | 762,841 |
| Total..... | 8,333 | 4,042,380,616 | 6,364 | 3,717,068,228 | 1,389,749,100 | 2,327,319,128 | 182,202,134 | 127,662,622 | 75.55 | 44,539,512 | 1,969 | 325,312,388 | 409,348,170 |

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 80 per cent of the total tax after the effective date of the revenue act of 1926.)

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

[Returns filed from January 1 to December 31, 1931]

| Size of net estate (Thousands of dollars) | Number of returns | Gross estate | Deductions | Net taxable estate | Total tax | Tax credit ¹ | Ratio of tax credit to total tax (per cent) | Net tax after de- ducting tax credit |
|--|----------------------|---------------|---------------|-----------------------|-------------|-------------------------|---|---|
| No net taxable estate: | | | | | | | | |
| Gross estate under 50..... | 85 | \$2,047,960 | \$9,620,565 | | | | | |
| Gross estate over 50..... | 1,884 | 323,264,428 | 399,727,605 | | | | | |
| Net taxable estate: | | | | | | | | |
| Under 50..... | 2,154 | 344,997,135 | 297,976,258 | \$47,020,877 | \$470,139 | \$335,096 | 71.28 | \$135,043 |
| 50 under 100..... | 1,112 | 246,150,459 | 165,431,729 | 80,718,730 | 1,062,276 | 768,934 | 72.39 | 293,342 |
| 100 under 200..... | 1,100 | 342,066,496 | 185,430,843 | 156,635,653 | 3,049,962 | 2,266,861 | 74.32 | 783,101 |
| 200 under 400..... | 908 | 467,464,141 | 210,317,260 | 257,146,881 | 7,108,078 | 5,345,372 | 75.20 | 1,762,706 |
| 400 under 600..... | 353 | 279,864,404 | 107,077,227 | 172,787,177 | 5,996,816 | 4,535,600 | 75.63 | 1,461,216 |
| 600 under 800..... | 198 | 195,075,507 | 58,451,145 | 136,624,362 | 5,523,874 | 4,167,404 | 75.44 | 1,356,470 |
| 800 under 1,000..... | 110 | 153,647,756 | 55,113,239 | 98,534,517 | 4,531,376 | 3,423,581 | 75.55 | 1,107,795 |
| 1,000 under 1,500..... | 178 | 287,154,490 | 68,422,004 | 218,732,486 | 11,891,582 | 8,844,004 | 74.37 | 3,047,578 |
| 1,500 under 2,000..... | 86 | 185,665,386 | 37,606,377 | 148,059,009 | 9,326,308 | 6,655,213 | 71.36 | 2,671,095 |
| 2,000 under 2,500..... | 43 | 114,259,369 | 19,749,695 | 94,509,674 | 6,590,934 | 4,701,694 | 71.34 | 1,889,240 |
| 2,500 under 3,000..... | 26 | 104,065,113 | 33,165,027 | 70,900,086 | 5,420,010 | 4,208,667 | 77.65 | 1,211,343 |
| 3,000 under 3,500..... | 19 | 74,058,137 | 12,678,619 | 61,379,518 | 5,056,369 | 3,963,844 | 78.39 | 1,092,525 |
| 3,500 under 4,000..... | 14 | 61,920,012 | 9,685,971 | 52,234,041 | 4,599,430 | 2,919,715 | 63.48 | 1,679,715 |
| 4,000 under 5,000..... | 18 | 98,963,422 | 19,297,514 | 79,665,908 | 7,616,229 | 5,859,829 | 76.94 | 1,756,400 |
| 5,000 under 6,000..... | 13 | 97,544,973 | 27,062,846 | 70,482,127 | 7,367,820 | 5,810,652 | 78.86 | 1,557,168 |
| 6,000 under 7,000..... | 8 | 61,345,791 | 9,689,357 | 51,656,434 | 5,813,028 | 4,256,015 | 73.22 | 1,557,013 |
| 7,000 under 8,000..... | 4 | 37,310,857 | 8,038,510 | 29,272,347 | 3,470,300 | 2,776,240 | 80.00 | 694,060 |
| 8,000 under 9,000..... | 2 | 28,082,599 | 11,078,931 | 17,003,668 | 2,147,660 | 1,718,128 | 80.00 | 429,532 |
| 9,000 under 10,000..... | 1 | 15,801,041 | 6,382,724 | 9,418,317 | 1,242,980 | 780,000 | 62.75 | 462,980 |
| 10,000 and over..... | 17 | 521,631,140 | 47,093,824 | 474,537,316 | 83,916,963 | 64,325,773 | 76.65 | 19,591,190 |
| Total..... | 8,333 | 4,042,380,616 | 1,799,097,270 | 2,327,319,128 | 182,202,134 | 137,662,622 | 75.55 | 44,539,512 |

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 80 per cent of the total tax after the effective date of the revenue act of 1926.)

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

[Returns filed from Jan. 1 to Dec. 31, 1931]

| Size of net estate (Thousands of dollars) | Num- ber of returns | Gross estate | Deduc- tions | Net taxable estate | Total tax | Tax credit ¹ | Net tax after deduct- ing tax credit |
|--|---------------------------|-------------------|------------------|-----------------------|----------------|----------------------------|--|
| No net taxable estate: | | | | | | | |
| Gross estate under 50..... | 9 | \$62,561 | \$79,498 | ----- | ----- | ----- | ----- |
| Gross estate over 50..... | 5 | 383,719 | 432,573 | ----- | ----- | ----- | ----- |
| Net taxable estate: | | | | | | | |
| Under 50..... | 1,442 | 9,323,565 | 731,285 | \$8,592,280 | \$86,218 | \$4,942 | \$81,276 |
| 50 under 100..... | 50 | 3,865,468 | 251,006 | 3,614,462 | 45,566 | 2,708 | 42,858 |
| 100 under 200..... | 28 | 3,912,059 | 187,169 | 3,724,890 | 69,721 | 12,840 | 56,881 |
| 200 under 400..... | 12 | 4,654,829 | 1,339,656 | 3,315,173 | 90,601 | 4,797 | 85,804 |
| 400 under 600..... | 4 | 2,742,986 | 641,610 | 2,101,376 | 75,069 | 11,250 | 63,819 |
| 600 under 800..... | 3 | 2,044,035 | 27,248 | 2,016,787 | 80,508 | 1,878 | 78,630 |
| 800 under 1,000..... | 1 | 1,003,529 | 167,829 | 835,700 | 36,999 | 29,599 | 7,400 |
| 1,000 under 1,500..... | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 1,500 under 2,000..... | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 2,000 under 2,500..... | 1 | 2,584,955 | 389,840 | 2,195,115 | 153,012 | 15,579 | 137,433 |
| 2,500 under 3,000..... | 1 | 2,616,887 | ----- | 2,616,887 | 196,358 | 90,450 | 105,908 |
| 3,000 under 3,500..... | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 3,500 under 4,000..... | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 4,000 under 5,000..... | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 5,000 under 6,000..... | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 6,000 under 7,000..... | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 7,000 under 8,000..... | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 8,000 under 9,000..... | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 9,000 under 10,000..... | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 10,000 and over..... | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Total..... | 1,556 | 33,194,593 | 4,247,714 | 29,012,670 | 834,052 | 174,043 | 660,009 |

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 80 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, 1931, showing number of returns, gross and net estate, and tax*¹

| | 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, 563 | 1, 313 | 3, 014, 072, 723 | 2, 955, 959, 464 | 58, 113, 259 |
| Jan. 1-Dec. 31, 1923..... | 15, 119 | 13, 963 | 1, 156 | 2, 804, 327, 313 | 2, 774, 740, 672 | 29, 586, 641 |
| Jan. 1-Dec. 31, 1924..... | 14, 513 | 13, 011 | 1, 502 | 2, 566, 521, 698 | 2, 540, 922, 175 | 25, 599, 523 |
| Jan. 1-Dec. 31, 1925..... | 16, 019 | 14, 013 | 2, 006 | 3, 001, 088, 953 | 2, 958, 363, 744 | 42, 725, 209 |
| Jan. 1-Dec. 31, 1926..... | 14, 567 | 13, 142 | 1, 425 | 3, 407, 923, 034 | 3, 386, 266, 616 | 21, 656, 418 |
| Jan. 1-Dec. 31, 1927..... | 10, 700 | 9, 353 | 1, 347 | 3, 173, 235, 017 | 3, 146, 289, 565 | 26, 945, 452 |
| Jan. 1-Dec. 31, 1928..... | 10, 236 | 8, 079 | 2, 157 | 3, 554, 270, 423 | 3, 503, 238, 684 | 51, 031, 739 |
| Jan. 1-Dec. 31, 1929..... | 10, 343 | 8, 582 | 1, 761 | 3, 893, 246, 060 | 3, 843, 514, 150 | 49, 731, 910 |
| Jan. 1-Dec. 31, 1930..... | 10, 382 | 8, 798 | 1, 584 | 4, 165, 623, 023 | 4, 108, 517, 490 | 57, 105, 533 |
| Jan. 1-Dec. 31, 1931..... | 9, 889 | 8, 333 | 1, 556 | 4, 075, 575, 209 | 4, 042, 380, 616 | 33, 194, 593 |

| | 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, 398, 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 |
| Jan. 1-Dec. 31, 1931..... | 2, 356, 331, 798 | 2, 327, 319, 128 | 29, 012, 670 | 45, 199, 521 | 44, 539, 512 | 660, 009 |

¹ Changes in the revenue acts affecting the comparability of statistical data from estate tax returns are summarized on p. 326.

Tables exhibiting in more detail information from individual and corporation income tax returns, by States and Territories, by size of net income, and by industrial divisions, are continued in the following pages.

Respectfully,

DAVID BURNET,
Commissioner of Internal Revenue.

OGDEN L. MILLS,
Secretary of the Treasury.

BASIC TABLES

INDIVIDUAL RETURNS

TABLE 1.—Individual returns for 1930 by States and Territories, showing population and per cent of population filing returns, number of returns, net income and tax, with percentages; 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 (Fif- teenth Census) | Per cent of popu- lation filing re- turns | Returns | | Net income | |
|---------------------------|--|---|-----------|----------|----------------|----------|
| | | | Number | Per cent | Amount | Per cent |
| Alabama..... | 2,646,248 | 0.85 | 22,605 | 0.61 | \$93,900,510 | 0.52 |
| Alaska ¹ | 59,278 | | | | | |
| Arizona..... | 435,573 | 2.43 | 10,590 | .29 | 42,775,084 | .24 |
| Arkansas..... | 1,854,482 | .67 | 12,490 | .34 | 43,282,986 | .24 |
| California..... | 5,677,251 | 5.16 | 293,048 | 7.90 | 1,330,603,655 | 7.84 |
| Colorado..... | 1,035,791 | 2.80 | 28,986 | .78 | 125,795,609 | .69 |
| Connecticut..... | 1,606,903 | 4.66 | 74,821 | 2.02 | 400,674,216 | 2.21 |
| Delaware..... | 238,380 | 3.92 | 9,342 | .25 | 64,913,288 | .86 |
| District of Columbia..... | 486,869 | 10.48 | 51,044 | 1.38 | 217,558,448 | 1.20 |
| Florida..... | 1,468,211 | 1.92 | 28,133 | .76 | 126,910,394 | .70 |
| Georgia..... | 2,908,506 | 1.00 | 28,996 | .78 | 128,081,049 | .71 |
| Hawaii..... | 368,336 | 2.14 | 7,869 | .21 | 37,245,940 | .20 |
| Idaho..... | 445,032 | 1.76 | 7,852 | .21 | 27,757,374 | .15 |
| Illinois..... | 7,630,654 | 4.29 | 327,631 | 8.84 | 1,630,447,207 | 9.00 |
| Indiana..... | 3,238,503 | 2.03 | 65,679 | 1.77 | 280,940,214 | 1.55 |
| Iowa..... | 2,470,939 | 1.62 | 39,917 | 1.08 | 174,965,757 | .97 |
| Kansas..... | 1,880,999 | 1.74 | 32,660 | .88 | 127,629,176 | .70 |
| Kentucky..... | 2,614,589 | 1.19 | 31,021 | .84 | 135,098,479 | .75 |
| Louisiana..... | 2,101,593 | 1.57 | 32,979 | .89 | 138,836,043 | .77 |
| Maine..... | 797,423 | 2.24 | 17,829 | .48 | 90,690,507 | .50 |
| Maryland..... | 1,631,526 | 4.19 | 68,426 | 1.85 | 354,627,248 | 1.96 |
| Massachusetts..... | 4,249,614 | 4.76 | 202,253 | 5.46 | 1,010,333,740 | 5.58 |
| Michigan..... | 4,842,325 | 3.04 | 147,364 | 3.98 | 668,391,038 | 3.69 |
| Minnesota..... | 2,563,953 | 2.24 | 57,539 | 1.55 | 266,572,313 | 1.47 |
| Mississippi..... | 2,009,821 | .60 | 12,147 | .33 | 40,556,389 | .22 |
| Missouri..... | 3,629,367 | 2.36 | 85,507 | 2.31 | 419,648,187 | 2.31 |
| Montana..... | 537,606 | 2.16 | 11,635 | .31 | 45,495,235 | .25 |
| Nebraska..... | 1,377,963 | 1.98 | 27,271 | .74 | 113,934,843 | .63 |
| Nevada..... | 91,058 | 4.40 | 4,006 | .11 | 16,688,195 | .09 |
| New Hampshire..... | 465,293 | 2.99 | 13,927 | .38 | 60,014,739 | .33 |
| New Jersey..... | 4,041,334 | 4.65 | 187,943 | 5.07 | 956,732,849 | 5.28 |
| New Mexico..... | 423,317 | 1.49 | 6,288 | .17 | 24,970,971 | .14 |
| New York..... | 12,588,066 | 5.65 | 711,566 | 19.19 | 4,189,130,106 | 23.12 |
| North Carolina..... | 3,170,276 | .80 | 25,216 | .68 | 103,624,484 | .57 |
| North Dakota..... | 680,845 | 1.21 | 8,262 | .22 | 24,476,992 | .13 |
| Ohio..... | 6,646,697 | 3.00 | 199,600 | 5.38 | 950,397,134 | 5.25 |
| Oklahoma..... | 2,396,040 | 1.36 | 32,526 | .88 | 157,410,695 | .87 |
| Oregon..... | 953,786 | 2.73 | 26,047 | .70 | 106,076,107 | .59 |
| Pennsylvania..... | 9,631,350 | 3.35 | 322,503 | 8.70 | 1,620,314,109 | 8.94 |
| Rhode Island..... | 687,497 | 3.47 | 23,862 | .64 | 136,571,363 | .75 |
| South Carolina..... | 1,738,765 | .70 | 12,179 | .33 | 42,714,132 | .24 |
| South Dakota..... | 692,849 | 1.36 | 9,440 | .25 | 31,453,983 | .17 |
| Tennessee..... | 2,616,556 | 1.25 | 32,682 | .88 | 140,422,521 | .78 |
| Texas..... | 5,824,715 | 1.80 | 105,058 | 2.83 | 448,849,717 | 2.48 |
| Utah..... | 507,847 | 2.32 | 11,777 | .32 | 45,369,199 | .25 |
| Vermont..... | 359,611 | 2.40 | 8,635 | .23 | 39,259,341 | .22 |
| Virginia..... | 2,421,851 | 1.57 | 37,915 | 1.02 | 156,272,484 | .86 |
| Washington..... | 1,563,396 | 4.04 | 63,129 | 1.70 | 238,857,983 | 1.32 |
| West Virginia..... | 1,729,205 | 1.57 | 27,130 | .73 | 110,726,146 | .61 |
| Wisconsin..... | 2,939,006 | 3.24 | 95,366 | 2.57 | 357,657,240 | 1.97 |
| Wyoming..... | 225,565 | 3.02 | 6,809 | .18 | 22,979,517 | .13 |
| Total..... | 123,202,660 | 3.01 | 3,707,509 | 100.00 | 18,118,634,941 | 100.00 |

¹ Alaska included in the State of Washington.

TABLE 1.—*Individual returns for 1930 by States and Territories, showing population and per cent of population filing returns, number of returns, net income and tax, with percentages; 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..... | \$1,353,584 | 0.28 | \$4,153.97 | \$59.88 | \$70,539,907 |
| Alaska..... | | | | | |
| Arizona..... | 584,279 | .12 | 4,039.20 | 55.17 | 30,642,298 |
| Arkansas..... | 241,787 | .05 | 3,465.41 | 19.36 | 40,917,486 |
| California..... | 27,136,057 | 5.69 | 4,540.57 | 92.59 | 830,619,682 |
| Colorado..... | 2,439,796 | .51 | 4,339.87 | 84.17 | 88,477,238 |
| Connecticut..... | 11,435,656 | 2.40 | 5,555.10 | 152.84 | 212,080,496 |
| Delaware..... | 3,927,732 | .82 | 6,948.54 | 420.43 | 26,820,610 |
| District of Columbia..... | 4,200,940 | .88 | 4,262.17 | 82.30 | 133,831,968 |
| Florida..... | 2,840,391 | .60 | 4,511.09 | 100.96 | 88,913,535 |
| Georgia..... | 1,659,244 | .35 | 4,417.20 | 57.22 | 91,341,310 |
| Hawaii..... | 972,216 | .20 | 4,793.25 | 123.55 | 26,608,837 |
| Idaho..... | 128,290 | .03 | 3,535.07 | 16.34 | 22,836,129 |
| Illinois..... | 43,703,471 | 9.17 | 4,976.47 | 133.39 | 954,042,139 |
| Indiana..... | 5,109,577 | 1.07 | 4,277.47 | 77.80 | 197,698,886 |
| Iowa..... | 2,355,567 | .49 | 4,383.24 | 59.01 | 125,212,846 |
| Kansas..... | 1,480,343 | .31 | 3,907.81 | 45.33 | 104,409,329 |
| Kentucky..... | 1,926,048 | .40 | 4,355.07 | 62.09 | 92,485,753 |
| Louisiana..... | 1,599,639 | .34 | 4,209.83 | 48.50 | 98,832,996 |
| Maine..... | 1,827,849 | .38 | 5,086.69 | 102.52 | 53,807,270 |
| Maryland..... | 9,796,084 | 2.05 | 5,182.64 | 143.16 | 205,648,838 |
| Massachusetts..... | 26,509,775 | 5.56 | 4,995.40 | 131.07 | 576,610,262 |
| Michigan..... | 17,479,145 | 3.67 | 4,535.65 | 118.61 | 440,679,063 |
| Minnesota..... | 4,744,380 | 1.00 | 4,632.90 | 82.46 | 175,360,665 |
| Mississippi..... | 251,781 | .05 | 3,338.80 | 20.73 | 39,732,601 |
| Missouri..... | 8,750,375 | 1.84 | 4,907.76 | 102.34 | 261,197,586 |
| Montana..... | 461,295 | .10 | 3,910.20 | 39.65 | 33,957,570 |
| Nebraska..... | 1,381,310 | .29 | 4,177.88 | 50.65 | 87,680,205 |
| Nevada..... | 472,636 | .10 | 4,165.80 | 117.98 | 10,303,916 |
| New Hampshire..... | 952,064 | .20 | 4,309.24 | 68.36 | 40,757,860 |
| New Jersey..... | 23,219,240 | 4.87 | 5,090.55 | 123.54 | 560,192,437 |
| New Mexico..... | 222,459 | .05 | 3,971.21 | 35.38 | 18,136,052 |
| New York..... | 163,508,893 | 34.30 | 5,887.20 | 229.79 | 2,111,316,527 |
| North Carolina..... | 2,426,562 | .51 | 4,109.47 | 96.23 | 80,271,743 |
| North Dakota..... | 86,704 | .02 | 2,962.60 | 10.49 | 27,295,198 |
| Ohio..... | 21,879,272 | 4.59 | 4,761.51 | 109.62 | 604,033,798 |
| Oklahoma..... | 3,416,992 | .72 | 4,839.53 | 105.05 | 105,945,841 |
| Oregon..... | 1,073,686 | .23 | 4,072.49 | 41.22 | 79,581,279 |
| Pennsylvania..... | 46,825,528 | 9.82 | 5,024.18 | 145.19 | 955,066,904 |
| Rhode Island..... | 4,114,526 | .86 | 5,723.38 | 172.43 | 69,687,372 |
| South Carolina..... | 304,596 | .06 | 3,507.20 | 25.01 | 39,424,432 |
| South Dakota..... | 178,379 | .04 | 3,328.82 | 18.88 | 30,638,785 |
| Tennessee..... | 1,955,201 | .41 | 4,296.63 | 59.83 | 102,507,648 |
| Texas..... | 8,633,146 | 1.81 | 4,272.40 | 82.18 | 302,547,674 |
| Utah..... | 447,953 | .09 | 3,852.36 | 38.04 | 37,580,954 |
| Vermont..... | 626,874 | .13 | 4,546.54 | 72.60 | 25,987,168 |
| Virginia..... | 2,050,554 | .43 | 4,121.65 | 54.08 | 117,512,584 |
| Washington..... | 2,750,143 | .58 | 3,783.65 | 43.56 | 185,506,704 |
| West Virginia..... | 1,238,711 | .26 | 4,081.32 | 45.06 | 83,176,998 |
| Wisconsin..... | 5,892,638 | 1.24 | 3,750.36 | 61.79 | 291,491,419 |
| Wyoming..... | 141,440 | .03 | 3,374.87 | 20.77 | 19,909,194 |
| Total..... | 476,714,808 | 100.00 | 4,887.01 | 128.58 | 11,010,017,492 |

¹ Alaska included in the State of Washington.

TABLE 2.—Individual returns for 1930 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 | | | Personal exemption and credit for depend- ents |
|--|----------------------|----------------|-------------|---------------------------|--|--|
| | | | Amount | Average tax per return | Average rate of tax on net income (per cent) | |
| Under 1 ¹ (estimated)..... | 142,024 | \$82,448,863 | | | | \$396,000,849 |
| Under 1 (estimated)..... | 7,976 | 4,443,024 | \$37,282 | \$4.68 | 0.84 | 418,142 |
| 1 under 2 ¹ (estimated)..... | 466,321 | 726,766,924 | | | | 1,329,818,999 |
| 1 under 2 (estimated)..... | 442,834 | 767,759,194 | 1,269,089 | 2.87 | .17 | 652,989,263 |
| 2 under 3 ¹ (estimated)..... | 401,907 | 994,684,802 | | | | 1,478,723,508 |
| 2 under 3 (estimated)..... | 365,777 | 869,476,754 | 3,309,537 | 9.06 | .38 | 555,414,532 |
| 3 under 4 ¹ (estimated)..... | 447,656 | 1,565,976,794 | | | | 1,771,375,615 |
| 3 under 4 (estimated)..... | 201,877 | 720,762,359 | 2,346,256 | 11.63 | .33 | 485,840,294 |
| 4 under 5 ¹ (estimated)..... | 152,771 | 664,881,207 | | | | 662,435,574 |
| 4 under 5 (estimated)..... | 267,935 | 1,200,346,728 | 3,006,094 | 11.23 | .25 | 895,429,682 |
| 5 under 6 ¹ | 26,780 | 144,747,153 | | | | 106,131,966 |
| 5 under 6..... | 184,975 | 1,009,813,667 | 3,599,599 | 19.46 | .36 | 656,537,275 |
| 6 under 7 ¹ | 12,505 | 80,798,677 | | | | 41,863,427 |
| 6 under 7..... | 119,118 | 769,885,460 | 3,629,234 | 30.47 | .47 | 423,331,652 |
| 7 under 8 ¹ | 8,320 | 62,186,507 | | | | 25,901,100 |
| 7 under 8..... | 83,280 | 622,036,943 | 3,517,097 | 42.23 | .57 | 294,363,636 |
| 8 under 9 ¹ | 6,298 | 53,384,574 | | | | 18,758,298 |
| 8 under 9..... | 58,901 | 498,098,486 | 3,331,568 | 56.56 | .67 | 206,708,568 |
| 9 under 10 ¹ | 5,282 | 50,175,135 | | | | 15,327,024 |
| 9 under 10..... | 45,518 | 431,736,474 | 3,370,093 | 74.04 | .78 | 158,150,141 |
| 10 under 11..... | 35,904 | 376,201,241 | 3,157,996 | 87.96 | .84 | 121,035,776 |
| 11 under 12..... | 28,762 | 330,282,905 | 3,280,856 | 114.07 | .99 | 96,983,098 |
| 12 under 13..... | 22,993 | 286,973,412 | 3,284,139 | 142.83 | 1.14 | 70,430,283 |
| 13 under 14..... | 19,069 | 257,269,370 | 3,250,792 | 170.48 | 1.26 | 63,296,223 |
| 14 under 15..... | 15,897 | 230,371,407 | 3,301,987 | 207.71 | 1.43 | 52,103,026 |
| 15 under 20..... | 50,111 | 862,046,184 | 16,517,341 | 329.62 | 1.92 | 162,612,251 |
| 20 under 25..... | 26,026 | 579,605,728 | 16,767,466 | 644.26 | 2.89 | 81,893,547 |
| 25 under 30..... | 15,311 | 418,382,902 | 16,337,084 | 1,067.02 | 3.90 | 47,756,556 |
| 30 under 40..... | 16,881 | 580,720,892 | 30,199,576 | 1,788.97 | 5.20 | 51,379,867 |
| 40 under 50..... | 8,653 | 384,515,063 | 26,171,562 | 3,024.57 | 6.81 | 25,849,260 |
| 50 under 60..... | 5,294 | 289,228,566 | 22,930,144 | 4,331.35 | 7.93 | 15,289,998 |
| 60 under 70..... | 3,305 | 213,558,059 | 19,523,639 | 5,907.30 | 9.14 | 9,591,765 |
| 70 under 80..... | 2,294 | 171,480,407 | 17,339,391 | 7,558.58 | 10.11 | 6,616,814 |
| 80 under 90..... | 1,580 | 133,946,863 | 14,800,538 | 9,367.43 | 11.05 | 4,400,088 |
| 90 under 100..... | 1,172 | 110,825,860 | 12,785,698 | 10,909.30 | 11.54 | 3,282,314 |
| 100 under 150..... | 3,111 | 374,170,634 | 48,718,813 | 15,669.82 | 13.03 | 8,282,366 |
| 150 under 200..... | 1,170 | 200,755,877 | 28,991,102 | 24,778.72 | 14.44 | 3,036,654 |
| 200 under 250..... | 550 | 122,075,567 | 18,290,976 | 33,256.32 | 14.98 | 1,392,685 |
| 250 under 300..... | 351 | 96,184,525 | 15,180,527 | 43,219.36 | 15.78 | 886,175 |
| 300 under 400..... | 391 | 135,199,957 | 21,583,956 | 55,201.93 | 15.96 | 968,935 |
| 400 under 500..... | 161 | 71,931,165 | 11,468,937 | 71,235.63 | 15.94 | 361,166 |
| 500 under 750..... | 233 | 138,858,489 | 22,596,616 | 96,981.18 | 16.27 | 570,290 |
| 750 under 1,000..... | 85 | 72,834,888 | 11,692,164 | 137,554.87 | 16.05 | 179,350 |
| 1,000 under 1,500..... | 86 | 105,036,547 | 18,095,518 | 210,413.09 | 17.23 | 190,050 |
| 1,500 under 2,000..... | 24 | 40,862,820 | 7,118,855 | 296,618.96 | 17.42 | 47,000 |
| 2,000 under 3,000..... | 7 | 49,529,022 | 8,503,486 | 404,927.90 | 17.17 | 35,050 |
| 3,000 under 4,000..... | 2 | 24,827,473 | 4,926,938 | 703,848.29 | 19.84 | 9,700 |
| 4,000 under 5,000..... | 4 | 17,014,374 | 3,164,144 | 791,036.00 | 18.60 | 9,300 |
| 5,000 and over..... | 8 | 122,634,419 | 19,288,718 | 2,411,089.75 | 15.73 | 22,350 |
| Total..... | 3,707,509 | 18,118,634,941 | 476,714,808 | 128.58 | 2.63 | 11,010,017,492 |
| Nontaxable returns ¹ | 1,660,864 | 4,426,050,636 | | | | 5,846,336,360 |
| Taxable returns..... | 2,037,645 | 13,692,584,305 | 476,714,808 | 233.96 | 3.48 | 5,163,681,132 |

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

TABLE 2.—*Individual returns for 1930 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 capital net loss from sale of assets held more than 2 years |
| Under 1 ¹ (estimated) | | | | | | |
| Under 1 (estimated) | \$49, 718 | | | \$49, 718 | \$12, 436 | |
| 1 under 2 ¹ (estimated) | | | | | | |
| 1 under 2 (estimated) | 1, 692, 116 | | | 1, 692, 116 | 423, 027 | |
| 2 under 3 ¹ (estimated) | | | | | | |
| 2 under 3 (estimated) | 4, 412, 710 | | | 4, 412, 710 | 1, 103, 173 | |
| 3 under 4 ¹ (estimated) | | | | | | |
| 3 under 4 (estimated) | 3, 128, 339 | | | 3, 128, 339 | 782, 083 | |
| 4 under 5 ¹ (estimated) | | | | | | |
| 4 under 5 (estimated) | 4, 008, 119 | | | 4, 008, 119 | 1, 002, 025 | |
| 5 under 6 ¹ | | | | | | |
| 5 under 6 | 4, 679, 482 | | | 4, 679, 482 | 1, 079, 883 | |
| 6 under 7 ¹ | | | | | | |
| 6 under 7 | 4, 593, 391 | | | 4, 593, 391 | 964, 157 | |
| 7 under 8 ¹ | | | | | | |
| 7 under 8 | 4, 391, 230 | | | 4, 391, 230 | 874, 133 | |
| 8 under 9 ¹ | | | | | | |
| 8 under 9 | 4, 086, 535 | | | 4, 086, 535 | 754, 967 | |
| 9 under 10 ¹ | | | | | | |
| 9 under 10 | 4, 128, 563 | | | 4, 128, 563 | 758, 470 | |
| 10 under 11 | 3, 659, 958 | \$175, 396 | | 3, 835, 354 | 677, 358 | |
| 11 under 12 | 3, 521, 763 | 426, 823 | | 3, 948, 586 | 667, 730 | |
| 12 under 13 | 3, 344, 141 | 574, 470 | | 3, 918, 611 | 634, 472 | |
| 13 under 14 | 3, 221, 327 | 665, 401 | | 3, 886, 728 | 635, 936 | |
| 14 under 15 | 3, 137, 539 | 790, 458 | | 3, 927, 997 | 626, 010 | |
| 15 under 20 | 13, 318, 140 | 6, 017, 701 | | 19, 335, 841 | 2, 818, 500 | |
| 20 under 25 | 10, 197, 006 | 8, 877, 798 | | 19, 074, 804 | 2, 307, 338 | |
| 25 under 30 | 7, 901, 486 | 10, 274, 415 | | 18, 175, 901 | 1, 838, 817 | |
| 30 under 40 | 11, 097, 378 | 21, 408, 709 | \$462, 522 | 32, 968, 609 | 2, 354, 519 | \$414, 514 |
| 40 under 50 | 7, 207, 348 | 19, 766, 470 | 1, 101, 542 | 28, 075, 360 | 1, 335, 537 | 568, 261 |
| 50 under 60 | 5, 107, 961 | 17, 485, 520 | 1, 837, 172 | 24, 430, 653 | 832, 900 | 667, 609 |
| 60 under 70 | 3, 489, 527 | 14, 942, 429 | 2, 208, 752 | 20, 640, 708 | 538, 775 | 578, 294 |
| 70 under 80 | 2, 626, 264 | 13, 508, 416 | 2, 239, 956 | 18, 374, 636 | 394, 401 | 640, 844 |
| 80 under 90 | 1, 980, 161 | 11, 571, 778 | 2, 039, 988 | 15, 591, 927 | 259, 934 | 531, 455 |
| 90 under 100 | 1, 454, 672 | 9, 898, 347 | 2, 080, 256 | 13, 433, 275 | 193, 246 | 454, 331 |
| 100 under 150 | 4, 738, 372 | 38, 848, 071 | 7, 583, 603 | 51, 170, 046 | 517, 380 | 1, 903, 853 |
| 150 under 200 | 2, 135, 209 | 23, 071, 028 | 5, 038, 065 | 30, 244, 302 | 193, 832 | 1, 059, 368 |
| 200 under 250 | 1, 142, 940 | 13, 606, 561 | 4, 152, 788 | 18, 902, 289 | 92, 323 | 518, 990 |
| 250 under 300 | 965, 451 | 11, 997, 265 | 2, 856, 985 | 15, 819, 701 | 61, 737 | 577, 437 |
| 300 under 400 | 1, 142, 008 | 16, 085, 309 | 4, 999, 501 | 22, 226, 818 | 61, 230 | 581, 632 |
| 400 under 500 | 478, 492 | 8, 337, 165 | 2, 966, 993 | 11, 782, 650 | 24, 794 | 288, 919 |
| 500 under 750 | 712, 884 | 16, 858, 936 | 5, 443, 721 | 23, 015, 541 | 33, 612 | 385, 313 |
| 750 under 1,000 | 298, 703 | 8, 149, 643 | 3, 454, 385 | 11, 902, 731 | 9, 773 | 200, 794 |
| 1,000 under 1,500 | 484, 790 | 13, 480, 053 | 4, 272, 335 | 18, 237, 178 | 10, 789 | 130, 871 |
| 1,500 under 2,000 | 263, 711 | 6, 128, 937 | 1, 044, 655 | 7, 437, 303 | 6, 004 | 312, 444 |
| 2,000 under 3,000 | 191, 705 | 6, 628, 310 | 1, 943, 145 | 8, 763, 160 | 1, 954 | 257, 720 |
| 3,000 under 4,000 | 218, 326 | 4, 481, 568 | 265, 967 | 4, 965, 861 | 1, 872 | 37, 051 |
| 4,000 under 5,000 | | 2, 828, 318 | 338, 248 | 3, 166, 566 | 220 | 2, 202 |
| 5,000 and over | 267, 740 | 9, 930, 960 | 9, 091, 015 | 19, 289, 715 | 997 | |
| Total | 129, 475, 205 | 316, 816, 255 | 65, 421, 594 | 511, 713, 054 | 24, 886, 344 | 10, 111, 902 |
| Nontaxable returns ¹ | | | | | | |
| Taxable returns | 129, 475, 205 | 316, 816, 255 | 65, 421, 594 | 511, 713, 054 | 24, 886, 344 | 10, 111, 902 |

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

TABLE 3.—*Individual returns for 1930 by net income classes, showing simple and cumulative distribution of the number of returns, net income and tax, and 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 from highest income class | | Cumulative distribution from lowest income class | |
| | Number | Per cent of total | Number | Per cent of total | Number | Per cent of total |
| Under 1 (estimated)..... | 150,000 | 4.05 | 3,707,509 | 100.00 | 150,000 | 4.05 |
| 1 under 2 (estimated)..... | 909,155 | 24.52 | 3,557,509 | 95.95 | 1,059,155 | 28.57 |
| 2 under 3 (estimated)..... | 767,684 | 20.71 | 2,648,354 | 71.43 | 1,826,839 | 49.28 |
| 3 under 4 (estimated)..... | 649,533 | 17.52 | 1,880,670 | 50.72 | 2,476,372 | 66.80 |
| 4 under 5 (estimated)..... | 420,706 | 11.35 | 1,231,137 | 33.20 | 2,897,078 | 78.15 |
| 5 under 6..... | 211,755 | 5.71 | 810,431 | 21.85 | 3,108,833 | 83.86 |
| 6 under 7..... | 131,623 | 3.55 | 598,676 | 16.14 | 3,240,456 | 87.41 |
| 7 under 8..... | 91,000 | 2.47 | 467,053 | 12.59 | 3,332,056 | 89.88 |
| 8 under 9..... | 65,190 | 1.76 | 375,453 | 10.12 | 3,397,255 | 91.64 |
| 9 under 10..... | 50,800 | 1.37 | 310,254 | 8.36 | 3,448,055 | 93.01 |
| 10 under 11..... | 35,004 | .97 | 259,454 | 6.99 | 3,483,959 | 93.98 |
| 11 under 12..... | 28,762 | .78 | 223,550 | 6.02 | 3,512,721 | 94.76 |
| 12 under 13..... | 22,993 | .62 | 194,788 | 5.24 | 3,535,714 | 95.38 |
| 13 under 14..... | 19,069 | .51 | 171,795 | 4.62 | 3,554,783 | 95.89 |
| 14 under 15..... | 15,897 | .43 | 152,720 | 4.11 | 3,570,680 | 96.32 |
| 15 under 20..... | 50,111 | 1.35 | 136,829 | 3.68 | 3,620,791 | 97.07 |
| 20 under 25..... | 26,026 | .70 | 86,718 | 2.33 | 3,646,817 | 98.37 |
| 25 under 30..... | 15,311 | .412 | 60,692 | 1.63 | 3,662,128 | 98.782 |
| 30 under 40..... | 16,881 | .455 | 45,381 | 1.218 | 3,679,009 | 99.237 |
| 40 under 50..... | 8,653 | .233 | 28,500 | .763 | 3,687,662 | 99.470 |
| 50 under 60..... | 5,294 | .142 | 19,847 | .530 | 3,692,956 | 99.612 |
| 60 under 70..... | 3,305 | .089 | 14,553 | .388 | 3,696,261 | 99.701 |
| 70 under 80..... | 2,294 | .061 | 11,248 | .299 | 3,698,555 | 99.762 |
| 80 under 90..... | 1,580 | .042 | 8,954 | .238 | 3,700,135 | 99.804 |
| 90 under 100..... | 1,172 | .031 | 7,374 | .196 | 3,701,307 | 99.835 |
| 100 under 150..... | 3,111 | .084 | 6,202 | .165 | 3,704,418 | 99.919 |
| 150 under 200..... | 1,170 | .031 | 3,091 | .081 | 3,705,588 | 99.950 |
| 200 under 250..... | 550 | .015 | 1,921 | .050 | 3,706,138 | 99.965 |
| 250 under 300..... | 351 | .009 | 1,371 | .035 | 3,706,489 | 99.974 |
| 300 under 400..... | 391 | .010 | 1,020 | .025 | 3,706,880 | 99.984 |
| 400 under 500..... | 161 | .004 | 629 | .016 | 3,707,041 | 99.988 |
| 500 under 750..... | 233 | .006 | 468 | .012 | 3,707,274 | 99.994 |
| 750 under 1,000..... | 85 | .0022 | 235 | .006 | 3,707,359 | 99.9962 |
| 1,000 under 1,500..... | 86 | .0023 | 150 | .0038 | 3,707,445 | 99.9985 |
| 1,500 under 2,000..... | 24 | .0006 | 64 | .0015 | 3,707,469 | 99.9991 |
| 2,000 under 3,000..... | 21 | .0005 | 40 | .0009 | 3,707,490 | 99.9996 |
| 3,000 under 4,000..... | 7 | .0001 | 19 | .0004 | 3,707,497 | 99.9997 |
| 4,000 under 5,000..... | 4 | .0001 | 12 | .0003 | 3,707,501 | 99.9998 |
| 5,000 and over..... | 8 | .0002 | 8 | .0002 | 3,707,509 | 100.00 |
| Total..... | 3,707,509 | 100.00 | | | | |

TABLE 3.—Individual returns for 1930 by net income classes, showing simple and cumulative distribution of the number of returns, net income and tax, and percentages—Continued

| Net income classes (Thousands of dollars) | Net income | | | | | |
|--|---------------------|-------------------|---|-------------------|--|-------------------|
| | Simple distribution | | Cumulative distribution from highest income class | | Cumulative distribution from lowest income class | |
| | Amount | Per cent of total | Amount | Per cent of total | Amount | Per cent of total |
| Under 1 (estimated)..... | \$86,891,887 | 0.48 | \$18,118,634,941 | 100.00 | \$86,891,887 | 0.48 |
| 1 under 2 (estimated)..... | 1,494,626,118 | 8.25 | 18,031,743,054 | 99.52 | 1,581,418,005 | 8.73 |
| 2 under 3 (estimated)..... | 1,864,161,556 | 10.29 | 16,537,216,936 | 91.27 | 3,445,579,561 | 19.02 |
| 3 under 4 (estimated)..... | 2,286,739,153 | 12.62 | 14,673,055,380 | 80.98 | 5,732,318,714 | 31.64 |
| 4 under 5 (estimated)..... | 1,865,227,935 | 10.29 | 12,386,316,227 | 68.36 | 7,597,546,649 | 41.93 |
| 5 under 6..... | 1,154,560,820 | 6.37 | 10,521,088,292 | 58.07 | 8,752,107,469 | 48.30 |
| 6 under 7..... | 850,684,137 | 4.69 | 9,366,527,472 | 51.70 | 9,602,791,606 | 52.99 |
| 7 under 8..... | 684,223,450 | 3.78 | 8,515,843,335 | 47.01 | 10,287,015,056 | 56.77 |
| 8 under 9..... | 552,383,060 | 3.05 | 7,831,619,885 | 43.23 | 10,839,398,116 | 59.82 |
| 9 under 10..... | 481,911,609 | 2.66 | 7,279,236,825 | 40.18 | 11,321,309,725 | 62.48 |
| 10 under 11..... | 376,201,241 | 2.08 | 6,797,325,216 | 37.52 | 11,697,510,966 | 64.56 |
| 11 under 12..... | 330,282,905 | 1.82 | 6,421,123,975 | 35.44 | 12,027,793,871 | 66.38 |
| 12 under 13..... | 286,973,412 | 1.58 | 6,090,841,070 | 33.82 | 12,314,767,283 | 67.96 |
| 13 under 14..... | 257,269,370 | 1.42 | 5,803,867,658 | 32.04 | 12,572,036,653 | 69.38 |
| 14 under 15..... | 239,371,407 | 1.27 | 5,546,598,288 | 30.62 | 12,802,408,060 | 70.65 |
| 15 under 20..... | 862,046,184 | 4.76 | 5,316,226,881 | 29.35 | 13,664,454,244 | 75.41 |
| 20 under 25..... | 579,605,728 | 3.20 | 4,454,180,697 | 24.59 | 14,244,059,972 | 78.61 |
| 25 under 30..... | 418,382,902 | 2.31 | 3,874,574,969 | 21.39 | 14,662,442,874 | 80.92 |
| 30 under 40..... | 580,720,892 | 3.21 | 3,456,192,067 | 19.08 | 15,243,163,766 | 84.13 |
| 40 under 50..... | 384,515,663 | 2.12 | 2,875,471,175 | 15.87 | 15,627,679,429 | 86.25 |
| 50 under 60..... | 289,228,566 | 1.60 | 2,490,955,512 | 13.75 | 15,911,907,995 | 87.85 |
| 60 under 70..... | 213,558,059 | 1.18 | 2,201,726,946 | 12.15 | 16,130,466,054 | 89.03 |
| 70 under 80..... | 171,490,407 | .94 | 1,988,108,887 | 10.97 | 16,301,946,461 | 89.97 |
| 80 under 90..... | 133,946,863 | .74 | 1,816,688,480 | 10.03 | 16,435,893,324 | 90.71 |
| 90 under 100..... | 110,825,800 | .61 | 1,682,741,617 | 9.29 | 16,546,719,184 | 91.32 |
| 100 under 150..... | 374,170,634 | 2.06 | 1,571,915,757 | 8.68 | 16,920,889,818 | 93.38 |
| 150 under 200..... | 200,755,877 | 1.11 | 1,197,745,123 | 6.62 | 17,121,645,695 | 94.49 |
| 200 under 250..... | 122,075,567 | .67 | 996,989,246 | 5.51 | 17,243,721,262 | 95.16 |
| 250 under 300..... | 96,184,525 | .53 | 874,913,679 | 4.84 | 17,339,905,787 | 95.69 |
| 300 under 400..... | 135,199,957 | .75 | 778,729,154 | 4.31 | 17,475,105,744 | 96.44 |
| 400 under 500..... | 71,931,165 | .40 | 643,529,197 | 3.56 | 17,547,036,909 | 96.84 |
| 500 under 750..... | 138,858,489 | .77 | 571,598,032 | 3.16 | 17,685,895,398 | 97.61 |
| 750 under 1,000..... | 72,834,888 | .40 | 432,739,543 | 2.39 | 17,758,730,286 | 98.01 |
| 1,000 under 1,500..... | 105,036,547 | .58 | 359,904,055 | 1.99 | 17,863,706,833 | 98.59 |
| 1,500 under 2,000..... | 40,862,820 | .23 | 254,868,108 | 1.41 | 17,904,629,653 | 98.82 |
| 2,000 under 3,000..... | 49,529,022 | .27 | 214,005,288 | 1.18 | 17,954,158,075 | 99.09 |
| 3,000 under 4,000..... | 24,827,473 | .14 | 164,476,266 | .91 | 17,978,986,148 | 99.23 |
| 4,000 under 5,000..... | 17,014,374 | .09 | 139,648,793 | .77 | 17,996,000,522 | 99.32 |
| 5,000 and over..... | 122,634,419 | .68 | 122,634,419 | .68 | 18,118,634,941 | 100.00 |
| Total..... | 18,118,634,941 | 100.00 | | | | |

TABLE 3.—Individual returns for 1930 by net income classes, showing simple and cumulative distribution of the number of returns, net income and tax, and percentages—Continued

| Net income classes (Thousands of dollars) | Tax | | | | | |
|--|---------------------|-------------------|---|-------------------|--|-------------------|
| | Simple distribution | | Cumulative distribution from highest income class | | Cumulative distribution from lowest income class | |
| | Amount | Per cent of total | Amount | Per cent of total | Amount | Per cent of total |
| Under 1 (estimated)..... | \$37,282 | 0.01 | \$476,714,808 | 100.00 | \$37,282 | 0.01 |
| 1 under 2 (estimated)..... | 1,299,089 | .27 | 476,677,526 | 99.99 | 1,306,371 | .28 |
| 2 under 3 (estimated)..... | 3,309,537 | .70 | 475,408,437 | 99.72 | 4,615,908 | .98 |
| 3 under 4 (estimated)..... | 2,346,256 | .49 | 472,098,900 | 99.02 | 6,962,164 | 1.47 |
| 4 under 5 (estimated)..... | 3,006,094 | .63 | 469,752,644 | 98.53 | 9,968,258 | 2.10 |
| 5 under 6..... | 3,599,599 | .75 | 466,746,551 | 97.90 | 13,567,857 | 2.85 |
| 6 under 7..... | 3,629,234 | .76 | 463,146,951 | 97.15 | 17,197,091 | 3.61 |
| 7 under 8..... | 3,517,097 | .74 | 459,517,717 | 96.39 | 20,714,188 | 4.35 |
| 8 under 9..... | 3,331,568 | .70 | 456,000,620 | 95.65 | 24,045,756 | 5.05 |
| 9 under 10..... | 3,370,093 | .71 | 452,669,052 | 94.95 | 27,415,849 | 5.76 |
| 10 under 11..... | 3,157,996 | .66 | 449,298,959 | 94.24 | 30,573,845 | 6.42 |
| 11 under 12..... | 3,280,856 | .69 | 446,140,963 | 93.58 | 33,854,701 | 7.11 |
| 12 under 13..... | 3,284,139 | .69 | 442,860,107 | 92.89 | 37,138,840 | 7.80 |
| 13 under 14..... | 3,250,792 | .68 | 439,575,968 | 92.20 | 40,389,632 | 8.48 |
| 14 under 15..... | 3,301,987 | .69 | 436,325,176 | 91.52 | 43,691,619 | 9.17 |
| 15 under 20..... | 16,517,341 | 3.46 | 433,023,189 | 90.83 | 60,208,960 | 12.63 |
| 20 under 25..... | 16,767,466 | 3.52 | 416,505,848 | 87.37 | 76,976,426 | 16.15 |
| 25 under 30..... | 16,337,084 | 3.43 | 399,738,382 | 83.85 | 93,313,510 | 19.58 |
| 30 under 40..... | 30,199,576 | 6.33 | 383,401,298 | 80.42 | 123,513,086 | 25.91 |
| 40 under 50..... | 26,171,562 | 5.49 | 353,201,722 | 74.09 | 149,684,648 | 31.40 |
| 50 under 60..... | 22,930,144 | 4.81 | 327,030,160 | 68.60 | 172,614,792 | 36.21 |
| 60 under 70..... | 19,523,639 | 4.10 | 304,100,016 | 63.79 | 192,138,431 | 40.31 |
| 70 under 80..... | 17,339,391 | 3.64 | 284,576,377 | 59.69 | 209,477,822 | 43.95 |
| 80 under 90..... | 14,800,538 | 3.10 | 267,236,986 | 56.05 | 224,278,360 | 47.05 |
| 90 under 100..... | 12,785,698 | 2.66 | 252,436,448 | 52.95 | 237,064,058 | 49.71 |
| 100 under 150..... | 48,748,813 | 10.23 | 239,650,750 | 50.29 | 285,812,871 | 59.94 |
| 150 under 200..... | 28,991,102 | 6.08 | 190,901,937 | 40.06 | 314,803,973 | 66.02 |
| 200 under 250..... | 18,290,976 | 3.84 | 161,910,835 | 33.98 | 333,094,949 | 69.86 |
| 250 under 300..... | 15,180,527 | 3.18 | 143,619,859 | 30.14 | 348,275,476 | 73.04 |
| 300 under 400..... | 21,583,956 | 4.53 | 128,439,332 | 26.96 | 369,859,432 | 77.57 |
| 400 under 500..... | 11,468,937 | 2.41 | 106,855,376 | 22.43 | 381,328,369 | 79.98 |
| 500 under 750..... | 22,596,616 | 4.74 | 95,386,439 | 20.02 | 403,924,985 | 84.72 |
| 750 under 1,000..... | 11,092,164 | 2.45 | 72,789,823 | 15.28 | 415,617,149 | 87.17 |
| 1,000 under 1,500..... | 18,095,518 | 3.80 | 61,097,659 | 12.83 | 433,712,667 | 90.97 |
| 1,500 under 2,000..... | 7,118,855 | 1.49 | 43,002,141 | 9.03 | 440,831,522 | 92.46 |
| 2,000 under 3,000..... | 8,503,486 | 1.79 | 35,883,286 | 7.54 | 449,335,008 | 94.25 |
| 3,000 under 4,000..... | 4,926,938 | 1.03 | 27,379,800 | 5.75 | 454,261,946 | 95.28 |
| 4,000 under 5,000..... | 3,164,144 | .67 | 22,452,862 | 4.72 | 457,426,090 | 95.95 |
| 5,000 and over..... | 19,288,718 | 4.05 | 19,288,718 | 4.05 | 476,714,808 | 100.00 |
| Total..... | 476,714,808 | 100.00 | | | | |

TABLE 4.—*Individual returns for 1930 by States and Territories, showing number of returns and net income 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..... | 12,357 | \$62,374,291 | 1,669 | \$5,402,866 |
| Alaska ¹ | | | | |
| Arizona..... | 5,051 | 20,562,517 | 591 | 1,881,637 |
| Arkansas..... | 7,716 | 30,721,159 | 887 | 2,591,294 |
| California..... | 136,923 | 628,642,783 | 15,976 | 58,814,474 |
| Colorado..... | 16,092 | 82,811,758 | 2,016 | 7,100,365 |
| Connecticut..... | 34,431 | 228,607,003 | 4,885 | 18,753,604 |
| Delaware..... | 4,392 | 38,070,419 | 720 | 3,302,096 |
| District of Columbia..... | 19,993 | 119,297,580 | 2,358 | 10,186,202 |
| Florida..... | 16,847 | 86,187,525 | 1,552 | 5,712,012 |
| Georgia..... | 16,476 | 87,523,774 | 1,750 | 6,673,204 |
| Hawaii..... | 4,527 | 23,411,543 | 488 | 1,374,800 |
| Idaho..... | 3,838 | 14,695,690 | 419 | 1,340,610 |
| Illinois..... | 160,856 | 1,023,719,600 | 22,924 | 91,199,084 |
| Indiana..... | 34,333 | 189,023,853 | 4,969 | 16,397,039 |
| Iowa..... | 22,588 | 119,286,321 | 2,854 | 9,811,789 |
| Kansas..... | 20,516 | 94,106,975 | 1,686 | 5,489,834 |
| Kentucky..... | 15,525 | 84,496,807 | 2,448 | 8,900,099 |
| Louisiana..... | 15,134 | 58,595,679 | 2,921 | 10,076,413 |
| Maine..... | 9,634 | 56,665,099 | 1,232 | 4,624,281 |
| Maryland..... | 35,566 | 209,203,824 | 4,671 | 19,821,610 |
| Massachusetts..... | 95,824 | 575,520,034 | 14,165 | 49,321,082 |
| Michigan..... | 77,221 | 441,478,709 | 8,613 | 30,336,193 |
| Minnesota..... | 31,533 | 182,183,546 | 3,383 | 12,319,615 |
| Mississippi..... | 7,356 | 28,927,527 | 842 | 2,500,811 |
| Missouri..... | 44,425 | 271,226,838 | 7,739 | 27,033,819 |
| Montana..... | 5,315 | 28,594,754 | 1,017 | 2,973,843 |
| Nebraska..... | 16,643 | 82,545,923 | 1,612 | 5,511,605 |
| Nevada..... | 1,480 | 6,760,013 | 177 | 580,570 |
| New Hampshire..... | 6,945 | 36,204,832 | 990 | 2,866,785 |
| New Jersey..... | 95,586 | 607,183,508 | 14,319 | 54,748,614 |
| New Mexico..... | 3,136 | 12,426,784 | 321 | 1,101,073 |
| New York..... | 347,384 | 2,496,875,174 | 54,458 | 234,524,394 |
| North Carolina..... | 13,846 | 68,195,499 | 1,954 | 6,659,775 |
| North Dakota..... | 5,151 | 17,635,275 | 410 | 1,135,969 |
| Ohio..... | 101,715 | 596,872,550 | 17,664 | 57,962,426 |
| Oklahoma..... | 21,040 | 118,295,814 | 1,594 | 6,537,834 |
| Oregon..... | 13,531 | 71,973,823 | 1,994 | 5,540,046 |
| Pennsylvania..... | 155,862 | 964,022,282 | 27,231 | 104,654,704 |
| Rhode Island..... | 11,367 | 76,995,674 | 1,830 | 6,605,673 |
| South Carolina..... | 6,919 | 28,760,923 | 930 | 2,945,217 |
| South Dakota..... | 6,018 | 23,730,701 | 397 | 1,161,471 |
| Tennessee..... | 18,354 | 94,870,396 | 2,427 | 8,451,780 |
| Texas..... | 52,646 | 192,443,994 | 5,335 | 18,842,297 |
| Utah..... | 6,756 | 32,251,225 | 695 | 2,158,963 |
| Vermont..... | 4,021 | 23,438,519 | 957 | 3,146,956 |
| Virginia..... | 20,230 | 101,607,483 | 2,919 | 10,004,481 |
| Washington..... | 30,161 | 115,829,314 | 4,055 | 11,681,639 |
| West Virginia..... | 14,444 | 73,096,681 | 1,680 | 5,195,118 |
| Wisconsin..... | 53,169 | 240,213,527 | 6,029 | 19,634,394 |
| Wyoming..... | 3,356 | 14,560,356 | 427 | 1,219,077 |
| Total..... | 1,864,229 | 10,882,725,878 | 263,180 | 986,809,537 |

¹ Alaska included in the State of Washington.

TABLE 4.—*Individual returns for 1930 by States and Territories, showing number of returns and net income 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..... | 546 | \$1,821,738 | 5,618 | \$14,989,361 | 1,924 | \$5,697,997 |
| Alaska ¹ | | | | | | |
| Arizona..... | 219 | 755,681 | 2,913 | 7,926,678 | 686 | 1,809,064 |
| Arkansas..... | 292 | 902,636 | 2,276 | 5,082,966 | 1,035 | 2,698,716 |
| California..... | 8,030 | 34,383,706 | 74,800 | 214,029,213 | 32,455 | 120,262,023 |
| Colorado..... | 730 | 3,069,132 | 6,571 | 17,593,351 | 2,909 | 10,515,389 |
| Connecticut..... | 2,342 | 11,189,013 | 19,235 | 60,045,418 | 11,081 | 52,411,551 |
| Delaware..... | 314 | 1,970,316 | 2,207 | 8,538,780 | 1,360 | 7,734,971 |
| District of Columbia..... | 1,853 | 6,431,639 | 11,168 | 33,620,178 | 14,512 | 39,666,550 |
| Florida..... | 735 | 3,300,065 | 5,311 | 15,500,987 | 2,824 | 10,046,420 |
| Georgia..... | 957 | 3,216,117 | 5,877 | 16,108,367 | 3,221 | 9,281,232 |
| Hawaii..... | 191 | 1,061,693 | 1,431 | 5,236,522 | 1,030 | 4,219,979 |
| Idaho..... | 114 | 340,049 | 2,188 | 4,906,941 | 473 | 1,083,744 |
| Illinois..... | 8,380 | 32,353,853 | 88,169 | 266,625,864 | 38,931 | 141,703,083 |
| Indiana..... | 1,511 | 4,585,419 | 18,272 | 44,475,012 | 5,525 | 16,502,047 |
| Iowa..... | 1,034 | 3,008,459 | 8,919 | 25,153,321 | 3,776 | 12,863,129 |
| Kansas..... | 566 | 1,773,971 | 6,611 | 16,438,619 | 2,606 | 6,718,985 |
| Kentucky..... | 1,134 | 3,632,841 | 7,328 | 20,217,995 | 3,821 | 13,413,890 |
| Louisiana..... | 1,155 | 4,217,077 | 6,809 | 18,979,777 | 2,680 | 9,997,324 |
| Maine..... | 387 | 1,769,196 | 3,780 | 13,298,653 | 2,213 | 10,389,212 |
| Maryland..... | 2,065 | 9,179,388 | 16,087 | 59,648,598 | 8,076 | 36,059,225 |
| Massachusetts..... | 5,811 | 22,746,956 | 44,739 | 156,164,550 | 33,449 | 142,255,035 |
| Michigan..... | 2,716 | 12,161,989 | 41,645 | 107,292,509 | 14,186 | 47,251,984 |
| Minnesota..... | 940 | 4,385,206 | 15,578 | 40,418,145 | 4,313 | 16,549,393 |
| Mississippi..... | 349 | 980,783 | 2,314 | 4,835,010 | 1,070 | 2,379,687 |
| Missouri..... | 3,266 | 12,262,625 | 19,448 | 57,756,764 | 8,593 | 32,144,706 |
| Montana..... | 210 | 662,386 | 4,060 | 9,762,998 | 863 | 2,412,650 |
| Nebraska..... | 521 | 1,582,296 | 5,626 | 15,655,165 | 2,335 | 6,359,784 |
| Nevada..... | 65 | 1,391,151 | 1,739 | 4,264,908 | 205 | 928,200 |
| New Hampshire..... | 343 | 1,657,908 | 3,359 | 9,182,075 | 1,881 | 7,573,370 |
| New Jersey..... | 5,235 | 24,175,824 | 44,382 | 134,770,601 | 22,981 | 89,305,011 |
| New Mexico..... | 98 | 509,386 | 1,432 | 3,951,354 | 501 | 1,340,213 |
| New York..... | 27,006 | 115,872,777 | 161,302 | 614,019,807 | 99,856 | 458,082,132 |
| North Carolina..... | 631 | 2,490,546 | 5,464 | 13,324,950 | 2,629 | 7,108,826 |
| North Dakota..... | 126 | 281,170 | 1,876 | 3,845,802 | 605 | 1,229,841 |
| Ohio..... | 5,483 | 20,563,392 | 49,237 | 152,865,666 | 20,891 | 75,731,043 |
| Oklahoma..... | 532 | 2,096,216 | 6,400 | 18,422,290 | 2,169 | 6,169,070 |
| Oregon..... | 947 | 2,704,226 | 6,660 | 16,328,440 | 2,513 | 6,939,138 |
| Pennsylvania..... | 10,000 | 44,107,874 | 84,205 | 266,887,348 | 36,640 | 156,775,227 |
| Rhode Island..... | 756 | 4,193,052 | 5,657 | 20,200,065 | 3,393 | 18,658,528 |
| South Carolina..... | 353 | 988,091 | 2,509 | 5,652,315 | 1,215 | 2,917,613 |
| South Dakota..... | 113 | 259,909 | 2,115 | 4,499,169 | 695 | 1,446,945 |
| Tennessee..... | 943 | 2,808,795 | 6,941 | 19,066,142 | 3,382 | 10,484,849 |
| Texas..... | 2,358 | 8,797,985 | 20,005 | 55,432,705 | 9,008 | 27,927,116 |
| Utah..... | 180 | 626,935 | 3,221 | 6,506,791 | 686 | 2,147,352 |
| Vermont..... | 325 | 1,058,814 | 1,939 | 5,298,973 | 1,178 | 4,771,358 |
| Virginia..... | 1,142 | 4,045,443 | 8,670 | 23,102,626 | 4,239 | 12,231,792 |
| Washington..... | 1,733 | 5,008,952 | 16,422 | 40,630,212 | 4,818 | 13,651,331 |
| West Virginia..... | 667 | 2,335,953 | 7,170 | 19,065,915 | 2,525 | 7,472,793 |
| Wisconsin..... | 1,619 | 5,411,349 | 22,509 | 52,624,231 | 10,456 | 28,107,130 |
| Wyoming..... | 94 | 332,833 | 2,512 | 5,560,296 | 292 | 751,375 |
| Total..... | 107,117 | 435,462,741 | 894,706 | 2,755,809,423 | 439,205 | 1,704,168,023 |

¹ Alaska included in the State of Washington.

TABLE 4.—*Individual returns for 1930 by States and Territories, showing number of returns and net income 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..... | 491 | \$3,614,257 | | | 22,605 | \$93,900,510 |
| Alaska ¹ | | | | | | |
| Arizona..... | 395 | 1,492,652 | 735 | \$8,346,855 | 10,590 | 42,775,084 |
| Arkansas..... | 284 | 1,286,215 | | | 12,490 | 43,282,986 |
| California..... | 8,752 | 60,130,489 | 16,112 | 214,340,967 | 293,048 | 1,330,603,655 |
| Colorado..... | 668 | 4,705,614 | | | 28,986 | 125,795,609 |
| Connecticut..... | 2,847 | 29,667,627 | | | 74,821 | 400,674,216 |
| Delaware..... | 349 | 5,296,706 | | | 9,342 | 64,913,288 |
| District of Columbia..... | 1,160 | 8,366,299 | | | 51,044 | 217,558,448 |
| Florida..... | 864 | 6,163,385 | | | 28,133 | 126,910,394 |
| Georgia..... | 715 | 5,278,355 | | | 28,996 | 128,081,049 |
| Hawaii..... | 202 | 1,941,403 | | | 7,869 | 37,245,940 |
| Idaho..... | 359 | 1,170,789 | 461 | 4,219,551 | 7,852 | 27,757,374 |
| Illinois..... | 8,371 | 74,845,723 | | | 327,631 | 1,630,447,207 |
| Indiana..... | 1,069 | 9,956,844 | | | 65,679 | 280,940,214 |
| Iowa..... | 746 | 4,837,738 | | | 39,917 | 174,965,757 |
| Kansas..... | 675 | 3,100,792 | | | 32,660 | 127,629,176 |
| Kentucky..... | 765 | 4,436,847 | | | 31,021 | 135,098,479 |
| Louisiana..... | 1,347 | 4,746,222 | 2,933 | 32,223,621 | 32,979 | 138,836,043 |
| Maine..... | 583 | 3,944,066 | | | 17,829 | 90,690,507 |
| Maryland..... | 1,961 | 20,714,603 | | | 68,426 | 354,627,248 |
| Massachusetts..... | 8,265 | 64,326,083 | | | 202,253 | 1,010,333,740 |
| Michigan..... | 2,983 | 29,869,654 | | | 147,364 | 668,391,038 |
| Minnesota..... | 1,292 | 10,716,408 | | | 57,539 | 266,572,313 |
| Mississippi..... | 216 | 932,571 | | | 12,147 | 40,556,389 |
| Missouri..... | 2,036 | 19,223,435 | | | 85,507 | 419,648,187 |
| Montana..... | 170 | 1,088,604 | | | 11,635 | 45,495,235 |
| Nebraska..... | 534 | 2,280,070 | | | 27,271 | 113,934,843 |
| Nevada..... | 119 | 773,884 | 221 | 1,989,469 | 4,006 | 16,688,195 |
| New Hampshire..... | 409 | 2,529,769 | | | 13,927 | 60,014,739 |
| New Jersey..... | 5,440 | 46,549,291 | | | 187,943 | 956,732,849 |
| New Mexico..... | 329 | 1,065,383 | 471 | 4,576,778 | 6,288 | 24,970,971 |
| New York..... | 21,560 | 269,755,822 | | | 711,566 | 4,189,130,106 |
| North Carolina..... | 692 | 5,844,888 | | | 25,216 | 103,624,484 |
| North Dakota..... | 94 | 348,935 | | | 8,262 | 24,476,992 |
| Ohio..... | 4,610 | 46,402,057 | | | 199,600 | 950,397,134 |
| Oklahoma..... | 791 | 5,889,471 | | | 32,526 | 157,410,695 |
| Oregon..... | 402 | 2,590,434 | | | 26,047 | 106,076,107 |
| Pennsylvania..... | 8,565 | 83,866,674 | | | 322,503 | 1,620,314,109 |
| Rhode Island..... | 859 | 9,918,371 | | | 23,862 | 136,571,363 |
| South Carolina..... | 253 | 1,449,973 | | | 12,179 | 42,714,132 |
| South Dakota..... | 111 | 355,793 | | | 9,449 | 31,453,988 |
| Tennessee..... | 635 | 4,740,559 | | | 32,682 | 140,422,521 |
| Texas..... | 5,901 | 17,591,541 | 9,805 | 127,814,079 | 105,058 | 448,849,717 |
| Utah..... | 239 | 1,677,933 | | | 11,777 | 45,369,199 |
| Vermont..... | 215 | 1,544,721 | | | 8,635 | 39,259,341 |
| Virginia..... | 715 | 5,280,659 | | | 37,915 | 156,272,484 |
| Washington..... | 1,931 | 6,943,209 | 4,009 | 45,113,326 | 63,129 | 238,857,983 |
| West Virginia..... | 644 | 3,559,686 | | | 27,130 | 110,726,146 |
| Wisconsin..... | 1,584 | 11,666,609 | | | 95,366 | 357,657,240 |
| Wyoming..... | 128 | 555,580 | | | 6,809 | 22,979,517 |
| Total..... | 104,325 | 915,034,693 | 34,747 | 438,624,646 | 3,707,509 | 18,118,634,941 |

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

TABLE 5.—Individual returns for 1930 by net income classes, showing the number of returns and net income by 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)..... | 70,660 | \$40,711,727 | 6,105 | \$3,569,945 |
| Under 1 (estimated)..... | 639 | 354,920 | 3 | 4,944 |
| 1 under 2 (estimated)..... | 160,076 | 249,672,064 | 64,406 | 109,776,975 |
| 1 under 2 (estimated)..... | 2,630 | 4,483,120 | 25 | 46,972 |
| 2 under 3 (estimated)..... | 244,356 | 615,290,310 | 87,990 | 212,968,442 |
| 2 under 3 (estimated)..... | 8,835 | 22,228,817 | 289 | 750,237 |
| 3 under 4 ¹ (estimated)..... | 380,266 | 1,335,584,633 | 42,005 | 143,553,413 |
| 3 under 4 (estimated)..... | 88,095 | 328,945,188 | 6,703 | 25,132,199 |
| 4 under 5 (estimated)..... | 134,298 | 583,753,228 | 7,407 | 32,054,509 |
| 4 under 5 (estimated)..... | 200,734 | 900,983,622 | 15,100 | 67,522,922 |
| 5 under 6 ¹ | 19,901 | 107,215,237 | 1,060 | 5,726,434 |
| 5 under 6..... | 141,829 | 774,148,588 | 8,406 | 45,847,921 |
| 6 under 7..... | 7,805 | 50,366,722 | 474 | 3,052,417 |
| 6 under 7..... | 90,275 | 583,421,304 | 5,078 | 32,795,458 |
| 7 under 8..... | 4,890 | 36,447,496 | 5,275 | 2,049,924 |
| 7 under 8..... | 62,256 | 464,911,925 | 3,473 | 25,925,922 |
| 8 under 9 ¹ | 3,439 | 29,154,709 | 245 | 2,065,929 |
| 8 under 9..... | 43,325 | 366,988,529 | 2,383 | 20,201,291 |
| 9 under 10 ¹ | 2,822 | 26,793,569 | 191 | 1,813,935 |
| 9 under 10..... | 32,888 | 311,926,759 | 1,796 | 17,015,802 |
| 10 under 11..... | 24,684 | 258,604,983 | 1,321 | 13,848,104 |
| 11 under 12..... | 19,530 | 224,261,674 | 1,186 | 13,622,646 |
| 12 under 13..... | 15,267 | 190,552,422 | 936 | 11,679,777 |
| 13 under 14..... | 12,595 | 169,897,851 | 757 | 10,217,443 |
| 14 under 15..... | 10,281 | 148,982,514 | 645 | 9,344,826 |
| 15 under 20..... | 31,974 | 549,523,388 | 1,874 | 32,261,994 |
| 20 under 25..... | 15,617 | 347,760,166 | 985 | 21,964,014 |
| 25 under 30..... | 9,025 | 246,461,005 | 551 | 15,079,681 |
| 30 under 40..... | 9,671 | 332,462,853 | 603 | 20,781,254 |
| 40 under 50..... | 4,768 | 211,430,111 | 284 | 12,641,277 |
| 50 under 60..... | 2,873 | 156,604,920 | 162 | 8,950,426 |
| 60 under 70..... | 1,789 | 115,586,371 | 129 | 8,366,311 |
| 70 under 80..... | 1,263 | 94,408,256 | 75 | 5,650,061 |
| 80 under 90..... | 840 | 71,255,394 | 50 | 4,213,303 |
| 90 under 100..... | 653 | 61,713,663 | 44 | 4,181,446 |
| 100 under 150..... | 1,695 | 204,321,842 | 87 | 10,313,137 |
| 150 under 200..... | 634 | 109,215,855 | 29 | 5,026,693 |
| 200 under 250..... | 309 | 68,752,754 | 15 | 3,316,058 |
| 250 under 300..... | 200 | 54,841,503 | 10 | 2,712,266 |
| 300 under 400..... | 210 | 73,068,350 | 10 | 3,399,767 |
| 400 under 500..... | 89 | 39,700,985 | 1 | (²) |
| 500 under 750..... | 124 | 72,844,580 | 8 | 4,596,961 |
| 750 under 1,000..... | 48 | 40,845,274 | ..... | ..... |
| 1,000 under 1,500..... | 44 | 54,796,117 | 2 | (²) |
| 1,500 under 2,000..... | 18 | 30,806,588 | 1 | (²) |
| 2,000 under 3,000..... | 5 | 11,368,816 | ..... | ..... |
| 3,000 under 4,000..... | 6 | 21,273,211 | ..... | ..... |
| 4,000 under 5,000..... | 3 | 12,750,520 | ..... | ..... |
| 5,000 and over..... | 5 | 75,351,445 | 1 | (²) |
| Classes grouped ²..... | ..... | ..... | ..... | 12,766,501 |
| Total..... | 1,864,229 | 10,882,725,878 | 263,180 | 986,809,537 |
| Nontaxable returns ¹ | 1,028,503 | 3,074,889,695 | 210,158 | 516,631,923 |
| Taxable returns..... | 835,726 | 7,807,836,183 | 53,022 | 470,177,614 |

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 1930 by net income classes, showing the number of returns and net income by 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)..... | 2,841 | \$1,620,340 | 36,376 | \$21,682,820 | 19,302 | \$11,237,840 |
| Under 1 (estimated)..... | 12 | 65,745 | 180 | 112,231 | 177 | 86,398 |
| 1 under 2 ¹ (estimated)..... | 35,615 | 60,342,644 | 114,354 | 168,674,263 | 83,217 | 125,379,550 |
| 1 under 2 (estimated)..... | 23 | 40,820 | 304,182 | 530,114,427 | 126,482 | 218,530,431 |
| 2 under 3 ¹ (estimated)..... | 34,129 | 81,854,081 | 15,362 | 36,095,665 | 15,408 | 37,096,746 |
| 2 under 3 (estimated)..... | 124 | 308,533 | 257,839 | 610,504,315 | 89,159 | 212,069,834 |
| 3 under 4 ¹ (estimated)..... | 11,109 | 37,744,753 | 3,828 | 13,094,957 | 7,073 | 24,320,644 |
| 3 under 4 (estimated)..... | 1,524 | 5,589,770 | 68,477 | 233,453,325 | 28,600 | 98,067,071 |
| 4 under 5 ¹ (estimated)..... | 2,940 | 12,949,494 | 2,140 | 9,490,970 | 3,989 | 17,751,360 |
| 4 under 5 (estimated)..... | 3,094 | 13,820,201 | 27,228 | 120,681,463 | 14,150 | 62,959,148 |
| 5 under 6 ¹ | 1,037 | 5,662,849 | 1,295 | 7,089,581 | 2,029 | 11,083,303 |
| 5 under 6..... | 2,561 | 13,991,214 | 13,686 | 74,631,601 | 7,401 | 40,495,952 |
| 6 under 7 ¹ | 676 | 4,371,883 | 889 | 5,757,347 | 1,458 | 9,451,715 |
| 6 under 7..... | 1,518 | 9,796,997 | 8,837 | 57,106,052 | 5,269 | 34,100,688 |
| 7 under 8 ¹ | 417 | 3,114,364 | 710 | 5,308,809 | 1,079 | 8,074,740 |
| 7 under 8..... | 1,147 | 8,586,147 | 6,170 | 46,080,284 | 3,948 | 29,513,355 |
| 8 under 9 ¹ | 339 | 2,876,715 | 566 | 4,798,102 | 868 | 7,361,114 |
| 8 under 9..... | 883 | 7,486,751 | 4,325 | 36,639,912 | 3,030 | 25,662,279 |
| 9 under 10 ¹ | 250 | 2,368,764 | 487 | 4,624,556 | 696 | 6,616,198 |
| 9 under 10..... | 786 | 7,467,933 | 3,524 | 33,426,736 | 2,546 | 24,162,052 |
| 10 under 11..... | 707 | 7,407,929 | 3,058 | 32,037,165 | 2,506 | 26,275,223 |
| 11 under 12..... | 650 | 7,485,383 | 2,209 | 25,348,669 | 2,133 | 24,484,767 |
| 12 under 13..... | 489 | 6,107,022 | 1,974 | 24,631,684 | 1,776 | 22,174,532 |
| 13 under 14..... | 434 | 5,847,216 | 1,696 | 22,887,884 | 1,419 | 19,151,353 |
| 14 under 15..... | 360 | 5,215,960 | 1,429 | 20,719,520 | 1,300 | 18,836,240 |
| 15 under 20..... | 1,226 | 21,093,519 | 4,650 | 80,067,217 | 4,368 | 75,397,998 |
| 20 under 25..... | 677 | 15,078,054 | 2,663 | 59,289,022 | 2,531 | 56,406,286 |
| 25 under 30..... | 418 | 11,390,872 | 1,494 | 40,833,830 | 1,634 | 44,777,092 |
| 30 under 40..... | 443 | 15,254,282 | 1,720 | 59,193,395 | 2,038 | 70,279,395 |
| 40 under 50..... | 242 | 10,834,236 | 920 | 40,978,016 | 1,071 | 47,770,783 |
| 50 under 60..... | 124 | 6,781,585 | 616 | 33,642,487 | 715 | 39,135,782 |
| 60 under 70..... | 77 | 5,011,459 | 392 | 25,427,529 | 410 | 26,439,322 |
| 70 under 80..... | 69 | 5,171,652 | 268 | 20,030,201 | 286 | 21,373,903 |
| 80 under 90..... | 35 | 2,931,412 | 210 | 17,834,824 | 207 | 17,560,001 |
| 90 under 100..... | 20 | 1,893,154 | 143 | 13,508,139 | 145 | 13,713,097 |
| 100 under 150..... | 60 | 7,178,039 | 390 | 46,470,125 | 418 | 50,459,744 |
| 150 under 200..... | 23 | 3,900,433 | 153 | 26,160,922 | 149 | 25,597,769 |
| 200 under 250..... | 7 | 1,579,882 | 70 | 15,357,184 | 67 | 14,743,817 |
| 250 under 300..... | 10 | 2,757,012 | 44 | 12,110,034 | 31 | 8,450,533 |
| 300 under 400..... | 6 | 1,962,637 | 55 | 18,727,557 | 46 | 15,762,407 |
| 400 under 500..... | 5 | 2,327,523 | 29 | 12,797,109 | 21 | 9,544,800 |
| 500 under 750..... | 7 | 4,262,001 | 27 | 16,629,684 | 25 | 15,045,797 |
| 750 under 1,000..... | 2 | (²) | 17 | 14,677,736 | 10 | 8,731,294 |
| 1,000 under 1,500..... | ----- | ----- | 13 | 15,358,018 | 13 | 15,886,903 |
| 1,500 under 2,000..... | ----- | ----- | 2 | (²) | ----- | ----- |
| 2,000 under 3,000..... | 1 | (²) | 6 | 15,110,476 | 5 | 12,148,767 |
| 3,000 under 4,000..... | ----- | ----- | 1 | (²) | ----- | ----- |
| 4,000 under 5,000..... | ----- | ----- | 1 | (²) | ----- | ----- |
| 5,000 and over..... | ----- | ----- | 1 | (²) | ----- | ----- |
| Classes grouped ² | ----- | 3,931,475 | ----- | 26,613,580 | ----- | ----- |
| Total..... | 107,117 | 435,462,741 | 894,706 | 2,755,809,423 | 439,205 | 1,704,168,023 |
| Nontaxable returns ¹ | 89,353 | 212,905,887 | 176,007 | 276,617,070 | 135,119 | 258,373,210 |
| Taxable returns..... | 17,764 | 222,556,854 | 718,699 | 2,479,192,353 | 304,086 | 1,445,794,813 |

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 1930 by net income classes, showing the number of returns and net income by sex and family relationship—Continued

| Net income classes (Thousands of dollars) | Wives filing separate returns from hus- bands | | 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)..... | 6,740 | \$3,626,191 | | | 142,024 | \$82,448,863 |
| Under 1 (estimated)..... | 6,965 | 3,818,786 | | | 7,976 | 4,443,024 |
| 1 under 2 ¹ (estimated)..... | 8,653 | 13,021,428 | | | 466,321 | 726,766,924 |
| 1 under 2 (estimated)..... | 9,492 | 14,543,424 | | | 442,834 | 767,759,194 |
| 2 under 3 ¹ (estimated)..... | 4,662 | 11,379,558 | | | 401,907 | 994,684,802 |
| 2 under 3 (estimated)..... | 9,531 | 23,615,018 | | | 365,777 | 869,476,754 |
| 3 under 4 ¹ (estimated)..... | 3,375 | 11,678,394 | | | 447,656 | 1,565,976,794 |
| 3 under 4 (estimated)..... | 8,478 | 29,574,806 | | | 201,877 | 720,762,359 |
| 4 under 5 ¹ (estimated)..... | 1,997 | 8,881,646 | | | 152,771 | 664,881,207 |
| 4 under 5 (estimated)..... | 7,629 | 34,379,372 | | | 267,935 | 1,200,346,728 |
| 5 under 6 ¹ | 1,204 | 6,587,599 | 254 | \$1,382,150 | 26,780 | 144,747,153 |
| 5 under 6..... | 3,866 | 21,147,729 | 7,226 | 39,550,662 | 184,975 | 1,009,813,667 |
| 6 under 7 ¹ | 1,005 | 6,511,735 | 198 | 1,286,858 | 12,505 | 80,798,677 |
| 6 under 7..... | 2,916 | 18,882,575 | 5,225 | 33,782,386 | 119,118 | 769,885,460 |
| 7 under 8 ¹ | 795 | 5,959,816 | 164 | 1,231,358 | 8,320 | 62,186,507 |
| 7 under 8..... | 2,438 | 18,244,385 | 3,848 | 28,774,925 | 83,280 | 622,036,943 |
| 8 under 9 ¹ | 711 | 6,026,567 | 130 | 1,101,438 | 6,298 | 53,384,574 |
| 8 under 9..... | 2,081 | 17,645,814 | 2,874 | 24,373,910 | 58,901 | 498,998,486 |
| 9 under 10 ¹ | 715 | 6,808,354 | 121 | 1,149,759 | 5,282 | 50,175,135 |
| 9 under 10..... | 1,751 | 16,640,311 | 2,227 | 21,096,881 | 45,518 | 431,736,474 |
| 10 under 11..... | 1,888 | 19,799,539 | 1,740 | 18,228,298 | 35,904 | 376,201,241 |
| 11 under 12..... | 1,584 | 18,190,519 | 1,470 | 16,880,247 | 28,762 | 330,282,905 |
| 12 under 13..... | 1,382 | 17,246,996 | 1,169 | 14,580,979 | 22,993 | 286,973,412 |
| 13 under 14..... | 1,206 | 16,283,777 | 962 | 12,983,846 | 19,069 | 257,269,370 |
| 14 under 15..... | 1,065 | 15,455,951 | 817 | 11,816,390 | 15,897 | 230,371,407 |
| 15 under 20..... | 3,572 | 61,821,742 | 2,447 | 41,880,326 | 50,111 | 862,046,184 |
| 20 under 25..... | 2,222 | 49,500,793 | 1,331 | 29,607,393 | 26,026 | 579,605,728 |
| 25 under 30..... | 1,481 | 40,461,762 | 708 | 19,378,660 | 15,311 | 418,382,902 |
| 30 under 40..... | 1,640 | 56,537,049 | 766 | 26,212,664 | 16,881 | 580,720,892 |
| 40 under 50..... | 971 | 43,184,734 | 397 | 17,676,506 | 8,653 | 384,515,663 |
| 50 under 60..... | 593 | 32,518,182 | 211 | 11,595,184 | 5,294 | 289,228,566 |
| 60 under 70..... | 396 | 25,505,115 | 112 | 7,221,952 | 3,305 | 213,558,059 |
| 70 under 80..... | 239 | 17,873,012 | 94 | 6,973,322 | 2,294 | 171,480,407 |
| 80 under 90..... | 180 | 15,187,212 | 58 | 4,964,717 | 1,580 | 133,946,863 |
| 90 under 100..... | 134 | 12,707,007 | 33 | 3,109,354 | 1,172 | 110,825,860 |
| 100 under 150..... | 391 | 46,853,332 | 70 | 8,574,415 | 3,111 | 374,170,634 |
| 150 under 200..... | 156 | 26,435,207 | 26 | 4,418,998 | 1,170 | 200,755,877 |
| 200 under 250..... | 59 | 13,139,797 | 23 | 5,186,075 | 550 | 122,075,567 |
| 250 under 300..... | 47 | 12,808,574 | 9 | 2,504,603 | 351 | 96,184,525 |
| 300 under 400..... | 47 | 16,335,683 | 17 | 5,943,556 | 391 | 135,199,957 |
| 400 under 500..... | 13 | 5,841,331 | 3 | 1,259,748 | 161 | 71,931,165 |
| 500 under 750..... | 29 | 17,611,841 | 13 | 7,867,625 | 233 | 138,858,489 |
| 750 under 1,000..... | 8 | 6,654,065 | | | 85 | 72,834,888 |
| 1,000 under 1,500..... | 11 | 12,892,937 | 3 | (?) | 86 | 105,036,547 |
| 1,500 under 2,000..... | 3 | 5,086,997 | | | 24 | 40,862,820 |
| 2,000 under 3,000..... | 3 | (?) | 1 | (?) | 21 | 49,529,022 |
| 3,000 under 4,000..... | | | | | 7 | 24,827,473 |
| 4,000 under 5,000..... | | | | | 4 | 17,014,374 |
| 5,000 and over..... | 1 | (?) | | | 8 | 122,634,419 |
| Classes grouped ² | | 30,119,031 | | 6,029,461 | | |
| Total..... | 104,325 | 915,034,693 | 34,747 | 438,624,646 | 3,707,509 | 18,118,634,941 |
| Nontaxable returns ¹ | 29,857 | 80,481,288 | 867 | 6,151,563 | 1,669,864 | 4,426,050,636 |
| Taxable returns..... | 74,468 | 834,553,405 | 33,880 | 432,473,083 | 2,037,645 | 13,692,584,305 |

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 1930 by States and Territories, showing sources of income and 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 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 | Capital net gain from sale of assets held more than 2 years | Rents and royalties |
| Alabama..... | \$57,821,922 | \$13,008,044 | \$7,464,067 | \$2,967,622 | \$1,403,166 | \$8,066,674 |
| Alaska ² | | | | | | |
| Arizona..... | 22,869,161 | 8,884,007 | 2,752,637 | 1,853,387 | 1,514,470 | 3,602,746 |
| Arkansas..... | 26,221,157 | 9,371,264 | 4,958,141 | 1,412,024 | 49,562 | 4,790,353 |
| California..... | 655,969,209 | 245,832,084 | 92,476,644 | 59,080,692 | 31,434,063 | 122,528,002 |
| Colorado..... | 60,566,933 | 25,349,985 | 7,282,699 | 4,567,027 | 2,096,124 | 7,570,604 |
| Connecticut..... | 189,281,344 | 47,167,395 | 14,693,416 | 17,014,118 | 14,534,681 | 17,845,275 |
| Delaware..... | 24,829,007 | 6,132,106 | 2,421,393 | 2,473,800 | 2,355,111 | 2,177,201 |
| District of Columbia..... | 139,865,683 | 29,486,416 | 8,273,488 | 5,688,339 | 2,215,788 | 11,159,171 |
| Florida..... | 61,990,267 | 23,530,832 | 7,797,457 | 5,478,178 | 2,468,296 | 10,163,536 |
| Georgia..... | 86,112,049 | 16,800,122 | 8,192,886 | 3,493,842 | 1,648,195 | 10,194,589 |
| Hawaii..... | 19,714,735 | 5,413,047 | 828,798 | 1,042,365 | 1,021,148 | 2,351,951 |
| Idaho..... | 13,236,531 | 9,459,612 | 1,921,709 | 873,970 | | 1,679,465 |
| Illinois..... | 977,825,980 | 196,594,026 | 87,432,443 | 51,104,324 | 42,067,355 | 73,403,228 |
| Indiana..... | 174,594,170 | 44,820,474 | 16,333,522 | 6,835,018 | 7,208,700 | 17,080,653 |
| Iowa..... | 80,448,414 | 49,036,060 | 13,797,090 | 3,421,099 | 819,721 | 14,716,513 |
| Kansas..... | 54,218,408 | 40,094,739 | 12,046,611 | 5,525,956 | 952,334 | 16,386,475 |
| Kentucky..... | 75,211,354 | 21,239,815 | 8,899,830 | 5,013,990 | 1,515,008 | 9,206,237 |
| Louisiana..... | 81,577,194 | 21,976,112 | 10,570,868 | 4,834,174 | 1,932,193 | 12,146,702 |
| Maine..... | 36,655,466 | 18,668,581 | 4,302,765 | 3,520,564 | 1,125,021 | 3,701,450 |
| Maryland..... | 174,208,420 | 48,649,167 | 18,357,322 | 10,853,995 | 7,709,703 | 17,413,147 |
| Massachusetts..... | 499,767,630 | 126,919,224 | 39,854,841 | 40,866,598 | 33,132,320 | 30,002,396 |
| Michigan..... | 398,010,047 | 89,590,422 | 28,651,293 | 26,588,228 | 20,959,142 | 41,979,678 |
| Minnesota..... | 148,697,775 | 47,342,802 | 17,908,617 | 7,457,622 | 3,951,805 | 11,589,108 |
| Mississippi..... | 26,212,518 | 8,779,494 | 3,798,315 | 976,525 | 283,746 | 3,829,203 |
| Missouri..... | 252,100,526 | 53,697,313 | 19,690,883 | 11,227,271 | 12,157,991 | 26,699,025 |
| Montana..... | 25,481,981 | 9,848,661 | 3,323,639 | 1,260,340 | 342,778 | 2,648,875 |
| Nebraska..... | 55,656,663 | 32,741,543 | 10,293,477 | 2,956,247 | 1,047,713 | 8,934,784 |
| Nevada..... | 8,129,769 | 3,167,648 | 1,245,618 | 413,109 | 520,304 | 889,099 |
| New Hampshire..... | 26,207,090 | 11,656,010 | 2,595,287 | 2,239,632 | 630,358 | 2,864,012 |
| New Jersey..... | 571,490,806 | 120,608,048 | 39,902,351 | 28,577,829 | 19,837,660 | 36,012,688 |
| New Mexico..... | 10,735,888 | 7,521,080 | 2,387,067 | 956,897 | 59,904 | 1,985,663 |
| New York..... | 2,261,252,863 | 479,922,850 | 312,645,238 | 146,393,032 | 215,816,077 | 140,179,562 |
| North Carolina..... | 69,710,688 | 15,356,157 | 6,278,131 | 3,016,707 | 2,063,833 | 9,103,890 |
| North Dakota..... | 14,060,532 | 7,553,793 | 2,342,490 | 445,032 | 7,255 | 1,595,345 |
| Ohio..... | 581,929,742 | 118,839,369 | 43,875,422 | 28,155,183 | 37,459,957 | 52,155,036 |
| Oklahoma..... | 86,553,750 | 29,644,620 | 12,814,435 | 9,785,380 | 6,254,759 | 22,109,781 |
| Oregon..... | 61,989,256 | 22,264,862 | 6,815,819 | 3,381,104 | 813,718 | 6,542,254 |
| Pennsylvania..... | 814,710,312 | 249,891,805 | 82,596,503 | 57,900,769 | 49,295,327 | 71,903,692 |
| Rhode Island..... | 64,419,964 | 16,025,355 | 5,974,872 | 4,624,764 | 3,357,537 | 5,687,911 |
| South Carolina..... | 28,448,613 | 7,949,772 | 2,974,919 | 1,156,043 | 32,743 | 3,472,111 |
| South Dakota..... | 14,730,234 | 11,122,190 | 3,279,051 | 531,014 | | 2,488,766 |
| Tennessee..... | 87,647,132 | 21,675,822 | 11,294,080 | 4,202,931 | 773,332 | 9,700,063 |
| Texas..... | 236,412,297 | 83,894,653 | 44,816,146 | 24,334,791 | 11,468,265 | 61,054,016 |
| Utah..... | 27,512,618 | 8,333,588 | 2,051,082 | 1,374,297 | 265,338 | 2,025,376 |
| Vermont..... | 18,252,739 | 6,950,156 | 2,095,353 | 1,540,648 | 346,422 | 1,564,593 |
| Virginia..... | 93,664,244 | 24,750,486 | 10,130,342 | 4,545,187 | 1,184,716 | 10,609,023 |
| Washington..... | 135,495,571 | 49,921,214 | 12,757,898 | 7,093,480 | 5,365,970 | 13,172,546 |
| West Virginia..... | 63,816,425 | 18,778,198 | 6,737,571 | 3,981,476 | 387,097 | 8,412,956 |
| Wisconsin..... | 213,406,075 | 55,184,610 | 18,385,929 | 12,965,510 | 4,533,514 | 17,583,004 |
| Wyoming..... | 12,231,331 | 6,601,996 | 1,415,604 | 706,028 | | 1,347,018 |
| Total..... | 9,921,952,483 | 2,628,056,629 | 1,089,646,082 | 636,738,218 | 556,392,180 | 974,325,446 |

¹ For explanation of item, see p. 9.² Alaska included in the State of Washington.

TABLE 6.—Individual returns for 1930 by States and Territories, showing sources of income and 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 ¹ | Interest and other income | Total income |
| Alabama..... | \$150,106 | \$14,686,532 | \$1,735,617 | \$9,275,842 | \$116,579,592 |
| Alaska ² | | | | | |
| Arizona..... | 41,037 | 4,817,300 | 609,833 | 4,617,711 | 51,562,289 |
| Arkansas..... | 42,427 | 5,104,507 | 857,080 | 3,956,893 | 56,763,408 |
| California..... | 2,085,355 | 245,138,259 | 25,284,888 | 139,035,159 | 1,618,864,375 |
| Colorado..... | 358,799 | 26,676,642 | 2,047,141 | 14,706,272 | 151,222,226 |
| Connecticut..... | 845,449 | 141,572,350 | 11,644,101 | 37,471,545 | 492,069,674 |
| Delaware..... | 742,775 | 39,529,752 | 1,991,467 | 6,438,202 | 89,090,814 |
| District of Columbia..... | 493,331 | 31,920,148 | 6,004,300 | 21,705,793 | 256,812,457 |
| Florida..... | 441,370 | 35,109,846 | 4,181,580 | 17,158,044 | 168,319,406 |
| Georgia..... | 270,674 | 23,077,437 | 1,874,671 | 8,204,233 | 159,868,698 |
| Hawaii..... | 72,962 | 12,445,731 | 1,063,272 | 2,410,324 | 46,364,333 |
| Idaho..... | 18,949 | 2,270,582 | 212,975 | 2,288,099 | 31,961,892 |
| Illinois..... | 2,509,312 | 339,336,495 | 36,618,068 | 283,493,074 | 2,090,684,305 |
| Indiana..... | 1,258,053 | 49,508,059 | 2,220,288 | 14,147,538 | 334,006,475 |
| Iowa..... | 228,532 | 27,868,046 | 1,628,036 | 18,897,458 | 210,858,569 |
| Kansas..... | 273,337 | 14,665,143 | 1,175,129 | 9,133,505 | 154,471,647 |
| Kentucky..... | 440,233 | 34,660,961 | 2,730,846 | 10,523,878 | 169,442,152 |
| Louisiana..... | 284,662 | 22,147,176 | 1,412,540 | 14,719,165 | 171,600,786 |
| Maine..... | 195,992 | 22,665,073 | 2,322,432 | 14,589,291 | 107,746,635 |
| Maryland..... | 647,959 | 86,435,696 | 13,744,565 | 40,973,142 | 418,993,116 |
| Massachusetts..... | 1,997,951 | 291,904,273 | 31,827,817 | 114,516,835 | 1,210,789,885 |
| Michigan..... | 860,452 | 156,705,568 | 9,762,530 | 71,654,751 | 844,762,111 |
| Minnesota..... | 872,937 | 51,589,542 | 4,371,616 | 25,250,401 | 319,032,225 |
| Mississippi..... | 25,304 | 4,569,205 | 328,328 | 3,836,979 | 52,639,617 |
| Missouri..... | 1,412,588 | 95,187,452 | 6,868,671 | 36,790,953 | 515,832,673 |
| Montana..... | 102,707 | 5,614,914 | 349,273 | 3,691,936 | 52,665,124 |
| Nebraska..... | 120,360 | 13,085,780 | 1,116,951 | 10,129,152 | 136,082,670 |
| Nevada..... | 5,512 | 3,208,381 | 961,481 | 1,297,150 | 19,838,071 |
| New Hampshire..... | 100,545 | 16,291,773 | 1,168,217 | 6,342,213 | 70,095,137 |
| New Jersey..... | 1,271,285 | 200,667,460 | 22,838,976 | 106,166,762 | 1,147,373,805 |
| New Mexico..... | 12,453 | 2,591,394 | 342,328 | 3,208,740 | 29,828,414 |
| New York..... | 7,865,176 | 1,134,430,593 | 126,960,100 | 467,102,580 | 5,292,568,131 |
| North Carolina..... | 212,346 | 32,355,322 | 1,455,634 | 4,595,455 | 144,121,166 |
| North Dakota..... | 9,909 | 1,614,022 | 99,647 | 2,130,210 | 29,858,235 |
| Ohio..... | 3,835,792 | 228,504,383 | 14,083,012 | 49,719,704 | 1,158,557,600 |
| Oklahoma..... | 474,081 | 24,204,344 | 1,275,764 | 10,887,476 | 204,004,390 |
| Oregon..... | 156,832 | 11,682,707 | 1,121,316 | 9,876,270 | 124,014,138 |
| Pennsylvania..... | 3,751,883 | 431,625,929 | 58,484,482 | 175,333,433 | 1,995,494,135 |
| Rhode Island..... | 283,859 | 43,075,945 | 4,712,208 | 15,909,338 | 164,071,753 |
| South Carolina..... | 39,019 | 5,768,417 | 803,542 | 4,206,872 | 54,849,051 |
| South Dakota..... | 24,489 | 2,491,387 | 178,623 | 2,388,291 | 37,234,045 |
| Tennessee..... | 231,739 | 24,449,939 | 2,575,100 | 10,153,891 | 172,704,029 |
| Texas..... | 1,099,381 | 61,951,969 | 5,750,678 | 41,832,529 | 572,614,725 |
| Utah..... | 58,082 | 7,826,512 | 539,666 | 3,501,708 | 53,338,267 |
| Vermont..... | 47,631 | 9,404,551 | 858,088 | 4,544,287 | 45,523,468 |
| Virginia..... | 310,592 | 30,751,966 | 3,213,794 | 13,084,848 | 192,245,198 |
| Washington..... | 278,088 | 29,789,299 | 2,077,521 | 20,977,351 | 276,928,938 |
| West Virginia..... | 506,419 | 27,129,186 | 1,147,401 | 4,297,289 | 135,194,018 |
| Wisconsin..... | 434,668 | 67,824,515 | 4,696,051 | 41,582,598 | 436,596,474 |
| Wyoming..... | 36,211 | 1,999,862 | 281,650 | 1,655,468 | 26,305,163 |
| Total..... | 38,133,605 | 4,197,303,925 | 429,459,304 | 1,940,437,638 | 22,412,445,510 |

¹ For explanation of item, see p. 9.² Alaska included in the State of Washington.

TABLE 6.—*Individual returns for 1930 by States and Territories, showing sources of income and deductions, net income, and net loss for prior year—Continued*

| States and Territories | Deductions | | | | Net income | Net loss for prior year ⁴ |
|---------------------------|---|--|---------------|------------------------|-------------------|--------------------------------------|
| | 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 | Net loss from business and partnership | Contributions | All other ³ | | |
| Alabama..... | \$3, 183, 557 | \$1, 144, 171 | \$2, 502, 041 | \$15, 849, 313 | \$93, 900, 510 | \$83, 918 |
| Alaska ² | | | | | | |
| Arizona..... | 1, 312, 532 | 700, 027 | 540, 190 | 6, 234, 456 | 42, 775, 084 | 33, 791 |
| Arkansas..... | 1, 251, 033 | 992, 799 | 1, 390, 108 | 9, 846, 482 | 43, 282, 986 | 221, 684 |
| California..... | 63, 589, 138 | 16, 386, 774 | 17, 761, 373 | 190, 523, 435 | 1, 330, 603, 655 | 3, 016, 025 |
| Colorado..... | 6, 329, 973 | 1, 115, 477 | 2, 353, 671 | 15, 627, 496 | 125, 795, 609 | 269, 358 |
| Connecticut..... | 32, 563, 187 | 2, 532, 804 | 9, 914, 533 | 46, 384, 934 | 400, 674, 216 | 572, 229 |
| Delaware..... | 10, 035, 790 | 824, 475 | 1, 904, 073 | 11, 413, 188 | 64, 913, 288 | 18, 418 |
| District of Columbia..... | 8, 780, 160 | 1, 010, 438 | 4, 044, 875 | 25, 418, 536 | 217, 558, 448 | 281, 655 |
| Florida..... | 10, 377, 067 | 2, 132, 827 | 2, 749, 968 | 26, 149, 150 | 126, 910, 394 | 729, 952 |
| Georgia..... | 5, 147, 176 | 1, 493, 272 | 3, 312, 181 | 21, 835, 020 | 128, 081, 049 | 316, 699 |
| Hawaii..... | 1, 011, 047 | 418, 284 | 692, 652 | 6, 996, 410 | 37, 245, 940 | 21, 605 |
| Idaho..... | 434, 936 | 257, 524 | 294, 458 | 3, 217, 600 | 27, 757, 374 | 37, 641 |
| Illinois..... | 119, 284, 097 | 14, 249, 680 | 41, 156, 324 | 285, 546, 997 | 1, 630, 447, 207 | 4, 058, 983 |
| Indiana..... | 10, 366, 933 | 2, 568, 642 | 6, 320, 670 | 33, 810, 016 | 280, 940, 214 | 368, 214 |
| Iowa..... | 5, 187, 692 | 1, 589, 940 | 3, 745, 251 | 25, 369, 929 | 174, 965, 757 | 294, 496 |
| Kansas..... | 3, 027, 215 | 2, 295, 309 | 2, 687, 799 | 18, 832, 148 | 127, 629, 176 | 279, 876 |
| Kentucky..... | 8, 954, 429 | 1, 823, 041 | 3, 557, 318 | 20, 008, 885 | 135, 098, 479 | 128, 534 |
| Louisiana..... | 6, 213, 826 | 1, 644, 604 | 2, 697, 242 | 22, 209, 071 | 138, 836, 043 | 534, 309 |
| Maine..... | 4, 468, 061 | 661, 458 | 1, 892, 492 | 10, 034, 117 | 90, 690, 507 | 92, 136 |
| Maryland..... | 17, 968, 395 | 3, 165, 914 | 6, 666, 147 | 36, 565, 412 | 354, 627, 248 | 330, 513 |
| Massachusetts..... | 64, 038, 542 | 5, 827, 465 | 20, 579, 225 | 110, 010, 913 | 1, 010, 333, 740 | 789, 593 |
| Michigan..... | 39, 847, 575 | 6, 749, 729 | 15, 599, 594 | 114, 174, 175 | 668, 391, 038 | 2, 402, 981 |
| Minnesota..... | 12, 897, 561 | 1, 964, 210 | 5, 825, 106 | 31, 773, 035 | 266, 572, 313 | 243, 875 |
| Mississippi..... | 746, 137 | 1, 107, 988 | 1, 319, 124 | 8, 909, 979 | 40, 556, 389 | 109, 333 |
| Missouri..... | 24, 896, 336 | 3, 411, 020 | 11, 065, 044 | 56, 822, 086 | 419, 648, 187 | 657, 437 |
| Montana..... | 1, 120, 170 | 743, 143 | 4, 472, 889 | 4, 833, 687 | 45, 495, 235 | 82, 343 |
| Nebraska..... | 2, 718, 414 | 1, 182, 043 | 2, 270, 772 | 15, 976, 598 | 113, 934, 843 | 238, 942 |
| Nevada..... | 777, 952 | 143, 182 | 243, 915 | 1, 984, 827 | 16, 688, 195 | 2, 443 |
| New Hampshire..... | 2, 439, 056 | 455, 244 | 1, 146, 501 | 6, 039, 597 | 60, 014, 739 | 2, 478 |
| New Jersey..... | 55, 816, 450 | 4, 564, 497 | 20, 391, 356 | 109, 868, 653 | 956, 732, 849 | 1, 225, 338 |
| New Mexico..... | 332, 282 | 277, 803 | 298, 238 | 3, 949, 120 | 24, 970, 971 | 59, 967 |
| New York..... | 464, 729, 268 | 39, 165, 483 | 109, 119, 079 | 490, 424, 195 | 4, 189, 130, 106 | 13, 097, 268 |
| North Carolina..... | 5, 090, 802 | 1, 818, 002 | 5, 049, 527 | 28, 538, 351 | 103, 624, 484 | 450, 039 |
| North Dakota..... | 379, 506 | 576, 232 | 492, 149 | 3, 933, 356 | 24, 476, 992 | 25, 546 |
| Ohio..... | 57, 364, 898 | 7, 113, 599 | 24, 806, 116 | 118, 875, 853 | 950, 397, 134 | 2, 050, 458 |
| Oklahoma..... | 7, 211, 658 | 3, 896, 967 | 3, 417, 428 | 32, 067, 642 | 157, 410, 695 | 623, 325 |
| Oregon..... | 3, 117, 260 | 1, 073, 253 | 1, 422, 001 | 12, 325, 517 | 106, 076, 107 | 283, 979 |
| Pennsylvania..... | 102, 499, 006 | 16, 050, 974 | 47, 407, 225 | 209, 222, 821 | 1, 620, 314, 109 | 2, 336, 872 |
| Rhode Island..... | 9, 090, 257 | 1, 406, 151 | 3, 310, 172 | 13, 693, 810 | 136, 571, 363 | 143, 925 |
| South Carolina..... | 1, 310, 399 | 742, 101 | 1, 547, 088 | 8, 535, 331 | 42, 714, 132 | 56, 488 |
| South Dakota..... | 381, 264 | 365, 050 | 518, 739 | 4, 515, 004 | 31, 453, 988 | 6, 713 |
| Tennessee..... | 4, 536, 429 | 1, 243, 711 | 4, 128, 959 | 22, 372, 409 | 140, 422, 521 | 219, 852 |
| Texas..... | 13, 995, 229 | 9, 101, 320 | 9, 198, 283 | 91, 470, 176 | 448, 849, 717 | 1, 793, 285 |
| Utah..... | 1, 416, 079 | 244, 234 | 761, 859 | 5, 546, 896 | 45, 369, 199 | 40, 042 |
| Vermont..... | 1, 365, 755 | 333, 511 | 905, 363 | 3, 659, 498 | 39, 259, 341 | 4, 690 |
| Virginia..... | 7, 061, 726 | 1, 449, 203 | 4, 740, 526 | 22, 721, 259 | 156, 272, 484 | 357, 280 |
| Washington..... | 7, 151, 078 | 1, 561, 611 | 2, 793, 900 | 26, 564, 366 | 238, 857, 983 | 471, 337 |
| West Virginia..... | 4, 455, 160 | 719, 237 | 2, 568, 305 | 16, 725, 170 | 110, 726, 146 | 142, 456 |
| Wisconsin..... | 16, 011, 920 | 1, 883, 142 | 6, 951, 855 | 54, 092, 317 | 357, 657, 240 | 239, 723 |
| Wyoming..... | 501, 897 | 359, 954 | 237, 042 | 2, 226, 758 | 22, 979, 517 | 74, 667 |
| Total..... | 1, 232, 776, 310 | 172, 537, 519 | 424, 770, 746 | 2, 463, 725, 994 | 18, 118, 634, 941 | 39, 920, 711 |

² Alaska included in the State of Washington.³ Includes "taxes paid" and "interest paid" and other deductions. (See Tables 8 and 8A.)⁴ This item appears in Tables 1 and 2 of Statistics of Income for 1929 and earlier years. The figures exclude in all years amounts for net incomes under \$5,000.

TABLE 7.—*Individual returns for 1930 by net income classes, showing sources of income and 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 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) | \$5, 514, 346, 298 | \$1, 412, 604, 477 | \$302, 715, 459 | \$109, 085, 305 | ----- |
| 5 under 6 | 757, 905, 457 | 210, 800, 635 | 74, 854, 130 | 31, 585, 422 | ----- |
| 6 under 7 | 518, 821, 960 | 153, 354, 785 | 60, 029, 288 | 27, 822, 007 | ----- |
| 7 under 8 | 397, 872, 489 | 119, 889, 609 | 51, 143, 955 | 27, 129, 734 | ----- |
| 8 under 9 | 302, 392, 983 | 93, 869, 763 | 41, 727, 326 | 25, 011, 141 | ----- |
| 9 under 10 | 256, 262, 875 | 77, 077, 640 | 37, 068, 160 | 23, 762, 379 | ----- |
| 10 under 11 | 193, 410, 213 | 58, 256, 651 | 29, 231, 359 | 20, 553, 589 | ----- |
| 11 under 12 | 165, 705, 920 | 48, 254, 198 | 27, 296, 877 | 17, 530, 193 | ----- |
| 12 under 13 | 138, 080, 773 | 40, 946, 497 | 23, 748, 238 | 16, 935, 075 | ----- |
| 13 under 14 | 122, 967, 234 | 34, 958, 183 | 21, 217, 610 | 15, 804, 825 | ----- |
| 14 under 15 | 109, 029, 812 | 28, 839, 233 | 18, 998, 502 | 14, 196, 353 | ----- |
| 15 under 20 | 374, 579, 047 | 102, 082, 660 | 73, 481, 683 | 59, 117, 080 | ----- |
| 20 under 25 | 224, 621, 237 | 56, 743, 582 | 49, 886, 618 | 47, 326, 428 | ----- |
| 25 under 30 | 148, 820, 729 | 38, 944, 538 | 35, 635, 825 | 34, 439, 863 | ----- |
| 30 under 40 | 182, 810, 960 | 44, 067, 590 | 48, 248, 934 | 52, 223, 121 | \$4, 285, 274 |
| 40 under 50 | 107, 737, 807 | 26, 379, 351 | 34, 298, 459 | 30, 027, 324 | 9, 285, 673 |
| 50 under 60 | 72, 113, 546 | 17, 688, 781 | 27, 050, 942 | 17, 745, 590 | 16, 474, 618 |
| 60 under 70 | 53, 694, 426 | 13, 029, 750 | 16, 825, 683 | 9, 859, 106 | 18, 406, 869 |
| 70 under 80 | 39, 483, 378 | 7, 889, 416 | 15, 351, 553 | 6, 466, 989 | 18, 236, 752 |
| 80 under 90 | 27, 982, 255 | 5, 414, 194 | 14, 353, 804 | 4, 501, 660 | 17, 240, 762 |
| 90 under 100 | 21, 556, 824 | 4, 264, 851 | 9, 742, 464 | 4, 216, 088 | 17, 449, 688 |
| 100 under 150 | 65, 454, 755 | 15, 681, 191 | 28, 291, 068 | 11, 463, 562 | 63, 887, 781 |
| 150 under 200 | 30, 259, 164 | 6, 366, 196 | 13, 967, 636 | 6, 467, 441 | 47, 758, 193 |
| 200 under 250 | 17, 464, 230 | 2, 832, 054 | 9, 483, 279 | 2, 391, 734 | 35, 777, 534 |
| 250 under 300 | 12, 316, 468 | 2, 180, 119 | 7, 467, 819 | 1, 602, 568 | 25, 248, 493 |
| 300 under 400 | 16, 044, 838 | 1, 046, 709 | 6, 634, 085 | 3, 093, 582 | 41, 573, 301 |
| 400 under 500 | 7, 170, 438 | 1, 851, 078 | 3, 906, 338 | 2, 179, 003 | 25, 577, 775 |
| 500 under 750 | 17, 511, 596 | 1, 914, 083 | 2, 384, 580 | 2, 926, 773 | 45, 761, 616 |
| 750 under 1,000 | 3, 455, 894 | 499, 393 | 2, 691, 589 | 1, 116, 419 | 32, 614, 534 |
| 1,000 under 1,500 | 7, 627, 487 | 289, 437 | 310, 693 | 3, 748, 082 | 34, 491, 380 |
| 1,500 under 2,000 | 3, 103, 849 | ----- | 1, 303, 849 | 2, 811, 346 | 8, 511, 505 |
| 2,000 under 3,000 | 505, 309 | ----- | 111, 543 | 3, 518, 368 | 16, 193, 898 |
| 3,000 under 4,000 | 5, 186, 850 | 34, 361 | ----- | 94 | 2, 127, 736 |
| 4,000 under 5,000 | 289, 573 | ----- | ----- | 40, 202 | 2, 705, 984 |
| 5,000 and over | 5, 365, 809 | 5, 624 | 126, 734 | 39, 772 | 72, 782, 814 |
| Total | 9, 921, 952, 483 | 2, 628, 056, 629 | 1, 089, 646, 082 | 636, 738, 218 | 556, 392, 180 |

¹ For explanation of item, see p. 9.

TABLE 7.—Individual returns for 1930 by net income classes, showing sources of income and 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 | Total income |
| Under 5 (estimated)..... | \$494, 924, 553 | ----- | \$488, 648, 239 | \$91, 059, 272 | \$792, 245, 329 | \$9, 205, 628, 932 |
| 5 under 6..... | 60, 421, 577 | ----- | 123, 927, 794 | 20, 588, 011 | 97, 250, 659 | 1, 377, 333, 685 |
| 6 under 7..... | 45, 772, 520 | ----- | 118, 070, 054 | 18, 466, 906 | 81, 296, 799 | 1, 024, 534, 319 |
| 7 under 8..... | 37, 061, 053 | ----- | 112, 680, 911 | 16, 230, 536 | 71, 027, 220 | 833, 035, 507 |
| 8 under 9..... | 30, 768, 918 | ----- | 109, 512, 834 | 14, 858, 897 | 62, 437, 304 | 680, 579, 166 |
| 9 under 10..... | 25, 913, 163 | ----- | 108, 063, 517 | 14, 078, 751 | 55, 845, 655 | 598, 072, 140 |
| 10 under 11..... | 20, 721, 765 | \$1, 810, 194 | 89, 400, 198 | 11, 740, 027 | 45, 740, 243 | 470, 864, 239 |
| 11 under 12..... | 17, 882, 618 | 1, 516, 159 | 82, 452, 509 | 11, 417, 773 | 39, 774, 065 | 411, 830, 312 |
| 12 under 13..... | 15, 134, 490 | 1, 575, 029 | 78, 453, 322 | 10, 179, 147 | 35, 420, 053 | 360, 472, 624 |
| 13 under 14..... | 14, 056, 718 | 1, 169, 947 | 74, 834, 942 | 8, 987, 861 | 30, 651, 138 | 324, 648, 458 |
| 14 under 15..... | 11, 427, 092 | 1, 294, 173 | 69, 986, 899 | 8, 731, 158 | 29, 886, 901 | 292, 390, 123 |
| 15 under 20..... | 44, 488, 911 | 5, 046, 834 | 302, 942, 797 | 34, 529, 931 | 110, 547, 096 | 1, 106, 816, 039 |
| 20 under 25..... | 29, 300, 276 | 4, 085, 202 | 234, 564, 001 | 25, 710, 928 | 77, 844, 182 | 750, 082, 454 |
| 25 under 30..... | 19, 848, 323 | 2, 925, 568 | 178, 447, 126 | 21, 561, 733 | 55, 088, 555 | 535, 712, 260 |
| 30 under 40..... | 26, 821, 861 | 4, 083, 770 | 280, 223, 768 | 30, 266, 007 | 75, 947, 572 | 748, 978, 857 |
| 40 under 50..... | 15, 994, 389 | 2, 639, 491 | 190, 776, 044 | 20, 146, 984 | 48, 750, 531 | 486, 036, 053 |
| 50 under 60..... | 10, 821, 527 | 2, 007, 310 | 157, 447, 728 | 15, 700, 925 | 36, 104, 411 | 373, 155, 378 |
| 60 under 70..... | 7, 516, 739 | 1, 288, 324 | 117, 572, 205 | 9, 407, 326 | 26, 386, 446 | 273, 986, 874 |
| 70 under 80..... | 6, 041, 769 | 970, 125 | 101, 681, 472 | 7, 066, 663 | 20, 360, 600 | 223, 548, 717 |
| 80 under 90..... | 4, 021, 877 | 698, 989 | 84, 714, 241 | 5, 379, 815 | 15, 291, 839 | 179, 599, 436 |
| 90 under 100..... | 2, 913, 672 | 567, 584 | 66, 359, 985 | 3, 832, 333 | 13, 021, 499 | 143, 924, 991 |
| 100 under 150..... | 10, 104, 921 | 1, 690, 028 | 238, 099, 831 | 11, 921, 501 | 37, 754, 059 | 484, 348, 697 |
| 150 under 200..... | 4, 645, 703 | 1, 530, 031 | 136, 693, 543 | 4, 831, 261 | 18, 045, 707 | 270, 564, 875 |
| 200 under 250..... | 4, 296, 548 | 1, 083, 330 | 77, 535, 096 | 1, 945, 013 | 9, 520, 454 | 162, 329, 272 |
| 250 under 300..... | 917, 399 | 385, 504 | 61, 988, 905 | 1, 578, 049 | 7, 742, 274 | 121, 427, 598 |
| 300 under 400..... | 3, 808, 875 | 275, 561 | 86, 792, 745 | 2, 691, 028 | 9, 902, 365 | 171, 863, 089 |
| 400 under 500..... | 1, 153, 444 | 183, 979 | 46, 405, 497 | 556, 069 | 4, 469, 880 | 93, 458, 501 |
| 500 under 750..... | 2, 973, 808 | 307, 353 | 97, 758, 450 | 1, 684, 909 | 7, 521, 678 | 180, 744, 846 |
| 750 under 1,000..... | 851, 638 | 74, 514 | 50, 732, 202 | 2, 067, 402 | 5, 515, 835 | 99, 619, 420 |
| 1,000 under 1,500..... | 1, 178, 997 | 69, 992 | 71, 694, 140 | 1, 849, 668 | 5, 524, 932 | 126, 784, 808 |
| 1,500 under 2,000..... | 2, 147, 997 | 822, 117 | 27, 877, 377 | 153, 867 | 2, 803, 470 | 49, 595, 377 |
| 2,000 under 3,000..... | 324, 942 | 10, 463 | 33, 340, 288 | 199, 059 | 1, 879, 031 | 56, 082, 901 |
| 3,000 under 4,000..... | 15, 253 | 6, 170 | 23, 970, 997 | 40, 494 | 2, 712, 105 | 34, 094, 060 |
| 4,000 under 5,000..... | ----- | 5, 596 | 16, 728, 761 | ----- | 449, 948 | 20, 220, 064 |
| 5,000 and over..... | 47, 110 | 10, 268 | 56, 025, 504 | ----- | 5, 677, 803 | 140, 081, 438 |
| Total..... | 974, 325, 446 | 38, 133, 605 | 4, 197, 303, 925 | 429, 459, 304 | 1, 940, 437, 638 | 22, 412, 445, 510 |

¹ For explanation of item, see p. 1.

TABLE 7.—Individual returns for 1930 by net income classes, showing sources of income and deductions, net income, and net loss for prior year—Continued

| Net income classes (Thousands of dollars) | 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 | Net loss from busi- ness and partnership | Contribu- tions | All other ³ | | |
| Under 5 (estimated)..... | \$285,654,869 | \$67,318,947 | \$138,552,321 | \$1,116,556,146 | \$7,597,546,649 | ----- |
| 5 under 6..... | 46,859,727 | 6,685,619 | 22,571,618 | 146,655,901 | 1,154,660,820 | 1,155,231 |
| 6 under 7..... | 42,237,676 | 5,515,825 | 17,081,564 | 109,015,117 | 850,684,137 | 1,427,165 |
| 7 under 8..... | 38,611,154 | 5,091,313 | 13,947,123 | 91,162,462 | 684,223,450 | 1,337,146 |
| 8 under 9..... | 35,642,652 | 3,990,627 | 11,623,127 | 76,939,700 | 552,383,060 | 1,318,651 |
| 9 under 10..... | 34,728,725 | 4,263,504 | 10,223,061 | 66,945,241 | 481,911,609 | 1,154,550 |
| 10 under 11..... | 30,869,512 | 3,281,528 | 8,074,021 | 52,437,937 | 376,201,241 | 984,621 |
| 11 under 12..... | 25,955,119 | 3,299,165 | 7,264,954 | 45,028,169 | 330,282,905 | 1,009,288 |
| 12 under 13..... | 24,425,649 | 2,427,945 | 6,461,131 | 40,184,487 | 286,973,412 | 918,888 |
| 13 under 14..... | 23,852,617 | 2,069,283 | 5,997,842 | 35,459,346 | 257,269,370 | 921,290 |
| 14 under 15..... | 23,656,912 | 2,043,339 | 5,245,027 | 31,073,438 | 230,371,407 | 805,560 |
| 15 under 20..... | 92,620,934 | 8,200,507 | 20,680,557 | 123,267,857 | 862,046,184 | 3,143,295 |
| 20 under 25..... | 66,568,329 | 6,835,590 | 14,735,375 | 82,337,432 | 579,605,728 | 1,841,981 |
| 25 under 30..... | 45,563,212 | 5,061,026 | 10,841,945 | 55,863,175 | 418,382,902 | 2,257,447 |
| 30 under 40..... | 69,437,380 | 6,698,870 | 16,046,355 | 76,075,360 | 580,720,892 | 2,756,911 |
| 40 under 50..... | 39,248,294 | 4,389,860 | 11,088,505 | 46,793,731 | 384,515,663 | 2,095,455 |
| 50 under 60..... | 34,247,188 | 3,549,480 | 9,259,276 | 36,870,868 | 289,228,566 | 1,485,233 |
| 60 under 70..... | 25,063,901 | 2,549,816 | 6,969,050 | 25,846,048 | 213,558,059 | 1,048,585 |
| 70 under 80..... | 22,451,890 | 2,272,477 | 6,044,290 | 21,299,653 | 171,480,407 | 768,273 |
| 80 under 90..... | 19,914,186 | 3,216,597 | 4,606,101 | 17,915,689 | 133,946,863 | 348,326 |
| 90 under 100..... | 14,581,964 | 1,427,281 | 3,935,203 | 13,154,683 | 110,825,860 | 725,159 |
| 100 under 150..... | 50,040,699 | 5,150,849 | 13,781,674 | 41,204,841 | 374,170,634 | 1,997,098 |
| 150 under 200..... | 34,914,560 | 3,864,249 | 7,755,614 | 23,274,575 | 200,755,877 | 2,038,641 |
| 200 under 250..... | 17,666,935 | 2,418,008 | 4,753,950 | 15,414,812 | 122,075,567 | 990,754 |
| 250 under 300..... | 12,918,871 | 852,400 | 3,860,040 | 7,611,762 | 96,184,525 | 596,500 |
| 300 under 400..... | 15,366,073 | 2,082,671 | 5,807,261 | 13,407,127 | 135,199,957 | 651,559 |
| 400 under 500..... | 11,219,996 | 703,199 | 3,222,344 | 6,381,797 | 71,931,165 | 1,123,895 |
| 500 under 750..... | 21,129,797 | 1,778,110 | 6,099,909 | 12,878,541 | 138,858,489 | 2,515,136 |
| 750 under 1,000..... | 13,115,738 | 1,458,998 | 3,566,157 | 8,643,639 | 72,834,888 | 1,649,146 |
| 1,000 under 1,500..... | 5,152,019 | 1,500,899 | 4,465,834 | 10,629,509 | 105,036,547 | ----- |
| 1,500 under 2,000..... | 1,646,460 | 641,738 | 2,429,887 | 4,014,472 | 40,862,820 | 854,927 |
| 2,000 under 3,000..... | 2,476,092 | 29,529 | 2,097,903 | 1,950,355 | 49,529,022 | ----- |
| 3,000 under 4,000..... | 1,882,477 | 497,082 | 3,902,550 | 2,983,878 | 24,827,473 | ----- |
| 4,000 under 5,000..... | 1,194,502 | 1,367,701 | 173,509 | 469,978 | 17,014,374 | ----- |
| 5,000 and over..... | 1,860,201 | 2,887 | 11,605,663 | 3,978,268 | 122,634,419 | ----- |
| Total..... | 1,232,776,310 | 172,537,519 | 424,770,746 | 2,463,725,994 | 18,118,634,941 | 39,920,711 |

² Includes "taxes paid" and "interest paid" and other deductions. (See Tables 8 and 8A.)³ This item appears in Tables 1 and 2 of Statistics of Income for 1929 and earlier years. The figures exclude, in all years, amounts for net incomes under \$5,000.

TABLE 7A.—Individual returns for 1930 on Form 1040 with no net income, by deficit classes, showing sources of income and deductions, and deficit

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

| Deficit classes (Thousands of dollars) | Sources of income | | | |
|---|--------------------|--------------|--------------------------|---|
| | Wages and salaries | Business | Partnership ¹ | Profit from sale of real estate, stocks, bonds, etc., including capital net gain from sale of assets held more than 2 years |
| Under 5..... | \$109,215,627 | \$33,537,767 | \$20,908,855 | \$14,956,094 |
| 5 under 10..... | 51,478,963 | 10,774,801 | 7,139,811 | 6,338,557 |
| 10 under 25..... | 53,679,013 | 12,694,674 | 11,102,459 | 16,733,486 |
| 25 under 50..... | 27,408,470 | 5,427,964 | 6,704,634 | 6,923,113 |
| 50 under 100..... | 18,250,201 | 2,851,996 | 5,464,684 | 8,078,628 |
| 100 under 150..... | 6,912,517 | 771,324 | 2,206,307 | 4,811,844 |
| 150 under 300..... | 6,635,012 | 1,217,455 | 1,942,082 | 2,306,811 |
| 300 under 500..... | 2,544,236 | 380,704 | 657,799 | 2,047,663 |
| 500 under 1,000..... | 1,699,106 | 173,626 | 425,152 | 1,537,701 |
| 1,000 and over..... | 402,524 | 142,884 | 120,507 | 3,330,309 |
| Not classified by size of deficit..... | 5,501,274 | 1,723,933 | 587,446 | 1,070,526 |
| Total..... | 283,726,943 | 69,697,128 | 57,259,736 | 68,134,732 |

| Deficit 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 | Total income |
| Under 5..... | \$52,499,474 | \$1,348,286 | \$85,600,745 | \$5,568,302 | \$42,328,537 | \$365,963,687 |
| 5 under 10..... | 15,909,739 | 880,460 | 48,074,756 | 2,430,961 | 15,025,935 | 158,053,983 |
| 10 under 25..... | 15,178,329 | 1,251,168 | 80,571,855 | 4,577,704 | 31,214,028 | 227,002,716 |
| 25 under 50..... | 7,521,895 | 667,214 | 52,427,522 | 2,399,489 | 23,565,572 | 133,045,873 |
| 50 under 100..... | 4,894,548 | 660,723 | 60,909,649 | 1,617,065 | 18,332,309 | 121,059,803 |
| 100 under 150..... | 1,623,216 | 313,857 | 24,455,236 | 973,674 | 7,605,083 | 49,673,058 |
| 150 under 300..... | 1,663,129 | 304,296 | 27,377,156 | 849,794 | 7,052,565 | 49,348,300 |
| 300 under 500..... | 491,557 | 98,713 | 15,811,864 | 508,657 | 3,845,244 | 26,386,437 |
| 500 under 1,000..... | 63,860 | 49,998 | 13,049,565 | 451,032 | 3,805,477 | 21,255,517 |
| 1,000 and over..... | 429,549 | 3,637 | 17,330,064 | 104,568 | 4,466,135 | 26,330,177 |
| Not classified by size of deficit..... | 3,184,670 | 159,787 | 9,379,138 | 361,973 | 4,294,766 | 26,263,513 |
| Total..... | 103,459,966 | 5,738,139 | 434,987,550 | 19,843,219 | 161,535,651 | 1,204,383,064 |

| Deficit classes (Thousands of dollars) | Deductions | | | | | Deficit |
|---|---|--|---------------|------------------------|---------------|---------------|
| | Net loss from sale of real estate, stocks, bonds, etc., including capital net loss from sale of assets held more than 2 years | Net loss from business and partnership | Contributions | All other ² | Total | |
| Under 5..... | \$198,924,339 | \$119,455,945 | \$5,724,481 | \$196,529,811 | \$520,634,576 | \$154,670,889 |
| 5 under 10..... | 130,630,326 | 70,364,532 | 2,162,346 | 110,162,741 | 313,319,945 | 155,265,962 |
| 10 under 25..... | 247,936,325 | 95,260,187 | 3,909,425 | 143,048,946 | 490,154,883 | 263,152,167 |
| 25 under 50..... | 190,482,546 | 63,045,175 | 1,665,506 | 96,680,055 | 351,873,278 | 218,827,405 |
| 50 under 100..... | 177,300,346 | 54,215,229 | 1,121,880 | 99,926,798 | 332,564,253 | 211,504,450 |
| 100 under 150..... | 93,522,287 | 31,617,498 | 445,893 | 39,120,925 | 164,606,603 | 114,933,545 |
| 150 under 300..... | 109,202,497 | 43,140,871 | 703,033 | 48,722,308 | 201,768,709 | 152,420,409 |
| 300 under 500..... | 56,680,369 | 28,239,849 | 196,882 | 27,958,245 | 113,075,345 | 86,688,908 |
| 500 under 1,000..... | 42,625,189 | 21,816,095 | 222,907 | 23,925,656 | 88,589,847 | 67,334,430 |
| 1,000 and over..... | 36,735,736 | 32,234,170 | 39,771 | 43,425,426 | 112,435,103 | 86,104,926 |
| Not classified by size of deficit..... | 23,103,341 | 10,733,695 | 437,630 | 20,538,252 | 54,812,918 | 28,549,405 |
| Total..... | 1,307,143,301 | 570,023,246 | 16,629,750 | 850,039,163 | 2,743,835,460 | 1,539,452,396 |

¹ For explanation of item, see p. 9.² Includes "taxes paid" and "interest paid" and other deductions. (See Tables 8 and 8A.)

TABLE 8.—Individual returns for 1930 of net income of \$5,000 and over, by States and Territories, showing taxes paid other than Federal income tax, and interest paid

[For text defining items, see pp. 15-16]

| States and Territories | Taxes paid other than Federal income tax ¹ | | | Interest paid | | |
|---------------------------|---|--|---------------------------------|---------------|--|---------------------------------|
| | Total | Reported in deductions from total income | Reported in business deductions | Total | Reported in deductions from total income | Reported in business deductions |
| Alabama..... | \$1,919,340 | \$1,748,110 | \$171,230 | \$3,555,633 | \$3,360,502 | \$195,131 |
| Alaska ² | | | | | | |
| Arizona..... | 1,027,077 | 832,355 | 194,722 | 1,046,455 | 891,677 | 154,798 |
| Arkansas..... | 900,193 | 826,593 | 82,570 | 1,168,960 | 1,005,979 | 162,981 |
| California..... | 31,853,851 | 26,729,342 | 5,124,509 | 43,093,545 | 35,193,345 | 4,900,200 |
| Colorado..... | 2,630,820 | 2,133,423 | 497,397 | 3,188,411 | 2,722,846 | 465,565 |
| Connecticut..... | 8,640,583 | 8,100,617 | 539,946 | 14,554,273 | 13,875,306 | 678,907 |
| Delaware..... | 3,423,984 | 3,345,778 | 78,206 | 4,348,406 | 4,229,907 | 118,499 |
| District of Columbia..... | 4,793,597 | 4,463,726 | 329,871 | 6,434,711 | 6,013,421 | 421,290 |
| Florida..... | 3,703,863 | 3,422,729 | 281,134 | 4,550,374 | 4,292,352 | 258,022 |
| Georgia..... | 3,187,769 | 2,910,807 | 276,962 | 5,081,793 | 4,723,381 | 358,412 |
| Hawaii..... | 1,387,648 | 1,255,729 | 131,919 | 2,134,257 | 2,025,547 | 108,710 |
| Idaho..... | 421,941 | 247,731 | 174,210 | 399,737 | 287,651 | 112,086 |
| Illinois..... | 26,085,295 | 23,925,925 | 2,159,370 | 60,065,437 | 56,954,669 | 3,110,768 |
| Indiana..... | 5,751,928 | 4,890,737 | 861,191 | 6,964,073 | 6,363,409 | 601,564 |
| Iowa..... | 3,877,717 | 3,164,106 | 713,611 | 4,991,537 | 4,313,860 | 677,677 |
| Kansas..... | 3,182,332 | 2,304,042 | 878,290 | 3,011,861 | 2,405,737 | 606,127 |
| Kentucky..... | 3,532,633 | 3,194,979 | 337,654 | 4,801,416 | 4,515,951 | 285,465 |
| Louisiana..... | 2,551,048 | 2,262,469 | 288,579 | 4,256,767 | 3,971,838 | 284,929 |
| Maine..... | 2,376,160 | 1,998,504 | 377,656 | 2,772,092 | 2,509,438 | 262,524 |
| Maryland..... | 6,510,700 | 5,853,116 | 657,584 | 9,841,558 | 9,089,435 | 752,123 |
| Massachusetts..... | 37,129,023 | 35,252,334 | 1,896,689 | 25,772,087 | 24,195,452 | 1,576,635 |
| Michigan..... | 18,853,176 | 17,463,979 | 1,389,197 | 29,879,783 | 28,356,215 | 1,523,568 |
| Minnesota..... | 5,929,145 | 5,343,922 | 585,223 | 7,121,079 | 6,607,161 | 513,918 |
| Mississippi..... | 1,221,772 | 1,000,282 | 221,490 | 1,019,189 | 850,853 | 168,336 |
| Missouri..... | 10,372,624 | 9,081,730 | 690,894 | 14,395,973 | 13,608,336 | 787,637 |
| Montana..... | 834,621 | 502,050 | 332,571 | 1,231,396 | 1,031,832 | 199,564 |
| Nebraska..... | 2,570,550 | 1,860,620 | 709,930 | 3,286,444 | 2,737,668 | 528,776 |
| Nevada..... | 436,631 | 371,113 | 65,518 | 394,960 | 346,616 | 48,344 |
| New Hampshire..... | 1,502,551 | 1,277,074 | 225,477 | 1,362,616 | 1,194,156 | 168,460 |
| New Jersey..... | 20,200,793 | 18,683,829 | 1,525,964 | 31,681,493 | 29,717,217 | 1,964,276 |
| New Mexico..... | 453,803 | 315,659 | 138,144 | 628,930 | 472,514 | 156,416 |
| New York..... | 122,646,980 | 118,938,907 | 3,708,082 | 145,365,666 | 138,387,224 | 6,978,442 |
| North Carolina..... | 3,398,691 | 3,147,563 | 251,128 | 5,268,356 | 5,063,626 | 204,731 |
| North Dakota..... | 307,457 | 310,255 | 87,202 | 347,377 | 288,926 | 63,451 |
| Ohio..... | 18,913,242 | 17,569,316 | 1,343,926 | 34,147,632 | 32,759,402 | 1,388,130 |
| Oklahoma..... | 4,370,470 | 3,678,262 | 692,208 | 5,590,644 | 5,064,748 | 525,896 |
| Oregon..... | 2,332,687 | 1,939,577 | 393,110 | 2,616,651 | 2,251,214 | 365,437 |
| Pennsylvania..... | 34,800,657 | 31,397,948 | 3,402,709 | 65,898,784 | 61,219,438 | 4,679,346 |
| Rhode Island..... | 3,143,640 | 2,873,013 | 270,627 | 3,502,068 | 3,205,385 | 296,683 |
| South Carolina..... | 996,471 | 895,985 | 100,486 | 1,248,937 | 1,110,038 | 138,899 |
| South Dakota..... | 651,770 | 478,080 | 173,690 | 1,548,153 | 1,454,918 | 93,235 |
| Tennessee..... | 3,026,226 | 2,746,312 | 279,914 | 5,215,486 | 4,856,846 | 358,640 |
| Texas..... | 10,075,545 | 8,690,162 | 1,385,383 | 15,197,525 | 13,764,112 | 1,433,413 |
| Utah..... | 743,420 | 625,129 | 118,291 | 1,384,938 | 1,259,737 | 125,201 |
| Vermont..... | 1,012,228 | 822,015 | 190,211 | 939,715 | 794,693 | 145,022 |
| Virginia..... | 4,067,108 | 3,625,356 | 441,752 | 5,528,262 | 5,061,396 | 466,866 |
| Washington..... | 3,741,397 | 3,203,778 | 537,619 | 5,172,338 | 4,546,387 | 625,951 |
| West Virginia..... | 2,259,669 | 1,960,554 | 299,115 | 4,101,454 | 3,841,124 | 260,330 |
| Wisconsin..... | 10,264,164 | 9,528,627 | 735,537 | 10,229,352 | 9,521,742 | 707,610 |
| Wyoming..... | 394,428 | 222,194 | 172,234 | 433,922 | 299,337 | 134,585 |
| Total..... | 444,577,395 | 407,996,443 | 36,580,952 | 615,864,209 | 574,629,633 | 41,234,576 |

¹ Excludes also certain income taxes paid foreign countries. (See p. 9.)² Alaska included in the State of Washington.

TABLE 8A.—*Individual returns for 1930 of net income of \$5,000 and over, by net income classes, showing taxes paid other than Federal income tax and interest paid*

[For text defining items, see pp. 15-16]

| Net income classes (Thousands of dollars) | Taxes paid other than Federal income tax ¹ | | | Interest paid | | |
|--|---|--|---------------------------------|---------------|--|---------------------------------|
| | Total | Reported in deductions from total income | Reported in business deductions | Total | Reported in deductions from total income | Reported in business deductions |
| 5 under 6..... | \$49,825,046 | \$43,012,632 | \$6,812,414 | \$70,218,194 | \$62,643,206 | \$7,574,988 |
| 6 under 7..... | 37,184,928 | 32,458,554 | 4,726,374 | 54,951,683 | 49,519,196 | 5,432,487 |
| 7 under 8..... | 29,986,780 | 26,206,282 | 3,780,498 | 44,539,029 | 40,321,055 | 4,217,974 |
| 8 under 9..... | 24,879,037 | 22,102,644 | 2,776,393 | 37,051,671 | 33,881,211 | 3,170,460 |
| 9 under 10..... | 21,545,958 | 19,197,266 | 2,348,672 | 33,203,406 | 30,516,953 | 2,686,453 |
| 10 under 11..... | 16,603,579 | 14,755,217 | 1,848,362 | 25,690,233 | 23,740,743 | 1,949,490 |
| 11 under 12..... | 14,354,639 | 12,921,684 | 1,432,955 | 21,943,224 | 20,413,440 | 1,529,784 |
| 12 under 13..... | 12,424,008 | 11,149,277 | 1,274,731 | 19,653,214 | 18,260,165 | 1,393,049 |
| 13 under 14..... | 11,122,514 | 10,186,662 | 935,852 | 17,555,087 | 16,400,667 | 1,154,420 |
| 14 under 15..... | 9,899,765 | 9,002,544 | 897,221 | 14,666,807 | 13,711,907 | 954,900 |
| 15 under 20..... | 39,707,608 | 36,804,735 | 2,902,873 | 58,255,454 | 55,157,684 | 3,097,770 |
| 20 under 25..... | 25,423,426 | 23,900,926 | 1,522,500 | 36,569,338 | 34,867,156 | 1,702,182 |
| 25 under 30..... | 17,550,915 | 16,487,736 | 1,063,179 | 24,723,249 | 23,669,400 | 1,053,759 |
| 30 under 40..... | 24,838,404 | 23,628,198 | 1,210,206 | 32,904,887 | 31,522,157 | 1,382,730 |
| 40 under 50..... | 15,910,596 | 15,185,154 | 725,442 | 19,459,283 | 18,689,221 | 770,062 |
| 50 under 60..... | 11,559,250 | 11,169,122 | 390,128 | 14,578,233 | 14,183,051 | 395,182 |
| 60 under 70..... | 8,713,272 | 8,396,409 | 316,863 | 10,829,221 | 10,462,032 | 367,189 |
| 70 under 80..... | 7,122,075 | 6,842,242 | 279,833 | 9,099,516 | 8,786,617 | 282,899 |
| 80 under 90..... | 6,514,954 | 6,338,537 | 176,417 | 7,337,178 | 6,816,901 | 520,277 |
| 90 under 100..... | 5,013,269 | 4,889,085 | 124,184 | 4,456,196 | 4,355,197 | 100,999 |
| 100 under 150..... | 14,951,297 | 14,625,304 | 325,993 | 16,126,400 | 15,772,497 | 353,903 |
| 150 under 200..... | 8,042,804 | 7,717,111 | 325,693 | 9,362,123 | 8,808,678 | 553,445 |
| 200 under 250..... | 5,013,133 | 4,942,748 | 70,385 | 5,489,263 | 5,457,584 | 31,679 |
| 250 under 300..... | 3,136,364 | 3,094,915 | 41,449 | 2,583,968 | 2,571,050 | 12,918 |
| 300 under 400..... | 5,210,081 | 5,150,214 | 59,867 | 5,548,488 | 5,532,345 | 16,143 |
| 400 under 500..... | 2,405,503 | 2,340,591 | 64,912 | 2,276,326 | 2,161,309 | 115,017 |
| 500 under 750..... | 4,384,052 | 4,328,566 | 55,486 | 5,276,218 | 5,092,327 | 183,891 |
| 750 under 1,000..... | 2,437,661 | 2,402,795 | 34,866 | 4,165,130 | 3,935,837 | 229,293 |
| 1,000 under 1,500..... | 3,460,803 | 3,445,096 | 15,797 | 2,398,830 | 2,398,830 | ----- |
| 1,500 under 2,000..... | 1,637,298 | 1,620,457 | 16,841 | 1,162,900 | 1,162,114 | 786 |
| 2,000 under 3,000..... | 1,257,574 | 1,257,574 | ----- | 288,598 | 288,598 | ----- |
| 3,000 under 4,000..... | 869,495 | 858,977 | 10,518 | 1,763,852 | 1,763,852 | ----- |
| 4,000 under 5,000..... | 210,663 | 210,663 | ----- | 141,549 | 141,549 | ----- |
| 5,000 and over..... | 1,380,664 | 1,366,616 | 14,048 | 1,625,461 | 1,625,014 | 447 |
| Total..... | 444,577,395 | 407,096,443 | 36,580,952 | 615,864,209 | 574,629,633 | 41,234,576 |

¹ Excludes also certain income taxes paid foreign countries. (See p. 9.)

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years

[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 re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Sur- tax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 1,097 | \$632,879 | | | | | | |
| Under 1 (est.) | 52 | 23,899 | \$226 | \$302 | | | \$76 | |
| 1 under 2 ¹ (est.) | 3,423 | 5,369,212 | | | | | | |
| 1 under 2 (est.) | 2,021 | 3,488,529 | 6,083 | 8,110 | | | 2,027 | |
| 2 under 3 ¹ (est.) | 2,513 | 6,266,414 | | | | | | |
| 2 under 3 (est.) | 2,095 | 5,068,515 | 20,169 | 26,892 | | | 6,723 | |
| 3 under 4 ¹ (est.) | 3,269 | 11,469,049 | | | | | | |
| 3 under 4 (est.) | 1,300 | 4,613,305 | 17,211 | 22,949 | | | 5,738 | |
| 4 under 5 ¹ (est.) | 1,031 | 4,474,183 | | | | | | |
| 4 under 5 (est.) | 1,670 | 7,498,762 | 19,433 | 25,911 | | | 6,478 | |
| 5 under 6 ¹ | 175 | 945,304 | | | | | | |
| 5 under 6 | 1,024 | 5,616,081 | 18,783 | 24,203 | | | 5,420 | |
| 6 under 7 ¹ | 63 | 407,354 | | | | | | |
| 6 under 7 | 611 | 3,961,419 | 17,925 | 22,446 | | | 4,521 | |
| 7 under 8 ¹ | 42 | 313,292 | | | | | | |
| 7 under 8 | 439 | 3,293,011 | 17,000 | 21,080 | | | 4,080 | |
| 8 under 9 ¹ | 22 | 185,519 | | | | | | |
| 8 under 9 | 331 | 2,812,095 | 18,788 | 22,496 | | | 3,708 | |
| 9 under 10 ¹ | 31 | 294,887 | | | | | | |
| 9 under 10 | 227 | 2,150,134 | 15,573 | 19,699 | | | 3,526 | |
| 10 under 11 | 212 | 2,221,812 | 19,249 | 22,241 | \$1,011 | | 4,003 | |
| 11 under 12 | 130 | 1,493,209 | 14,637 | 15,604 | 1,928 | | 2,895 | |
| 12 under 13 | 100 | 1,253,380 | 13,583 | 13,283 | 2,417 | | 2,117 | |
| 13 under 14 | 95 | 1,277,367 | 15,342 | 14,977 | 3,518 | | 3,153 | |
| 14 under 15 | 65 | 943,909 | 13,127 | 11,857 | 3,222 | | 1,952 | |
| 15 under 20 | 241 | 4,159,073 | 82,353 | 65,859 | 29,205 | | 12,711 | |
| 20 under 25 | 97 | 2,143,613 | 58,316 | 33,250 | 31,884 | | 6,827 | |
| 25 under 30 | 60 | 1,641,524 | 69,955 | 34,152 | 40,707 | | 4,904 | |
| 30 under 40 | 73 | 2,482,547 | 124,844 | 40,059 | 89,627 | \$336 | 5,178 | |
| 40 under 50 | 27 | 1,201,199 | 74,948 | 19,138 | 60,724 | 1,885 | 5,098 | |
| 50 under 60 | 23 | 1,269,464 | 107,328 | 23,571 | 77,340 | 9,782 | 3,229 | 136 |
| 60 under 70 | 9 | 576,861 | 53,013 | 9,297 | 43,361 | 1,854 | 1,079 | 420 |
| 70 under 80 | 13 | 977,016 | 92,952 | 7,714 | 78,949 | 11,320 | 3,598 | 1,433 |
| 80 under 90 | 4 | 336,904 | 36,484 | 3,577 | 26,423 | 7,291 | 807 | |
| 90 under 100 | 4 | 377,085 | 48,884 | 9,527 | 31,944 | 8,876 | 1,463 | |
| 100 under 150 | 9 | 1,064,729 | 132,854 | 8,348 | 96,077 | 29,042 | 1,613 | |
| 150 under 200 | 4 | 677,280 | 108,423 | 14,023 | 70,907 | 24,705 | 1,212 | |
| 200 under 250 | 2 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 250 under 300 | | | | | | | | |
| 300 under 400 | | | | | | | | |
| 400 under 500 | 1 | (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 | | 919,695 | 136,101 | 4,123 | 75,060 | 57,624 | 706 | |
| Total | 22,605 | 93,900,510 | 1,353,584 | 544,097 | 764,304 | 152,715 | 103,837 | 3,695 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 25,818 | 122,569,172 | 2,087,718 | | | | | |
| 1928 | 26,891 | 142,167,220 | 4,035,792 | | | | | |
| 1927 | 27,992 | 133,224,614 | 2,455,166 | | | | | |
| 1926 | 28,540 | 136,523,003 | 2,449,196 | | | | | |
| 1925 | 26,278 | 130,024,575 | 2,326,213 | | | | | |
| 1924 | 47,591 | 159,918,982 | 2,771,221 | | | | | |
| 1923 | 51,049 | 159,064,390 | 2,840,975 | | | | | |
| 1922 | 43,612 | 126,908,473 | 2,892,298 | | | | | |
| 1921 | 43,009 | 117,108,806 | 2,713,826 | | | | | |
| 1920 | 52,984 | 156,604,933 | 4,482,805 | | | | | |

For footnotes, see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

ARIZONA

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|--------------|-------------|------------------------|----------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 416 | \$234, 251 | | | | | | |
| Under 1 (est.)..... | 8 | 4, 230 | \$27 | \$36 | | | \$9 | |
| 1 under 2 ¹ (est.)..... | 1, 217 | 1, 875, 616 | | | | | | |
| 1 under 2 (est.)..... | 1, 345 | 2, 365, 170 | 4, 273 | 5, 697 | | | 1, 424 | |
| 2 under 3 ¹ (est.)..... | 978 | 2, 417, 451 | | | | | | |
| 2 under 3 (est.)..... | 1, 085 | 2, 543, 326 | 8, 914 | 11, 885 | | | 2, 971 | |
| 3 under 4 ¹ (est.)..... | 1, 277 | 4, 486, 920 | | | | | | |
| 3 under 4 (est.)..... | 726 | 2, 581, 107 | 8, 170 | 10, 893 | | | 2, 723 | |
| 4 under 5 ¹ (est.)..... | 460 | 2, 003, 710 | | | | | | |
| 4 under 5 (est.)..... | 1, 053 | 4, 726, 548 | 14, 336 | 19, 115 | | | 4, 779 | |
| 5 under 6 ¹ | 74 | 396, 449 | | | | | | |
| 5 under 6..... | 595 | 3, 248, 532 | 13, 731 | 17, 693 | | | 3, 962 | |
| 6 under 7 ¹ | 27 | 172, 479 | | | | | | |
| 6 under 7..... | 374 | 2, 402, 165 | 13, 679 | 16, 797 | | | 3, 118 | |
| 7 under 8 ¹ | 19 | 144, 229 | | | | | | |
| 7 under 8..... | 267 | 1, 992, 196 | 13, 972 | 16, 778 | | | 2, 806 | |
| 8 under 9 ¹ | 11 | 93, 366 | | | | | | |
| 8 under 9..... | 173 | 1, 404, 474 | 12, 604 | 14, 737 | | | 2, 133 | |
| 9 under 10 ¹ | 9 | 85, 664 | | | | | | |
| 9 under 10..... | 90 | 849, 583 | 8, 146 | 9, 357 | | | 1, 211 | |
| 10 under 11..... | 56 | 589, 252 | 6, 058 | 6, 526 | \$294 | | 762 | |
| 11 under 12..... | 51 | 584, 203 | 6, 981 | 7, 117 | 722 | | 858 | |
| 12 under 13..... | 46 | 572, 303 | 8, 003 | 7, 714 | 1, 118 | | 829 | |
| 13 under 14..... | 41 | 552, 701 | 10, 472 | 10, 183 | 1, 428 | | 1, 139 | |
| 14 under 15..... | 30 | 432, 941 | 8, 098 | 7, 679 | 1, 461 | | 1, 042 | |
| 15 under 20..... | 75 | 1, 289, 929 | 32, 981 | 26, 380 | 9, 028 | | 2, 427 | |
| 20 under 25..... | 26 | 589, 398 | 22, 953 | 15, 406 | 9, 461 | | 1, 914 | |
| 25 under 30..... | 10 | 273, 229 | 11, 411 | 5, 002 | 6, 689 | | 280 | |
| 30 under 40..... | 22 | 750, 569 | 37, 919 | 14, 206 | 27, 330 | \$428 | 3, 703 | \$342 |
| 40 under 50..... | 10 | 456, 084 | 33, 200 | 9, 231 | 22, 558 | 2, 041 | 630 | |
| 50 under 60..... | 1 | (?) | (?) | (?) | (?) | | | |
| 60 under 70..... | | | | | | | | |
| 70 under 80..... | 4 | 290, 866 | 27, 478 | 3, 103 | 16, 233 | 8, 153 | 11 | |
| 80 under 90..... | 5 | 429, 366 | 45, 167 | 154 | 14, 512 | 30, 510 | 9 | |
| 90 under 100..... | 3 | 292, 120 | 30, 429 | 334 | 9, 945 | 20, 173 | 23 | |
| 100 under 150..... | 3 | 376, 288 | 60, 929 | 11, 105 | 50, 238 | | 414 | |
| 150 under 200..... | | | | | | | | |
| 200 under 250..... | 2 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 250 under 300..... | | | | | | | | |
| 300 under 400..... | | | | | | | | |
| 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, 208, 369 | 144, 348 | 2, 649 | 13, 728 | 128, 005 | 34 | |
| Total..... | 10, 590 | 42, 775, 084 | 584, 279 | 249, 777 | 184, 745 | 189, 310 | 39, 211 | 342 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929..... | 12, 448 | 60, 788, 434 | 1, 113, 774 | | | | | |
| 1928..... | 11, 527 | 58, 368, 659 | 1, 600, 308 | | | | | |
| 1927..... | 11, 059 | 45, 837, 158 | 697, 800 | | | | | |
| 1926..... | 10, 509 | 41, 716, 578 | 498, 896 | | | | | |
| 1925..... | 10, 104 | 41, 382, 939 | 544, 953 | | | | | |
| 1924..... | 21, 301 | 58, 273, 049 | 511, 987 | | | | | |
| 1923..... | 22, 899 | 59, 526, 474 | 603, 100 | | | | | |
| 1922..... | 20, 079 | 48, 459, 738 | 687, 026 | | | | | |
| 1921..... | 18, 477 | 48, 310, 197 | 516, 637 | | | | | |
| 1920..... | 24, 812 | 67, 280, 486 | 1, 325, 905 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

ARKANSAS

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 913 | \$529, 078 | | | | | | |
| Under 1 (est.) | 23 | 12, 928 | \$133 | \$178 | | | \$45 | |
| 1 under 2 ¹ (est.) | 2, 141 | 3, 298, 492 | | | | | | |
| 1 under 2 (est.) | 1, 046 | 1, 792, 279 | 3, 273 | 4, 364 | | | 1, 091 | |
| 2 under 3 ¹ (est.) | 2, 019 | 5, 020, 166 | | | | | | |
| 2 under 3 (est.) | 745 | 1, 775, 274 | 6, 953 | 9, 272 | | | 2, 319 | |
| 3 under 4 ¹ (est.) | 1, 909 | 6, 576, 300 | | | | | | |
| 3 under 4 (est.) | 490 | 1, 759, 432 | 4, 846 | 6, 461 | | | 1, 615 | |
| 4 under 5 ¹ (est.) | 582 | 2, 531, 144 | | | | | | |
| 4 under 5 (est.) | 821 | 3, 686, 108 | 7, 643 | 10, 190 | | | 2, 547 | |
| 5 under 6 ¹ | 94 | 505, 819 | | | | | | |
| 5 under 6 | 485 | 2, 653, 608 | 9, 197 | 11, 796 | | | 2, 599 | |
| 6 under 7 | 35 | 228, 130 | | | | | | |
| 6 under 7 | 314 | 2, 027, 293 | 9, 163 | 11, 288 | | | 2, 125 | |
| 7 under 8 ¹ | 27 | 202, 055 | | | | | | |
| 7 under 8 | 210 | 1, 568, 376 | 8, 617 | 10, 443 | | | 1, 826 | |
| 8 under 9 ¹ | 22 | 185, 482 | | | | | | |
| 8 under 9 | 130 | 1, 102, 449 | 7, 194 | 8, 540 | | | 1, 346 | |
| 9 under 10 ¹ | 10 | 94, 148 | | | | | | |
| 9 under 10 | 89 | 845, 118 | 6, 184 | 7, 583 | | | 1, 399 | |
| 10 under 11 | 65 | 683, 377 | 5, 956 | 6, 752 | \$334 | | 1, 130 | |
| 11 under 12 | 52 | 598, 849 | 6, 915 | 7, 139 | 761 | | 985 | |
| 12 under 13 | 32 | 400, 880 | 4, 860 | 4, 825 | 808 | | 773 | |
| 13 under 14 | 35 | 472, 781 | 5, 644 | 5, 255 | 1, 224 | | 835 | |
| 14 under 15 | 28 | 404, 751 | 6, 584 | 6, 491 | 1, 374 | | 1, 281 | |
| 15 under 20 | 91 | 1, 579, 491 | 37, 231 | 29, 653 | 11, 316 | | 3, 738 | |
| 20 under 25 | 36 | 795, 201 | 25, 114 | 15, 336 | 11, 933 | | 2, 155 | |
| 25 under 30 | 20 | 544, 628 | 19, 247 | 8, 254 | 12, 759 | | 1, 766 | |
| 30 under 40 | 13 | 431, 063 | 19, 718 | 6, 027 | 14, 009 | | 318 | |
| 40 under 50 | 4 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 50 under 60 | 5 | 270, 742 | 15, 562 | 2, 525 | 13, 644 | | 607 | |
| 60 under 70 | 1 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 70 under 80 | | | | | | | | |
| 80 under 90 | 1 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 90 under 100 | 1 | (²) | | | | | | |
| 100 under 150 | | | | | | | | |
| 150 under 200 | | | | | | | | |
| 200 under 250 | | | | | | | | |
| 250 under 300 | 1 | (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 | | 707, 544 | 31, 753 | 6, 184 | 64, 542 | \$6, 196 | 848 | \$44, 321 |
| Total | 12, 490 | 43, 282, 986 | 241, 787 | 178, 556 | 132, 704 | 6, 196 | 31, 348 | 44, 321 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 15, 813 | 68, 910, 936 | 712, 954 | | | | | |
| 1928 | 16, 660 | 71, 689, 792 | 877, 747 | | | | | |
| 1927 | 17, 331 | 75, 553, 896 | 1, 339, 952 | | | | | |
| 1926 | 19, 363 | 84, 661, 070 | 1, 481, 272 | | | | | |
| 1925 | 20, 597 | 84, 474, 350 | 1, 434, 504 | | | | | |
| 1924 | 35, 484 | 110, 255, 418 | 1, 458, 499 | | | | | |
| 1923 | 35, 788 | 109, 793, 634 | 2, 050, 416 | | | | | |
| 1922 | 32, 072 | 95, 625, 678 | 2, 314, 409 | | | | | |
| 1921 | 33, 830 | 92, 616, 903 | 1, 866, 164 | | | | | |
| 1920 | 38, 113 | 118, 090, 710 | 3, 268, 450 | | | | | |

For footnotes see p. 138.

133873—32—7

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

CALIFORNIA

| Net income classes (Thousands of dollars) | Num- ber of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|---|---------------------------|------------------|--------------|------------------------|--------------|---|--|--|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 12, 561 | \$7, 312, 851 | | | | | | |
| Under 1 (est.)..... | 286 | 190, 850 | \$1, 927 | \$2, 572 | | | \$645 | |
| 1 under 2 ¹ (est.)..... | 36, 198 | 56, 409, 538 | | | | | | |
| 1 under 2 (est.)..... | 34, 497 | 60, 369, 015 | 103, 447 | 137, 929 | | | 34, 482 | |
| 2 under 3 ¹ (est.)..... | 30, 980 | 76, 691, 160 | | | | | | |
| 2 under 3 (est.)..... | 31, 333 | 74, 139, 822 | 276, 693 | 368, 924 | | | 92, 231 | |
| 3 under 4 ¹ | 32, 943 | 114, 456, 122 | | | | | | |
| 3 under 4 (est.)..... | 16, 198 | 57, 879, 672 | 189, 841 | 253, 120 | | | 63, 279 | |
| 4 under 5 ¹ (est.)..... | 9, 795 | 42, 582, 044 | | | | | | |
| 4 under 5 (est.)..... | 21, 935 | 98, 414, 288 | 287, 682 | 383, 574 | | | 95, 892 | |
| 5 under 6 ¹ | 1, 968 | 10, 676, 129 | | | | | | |
| 5 under 6..... | 16, 826 | 91, 930, 465 | 395, 310 | 501, 494 | | | 106, 184 | |
| 6 under 7 ¹ | 973 | 6, 302, 839 | | | | | | |
| 6 under 7..... | 11, 080 | 71, 555, 751 | 398, 197 | 497, 631 | | | 99, 434 | |
| 7 under 8 ¹ | 668 | 4, 972, 933 | | | | | | |
| 7 under 8..... | 7, 545 | 56, 386, 808 | 378, 733 | 464, 592 | | | 85, 859 | |
| 8 under 9 ¹ | 467 | 3, 958, 067 | | | | | | |
| 8 under 9..... | 5, 100 | 43, 180, 766 | 337, 858 | 403, 628 | | | 65, 770 | |
| 9 under 10 ¹ | 443 | 4, 198, 501 | | | | | | |
| 9 under 10..... | 3, 625 | 34, 347, 870 | 318, 566 | 375, 500 | | | 56, 934 | |
| 10 under 11..... | 2, 683 | 28, 107, 545 | 277, 492 | 308, 217 | \$13, 014 | | 43, 739 | |
| 11 under 12..... | 2, 144 | 24, 635, 096 | 287, 664 | 296, 601 | 31, 602 | | 40, 629 | |
| 12 under 13..... | 1, 636 | 21, 041, 984 | 283, 797 | 280, 079 | 41, 539 | | 37, 821 | |
| 13 under 14..... | 1, 299 | 17, 529, 675 | 265, 616 | 252, 669 | 45, 118 | | 32, 171 | |
| 14 under 15..... | 1, 033 | 14, 964, 102 | 247, 719 | 229, 907 | 50, 995 | | 33, 183 | |
| 15 under 20..... | 3, 283 | 56, 462, 090 | 1, 237, 104 | 980, 173 | 393, 409 | | 136, 478 | |
| 20 under 25..... | 1, 766 | 39, 268, 594 | 1, 242, 022 | 746, 563 | 598, 122 | | 102, 663 | |
| 25 under 30..... | 918 | 25, 049, 689 | 1, 057, 279 | 525, 291 | 606, 622 | | 74, 634 | |
| 30 under 40..... | 1, 073 | 36, 786, 531 | 1, 997, 689 | 777, 860 | 1, 324, 762 | \$22, 834 | 100, 604 | \$27, 163 |
| 40 under 50..... | 569 | 25, 183, 054 | 1, 751, 943 | 548, 835 | 1, 241, 068 | 64, 210 | 73, 252 | 28, 918 |
| 50 under 60..... | 322 | 17, 568, 822 | 1, 403, 402 | 332, 807 | 1, 065, 866 | 93, 339 | 45, 635 | 42, 975 |
| 60 under 70..... | 215 | 13, 850, 940 | 1, 345, 745 | 293, 758 | 937, 426 | 170, 771 | 35, 158 | 21, 052 |
| 70 under 80..... | 136 | 10, 155, 855 | 1, 087, 885 | 182, 164 | 774, 929 | 163, 035 | 19, 995 | 12, 248 |
| 80 under 90..... | 111 | 9, 375, 172 | 1, 062, 754 | 161, 579 | 830, 451 | 114, 405 | 16, 677 | 27, 004 |
| 90 under 100..... | 62 | 5, 878, 589 | 698, 594 | 78, 589 | 508, 458 | 125, 315 | 7, 875 | 5, 893 |
| 100 under 150..... | 165 | 19, 712, 603 | 2, 644, 534 | 259, 644 | 1, 951, 409 | 495, 439 | 16, 620 | 45, 338 |
| 150 under 200..... | 66 | 11, 206, 378 | 1, 601, 919 | 145, 347 | 1, 172, 559 | 348, 525 | 9, 419 | 55, 093 |
| 200 under 250..... | 27 | 6, 033, 309 | 897, 366 | 56, 290 | 512, 029 | 331, 511 | 1, 360 | 1, 104 |
| 250 under 300..... | 19 | 5, 196, 581 | 824, 117 | 44, 092 | 594, 645 | 196, 164 | 1, 376 | 9, 408 |
| 300 under 400..... | 22 | 7, 370, 243 | 1, 168, 697 | 109, 747 | 608, 457 | 455, 151 | 3, 776 | 882 |
| 400 under 500..... | 8 | 3, 707, 734 | 641, 820 | 86, 891 | 514, 258 | 105, 568 | 1, 500 | 63, 397 |
| 500 under 750..... | 12 | 7, 486, 524 | 1, 193, 801 | 75, 826 | 651, 935 | 470, 842 | 490 | 4, 312 |
| 750 under 1,000..... | 5 | 4, 311, 231 | 656, 510 | 5, 615 | 356, 618 | 295, 306 | 1, 029 | |
| 1,000 under 1,500..... | 3 | 3, 765, 823 | 572, 334 | 4, 860 | 273, 535 | 294, 556 | 617 | |
| 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..... | 293, 048 | 1, 330, 603, 655 | 27, 136, 057 | 10, 172, 368 | 15, 098, 916 | 3, 746, 971 | 1, 537, 411 | 344, 787 |
| Summary for pre- ceding years: ² | | | | | | | | |
| 1929..... | 309, 047 | 1, 689, 896, 424 | 45, 360, 278 | | | | | |
| 1928..... | 316, 738 | 1, 765, 573, 139 | 63, 707, 136 | | | | | |
| 1927..... | 315, 566 | 1, 582, 576, 258 | 46, 044, 994 | | | | | |
| 1926..... | 315, 344 | 1, 571, 673, 688 | 46, 238, 346 | | | | | |
| 1925..... | 305, 074 | 1, 490, 419, 792 | 37, 127, 167 | | | | | |
| 1924..... | 511, 218 | 1, 741, 063, 671 | 37, 880, 658 | | | | | |
| 1923..... | 517, 109 | 1, 697, 902, 803 | 39, 958, 780 | | | | | |
| 1922..... | 420, 923 | 1, 357, 524, 521 | 43, 778, 932 | | | | | |
| 1921..... | 386, 082 | 1, 168, 021, 448 | 36, 438, 432 | | | | | |
| 1920..... | 396, 973 | 1, 329, 006, 594 | 50, 447, 505 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

COLORADO

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|-------------|-----------|------------------------|-----------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 1,624 | \$910,596 | | | | | | |
| Under 1 (est.)..... | 58 | 32,918 | \$244 | \$325 | | | \$81 | |
| 1 under 2 ¹ (est.)..... | 4,353 | 6,622,619 | | | | | | |
| 1 under 2 (est.)..... | 2,985 | 5,144,773 | 8,414 | 11,219 | | | 2,805 | |
| 2 under 3 ¹ (est.)..... | 3,639 | 9,008,849 | | | | | | |
| 2 under 3 (est.)..... | 2,014 | 4,810,867 | 18,200 | 24,266 | | | 6,066 | |
| 3 under 4 ¹ (est.)..... | 3,693 | 12,819,094 | | | | | | |
| 3 under 4 (est.)..... | 1,641 | 5,878,862 | 17,419 | 23,226 | | | 5,807 | |
| 4 under 5 ¹ (est.)..... | 1,042 | 4,545,870 | | | | | | |
| 4 under 5 (est.)..... | 2,142 | 9,558,410 | 21,224 | 28,299 | | | 7,075 | |
| 5 under 6 ¹ | 193 | 1,041,730 | | | | | | |
| 5 under 6..... | 1,449 | 7,919,736 | 26,902 | 34,999 | | | 8,097 | |
| 6 under 7 ¹ | 111 | 719,314 | | | | | | |
| 6 under 7..... | 857 | 5,530,155 | 25,717 | 31,991 | | | 6,274 | |
| 7 under 8 ¹ | 60 | 446,611 | | | | | | |
| 7 under 8..... | 605 | 4,523,077 | 25,415 | 31,194 | | | 5,779 | |
| 8 under 9 ¹ | 49 | 417,800 | | | | | | |
| 8 under 9..... | 465 | 3,944,076 | 25,822 | 30,913 | | | 5,091 | |
| 9 under 10 ¹ | 49 | 465,364 | | | | | | |
| 9 under 10..... | 302 | 2,863,007 | 22,339 | 26,786 | | | 4,447 | |
| 10 under 11..... | 271 | 2,837,520 | 23,346 | 25,840 | \$1,259 | | 3,753 | |
| 11 under 12..... | 208 | 2,378,475 | 24,550 | 25,807 | 2,988 | | 4,245 | |
| 12 under 13..... | 155 | 1,935,301 | 21,992 | 21,133 | 3,883 | | 3,024 | |
| 13 under 14..... | 144 | 1,943,613 | 23,866 | 22,477 | 5,054 | | 3,665 | |
| 14 under 15..... | 117 | 1,692,622 | 23,856 | 21,817 | 5,724 | | 3,685 | |
| 15 under 20..... | 300 | 5,196,657 | 90,797 | 68,150 | 37,281 | | 14,634 | |
| 20 under 25..... | 159 | 3,538,061 | 100,392 | 57,305 | 54,486 | | 11,399 | |
| 25 under 30..... | 74 | 2,023,152 | 76,881 | 35,161 | 48,938 | | 7,218 | |
| 30 under 40..... | 79 | 2,727,790 | 150,233 | 56,445 | 98,237 | \$1,369 | 5,520 | \$298 |
| 40 under 50..... | 38 | 1,685,689 | 112,502 | 29,883 | 82,665 | 6,122 | 3,291 | 2,877 |
| 50 under 60..... | 32 | 1,783,150 | 139,946 | 20,614 | 109,756 | 11,227 | 1,649 | 2 |
| 60 under 70..... | 19 | 1,206,926 | 115,866 | 24,421 | 85,729 | 10,990 | 3,092 | 2,182 |
| 70 under 80..... | 12 | 896,718 | 90,244 | 14,868 | 71,989 | 11,912 | 3,011 | 5,514 |
| 80 under 90..... | 5 | 420,189 | 43,724 | 1,753 | 36,342 | 5,635 | 6 | |
| 90 under 100..... | 6 | 574,681 | 63,778 | 4,550 | 47,898 | 12,112 | 612 | 170 |
| 100 under 150..... | 17 | 2,066,602 | 265,808 | 13,223 | 240,504 | 25,148 | 1,310 | 11,757 |
| 150 under 200..... | 6 | 1,057,353 | 145,336 | 8,317 | 118,398 | 32,157 | 655 | 12,881 |
| 200 under 250..... | 5 | 1,145,907 | 176,590 | 7,496 | 163,688 | 14,870 | 643 | 8,821 |
| 250 under 300..... | | | | | | | | |
| 300 under 400..... | 5 | 1,812,490 | 260,612 | 736 | 172,372 | 97,742 | 293 | 9,945 |
| 400 under 500..... | 2 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| 500 under 750..... | | | | | | | | |
| 750 under 1,000..... | 1 | (2) | (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 | | 1,668,985 | 297,781 | 14,759 | 282,981 | 710 | 669 | |
| Total..... | 28,986 | 125,795,609 | 2,439,796 | 717,973 | 1,670,172 | 229,994 | 123,896 | 54,447 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929..... | 31,268 | 158,751,528 | 3,534,404 | | | | | |
| 1928..... | 31,091 | 158,931,875 | 4,459,057 | | | | | |
| 1927..... | 31,727 | 148,473,486 | 3,307,180 | | | | | |
| 1926..... | 35,110 | 154,804,655 | 2,959,248 | | | | | |
| 1925..... | 35,808 | 150,363,411 | 2,840,926 | | | | | |
| 1924..... | 73,350 | 205,087,973 | 3,162,736 | | | | | |
| 1923..... | 72,366 | 200,572,724 | 3,267,732 | | | | | |
| 1922..... | 67,463 | 184,572,407 | 4,869,555 | | | | | |
| 1921..... | 69,676 | 174,490,980 | 3,862,862 | | | | | |
| 1920..... | 74,198 | 219,277,184 | 6,766,900 | | | | | |

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|--|--|--|
| | | | | Normal tax | Surtax | 1½ per cent on capital net gain | 25 per cent of tax on earned net income | 1½ per cent on capital net loss |
| Under 1 ¹ (est.) | 2,771 | \$1,590,554 | | | | | | |
| Under 1 (est.) | 223 | 126,219 | \$812 | \$1,082 | | | \$270 | |
| 1 under 2 ¹ (est.) | 8,916 | 13,811,842 | | | | | | |
| 1 under 2 (est.) | 9,758 | 16,683,893 | 25,175 | 33,567 | | | 8,392 | |
| 2 under 3 ¹ (est.) | 7,720 | 19,051,263 | | | | | | |
| 2 under 3 (est.) | 7,217 | 17,149,704 | 63,898 | 85,198 | | | 21,300 | |
| 3 under 4 ¹ (est.) | 8,389 | 29,581,864 | | | | | | |
| 3 under 4 (est.) | 3,511 | 12,489,390 | 40,581 | 54,108 | | | 13,527 | |
| 4 under 5 ¹ (est.) | 2,969 | 13,064,381 | | | | | | |
| 4 under 5 (est.) | 5,331 | 23,848,342 | 60,217 | 80,289 | | | 20,072 | |
| 5 under 6 ¹ | 766 | 4,152,002 | | | | | | |
| 5 under 6 | 3,281 | 17,901,422 | 60,680 | 79,100 | | | 18,420 | |
| 6 under 7 ¹ | 425 | 2,749,284 | | | | | | |
| 6 under 7 | 2,349 | 15,212,080 | 66,520 | 84,450 | | | 17,930 | |
| 7 under 8 ¹ | 324 | 2,413,946 | | | | | | |
| 7 under 8 | 1,687 | 12,582,127 | 64,887 | 81,979 | | | 17,092 | |
| 8 under 9 ¹ | 239 | 2,030,582 | | | | | | |
| 8 under 9 | 1,200 | 10,170,783 | 60,622 | 74,837 | | | 14,215 | |
| 9 under 10 ¹ | 210 | 1,994,497 | | | | | | |
| 9 under 10 | 989 | 9,354,220 | 65,033 | 81,305 | | | 16,272 | |
| 10 under 11 | 816 | 8,537,485 | 57,353 | 67,416 | \$3,849 | | 13,912 | |
| 11 under 12 | 662 | 7,603,799 | 62,097 | 65,273 | 9,894 | | 13,070 | |
| 12 under 13 | 550 | 6,872,037 | 69,220 | 69,070 | 13,687 | | 13,537 | |
| 13 under 14 | 497 | 6,694,281 | 70,285 | 68,125 | 17,095 | | 14,935 | |
| 14 under 15 | 412 | 5,980,094 | 74,038 | 68,133 | 20,461 | | 14,556 | |
| 15 under 20 | 1,222 | 21,036,930 | 343,205 | 256,382 | 146,682 | | 59,859 | |
| 20 under 25 | 671 | 14,893,855 | 382,391 | 202,441 | 226,196 | | 46,246 | |
| 25 under 30 | 412 | 11,199,168 | 391,511 | 157,454 | 273,700 | | 39,703 | |
| 30 under 40 | 467 | 16,052,054 | 759,500 | 231,766 | 582,064 | \$11,751 | 54,965 | \$11,106 |
| 40 under 50 | 252 | 11,239,200 | 685,832 | 137,723 | 567,637 | 23,239 | 24,909 | 17,858 |
| 50 under 60 | 157 | 8,573,944 | 640,698 | 106,736 | 498,550 | 77,208 | 21,364 | 20,492 |
| 60 under 70 | 109 | 7,126,854 | 604,677 | 64,304 | 526,944 | 49,953 | 10,299 | 26,225 |
| 70 under 80 | 60 | 4,508,749 | 421,839 | 41,002 | 355,136 | 61,939 | 5,587 | 31,551 |
| 80 under 90 | 46 | 3,854,445 | 398,030 | 31,231 | 328,938 | 57,322 | 5,319 | 17,142 |
| 90 under 100 | 38 | 3,592,758 | 416,367 | 39,889 | 336,884 | 56,762 | 6,478 | 10,690 |
| 100 under 150 | 90 | 10,855,569 | 1,400,530 | 100,908 | 1,199,273 | 160,657 | 15,234 | 45,074 |
| 150 under 200 | 39 | 6,590,816 | 956,050 | 23,351 | 843,258 | 109,076 | 2,472 | 18,063 |
| 200 under 250 | 12 | 2,673,507 | 414,090 | 28,819 | 311,476 | 79,540 | 1,655 | 4,090 |
| 250 under 300 | 8 | 2,202,077 | 298,451 | 9,162 | 152,664 | 141,847 | 717 | 4,505 |
| 300 under 400 | 10 | 3,558,435 | 621,744 | 36,993 | 509,369 | 78,092 | 777 | 1,933 |
| 400 under 500 | 3 | 1,325,277 | 193,139 | 2,212 | 110,270 | 81,181 | 524 | |
| 500 under 750 | 10 | 5,941,631 | 1,001,108 | 20,042 | 758,752 | 225,640 | 1,288 | 2,038 |
| 750 under 1,000 | 2 | (²) | (²) | (²) | (²) | (²) | (²) | (²) |
| 1,000 under 1,500 | | | | | | | | |
| 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 | | 3,772,136 | 665,076 | 26,207 | 563,119 | 92,922 | 957 | 16,215 |
| Total | 74,821 | 400,674,216 | 11,435,656 | 2,514,534 | 8,355,958 | 1,308,029 | 515,883 | 226,982 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 82,049 | 561,547,753 | 23,693,045 | | | | | |
| 1928 | 81,063 | 522,496,528 | 23,104,139 | | | | | |
| 1927 | 77,778 | 451,001,651 | 16,117,674 | | | | | |
| 1926 | 81,449 | 433,776,846 | 13,751,314 | | | | | |
| 1925 | 74,595 | 404,498,337 | 13,533,997 | | | | | |
| 1924 | 143,406 | 478,174,249 | 12,593,904 | | | | | |
| 1923 | 149,820 | 473,804,719 | 11,199,184 | | | | | |
| 1922 | 128,431 | 401,720,143 | 13,130,562 | | | | | |
| 1921 | 123,369 | 348,017,180 | 10,633,045 | | | | | |
| 1920 | 148,195 | 451,737,702 | 15,774,598 | | | | | |

For footnotes see p. 133.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|----------------------|-------------|------------|------------------------|-----------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 410 | \$248,699 | | | | | | |
| Under 1 (est.) | 42 | 20,261 | \$161 | \$214 | | | \$53 | |
| 1 under 2 ¹ (est.) | 1,511 | 2,371,269 | | | | | | |
| 1 under 2 (est.) | 997 | 1,721,214 | 2,960 | 3,947 | | | 987 | |
| 2 under 3 ¹ (est.) | 1,121 | 2,743,099 | | | | | | |
| 2 under 3 (est.) | 819 | 1,941,439 | 7,231 | 9,642 | | | 2,411 | |
| 3 under 4 ¹ (est.) | 948 | 3,300,563 | | | | | | |
| 3 under 4 (est.) | 446 | 1,590,061 | 5,692 | 7,589 | | | 1,897 | |
| 4 under 5 ¹ (est.) | 317 | 1,392,596 | | | | | | |
| 4 under 5 (est.) | 560 | 2,500,592 | 5,859 | 7,811 | | | 1,952 | |
| 5 under 6 ¹ | 94 | 514,759 | | | | | | |
| 5 under 6 | 369 | 2,013,847 | 6,757 | 8,683 | | | 1,926 | |
| 6 under 7 ¹ | 58 | 374,266 | | | | | | |
| 6 under 7 | 241 | 1,561,418 | 6,601 | 8,384 | | | 1,783 | |
| 7 under 8 ¹ | 31 | 231,994 | | | | | | |
| 7 under 8 | 180 | 1,340,539 | 7,105 | 8,704 | | | 1,599 | |
| 8 under 9 ¹ | 28 | 239,787 | | | | | | |
| 8 under 9 | 136 | 1,153,574 | 7,136 | 8,643 | | | 1,507 | |
| 9 under 10 ¹ | 27 | 253,835 | | | | | | |
| 9 under 10 | 106 | 1,007,874 | 5,992 | 7,547 | | | 1,555 | |
| 10 under 11 | 76 | 803,205 | 4,559 | 5,221 | \$499 | | 1,161 | |
| 11 under 12 | 69 | 791,411 | 6,051 | 6,486 | 997 | | 1,432 | |
| 12 under 13 | 68 | 842,930 | 6,179 | 5,726 | 1,602 | | 1,149 | |
| 13 under 14 | 62 | 833,605 | 8,796 | 8,869 | 2,075 | | 2,148 | |
| 14 under 15 | 39 | 564,430 | 7,847 | 7,243 | 1,926 | | 1,322 | |
| 15 under 20 | 175 | 3,020,760 | 45,688 | 33,277 | 21,277 | | 8,866 | |
| 20 under 25 | 92 | 2,039,580 | 50,770 | 25,075 | 30,867 | | 5,172 | |
| 25 under 30 | 59 | 1,618,719 | 59,837 | 24,413 | 40,301 | | 4,877 | |
| 30 under 40 | 69 | 2,376,739 | 105,126 | 22,571 | 86,926 | \$824 | 5,131 | \$64 |
| 40 under 50 | 41 | 1,833,814 | 112,347 | 20,102 | 88,236 | 9,883 | 5,329 | 545 |
| 50 under 60 | 29 | 1,582,837 | 123,525 | 29,847 | 98,927 | 6,686 | 5,570 | 6,365 |
| 60 under 70 | 22 | 1,444,356 | 125,003 | 12,023 | 90,057 | 26,873 | 1,853 | 2,097 |
| 70 under 80 | 25 | 1,908,762 | 184,997 | 15,343 | 170,142 | 8,908 | 3,091 | 6,305 |
| 80 under 90 | 10 | 847,103 | 85,168 | 7,545 | 66,882 | 23,390 | 1,635 | 11,014 |
| 90 under 100 | 10 | 933,163 | 98,707 | 2,229 | 89,983 | 9,653 | 736 | 2,422 |
| 100 under 150 | 18 | 2,214,870 | 292,153 | 13,121 | 285,099 | 4,847 | 2,754 | 8,160 |
| 150 under 200 | 11 | 1,889,957 | 278,723 | 13,945 | 227,105 | 40,071 | 2,103 | 295 |
| 200 under 250 | 7 | 1,583,232 | 254,168 | 15,437 | 217,184 | 27,260 | 1,055 | 4,658 |
| 250 under 300 | 1 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| 300 under 400 | 7 | 2,426,923 | 413,648 | 1,008 | 416,153 | 1,569 | 239 | 4,843 |
| 400 under 500 | 2 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| 500 under 750 | 4 | 2,342,006 | 407,120 | 5,940 | 332,573 | 69,255 | 3 | 645 |
| 750 under 1,000 | 2 | 1,610,093 | 296,999 | 3,642 | 300,802 | 2,835 | 716 | 9,564 |
| 1,000 under 1,500 | 3 | 3,708,819 | 695,867 | | 715,737 | 630 | 452 | 20,048 |
| 1,500 under 2,000 | | | | | | | | |
| 2,000 under 3,000 | | | | | | | | |
| 3,000 under 4,000 | | | | | | | | |
| 4,000 under 5,000 | | | | | | | | |
| 5,000 and over | | | | | 209,838 | | | 878 |
| Classes grouped ² | | 1,174,288 | 208,960 | | | | | |
| Total | 9,342 | 64,913,288 | 3,927,732 | 350,227 | 3,495,188 | 232,684 | 72,464 | 77,903 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 9,780 | 148,850,300 | 14,524,946 | | | | | |
| 1928 | 9,592 | 107,335,477 | 10,592,886 | | | | | |
| 1927 | 9,266 | 90,262,899 | 7,970,035 | | | | | |
| 1926 | 9,301 | 70,544,423 | 5,100,884 | | | | | |
| 1925 | 9,131 | 54,897,972 | 2,780,200 | | | | | |
| 1924 | 18,892 | 64,179,747 | 2,432,617 | | | | | |
| 1923 | 19,202 | 57,186,685 | 1,402,093 | | | | | |
| 1922 | 17,141 | 53,981,068 | 1,833,712 | | | | | |
| 1921 | 15,889 | 43,676,893 | 1,284,365 | | | | | |
| 1920 | 18,937 | 55,633,321 | 2,122,025 | | | | | |

For footnotes see p. 133.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

DISTRICT OF COLUMBIA

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|----------------------|---------------|-------------|------------------------|-------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 698 | \$404, 118 | | | | | | |
| Under 1 (est.)..... | 103 | 53, 957 | \$514 | | | | \$172 | |
| 1 under 2 ¹ (est.)..... | 4, 717 | 7, 386, 148 | | \$686 | | | | |
| 1 under 2 (est.)..... | 9, 834 | 17, 125, 444 | 27, 380 | 36, 506 | | | 9, 126 | |
| 2 under 3 ¹ (est.)..... | 3, 371 | 8, 330, 730 | | | | | | |
| 2 under 3 (est.)..... | 8, 160 | 19, 351, 776 | 74, 100 | 98, 800 | | | 24, 700 | |
| 3 under 4 ¹ (est.)..... | 4, 567 | 15, 943, 638 | | | | | | |
| 3 under 4 (est.)..... | 3, 990 | 14, 149, 668 | 48, 475 | 64, 633 | | | 16, 158 | |
| 4 under 5 ¹ (est.)..... | 1, 649 | 7, 133, 556 | | | | | | |
| 4 under 5 (est.)..... | 4, 786 | 21, 476, 808 | 58, 556 | 78, 075 | | | 19, 519 | |
| 5 under 6 ¹ | 223 | 1, 203, 972 | | | | | | |
| 5 under 6..... | 2, 555 | 13, 944, 661 | 51, 432 | 67, 491 | | | 16, 059 | |
| 6 under 7 ¹ | 96 | 615, 046 | | | | | | |
| 6 under 7..... | 1, 440 | 9, 285, 733 | 45, 195 | 58, 013 | | | 12, 818 | |
| 7 under 8 ¹ | 61 | 459, 354 | | | | | | |
| 7 under 8..... | 982 | 7, 337, 960 | 43, 575 | 54, 361 | | | 1, 0786 | |
| 8 under 9 ¹ | 43 | 363, 145 | | | | | | |
| 8 under 9..... | 670 | 5, 653, 746 | 39, 459 | 48, 725 | | | 9, 266 | |
| 9 under 10 ¹ | 34 | 324, 586 | | | | | | |
| 9 under 10..... | 486 | 4, 607, 982 | 35, 968 | 44, 022 | | | 8, 054 | |
| 10 under 11..... | 361 | 3, 777, 667 | 32, 336 | 37, 714 | \$1, 746 | | 7, 124 | |
| 11 under 12..... | 296 | 3, 391, 721 | 34, 454 | 37, 570 | 4, 294 | | 7, 410 | |
| 12 under 13..... | 212 | 2, 636, 854 | 31, 127 | 32, 290 | 5, 139 | | 6, 302 | |
| 13 under 14..... | 183 | 2, 476, 294 | 34, 229 | 34, 540 | 6, 361 | | 6, 672 | |
| 14 under 15..... | 157 | 2, 275, 503 | 36, 324 | 35, 081 | 7, 926 | | 6, 683 | |
| 15 under 20..... | 500 | 8, 582, 842 | 180, 616 | 154, 063 | 59, 150 | | 32, 597 | |
| 20 under 25..... | 250 | 5, 570, 490 | 173, 363 | 115, 020 | 85, 295 | | 26, 952 | |
| 25 under 30..... | 167 | 4, 535, 737 | 183, 645 | 98, 108 | 109, 484 | | 23, 947 | |
| 30 under 40..... | 169 | 5, 766, 687 | 303, 684 | 124, 113 | 204, 683 | \$4, 476 | 28, 542 | \$1, 051 |
| 40 under 50..... | 87 | 3, 850, 376 | 256, 807 | 80, 105 | 186, 923 | 11, 927 | 13, 022 | 9, 126 |
| 50 under 60..... | 49 | 2, 664, 493 | 223, 789 | 57, 307 | 160, 765 | 15, 157 | 7, 322 | 2, 118 |
| 60 under 70..... | 36 | 2, 328, 367 | 215, 263 | 38, 969 | 169, 651 | 19, 370 | 5, 798 | 6, 929 |
| 70 under 80..... | 24 | 1, 805, 996 | 179, 459 | 37, 277 | 154, 589 | 10, 108 | 5, 676 | 16, 839 |
| 80 under 90..... | 13 | 1, 087, 813 | 123, 516 | 16, 469 | 33, 183 | 16, 349 | 2, 081 | 404 |
| 90 under 100..... | 14 | 1, 314, 644 | 147, 746 | 13, 325 | 91, 247 | 44, 297 | 1, 123 | |
| 100 under 150..... | 34 | 4, 029, 483 | 537, 736 | 73, 445 | 459, 500 | 54, 360 | 4, 729 | 44, 840 |
| 150 under 200..... | 19 | 3, 308, 307 | 523, 132 | 41, 360 | 470, 650 | 25, 557 | 2, 922 | 11, 513 |
| 200 under 250..... | 3 | 652, 985 | 103, 112 | 10, 605 | 62, 933 | 30, 285 | 711 | |
| 250 under 300..... | 1 | (?) | (?) | (?) | (?) | (?) | (?) | (?) |
| 300 under 400..... | 1 | (?) | (?) | (?) | (?) | (?) | (?) | (?) |
| 400 under 500..... | 1 | (?) | (?) | (?) | (?) | (?) | (?) | (?) |
| 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 | | 2, 320, 181 | 455, 948 | 56, 184 | 357, 442 | 43, 464 | 998 | 144 |
| Total..... | 51, 044 | 217, 558, 448 | 4, 200, 940 | 1, 644, 857 | 2, 690, 966 | 275, 350 | 317, 269 | 92, 964 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929..... | 48, 087 | 242, 282, 698 | 6, 408, 622 | | | | | |
| 1928..... | 44, 183 | 227, 620, 606 | 7, 474, 643 | | | | | |
| 1927..... | 39, 560 | 198, 938, 042 | 6, 027, 133 | | | | | |
| 1926..... | 40, 024 | 198, 055, 768 | 5, 526, 436 | | | | | |
| 1925..... | 43, 293 | 200, 353, 699 | 5, 718, 046 | | | | | |
| 1924..... | 77, 836 | 253, 312, 253 | 5, 765, 861 | | | | | |
| 1923..... | 75, 796 | 221, 950, 528 | 6, 097, 678 | | | | | |
| 1922..... | 77, 923 | 231, 328, 739 | 8, 336, 587 | | | | | |
| 1921..... | 89, 966 | 248, 345, 804 | 7, 704, 564 | | | | | |
| 1920..... | 109, 730 | 299, 802, 574 | 9, 468, 632 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

FLORIDA

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|----------------------|-------------|------------|------------------------|-----------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 1,832 | \$1,060,289 | | | | | | |
| Under 1 (est.) | 82 | 41,927 | \$352 | \$470 | | | \$118 | |
| 1 under 2 ¹ (est.) | 4,139 | 6,269,206 | | | | | | |
| 1 under 2 (est.) | 2,358 | 4,078,027 | 8,664 | 11,553 | | | 2,889 | |
| 2 under 3 ¹ (est.) | 3,632 | 9,046,640 | | | | | | |
| 2 under 3 (est.) | 1,925 | 4,521,302 | 16,874 | 22,498 | | | 5,624 | |
| 3 under 4 ¹ (est.) | 4,116 | 14,306,577 | | | | | | |
| 3 under 4 (est.) | 1,227 | 4,441,676 | 11,321 | 15,095 | | | 3,774 | |
| 4 under 5 ¹ (est.) | 1,301 | 5,656,963 | | | | | | |
| 4 under 5 (est.) | 1,880 | 8,457,291 | 18,531 | 24,708 | | | 6,177 | |
| 5 under 6 ¹ | 238 | 1,288,008 | | | | | | |
| 5 under 6 | 1,282 | 6,999,196 | 23,917 | 31,258 | | | 7,341 | |
| 6 under 7 ¹ | 133 | 854,953 | | | | | | |
| 6 under 7 | 767 | 4,955,876 | 22,845 | 28,597 | | | 5,752 | |
| 7 under 8 ¹ | 88 | 658,044 | | | | | | |
| 7 under 8 | 579 | 4,324,013 | 24,813 | 30,400 | | | 5,587 | |
| 8 under 9 ¹ | 77 | 652,557 | | | | | | |
| 8 under 9 | 391 | 3,303,412 | 21,846 | 26,371 | | | 4,525 | |
| 9 under 10 ¹ | 75 | 711,658 | | | | | | |
| 9 under 10 | 320 | 3,034,362 | 25,082 | 30,432 | | | 5,350 | |
| 10 under 11 | 251 | 2,621,658 | 21,569 | 24,325 | \$1,090 | | 3,846 | |
| 11 under 12 | 225 | 2,581,333 | 24,906 | 26,152 | 3,225 | | 4,471 | |
| 12 under 13 | 156 | 1,949,965 | 20,781 | 20,721 | 3,872 | | 3,812 | |
| 13 under 14 | 102 | 1,376,053 | 17,321 | 16,268 | 3,505 | | 2,452 | |
| 14 under 15 | 111 | 1,605,817 | 19,268 | 17,608 | 5,292 | | 3,632 | |
| 15 under 20 | 310 | 5,312,932 | 92,585 | 70,493 | 35,752 | | 13,660 | |
| 20 under 25 | 151 | 3,359,811 | 95,892 | 55,527 | 50,164 | | 9,799 | |
| 25 under 30 | 100 | 2,722,945 | 107,492 | 47,813 | 64,925 | | 5,246 | |
| 30 under 40 | 106 | 3,680,252 | 183,251 | 70,214 | 132,001 | \$1,640 | 9,270 | \$11,334 |
| 40 under 50 | 51 | 2,284,770 | 160,346 | 47,496 | 116,830 | 3,251 | 3,707 | 3,524 |
| 50 under 60 | 27 | 1,478,709 | 109,058 | 22,069 | 90,383 | 4,048 | 1,826 | 5,616 |
| 60 under 70 | 24 | 1,572,647 | 149,433 | 13,830 | 99,240 | 37,393 | 1,030 | |
| 70 under 80 | 13 | 992,081 | 94,566 | 8,709 | 71,667 | 16,493 | 1,286 | 1,017 |
| 80 under 90 | 8 | 666,318 | 72,611 | 7,451 | 48,649 | 17,008 | 497 | |
| 90 under 100 | 5 | 472,433 | 43,084 | 664 | 21,173 | 31,911 | 131 | 10,533 |
| 100 under 150 | 28 | 3,356,187 | 435,764 | 34,709 | 316,858 | 90,270 | 4,940 | 1,133 |
| 150 under 200 | 7 | 1,207,886 | 188,683 | 11,782 | 173,289 | 6,192 | 1,237 | 1,343 |
| 200 under 250 | 7 | 1,542,072 | 240,406 | 688 | 211,996 | 28,987 | 615 | 650 |
| 250 under 300 | 4 | 1,109,784 | 189,269 | 4,189 | 182,053 | 4,090 | 547 | 516 |
| 300 under 400 | | | | | | | | |
| 400 under 500 | 3 | 1,333,687 | 215,915 | | 160,537 | 55,477 | | 90 |
| 500 under 750 | 2 | 1,021,077 | 183,946 | | 179,136 | 5,250 | 440 | |
| 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 | | | | | | | | |
| Total | 28,133 | 126,910,394 | 2,840,391 | 722,090 | 1,971,637 | 302,010 | 119,581 | 35,765 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 30,040 | 164,355,108 | 5,936,377 | | | | | |
| 1928 | 32,155 | 178,843,603 | 7,714,261 | | | | | |
| 1927 | 40,080 | 206,917,657 | 6,047,244 | | | | | |
| 1926 | 56,109 | 322,601,033 | 10,415,636 | | | | | |
| 1925 | 76,213 | 649,932,382 | 28,857,801 | | | | | |
| 1924 | 64,306 | 250,963,654 | 7,229,272 | | | | | |
| 1923 | 49,591 | 156,500,260 | 3,693,955 | | | | | |
| 1922 | 41,531 | 132,047,020 | 4,059,859 | | | | | |
| 1921 | 42,249 | 119,557,316 | 2,929,409 | | | | | |
| 1920 | 42,210 | 141,105,124 | 5,242,705 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

GEORGIA

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|---------------|-------------|------------------------|----------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 1, 076 | \$609, 052 | | | | | | |
| Under 1 (est.) | 69 | 42, 901 | \$375 | \$501 | | | \$126 | |
| 1 under 2 ¹ (est.) | 3, 559 | 5, 603, 163 | | | | | | |
| 1 under 2 (est.) | 2, 858 | 4, 927, 465 | 7, 816 | 10, 422 | | | 2, 606 | |
| 2 under 3 ¹ (est.) | 2, 919 | 7, 264, 106 | | | | | | |
| 2 under 3 (est.) | 2, 437 | 5, 845, 341 | 22, 728 | 30, 303 | | | 7, 575 | |
| 3 under 4 ¹ (est.) | 4, 461 | 15, 611, 524 | | | | | | |
| 3 under 4 (est.) | 1, 433 | 5, 165, 269 | 12, 955 | 17, 272 | | | 4, 317 | |
| 4 under 5 ¹ (est.) | 1, 526 | 6, 624, 301 | | | | | | |
| 4 under 5 (est.) | 2, 460 | 10, 984, 530 | 22, 544 | 30, 059 | | | 7, 515 | |
| 5 under 6 ¹ | 262 | 1, 417, 088 | | | | | | |
| 5 under 6 | 1, 539 | 8, 411, 009 | 26, 698 | 35, 813 | | | 9, 115 | |
| 6 under 7 ¹ | 129 | 833, 730 | | | | | | |
| 6 under 7 | 949 | 6, 116, 350 | 26, 619 | 34, 099 | | | 7, 480 | |
| 7 under 8 ¹ | 80 | 594, 212 | | | | | | |
| 7 under 8 | 649 | 4, 835, 997 | 25, 396 | 32, 173 | | | 6, 777 | |
| 8 under 9 ¹ | 58 | 491, 970 | | | | | | |
| 8 under 9 | 455 | 3, 860, 172 | 22, 239 | 28, 161 | | | 5, 922 | |
| 9 under 10 ¹ | 45 | 425, 633 | | | | | | |
| 9 under 10 | 300 | 2, 841, 407 | 19, 511 | 24, 420 | | | 4, 909 | |
| 10 under 11 | 249 | 2, 608, 090 | 19, 140 | 22, 566 | \$1, 279 | | 4, 705 | |
| 11 under 12 | 237 | 2, 726, 135 | 23, 306 | 25, 606 | 3, 528 | | 5, 828 | |
| 12 under 13 | 173 | 2, 160, 688 | 21, 313 | 22, 637 | 4, 245 | | 5, 569 | |
| 13 under 14 | 149 | 2, 008, 355 | 22, 838 | 22, 413 | 5, 219 | | 4, 794 | |
| 14 under 15 | 108 | 1, 563, 602 | 22, 404 | 21, 842 | 5, 367 | | 4, 805 | |
| 15 under 20 | 344 | 5, 906, 072 | 100, 658 | 79, 414 | 40, 414 | | 19, 170 | |
| 20 under 25 | 150 | 3, 331, 492 | 89, 637 | 51, 636 | 50, 558 | | 12, 557 | |
| 25 under 30 | 96 | 2, 648, 201 | 94, 550 | 42, 249 | 64, 459 | | 12, 158 | |
| 30 under 40 | 89 | 3, 060, 017 | 145, 302 | 46, 199 | 109, 584 | \$1, 876 | 11, 260 | \$1, 097 |
| 40 under 50 | 56 | 2, 469, 546 | 159, 751 | 42, 657 | 122, 395 | 5, 303 | 8, 162 | 2, 442 |
| 50 under 60 | 28 | 1, 535, 686 | 119, 189 | 27, 023 | 101, 479 | 588 | 5, 488 | 4, 413 |
| 60 under 70 | 17 | 1, 107, 454 | 103, 810 | 23, 345 | 84, 653 | 4, 056 | 3, 864 | 4, 380 |
| 70 under 80 | 9 | 673, 068 | 70, 595 | 11, 804 | 56, 221 | 4, 476 | 1, 537 | 369 |
| 80 under 90 | 5 | 425, 489 | 49, 330 | 2, 520 | 25, 028 | 22, 234 | 414 | 38 |
| 90 under 100 | 2 | 190, 818 | 19, 137 | | 12, 860 | 6, 497 | 220 | |
| 100 under 150 | 15 | 1, 774, 912 | 226, 562 | 17, 358 | 159, 605 | 52, 595 | 2, 236 | 760 |
| 150 under 200 | 1 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 200 under 250 | 2 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 250 under 300 | 1 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 300 under 400 | | | | | | | | |
| 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, 386, 204 | 184, 841 | 856 | 76, 336 | 108, 400 | 751 | |
| Total | 28, 996 | 128, 081, 049 | 1, 659, 244 | 703, 348 | 923, 230 | 206, 025 | 159, 860 | 13, 499 |
| Summary for preced- ing years: ³ | | | | | | | | |
| 1929 | 32, 289 | 163, 181, 491 | 2, 785, 942 | | | | | |
| 1928 | 32, 921 | 167, 063, 587 | 3, 806, 534 | | | | | |
| 1927 | 33, 818 | 167, 407, 479 | 3, 612, 724 | | | | | |
| 1926 | 36, 744 | 171, 146, 482 | 2, 888, 409 | | | | | |
| 1925 | 37, 410 | 177, 203, 659 | 3, 529, 883 | | | | | |
| 1924 | 62, 651 | 210, 908, 421 | 3, 398, 860 | | | | | |
| 1923 | 71, 341 | 222, 888, 344 | 3, 766, 159 | | | | | |
| 1922 | 69, 988 | 199, 432, 531 | 4, 557, 769 | | | | | |
| 1921 | 67, 719 | 180, 311, 466 | 3, 892, 645 | | | | | |
| 1920 | 73, 325 | 228, 619, 716 | 7, 697, 693 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

HAWAII

| Net income classes (Thousands of dollars) | Num- ber of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------|-----------|------------------------|---------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 700 | \$366,966 | — | — | — | — | — | — |
| Under 1 (est.)..... | 11 | 4,388 | \$43 | \$58 | — | — | \$15 | — |
| 1 under 2 ¹ (est.)..... | 1,285 | 1,984,189 | — | — | — | — | — | — |
| 1 under 2 (est.)..... | 614 | 1,066,140 | 1,923 | 2,564 | — | — | 641 | — |
| 2 under 3 ¹ (est.)..... | 946 | 2,306,731 | — | — | — | — | — | — |
| 2 under 3 (est.)..... | 654 | 1,542,979 | 5,756 | 7,674 | — | — | 1,918 | — |
| 3 under 4 ¹ (est.)..... | 841 | 2,940,366 | — | — | — | — | — | — |
| 3 under 4 (est.)..... | 329 | 1,166,101 | 3,760 | 5,013 | — | — | 1,253 | — |
| 4 under 5 ¹ (est.)..... | 371 | 1,630,371 | — | — | — | — | — | — |
| 4 under 5 (est.)..... | 495 | 2,219,732 | 5,173 | 6,898 | — | — | 1,725 | — |
| 5 under 6 ¹ | 90 | 489,335 | — | — | — | — | — | — |
| 5 under 6..... | 357 | 1,951,955 | 6,779 | 8,625 | — | — | 1,846 | — |
| 6 under 7 ¹ | 41 | 264,088 | — | — | — | — | — | — |
| 6 under 7..... | 197 | 1,274,307 | 5,456 | 6,861 | — | — | 1,405 | — |
| 7 under 8 ¹ | 37 | 281,418 | — | — | — | — | — | — |
| 7 under 8..... | 161 | 1,200,158 | 5,529 | 6,863 | — | — | 1,334 | — |
| 8 under 9 ¹ | 30 | 253,870 | — | — | — | — | — | — |
| 8 under 9..... | 99 | 843,406 | 4,558 | 5,558 | — | — | 1,000 | — |
| 9 under 10 ¹ | 16 | 151,787 | — | — | — | — | — | — |
| 9 under 10..... | 75 | 712,952 | 4,943 | 5,986 | — | — | 1,043 | — |
| 10 under 11..... | 61 | 635,441 | 3,954 | 4,529 | \$252 | — | 827 | — |
| 11 under 12..... | 63 | 721,935 | 5,739 | 5,971 | 1,036 | — | 1,268 | — |
| 12 under 13..... | 34 | 423,302 | 3,742 | 3,691 | 833 | — | 782 | — |
| 13 under 14..... | 30 | 410,687 | 4,217 | 3,997 | 1,209 | — | 989 | — |
| 14 under 15..... | 28 | 404,137 | 4,796 | 4,466 | 1,360 | — | 1,030 | — |
| 15 under 20..... | 98 | 1,685,038 | 25,992 | 19,068 | 11,820 | — | 4,896 | — |
| 20 under 25..... | 64 | 1,406,374 | 33,194 | 17,736 | 20,283 | — | 4,825 | — |
| 25 under 30..... | 24 | 666,678 | 23,496 | 8,235 | 16,991 | — | 1,730 | — |
| 30 under 40..... | 41 | 1,417,188 | 65,612 | 17,683 | 52,427 | — | 4,498 | — |
| 40 under 50..... | 17 | 780,297 | 47,549 | 6,521 | 42,182 | — | 1,154 | — |
| 50 under 60..... | 16 | 878,042 | 65,947 | 6,406 | 52,937 | \$7,708 | 1,079 | \$25 |
| 60 under 70..... | 6 | 382,353 | 35,118 | 2,927 | 25,562 | 7,511 | 320 | 562 |
| 70 under 80..... | 8 | 589,175 | 56,220 | 3,808 | 53,732 | — | 34 | 1,286 |
| 80 under 90..... | 7 | 602,507 | 61,854 | 1,819 | 32,284 | 28,474 | 723 | — |
| 90 under 100..... | 3 | (?) | (?) | (?) | (?) | (?) | (?) | (?) |
| 100 under 150..... | 13 | 1,591,251 | 211,901 | 10,967 | 206,570 | 2,091 | 1,418 | 6,309 |
| 150 under 200..... | 4 | 673,426 | 95,231 | 1,982 | 81,100 | 12,777 | 519 | 109 |
| 200 under 250..... | 1 | (?) | (?) | (?) | (?) | (?) | (?) | (?) |
| 250 under 300..... | 1 | (?) | (?) | (?) | (?) | (?) | (?) | (?) |
| 300 under 400..... | — | — | — | — | — | — | — | — |
| 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 | — | 1,326,870 | 183,734 | 2,497 | 112,198 | 69,080 | 20 | 21 |
| Total..... | 7,869 | 37,245,940 | 972,216 | 178,403 | 712,776 | 127,641 | 38,292 | 8,312 |
| Summary for preceding years: ³ | — | — | — | — | — | — | — | — |
| 1929..... | 8,210 | 43,290,997 | 1,220,345 | — | — | — | — | — |
| 1928..... | 8,047 | 43,349,731 | 1,311,756 | — | — | — | — | — |
| 1927..... | 9,252 | 44,618,510 | 1,200,544 | — | — | — | — | — |
| 1926..... | 9,146 | 42,950,279 | 1,096,213 | — | — | — | — | — |
| 1925..... | 9,306 | 41,465,375 | 944,053 | — | — | — | — | — |
| 1924..... | 12,387 | 46,395,290 | 1,481,883 | — | — | — | — | — |
| 1923..... | 12,421 | 42,829,250 | 1,319,276 | — | — | — | — | — |
| 1922..... | 11,597 | 37,122,696 | 1,387,398 | — | — | — | — | — |
| 1921..... | 11,481 | 37,840,014 | 1,451,776 | — | — | — | — | — |
| 1920..... | 13,715 | 55,572,896 | 4,076,539 | — | — | — | — | — |

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

IDAHO

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|----------------------|------------------|------------------|------------------------|--------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 271 | \$152,913 | | | | | | |
| Under 1 (est.)..... | 1 | (²) | (²) | (²) | | | | |
| 1 under 2 ¹ (est.)..... | 723 | 1,162,994 | | | | | | |
| 1 under 2 (est.)..... | 1,305 | 2,253,463 | \$3,524 | \$4,699 | | | \$1,175 | |
| 2 under 3 ¹ (est.)..... | 672 | 1,073,026 | | | | | | |
| 2 under 3 (est.)..... | 901 | 2,137,078 | 7,526 | 10,035 | | | 2,509 | |
| 3 under 4 ¹ (est.)..... | 1,024 | 3,633,933 | | | | | | |
| 3 under 4 (est.)..... | 604 | 2,158,252 | 6,543 | 8,723 | | | 2,180 | |
| 4 under 5 ¹ (est.)..... | 412 | 1,801,673 | | | | | | |
| 4 under 5 (est.)..... | 684 | 3,077,809 | 9,028 | 12,038 | | | 3,010 | |
| 5 under 6 ¹ | 65 | 349,345 | | | | | | |
| 5 under 6..... | 427 | 2,321,354 | 9,317 | 12,076 | | | 2,759 | |
| 6 under 7 ¹ | 20 | 129,318 | | | | | | |
| 6 under 7..... | 271 | 1,745,573 | 9,251 | 11,297 | | | 2,046 | |
| 7 under 8 ¹ | 8 | 60,034 | | | | | | |
| 7 under 8..... | 137 | 1,022,729 | 6,817 | 8,187 | | | 1,370 | |
| 8 under 9 ¹ | 15 | 128,325 | | | | | | |
| 8 under 9..... | 87 | 736,440 | 6,718 | 7,813 | | | 1,095 | |
| 9 under 10 ¹ | 6 | 57,055 | | | | | | |
| 9 under 10..... | 51 | 483,230 | 5,751 | 6,405 | | | 654 | |
| 10 under 11..... | 29 | 302,335 | 3,310 | 3,543 | \$125 | | 358 | |
| 11 under 12..... | 16 | 183,659 | 1,917 | 1,883 | 236 | | 202 | |
| 12 under 13..... | 23 | 285,509 | 4,173 | 3,959 | 555 | | 341 | |
| 13 under 14..... | 18 | 241,676 | 4,174 | 4,078 | 615 | | 519 | |
| 14 under 15..... | 11 | 158,158 | 1,621 | 1,234 | 523 | | 136 | |
| 15 under 20..... | 38 | 637,728 | 10,929 | 7,606 | 4,058 | | 735 | |
| 20 under 25..... | 21 | 475,629 | 17,290 | 10,003 | 7,660 | | 373 | |
| 25 under 30..... | 4 | (²) | (²) | (²) | | | (²) | |
| 30 under 40..... | 7 | 222,500 | 10,928 | 4,115 | 7,202 | | 389 | |
| 40 under 50..... | | | | | | | | |
| 50 under 60..... | 1 | (²) | (²) | (²) | | | | |
| 60 under 70..... | | | | | | | | |
| 70 under 80..... | | | | | | | | |
| 80 under 90..... | | | | | | | | |
| 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 | | 165,636 | 9,473 | 2,910 | 6,632 | | 69 | |
| Total..... | 7,852 | 27,757,374 | 128,290 | 120,604 | 27,606 | | 19,920 | |
| Summary for preceding years: ³ | | | | | | | | |
| 1929..... | 9,830 | 38,525,958 | 184,325 | | | | | |
| 1928..... | 9,808 | 37,121,872 | 283,172 | | | | | |
| 1927..... | 10,673 | 38,448,758 | 247,272 | | | | | |
| 1926..... | 11,617 | 39,887,951 | 184,344 | | | | | |
| 1925..... | 12,907 | 40,443,781 | 170,912 | | | | | |
| 1924..... | 21,436 | 52,301,401 | 261,008 | | | | | |
| 1923..... | 25,012 | 58,393,333 | 426,196 | | | | | |
| 1922..... | 23,369 | 51,166,793 | 478,706 | | | | | |
| 1921..... | 22,976 | 49,737,718 | 493,658 | | | | | |
| 1920..... | 25,755 | 67,391,639 | 1,086,614 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

ILLINOIS

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|---|-------------------------|------------------|---------------|------------------------|--------------|---|--|--|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 11, 072 | \$6, 488, 129 | | | | | | |
| Under 1 (est.)..... | 721 | 375, 152 | \$3, 322 | \$4, 429 | | | \$1, 107 | |
| 1 under 2 ¹ (est.)..... | 34, 884 | 54, 230, 069 | | | | | | |
| 1 under 2 (est.)..... | 46, 530 | 80, 672, 686 | 131, 381 | 175, 174 | | | 43, 793 | |
| 2 under 3 ¹ (est.)..... | 30, 336 | 75, 075, 039 | | | | | | |
| 2 under 3 (est.)..... | 36, 761 | 87, 283, 974 | 336, 738 | 448, 984 | | | 112, 246 | |
| 3 under 4 ¹ (est.)..... | 36, 066 | 126, 650, 027 | | | | | | |
| 3 under 4 (est.)..... | 19, 881 | 71, 123, 157 | 230, 891 | 307, 855 | | | 76, 964 | |
| 4 under 5 ¹ (est.)..... | 11, 876 | 51, 499, 563 | | | | | | |
| 4 under 5 (est.)..... | 25, 336 | 113, 392, 940 | 282, 344 | 376, 459 | | | 94, 115 | |
| 5 under 6 ¹ | 1, 792 | 9, 659, 577 | | | | | | |
| 5 under 6..... | 16, 980 | 92, 650, 299 | 323, 653 | 424, 526 | | | 100, 873 | |
| 6 under 7 ¹ | 762 | 4, 907, 514 | | | | | | |
| 6 under 7..... | 11, 243 | 72, 670, 886 | 343, 882 | 435, 716 | | | 91, 834 | |
| 7 under 8 ¹ | 499 | 3, 720, 746 | | | | | | |
| 7 under 8..... | 7, 980 | 59, 580, 484 | 336, 656 | 421, 750 | | | 85, 094 | |
| 8 under 9 ¹ | 340 | 2, 873, 859 | | | | | | |
| 8 under 9..... | 5, 604 | 47, 506, 912 | 319, 624 | 395, 095 | | | 75, 471 | |
| 9 under 10 ¹ | 306 | 2, 909, 903 | | | | | | |
| 9 under 10..... | 4, 416 | 41, 910, 703 | 335, 060 | 411, 709 | | | 76, 649 | |
| 10 under 11..... | 3, 423 | 35, 881, 456 | 315, 525 | 369, 038 | \$16, 505 | | 70, 018 | |
| 11 under 12..... | 2, 734 | 31, 399, 319 | 329, 700 | 362, 770 | 40, 766 | | 73, 836 | |
| 12 under 13..... | 2, 106 | 26, 276, 317 | 313, 296 | 324, 039 | 55, 479 | | 66, 222 | |
| 13 under 14..... | 1, 726 | 23, 278, 489 | 304, 347 | 309, 944 | 59, 977 | | 65, 574 | |
| 14 under 15..... | 1, 450 | 21, 012, 740 | 313, 698 | 307, 726 | 71, 836 | | 65, 864 | |
| 15 under 20..... | 4, 736 | 81, 502, 720 | 1, 613, 709 | 1, 348, 950 | 566, 966 | | 302, 207 | |
| 20 under 25..... | 2, 403 | 53, 578, 562 | 1, 593, 448 | 1, 010, 444 | 822, 064 | | 239, 060 | |
| 25 under 30..... | 1, 472 | 40, 256, 348 | 1, 619, 509 | 835, 246 | 991, 444 | | 207, 181 | |
| 30 under 40..... | 1, 617 | 55, 656, 104 | 2, 885, 393 | 1, 142, 748 | 2, 010, 127 | \$40, 041 | 275, 617 | \$31, 906 |
| 40 under 50..... | 802 | 35, 599, 995 | 2, 396, 740 | 718, 937 | 1, 743, 611 | 118, 628 | 148, 240 | 36, 196 |
| 50 under 60..... | 491 | 26, 750, 247 | 2, 157, 489 | 520, 105 | 1, 617, 706 | 161, 880 | 94, 917 | 47, 285 |
| 60 under 70..... | 277 | 17, 583, 721 | 1, 638, 243 | 304, 077 | 1, 251, 174 | 180, 221 | 55, 730 | 41, 499 |
| 70 under 80..... | 196 | 14, 639, 961 | 1, 510, 833 | 260, 735 | 1, 192, 422 | 157, 191 | 35, 847 | 63, 668 |
| 80 under 90..... | 124 | 10, 498, 044 | 1, 157, 576 | 151, 241 | 913, 706 | 146, 847 | 22, 060 | 31, 348 |
| 90 under 100..... | 108 | 10, 239, 602 | 1, 226, 658 | 165, 609 | 871, 060 | 242, 099 | 21, 777 | 30, 333 |
| 100 under 150..... | 296 | 35, 668, 437 | 4, 627, 920 | 480, 631 | 3, 777, 809 | 625, 261 | 62, 940 | 192, 841 |
| 150 under 200..... | 117 | 20, 274, 431 | 3, 066, 332 | 234, 923 | 2, 597, 143 | 316, 712 | 19, 548 | 62, 898 |
| 200 under 250..... | 49 | 10, 875, 486 | 1, 594, 327 | 108, 404 | 1, 232, 122 | 328, 183 | 9, 465 | 64, 917 |
| 250 under 300..... | 34 | 9, 352, 164 | 1, 567, 399 | 125, 333 | 1, 322, 637 | 170, 091 | 9, 008 | 41, 654 |
| 300 under 400..... | 33 | 11, 416, 299 | 1, 927, 084 | 135, 185 | 1, 456, 401 | 364, 918 | 8, 392 | 21, 628 |
| 400 under 500..... | 9 | 3, 953, 315 | 606, 646 | 53, 604 | 428, 914 | 133, 814 | 2, 547 | 7, 139 |
| 500 under 750..... | 13 | 7, 765, 186 | 1, 334, 567 | 51, 586 | 1, 135, 521 | 196, 344 | 1, 645 | 47, 239 |
| 750 under 1,000..... | 10 | 8, 602, 369 | 1, 422, 405 | 14, 495 | 1, 021, 495 | 391, 036 | 1, 476 | 3, 145 |
| 1,000 under 1,500..... | 9 | 10, 350, 674 | 1, 737, 012 | 37, 503 | 1, 210, 205 | 495, 756 | 440 | 6, 102 |
| 1,500 under 2,000..... | 7 | 11, 891, 383 | 2, 024, 487 | 114, 574 | 1, 505, 976 | 406, 402 | 1, 931 | 534 |
| 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..... | | | | | | | | |
| 5,000 and over..... | | | | | | | | |
| Classes grouped ² | | 10, 662, 219 | 1, 775, 577 | 8, 404 | 1, 214, 575 | 552, 818 | 220 | |
| Total..... | 327, 631 | 1, 630, 447, 207 | 43, 703, 471 | 12, 898, 038 | 29, 127, 731 | 5, 028, 242 | 2, 620, 808 | 729, 732 |
| Summary for pre- ceding years: ³ | | | | | | | | |
| 1929..... | 369, 855 | 2, 258, 945, 768 | 86, 825, 072 | | | | | |
| 1928..... | 373, 621 | 2, 392, 631, 092 | 110, 659, 199 | | | | | |
| 1927..... | 378, 859 | 2, 093, 908, 574 | 73, 796, 361 | | | | | |
| 1926..... | 374, 725 | 1, 995, 011, 009 | 64, 213, 839 | | | | | |
| 1925..... | 357, 448 | 1, 975, 436, 222 | 64, 791, 507 | | | | | |
| 1924..... | 652, 501 | 2, 413, 605, 350 | 66, 583, 239 | | | | | |
| 1923..... | 676, 489 | 2, 272, 960, 122 | 62, 880, 129 | | | | | |
| 1922..... | 614, 449 | 1, 927, 637, 451 | 77, 196, 407 | | | | | |
| 1921..... | 611, 558 | 1, 838, 920, 436 | 68, 574, 351 | | | | | |
| 1920..... | 542, 467 | 1, 536, 956, 942 | 55, 409, 203 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

INDIANA

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|----------------------|---------------|--------------|------------------------|-------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 2, 180 | \$1, 216, 847 | ----- | ----- | ----- | ----- | ----- | ----- |
| Under 1 (est.)..... | 98 | 61, 849 | \$495 | \$659 | ----- | ----- | \$164 | ----- |
| 1 under 2 ¹ (est.)..... | 9, 398 | 14, 655, 640 | ----- | ----- | ----- | ----- | ----- | ----- |
| 1 under 2 (est.)..... | 9, 696 | 16, 901, 288 | 26, 148 | 34, 863 | ----- | ----- | 8, 715 | ----- |
| 2 under 3 ¹ (est.)..... | 7, 543 | 18, 650, 379 | ----- | ----- | ----- | ----- | ----- | ----- |
| 2 under 3 (est.)..... | 6, 001 | 13, 927, 691 | 51, 744 | 68, 992 | ----- | ----- | 17, 248 | ----- |
| 3 under 4 ¹ (est.)..... | 8, 489 | 29, 569, 146 | ----- | ----- | ----- | ----- | ----- | ----- |
| 3 under 4 (est.)..... | 2, 918 | 10, 497, 170 | 29, 758 | 39, 678 | ----- | ----- | 9, 920 | ----- |
| 4 under 5 ¹ (est.)..... | 2, 827 | 12, 395, 125 | ----- | ----- | ----- | ----- | ----- | ----- |
| 4 under 5 (est.)..... | 4, 152 | 18, 627, 117 | 38, 359 | 51, 145 | ----- | ----- | 12, 786 | ----- |
| 5 under 6 ¹ | 462 | 2, 489, 593 | ----- | ----- | ----- | ----- | ----- | ----- |
| 5 under 6..... | 3, 052 | 16, 673, 360 | 53, 973 | 70, 760 | ----- | ----- | 16, 787 | ----- |
| 6 under 7 ¹ | 227 | 1, 466, 630 | ----- | ----- | ----- | ----- | ----- | ----- |
| 7 under 7..... | 1, 750 | 11, 309, 580 | 48, 505 | 61, 751 | ----- | ----- | 13, 246 | ----- |
| 6 under 8 ¹ | 135 | 1, 009, 186 | ----- | ----- | ----- | ----- | ----- | ----- |
| 8 under 8..... | 1, 239 | 9, 257, 211 | 47, 692 | 60, 102 | ----- | ----- | 12, 410 | ----- |
| 8 under 9 ¹ | 98 | 829, 056 | ----- | ----- | ----- | ----- | ----- | ----- |
| 9 under 9..... | 947 | 8, 029, 468 | 51, 172 | 62, 976 | ----- | ----- | 11, 804 | ----- |
| 9 under 10 ¹ | 79 | 757, 380 | ----- | ----- | ----- | ----- | ----- | ----- |
| 1 under 10..... | 723 | 6, 863, 237 | 51, 646 | 63, 883 | ----- | ----- | 12, 237 | ----- |
| 70 under 11..... | 563 | 5, 904, 380 | 45, 171 | 52, 507 | \$2, 775 | ----- | 10, 111 | ----- |
| 71 under 12..... | 425 | 4, 874, 927 | 44, 491 | 47, 628 | 6, 283 | ----- | 9, 420 | ----- |
| 12 under 13..... | 368 | 4, 590, 510 | 40, 289 | 46, 223 | 9, 094 | ----- | 9, 028 | ----- |
| 13 under 14..... | 278 | 3, 747, 765 | 43, 347 | 43, 359 | 9, 549 | ----- | 9, 561 | ----- |
| 14 under 15..... | 250 | 3, 627, 928 | 45, 433 | 42, 880 | 12, 544 | ----- | 9, 991 | ----- |
| 15 under 20..... | 713 | 12, 260, 323 | 226, 724 | 183, 985 | 84, 935 | ----- | 42, 196 | ----- |
| 20 under 25..... | 332 | 7, 484, 028 | 208, 296 | 123, 556 | 118, 883 | ----- | 34, 143 | ----- |
| 25 under 30..... | 188 | 5, 139, 246 | 196, 512 | 93, 337 | 126, 980 | ----- | 23, 805 | ----- |
| 30 under 40..... | 211 | 7, 243, 812 | 370, 031 | 138, 875 | 259, 054 | \$7, 330 | 32, 060 | \$3, 168 |
| 40 under 50..... | 103 | 4, 566, 117 | 293, 196 | 76, 608 | 231, 050 | 5, 663 | 13, 341 | 6, 784 |
| 50 under 60..... | 61 | 3, 356, 818 | 269, 262 | 58, 765 | 210, 711 | 16, 809 | 9, 855 | 7, 168 |
| 60 under 70..... | 47 | 3, 049, 361 | 272, 941 | 31, 767 | 211, 355 | 42, 293 | 6, 358 | 6, 116 |
| 70 under 80..... | 32 | 2, 412, 039 | 248, 806 | 36, 377 | 192, 894 | 32, 295 | 7, 001 | 5, 759 |
| 80 under 90..... | 16 | 1, 346, 927 | 145, 330 | 14, 393 | 113, 671 | 24, 376 | 3, 967 | 3, 143 |
| 90 under 100..... | 20 | 1, 887, 673 | 220, 097 | 21, 471 | 189, 416 | 20, 619 | 4, 779 | 6, 630 |
| 100 under 150..... | 23 | 2, 798, 471 | 362, 675 | 28, 412 | 336, 887 | 23, 782 | 4, 648 | 21, 758 |
| 150 under 200..... | 14 | 2, 401, 555 | 320, 107 | 4, 949 | 175, 982 | 142, 793 | 1, 854 | 1, 763 |
| 200 under 250..... | 5 | 1, 170, 378 | 172, 329 | 2, 102 | 115, 052 | 55, 817 | 642 | ----- |
| 250 under 300..... | 2 | (2) | (2) | (2) | (2) | (2) | (2) | ----- |
| 300 under 400..... | 6 | 2, 103, 566 | 251, 611 | 11, 066 | 128, 449 | 156, 496 | 494 | 44, 806 |
| 400 under 500..... | 3 | 1, 333, 952 | 209, 342 | 20, 871 | 110, 921 | 78, 486 | 936 | ----- |
| 500 under 750..... | 3 | 1, 735, 432 | 319, 842 | 27, 465 | 245, 599 | 47, 792 | 1, 014 | ----- |
| 750 under 1,000..... | 1 | (2) | (2) | (2) | (2) | (2) | (2) | ----- |
| 1,000 under 1,500..... | 1 | (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 | ----- | 2, 718, 053 | 398, 253 | 1, 877 | 202, 860 | 193, 962 | 446 | ----- |
| Total..... | 65, 679 | 280, 940, 214 | 5, 109, 577 | 1, 624, 182 | 3, 094, 944 | 848, 513 | 350, 967 | 107, 095 |
| Summary for preceding years: ³ | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 1929..... | 76, 493 | 366, 846, 042 | 8, 208, 031 | ----- | ----- | ----- | ----- | ----- |
| 1928..... | 75, 376 | 365, 336, 866 | 10, 100, 848 | ----- | ----- | ----- | ----- | ----- |
| 1927..... | 70, 703 | 349, 434, 464 | 8, 884, 047 | ----- | ----- | ----- | ----- | ----- |
| 1926..... | 77, 126 | 358, 624, 820 | 9, 934, 476 | ----- | ----- | ----- | ----- | ----- |
| 1925..... | 80, 300 | 344, 266, 673 | 7, 508, 733 | ----- | ----- | ----- | ----- | ----- |
| 1924..... | 156, 845 | 461, 717, 343 | 6, 655, 500 | ----- | ----- | ----- | ----- | ----- |
| 1923..... | 178, 831 | 510, 507, 072 | 7, 882, 768 | ----- | ----- | ----- | ----- | ----- |
| 1922..... | 153, 469 | 426, 365, 818 | 9, 578, 511 | ----- | ----- | ----- | ----- | ----- |
| 1921..... | 150, 300 | 406, 242, 138 | 8, 973, 653 | ----- | ----- | ----- | ----- | ----- |
| 1920..... | 189, 587 | 556, 061, 991 | 15, 780, 124 | ----- | ----- | ----- | ----- | ----- |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

IOWA

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|----------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 1,304 | \$748,523 | | | | | | |
| Under 1 (est.)..... | 131 | 56,971 | \$433 | \$578 | | | \$145 | |
| 1 under 2 ¹ (est.)..... | 3,829 | 6,167,510 | | | | | | |
| 1 under 2 (est.)..... | 4,779 | 8,266,850 | 14,004 | 18,672 | | | 4,668 | |
| 2 under 3 ¹ (est.)..... | 4,814 | 10,713,758 | | | | | | |
| 2 under 3 (est.)..... | 3,895 | 9,176,396 | 36,434 | 48,578 | | | 12,144 | |
| 3 under 4 ¹ (est.)..... | 5,654 | 19,915,875 | | | | | | |
| 3 under 4 (est.)..... | 2,142 | 7,667,794 | 23,746 | 31,662 | | | 7,916 | |
| 4 under 5 ¹ (est.)..... | 2,110 | 9,112,064 | | | | | | |
| 4 under 5 (est.)..... | 3,262 | 14,635,386 | 36,586 | 48,781 | | | 12,195 | |
| 5 under 6 ¹ | 279 | 1,500,405 | | | | | | |
| 5 under 6..... | 2,226 | 12,133,936 | 41,576 | 53,565 | | | 11,989 | |
| 6 under 7 ¹ | 109 | 697,038 | | | | | | |
| 6 under 7..... | 1,371 | 8,847,015 | 40,611 | 50,042 | | | 9,431 | |
| 7 under 8 ¹ | 67 | 503,633 | | | | | | |
| 7 under 8..... | 894 | 6,685,311 | 37,568 | 45,492 | | | 7,924 | |
| 8 under 9 ¹ | 53 | 451,654 | | | | | | |
| 8 under 9..... | 698 | 5,894,006 | 39,299 | 46,915 | | | 7,616 | |
| 9 under 10 ¹ | 44 | 417,318 | | | | | | |
| 9 under 10..... | 466 | 4,429,591 | 34,195 | 40,802 | | | 6,607 | |
| 10 under 11..... | 433 | 4,535,710 | 37,732 | 42,967 | \$2,035 | | 7,270 | |
| 11 under 12..... | 265 | 3,040,825 | 30,287 | 31,651 | 3,893 | | 5,257 | |
| 12 under 13..... | 227 | 2,835,263 | 32,743 | 32,809 | 5,635 | | 5,201 | |
| 13 under 14..... | 172 | 2,320,580 | 29,972 | 28,736 | 5,978 | | 4,742 | |
| 14 under 15..... | 144 | 2,087,035 | 29,133 | 27,079 | 7,057 | | 5,003 | |
| 15 under 20..... | 436 | 7,468,939 | 136,947 | 106,387 | 51,163 | | 20,603 | |
| 20 under 25..... | 226 | 5,016,880 | 150,513 | 89,534 | 78,770 | | 17,791 | |
| 25 under 30..... | 115 | 3,163,551 | 120,952 | 53,072 | 79,580 | | 11,700 | |
| 30 under 40..... | 122 | 4,193,891 | 213,425 | 72,381 | 151,299 | \$4,434 | 13,969 | \$720 |
| 40 under 50..... | 50 | 2,209,124 | 136,487 | 33,885 | 105,628 | 4,099 | 6,414 | 711 |
| 50 under 60..... | 22 | 1,215,195 | 91,643 | 19,785 | 78,040 | 3,713 | 4,118 | 5,777 |
| 60 under 70..... | 28 | 1,794,706 | 165,943 | 24,676 | 123,054 | 23,467 | 3,510 | 1,744 |
| 70 under 80..... | 10 | 742,150 | 69,757 | 3,220 | 59,433 | 8,723 | 1,359 | 270 |
| 80 under 90..... | 9 | 769,589 | 60,617 | 5,362 | 60,502 | 12,534 | 1,165 | 16,916 |
| 90 under 100..... | 7 | 652,299 | 64,546 | 3,995 | 58,778 | 2,862 | 856 | 233 |
| 100 under 150..... | 15 | 1,832,138 | 204,849 | 6,396 | 202,251 | 30,709 | 1,084 | 33,453 |
| 150 under 200..... | 3 | 540,013 | 79,339 | 3,562 | 64,452 | 11,854 | 529 | |
| 200 under 250..... | 1 | (²) | (²) | (²) | (²) | (²) | (²) | (²) |
| 250 under 300..... | 4 | (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) | (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 | | 2,535,835 | 396,230 | 636 | 457,018 | 69 | 745 | 60,748 |
| Total..... | 39,917 | 174,965,757 | 2,355,567 | 970,730 | 1,594,896 | 102,464 | 191,951 | 120,572 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929..... | 45,023 | 222,103,300 | 3,924,823 | | | | | |
| 1928..... | 40,789 | 221,881,247 | 6,216,041 | | | | | |
| 1927..... | 45,349 | 190,436,034 | 3,310,099 | | | | | |
| 1926..... | 49,476 | 203,015,362 | 2,917,845 | | | | | |
| 1925..... | 50,379 | 198,735,930 | 3,111,096 | | | | | |
| 1924..... | 110,404 | 298,734,381 | 3,123,808 | | | | | |
| 1923..... | 135,864 | 363,242,331 | 4,126,470 | | | | | |
| 1922..... | 131,870 | 359,562,822 | 5,466,397 | | | | | |
| 1921..... | 111,483 | 313,762,935 | 5,837,960 | | | | | |
| 1920..... | 183,398 | 631,560,789 | 18,776,990 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

KANSAS

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|-------------|-----------|------------------------|---------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 2,302 | \$1,307,793 | | | | | | |
| Under 1 (est.)..... | 88 | 39,662 | \$364 | \$485 | | | \$121 | |
| 1 under 2 ¹ (est.)..... | 4,789 | 7,210,199 | | | | | | |
| 1 under 2 (est.)..... | 3,080 | 5,311,213 | 9,132 | 12,177 | | | 3,045 | |
| 2 under 3 ¹ (est.)..... | 4,374 | 10,871,166 | | | | | | |
| 2 under 3 (est.)..... | 2,402 | 5,699,498 | 21,809 | 29,078 | | | 7,269 | |
| 3 under 4 ¹ (est.)..... | 4,405 | 15,209,763 | | | | | | |
| 3 under 4 (est.)..... | 1,456 | 5,260,357 | 13,924 | 18,565 | | | 4,641 | |
| 4 under 5 ¹ (est.)..... | 1,366 | 5,970,398 | | | | | | |
| 4 under 5 (est.)..... | 2,316 | 10,379,022 | 23,901 | 31,868 | | | 7,967 | |
| 5 under 6 ¹ | 238 | 1,280,890 | | | | | | |
| 5 under 6..... | 1,599 | 8,717,958 | 29,186 | 37,483 | | | 8,297 | |
| 6 under 7 ¹ | 82 | 525,061 | | | | | | |
| 6 under 7..... | 974 | 6,289,287 | 28,773 | 35,281 | | | 6,508 | |
| 7 under 8 ¹ | 47 | 351,179 | | | | | | |
| 7 under 8..... | 644 | 4,807,783 | 28,210 | 33,207 | | | 4,997 | |
| 8 under 9 ¹ | 33 | 279,317 | | | | | | |
| 8 under 9..... | 511 | 4,332,403 | 29,598 | 34,198 | | | 4,600 | |
| 9 under 10 ¹ | 26 | 246,833 | | | | | | |
| 9 under 10..... | 358 | 3,382,741 | 26,769 | 31,116 | | | 4,347 | |
| 10 under 11..... | 237 | 2,490,084 | 24,237 | 26,328 | \$1,178 | | 3,269 | |
| 11 under 12..... | 225 | 2,582,877 | 28,666 | 29,103 | 3,263 | | 3,700 | |
| 12 under 13..... | 150 | 1,864,660 | 24,805 | 24,043 | 3,711 | | 2,949 | |
| 13 under 14..... | 152 | 2,050,411 | 31,398 | 28,856 | 5,438 | | 2,896 | |
| 14 under 15..... | 95 | 1,378,237 | 21,254 | 19,261 | 4,613 | | 2,620 | |
| 15 under 20..... | 328 | 5,653,299 | 120,289 | 93,208 | 39,830 | | 12,749 | |
| 20 under 25..... | 128 | 2,829,314 | 88,021 | 54,054 | 42,365 | | 8,898 | |
| 25 under 30..... | 92 | 2,513,941 | 110,262 | 56,116 | 61,917 | | 7,771 | |
| 30 under 40..... | 73 | 2,506,293 | 145,428 | 64,130 | 88,966 | \$2,442 | 9,287 | \$823 |
| 40 under 50..... | 34 | 1,532,537 | 100,655 | 30,479 | 75,488 | 1,721 | 4,982 | 2,151 |
| 50 under 60..... | 23 | 1,267,172 | 109,174 | 23,973 | 71,970 | 16,251 | 2,738 | 282 |
| 60 under 70..... | 7 | 451,123 | 50,916 | 16,000 | 34,242 | 1,414 | 740 | |
| 70 under 80..... | 7 | 515,241 | 62,872 | 16,927 | 40,975 | 6,326 | 1,356 | |
| 80 under 90..... | 4 | 342,013 | 43,436 | 9,159 | 28,232 | 6,789 | 744 | |
| 90 under 100..... | 5 | 469,824 | 69,375 | 17,858 | 52,290 | 182 | 955 | |
| 100 under 150..... | 5 | 589,410 | 92,762 | 18,166 | 74,964 | 761 | 1,129 | |
| 150 under 200..... | 3 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 200 under 250..... | 1 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 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 ² | | 1,120,217 | 145,227 | 4,059 | 58,650 | 83,154 | 636 | |
| Total..... | 32,660 | 127,629,176 | 1,480,343 | 795,178 | 688,092 | 119,040 | 118,711 | 3,256 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929..... | 37,557 | 181,661,364 | 2,547,829 | | | | | |
| 1928..... | 32,929 | 162,394,758 | 2,928,097 | | | | | |
| 1927..... | 35,575 | 157,394,402 | 2,240,877 | | | | | |
| 1926..... | 32,732 | 153,673,206 | 2,756,049 | | | | | |
| 1925..... | 34,284 | 141,511,127 | 2,222,306 | | | | | |
| 1924..... | 84,080 | 203,034,515 | 1,918,019 | | | | | |
| 1923..... | 86,291 | 215,346,538 | 2,118,957 | | | | | |
| 1922..... | 86,915 | 211,061,984 | 3,246,097 | | | | | |
| 1921..... | 88,785 | 217,237,297 | 3,392,429 | | | | | |
| 1920..... | 99,255 | 306,413,429 | 8,351,393 | | | | | |

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

KENTUCKY

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|---------------|-------------|------------------------|-------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 1, 258 | \$724, 124 | | | | | | |
| Under 1 (est.) | 46 | 26, 958 | \$218 | \$291 | | | \$73 | |
| 1 under 2 ¹ (est.) | 4, 605 | 7, 220, 194 | | | | | | |
| 1 under 2 (est.) | 3, 672 | 6, 405, 048 | 10, 189 | 13, 585 | | | 3, 396 | |
| 2 under 3 ¹ (est.) | 3, 402 | 8, 459, 418 | | | | | | |
| 2 under 3 (est.) | 2, 440 | 5, 778, 697 | 21, 840 | 29, 120 | | | 7, 280 | |
| 3 under 4 ¹ (est.) | 3, 963 | 13, 834, 044 | | | | | | |
| 3 under 4 (est.) | 1, 439 | 5, 177, 871 | 14, 909 | 19, 879 | | | 4, 970 | |
| 4 under 5 ¹ (est.) | 1, 503 | 6, 597, 839 | | | | | | |
| 4 under 5 (est.) | 2, 101 | 9, 462, 851 | 21, 967 | 29, 290 | | | 7, 323 | |
| 5 under 6 ¹ | 2, 416 | 2, 246, 749 | | | | | | |
| 5 under 6 | 1, 356 | 7, 402, 961 | 24, 804 | 32, 060 | | | 7, 256 | |
| 6 under 7 ¹ | 202 | 1, 306, 572 | | | | | | |
| 6 under 7 | 952 | 6, 151, 344 | 26, 659 | 33, 579 | | | 6, 920 | |
| 7 under 8 ¹ | 102 | 7, 757, 478 | | | | | | |
| 7 under 8 | 632 | 4, 709, 615 | 23, 732 | 29, 386 | | | 5, 654 | |
| 8 under 9 ¹ | 96 | 817, 465 | | | | | | |
| 8 under 9 | 436 | 3, 699, 351 | 21, 331 | 26, 159 | | | 4, 828 | |
| 9 under 10 ¹ | 72 | 680, 884 | | | | | | |
| 9 under 10 | 352 | 3, 323, 807 | 22, 999 | 27, 921 | | | 4, 922 | |
| 10 under 11 ¹ | 344 | 3, 592, 323 | 23, 936 | 27, 352 | \$1, 510 | | 4, 926 | |
| 11 under 12 ¹ | 249 | 2, 851, 657 | 24, 587 | 25, 347 | 3, 571 | | 4, 331 | |
| 12 under 13 ¹ | 180 | 2, 246, 405 | 24, 533 | 24, 015 | 4, 496 | | 3, 978 | |
| 13 under 14 ¹ | 144 | 1, 945, 303 | 20, 561 | 18, 161 | 4, 998 | | 2, 598 | |
| 14 under 15 ¹ | 132 | 1, 911, 298 | 23, 415 | 20, 267 | 6, 566 | | 3, 418 | |
| 15 under 20 ¹ | 405 | 6, 931, 858 | 117, 062 | 84, 600 | 47, 447 | | 14, 985 | |
| 20 under 25 ¹ | 198 | 4, 403, 100 | 109, 267 | 53, 622 | 66, 754 | | 11, 009 | |
| 25 under 30 ¹ | 106 | 2, 915, 857 | 103, 820 | 40, 073 | 72, 796 | | 9, 049 | |
| 30 under 40 ¹ | 83 | 2, 836, 351 | 142, 725 | 45, 913 | 103, 041 | | 6, 229 | |
| 40 under 50 ¹ | 48 | 2, 143, 455 | 126, 003 | 25, 580 | 109, 279 | \$423 | 3, 742 | \$5, 337 |
| 50 under 60 ¹ | 25 | 1, 348, 371 | 101, 483 | 10, 005 | 75, 477 | 17, 865 | 1, 864 | |
| 60 under 70 ¹ | 24 | 1, 549, 552 | 144, 818 | 26, 873 | 100, 777 | 23, 340 | 3, 825 | 2, 347 |
| 70 under 80 ¹ | 7 | 520, 246 | 51, 722 | 6, 508 | 31, 479 | 14, 459 | 724 | |
| 80 under 90 ¹ | 4 | 342, 774 | 37, 320 | 2, 518 | 35, 836 | | 1, 034 | |
| 90 under 100 ¹ | 6 | 575, 013 | 64, 497 | 2, 996 | 54, 246 | 7, 346 | 91 | |
| 100 under 150 ¹ | 14 | 1, 670, 088 | 206, 483 | 10, 454 | 143, 927 | 53, 677 | 1, 570 | 5 |
| 150 under 200 ¹ | 3 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 200 under 250 ¹ | 1 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 250 under 300 ¹ | 1 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 300 under 400 ¹ | 1 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 400 under 500 ¹ | | | | | | | | |
| 500 under 750 ¹ | | | | | | | | |
| 750 under 1,000 ¹ | | | | | | | | |
| 1,000 under 1,500 ¹ | 1 | (?) | (?) | | (?) | | (?) | |
| 1,500 under 2,000 ¹ | | | | | | | | |
| 2,000 under 3,000 ¹ | | | | | | | | |
| 3,000 under 4,000 ¹ | | | | | | | | |
| 4,000 under 5,000 ¹ | | | | | | | | |
| 5,000 and over ¹ | | | | | | | | |
| Classes grouped ² | | 2, 531, 558 | 415, 168 | 3, 332 | 343, 807 | 68, 771 | 742 | |
| Total | 31, 021 | 135, 098, 479 | 1, 926, 048 | 668, 586 | 1, 206, 007 | 185, 881 | 126, 737 | 7, 689 |
| Summary for preced- ing years: ³ | | | | | | | | |
| 1929 | 34, 623 | 191, 640, 708 | 5, 076, 854 | | | | | |
| 1928 | 35, 367 | 193, 766, 254 | 5, 639, 394 | | | | | |
| 1927 | 33, 004 | 172, 582, 213 | 4, 027, 734 | | | | | |
| 1926 | 32, 821 | 169, 100, 987 | 3, 226, 344 | | | | | |
| 1925 | 37, 315 | 180, 217, 420 | 3, 299, 792 | | | | | |
| 1924 | 72, 119 | 238, 094, 411 | 3, 805, 669 | | | | | |
| 1923 | 79, 091 | 214, 415, 879 | 3, 723, 960 | | | | | |
| 1922 | 69, 666 | 200, 048, 892 | 4, 676, 804 | | | | | |
| 1921 | 69, 496 | 192, 273, 937 | 4, 297, 470 | | | | | |
| 1920 | 78, 258 | 243, 879, 230 | 7, 292, 098 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

LOUISIANA

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|-------------|-----------|------------------------|---------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 1,369 | \$785,252 | | | | | | |
| Under 1 (est.) | 12 | 8,473 | \$35 | \$47 | | | \$12 | |
| 1 under 2 ¹ (est.) | 4,393 | 6,914,954 | | | | | | |
| 1 under 2 (est.) | 3,086 | 5,352,102 | 10,569 | 14,092 | | | 3,523 | |
| 2 under 3 ¹ (est.) | 3,410 | 8,414,740 | | | | | | |
| 2 under 3 (est.) | 2,787 | 6,661,364 | 23,691 | 31,587 | | | 7,896 | |
| 3 under 4 ¹ (est.) | 4,383 | 15,401,020 | | | | | | |
| 3 under 4 (est.) | 1,890 | 6,714,449 | 23,110 | 30,813 | | | 7,703 | |
| 4 under 5 ¹ (est.) | 1,843 | 8,012,366 | | | | | | |
| 4 under 5 (est.) | 2,731 | 12,274,032 | 35,734 | 47,645 | | | 11,911 | |
| 5 under 6 ¹ | 306 | 1,647,962 | | | | | | |
| 5 under 6 | 1,994 | 10,876,471 | 44,502 | 58,842 | | | 14,340 | |
| 6 under 7 ¹ | 118 | 759,713 | | | | | | |
| 6 under 7 | 1,219 | 7,867,663 | 44,199 | 55,103 | | | 10,904 | |
| 7 under 8 ¹ | 88 | 659,470 | | | | | | |
| 7 under 8 | 781 | 5,825,119 | 38,951 | 47,675 | | | 8,724 | |
| 8 under 9 ¹ | 45 | 380,342 | | | | | | |
| 8 under 9 | 526 | 4,445,325 | 35,678 | 42,772 | | | 7,094 | |
| 9 under 10 ¹ | 44 | 417,129 | | | | | | |
| 9 under 10 | 354 | 3,350,661 | 29,454 | 35,349 | | | 5,895 | |
| 10 under 11 | 242 | 2,525,318 | 27,090 | 30,450 | \$1,100 | | 4,460 | |
| 11 under 12 | 204 | 2,346,770 | 25,785 | 26,573 | 3,086 | | 3,874 | |
| 12 under 13 | 163 | 2,026,053 | 28,037 | 27,787 | 3,949 | | 3,699 | |
| 13 under 14 | 144 | 1,949,019 | 27,437 | 25,703 | 4,939 | | 3,205 | |
| 14 under 15 | 109 | 1,576,025 | 26,878 | 24,972 | 5,404 | | 3,498 | |
| 15 under 20 | 294 | 5,017,123 | 106,254 | 83,641 | 33,833 | | 11,220 | |
| 20 under 25 | 157 | 3,534,054 | 107,964 | 59,529 | 54,874 | | 6,439 | |
| 25 under 30 | 87 | 2,387,053 | 91,286 | 40,049 | 57,022 | | 5,785 | |
| 30 under 40 | 89 | 3,045,753 | 165,195 | 62,590 | 108,230 | \$1,290 | 6,901 | \$14 |
| 40 under 50 | 46 | 2,064,545 | 140,109 | 40,350 | 95,391 | 9,024 | 3,216 | 1,440 |
| 50 under 60 | 24 | 1,279,314 | 99,700 | 19,087 | 77,219 | 7,107 | 2,749 | 964 |
| 60 under 70 | 11 | 721,885 | 52,842 | 5,600 | 44,858 | 4,617 | 2,233 | |
| 70 under 80 | 8 | 586,378 | 57,246 | 6,095 | 49,461 | 2,799 | 1,109 | |
| 80 under 90 | 6 | 525,432 | 55,270 | 8,502 | 48,369 | 5,038 | 1,080 | 5,559 |
| 90 under 100 | 9 | 844,646 | 100,224 | 7,218 | 80,475 | 13,922 | 1,391 | |
| 100 under 150 | 4 | 454,687 | 57,717 | 5,529 | 12,884 | 39,575 | 271 | |
| 150 under 200 | | | | | | | | |
| 200 under 250 | 2 | (?) | (?) | (?) | (?) | (?) | (?) | (?) |
| 250 under 300 | | | | | | | | |
| 300 under 400 | | | | | | | | |
| 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 | | 1,183,381 | 144,682 | 2,277 | 2,368 | 140,063 | 26 | |
| Total | 32,979 | 138,836,043 | 1,599,639 | 839,877 | 683,462 | 223,435 | 139,158 | 7,971 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 35,093 | 170,713,998 | 2,859,568 | | | | | |
| 1928 | 36,981 | 184,035,325 | 4,380,028 | | | | | |
| 1927 | 37,293 | 175,254,161 | 3,174,839 | | | | | |
| 1926 | 38,996 | 185,478,850 | 3,311,535 | | | | | |
| 1925 | 40,695 | 195,585,488 | 3,850,206 | | | | | |
| 1924 | 67,658 | 221,133,422 | 3,528,511 | | | | | |
| 1923 | 67,440 | 213,802,450 | 4,438,454 | | | | | |
| 1922 | 66,972 | 203,664,606 | 5,353,574 | | | | | |
| 1921 | 67,960 | 197,897,146 | 5,304,522 | | | | | |
| 1920 | 69,340 | 237,109,145 | 9,626,591 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

MAINE

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|-------------------|------------------|------------------|------------------------|------------------|----------------------------------|---|----------------------------------|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 658 | \$370,381 | | | | | | |
| Under 1 (est.)..... | 74 | 42,026 | \$350 | \$467 | | | \$117 | |
| 1 under 2 ¹ (est.)..... | 2,254 | 3,508,691 | | | | | | |
| 1 under 2 (est.)..... | 1,649 | 2,837,849 | 4,645 | 6,194 | | | 1,549 | |
| 2 under 3 ¹ (est.)..... | 1,914 | 4,761,304 | | | | | | |
| 2 under 3 (est.)..... | 1,462 | 3,495,162 | 13,312 | 17,750 | | | 4,438 | |
| 3 under 4 ¹ (est.)..... | 2,169 | 7,567,438 | | | | | | |
| 3 under 4 (est.)..... | 815 | 2,909,033 | 9,011 | 12,015 | | | 3,004 | |
| 4 under 5 ¹ (est.)..... | 853 | 3,712,000 | | | | | | |
| 4 under 5 (est.)..... | 1,204 | 5,404,184 | 13,970 | 18,626 | | | 4,656 | |
| 5 under 6 ¹ | 190 | 1,022,308 | | | | | | |
| 5 under 6..... | 1,003 | 5,489,900 | 18,611 | 24,297 | | | 5,686 | |
| 6 under 7 ¹ | 95 | 611,886 | | | | | | |
| 6 under 7..... | 690 | 4,460,898 | 19,839 | 24,406 | | | 4,567 | |
| 7 under 8 ¹ | 57 | 421,778 | | | | | | |
| 7 under 8..... | 501 | 3,745,256 | 16,194 | 23,891 | | | 7,697 | |
| 8 under 9 ¹ | 41 | 349,484 | | | | | | |
| 8 under 9..... | 361 | 3,061,156 | 19,139 | 22,817 | | | 3,678 | |
| 9 under 10 ¹ | 35 | 330,906 | | | | | | |
| 9 under 10..... | 277 | 2,625,050 | 19,684 | 22,976 | | | 3,292 | |
| 10 under 11..... | 211 | 2,208,915 | 16,937 | 18,890 | \$1,000 | | 2,953 | |
| 11 under 12..... | 158 | 1,813,248 | 18,116 | 18,727 | 2,282 | | 2,893 | |
| 12 under 13..... | 142 | 1,769,239 | 18,702 | 18,455 | 3,466 | | 3,219 | |
| 13 under 14..... | 120 | 1,619,302 | 20,854 | 19,948 | 4,295 | | 3,389 | |
| 14 under 15..... | 110 | 1,590,640 | 22,917 | 21,051 | 5,422 | | 3,556 | |
| 15 under 20..... | 313 | 5,382,512 | 100,231 | 74,594 | 37,454 | | 11,817 | |
| 20 under 25..... | 170 | 3,765,169 | 107,933 | 61,955 | 57,130 | | 11,152 | |
| 25 under 30..... | 69 | 1,891,169 | 73,747 | 32,354 | 47,757 | | 6,364 | |
| 30 under 40..... | 86 | 2,925,636 | 147,663 | 53,228 | 106,047 | \$1,257 | 8,549 | \$4,320 |
| 40 under 50..... | 44 | 1,959,428 | 124,088 | 33,285 | 95,435 | 5,725 | 5,289 | 5,068 |
| 50 under 60..... | 37 | 2,034,401 | 164,362 | 30,472 | 118,381 | 20,508 | 3,270 | 1,729 |
| 60 under 70..... | 17 | 1,102,876 | 98,701 | 22,394 | 79,980 | 5,583 | 3,646 | 5,610 |
| 70 under 80..... | 16 | 1,208,045 | 133,920 | 25,729 | 98,422 | 12,692 | 2,477 | 446 |
| 80 under 90..... | 12 | 1,020,917 | 98,447 | 3,900 | 74,773 | 24,254 | 542 | 3,988 |
| 90 under 100..... | 7 | 675,940 | 72,796 | 1,971 | 47,342 | 24,578 | 374 | 721 |
| 100 under 150..... | 9 | 1,011,768 | 125,061 | 12,333 | 100,049 | 17,665 | 735 | 4,251 |
| 150 under 200..... | 2 | 342,830 | 52,749 | 1,727 | 49,633 | 1,408 | 19 | |
| 200 under 250..... | 2 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 250 under 300..... | 1 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 300 under 400..... | | | | | | | | |
| 400 under 500..... | | | | | | | | |
| 500 under 750..... | | | | | | | | |
| 750 under 1,000..... | 1 | (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 | | 1,641,782 | 295,870 | 16,205 | 253,218 | 26,954 | 507 | |
| Total..... | 17,829 | 90,690,507 | 1,827,849 | 640,657 | 1,182,086 | 140,624 | 109,435 | 26,083 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929..... | 19,173 | 115,875,339 | 3,561,754 | | | | | |
| 1928..... | 18,611 | 111,558,275 | 4,262,498 | | | | | |
| 1927..... | 18,710 | 103,080,848 | 3,300,741 | | | | | |
| 1926..... | 19,709 | 107,979,178 | 3,419,490 | | | | | |
| 1925..... | 19,444 | 97,927,563 | 2,718,658 | | | | | |
| 1924..... | 42,254 | 135,221,259 | 2,568,353 | | | | | |
| 1923..... | 48,435 | 142,964,209 | 2,785,696 | | | | | |
| 1922..... | 43,041 | 129,857,441 | 3,896,892 | | | | | |
| 1921..... | 44,397 | 124,628,679 | 3,974,861 | | | | | |
| 1920..... | 47,717 | 143,455,545 | 4,892,419 | | | | | |

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

MARYLAND

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|-------------------|---------------|--------------|------------------------|-------------|----------------------------------|---|----------------------------------|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 1, 952 | \$1, 106, 312 | | | | | | |
| Under 1 (est.)..... | 261 | 147, 107 | \$1, 227 | \$1, 636 | | | \$409 | |
| 1 under 2 ¹ (est.)..... | 7, 657 | 11, 882, 845 | | | | | | |
| 1 under 2 (est.)..... | 7, 897 | 13, 572, 393 | 22, 206 | 29, 608 | | | 7, 402 | |
| 2 under 3 ¹ (est.)..... | 6, 559 | 16, 442, 068 | | | | | | |
| 2 under 3 (est.)..... | 6, 214 | 14, 692, 923 | 56, 014 | 74, 686 | | | 18, 672 | |
| 3 under 4 ¹ (est.)..... | 8, 995 | 31, 594, 049 | | | | | | |
| 3 under 4 (est.)..... | 3, 754 | 13, 331, 683 | 47, 141 | 62, 855 | | | 15, 714 | |
| 4 under 5 ¹ (est.)..... | 3, 632 | 15, 934, 697 | | | | | | |
| 4 under 5 (est.)..... | 5, 151 | 23, 028, 027 | 57, 576 | 76, 767 | | | 19, 191 | |
| 5 under 6 ¹ | 573 | 3, 102, 715 | | | | | | |
| 5 under 6..... | 3, 565 | 19, 499, 432 | 72, 139 | 93, 702 | | | 21, 563 | |
| 6 under 7 ¹ | 281 | 1, 811, 318 | | | | | | |
| 6 under 7..... | 2, 372 | 15, 305, 473 | 75, 570 | 95, 635 | | | 20, 065 | |
| 7 under 8 ¹ | 177 | 1, 327, 951 | | | | | | |
| 7 under 8..... | 1, 599 | 11, 943, 512 | 71, 359 | 87, 095 | | | 15, 736 | |
| 8 under 9 ¹ | 131 | 1, 115, 668 | | | | | | |
| 8 under 9..... | 1, 117 | 9, 471, 981 | 64, 956 | 78, 493 | | | 13, 537 | |
| 9 under 10 ¹ | 104 | 988, 704 | | | | | | |
| 9 under 10..... | 923 | 8, 756, 426 | 72, 555 | 87, 006 | | | 14, 451 | |
| 10 under 11..... | 791 | 8, 289, 246 | 72, 007 | 82, 149 | \$3, 859 | | 14, 001 | |
| 11 under 12..... | 620 | 7, 112, 302 | 74, 883 | 78, 063 | 9, 099 | | 12, 279 | |
| 12 under 13..... | 505 | 6, 302, 470 | 73, 872 | 72, 766 | 12, 477 | | 11, 371 | |
| 13 under 14..... | 407 | 5, 489, 673 | 70, 640 | 67, 692 | 14, 133 | | 11, 185 | |
| 14 under 15..... | 353 | 5, 129, 818 | 79, 239 | 73, 537 | 17, 842 | | 12, 140 | |
| 15 under 20..... | 1, 115 | 19, 121, 290 | 371, 624 | 289, 090 | 132, 889 | | 50, 355 | |
| 20 under 25..... | 526 | 11, 646, 602 | 343, 188 | 206, 298 | 174, 351 | | 37, 461 | |
| 25 under 30..... | 307 | 8, 370, 135 | 338, 321 | 166, 599 | 203, 836 | | 32, 114 | |
| 30 under 40..... | 353 | 12, 077, 308 | 629, 879 | 233, 876 | 430, 898 | \$14, 938 | 37, 469 | \$12, 364 |
| 40 under 50..... | 150 | 6, 048, 051 | 429, 718 | 113, 083 | 325, 071 | 23, 627 | 16, 665 | 15, 398 |
| 50 under 60..... | 115 | 6, 314, 304 | 522, 817 | 116, 310 | 396, 305 | 34, 744 | 13, 814 | 10, 728 |
| 60 under 70..... | 62 | 4, 018, 562 | 362, 742 | 69, 393 | 301, 972 | 18, 664 | 17, 074 | 10, 213 |
| 70 under 80..... | 46 | 3, 430, 242 | 345, 553 | 58, 713 | 292, 265 | 25, 298 | 6, 447 | 24, 276 |
| 80 under 90..... | 33 | 2, 820, 469 | 314, 648 | 38, 611 | 219, 185 | 66, 348 | 3, 235 | 6, 261 |
| 90 under 100..... | 14 | 1, 327, 413 | 153, 054 | 15, 718 | 124, 709 | 19, 029 | 2, 035 | 4, 367 |
| 100 under 150..... | 52 | 6, 175, 555 | 826, 202 | 68, 000 | 672, 824 | 102, 030 | 6, 506 | 10, 146 |
| 150 under 200..... | 20 | 3, 493, 428 | 487, 307 | 26, 644 | 322, 801 | 158, 017 | 1, 528 | 18, 627 |
| 200 under 250..... | 11 | 2, 446, 552 | 384, 633 | 24, 147 | 290, 897 | 70, 956 | 1, 248 | 119 |
| 250 under 300..... | 10 | 2, 708, 075 | 424, 242 | 3, 583 | 395, 715 | 41, 879 | 205 | 16, 730 |
| 300 under 400..... | 11 | 3, 824, 108 | 609, 287 | 23, 288 | 444, 868 | 152, 284 | 1, 168 | 9, 985 |
| 400 under 500..... | 2 | 928, 118 | 171, 862 | 2, 962 | 168, 944 | | 44 | |
| 500 under 750..... | 1 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 750 under 1,000..... | 4 | 3, 521, 869 | 626, 837 | 22, 297 | 497, 844 | 108, 231 | 977 | 558 |
| 1,000 under 1,500..... | 2 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 1,500 under 2,000..... | 1 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 2,000 under 3,000..... | | | | | | | | |
| 3,000 under 4,000..... | | | | | | | | |
| 4,000 under 5,000..... | 1 | (?) | (?) | | (?) | | | (?) |
| 5,000 and over..... | | | | | | | | |
| Classes grouped *..... | | 8, 375, 774 | 1, 542, 786 | 6, 968 | 1, 428, 482 | 110, 308 | 770 | 2, 202 |
| Total..... | 68, 426 | 354, 627, 248 | 9, 796, 084 | 2, 547, 270 | 6, 881, 266 | 946, 353 | 436, 831 | 141, 974 |
| Summary for preceding years: † | | | | | | | | |
| 1929..... | 68, 654 | 425, 185, 985 | 15, 641, 824 | | | | | |
| 1928..... | 65, 258 | 409, 371, 465 | 16, 126, 803 | | | | | |
| 1927..... | 65, 099 | 390, 671, 215 | 13, 859, 686 | | | | | |
| 1926..... | 67, 160 | 375, 758, 859 | 11, 517, 168 | | | | | |
| 1925..... | 66, 152 | 362, 484, 950 | 11, 623, 229 | | | | | |
| 1924..... | 126, 226 | 467, 225, 699 | 12, 073, 312 | | | | | |
| 1923..... | 127, 770 | 401, 259, 584 | 11, 540, 437 | | | | | |
| 1922..... | 110, 896 | 386, 830, 235 | 15, 363, 765 | | | | | |
| 1921..... | 112, 963 | 368, 691, 062 | 14, 537, 303 | | | | | |
| 1920..... | 108, 000 | 390, 781, 048 | 20, 257, 233 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

MASSACHUSETTS

| Net income classes (Thousands of dollars) | Num- ber of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|---|---------------------------|---------------|------------|------------------------|------------|---|--|--|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 9,744 | \$5,549,930 | | | | | | |
| Under 1 (est.)..... | 929 | 484,936 | \$3,468 | \$4,625 | | | \$1,157 | |
| 1 under 2 ¹ (est.)..... | 27,960 | 43,786,879 | | | | | | |
| 1 under 2 (est.)..... | 20,000 | 34,572,505 | 59,166 | 78,888 | | | 19,722 | |
| 2 under 3 ¹ (est.)..... | 27,323 | 67,417,278 | | | | | | |
| 2 under 3 (est.)..... | 20,410 | 48,663,615 | 183,409 | 244,545 | | | 61,136 | |
| 3 under 4 ¹ (est.)..... | 21,960 | 76,125,332 | | | | | | |
| 3 under 4 (est.)..... | 10,777 | 38,267,678 | 123,589 | 164,786 | | | 41,197 | |
| 4 under 5 ¹ (est.)..... | 6,864 | 29,879,400 | | | | | | |
| 4 under 5 (est.)..... | 12,237 | 54,620,792 | 141,897 | 189,195 | | | 47,298 | |
| 5 under 6 ¹ | 1,544 | 8,391,424 | | | | | | |
| 5 under 6..... | 8,479 | 46,274,950 | 163,970 | 212,520 | | | 48,550 | |
| 6 under 7 ¹ | 824 | 5,239,199 | | | | | | |
| 6 under 7..... | 5,715 | 36,981,721 | 164,526 | 208,756 | | | 44,230 | |
| 7 under 8 ¹ | 580 | 4,340,182 | | | | | | |
| 7 under 8..... | 4,195 | 31,346,681 | 162,080 | 204,357 | | | 42,277 | |
| 8 under 9 ¹ | 454 | 3,845,383 | | | | | | |
| 8 under 9..... | 3,069 | 26,018,159 | 159,372 | 197,959 | | | 38,587 | |
| 9 under 10 ¹ | 365 | 3,477,627 | | | | | | |
| 9 under 10..... | 2,360 | 22,381,126 | 160,214 | 198,717 | | | 38,503 | |
| 10 under 11..... | 2,006 | 21,963,831 | 165,561 | 193,340 | \$10,696 | | 38,475 | |
| 11 under 12..... | 1,661 | 19,086,502 | 171,593 | 184,684 | 24,659 | | 37,150 | |
| 12 under 13..... | 1,382 | 17,254,233 | 185,706 | 188,828 | 34,731 | | 37,853 | |
| 13 under 14..... | 1,116 | 15,055,934 | 176,899 | 174,866 | 38,712 | | 36,679 | |
| 14 under 15..... | 1,051 | 15,238,005 | 207,601 | 192,715 | 53,198 | | 38,312 | |
| 15 under 20..... | 3,169 | 54,594,339 | 984,661 | 758,063 | 390,476 | | 163,878 | |
| 20 under 25..... | 1,793 | 39,952,460 | 1,098,024 | 632,276 | 613,747 | | 147,999 | |
| 25 under 30..... | 1,052 | 28,763,735 | 1,068,872 | 477,208 | 709,170 | | 117,512 | |
| 30 under 40..... | 1,180 | 40,609,037 | 2,394,472 | 693,682 | 1,864,978 | \$30,610 | 152,415 | \$42,383 |
| 40 under 50..... | 611 | 27,150,931 | 1,729,014 | 464,556 | 1,335,015 | 85,641 | 92,847 | 63,351 |
| 50 under 60..... | 363 | 19,762,642 | 1,465,116 | 264,878 | 1,162,656 | 152,364 | 48,736 | 66,046 |
| 60 under 70..... | 243 | 15,670,160 | 1,356,201 | 191,942 | 1,064,107 | 197,049 | 31,766 | 65,131 |
| 70 under 80..... | 175 | 13,053,281 | 1,270,282 | 142,616 | 950,697 | 241,563 | 22,352 | 42,242 |
| 80 under 90..... | 103 | 8,744,000 | 895,299 | 72,755 | 727,924 | 157,120 | 11,113 | 51,387 |
| 90 under 100..... | 60 | 5,684,780 | 608,945 | 47,167 | 475,015 | 138,033 | 8,882 | 42,388 |
| 100 under 150..... | 217 | 25,983,757 | 3,230,970 | 240,062 | 2,509,095 | 687,194 | 28,774 | 176,007 |
| 150 under 200..... | 79 | 13,346,548 | 1,807,164 | 117,218 | 1,442,361 | 406,183 | 13,030 | 145,568 |
| 200 under 250..... | 33 | 7,300,441 | 1,055,559 | 59,488 | 905,121 | 182,707 | 4,915 | 86,842 |
| 250 under 300..... | 32 | 8,771,918 | 1,380,230 | 77,807 | 980,267 | 346,278 | 5,059 | 19,063 |
| 300 under 400..... | 26 | 8,897,789 | 1,281,494 | 48,966 | 697,429 | 575,788 | 4,293 | 36,396 |
| 400 under 500..... | 6 | 2,617,352 | 404,138 | 5,148 | 343,432 | 88,440 | 1,343 | 31,539 |
| 500 under 750..... | 11 | 6,301,510 | 1,053,146 | 18,189 | 852,444 | 193,901 | 1,246 | 10,142 |
| 750 under 1,000..... | 2 | (?) | (?) | | | (?) | | |
| 1,000 under 1,500..... | 1 | (?) | (?) | | | (?) | (?) | |
| 1,500 under 2,000..... | 1 | (?) | (?) | | | (?) | (?) | |
| 2,000 under 3,000..... | 1 | (?) | (?) | (?) | (?) | | (?) | |
| 3,000 under 4,000..... | | | | | | | | |
| 4,000 under 5,000..... | | | | | | | | |
| 5,000 and over..... | | | | | | | | |
| Classes grouped ² | | 6,764,798 | 1,197,137 | 103,323 | 694,187 | 400,508 | 881 | |
| Total..... | 202,253 | 1,010,333,740 | 26,509,775 | 7,053,525 | 17,880,123 | 3,883,379 | 1,428,167 | 879,085 |
| Summary for pre- ceding years: ³ | | | | | | | | |
| 1929..... | 213,316 | 1,371,651,741 | 57,857,223 | | | | | |
| 1928..... | 215,559 | 1,357,076,374 | 59,738,973 | | | | | |
| 1927..... | 214,356 | 1,189,273,214 | 43,949,866 | | | | | |
| 1926..... | 224,042 | 1,147,576,498 | 37,115,976 | | | | | |
| 1925..... | 221,530 | 1,132,289,870 | 41,052,088 | | | | | |
| 1924..... | 378,049 | 1,320,156,959 | 40,857,137 | | | | | |
| 1923..... | 415,100 | 1,413,015,994 | 42,527,993 | | | | | |
| 1922..... | 397,241 | 1,237,893,477 | 57,781,194 | | | | | |
| 1921..... | 388,442 | 1,153,008,156 | 46,534,644 | | | | | |
| 1920..... | 401,770 | 1,368,406,648 | 69,368,991 | | | | | |

For footnotes see p. 133.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

MICHIGAN

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|-------------------|---------------|------------|------------------------|------------|----------------------------------|---|----------------------------------|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 6,710 | \$4,069,814 | | | | | | |
| Under 1 (est.)..... | 281 | 147,957 | \$1,488 | \$1,983 | | | \$495 | |
| 1 under 2 ¹ (est.)..... | 20,448 | 30,663,164 | | | | | | |
| 1 under 2 (est.)..... | 21,944 | 37,850,398 | 64,031 | 85,375 | | | 21,344 | |
| 2 under 3 ¹ (est.)..... | 16,055 | 39,986,268 | | | | | | |
| 2 under 3 (est.)..... | 13,655 | 32,195,337 | 118,414 | 157,885 | | | 39,471 | |
| 3 under 4 ¹ (est.)..... | 18,319 | 63,951,651 | | | | | | |
| 3 under 4 (est.)..... | 6,757 | 24,241,431 | 69,529 | 92,704 | | | 23,175 | |
| 4 under 5 ¹ (est.)..... | 7,041 | 30,614,804 | | | | | | |
| 4 under 5 (est.)..... | 8,555 | 38,241,268 | 88,034 | 117,380 | | | 29,346 | |
| 5 under 6 ¹ | 1,010 | 5,430,077 | | | | | | |
| 5 under 6..... | 6,521 | 35,536,045 | 116,683 | 152,248 | | | 35,565 | |
| 6 under 7 ¹ | 406 | 2,616,768 | | | | | | |
| 6 under 7..... | 4,021 | 25,969,283 | 115,936 | 147,317 | | | 31,381 | |
| 7 under 8 ¹ | 260 | 1,940,862 | | | | | | |
| 7 under 8..... | 2,817 | 21,012,934 | 111,726 | 140,216 | | | 28,490 | |
| 8 under 9 ¹ | 210 | 1,774,826 | | | | | | |
| 8 under 9..... | 1,943 | 16,463,193 | 104,148 | 130,039 | | | 25,891 | |
| 9 under 10 ¹ | 170 | 1,621,739 | | | | | | |
| 9 under 10..... | 1,549 | 14,685,500 | 109,798 | 135,793 | | | 25,995 | |
| 10 under 11..... | 1,179 | 12,339,210 | 100,693 | 117,272 | \$5,505 | | 22,084 | |
| 11 under 12..... | 957 | 10,997,629 | 106,159 | 115,422 | 14,460 | | 23,723 | |
| 12 under 13..... | 807 | 10,079,019 | 114,438 | 117,539 | 20,534 | | 23,635 | |
| 13 under 14..... | 656 | 8,859,619 | 105,791 | 105,432 | 22,815 | | 22,456 | |
| 14 under 15..... | 525 | 7,610,441 | 102,695 | 98,359 | 25,817 | | 21,481 | |
| 15 under 20..... | 1,607 | 27,676,371 | 527,787 | 430,308 | 194,273 | | 96,794 | |
| 20 under 25..... | 879 | 19,501,049 | 572,752 | 360,496 | 297,663 | | 85,407 | |
| 25 under 30..... | 522 | 14,188,242 | 535,328 | 262,084 | 345,669 | | 72,425 | |
| 30 under 40..... | 585 | 20,167,962 | 997,617 | 356,443 | 728,071 | \$10,382 | 86,582 | \$10,697 |
| 40 under 50..... | 295 | 13,065,332 | 859,324 | 238,748 | 640,692 | 43,369 | 46,682 | 16,803 |
| 50 under 60..... | 176 | 9,582,941 | 749,083 | 163,037 | 580,367 | 58,893 | 30,450 | 22,764 |
| 60 under 70..... | 103 | 6,056,488 | 595,258 | 88,509 | 455,292 | 79,355 | 16,785 | 11,113 |
| 70 under 80..... | 61 | 4,583,990 | 458,939 | 74,326 | 378,207 | 27,220 | 12,042 | 8,772 |
| 80 under 90..... | 63 | 5,327,241 | 561,070 | 55,440 | 488,447 | 46,118 | 9,686 | 19,249 |
| 90 under 100..... | 43 | 4,023,450 | 460,004 | 45,597 | 333,475 | 96,309 | 7,323 | 8,054 |
| 100 under 150..... | 93 | 11,088,794 | 1,407,058 | 99,236 | 1,262,212 | 116,745 | 15,877 | 55,258 |
| 150 under 200..... | 53 | 9,120,253 | 1,263,332 | 89,309 | 991,031 | 230,765 | 9,967 | 37,806 |
| 200 under 250..... | 21 | 4,780,324 | 742,205 | 35,131 | 538,331 | 177,308 | 2,831 | 5,734 |
| 250 under 300..... | 14 | 3,858,089 | 581,847 | 3,935 | 528,193 | 79,861 | 1,450 | 28,692 |
| 300 under 400..... | 23 | 7,967,012 | 1,263,594 | 55,892 | 957,214 | 288,418 | 2,389 | 35,541 |
| 400 under 500..... | 8 | 3,571,723 | 576,772 | 687 | 499,838 | 97,579 | 1,067 | 20,265 |
| 500 under 750..... | 13 | 8,019,667 | 1,148,910 | 7,316 | 847,468 | 295,965 | 955 | 884 |
| 750 under 1,000..... | 3 | 2,528,744 | 316,093 | | | 316,093 | | |
| 1,000 under 1,500..... | 2 | 2,767,387 | 431,845 | | 257,323 | 174,742 | 220 | |
| 1,500 under 2,000..... | 1 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 2,000 under 3,000..... | 1 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 3,000 under 4,000..... | 2 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 4,000 under 5,000..... | | | | | | | | |
| 5,000 and over..... | | | | | | | | |
| Classes grouped ² | | 11,010,742 | 2,000,764 | 22,523 | 1,650,852 | 327,885 | 496 | |
| Total..... | 147,364 | 668,391,038 | 17,479,145 | 4,103,981 | 12,063,749 | 2,467,007 | 873,960 | 281,632 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929..... | 177,918 | 1,029,756,680 | 40,599,864 | | | | | |
| 1928..... | 179,886 | 1,066,529,992 | 50,601,040 | | | | | |
| 1927..... | 175,806 | 950,085,831 | 35,599,799 | | | | | |
| 1926..... | 176,804 | 905,814,790 | 32,408,357 | | | | | |
| 1925..... | 188,669 | 910,910,113 | 33,263,014 | | | | | |
| 1924..... | 323,733 | 1,045,850,046 | 30,983,705 | | | | | |
| 1923..... | 350,072 | 1,041,933,086 | 28,051,017 | | | | | |
| 1922..... | 267,953 | 796,411,946 | 34,965,003 | | | | | |
| 1921..... | 250,147 | 657,779,854 | 24,197,840 | | | | | |
| 1920..... | 305,075 | 895,679,238 | 40,493,261 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

MINNESOTA

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|----------------------|------------------|------------------|------------------------|------------------|---|---|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 2, 142 | \$1, 268, 583 | | | | | | |
| Under 1 (est.)..... | 94 | 55, 825 | \$816 | \$1, 088 | | | \$272 | |
| 1 under 2 ¹ (est.)..... | 6, 705 | 10, 359, 391 | | | | | | |
| 1 under 2 (est.)..... | 8, 283 | 14, 289, 393 | 22, 365 | 29, 820 | | | 7, 455 | |
| 2 under 3 ¹ (est.)..... | 6, 043 | 15, 017, 159 | | | | | | |
| 2 under 3 (est.)..... | 5, 175 | 12, 081, 547 | 45, 168 | 60, 224 | | | 15, 056 | |
| 3 under 4 ¹ (est.)..... | 6, 770 | 23, 730, 297 | | | | | | |
| 3 under 4 (est.)..... | 2, 787 | 10, 042, 321 | 27, 614 | 36, 819 | | | 9, 205 | |
| 4 under 5 ¹ (est.)..... | 2, 624 | 11, 425, 909 | | | | | | |
| 4 under 5 (est.)..... | 4, 003 | 18, 001, 219 | 39, 225 | 52, 299 | | | 13, 074 | |
| 5 under 6 ¹ | 426 | 2, 290, 234 | | | | | | |
| 5 under 6..... | 2, 947 | 16, 132, 855 | 51, 323 | 66, 908 | | | 15, 585 | |
| 6 under 7 ¹ | 188 | 1, 204, 638 | | | | | | |
| 6 under 7..... | 1, 938 | 12, 521, 334 | 54, 873 | 69, 330 | | | 14, 457 | |
| 7 under 8 ¹ | 127 | 947, 050 | | | | | | |
| 7 under 8..... | 1, 324 | 9, 873, 793 | 52, 540 | 65, 291 | | | 12, 751 | |
| 8 under 9 ¹ | 98 | 835, 477 | | | | | | |
| 8 under 9..... | 994 | 8, 161, 346 | 50, 963 | 62, 715 | | | 11, 752 | |
| 9 under 10 ¹ | 61 | 575, 221 | | | | | | |
| 9 under 10..... | 771 | 7, 306, 023 | 51, 862 | 64, 047 | | | 12, 185 | |
| 10 under 11..... | 611 | 6, 408, 246 | 53, 531 | 62, 151 | \$2, 950 | | 11, 570 | |
| 11 under 12..... | 438 | 5, 028, 101 | 48, 237 | 51, 545 | 6, 431 | | 9, 739 | |
| 12 under 13..... | 381 | 4, 750, 290 | 55, 128 | 56, 045 | 9, 391 | | 10, 308 | |
| 13 under 14..... | 289 | 3, 892, 539 | 47, 636 | 46, 344 | 10, 110 | | 8, 818 | |
| 14 under 15..... | 272 | 3, 953, 137 | 56, 445 | 52, 689 | 13, 713 | | 9, 957 | |
| 15 under 20..... | 817 | 14, 062, 798 | 257, 078 | 204, 650 | 98, 349 | | 45, 921 | |
| 20 under 25..... | 391 | 8, 692, 817 | 239, 621 | 145, 813 | 132, 007 | | 38, 199 | |
| 25 under 30..... | 240 | 6, 550, 190 | 248, 753 | 115, 168 | 159, 855 | | 26, 270 | |
| 30 under 40..... | 281 | 9, 559, 648 | 446, 354 | 142, 852 | 334, 549 | \$12, 055 | 37, 940 | \$5, 162 |
| 40 under 50..... | 116 | 5, 194, 992 | 342, 814 | 92, 607 | 262, 118 | 13, 937 | 21, 176 | 4, 672 |
| 50 under 60..... | 75 | 4, 103, 595 | 309, 902 | 48, 386 | 250, 525 | 24, 332 | 10, 223 | 3, 118 |
| 60 under 70..... | 32 | 2, 062, 469 | 177, 345 | 25, 481 | 158, 227 | 5, 032 | 5, 379 | 6, 016 |
| 70 under 80..... | 26 | 1, 934, 186 | 207, 062 | 39, 066 | 161, 935 | 14, 227 | 5, 303 | 2, 863 |
| 80 under 90..... | 15 | 1, 284, 583 | 140, 386 | 18, 364 | 116, 464 | 14, 161 | 2, 968 | 5, 635 |
| 90 under 100..... | 21 | 2, 002, 323 | 236, 843 | 25, 843 | 197, 225 | 24, 982 | 4, 076 | 6, 231 |
| 100 under 150..... | 37 | 4, 378, 172 | 556, 762 | 49, 523 | 464, 220 | 76, 588 | 6, 184 | 27, 385 |
| 150 under 200..... | 13 | 2, 194, 175 | 316, 593 | 20, 781 | 215, 531 | 88, 941 | 2, 799 | 5, 861 |
| 200 under 250..... | 5 | 1, 108, 445 | 165, 688 | 4, 093 | 137, 345 | 31, 371 | 1, 315 | 5, 806 |
| 250 under 300..... | 4 | 1, 087, 350 | 127, 394 | 2, 562 | 182, 656 | 1, 034 | 929 | 57, 929 |
| 300 under 400..... | 2 | 664, 116 | 93, 205 | 5, 625 | 32, 659 | 55, 540 | 619 | |
| 400 under 500..... | 1 | (²) | (²) | (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, 540, 526 | 220, 854 | 923 | 113, 365 | 107, 412 | 846 | |
| Total..... | 57, 539 | 266, 572, 313 | 4, 744, 380 | 1, 719, 052 | 3, 059, 625 | 469, 612 | 373, 231 | 130, 678 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929..... | 60, 701 | 337, 880, 743 | 9, 799, 141 | | | | | |
| 1928..... | 60, 752 | 340, 152, 949 | 11, 925, 077 | | | | | |
| 1927..... | 61, 439 | 295, 670, 416 | 7, 383, 307 | | | | | |
| 1926..... | 64, 227 | 296, 414, 294 | 6, 475, 311 | | | | | |
| 1925..... | 71, 291 | 305, 945, 206 | 6, 125, 915 | | | | | |
| 1924..... | 128, 237 | 375, 588, 940 | 6, 720, 567 | | | | | |
| 1923..... | 134, 360 | 372, 376, 782 | 7, 083, 527 | | | | | |
| 1922..... | 122, 885 | 348, 740, 625 | 9, 419, 301 | | | | | |
| 1921..... | 124, 501 | 340, 833, 699 | 8, 697, 117 | | | | | |
| 1920..... | 154, 118 | 453, 212, 241 | 15, 169, 869 | | | | | |

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

MISSISSIPPI

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 1,039 | \$580,362 | | | | | | |
| Under 1 (est.)..... | 29 | 16,088 | \$236 | \$314 | | | \$78 | |
| 1 under 2 ¹ (est.)..... | 2,204 | 3,330,158 | | | | | | |
| 1 under 2 (est.)..... | 1,005 | 1,749,722 | 2,962 | 3,948 | | | 986 | |
| 2 under 3 ¹ (est.)..... | 1,874 | 4,693,840 | | | | | | |
| 2 under 3 (est.)..... | 780 | 1,820,290 | 6,555 | 8,740 | | | 2,185 | |
| 3 under 4 ¹ (est.)..... | 2,066 | 7,155,205 | | | | | | |
| 3 under 4 (est.)..... | 410 | 1,474,346 | 3,766 | 5,021 | | | 1,255 | |
| 4 under 5 ¹ (est.)..... | 599 | 2,607,706 | | | | | | |
| 4 under 5 (est.)..... | 618 | 2,757,609 | 5,279 | 7,039 | | | 1,760 | |
| 5 under 6 ¹ | 89 | 482,625 | | | | | | |
| 5 under 6..... | 394 | 2,159,207 | 6,776 | 8,769 | | | 1,993 | |
| 6 under 7 ¹ | 33 | 211,551 | | | | | | |
| 6 under 7..... | 233 | 1,511,101 | 6,154 | 7,599 | | | 1,445 | |
| 7 under 8 ¹ | 21 | 157,910 | | | | | | |
| 7 under 8..... | 160 | 1,194,817 | 6,456 | 7,726 | | | 1,270 | |
| 8 under 9 ¹ | 26 | 222,235 | | | | | | |
| 8 under 9..... | 111 | 941,653 | 5,501 | 6,825 | | | 1,324 | |
| 9 under 10 ¹ | 16 | 151,354 | | | | | | |
| 9 under 10..... | 66 | 625,114 | 5,003 | 5,993 | | | 990 | |
| 10 under 11..... | 69 | 722,373 | 5,710 | 6,470 | \$323 | | 1,083 | |
| 11 under 12..... | 46 | 530,464 | 4,618 | 5,223 | 694 | | 1,299 | |
| 12 under 13..... | 43 | 538,374 | 4,886 | 4,657 | 1,035 | | 806 | |
| 13 under 14..... | 35 | 475,930 | 5,413 | 4,874 | 1,258 | | 719 | |
| 14 under 15..... | 23 | 332,837 | 4,092 | 3,634 | 1,127 | | 669 | |
| 15 under 20..... | 67 | 1,133,640 | 19,854 | 14,794 | 7,325 | | 2,265 | |
| 20 under 25..... | 49 | 1,109,289 | 32,378 | 18,697 | 16,770 | | 3,089 | |
| 25 under 30..... | 14 | 380,764 | 15,169 | 8,033 | 9,226 | | 2,090 | |
| 30 under 40..... | 12 | 400,992 | 18,812 | 5,184 | 14,384 | | 756 | |
| 40 under 50..... | 6 | 260,643 | 15,319 | 3,877 | 12,499 | | 1,057 | |
| 50 under 60..... | 4 | 206,244 | 16,333 | 3,706 | 12,733 | | 106 | |
| 60 under 70..... | 1 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 70 under 80..... | 2 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 80 under 90..... | | | | | | | | |
| 90 under 100..... | 1 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 100 under 150..... | 1 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 150 under 200..... | 1 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 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 | | 621,946 | 60,509 | 1,838 | 23,495 | \$35,469 | 293 | |
| Total..... | 12,147 | 40,556,389 | 251,781 | 142,961 | 100,869 | 35,469 | 27,518 | |
| Summary for preced- ing years: ³ | | | | | | | | |
| 1929..... | 15,689 | 63,922,168 | 600,076 | | | | | |
| 1928..... | 16,140 | 64,689,480 | 763,702 | | | | | |
| 1927..... | 16,964 | 64,878,684 | 816,429 | | | | | |
| 1926..... | 17,196 | 64,859,892 | 643,744 | | | | | |
| 1925..... | 16,985 | 73,750,950 | 989,451 | | | | | |
| 1924..... | 27,213 | 82,652,945 | 1,155,729 | | | | | |
| 1923..... | 27,851 | 83,494,009 | 1,685,439 | | | | | |
| 1922..... | 26,897 | 76,981,743 | 1,803,632 | | | | | |
| 1921..... | 25,614 | 60,104,438 | 1,069,136 | | | | | |
| 1920..... | 28,022 | 83,954,352 | 2,495,207 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

MISSOURI

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|-------------------------|---------------|--------------|------------------------|-------------|---|--|--|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 2, 826 | \$1, 618, 768 | | | | | | |
| Under 1 (est.) | 119 | 60, 459 | \$616 | \$821 | | | \$205 | |
| 1 under 2 ¹ (est.) | 12, 127 | 19, 136, 808 | | | | | | |
| 1 under 2 (est.) | 10, 130 | 17, 446, 850 | 28, 407 | 37, 876 | | | 9, 469 | |
| 2 under 3 ¹ (est.) | 9, 649 | 23, 753, 779 | | | | | | |
| 2 under 3 (est.) | 7, 112 | 16, 756, 736 | 64, 188 | 85, 583 | | | 21, 395 | |
| 3 under 4 ¹ (est.) | 10, 128 | 35, 506, 690 | | | | | | |
| 3 under 4 (est.) | 4, 128 | 14, 873, 572 | 39, 049 | 52, 065 | | | 13, 016 | |
| 4 under 5 ¹ (est.) | 3, 272 | 14, 182, 273 | | | | | | |
| 4 under 5 (est.) | 5, 985 | 26, 753, 496 | 60, 733 | 80, 979 | | | 20, 246 | |
| 5 under 6 ¹ | 657 | 3, 572, 402 | | | | | | |
| 5 under 6 | 4, 312 | 23, 570, 099 | 79, 319 | 104, 576 | | | 25, 257 | |
| 6 under 7 ¹ | 318 | 2, 058, 244 | | | | | | |
| 6 under 7 | 2, 767 | 17, 892, 688 | 80, 186 | 101, 906 | | | 21, 720 | |
| 7 under 8 ¹ | 230 | 1, 715, 407 | | | | | | |
| 7 under 8 | 1, 967 | 14, 685, 214 | 75, 953 | 98, 132 | | | 22, 179 | |
| 8 under 9 ¹ | 182 | 1, 542, 830 | | | | | | |
| 8 under 9 | 1, 465 | 12, 408, 998 | 77, 115 | 96, 072 | | | 18, 957 | |
| 9 under 10 ¹ | 151 | 1, 435, 147 | | | | | | |
| 9 under 10 | 1, 116 | 10, 552, 083 | 75, 309 | 93, 779 | | | 18, 470 | |
| 10 under 11 | 894 | 9, 373, 639 | 73, 061 | 87, 148 | \$4, 216 | | 18, 303 | |
| 11 under 12 | 733 | 8, 405, 549 | 78, 512 | 85, 200 | 10, 806 | | 17, 494 | |
| 12 under 13 | 636 | 7, 945, 456 | 86, 716 | 89, 005 | 16, 126 | | 18, 415 | |
| 13 under 14 | 529 | 7, 135, 439 | 84, 642 | 83, 999 | 18, 363 | | 17, 720 | |
| 14 under 15 | 419 | 6, 063, 370 | 79, 586 | 73, 616 | 20, 607 | | 14, 637 | |
| 15 under 20 | 1, 376 | 23, 695, 630 | 429, 702 | 347, 384 | 264, 663 | \$11, 185 | 85, 822 | |
| 20 under 25 | 716 | 15, 948, 372 | 437, 418 | 254, 848 | 244, 630 | 65, 066 | 62, 060 | |
| 25 under 30 | 447 | 12, 170, 751 | 450, 513 | 204, 083 | 296, 530 | 28, 945 | 50, 100 | |
| 30 under 40 | 440 | 15, 133, 205 | 747, 906 | 545, 629 | 508, 604 | 35, 454 | \$8, 505 | |
| 40 under 50 | 234 | 10, 412, 291 | 657, 519 | 170, 180 | 474, 571 | 63, 196 | 37, 679 | |
| 50 under 60 | 141 | 7, 703, 056 | 599, 370 | 126, 328 | 347, 413 | 34, 930 | 28, 379 | |
| 60 under 70 | 78 | 5, 058, 885 | 463, 064 | 66, 746 | 301, 732 | 19, 443 | 13, 604 | |
| 70 under 80 | 47 | 3, 498, 974 | 355, 893 | 50, 859 | 307, 289 | 34, 930 | 3, 457 | |
| 80 under 90 | 40 | 3, 380, 396 | 372, 202 | 46, 022 | 307, 289 | 34, 930 | 8, 535 | |
| 90 under 100 | 18 | 1, 701, 287 | 201, 400 | 20, 798 | 144, 813 | 40, 902 | 8, 702 | |
| 100 under 150 | 70 | 8, 232, 543 | 1, 048, 010 | 84, 515 | 757, 173 | 244, 572 | 2, 858 | |
| 150 under 200 | 20 | 3, 453, 634 | 465, 112 | 19, 043 | 352, 500 | 110, 633 | 11, 188 | |
| 200 under 250 | 7 | 1, 536, 009 | 222, 607 | 2, 888 | 149, 173 | 74, 054 | 27, 053 | |
| 250 under 300 | 8 | 2, 241, 915 | 318, 613 | 10, 303 | 154, 588 | 154, 682 | 14, 156 | |
| 300 under 400 | 6 | 1, 966, 510 | 292, 025 | 10, 002 | 168, 779 | 119, 476 | 3, 007 | |
| 400 under 500 | 1 | (2) | (2) | (2) | (2) | (2) | 828 | |
| 500 under 750 | 4 | (2) | (2) | (2) | (2) | (2) | 1, 218 | |
| 750 under 1,000 | 1 | (2) | (2) | (2) | (2) | (2) | (2) | |
| 1,000 under 1,500 | 1 | (2) | (2) | (2) | (2) | (2) | (2) | |
| 1,500 under 2,000 | | | | | | | (2) | |
| 2,000 under 3,000 | | | | | | | (2) | |
| 3,000 under 4,000 | | | | | | | (2) | |
| 4,000 under 5,000 | | | | | | | (2) | |
| 5,000 and over | | | | | | | (2) | |
| Classes grouped ² | | 5, 038, 733 | 705, 020 | 26, 786 | 210, 225 | 469, 536 | 1, 527 | |
| Total | 85, 507 | 419, 648, 187 | 8, 750, 375 | 2, 876, 205 | 5, 201, 907 | 1, 407, 008 | 630, 094 | 104, 651 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 98, 367 | 558, 127, 649 | 16, 416, 897 | | | | | |
| 1928 | 99, 295 | 563, 951, 553 | 18, 910, 977 | | | | | |
| 1927 | 96, 407 | 501, 495, 130 | 13, 738, 256 | | | | | |
| 1926 | 99, 509 | 512, 801, 163 | 13, 496, 872 | | | | | |
| 1925 | 109, 059 | 533, 836, 188 | 14, 246, 816 | | | | | |
| 1924 | 186, 784 | 632, 532, 962 | 12, 373, 492 | | | | | |
| 1923 | 192, 282 | 605, 275, 520 | 13, 085, 218 | | | | | |
| 1922 | 173, 728 | 526, 387, 658 | 15, 972, 706 | | | | | |
| 1921 | 172, 519 | 499, 911, 004 | 14, 660, 351 | | | | | |
| 1920 | 162, 199 | 548, 130, 178 | 21, 877, 701 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

MONTANA

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|-------------|-------------|------------------------|---------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 183 | \$107,154 | | | | | | |
| Under 1 (est.) | 22 | 12,704 | \$75 | \$99 | | | \$24 | |
| 1 under 2 ¹ (est.) | 992 | 1,641,673 | | | | | | |
| 1 under 2 (est.) | 2,192 | 3,775,877 | 5,989 | 7,985 | | | 1,996 | |
| 2 under 3 ¹ (est.) | 896 | 2,174,228 | | | | | | |
| 2 under 3 (est.) | 1,629 | 3,835,239 | 14,844 | 19,792 | | | 4,948 | |
| 3 under 4 ¹ (est.) | 1,327 | 4,740,574 | | | | | | |
| 3 under 4 (est.) | 760 | 2,732,314 | 7,516 | 10,022 | | | 2,506 | |
| 4 under 5 ¹ (est.) | 590 | 2,576,135 | | | | | | |
| 4 under 5 (est.) | 940 | 4,201,878 | 8,848 | 11,798 | | | 2,950 | |
| 5 under 6 ¹ | 106 | 572,242 | | | | | | |
| 5 under 6 | 579 | 3,173,417 | 10,421 | 13,388 | | | 2,967 | |
| 6 under 7 ¹ | 32 | 206,227 | | | | | | |
| 6 under 7 | 407 | 2,633,253 | 11,589 | 14,094 | | | 2,505 | |
| 7 under 8 ¹ | 19 | 141,002 | | | | | | |
| 7 under 8 | 214 | 1,598,895 | 8,994 | 10,723 | | | 1,729 | |
| 8 under 9 ¹ | 13 | 110,054 | | | | | | |
| 8 under 9 | 150 | 1,268,661 | 8,707 | 10,212 | | | 1,505 | |
| 9 under 10 ¹ | 13 | 123,723 | | | | | | |
| 9 under 10 | 98 | 926,517 | 7,374 | 8,658 | | | 1,284 | |
| 10 under 11 | 95 | 997,478 | 8,952 | 9,942 | \$455 | | 1,445 | |
| 11 under 12 | 71 | 816,225 | 7,559 | 7,707 | 1,062 | | 1,210 | |
| 12 under 13 | 46 | 573,049 | 6,671 | 6,449 | 1,126 | | 904 | |
| 13 under 14 | 45 | 606,429 | 8,301 | 8,099 | 1,528 | | 1,326 | |
| 14 under 15 | 30 | 432,577 | 6,506 | 5,869 | 1,452 | | 815 | |
| 15 under 20 | 90 | 1,553,345 | 30,610 | 23,652 | 10,920 | | 3,962 | |
| 20 under 25 | 31 | 685,030 | 19,824 | 10,819 | 10,299 | | 1,294 | |
| 25 under 30 | 23 | 620,450 | 22,468 | 8,427 | 14,939 | | 898 | |
| 30 under 40 | 12 | 392,715 | 18,220 | 5,456 | 13,425 | | 661 | |
| 40 under 50 | 5 | 220,285 | 13,472 | 3,640 | 11,268 | \$49 | 544 | \$941 |
| 50 under 60 | 7 | 384,319 | 28,817 | 3,481 | 24,999 | 509 | 172 | |
| 60 under 70 | 4 | 250,809 | 24,333 | 2,705 | 14,073 | 7,570 | 15 | |
| 70 under 80 | 2 | 154,325 | 14,129 | 957 | 10,065 | 3,786 | 679 | 811 |
| 80 under 90 | 6 | 517,768 | 70,736 | 15,598 | 45,623 | 10,462 | 636 | |
| 90 under 100 | 1 | (?) | (?) | (?) | (?) | | (?) | (?) |
| 100 under 150 | 4 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 150 under 200 | 4 | (?) | (?) | (?) | (?) | | | |
| 200 under 250 | 1 | (?) | (?) | | | | | |
| 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 | | 738,664 | 96,340 | 8,779 | 74,270 | 17,731 | 1,021 | 3,419 |
| Total | 11,635 | 45,495,235 | 461,295 | 228,351 | 235,504 | 40,107 | 37,996 | 4,671 |
| Summary for preced- ing years: ³ | | | | | | | | |
| 1929 | 17,067 | 71,397,232 | \$1,019,300 | | | | | |
| 1928 | 17,112 | 72,908,121 | 1,298,024 | | | | | |
| 1927 | 18,651 | 69,654,023 | 867,944 | | | | | |
| 1926 | 16,191 | 59,289,994 | 561,833 | | | | | |
| 1925 | 19,239 | 66,825,486 | 580,196 | | | | | |
| 1924 | 44,011 | 107,241,911 | 731,111 | | | | | |
| 1923 | 42,809 | 99,255,947 | 721,406 | | | | | |
| 1922 | 38,044 | 83,903,851 | 1,029,195 | | | | | |
| 1921 | 36,907 | 81,527,662 | 1,051,863 | | | | | |
| 1920 | 45,557 | 109,348,194 | 2,033,190 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

NEBRASKA

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 1,283 | \$734,822 | | | | | | |
| Under 1 (est.) | 71 | 39,670 | \$419 | \$558 | | | \$139 | |
| 1 under 2 ¹ (est.) | 2,988 | 4,646,708 | | | | | | |
| 1 under 2 (est.) | 3,009 | 5,217,126 | 9,045 | 12,061 | | | 3,016 | |
| 2 under 3 ¹ (est.) | 3,282 | 8,195,673 | | | | | | |
| 2 under 3 (est.) | 2,288 | 5,430,451 | 21,306 | 28,408 | | | 7,102 | |
| 3 under 4 ¹ (est.) | 3,749 | 13,146,616 | | | | | | |
| 3 under 4 (est.) | 1,437 | 5,168,484 | 15,154 | 20,206 | | | 5,052 | |
| 4 under 5 ¹ (est.) | 1,306 | 5,693,472 | | | | | | |
| 4 under 5 (est.) | 2,282 | 10,214,689 | 23,587 | 31,448 | | | 7,861 | |
| 5 under 6 ¹ | 205 | 1,107,638 | | | | | | |
| 5 under 6 | 1,514 | 8,261,399 | 29,222 | 37,268 | | | 8,046 | |
| 6 under 7 ¹ | 95 | 8,609,642 | | | | | | |
| 6 under 7 | 900 | 5,817,257 | 26,332 | 32,651 | | | 6,319 | |
| 7 under 8 ¹ | 60 | 451,136 | | | | | | |
| 7 under 8 | 593 | 4,428,639 | 25,728 | 30,991 | | | 5,263 | |
| 8 under 9 ¹ | 32 | 269,744 | | | | | | |
| 8 under 9 | 406 | 3,433,664 | 23,248 | 27,661 | | | 4,413 | |
| 9 under 10 ¹ | 25 | 238,321 | | | | | | |
| 9 under 10 | 322 | 3,054,687 | 23,592 | 28,115 | | | 4,523 | |
| 10 under 11 | 231 | 2,420,605 | 22,016 | 24,647 | \$1,288 | | 3,919 | |
| 11 under 12 | 192 | 2,204,993 | 22,929 | 24,480 | 2,819 | | 4,370 | |
| 12 under 13 | 155 | 1,980,083 | 24,232 | 24,295 | 3,802 | | 3,865 | |
| 13 under 14 | 106 | 1,427,485 | 20,612 | 20,709 | 3,583 | | 3,680 | |
| 14 under 15 | 104 | 1,514,172 | 25,192 | 24,232 | 5,233 | | 4,273 | |
| 15 under 20 | 276 | 4,098,717 | 96,943 | 80,648 | 31,383 | | 15,088 | |
| 20 under 25 | 141 | 3,131,706 | 92,795 | 62,231 | 47,626 | | 17,062 | |
| 25 under 30 | 91 | 2,516,516 | 103,201 | 56,327 | 61,740 | | 14,866 | |
| 30 under 40 | 67 | 2,332,596 | 124,670 | 48,802 | 85,784 | \$35 | 9,120 | \$831 |
| 40 under 50 | 21 | 948,924 | 61,317 | 20,828 | 49,593 | 616 | 5,040 | 4,680 |
| 50 under 60 | 9 | 497,770 | 45,972 | 13,967 | 33,488 | | 1,483 | |
| 60 under 70 | 8 | 516,736 | 47,266 | 7,732 | 41,197 | | 1,663 | |
| 70 under 80 | 10 | 745,972 | 72,058 | 8,956 | 54,203 | 15,808 | 1,129 | 5,780 |
| 80 under 90 | 3 | 249,258 | 29,651 | 5,203 | 16,803 | 8,339 | 694 | |
| 90 under 100 | 1 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 100 under 150 | 3 | 355,039 | 40,854 | 2,916 | 12,543 | 25,986 | 591 | |
| 150 under 200 | 2 | 336,249 | 50,752 | 390 | 50,569 | | 207 | |
| 200 under 250 | | | | | | | | |
| 250 under 300 | | | | | | | | |
| 300 under 400 | 2 | 643,435 | 97,371 | | 73,906 | 23,813 | 348 | |
| 400 under 500 | | | | | | | | |
| 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 | | 1,304,739 | 205,846 | 4,210 | 146,013 | 56,366 | 743 | |
| Total | 27,271 | 113,934,843 | 1,381,310 | 679,940 | 721,573 | 130,963 | 139,875 | 11,291 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 30,962 | 140,322,452 | 1,919,473 | | | | | |
| 1928 | 31,426 | 139,471,054 | 2,109,341 | | | | | |
| 1927 | 32,170 | 130,131,070 | 1,427,747 | | | | | |
| 1926 | 33,532 | 134,153,838 | 1,381,307 | | | | | |
| 1925 | 35,661 | 141,877,975 | 1,732,535 | | | | | |
| 1924 | 66,512 | 189,371,665 | 1,843,121 | | | | | |
| 1923 | 70,545 | 195,152,562 | 2,534,257 | | | | | |
| 1922 | 67,563 | 177,969,193 | 3,165,433 | | | | | |
| 1921 | 71,853 | 179,905,513 | 3,328,145 | | | | | |
| 1920 | 97,729 | 306,362,700 | 8,363,305 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

NEVADA

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|----------------------|------------|---------|------------------------|---------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 101 | \$55,539 | | | | | | |
| Under 1 (est.) | 2 | 879 | \$10 | \$13 | | | \$3 | |
| 1 under 2 ¹ (est.) | 336 | 532,847 | | | | | | |
| 1 under 2 (est.) | 941 | 1,636,691 | 2,510 | 3,348 | | | 838 | |
| 2 under 3 ¹ (est.) | 290 | 713,765 | | | | | | |
| 2 under 3 (est.) | 579 | 1,347,324 | 4,989 | 6,653 | | | 1,664 | |
| 3 under 4 ¹ (est.) | 385 | 1,343,287 | | | | | | |
| 3 under 4 (est.) | 223 | 789,884 | 2,761 | 3,680 | | | 919 | |
| 4 under 5 ¹ (est.) | 117 | 507,044 | | | | | | |
| 4 under 5 (est.) | 324 | 1,452,089 | 4,593 | 6,123 | | | 1,530 | |
| 5 under 6 ¹ | 21 | 114,425 | | | | | | |
| 5 under 6 | 199 | 1,084,170 | 4,438 | 5,717 | | | 1,279 | |
| 6 under 7 ¹ | 10 | 64,420 | | | | | | |
| 6 under 7 | 139 | 898,623 | 5,234 | 6,470 | | | 1,236 | |
| 7 under 8 ¹ | 4 | 29,641 | | | | | | |
| 7 under 8 | 98 | 728,728 | 4,723 | 5,721 | | | 998 | |
| 8 under 9 ¹ | 3 | 25,220 | | | | | | |
| 8 under 9 | 51 | 430,605 | 3,304 | 3,940 | | | 636 | |
| 9 under 10 ¹ | 7 | 67,080 | | | | | | |
| 9 under 10 | 33 | 312,133 | 3,046 | 3,477 | | | 431 | |
| 10 under 11 | 37 | 389,815 | 3,813 | 4,337 | \$243 | | 767 | |
| 11 under 12 | 26 | 298,197 | 4,089 | 4,086 | 379 | | 376 | |
| 12 under 13 | 11 | 136,839 | 2,191 | 2,345 | 269 | | 423 | |
| 13 under 14 | 9 | 123,421 | 2,031 | 2,068 | 337 | | 374 | |
| 14 under 15 | 2 | 28,790 | 659 | 662 | 96 | | 99 | |
| 15 under 20 | 21 | 357,305 | 6,319 | 5,181 | 2,376 | | 1,238 | |
| 20 under 25 | 5 | 111,656 | 4,462 | 3,250 | 1,724 | | 512 | |
| 25 under 30 | 6 | 165,687 | 5,617 | 1,737 | 4,189 | | 309 | |
| 30 under 40 | 10 | 347,767 | 19,686 | 8,801 | 12,970 | | 2,085 | |
| 40 under 50 | 3 | 140,344 | 8,299 | 612 | 7,721 | | 34 | |
| 50 under 60 | 4 | 219,123 | 16,169 | 2,085 | 14,530 | | 446 | |
| 60 under 70 | | | | | | | | |
| 70 under 80 | | | | | | | | |
| 80 under 90 | 2 | (?) | (?) | (?) | (?) | | (?) | |
| 90 under 100 | | | | | | | | |
| 100 under 150 | 3 | 369,081 | 48,245 | 17 | 47,291 | \$941 | 4 | |
| 150 under 200 | 1 | (?) | (?) | (?) | (?) | | (?) | |
| 200 under 250 | 1 | (?) | (?) | | (?) | (?) | | |
| 250 under 300 | | | | | | | | |
| 300 under 400 | 1 | (?) | (?) | | (?) | (?) | | |
| 400 under 500 | | | | | | | | |
| 500 under 750 | | | | | | | | |
| 750 under 1,000 | 1 | (?) | (?) | (?) | (?) | | (?) | |
| 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 | | 1,865,776 | 315,448 | 26,042 | 225,326 | 64,097 | 17 | |
| Total | 4,006 | 16,688,195 | 472,636 | 106,365 | 317,451 | 65,038 | 16,218 | |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 5,174 | 21,597,783 | 356,444 | | | | | |
| 1928 | 4,477 | 20,109,392 | 477,673 | | | | | |
| 1927 | 4,702 | 17,443,233 | 228,799 | | | | | |
| 1926 | 4,797 | 16,795,822 | 195,497 | | | | | |
| 1925 | 6,164 | 19,661,369 | 178,361 | | | | | |
| 1924 | 10,664 | 27,534,276 | 184,334 | | | | | |
| 1923 | 10,467 | 25,711,611 | 241,291 | | | | | |
| 1922 | 9,723 | 22,397,460 | 258,732 | | | | | |
| 1921 | 9,719 | 22,455,508 | 329,296 | | | | | |
| 1920 | 10,381 | 25,337,934 | 390,077 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories, and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

NEW HAMPSHIRE

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 720 | \$439,652 | | | | | | |
| Under 1 (est.) | 35 | 18,638 | \$146 | \$195 | | | \$49 | |
| 1 under 2 ¹ (est.) | 2,228 | 3,437,366 | | | | | | |
| 1 under 2 (est.) | 1,518 | 2,632,335 | 4,373 | 5,831 | | | 1,458 | |
| 2 under 3 ¹ (est.) | 1,791 | 4,412,731 | | | | | | |
| 2 under 3 (est.) | 1,069 | 2,534,283 | 9,114 | 12,151 | | | 3,037 | |
| 3 under 4 ¹ (est.) | 1,702 | 5,942,570 | | | | | | |
| 3 under 4 (est.) | 567 | 2,024,835 | 5,884 | 7,846 | | | 1,962 | |
| 4 under 5 ¹ (est.) | 625 | 2,760,474 | | | | | | |
| 4 under 5 (est.) | 805 | 3,633,864 | 8,794 | 11,725 | | | 2,931 | |
| 5 under 6 ¹ | 186 | 1,010,038 | | | | | | |
| 5 under 6 | 589 | 3,207,022 | 13,717 | 16,721 | | | 3,004 | |
| 6 under 7 ¹ | 76 | 493,168 | | | | | | |
| 6 under 7 | 376 | 2,422,334 | 9,878 | 12,309 | | | 2,431 | |
| 7 under 8 ¹ | 53 | 397,185 | | | | | | |
| 7 under 8 | 293 | 2,192,337 | 11,017 | 13,403 | | | 2,386 | |
| 8 under 9 ¹ | 32 | 270,699 | | | | | | |
| 8 under 9 | 199 | 1,687,779 | 9,884 | 11,988 | | | 2,104 | |
| 9 under 10 ¹ | 39 | 368,934 | | | | | | |
| 9 under 10 | 188 | 1,781,680 | 11,878 | 14,059 | | | 2,181 | |
| 10 under 11 | 132 | 1,386,740 | 9,483 | 10,366 | \$648 | | 1,531 | |
| 11 under 12 | 83 | 950,378 | 7,227 | 7,303 | 1,198 | | 1,274 | |
| 12 under 13 | 77 | 962,929 | 9,742 | 9,120 | 1,925 | | 1,303 | |
| 13 under 14 | 50 | 754,052 | 7,294 | 6,645 | 1,945 | | 1,296 | |
| 14 under 15 | 61 | 879,300 | 10,596 | 8,944 | 2,906 | | 1,254 | |
| 15 under 20 | 182 | 3,147,530 | 54,516 | 39,407 | 22,311 | | 7,202 | |
| 20 under 25 | 75 | 1,668,039 | 43,685 | 21,798 | 25,490 | | 3,603 | |
| 25 under 30 | 55 | 1,507,823 | 54,401 | 20,110 | 37,301 | | 3,010 | |
| 30 under 40 | 40 | 1,417,300 | 70,853 | 21,037 | 54,168 | \$266 | 4,618 | |
| 40 under 50 | 28 | 1,238,484 | 80,656 | 18,900 | 58,192 | 7,023 | 3,068 | \$391 |
| 50 under 60 | 15 | 825,949 | 61,436 | 8,122 | 46,889 | 8,930 | 1,301 | 1,204 |
| 60 under 70 | 6 | 399,693 | 31,468 | 7,098 | 28,426 | 4,565 | 1,184 | 7,437 |
| 70 under 80 | 5 | 383,135 | 35,977 | 1,903 | 22,940 | 11,727 | 593 | |
| 80 under 90 | 4 | 344,925 | 42,067 | 6,991 | 27,311 | 9,252 | 1,487 | |
| 90 under 100 | 2 | 181,788 | 18,539 | | 16,275 | 2,420 | 112 | 44 |
| 100 under 150 | 11 | 1,292,174 | 172,326 | 13,930 | 147,469 | 12,840 | 914 | 999 |
| 150 under 200 | 3 | (²) | (²) | (²) | (²) | | (²) | (²) |
| 200 under 250 | | | | | | | | |
| 250 under 300 | | | | | | | | |
| 300 under 400 | | | | | | | | |
| 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 | | 1,006,576 | 157,113 | 4,268 | 133,123 | 21,770 | 496 | 1,552 |
| Total | 13,927 | 60,014,739 | 952,064 | 312,170 | 628,517 | 78,793 | 55,789 | 11,627 |
| Summary for preced- ing years: ³ | | | | | | | | |
| 1929 | 14,341 | 74,306,913 | 1,734,828 | | | | | |
| 1928 | 14,132 | 72,610,266 | 1,991,854 | | | | | |
| 1927 | 14,484 | 70,560,949 | 1,824,931 | | | | | |
| 1926 | 15,276 | 66,743,817 | 1,201,298 | | | | | |
| 1925 | 16,413 | 70,117,771 | 1,218,822 | | | | | |
| 1924 | 31,532 | 94,132,914 | 1,377,393 | | | | | |
| 1923 | 36,876 | 104,852,122 | 1,643,150 | | | | | |
| 1922 | 31,787 | 85,577,058 | 2,133,631 | | | | | |
| 1921 | 32,410 | 82,352,496 | 1,759,290 | | | | | |
| 1920 | 35,983 | 100,431,539 | 2,720,793 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

NEW JERSEY

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|---|-------------------------|------------------|--------------|------------------------|--------------|---|--|--|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 4, 155 | \$2, 424, 095 | | | | | | |
| Under 1 (est.)..... | 619 | 344, 103 | \$2, 847 | \$3, 796 | | | \$949 | |
| 1 under 2 ¹ (est.)..... | 16, 029 | 25, 260, 641 | | | | | | |
| 1 under 2 (est.)..... | 22, 412 | 38, 943, 120 | 66, 824 | 89, 099 | | | 22, 275 | |
| 2 under 3 ¹ (est.)..... | 18, 115 | 44, 886, 151 | | | | | | |
| 2 under 3 (est.)..... | 21, 504 | 51, 473, 931 | 195, 757 | 261, 010 | | | 65, 253 | |
| 3 under 4 ¹ (est.)..... | 21, 953 | 77, 592, 848 | | | | | | |
| 3 under 4 (est.)..... | 12, 109 | 43, 263, 497 | 139, 618 | 186, 157 | | | 46, 539 | |
| 4 under 5 ¹ (est.)..... | 8, 916 | 38, 729, 399 | | | | | | |
| 4 under 5 (est.)..... | 16, 136 | 72, 188, 967 | 165, 519 | 220, 692 | | | 55, 173 | |
| 5 under 6 ¹ | 1, 374 | 7, 432, 121 | | | | | | |
| 5 under 6..... | 11, 100 | 60, 507, 119 | 198, 647 | 261, 167 | | | 62, 520 | |
| 6 under 7 ¹ | 624 | 4, 031, 119 | | | | | | |
| 6 under 7..... | 6, 919 | 44, 738, 448 | 194, 697 | 250, 484 | | | 55, 787 | |
| 7 under 8 ¹ | 377 | 2, 829, 143 | | | | | | |
| 7 under 8..... | 4, 802 | 35, 862, 617 | 189, 313 | 240, 202 | | | 50, 889 | |
| 8 under 9 ¹ | 305 | 2, 579, 348 | | | | | | |
| 8 under 9..... | 3, 459 | 29, 292, 644 | 182, 564 | 228, 341 | | | 45, 777 | |
| 9 under 10 ¹ | 245 | 2, 333, 954 | | | | | | |
| 9 under 10..... | 2, 665 | 25, 279, 673 | 184, 734 | 231, 475 | | | 46, 741 | |
| 10 under 11..... | 2, 075 | 21, 731, 281 | 175, 391 | 206, 868 | \$9, 914 | | 41, 391 | |
| 11 under 12..... | 1, 623 | 18, 664, 014 | 185, 765 | 204, 520 | 24, 739 | | 43, 494 | |
| 12 under 13..... | 1, 292 | 16, 132, 777 | 174, 562 | 183, 359 | 32, 287 | | 41, 084 | |
| 13 under 14..... | 1, 118 | 15, 104, 479 | 191, 482 | 196, 733 | 39, 209 | | 44, 460 | |
| 14 under 15..... | 843 | 12, 220, 084 | 170, 847 | 166, 845 | 42, 017 | | 38, 015 | |
| 15 under 20..... | 2, 822 | 48, 462, 144 | 909, 548 | 759, 533 | 337, 366 | | 187, 351 | |
| 20 under 25..... | 1, 428 | 31, 810, 172 | 921, 828 | 590, 328 | 490, 637 | | 159, 137 | |
| 25 under 30..... | 759 | 20, 705, 214 | 792, 412 | 399, 069 | 507, 611 | | 114, 298 | |
| 30 under 40..... | 876 | 30, 146, 999 | 1, 552, 002 | 603, 665 | 1, 084, 499 | \$28, 794 | 151, 271 | \$13, 685 |
| 40 under 50..... | 392 | 17, 406, 875 | 1, 131, 272 | 326, 308 | 857, 785 | 53, 041 | 73, 295 | 32, 567 |
| 50 under 60..... | 245 | 13, 348, 643 | 1, 061, 511 | 249, 007 | 812, 976 | 65, 163 | 46, 353 | 19, 282 |
| 60 under 70..... | 134 | 8, 646, 509 | 780, 555 | 144, 149 | 597, 968 | 89, 122 | 23, 834 | 26, 850 |
| 70 under 80..... | 110 | 8, 219, 548 | 844, 314 | 152, 459 | 676, 330 | 78, 144 | 27, 159 | 35, 460 |
| 80 under 90..... | 82 | 6, 965, 116 | 787, 643 | 128, 216 | 586, 078 | 122, 931 | 16, 961 | 32, 621 |
| 90 under 100..... | 51 | 4, 835, 719 | 542, 659 | 55, 600 | 457, 517 | 71, 717 | 8, 687 | 33, 488 |
| 100 under 150..... | 139 | 16, 515, 765 | 2, 223, 573 | 241, 727 | 1, 816, 297 | 247, 261 | 28, 698 | 53, 014 |
| 150 under 200..... | 48 | 8, 496, 305 | 1, 204, 691 | 79, 861 | 982, 663 | 220, 641 | 10, 094 | 68, 380 |
| 200 under 250..... | 32 | 7, 076, 250 | 1, 053, 119 | 48, 010 | 805, 751 | 239, 854 | 5, 034 | 35, 462 |
| 250 under 300..... | 18 | 4, 895, 110 | 745, 129 | 49, 640 | 623, 613 | 135, 836 | 3, 881 | 60, 079 |
| 300 under 400..... | 7 | 2, 579, 824 | 433, 650 | 33, 063 | 311, 783 | 92, 233 | 2, 620 | 809 |
| 400 under 500..... | 7 | 3, 066, 396 | 504, 435 | 14, 481 | 371, 726 | 118, 752 | 524 | |
| 500 under 750..... | 9 | 5, 301, 256 | 805, 404 | 12, 348 | 473, 336 | 323, 755 | 1, 111 | 2, 924 |
| 750 under 1,000..... | 3 | 2, 418, 017 | 371, 024 | 6, 878 | 213, 904 | 152, 925 | 497 | 2, 186 |
| 1,000 under 1,500..... | 7 | 8, 016, 543 | 1, 462, 579 | 8, 159 | 1, 304, 461 | 150, 290 | 182 | 149 |
| 1,500 under 2,000..... | 1 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 2,000 under 3,000..... | 3 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 3,000 under 4,000..... | | | | | | | | |
| 4,000 under 5,000..... | | | | | | | | |
| 5,000 and over..... | 1 | (?) | (?) | (?) | (?) | (?) | (?) | |
| Classes grouped ² | | 13, 974, 771 | 2, 673, 325 | 29, 538 | 2, 464, 093 | 180, 725 | 1, 031 | |
| Total..... | 187, 943 | 956, 732, 849 | 23, 219, 240 | 6, 862, 817 | 15, 924, 560 | 2, 371, 184 | 1, 522, 365 | 416, 956 |
| Summary for pre- ceding years: ³ | | | | | | | | |
| 1929..... | 195, 772 | 1, 212, 423, 226 | 43, 956, 017 | | | | | |
| 1928..... | 196, 681 | 1, 241, 411, 359 | 51, 889, 941 | | | | | |
| 1927..... | 195, 467 | 1, 117, 398, 064 | 38, 911, 894 | | | | | |
| 1926..... | 176, 320 | 1, 032, 297, 571 | 32, 858, 092 | | | | | |
| 1925..... | 150, 874 | 948, 672, 751 | 32, 383, 155 | | | | | |
| 1924..... | 239, 904 | 1, 177, 421, 081 | 31, 941, 148 | | | | | |
| 1923..... | 293, 503 | 1, 050, 741, 177 | 30, 552, 642 | | | | | |
| 1922..... | 301, 834 | 1, 032, 262, 375 | 40, 982, 616 | | | | | |
| 1921..... | 269, 096 | 856, 856, 053 | 33, 258, 294 | | | | | |
| 1920..... | 296, 989 | 977, 853, 627 | 43, 275, 477 | | | | | |

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

NEW MEXICO

| Net income classes (Thousands of dollars) | Num- ber of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 294 | \$172, 677 | | | | | | |
| Under 1 (est.)..... | | | | | | | | |
| 1 under 2 ¹ (est.)..... | 682 | 1, 047, 392 | | | | | | |
| 1 under 2 (est.)..... | 660 | 1, 151, 161 | \$1, 931 | \$2, 575 | | | \$644 | |
| 2 under 3 ¹ (est.)..... | 571 | 1, 415, 651 | | | | | | |
| 2 under 3 (est.)..... | 697 | 1, 671, 382 | 5, 971 | 7, 962 | | | 1, 991 | |
| 3 under 4 ¹ (est.)..... | 751 | 2, 621, 701 | | | | | | |
| 3 under 4 (est.)..... | 485 | 1, 714, 474 | 5, 793 | 7, 723 | | | 1, 930 | |
| 4 under 5 ¹ (est.)..... | 243 | 1, 059, 032 | | | | | | |
| 4 under 5 (est.)..... | 623 | 2, 789, 613 | 8, 457 | 11, 275 | | | 2, 818 | |
| 5 under 6 ¹ | 32 | 172, 094 | | | | | | |
| 5 under 6..... | 389 | 2, 133, 605 | 9, 548 | 12, 141 | | | 2, 593 | |
| 6 under 7 ¹ | 18 | 116, 284 | | | | | | |
| 6 under 7..... | 236 | 1, 526, 087 | 8, 918 | 10, 772 | | | 1, 854 | |
| 7 under 8 ¹ | 9 | 66, 594 | | | | | | |
| 7 under 8..... | 142 | 1, 052, 701 | 7, 673 | 9, 059 | | | 1, 386 | |
| 8 under 9 ¹ | 11 | 92, 698 | | | | | | |
| 8 under 9..... | 98 | 829, 752 | 8, 417 | 9, 602 | | | 1, 185 | |
| 9 under 10 ¹ | 7 | 66, 083 | | | | | | |
| 9 under 10..... | 79 | 748, 602 | 7, 293 | 8, 197 | | | 904 | |
| 10 under 11..... | 43 | 450, 057 | 4, 963 | 5, 246 | \$199 | | 482 | |
| 11 under 12..... | 45 | 514, 989 | 6, 594 | 6, 797 | 631 | | 854 | |
| 12 under 13..... | 28 | 345, 847 | 3, 987 | 3, 787 | 631 | | 431 | |
| 13 under 14..... | 25 | 336, 999 | 5, 806 | 5, 377 | 869 | | 440 | |
| 14 under 15..... | 19 | 274, 354 | 5, 422 | 5, 100 | 926 | | 604 | |
| 15 under 20..... | 49 | 832, 680 | 18, 562 | 14, 550 | 5, 365 | | 1, 353 | |
| 20 under 25..... | 23 | 522, 268 | 17, 574 | 10, 204 | 8, 260 | | 890 | |
| 25 under 30..... | 9 | 248, 419 | 10, 722 | 5, 125 | 6, 283 | | 606 | |
| 30 under 40..... | 9 | 325, 384 | 21, 447 | 10, 846 | 11, 840 | | 1, 239 | |
| 40 under 50..... | 7 | 317, 727 | 21, 476 | 5, 961 | 16, 896 | | 881 | \$500 |
| 50 under 60..... | | | | | | | | |
| 60 under 70..... | 2 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 70 under 80..... | | | | | | | | |
| 80 under 90..... | | | | | | | | |
| 90 under 100..... | 1 | (²) | (²) | (²) | (²) | | (²) | |
| 100 under 150..... | 1 | (²) | (²) | (²) | (²) | | (²) | (²) |
| 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 | | 354, 664 | 41, 905 | 3, 261 | 31, 998 | \$7, 488 | 90 | 752 |
| Total..... | 6, 298 | 24, 970, 971 | 222, 459 | 155, 560 | 83, 918 | 7, 488 | 23, 255 | 1, 252 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929..... | 6, 874 | 30, 875, 636 | 299, 882 | | | | | |
| 1928..... | 6, 696 | 29, 995, 501 | 464, 430 | | | | | |
| 1927..... | 6, 462 | 26, 288, 148 | 283, 403 | | | | | |
| 1926..... | 6, 513 | 24, 631, 507 | 227, 471 | | | | | |
| 1925..... | 7, 203 | 23, 994, 717 | 178, 762 | | | | | |
| 1924..... | 11, 595 | 31, 951, 117 | 223, 842 | | | | | |
| 1923..... | 12, 202 | 32, 667, 610 | 337, 354 | | | | | |
| 1922..... | 11, 553 | 28, 982, 814 | 383, 750 | | | | | |
| 1921..... | 11, 780 | 27, 838, 165 | 351, 629 | | | | | |
| 1920..... | 13, 656 | 36, 923, 120 | 612, 573 | | | | | |

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

NEW YORK

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|---|-------------------------|---------------|-------------|------------------------|-------------|---|--|--|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 19,014 | \$10,912,092 | | | | | | |
| Under 1 (est.)..... | 1,535 | 901,915 | \$7,398 | \$9,863 | | | \$2,465 | |
| 1 under 2 ¹ (est.)..... | 78,306 | 123,342,973 | | | | | | |
| 1 under 2 (est.)..... | 79,207 | 137,716,417 | 232,241 | 309,655 | | | 77,414 | |
| 2 under 3 ¹ (est.)..... | 72,383 | 179,139,084 | | | | | | |
| 2 under 3 (est.)..... | 74,754 | 178,880,165 | 698,497 | 931,329 | | | 232,832 | |
| 3 under 4 ¹ (est.)..... | 82,449 | 288,837,897 | | | | | | |
| 3 under 4 (est.)..... | 41,755 | 148,318,002 | 537,180 | 716,240 | | | 179,060 | |
| 4 under 5 ¹ (est.)..... | 29,357 | 127,770,823 | | | | | | |
| 4 under 5 (est.)..... | 54,849 | 245,728,754 | 622,140 | 829,521 | | | 207,381 | |
| 5 under 6 ¹ | 4,606 | 24,867,895 | | | | | | |
| 5 under 6..... | 38,089 | 207,688,808 | 733,739 | 960,433 | | | 226,694 | |
| 6 under 7 ¹ | 2,142 | 15,865,495 | | | | | | |
| 6 under 7..... | 24,858 | 160,749,512 | 757,626 | 971,373 | | | 213,747 | |
| 7 under 8 ¹ | 1,453 | 10,858,663 | | | | | | |
| 7 under 8..... | 17,922 | 134,007,359 | 758,526 | 961,399 | | | 202,873 | |
| 8 under 9 ¹ | 1,166 | 9,882,767 | | | | | | |
| 8 under 9..... | 12,592 | 106,679,985 | 719,414 | 899,759 | | | 180,345 | |
| 9 under 10 ¹ | 1,009 | 9,580,386 | | | | | | |
| 9 under 10..... | 10,259 | 97,355,441 | 767,969 | 968,400 | | | 200,431 | |
| 10 under 11..... | 7,991 | 83,726,868 | 721,916 | 859,638 | \$40,340 | | 178,062 | |
| 11 under 12..... | 6,615 | 75,932,766 | 768,253 | 847,301 | 97,968 | | 177,016 | |
| 12 under 13..... | 5,211 | 65,059,113 | 750,764 | 789,804 | 130,356 | | 169,396 | |
| 13 under 14..... | 4,396 | 59,286,104 | 771,372 | 793,498 | 154,708 | | 176,894 | |
| 14 under 15..... | 3,829 | 55,499,257 | 810,707 | 769,054 | 191,566 | | 179,913 | |
| 15 under 20..... | 12,126 | 208,733,352 | 4,090,064 | 3,448,596 | 1,457,806 | | 816,338 | |
| 20 under 25..... | 6,526 | 145,565,693 | 4,287,532 | 2,752,978 | 2,240,269 | | 705,715 | |
| 25 under 30..... | 6,526 | 108,029,935 | 4,308,704 | 2,222,885 | 2,661,686 | | 575,867 | |
| 30 under 40..... | 4,521 | 155,835,934 | 8,146,880 | 3,222,415 | 5,686,198 | \$122,097 | 733,221 | \$150,609 |
| 40 under 50..... | 2,449 | 108,917,401 | 8,096,571 | 2,232,503 | 6,171,830 | 312,517 | 445,375 | 174,904 |
| 50 under 60..... | 1,501 | 82,051,417 | 6,627,053 | 1,615,770 | 5,031,605 | 461,271 | 264,662 | 216,931 |
| 60 under 70..... | 1,025 | 66,172,211 | 6,196,567 | 1,281,638 | 4,688,069 | 621,374 | 193,334 | 201,380 |
| 70 under 80..... | 710 | 53,083,195 | 5,386,044 | 852,057 | 4,107,673 | 777,777 | 130,865 | 220,598 |
| 80 under 90..... | 498 | 42,103,199 | 4,834,901 | 772,169 | 3,758,883 | 546,879 | 96,665 | 146,365 |
| 90 under 100..... | 358 | 36,709,540 | 4,295,049 | 574,919 | 3,370,256 | 598,988 | 65,604 | 183,510 |
| 100 under 150..... | 1,018 | 123,500,167 | 16,276,602 | 1,915,531 | 12,737,004 | 2,604,567 | 192,205 | 788,295 |
| 150 under 200..... | 390 | 67,164,846 | 9,915,478 | 929,083 | 7,620,605 | 1,759,462 | 76,076 | 317,596 |
| 200 under 250..... | 208 | 45,783,877 | 7,034,061 | 585,335 | 5,422,803 | 1,317,011 | 44,353 | 246,735 |
| 250 under 300..... | 111 | 30,120,654 | 4,972,109 | 477,010 | 4,042,257 | 715,834 | 25,610 | 237,382 |
| 300 under 400..... | 139 | 47,664,802 | 7,619,819 | 435,793 | 6,126,781 | 1,452,338 | 20,809 | 374,284 |
| 400 under 500..... | 71 | 31,522,230 | 5,000,287 | 190,654 | 3,378,086 | 1,481,082 | 8,897 | 40,638 |
| 500 under 750..... | 87 | 52,644,559 | 8,672,895 | 274,913 | 6,704,428 | 1,918,249 | 14,855 | 209,840 |
| 750 under 1,000..... | 33 | 28,391,112 | 4,562,541 | 111,836 | 3,409,705 | 1,106,724 | 2,896 | 62,828 |
| 1,000 under 1,500..... | 38 | 47,217,976 | 8,467,031 | 299,421 | 6,733,626 | 1,492,718 | 6,054 | 52,680 |
| 1,500 under 2,000..... | 8 | 13,550,030 | 2,237,809 | 105,673 | 2,116,085 | 329,500 | 1,548 | 311,901 |
| 2,000 under 3,000..... | 10 | 24,392,591 | 4,186,227 | 67,414 | 3,694,557 | 682,638 | 662 | 257,720 |
| 3,000 under 4,000..... | 2 | 7,359,305 | 1,613,072 | 195,947 | 1,454,411 | 481 | 716 | 37,051 |
| 4,000 under 5,000..... | 3 | 12,750,520 | 2,321,915 | | 1,985,887 | 338,248 | 220 | |
| 5,000 and over..... | 5 | 93,197,059 | 14,701,940 | 255,451 | 7,515,206 | 6,931,779 | 496 | |
| Total..... | 711,566 | 4,189,130,106 | 163,508,893 | 36,467,458 | 112,728,654 | 25,671,534 | 7,027,506 | 4,231,247 |
| Summary for pre- ceding years: ² | | | | | | | | |
| 1929..... | 757,835 | 6,253,465,699 | 396,687,348 | | | | | |
| 1928..... | 780,418 | 6,458,089,207 | 451,606,998 | | | | | |
| 1927..... | 766,974 | 5,398,451,005 | 305,210,059 | | | | | |
| 1926..... | 753,044 | 4,984,020,281 | 247,164,324 | | | | | |
| 1925..... | 751,941 | 4,903,288,994 | 252,157,834 | | | | | |
| 1924..... | 1,215,040 | 5,144,766,182 | 236,774,567 | | | | | |
| 1923..... | 1,221,654 | 4,565,314,898 | 192,311,565 | | | | | |
| 1922..... | 1,102,748 | 4,110,588,989 | 273,960,079 | | | | | |
| 1921..... | 1,066,637 | 3,617,757,104 | 210,768,379 | | | | | |
| 1920..... | 1,047,634 | 4,030,623,696 | 286,607,280 | | | | | |

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

NORTH CAROLINA

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 1,664 | \$962,244 | | | | | | |
| Under 1 (est.) | 26 | 17,438 | | | | | | |
| 1 under 2 ¹ (est.) | 5,098 | 7,765,596 | \$137 | \$184 | | | \$47 | |
| 1 under 2 (est.) | 2,580 | 4,458,055 | 9,245 | 12,326 | | | 3,081 | |
| 2 under 3 ¹ (est.) | 3,266 | 8,152,475 | | | | | | |
| 2 under 3 (est.) | 1,424 | 3,380,473 | 12,822 | 17,095 | | | 4,273 | |
| 3 under 4 ¹ (est.) | 3,907 | 13,561,670 | | | | | | |
| 3 under 4 (est.) | 785 | 2,830,562 | 8,362 | 11,149 | | | 2,787 | |
| 4 under 5 ¹ (est.) | 1,277 | 5,572,614 | | | | | | |
| 4 under 5 (est.) | 1,254 | 5,624,757 | 11,914 | 15,885 | | | 3,971 | |
| 5 under 6 ¹ | 244 | 1,321,635 | | | | | | |
| 5 under 6 | 820 | 4,475,342 | 13,248 | 17,333 | | | 4,085 | |
| 6 under 7 ¹ | 136 | 879,638 | | | | | | |
| 6 under 7 | 524 | 3,383,809 | 15,602 | 19,279 | | | 3,677 | |
| 7 under 8 ¹ | 83 | 616,235 | | | | | | |
| 7 under 8 | 371 | 2,771,083 | 12,634 | 16,587 | | | 3,953 | |
| 8 under 9 ¹ | 66 | 562,967 | | | | | | |
| 8 under 9 | 246 | 2,082,149 | 10,671 | 13,952 | | | 3,281 | |
| 9 under 10 ¹ | 66 | 617,056 | | | | | | |
| 9 under 10 | 199 | 1,885,675 | 13,049 | 16,042 | | | 2,993 | |
| 10 under 11 | 175 | 1,844,124 | 12,320 | 14,415 | \$845 | | 2,940 | |
| 11 under 12 | 133 | 1,519,778 | 10,427 | 10,825 | 1,838 | | 2,236 | |
| 12 under 13 | 103 | 1,283,080 | 10,671 | 10,584 | 2,530 | | 2,443 | |
| 13 under 14 | 103 | 1,390,306 | 14,197 | 13,507 | 3,578 | | 2,888 | |
| 14 under 15 | 68 | 988,730 | 10,239 | 9,769 | 3,413 | | 2,943 | |
| 15 under 20 | 230 | 3,949,310 | 61,400 | 44,471 | 27,063 | | 10,134 | |
| 20 under 25 | 104 | 2,316,874 | 61,787 | 34,508 | 36,404 | | 9,125 | |
| 25 under 30 | 72 | 1,977,810 | 68,570 | 26,510 | 48,177 | | 6,117 | |
| 30 under 40 | 79 | 2,739,795 | 118,548 | 28,894 | 100,996 | \$1,202 | 6,587 | \$5,957 |
| 40 under 50 | 24 | 1,060,508 | 70,256 | 20,005 | 53,888 | 819 | 4,456 | |
| 50 under 60 | 12 | 663,269 | 49,970 | 6,109 | 38,892 | 7,314 | 2,345 | |
| 60 under 70 | 17 | 1,103,706 | 97,894 | 10,889 | 85,637 | 2,766 | 1,398 | |
| 70 under 80 | 11 | 832,074 | 84,947 | 6,736 | 60,949 | 19,808 | 1,908 | 638 |
| 80 under 90 | 7 | 588,392 | 56,732 | 894 | 55,500 | 3,642 | 304 | 3,000 |
| 90 under 100 | 5 | 461,686 | 46,060 | 3,529 | 45,996 | 3,421 | 538 | 6,348 |
| 100 under 150 | 18 | 2,243,814 | 265,737 | 8,537 | 188,179 | 71,810 | 667 | 2,122 |
| 150 under 200 | 6 | 1,008,432 | 110,764 | 580 | 73,478 | 36,936 | 230 | |
| 200 under 250 | 2 | 442,356 | 67,947 | 5,759 | 47,364 | 15,310 | 486 | |
| 250 under 300 | 2 | 543,757 | 78,383 | 291 | 48,797 | 29,332 | 37 | |
| 300 under 400 | 2 | 734,774 | 120,880 | | 105,223 | 15,657 | | |
| 400 under 500 | 2 | 905,394 | 144,079 | | 164,396 | 2 | 220 | 20,099 |
| 500 under 750 | 2 | 1,116,281 | 207,141 | 1,328 | 204,576 | 1,250 | 13 | |
| 750 under 1,000 | 2 | (²) | (²) | | (²) | (²) | (²) | |
| 1,000 under 1,500 | 1 | (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 | | 2,988,671 | 549,929 | | 512,634 | 37,550 | 255 | |
| Total | 25,216 | 103,624,484 | 2,426,562 | 397,972 | 1,910,353 | 246,819 | 90,418 | 38,164 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 28,860 | 130,352,897 | 3,282,957 | | | | | |
| 1928 | 30,997 | 161,039,786 | 6,051,641 | | | | | |
| 1927 | 33,398 | 155,916,827 | 4,519,870 | | | | | |
| 1926 | 35,332 | 153,231,981 | 3,398,245 | | | | | |
| 1925 | 38,740 | 161,623,754 | 3,178,767 | | | | | |
| 1924 | 63,864 | 200,888,953 | 3,777,873 | | | | | |
| 1923 | 68,191 | 206,638,618 | 4,767,257 | | | | | |
| 1922 | 58,009 | 171,929,259 | 4,908,611 | | | | | |
| 1921 | 44,161 | 127,992,951 | 3,760,499 | | | | | |
| 1920 | 47,342 | 163,799,837 | 9,620,675 | | | | | |

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

NORTH DAKOTA

| Net income classes (Thousands of dollars) | Num- ber of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 694 | \$401,167 | | | | | | |
| Under 1 (est.)..... | 6 | 3,795 | \$40 | \$54 | | | \$14 | |
| 1 under 2 ¹ (est.)..... | 1,615 | 2,471,718 | | | | | | |
| 1 under 2 (est.)..... | 881 | 1,528,894 | 2,404 | 3,205 | | | 801 | |
| 2 under 3 ¹ (est.)..... | 1,442 | 3,583,613 | | | | | | |
| 2 under 3 (est.)..... | 586 | 1,379,126 | 5,423 | 7,231 | | | 1,808 | |
| 3 under 4 ¹ (est.)..... | 1,148 | 3,924,329 | | | | | | |
| 3 under 4 (est.)..... | 339 | 1,213,901 | 3,444 | 4,591 | | | 1,147 | |
| 4 under 5 ¹ (est.)..... | 290 | 1,255,843 | | | | | | |
| 4 under 5 (est.)..... | 421 | 1,884,246 | 4,056 | 5,408 | | | 1,352 | |
| 5 under 6 ¹ | 47 | 251,330 | | | | | | |
| 5 under 6..... | 265 | 1,450,801 | 4,509 | 5,790 | | | 1,281 | |
| 6 under 7 ¹ | 10 | 66,485 | | | | | | |
| 6 under 7..... | 147 | 946,587 | 3,782 | 4,616 | | | 834 | |
| 7 under 8 ¹ | 4 | 30,083 | | | | | | |
| 7 under 8..... | 86 | 644,534 | 3,393 | 4,065 | | | 672 | |
| 8 under 9 ¹ | 13 | 110,849 | | | | | | |
| 8 under 9..... | 65 | 553,364 | 3,511 | 4,195 | | | 684 | |
| 9 under 10 ¹ | 3 | 28,304 | | | | | | |
| 9 under 10..... | 50 | 468,888 | 3,400 | 4,027 | | | 627 | |
| 10 under 11..... | 34 | 354,297 | 3,016 | 3,897 | \$137 | | 518 | |
| 11 under 12..... | 34 | 388,804 | 4,649 | 4,699 | 559 | | 609 | |
| 12 under 13..... | 14 | 176,327 | 2,514 | 2,538 | 364 | | 388 | |
| 13 under 14..... | 10 | 134,638 | 1,696 | 1,489 | 317 | | 110 | |
| 14 under 15..... | 13 | 188,595 | 2,540 | 2,304 | 652 | | 416 | |
| 15 under 20..... | 24 | 422,925 | 9,245 | 6,712 | 3,192 | | 659 | |
| 20 under 25..... | 9 | 197,047 | 6,460 | 4,040 | 2,891 | | 471 | |
| 25 under 30..... | 7 | 193,410 | 8,354 | 4,789 | 4,882 | | 1,317 | |
| 30 under 40..... | 2 | 71,794 | 4,901 | 2,564 | 2,809 | | 472 | |
| 40 under 50..... | 1 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 50 under 60..... | 2 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 60 under 70..... | | | | | | | | |
| 70 under 80..... | | | | | | | | |
| 80 under 90..... | | | | | | | | |
| 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 ³ | | 151,298 | 9,367 | 235 | 8,292 | \$907 | 67 | |
| Total..... | 8,262 | 24,476,992 | 86,704 | 75,949 | 24,095 | 907 | 14,247 | |
| Summary for preceding years: ⁴ | | | | | | | | |
| 1929..... | 9,170 | 31,197,250 | 111,346 | | | | | |
| 1928..... | 9,710 | 34,878,015 | 209,440 | | | | | |
| 1927..... | 9,758 | 33,252,341 | 187,635 | | | | | |
| 1926..... | 9,881 | 33,169,117 | 180,012 | | | | | |
| 1925..... | 11,715 | 35,695,178 | 162,589 | | | | | |
| 1924..... | 19,160 | 48,689,794 | 268,090 | | | | | |
| 1923..... | 18,054 | 42,973,996 | 276,288 | | | | | |
| 1922..... | 18,750 | 43,767,089 | 453,219 | | | | | |
| 1921..... | 18,440 | 43,032,753 | 485,783 | | | | | |
| 1920..... | 24,209 | 66,188,434 | 1,105,801 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

OHIO

| Net income classes (Thousands of dollars) | Num- ber of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|---|---------------------------|------------------|------------------|------------------------|------------------|---|--|--|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 7,007 | \$4,095,596 | | | | | | |
| Under 1 (est.)..... | 321 | 177,229 | \$1,542 | \$2,055 | | | \$513 | |
| 1 under 2 ¹ (est.)..... | 28,402 | 44,743,517 | | | | | | |
| 1 under 2 (est.)..... | 25,970 | 44,791,818 | 68,508 | 91,343 | | | 22,835 | |
| 2 under 3 ¹ (est.)..... | 21,218 | 52,114,618 | | | | | | |
| 2 under 3 (est.)..... | 16,914 | 39,785,354 | 150,264 | 200,352 | | | 50,088 | |
| 3 under 4 ¹ (est.)..... | 27,203 | 95,713,991 | | | | | | |
| 3 under 4 (est.)..... | 8,870 | 32,020,197 | 82,739 | 110,319 | | | 27,580 | |
| 4 under 5 ¹ (est.)..... | 8,414 | 36,563,352 | | | | | | |
| 4 under 5 (est.)..... | 13,766 | 61,648,820 | 131,189 | 174,920 | | | 43,731 | |
| 5 under 6 ¹ | 1,490 | 8,057,274 | | | | | | |
| 5 under 6..... | 9,179 | 50,187,843 | 162,629 | 212,627 | | | 49,998 | |
| 6 under 7 ¹ | 763 | 4,935,965 | | | | | | |
| 6 under 7..... | 5,737 | 37,081,290 | 159,800 | 204,880 | | | 45,080 | |
| 7 under 8 ¹ | 572 | 4,296,311 | | | | | | |
| 7 under 8..... | 4,072 | 30,394,368 | 154,848 | 195,909 | | | 41,061 | |
| 8 under 9 ¹ | 452 | 3,833,663 | | | | | | |
| 8 under 9..... | 2,900 | 24,530,876 | 148,931 | 183,147 | | | 34,216 | |
| 9 under 10 ¹ | 345 | 3,277,005 | | | | | | |
| 9 under 10..... | 2,269 | 21,528,998 | 148,826 | 188,077 | | | 39,251 | |
| 10 under 11..... | 1,858 | 19,482,514 | 142,315 | 169,726 | \$9,114 | | 36,525 | |
| 11 under 12..... | 1,580 | 18,138,598 | 155,977 | 170,697 | 23,590 | | 38,810 | |
| 12 under 13..... | 1,229 | 15,344,052 | 150,859 | 154,749 | 30,324 | | 34,214 | |
| 13 under 14..... | 992 | 13,387,869 | 145,626 | 146,802 | 34,405 | | 35,581 | |
| 14 under 15..... | 852 | 12,340,184 | 151,612 | 142,838 | 42,095 | | 33,321 | |
| 15 under 20..... | 2,694 | 46,402,915 | 804,545 | 642,291 | 325,311 | | 163,057 | |
| 20 under 25..... | 1,368 | 30,491,555 | 784,115 | 440,488 | 468,273 | | 124,646 | |
| 25 under 30..... | 812 | 22,194,822 | 802,891 | 364,555 | 543,199 | | 104,863 | |
| 30 under 40..... | 873 | 29,952,517 | 1,427,039 | 472,112 | 1,079,068 | \$14,801 | 128,650 | \$10,892 |
| 40 under 50..... | 460 | 20,377,723 | 1,288,966 | 329,323 | 1,023,462 | 39,559 | 69,398 | 33,980 |
| 50 under 60..... | 309 | 16,915,798 | 1,298,055 | 263,096 | 1,015,928 | 115,295 | 50,595 | 45,669 |
| 60 under 70..... | 178 | 11,495,552 | 1,007,864 | 128,646 | 784,994 | 152,322 | 26,473 | 31,625 |
| 70 under 80..... | 112 | 8,316,684 | 827,216 | 103,772 | 642,578 | 131,714 | 17,747 | 33,101 |
| 80 under 90..... | 81 | 6,892,912 | 708,106 | 50,463 | 540,364 | 151,292 | 10,828 | 23,185 |
| 90 under 100..... | 60 | 5,692,092 | 641,431 | 61,639 | 525,687 | 94,068 | 11,040 | 28,923 |
| 100 under 150..... | 153 | 18,397,939 | 2,355,115 | 163,797 | 2,025,061 | 278,619 | 26,052 | 86,310 |
| 150 under 200..... | 46 | 7,786,652 | 1,136,392 | 61,070 | 841,119 | 243,690 | 6,563 | 3,824 |
| 200 under 250..... | 16 | 3,538,472 | 466,318 | 2,042 | 264,545 | 213,254 | 1,588 | 11,935 |
| 250 under 300..... | 15 | 4,090,444 | 548,498 | 6,122 | 325,970 | 223,140 | 1,670 | 5,064 |
| 300 under 400..... | 15 | 5,171,251 | 942,093 | 67,256 | 823,028 | 53,998 | 2,763 | 26 |
| 400 under 500..... | 10 | 4,665,381 | 775,825 | 17,497 | 696,588 | 97,513 | 2,066 | 33,707 |
| 500 under 750..... | 17 | 10,053,204 | 1,544,131 | 42,426 | 1,127,530 | 398,624 | 2,674 | 21,775 |
| 750 under 1,000..... | 5 | (²) | (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..... | 1 | (²) | (²) | | | (²) | | |
| Classes grouped ² | | 19,486,919 | 2,565,007 | 29,915 | 585,807 | 2,029,371 | 927 | 79,159 |
| Total..... | 199,600 | 950,397,134 | 21,879,272 | 5,595,851 | 13,779,240 | 4,237,260 | 1,283,904 | 449,175 |
| Summary for pre- ceding years: ³ | | | | | | | | |
| 1929..... | 215,804 | 1,259,571,939 | 43,633,678 | | | | | |
| 1928..... | 218,479 | 1,302,762,001 | 55,393,575 | | | | | |
| 1927..... | 222,707 | 1,153,756,214 | 35,519,337 | | | | | |
| 1926..... | 231,196 | 1,146,495,871 | 32,839,052 | | | | | |
| 1925..... | 224,643 | 1,141,453,071 | 30,321,360 | | | | | |
| 1924..... | 418,048 | 1,403,748,590 | 32,061,822 | | | | | |
| 1923..... | 463,017 | 1,457,696,567 | 33,061,877 | | | | | |
| 1922..... | 364,988 | 1,138,934,714 | 39,310,406 | | | | | |
| 1921..... | 367,096 | 1,060,027,926 | 33,574,094 | | | | | |
| 1920..... | 447,998 | 1,407,388,003 | 56,285,168 | | | | | |

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

OKLAHOMA

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|-------------|------------|------------------------|-----------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 1,511 | \$875,380 | | | | | | |
| Under 1 (est.) | 71 | 38,495 | \$342 | \$457 | | | \$115 | |
| Under 2 ¹ (est.) | 3,959 | 6,154,793 | | | | | | |
| Under 2 (est.) | 2,792 | 4,882,936 | 8,932 | 11,910 | | | 2,978 | |
| Under 3 ¹ (est.) | 3,904 | 9,742,602 | | | | | | |
| Under 3 (est.) | 2,443 | 5,789,235 | 21,623 | 28,830 | | | 7,207 | |
| Under 4 ¹ (est.) | 4,733 | 16,430,944 | | | | | | |
| Under 4 (est.) | 1,644 | 5,954,216 | 16,675 | 22,233 | | | 5,558 | |
| Under 5 ¹ (est.) | 1,387 | 6,003,194 | | | | | | |
| Under 5 (est.) | 2,587 | 11,584,929 | 25,210 | 33,612 | | | 8,402 | |
| Under 6 ¹ | 242 | 1,299,424 | | | | | | |
| Under 6 | 1,805 | 9,855,755 | 32,950 | 42,509 | | | 9,559 | |
| Under 7 ¹ | 109 | 704,578 | | | | | | |
| Under 7 | 1,095 | 7,094,146 | 32,531 | 40,325 | | | 7,794 | |
| Under 8 ¹ | 65 | 487,016 | | | | | | |
| Under 8 | 771 | 5,745,948 | 33,192 | 40,052 | | | 6,860 | |
| Under 9 ¹ | 47 | 396,653 | | | | | | |
| Under 9 | 567 | 4,811,774 | 33,072 | 39,407 | | | 6,335 | |
| Under 10 ¹ | 48 | 1,455,385 | | | | | | |
| Under 10 | 404 | 3,828,002 | 32,347 | 37,920 | | | 5,573 | |
| Under 11 | 351 | 3,683,937 | 32,445 | 36,567 | \$1,699 | | 5,821 | |
| Under 12 | 268 | 3,071,180 | 32,182 | 33,573 | 3,963 | | 5,354 | |
| Under 13 | 230 | 2,567,053 | 36,092 | 36,440 | 5,642 | | 5,990 | |
| Under 14 | 183 | 2,467,015 | 33,312 | 32,833 | 6,597 | | 6,118 | |
| Under 15 | 122 | 1,766,638 | 26,124 | 24,413 | 5,914 | | 4,203 | |
| Under 20 | 465 | 8,035,611 | 168,134 | 136,244 | 56,420 | | 24,489 | |
| Under 25 | 211 | 4,680,348 | 147,092 | 94,387 | 70,745 | | 18,040 | |
| Under 30 | 118 | 3,219,625 | 137,694 | 74,163 | 76,430 | | 12,899 | |
| Under 40 | 162 | 5,601,917 | 321,764 | 136,052 | 201,052 | \$6,927 | 21,771 | \$496 |
| Under 50 | 71 | 3,147,682 | 231,335 | 73,744 | 154,161 | 10,758 | 6,583 | 745 |
| Under 60 | 41 | 2,239,119 | 206,371 | 64,619 | 133,968 | 14,762 | 6,465 | 513 |
| Under 70 | 28 | 1,798,169 | 185,744 | 44,121 | 128,982 | 16,913 | 4,067 | 205 |
| Under 80 | 20 | 1,514,011 | 156,821 | 17,089 | 94,753 | 49,176 | 2,718 | 1,479 |
| Under 90 | 14 | 1,174,328 | 153,200 | 29,693 | 98,028 | 28,847 | 2,090 | 1,278 |
| Under 100 | 8 | 767,627 | 95,506 | 14,292 | 64,165 | 17,927 | 836 | 42 |
| Under 150 | 32 | 3,770,233 | 505,445 | 55,893 | 321,278 | 137,222 | 4,917 | 4,031 |
| Under 200 | 6 | 1,017,652 | 133,670 | 6,257 | 69,197 | 58,877 | 661 | |
| Under 250 | 2 | (2) | (2) | | | (2) | | |
| Under 300 | 4 | 1,128,069 | 154,650 | 7,195 | 32,942 | 114,531 | 18 | |
| Under 400 | 4 | 1,388,747 | 142,023 | 3,552 | 60,047 | 79,130 | 706 | |
| Under 500 | | | | | | | | |
| Under 750 | 1 | (2) | (2) | | (2) | (2) | | |
| Under 1,000 | 1 | (2) | (2) | | | (2) | | |
| Under 1,500 | | | | | | | | |
| Under 2,000 | | | | | | | | |
| Under 3,000 | | | | | | | | |
| Under 4,000 | | | | | | | | |
| Under 5,000 | | | | | | | | |
| 5,000 and over | | | | | | | | |
| Classes grouped ² | | 1,936,327 | 280,464 | | 116,3361 | 164,103 | | |
| Total | 32,526 | 157,410,693 | 3,416,992 | 1,218,382 | 1,702,353 | 699,173 | 194,127 | 8,78 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 37,000 | 216,346,916 | 6,020,950 | | | | | |
| 1928 | 37,261 | 211,061,345 | 6,446,274 | | | | | |
| 1927 | 39,806 | 212,341,656 | 6,232,124 | | | | | |
| 1926 | 37,497 | 223,036,805 | 8,134,654 | | | | | |
| 1925 | 40,825 | 219,960,990 | 5,897,119 | | | | | |
| 1924 | 63,357 | 211,271,658 | 3,794,477 | | | | | |
| 1923 | 70,189 | 221,293,177 | 3,909,326 | | | | | |
| 1922 | 72,063 | 217,555,004 | 6,414,336 | | | | | |
| 1921 | 69,381 | 191,816,067 | 4,206,507 | | | | | |
| 1920 | 81,785 | 295,790,791 | 13,548,211 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

OREGON

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 491 | \$274,011 | | | | | | |
| Under 1 (est.) | 44 | 22,572 | \$168 | \$224 | | | \$56 | |
| 1 under 2 ¹ (est.) | 3,168 | 5,268,753 | | | | | | |
| 1 under 2 (est.) | 3,926 | 6,795,233 | 10,959 | 14,613 | | | 3,654 | |
| 2 under 3 ¹ (est.) | 2,781 | 6,837,880 | | | | | | |
| 2 under 3 (est.) | 2,585 | 6,079,815 | 22,999 | 30,665 | | | 7,666 | |
| 3 under 4 ¹ (est.) | 3,199 | 11,279,002 | | | | | | |
| 3 under 4 (est.) | 1,401 | 5,057,761 | 12,750 | 17,000 | | | 4,250 | |
| 4 under 5 ¹ (est.) | 1,421 | 6,146,241 | | | | | | |
| 4 under 5 (est.) | 2,047 | 9,175,245 | 20,497 | 27,329 | | | 6,832 | |
| 5 under 6 ¹ | 130 | 703,017 | | | | | | |
| 5 under 6 | 1,363 | 7,448,132 | 25,211 | 32,515 | | | 7,304 | |
| 6 under 7 ¹ | 46 | 296,039 | | | | | | |
| 6 under 7 | 829 | 5,370,662 | 25,629 | 31,882 | | | 6,253 | |
| 7 under 8 ¹ | 36 | 267,292 | | | | | | |
| 7 under 8 | 548 | 4,102,602 | 22,665 | 27,988 | | | 5,323 | |
| 8 under 9 ¹ | 21 | 178,164 | | | | | | |
| 8 under 9 | 387 | 3,284,069 | 22,139 | 26,882 | | | 4,743 | |
| 9 under 10 ¹ | 19 | 181,289 | | | | | | |
| 9 under 10 | 294 | 2,784,046 | 23,269 | 28,660 | | | 5,391 | |
| 10 under 11 | 219 | 2,294,289 | 20,591 | 23,364 | \$1,045 | | 3,818 | |
| 11 under 12 | 169 | 1,946,691 | 21,066 | 22,779 | 2,546 | | 4,259 | |
| 12 under 13 | 150 | 1,870,564 | 23,093 | 23,846 | 3,678 | | 4,431 | |
| 13 under 14 | 117 | 1,575,100 | 20,358 | 20,221 | 3,982 | | 3,845 | |
| 14 under 15 | 79 | 1,146,156 | 17,551 | 16,489 | 4,225 | | 3,163 | |
| 15 under 20 | 236 | 4,073,300 | 84,378 | 70,255 | 29,037 | | 14,914 | |
| 20 under 25 | 131 | 2,912,867 | 89,311 | 58,668 | 43,335 | | 12,692 | |
| 25 under 30 | 65 | 1,792,437 | 73,663 | 37,831 | 44,549 | | 8,717 | |
| 30 under 40 | 74 | 2,530,763 | 130,423 | 51,477 | 90,432 | \$77 | 11,183 | \$380 |
| 40 under 50 | 27 | 1,207,373 | 80,759 | 20,657 | 60,408 | 3,015 | 3,068 | 253 |
| 50 under 60 | 21 | 1,165,712 | 93,944 | 21,132 | 63,180 | 13,360 | 628 | 3,100 |
| 60 under 70 | 8 | 516,617 | 53,376 | 11,620 | 35,677 | 7,139 | 1,060 | |
| 70 under 80 | 4 | 303,789 | 34,336 | 7,740 | 25,157 | 2,456 | 1,017 | |
| 80 under 90 | 4 | 337,841 | 36,789 | 7,735 | 32,676 | 1,445 | 531 | 4,536 |
| 90 under 100 | 2 | 191,727 | 26,184 | 3,246 | 11,592 | 11,510 | 164 | |
| 100 under 150 | 4 | (²) | (²) | (²) | (²) | (²) | (²) | (²) |
| 150 under 200 | 1 | (²) | (²) | (²) | (²) | (²) | (²) | (²) |
| 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 | | 659,056 | 81,578 | 5,507 | 20,262 | 55,824 | 15 | |
| Total | 26,047 | 106,076,107 | 1,073,686 | 640,325 | 471,781 | 94,826 | 124,977 | 8,269 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 28,194 | 129,360,587 | 1,663,775 | | | | | |
| 1928 | 29,333 | 132,829,673 | 2,387,276 | | | | | |
| 1927 | 33,903 | 140,739,425 | 1,920,597 | | | | | |
| 1926 | 30,955 | 135,030,190 | 2,175,322 | | | | | |
| 1925 | 32,542 | 132,022,718 | 1,787,992 | | | | | |
| 1924 | 66,669 | 189,884,373 | 2,025,068 | | | | | |
| 1923 | 69,123 | 189,854,013 | 2,891,804 | | | | | |
| 1922 | 61,879 | 161,226,232 | 4,239,789 | | | | | |
| 1921 | 62,804 | 159,574,639 | 4,951,580 | | | | | |
| 1920 | 67,640 | 193,652,281 | 6,649,011 | | | | | |

For footnotes see p. 133.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

PENNSYLVANIA

| Net income classes (Thousands of dollars) | Num- ber of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|---|---------------------------|---------------|-------------|------------------------|------------|---|--|--|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 12,383 | \$7,244,219 | | | | | | |
| Under 1 (est.)..... | 801 | 463,493 | \$3,548 | \$4,732 | | | \$1,184 | |
| 1 under 2 ¹ (est.)..... | 43,193 | 67,724,413 | | | | | | |
| 1 under 2 (est.)..... | 36,544 | 63,322,780 | 104,591 | 139,455 | | | 34,864 | |
| 2 under 3 ¹ (est.)..... | 36,709 | 90,724,858 | | | | | | |
| 2 under 3 (est.)..... | 33,135 | 79,085,073 | 304,351 | 405,800 | | | 101,449 | |
| 3 under 4 ¹ (est.)..... | 39,394 | 137,673,942 | | | | | | |
| 3 under 4 (est.)..... | 17,554 | 62,322,758 | 235,582 | 314,110 | | | 78,528 | |
| 4 under 5 ¹ (est.)..... | 13,421 | 58,472,793 | | | | | | |
| 4 under 5 (est.)..... | 19,817 | 88,882,951 | 245,713 | 327,617 | | | 81,904 | |
| 5 under 6 ¹ | 2,723 | 14,740,866 | | | | | | |
| 5 under 6..... | 14,085 | 77,004,915 | 261,745 | 340,206 | | | 78,461 | |
| 6 under 7 ¹ | 1,276 | 8,234,849 | | | | | | |
| 6 under 7..... | 9,424 | 60,936,053 | 268,502 | 339,772 | | | 71,270 | |
| 7 under 8 ¹ | 846 | 6,338,120 | | | | | | |
| 7 under 8..... | 6,764 | 50,523,487 | 269,358 | 334,284 | | | 64,926 | |
| 8 under 9 ¹ | 630 | 5,339,510 | | | | | | |
| 8 under 9..... | 5,047 | 42,799,853 | 276,669 | 336,388 | | | 59,719 | |
| 9 under 10 ¹ | 494 | 4,691,419 | | | | | | |
| 9 under 10..... | 4,071 | 38,639,422 | 285,438 | 341,951 | | | 56,513 | |
| 10 under 11..... | 3,224 | 33,801,536 | 262,579 | 300,165 | \$15,712 | | 53,298 | |
| 11 under 12..... | 2,527 | 29,034,067 | 265,620 | 278,768 | 37,652 | | 50,800 | |
| 12 under 13..... | 2,125 | 26,542,506 | 290,479 | 290,245 | 52,779 | | 52,545 | |
| 13 under 14..... | 1,796 | 24,236,170 | 285,190 | 273,291 | 62,785 | | 50,886 | |
| 14 under 15..... | 1,431 | 20,721,416 | 289,381 | 268,833 | 71,226 | | 50,678 | |
| 15 under 20..... | 4,636 | 79,704,285 | 1,454,860 | 1,128,162 | 554,050 | | 227,352 | |
| 20 under 25..... | 2,432 | 54,155,834 | 1,543,090 | 901,021 | 828,376 | | 186,307 | |
| 25 under 30..... | 1,493 | 40,778,074 | 1,576,015 | 724,129 | 1,003,361 | | 151,475 | |
| 30 under 40..... | 1,661 | 57,252,089 | 2,973,163 | 1,065,740 | 2,080,417 | \$77,251 | 212,256 | \$37,989 |
| 40 under 50..... | 881 | 39,125,579 | 2,576,131 | 708,275 | 1,939,164 | 102,921 | 124,291 | 49,938 |
| 50 under 60..... | 543 | 29,705,951 | 2,371,154 | 534,519 | 1,765,107 | 238,135 | 77,530 | 89,077 |
| 60 under 70..... | 320 | 20,715,341 | 1,860,983 | 324,803 | 1,445,384 | 203,560 | 41,172 | 71,592 |
| 70 under 80..... | 234 | 17,540,991 | 1,761,340 | 265,320 | 1,401,686 | 205,795 | 44,327 | 67,134 |
| 80 under 90..... | 146 | 12,422,705 | 1,390,428 | 194,232 | 1,062,543 | 207,110 | 23,670 | 49,787 |
| 90 under 100..... | 119 | 11,160,733 | 1,269,762 | 141,283 | 1,062,465 | 139,815 | 21,913 | 51,888 |
| 100 under 150..... | 320 | 38,375,774 | 5,056,014 | 443,801 | 4,071,120 | 722,974 | 48,437 | 133,444 |
| 150 under 200..... | 118 | 20,004,639 | 2,837,950 | 186,045 | 2,502,737 | 368,141 | 19,171 | 199,802 |
| 200 under 250..... | 48 | 10,716,003 | 1,570,523 | 80,667 | 1,180,244 | 352,198 | 8,865 | 33,721 |
| 250 under 300..... | 36 | 9,905,483 | 1,657,136 | 116,646 | 1,336,753 | 232,757 | 7,410 | 21,610 |
| 300 under 400..... | 41 | 14,360,708 | 2,363,356 | 63,518 | 1,950,670 | 380,185 | 5,432 | 25,585 |
| 400 under 500..... | 12 | 5,310,095 | 783,019 | 22,600 | 552,631 | 278,149 | 1,645 | 68,716 |
| 500 under 750..... | 21 | 12,263,062 | 2,042,454 | 72,048 | 1,680,632 | 355,667 | 3,415 | 62,478 |
| 750 under 1,000..... | 8 | 6,889,334 | 1,108,122 | 56,742 | 675,928 | 402,985 | 394 | 27,139 |
| 1,000 under 1,500..... | 11 | 13,626,223 | 2,087,628 | 15,523 | 1,095,155 | 977,998 | 1,048 | |
| 1,500 under 2,000..... | 4 | 6,534,099 | 1,139,116 | 28,703 | 855,947 | 255,733 | 1,258 | 9 |
| 2,000 under 3,000..... | 2 | 4,616,214 | 790,974 | | 598,913 | 192,281 | 220 | |
| 3,000 under 4,000..... | 2 | (2) | (2) | | (2) | (2) | (2) | |
| 4,000 under 5,000..... | | | | | | | | |
| 5,000 and over..... | 1 | (2) | (2) | | (2) | (2) | (2) | |
| Classes grouped ² | | 15,649,429 | 2,963,564 | | 2,729,274 | 234,745 | 455 | |
| Total..... | 322,503 | 1,620,314,109 | 46,825,528 | 11,369,394 | 32,612,711 | 5,928,400 | 2,095,068 | 989,909 |
| Summary for pre- ceding years: ³ | | | | | | | | |
| 1929..... | 364,145 | 2,217,958,557 | 90,694,655 | | | | | |
| 1928..... | 361,220 | 2,204,955,406 | 96,772,465 | | | | | |
| 1927..... | 381,374 | 2,091,825,217 | 78,674,525 | | | | | |
| 1926..... | 397,575 | 2,138,168,594 | 76,887,315 | | | | | |
| 1925..... | 376,923 | 2,031,305,849 | 73,364,345 | | | | | |
| 1924..... | 713,427 | 2,543,132,809 | 77,873,521 | | | | | |
| 1923..... | 740,478 | 2,478,751,471 | 73,266,630 | | | | | |
| 1922..... | 587,770 | 2,005,570,020 | 93,573,559 | | | | | |
| 1921..... | 621,103 | 1,937,291,858 | 84,660,220 | | | | | |
| 1920..... | 672,746 | 2,212,178,029 | 118,750,989 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

RHODE ISLAND

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 711 | \$396,090 | | | | | | |
| Under 1 (est.) | 71 | 38,406 | \$333 | \$444 | | | \$111 | |
| 1 under 2 ¹ (est.) | 2,649 | 4,154,451 | | | | | | |
| 1 under 2 (est.) | 2,240 | 3,902,668 | 6,460 | 8,612 | | | 2,152 | |
| 2 under 3 ¹ (est.) | 2,540 | 6,248,487 | | | | | | |
| 2 under 3 (est.) | 2,537 | 6,105,843 | 24,222 | 32,297 | | | 8,075 | |
| 3 under 4 ¹ (est.) | 2,500 | 8,697,724 | | | | | | |
| 3 under 4 (est.) | 1,500 | 5,309,701 | 21,062 | 28,082 | | | 7,020 | |
| 4 under 5 ¹ (est.) | 1,039 | 4,528,484 | | | | | | |
| 4 under 5 (est.) | 1,792 | 8,033,691 | 20,694 | 27,592 | | | 6,898 | |
| 5 under 6 ¹ | 243 | 1,311,893 | | | | | | |
| 5 under 6 | 1,232 | 6,716,503 | 22,852 | 29,726 | | | 6,874 | |
| 6 under 7 ¹ | 118 | 763,544 | | | | | | |
| 6 under 7 | 823 | 5,325,965 | 22,863 | 29,764 | | | 6,901 | |
| 7 under 8 ¹ | 82 | 611,703 | | | | | | |
| 7 under 8 | 561 | 4,204,445 | 22,762 | 28,260 | | | 5,498 | |
| 8 under 9 ¹ | 58 | 489,590 | | | | | | |
| 8 under 9 | 409 | 3,468,329 | 21,555 | 26,869 | | | 5,314 | |
| 9 under 10 ¹ | 60 | 477,871 | | | | | | |
| 9 under 10 | 366 | 3,481,863 | 27,294 | 33,166 | | | 5,872 | |
| 10 under 11 | 260 | 2,725,397 | 20,054 | 23,309 | \$1,300 | | 4,555 | |
| 11 under 12 | 238 | 2,734,919 | 25,273 | 27,204 | 3,545 | | 5,476 | |
| 12 under 13 | 209 | 2,611,324 | 27,149 | 27,616 | 5,172 | | 5,539 | |
| 13 under 14 | 179 | 2,414,723 | 26,552 | 25,962 | 6,194 | | 5,604 | |
| 14 under 15 | 148 | 2,143,076 | 29,345 | 27,468 | 7,266 | | 5,389 | |
| 15 under 20 | 468 | 8,073,503 | 147,640 | 114,941 | 56,840 | | 24,141 | |
| 20 under 25 | 254 | 5,625,125 | 149,754 | 83,356 | 86,098 | | 19,700 | |
| 25 under 30 | 134 | 3,662,096 | 138,436 | 54,665 | 95,413 | | 11,642 | |
| 30 under 40 | 157 | 5,380,719 | 261,667 | 90,182 | 191,729 | \$6,135 | 17,738 | \$8,641 |
| 40 under 50 | 80 | 3,590,587 | 224,111 | 50,026 | 173,404 | 13,732 | 8,429 | 4,622 |
| 50 under 60 | 58 | 3,153,272 | 233,528 | 36,269 | 184,373 | 21,214 | 6,805 | 1,523 |
| 60 under 70 | 31 | 2,000,349 | 170,960 | 25,146 | 151,245 | 9,556 | 4,340 | 10,647 |
| 70 under 80 | 19 | 1,393,254 | 140,261 | 23,563 | 124,720 | 1,303 | 2,022 | 7,303 |
| 80 under 90 | 15 | 1,282,764 | 137,285 | 8,563 | 111,276 | 22,333 | 787 | 4,109 |
| 90 under 100 | 12 | 1,136,697 | 130,185 | 10,346 | 121,318 | 4,336 | 1,559 | 4,256 |
| 100 under 150 | 48 | 5,622,638 | 726,108 | 53,880 | 609,673 | 85,834 | 5,143 | 18,136 |
| 150 under 200 | 17 | 2,885,254 | 409,676 | 23,126 | 404,922 | 18,969 | 1,112 | 36,229 |
| 200 under 250 | 6 | 1,360,465 | 182,315 | 139 | 85,833 | 96,860 | 267 | 250 |
| 250 under 300 | 2 | 593,258 | 106,645 | 5,203 | 101,972 | | 530 | |
| 300 under 400 | 3 | 1,034,393 | 173,070 | 2,436 | 181,731 | 80 | 841 | 10,336 |
| 400 under 500 | 1 | (²) | (²) | (²) | (²) | (²) | (²) | (²) |
| 500 under 750 | | | | | | | | |
| 750 under 1,000 | | | | | | | | |
| 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 | | 2,880,299 | 464,415 | 39 | 328,478 | 139,251 | 6 | 3,347 |
| Total | 23,862 | 136,571,363 | 4,114,526 | 958,151 | 3,032,502 | 419,603 | 186,340 | 109,390 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 26,481 | 184,531,178 | 7,851,363 | | | | | |
| 1928 | 25,801 | 176,225,164 | 8,093,013 | | | | | |
| 1927 | 25,184 | 157,464,733 | 6,332,169 | | | | | |
| 1926 | 26,362 | 155,050,974 | 5,545,787 | | | | | |
| 1925 | 29,123 | 160,955,280 | 5,817,977 | | | | | |
| 1924 | 48,792 | 191,556,190 | 6,722,491 | | | | | |
| 1923 | 66,965 | 214,749,602 | 6,658,089 | | | | | |
| 1922 | 50,076 | 171,409,669 | 9,351,580 | | | | | |
| 1921 | 48,057 | 157,568,411 | 9,236,328 | | | | | |
| 1920 | 53,128 | 180,303,990 | 11,685,163 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

SOUTH CAROLINA

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 831 | \$498,310 | | | | | | |
| Under 1 (est.) | 28 | 18,278 | \$161 | \$215 | | | \$54 | |
| 1 under 2 ¹ (est.) | 2,131 | 3,275,543 | | | | | | |
| 1 under 2 (est.) | 1,132 | 1,941,617 | 3,071 | 4,095 | | | 1,024 | |
| 2 under 3 ¹ (est.) | 2,006 | 5,021,002 | | | | | | |
| 2 under 3 (est.) | 863 | 2,053,868 | 7,801 | 10,402 | | | 2,601 | |
| 3 under 4 ¹ (est.) | 1,707 | 5,898,122 | | | | | | |
| 3 under 4 (est.) | 484 | 1,717,803 | 5,618 | 7,490 | | | 1,872 | |
| 4 under 5 ¹ (est.) | 550 | 2,392,694 | | | | | | |
| 4 under 5 (est.) | 642 | 2,871,214 | 6,196 | 8,260 | | | 2,064 | |
| 5 under 6 ¹ | 109 | 584,142 | | | | | | |
| 5 under 6 | 442 | 2,419,045 | 7,466 | 9,645 | | | 2,179 | |
| 6 under 7 ¹ | 43 | 281,023 | | | | | | |
| 6 under 7 | 271 | 1,749,043 | 7,120 | 9,111 | | | 1,991 | |
| 7 under 8 ¹ | 37 | 274,858 | | | | | | |
| 7 under 8 | 186 | 1,390,642 | 7,181 | 9,092 | | | 1,911 | |
| 8 under 9 ¹ | 25 | 210,251 | | | | | | |
| 8 under 9 | 127 | 1,072,886 | 6,311 | 7,669 | | | 1,358 | |
| 9 under 10 ¹ | 25 | 238,811 | | | | | | |
| 9 under 10 | 96 | 911,363 | 6,770 | 8,055 | | | 1,285 | |
| 10 under 11 | 81 | 851,374 | 5,955 | 6,923 | \$406 | | 1,374 | |
| 11 under 12 | 54 | 621,251 | 5,276 | 5,589 | 810 | | 1,123 | |
| 12 under 13 | 42 | 522,082 | 4,636 | 4,573 | 999 | | 936 | |
| 13 under 14 | 42 | 563,172 | 7,448 | 7,255 | 1,431 | | 1,238 | |
| 14 under 15 | 32 | 463,783 | 6,716 | 6,157 | 1,595 | | 1,036 | |
| 15 under 20 | 86 | 1,480,675 | 26,879 | 22,150 | 10,153 | | 5,424 | |
| 20 under 25 | 49 | 1,092,576 | 32,257 | 18,875 | 17,245 | | 3,863 | |
| 25 under 30 | 19 | 523,929 | 22,906 | 11,960 | 12,640 | | 1,694 | |
| 30 under 40 | 19 | 629,201 | 27,287 | 8,586 | 21,766 | | 3,065 | |
| 40 under 50 | 12 | 533,217 | 40,374 | 14,682 | 27,712 | | 2,020 | |
| 50 under 60 | 2 | (²) | (²) | (²) | (²) | | (²) | |
| 60 under 70 | 3 | 192,861 | 16,672 | 1,185 | 11,507 | \$4,093 | 113 | |
| 70 under 80 | 1 | (²) | (²) | (²) | (²) | | (²) | |
| 80 under 90 | | | | | | | | |
| 90 under 100 | 1 | (²) | (²) | (²) | (²) | | (²) | |
| 100 under 150 | 1 | (²) | (²) | (²) | (²) | | (²) | |
| 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 | | 419,496 | 50,495 | 7,181 | 44,482 | | 1,168 | |
| Total | 12,179 | 42,714,132 | 304,596 | 189,150 | 150,746 | 4,093 | 39,393 | |
| Summary for preced- ing years: ³ | | | | | | | | |
| 1929 | 13,232 | 50,257,416 | 566,252 | | | | | |
| 1928 | 13,725 | 55,510,360 | 716,628 | | | | | |
| 1927 | 14,310 | 55,218,679 | 554,731 | | | | | |
| 1926 | 13,809 | 53,060,331 | 420,164 | | | | | |
| 1925 | 15,727 | 57,661,544 | 430,879 | | | | | |
| 1924 | 28,090 | 79,613,886 | 727,402 | | | | | |
| 1923 | 28,225 | 87,031,355 | 1,555,315 | | | | | |
| 1922 | 26,830 | 72,755,770 | 1,268,305 | | | | | |
| 1921 | 25,160 | 68,255,825 | 1,246,523 | | | | | |
| 1920 | 33,044 | 109,246,657 | 3,236,875 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

SOUTH DAKOTA

| Net income classes (Thousands of dollars) | Num- ber of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|--------------------------------|-------------|-----------|------------------------|--------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 716 | \$395,477 | | | | | | |
| Under 1 (est.) | 14 | 6,459 | \$68 | \$90 | | | \$22 | |
| 1 under 2 ¹ (est.) | 1,545 | 2,329,168 | | | | | | |
| 1 under 2 (est.) | 972 | 1,688,409 | 2,861 | 3,814 | | | 953 | |
| 2 under 3 ¹ (est.) | 1,440 | 3,566,332 | | | | | | |
| 2 under 3 (est.) | 667 | 1,587,840 | 6,261 | 8,348 | | | 2,087 | |
| 3 under 4 ¹ (est.) | 1,415 | 4,891,337 | | | | | | |
| 3 under 4 (est.) | 400 | 1,447,040 | 4,003 | 5,337 | | | 1,334 | |
| 4 under 5 ¹ (est.) | 440 | 1,904,476 | | | | | | |
| 4 under 5 (est.) | 566 | 2,551,495 | 5,825 | 7,767 | | | 1,942 | |
| 5 under 6 ¹ | 51 | 273,408 | | | | | | |
| 5 under 6 | 367 | 2,003,753 | 6,737 | 8,531 | | | 1,794 | |
| 6 under 7 ¹ | 19 | 123,742 | | | | | | |
| 6 under 7 | 211 | 1,368,639 | 5,707 | 7,074 | | | 1,367 | |
| 7 under 8 ¹ | 17 | 127,605 | | | | | | |
| 7 under 8 | 154 | 1,152,763 | 6,682 | 7,965 | | | 1,283 | |
| 8 under 9 ¹ | 9 | 76,583 | | | | | | |
| 8 under 9 | 81 | 688,011 | 4,637 | 5,476 | | | 839 | |
| 9 under 10 ¹ | 8 | 74,256 | | | | | | |
| 9 under 10 | 86 | 819,053 | 6,421 | 7,292 | | | 871 | |
| 10 under 11 | 55 | 574,079 | 5,790 | 6,226 | \$336 | | 772 | |
| 11 under 12 | 52 | 595,893 | 6,468 | 6,540 | 820 | | 892 | |
| 12 under 13 | 33 | 411,356 | 5,382 | 5,232 | 847 | | 697 | |
| 13 under 14 | 23 | 309,854 | 4,255 | 4,100 | 795 | | 640 | |
| 14 under 15 | 18 | 260,276 | 5,195 | 4,922 | 927 | | 654 | |
| 15 under 20 | 48 | 815,041 | 16,213 | 12,854 | 5,440 | | 2,081 | |
| 20 under 25 | 18 | 397,361 | 13,602 | 8,793 | 5,936 | | 1,127 | |
| 25 under 30 | 9 | 247,597 | 9,191 | 4,133 | 6,224 | | 1,166 | |
| 30 under 40 | 8 | 271,858 | 14,435 | 4,904 | 9,835 | | 304 | |
| 40 under 50 | 3 | 132,422 | 8,250 | 2,064 | 6,828 | | 642 | |
| 50 under 60 | 2 | (2) | (2) | (2) | (2) | | (2) | |
| 60 under 70 | | | | | | | | |
| 70 under 80 | | | | | | | | |
| 80 under 90 | 1 | (2) | (2) | (2) | (2) | | (2) | |
| 90 under 100 | | | | | | | | |
| 100 under 150 | | | | | | | | |
| 150 under 200 | 1 | (2) | (2) | (2) | (2) | | (2) | (2) |
| 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 | | 362,405 | 40,396 | 10 | 41,485 | | 179 | \$920 |
| Total | 9,449 | 31,453,988 | 178,379 | 121,472 | 79,473 | | 21,646 | 920 |
| Summary for preced- ing years: ³ | | | | | | | | |
| 1929 | 10,449 | 40,165,070 | 390,886 | | | | | |
| 1928 | 10,649 | 38,954,968 | 321,516 | | | | | |
| 1927 | 10,969 | 35,906,515 | 209,667 | | | | | |
| 1926 | 12,414 | 38,153,263 | 208,893 | | | | | |
| 1925 | 17,086 | 53,971,360 | 192,460 | | | | | |
| 1924 | 26,506 | 66,124,303 | 306,097 | | | | | |
| 1923 | 21,928 | 50,170,861 | 350,312 | | | | | |
| 1922 | 21,465 | 48,949,551 | 548,688 | | | | | |
| 1921 | 21,681 | 47,087,498 | 524,653 | | | | | |
| 1920 | 34,670 | 103,578,036 | 2,228,187 | | | | | |

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

TENNESSEE

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 1,271 | \$762,434 | | | | | | |
| Under 1 (est.) | 49 | 27,558 | \$261 | \$349 | | | \$88 | |
| 1 under 2 ¹ (est.) | 4,767 | 7,458,157 | | | | | | |
| 1 under 2 (est.) | 3,148 | 5,463,991 | 9,538 | 12,717 | | | 3,179 | |
| 2 under 3 ¹ (est.) | 3,615 | 9,035,496 | | | | | | |
| 2 under 3 (est.) | 2,637 | 6,352,162 | 25,220 | 33,628 | | | 8,408 | |
| 3 under 4 ¹ (est.) | 5,039 | 17,426,118 | | | | | | |
| 3 under 4 (est.) | 1,589 | 5,719,409 | 16,794 | 22,392 | | | 5,598 | |
| 4 under 5 ¹ (est.) | 1,514 | 6,549,390 | | | | | | |
| 4 under 5 (est.) | 2,490 | 11,119,716 | 24,706 | 32,942 | | | 8,236 | |
| 5 under 6 ¹ | 276 | 1,483,404 | | | | | | |
| 5 under 6 | 1,583 | 8,642,128 | 28,356 | 36,764 | | | 8,408 | |
| 6 under 7 ¹ | 139 | 901,932 | | | | | | |
| 6 under 7 | 989 | 6,394,106 | 28,364 | 35,943 | | | 7,579 | |
| 7 under 8 ¹ | 78 | 586,628 | | | | | | |
| 7 under 8 | 663 | 4,941,229 | 27,014 | 33,249 | | | 6,235 | |
| 8 under 9 ¹ | 61 | 516,490 | | | | | | |
| 8 under 9 | 453 | 3,837,102 | 23,713 | 29,150 | | | 5,437 | |
| 9 under 10 ¹ | 56 | 533,701 | | | | | | |
| 9 under 10 | 368 | 3,487,369 | 26,289 | 31,942 | | | 5,653 | |
| 10 under 11 | 261 | 2,734,508 | 20,956 | 24,439 | \$1,221 | | 4,704 | |
| 11 under 12 | 220 | 2,526,628 | 23,296 | 24,785 | 3,175 | | 4,664 | |
| 12 under 13 | 188 | 2,341,715 | 24,245 | 24,562 | 4,549 | | 4,866 | |
| 13 under 14 | 159 | 2,135,876 | 25,339 | 24,832 | 5,351 | | 4,844 | |
| 14 under 15 | 124 | 1,791,496 | 23,969 | 22,520 | 6,064 | | 4,615 | |
| 15 under 20 | 409 | 7,057,796 | 131,254 | 100,569 | 50,156 | | 19,471 | |
| 20 under 25 | 201 | 4,453,921 | 128,439 | 75,896 | 66,465 | | 13,922 | |
| 25 under 30 | 110 | 3,026,658 | 122,169 | 55,200 | 74,847 | | 7,878 | |
| 30 under 40 | 96 | 3,321,356 | 170,401 | 59,106 | 123,360 | | 11,274 | \$791 |
| 40 under 50 | 44 | 1,972,209 | 121,789 | 26,364 | 98,637 | \$3,515 | 6,416 | 311 |
| 50 under 60 | 26 | 1,410,284 | 105,652 | 20,952 | 90,906 | 2,189 | 4,420 | 3,975 |
| 60 under 70 | 17 | 1,106,049 | 102,570 | 14,843 | 79,996 | 11,201 | 3,046 | 424 |
| 70 under 80 | 15 | 1,107,012 | 117,554 | 20,789 | 98,995 | 1,518 | 3,748 | |
| 80 under 90 | 8 | 689,763 | 75,531 | 7,554 | 64,113 | 9,202 | 1,895 | 3,443 |
| 90 under 100 | 4 | 374,979 | 41,545 | 2,548 | 17,328 | 24,974 | 1,146 | 3,159 |
| 100 under 150 | 8 | 894,646 | 107,938 | 6,724 | 71,146 | 31,410 | 1,342 | |
| 150 under 200 | 3 | 503,491 | 82,896 | 7,960 | 75,677 | | 741 | |
| 200 under 250 | | | | | | | | |
| 250 under 300 | | | | | | | | |
| 300 under 400 | 2 | (²) | (²) | (²) | (²) | | (²) | (²) |
| 400 under 500 | 1 | (²) | (²) | (²) | (²) | | (²) | (²) |
| 500 under 750 | 1 | (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 ¹ | | 1,735,614 | 319,406 | 6,408 | 313,762 | | 548 | 219 |
| Total | 32,682 | 140,422,521 | 1,955,201 | 795,127 | 1,245,748 | 84,009 | 157,361 | 12,322 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 34,664 | 177,388,337 | 3,747,582 | | | | | |
| 1928 | 35,039 | 190,287,682 | 5,624,112 | | | | | |
| 1927 | 33,812 | 173,162,605 | 4,035,541 | | | | | |
| 1926 | 35,495 | 175,714,293 | 3,651,457 | | | | | |
| 1925 | 34,699 | 168,198,127 | 3,125,603 | | | | | |
| 1924 | 66,981 | 224,184,198 | 3,419,535 | | | | | |
| 1923 | 69,081 | 226,033,948 | 4,283,805 | | | | | |
| 1922 | 63,555 | 190,723,937 | 4,902,612 | | | | | |
| 1921 | 60,949 | 170,969,895 | 3,984,051 | | | | | |
| 1920 | 65,054 | 212,600,105 | 7,565,009 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

TEXAS

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|-------------|------------|------------------------|-----------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 5,644 | \$3,216,491 | | | | | | |
| Under 1 (est.) | 59 | 29,669 | \$321 | \$428 | | | \$107 | |
| Under 2 ¹ (est.) | 13,628 | 21,078,386 | | | | | | |
| Under 2 (est.) | 9,673 | 16,911,150 | 26,490 | 35,320 | | | 8,830 | |
| Under 3 ¹ (est.) | 11,654 | 28,921,309 | | | | | | |
| Under 3 (est.) | 10,067 | 24,148,645 | 85,286 | 113,714 | | | 28,428 | |
| Under 4 ¹ (est.) | 12,441 | 43,279,851 | | | | | | |
| Under 4 (est.) | 7,198 | 25,670,318 | 81,535 | 108,714 | | | 27,179 | |
| Under 5 ¹ (est.) | 3,737 | 16,236,215 | | | | | | |
| Under 5 (est.) | 9,585 | 43,081,995 | 125,655 | 167,540 | | | 41,885 | |
| Under 6 ¹ | 575 | 3,094,063 | | | | | | |
| Under 6 | 6,357 | 34,699,775 | 154,480 | 199,663 | | | 45,183 | |
| Under 7 ¹ | 265 | 1,705,947 | | | | | | |
| Under 7 | 3,853 | 24,875,546 | 144,655 | 179,295 | | | 34,640 | |
| Under 8 ¹ | 123 | 919,044 | | | | | | |
| Under 8 | 2,467 | 18,406,076 | 137,992 | 165,481 | | | 27,489 | |
| Under 9 ¹ | 103 | 874,069 | | | | | | |
| Under 9 | 1,539 | 13,017,935 | 111,619 | 131,013 | | | 19,394 | |
| Under 10 ¹ | 77 | 730,839 | | | | | | |
| Under 10 | 1,030 | 9,748,673 | 100,728 | 116,205 | | | 15,477 | |
| Under 11 | 802 | 8,388,460 | 99,308 | 109,068 | \$3,666 | | 13,426 | |
| Under 12 | 597 | 6,853,667 | 95,916 | 98,394 | 8,905 | | 11,383 | |
| Under 13 | 471 | 5,870,694 | 93,140 | 91,414 | 11,431 | | 9,705 | |
| Under 14 | 409 | 5,535,115 | 90,814 | 86,438 | 14,461 | | 10,085 | |
| Under 15 | 296 | 4,285,297 | 80,397 | 73,562 | 14,273 | | 7,438 | |
| Under 20 | 950 | 16,270,277 | 406,671 | 326,314 | 109,522 | | 29,165 | |
| Under 25 | 493 | 10,919,920 | 370,681 | 236,638 | 162,268 | | 28,225 | |
| Under 30 | 287 | 7,908,635 | 365,915 | 183,673 | 197,203 | | 14,961 | |
| Under 40 | 278 | 9,509,085 | 562,755 | 232,779 | 336,956 | \$13,441 | \$1,398 | |
| Under 50 | 134 | 5,983,982 | 451,889 | 138,804 | 288,361 | 32,128 | 6,567 | 837 |
| Under 60 | 66 | 3,597,847 | 302,819 | 80,126 | 213,109 | 17,778 | 4,738 | 3,456 |
| Under 70 | 38 | 2,458,377 | 242,958 | 45,069 | 170,400 | 29,650 | 2,761 | |
| Under 80 | 38 | 2,804,461 | 291,826 | 55,662 | 237,467 | 4,341 | 3,063 | 2,581 |
| Under 90 | 20 | 1,727,034 | 219,798 | 43,431 | 153,510 | 24,469 | 1,612 | |
| Under 100 | 11 | 1,030,303 | 106,481 | 12,632 | 44,646 | 51,078 | 1,875 | |
| Under 150 | 32 | 3,898,938 | 518,036 | 69,164 | 333,286 | 133,183 | 2,673 | 14,924 |
| Under 200 | 12 | 2,020,217 | 275,054 | 8,825 | 187,395 | 88,146 | 187 | 9,125 |
| Under 250 | 15 | 3,455,682 | 466,279 | 22,392 | 245,409 | 198,726 | 248 | |
| Under 300 | 7 | 1,943,176 | 271,690 | 13,873 | 213,160 | 58,382 | 929 | 12,796 |
| Under 400 | 13 | 4,647,222 | 749,377 | 74,388 | 371,339 | 305,342 | 1,692 | |
| Under 500 | 2 | 807,482 | 99,972 | | | 100,412 | 440 | |
| Under 750 | 10 | 5,832,300 | 921,608 | 33,553 | 601,523 | 310,672 | 1,248 | 22,892 |
| Under 1,000 | | | | | | | | |
| Under 1,500 | 2 | 2,446,550 | 581,001 | 115,147 | 456,008 | 10,389 | 543 | |
| Under 2,000 | | | | | | | | |
| Under 3,000 | | | | | | | | |
| Under 4,000 | | | | | | | | |
| Under 5,000 | | | | | | | | |
| 5,000 and over | | | | | | | | |
| Total | 105,058 | 448,849,717 | 8,633,146 | 3,369,319 | 4,374,298 | 1,378,137 | 420,599 | 68,009 |
| Summary for preceding years: ^a | | | | | | | | |
| 1929 | 113,555 | 592,518,704 | 12,866,950 | | | | | |
| 1928 | 112,273 | 580,239,493 | 14,401,968 | | | | | |
| 1927 | 114,534 | 560,322,568 | 12,909,842 | | | | | |
| 1926 | 111,438 | 547,562,501 | 12,681,519 | | | | | |
| 1925 | 109,448 | 496,820,449 | 9,766,688 | | | | | |
| 1924 | 192,735 | 638,109,285 | 10,235,806 | | | | | |
| 1923 | 200,683 | 613,494,900 | 10,678,022 | | | | | |
| 1922 | 186,865 | 545,901,576 | 14,119,655 | | | | | |
| 1921 | 200,188 | 536,897,427 | 12,667,894 | | | | | |
| 1920 | 224,617 | 720,720,162 | 25,400,849 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

UTAH

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 600 | \$355,644 | | | | | | |
| Under 1 (est.) | 18 | 9,577 | \$82 | \$110 | | | \$28 | |
| 1 under 2 ¹ (est.) | 2,376 | 3,501,583 | | | | | | |
| 1 under 2 (est.) | 1,297 | 2,227,459 | 3,337 | 4,449 | | | 1,112 | |
| 2 under 3 ¹ (est.) | 1,284 | 3,194,010 | | | | | | |
| 2 under 3 (est.) | 1,736 | 1,723,035 | 6,167 | 8,222 | | | 2,055 | |
| 3 under 4 ¹ (est.) | 1,714 | 5,998,303 | | | | | | |
| 3 under 4 (est.) | 397 | 1,427,958 | 3,722 | 4,963 | | | 1,241 | |
| 4 under 5 ¹ (est.) | 620 | 2,737,644 | | | | | | |
| 4 under 5 (est.) | 600 | 2,702,980 | 4,930 | 6,573 | | | 1,643 | |
| 5 under 6 ¹ | 159 | 859,843 | | | | | | |
| 5 under 6 | 456 | 2,496,180 | 7,537 | 9,532 | | | 1,995 | |
| 6 under 7 ¹ | 64 | 414,733 | | | | | | |
| 6 under 7 | 322 | 2,081,410 | 7,904 | 9,916 | | | 2,012 | |
| 7 under 8 ¹ | 37 | 276,186 | | | | | | |
| 7 under 8 | 223 | 1,666,158 | 7,893 | 9,549 | | | 1,656 | |
| 8 under 9 ¹ | 20 | 169,779 | | | | | | |
| 8 under 9 | 151 | 1,280,605 | 6,967 | 8,670 | | | 1,703 | |
| 9 under 10 ¹ | 14 | 132,469 | | | | | | |
| 9 under 10 | 128 | 1,219,244 | 7,163 | 9,020 | | | 1,857 | |
| 10 under 11 | 84 | 879,119 | 5,821 | 6,752 | \$393 | | 1,324 | |
| 11 under 12 | 73 | 839,616 | 7,100 | 7,747 | 1,088 | | 1,735 | |
| 12 under 13 | 59 | 737,532 | 7,156 | 6,999 | 1,463 | | 1,306 | |
| 13 under 14 | 42 | 566,359 | 6,243 | 5,773 | 1,463 | | 993 | |
| 14 under 15 | 37 | 535,634 | 7,278 | 6,715 | 1,832 | | 1,269 | |
| 15 under 20 | 112 | 1,927,573 | 33,010 | 24,798 | 13,466 | | 5,254 | |
| 20 under 25 | 63 | 1,419,583 | 38,387 | 19,252 | 22,336 | | 3,201 | |
| 25 under 30 | 29 | 795,259 | 28,392 | 11,142 | 19,823 | | 2,573 | |
| 30 under 40 | 28 | 949,183 | 50,286 | 18,843 | 34,163 | \$40 | 1,808 | \$958 |
| 40 under 50 | 15 | 635,516 | 41,554 | 6,449 | 23,859 | 12,936 | 1,429 | 261 |
| 50 under 60 | 9 | 492,325 | 34,546 | 2,991 | 32,654 | | 1,099 | |
| 60 under 70 | 2 | 127,511 | 10,219 | 1,135 | 4,712 | 4,879 | 507 | |
| 70 under 80 | 3 | 222,184 | 15,477 | 1,960 | 18,972 | 1,008 | 734 | 5,729 |
| 80 under 90 | | | | | | | | |
| 90 under 100 | 1 | (²) | (²) | | (²) | (²) | | |
| 100 under 150 | 2 | (²) | (²) | | (²) | (²) | | |
| 150 under 200 | 1 | (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 | | | | | | | | |
| 4,000 under 5,000 | | | | | | | | |
| 5,000 and over | | | | | | | | |
| Classes grouped ² | | 767,105 | 106,788 | 3,510 | 90,057 | 14,305 | 491 | 593 |
| Total | 11,777 | 45,369,199 | 447,953 | 195,070 | 266,281 | 33,168 | 39,025 | 7,541 |
| Summary for preced- ing years: ³ | | | | | | | | |
| 1929 | 13,163 | 59,451,690 | 881,606 | | | | | |
| 1928 | 13,262 | 58,809,296 | 1,095,839 | | | | | |
| 1927 | 13,029 | 53,628,897 | 851,031 | | | | | |
| 1926 | 13,568 | 53,832,169 | 628,773 | | | | | |
| 1925 | 16,101 | 61,634,951 | 660,497 | | | | | |
| 1924 | 28,685 | 82,088,477 | 599,194 | | | | | |
| 1923 | 30,242 | 79,943,306 | 725,908 | | | | | |
| 1922 | 27,325 | 67,744,653 | 955,929 | | | | | |
| 1921 | 26,128 | 62,713,461 | 842,904 | | | | | |
| 1920 | 30,510 | 82,278,389 | 1,506,781 | | | | | |

For footnotes see p. 138.

TABLE 9.—*Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued*

VERMONT

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------|-----------|------------------------|---------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 131 | \$73,399 | | | | | | |
| Under 1 (est.)..... | 35 | 22,106 | \$148 | \$198 | | | \$50 | |
| 1 under 2 ¹ (est.)..... | 1,025 | 1,704,919 | | | | | | |
| 1 under 2 (est.)..... | 960 | 1,661,907 | 2,751 | 3,667 | | | 916 | |
| 2 under 3 ¹ (est.)..... | 1,090 | 2,652,050 | | | | | | |
| 2 under 3 (est.)..... | 831 | 1,967,336 | 7,401 | 9,868 | | | 2,467 | |
| 3 under 4 ¹ (est.)..... | 1,138 | 4,040,254 | | | | | | |
| 3 under 4 (est.)..... | 454 | 1,608,529 | 4,666 | 6,222 | | | 1,556 | |
| 4 under 5 ¹ (est.)..... | 537 | 2,326,710 | | | | | | |
| 4 under 5 (est.)..... | 603 | 2,693,960 | 6,245 | 8,326 | | | 2,081 | |
| 5 under 6 ¹ | 91 | 493,801 | | | | | | |
| 5 under 6..... | 398 | 2,167,887 | 7,321 | 9,351 | | | 2,030 | |
| 6 under 7 ¹ | 51 | 327,390 | | | | | | |
| 6 under 7..... | 257 | 1,663,091 | 7,550 | 9,377 | | | 1,827 | |
| 7 under 8 ¹ | 20 | 149,330 | | | | | | |
| 7 under 8..... | 176 | 1,313,712 | 6,546 | 7,908 | | | 1,362 | |
| 8 under 9 ¹ | 24 | 205,487 | | | | | | |
| 8 under 9..... | 143 | 1,208,986 | 6,934 | 8,424 | | | 1,490 | |
| 9 under 10 ¹ | 20 | 190,701 | | | | | | |
| 9 under 10..... | 105 | 995,785 | 6,892 | 8,097 | | | 1,205 | |
| 10 under 11..... | 83 | 874,714 | 8,185 | 9,049 | \$450 | | 1,314 | |
| 11 under 12..... | 61 | 702,632 | 5,480 | 5,338 | 910 | | 768 | |
| 12 under 13..... | 49 | 608,335 | 6,636 | 6,466 | 1,184 | | 1,014 | |
| 13 under 14..... | 41 | 555,793 | 6,058 | 5,724 | 1,410 | | 1,076 | |
| 14 under 15..... | 34 | 492,005 | 7,172 | 6,226 | 1,683 | | 737 | |
| 15 under 20..... | 119 | 2,035,188 | 35,558 | 26,496 | 13,971 | | 4,909 | |
| 20 under 25..... | 59 | 1,314,837 | 36,350 | 19,770 | 20,285 | | 3,705 | |
| 25 under 30..... | 31 | 843,176 | 27,888 | 8,981 | 20,665 | | 1,758 | |
| 30 under 40..... | 25 | 863,808 | 41,838 | 11,645 | 31,953 | | 1,659 | \$101 |
| 40 under 50..... | 10 | 447,336 | 27,761 | 5,305 | 22,208 | \$1,332 | 937 | 147 |
| 50 under 60..... | 9 | 480,639 | 45,476 | 13,420 | 25,757 | 7,981 | 1,632 | |
| 60 under 70..... | 11 | 725,267 | 71,938 | 12,381 | 47,185 | 12,972 | 600 | |
| 70 under 80..... | 2 | 147,779 | 13,562 | 354 | 12,502 | 712 | 6 | |
| 80 under 90..... | 3 | 241,192 | 24,982 | 1,217 | 23,740 | 44 | 19 | |
| 90 under 100..... | 2 | 186,051 | 20,668 | 96 | 20,651 | 12 | 91 | |
| 100 under 150..... | 3 | 371,948 | 44,241 | 8 | 24,100 | 20,133 | | |
| 150 under 200..... | 2 | 319,404 | 47,113 | 1,341 | 47,201 | | 305 | 1,124 |
| 200 under 250..... | | | | | | | | |
| 250 under 300..... | 2 | 581,897 | 99,514 | | 99,445 | 159 | 90 | |
| 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..... | 8,635 | 39,259,341 | 626,874 | 205,255 | 415,300 | 43,295 | 35,604 | 1,372 |
| Summary for preced- ing years: ³ | | | | | | | | |
| 1929..... | 9,586 | 49,916,326 | 1,019,863 | | | | | |
| 1928..... | 9,394 | 48,086,175 | 1,055,740 | | | | | |
| 1927..... | 8,268 | 41,842,221 | 846,932 | | | | | |
| 1926..... | 8,646 | 42,209,083 | 821,296 | | | | | |
| 1925..... | 9,559 | 45,857,160 | 919,959 | | | | | |
| 1924..... | 20,618 | 63,630,620 | 978,252 | | | | | |
| 1923..... | 21,752 | 64,800,009 | 1,332,822 | | | | | |
| 1922..... | 17,901 | 51,653,367 | 1,573,555 | | | | | |
| 1921..... | 17,746 | 47,561,557 | 1,155,767 | | | | | |
| 1920..... | 19,205 | 59,303,302 | 2,259,129 | | | | | |

For footnotes see p. 133.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

VIRGINIA

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|-------------|-----------|------------------------|-----------|---|---|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 1,434 | \$841,191 | | | | | | |
| Under 1 (est.)..... | 51 | 32,209 | \$179 | \$239 | | | \$60 | |
| 1 under 2 ¹ (est.)..... | 5,355 | 8,391,969 | | | | | | |
| 1 under 2 (est.)..... | 4,526 | 7,799,099 | 12,579 | 16,772 | | | 4,193 | |
| 2 under 3 ¹ (est.)..... | 4,536 | 11,256,548 | | | | | | |
| 2 under 3 (est.)..... | 3,196 | 7,571,127 | 28,286 | 37,714 | | | 9,428 | |
| 3 under 4 ¹ (est.)..... | 5,688 | 19,948,722 | | | | | | |
| 3 under 4 (est.)..... | 1,962 | 7,036,236 | 18,605 | 24,806 | | | 6,201 | |
| 4 under 5 ¹ (est.)..... | 1,753 | 7,620,657 | | | | | | |
| 4 under 5 (est.)..... | 2,544 | 11,384,569 | 24,074 | 32,098 | | | 8,024 | |
| 5 under 6 ¹ | 351 | 1,892,337 | | | | | | |
| 5 under 6..... | 1,584 | 8,661,607 | 29,170 | 37,424 | | | 8,254 | |
| 6 under 7 ¹ | 166 | 1,072,908 | | | | | | |
| 6 under 7..... | 1,011 | 6,519,330 | 27,941 | 35,511 | | | 7,570 | |
| 7 under 8 ¹ | 123 | 917,808 | | | | | | |
| 7 under 8..... | 649 | 4,840,422 | 24,211 | 30,096 | | | 5,885 | |
| 8 under 9 ¹ | 92 | 779,702 | | | | | | |
| 8 under 9..... | 505 | 4,278,612 | 24,175 | 30,282 | | | 6,107 | |
| 9 under 10 ¹ | 63 | 604,939 | | | | | | |
| 9 under 10..... | 360 | 3,417,018 | 23,598 | 29,169 | | | 5,571 | |
| 10 under 11..... | 303 | 3,161,469 | 22,609 | 25,989 | \$1,882 | | 4,762 | |
| 11 under 12..... | 226 | 2,596,856 | 22,701 | 23,532 | 3,253 | | 4,384 | |
| 12 under 13..... | 179 | 2,227,980 | 22,393 | 21,808 | 4,386 | | 3,801 | |
| 13 under 14..... | 146 | 1,969,873 | 20,570 | 18,933 | 5,158 | | 3,521 | |
| 14 under 15..... | 145 | 2,045,895 | 27,997 | 24,198 | 6,976 | | 3,177 | |
| 15 under 20..... | 412 | 7,082,238 | 119,165 | 86,325 | 49,853 | | 17,013 | |
| 20 under 25..... | 215 | 4,799,909 | 131,655 | 70,955 | 74,326 | | 13,626 | |
| 25 under 30..... | 84 | 2,279,376 | 83,669 | 35,697 | 55,089 | | 7,117 | |
| 30 under 40..... | 112 | 3,880,833 | 195,356 | 65,099 | 143,370 | \$767 | 11,060 | \$2,820 |
| 40 under 50..... | 56 | 2,484,462 | 154,220 | 41,904 | 124,353 | 5,201 | 5,813 | 11,425 |
| 50 under 60..... | 21 | 1,133,902 | 81,726 | 11,062 | 65,790 | 8,466 | 1,104 | 2,488 |
| 60 under 70..... | 13 | 831,196 | 75,560 | 8,119 | 56,562 | 11,893 | 1,014 | |
| 70 under 80..... | 16 | 1,197,387 | 119,794 | 18,936 | 93,917 | 19,831 | 2,098 | 10,792 |
| 80 under 90..... | 6 | 505,371 | 44,796 | 7,800 | 44,360 | 6,235 | 1,550 | 12,058 |
| 90 under 100..... | 3 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 100 under 150..... | 14 | 1,642,346 | 198,793 | 19,750 | 187,894 | 16,160 | 2,265 | 22,746 |
| 150 under 200..... | 9 | 1,563,267 | 226,600 | 28,314 | 189,835 | 12,521 | 2,116 | 1,954 |
| 200 under 250..... | 4 | 905,311 | 158,377 | 12,136 | 147,702 | | 1,461 | |
| 250 under 300..... | 1 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 300 under 400..... | | | | | | | | |
| 400 under 500..... | 1 | (?) | (?) | (?) | (?) | (?) | (?) | |
| 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 | | 1,047,803 | 131,755 | 4,534 | 60,782 | 67,010 | 571 | |
| Total..... | 37,915 | 156,272,484 | 2,050,554 | 799,502 | 1,314,997 | 148,084 | 147,746 | 64,283 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929..... | 38,631 | 179,293,926 | 3,201,104 | | | | | |
| 1928..... | 37,619 | 181,750,013 | 4,408,983 | | | | | |
| 1927..... | 37,393 | 172,239,863 | 3,611,135 | | | | | |
| 1926..... | 37,797 | 176,024,673 | 3,495,042 | | | | | |
| 1925..... | 37,507 | 170,257,017 | 2,981,412 | | | | | |
| 1924..... | 71,597 | 231,055,514 | 3,313,896 | | | | | |
| 1923..... | 77,451 | 242,586,945 | 3,669,294 | | | | | |
| 1922..... | 71,523 | 207,277,342 | 4,919,485 | | | | | |
| 1921..... | 76,257 | 208,331,701 | 4,161,116 | | | | | |
| 1920..... | 92,576 | 273,235,229 | 7,404,201 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

WASHINGTON⁴

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|------------------|------------------|------------------------|------------------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 2,386 | \$1,408,507 | | | | | | |
| Under 1 (est.) | 27 | 20,068 | \$115 | \$154 | | | \$39 | |
| 1 under 2 ¹ (est.) | 8,575 | 13,636,706 | | | | | | |
| 1 under 2 (est.) | 8,949 | 15,545,495 | 24,208 | 32,277 | | | 8,009 | |
| 2 under 3 ¹ (est.) | 6,547 | 16,139,308 | | | | | | |
| 2 under 3 (est.) | 6,344 | 14,995,390 | 54,879 | 73,172 | | | 18,293 | |
| 3 under 4 ¹ (est.) | 8,289 | 29,572,790 | | | | | | |
| 3 under 4 (est.) | 3,607 | 12,857,310 | 41,069 | 54,759 | | | 13,690 | |
| 4 under 5 ¹ (est.) | 2,857 | 12,418,851 | | | | | | |
| 4 under 5 (est.) | 4,999 | 22,353,820 | 62,300 | 83,066 | | | 20,766 | |
| 5 under 6 ¹ | 328 | 1,774,395 | | | | | | |
| 5 under 6 | 3,309 | 18,056,198 | 76,483 | 99,030 | | | 22,547 | |
| 6 under 7 ¹ | 130 | 839,555 | | | | | | |
| 6 under 7 | 1,985 | 12,817,880 | 70,808 | 88,613 | | | 17,805 | |
| 7 under 8 ¹ | 100 | 749,349 | | | | | | |
| 7 under 8 | 1,330 | 9,912,733 | 66,326 | 81,540 | | | 15,214 | |
| 8 under 9 ¹ | 57 | 484,893 | | | | | | |
| 8 under 9 | 789 | 6,667,224 | 53,988 | 63,854 | | | 9,866 | |
| 9 under 10 ¹ | 46 | 435,222 | | | | | | |
| 9 under 10 | 494 | 4,678,232 | 44,155 | 51,419 | | | 7,264 | |
| 10 under 11 | 362 | 3,791,896 | 38,843 | 42,696 | \$1,818 | | 5,671 | |
| 11 under 12 | 248 | 2,846,095 | 34,300 | 35,040 | 3,586 | | 4,326 | |
| 12 under 13 | 181 | 2,261,260 | 32,573 | 31,581 | 4,621 | | 3,629 | |
| 13 under 14 | 160 | 2,153,426 | 28,788 | 26,817 | 5,300 | | 3,329 | |
| 14 under 15 | 132 | 1,910,326 | 30,347 | 27,242 | 6,403 | | 3,298 | |
| 15 under 20 | 377 | 6,419,482 | 137,238 | 105,590 | 42,660 | | 11,012 | |
| 20 under 25 | 187 | 4,165,770 | 130,580 | 73,947 | 63,765 | | 7,132 | |
| 25 under 30 | 101 | 2,777,655 | 108,517 | 44,076 | 69,019 | | 4,578 | |
| 30 under 40 | 86 | 2,972,307 | 158,366 | 51,158 | 109,504 | \$436 | 2,636 | \$186 |
| 40 under 50 | 48 | 2,117,636 | 135,146 | 35,993 | 99,520 | 5,432 | 2,347 | 3,462 |
| 50 under 60 | 31 | 1,723,624 | 153,630 | 36,016 | 102,730 | 17,019 | 2,341 | 794 |
| 60 under 70 | 10 | 662,670 | 57,281 | 8,203 | 52,641 | 1,288 | 1,072 | 3,779 |
| 70 under 80 | 11 | 835,108 | 84,442 | 6,852 | 63,883 | 13,990 | 283 | |
| 80 under 90 | 4 | 344,347 | 37,909 | 4,960 | 36,067 | | 365 | 2,753 |
| 90 under 100 | 9 | 851,498 | 100,179 | 8,886 | 56,816 | 39,424 | 404 | 4,543 |
| 100 under 150 | 22 | 2,723,884 | 327,703 | 12,957 | 239,757 | 92,777 | 1,572 | 16,216 |
| 150 under 200 | 5 | 887,191 | 129,151 | 9,451 | 83,794 | 36,126 | 220 | |
| 200 under 250 | 2 | 440,460 | 62,023 | 2,246 | 39,686 | 20,104 | 13 | |
| 250 under 300 | 1 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 300 under 400 | 2 | (²) | (²) | (²) | (²) | (²) | (²) | |
| 400 under 500 | 1 | (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 | 1 | (²) | (²) | | | (²) | | |
| 3,000 under 4,000 | | | | | | | | |
| 4,000 under 5,000 | | | | | | | | |
| 5,000 and over | | | | | | | | |
| Classes grouped ² | | 3,600,413 | 468,806 | 3,558 | 81,383 | 384,764 | 800 | |
| Total | 63,129 | 238,857,983 | 2,750,143 | 1,195,153 | 1,163,053 | 612,260 | 188,590 | 31,733 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 65,240 | 302,258,404 | 5,775,343 | | | | | |
| 1928 | 66,167 | 273,648,593 | 4,464,930 | | | | | |
| 1927 | 62,200 | 252,547,211 | 2,913,642 | | | | | |
| 1926 | 61,950 | 245,592,050 | 2,800,548 | | | | | |
| 1925 | 78,030 | 272,544,825 | 2,717,102 | | | | | |
| 1924 | 138,181 | 393,961,927 | 3,231,233 | | | | | |
| 1923 | 136,057 | 351,985,059 | 3,925,801 | | | | | |
| 1922 | 123,216 | 300,523,342 | 5,148,477 | | | | | |
| 1921 | 115,593 | 261,400,721 | 4,878,295 | | | | | |
| 1920 | 157,966 | 395,380,668 | 9,343,369 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

WEST VIRGINIA

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|---------------|-------------|------------------------|----------|---|---|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 1, 130 | \$657, 053 | | | | | | |
| Under 1 (est.) | 58 | 26, 660 | \$227 | \$303 | | | \$76 | |
| 1 under 2 ¹ (est.) | 4, 079 | 6, 361, 455 | | | | | | |
| 1 under 2 (est.) | 3, 449 | 5, 991, 128 | 9, 213 | 12, 283 | | | 3, 070 | |
| 2 under 3 ¹ (est.) | 3, 306 | 8, 130, 305 | | | | | | |
| 2 under 3 (est.) | 2, 198 | 5, 179, 390 | 18, 736 | 24, 981 | | | 6, 245 | |
| 3 under 4 ¹ (est.) | 3, 541 | 12, 381, 057 | | | | | | |
| 3 under 4 (est.) | 1, 312 | 4, 717, 202 | 12, 464 | 16, 619 | | | 4, 155 | |
| 4 under 5 ¹ (est.) | 1, 448 | 6, 380, 657 | | | | | | |
| 4 under 5 (est.) | 1, 534 | 6, 890, 169 | 14, 700 | 19, 600 | | | 4, 900 | |
| 5 under 6 ¹ | 371 | 2, 008, 829 | | | | | | |
| 5 under 6 | 1, 035 | 5, 661, 596 | 17, 344 | 22, 757 | | | 5, 413 | |
| 6 under 7 ¹ | 181 | 1, 168, 317 | | | | | | |
| 6 under 7 | 689 | 4, 445, 715 | 17, 825 | 22, 528 | | | 4, 703 | |
| 7 under 8 ¹ | 140 | 1, 044, 359 | | | | | | |
| 7 under 8 | 425 | 3, 164, 910 | 15, 141 | 18, 945 | | | 3, 804 | |
| 8 under 9 ¹ | 89 | 752, 410 | | | | | | |
| 8 under 9 | 354 | 2, 991, 806 | 16, 133 | 20, 009 | | | 3, 876 | |
| 9 under 10 ¹ | 93 | 601, 015 | | | | | | |
| 9 under 10 | 254 | 2, 408, 356 | 16, 566 | 19, 900 | | | 3, 334 | |
| 10 under 11 | 221 | 2, 322, 692 | 16, 099 | 18, 223 | \$1, 103 | | 3, 227 | |
| 11 under 12 | 196 | 2, 257, 973 | 17, 124 | 17, 438 | 2, 922 | | 3, 236 | |
| 12 under 13 | 137 | 1, 705, 773 | 14, 125 | 13, 163 | 3, 329 | | 2, 367 | |
| 13 under 14 | 110 | 1, 483, 937 | 12, 906 | 11, 863 | 3, 838 | | 2, 795 | |
| 14 under 15 | 88 | 1, 273, 753 | 14, 652 | 12, 325 | 4, 338 | | 2, 011 | |
| 15 under 20 | 300 | 5, 207, 569 | 79, 419 | 54, 182 | 37, 072 | | 11, 835 | |
| 20 under 25 | 136 | 3, 042, 049 | 76, 408 | 38, 625 | 46, 994 | | 9, 211 | |
| 25 under 30 | 101 | 2, 758, 917 | 94, 980 | 36, 427 | 67, 297 | | 8, 744 | |
| 30 under 40 | 77 | 2, 669, 432 | 119, 547 | 29, 648 | 95, 727 | | 4, 690 | \$1, 129 |
| 40 under 50 | 43 | 1, 895, 895 | 120, 818 | 29, 796 | 92, 418 | \$5, 313 | 4, 946 | 1, 763 |
| 50 under 60 | 20 | 1, 093, 311 | 87, 498 | 18, 143 | 61, 078 | 13, 279 | 3, 946 | 1, 056 |
| 60 under 70 | 13 | 835, 093 | 73, 928 | 9, 049 | 53, 949 | 13, 399 | 1, 926 | 543 |
| 70 under 80 | 5 | 372, 918 | 37, 253 | 4, 536 | 28, 707 | 4, 763 | 169 | 584 |
| 80 under 90 | 12 | 1, 013, 967 | 107, 935 | 14, 142 | 95, 756 | 6, 345 | 1, 423 | 6, 885 |
| 90 under 100 | 3 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| 100 under 150 | 10 | 1, 119, 405 | 154, 812 | 18, 971 | 132, 325 | 5, 283 | 1, 767 | (2) |
| 150 under 200 | 1 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| 200 under 250 | | | | | | | | |
| 250 under 300 | 1 | (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 | | | | | | | | |
| 1,500 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 | | 711, 013 | 72, 858 | 1, 268 | 100, 674 | | 126 | 28, 958 |
| Total | 27, 130 | 110, 726, 146 | 1, 238, 711 | 505, 724 | 827, 527 | 48, 382 | 102, 004 | 40, 918 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 29, 803 | 136, 768, 017 | 2, 298, 875 | | | | | |
| 1928 | 30, 643 | 140, 128, 751 | 2, 920, 822 | | | | | |
| 1927 | 32, 500 | 139, 696, 175 | 2, 519, 731 | | | | | |
| 1926 | 32, 544 | 141, 396, 917 | 2, 304, 313 | | | | | |
| 1925 | 35, 810 | 144, 777, 469 | 2, 133, 510 | | | | | |
| 1924 | 75, 037 | 226, 999, 720 | 2, 796, 310 | | | | | |
| 1923 | 89, 263 | 260, 343, 202 | 3, 875, 864 | | | | | |
| 1922 | 69, 501 | 196, 777, 359 | 4, 594, 653 | | | | | |
| 1921 | 75, 277 | 207, 157, 054 | 4, 579, 113 | | | | | |
| 1920 | 96, 326 | 287, 729, 460 | 8, 517, 268 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

WISCONSIN

| Net income classes (Thousands of dollars) | Number of re- turns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|---------------------------|---------------|--------------|------------------------|-------------|---|---|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net income | 12½ per cent on capital net loss |
| Under 1 ¹ (est.)..... | 8, 423 | \$5, 077, 027 | | | | | | |
| Under 1 (est.)..... | 159 | 86, 846 | \$776 | \$1, 035 | | | \$259 | |
| 1 under 2 ¹ (est.)..... | 18, 926 | 28, 283, 847 | | | | | | |
| 1 under 2 (est.)..... | 11, 161 | 19, 231, 508 | 29, 222 | 38, 962 | | | 9, 740 | |
| 2 under 3 ¹ (est.)..... | 13, 230 | 32, 617, 358 | | | | | | |
| 2 under 3 (est.)..... | 6, 749 | 16, 031, 730 | 61, 205 | 81, 606 | | | 20, 401 | |
| 3 under 4 ¹ (est.)..... | 10, 727 | 37, 052, 883 | | | | | | |
| 3 under 4 (est.)..... | 3, 684 | 13, 265, 332 | 37, 461 | 49, 949 | | | 12, 488 | |
| 4 under 5 ¹ (est.)..... | 2, 769 | 12, 080, 914 | | | | | | |
| 4 under 5 (est.)..... | 4, 845 | 21, 761, 572 | 50, 384 | 67, 179 | | | 16, 795 | |
| 5 under 6 ¹ | 553 | 2, 987, 649 | | | | | | |
| 5 under 6..... | 3, 324 | 18, 181, 596 | 60, 781 | 79, 336 | | | 18, 555 | |
| 6 under 7 ¹ | 222 | 1, 435, 719 | | | | | | |
| 6 under 7..... | 2, 248 | 14, 524, 259 | 66, 599 | 83, 179 | | | 16, 580 | |
| 7 under 8 ¹ | 131 | 970, 554 | | | | | | |
| 7 under 8..... | 1, 480 | 11, 049, 359 | 57, 457 | 71, 921 | | | 14, 464 | |
| 8 under 9 ¹ | 95 | 804, 927 | | | | | | |
| 8 under 9..... | 1, 118 | 9, 466, 996 | 57, 997 | 71, 340 | | | 13, 343 | |
| 9 under 10 ¹ | 107 | 1, 011, 732 | | | | | | |
| 9 under 10..... | 858 | 8, 141, 285 | 60, 583 | 73, 315 | | | 12, 732 | |
| 10 under 11..... | 673 | 7, 049, 067 | 56, 591 | 64, 949 | \$3, 129 | | 11, 487 | |
| 11 under 12..... | 542 | 6, 226, 495 | 57, 947 | 60, 981 | 7, 964 | | 10, 998 | |
| 12 under 13..... | 423 | 5, 273, 016 | 58, 259 | 57, 981 | 10, 305 | | 10, 027 | |
| 13 under 14..... | 365 | 4, 928, 090 | 59, 512 | 57, 476 | 12, 711 | | 10, 675 | |
| 14 under 15..... | 309 | 4, 487, 930 | 61, 747 | 58, 157 | 15, 559 | | 11, 969 | |
| 15 under 20..... | 885 | 15, 238, 238 | 287, 355 | 221, 747 | 108, 606 | | 42, 998 | |
| 20 under 25..... | 400 | 8, 903, 118 | 248, 242 | 142, 300 | 136, 028 | | 30, 086 | |
| 25 under 30..... | 275 | 7, 505, 281 | 281, 746 | 129, 786 | 182, 987 | | 31, 027 | |
| 30 under 40..... | 257 | 8, 804, 529 | 438, 710 | 153, 024 | 316, 938 | \$8, 755 | \$5, 134 | |
| 40 under 50..... | 147 | 6, 566, 106 | 421, 653 | 106, 372 | 321, 821 | 22, 062 | 19, 506 | 9, 096 |
| 50 under 60..... | 92 | 5, 056, 984 | 380, 435 | 66, 094 | 297, 060 | 47, 087 | 12, 872 | 16, 934 |
| 60 under 70..... | 47 | 3, 012, 457 | 258, 647 | 40, 796 | 210, 408 | 23, 278 | 9, 116 | 6, 719 |
| 70 under 80..... | 29 | 2, 158, 466 | 202, 311 | 28, 419 | 165, 329 | 31, 419 | 5, 655 | 17, 201 |
| 80 under 90..... | 20 | 1, 679, 681 | 144, 821 | 14, 087 | 152, 958 | 15, 464 | 2, 930 | 34, 758 |
| 90 under 100..... | 21 | 2, 008, 301 | 240, 726 | 27, 380 | 162, 733 | 60, 830 | 4, 747 | 5, 470 |
| 100 under 150..... | 37 | 4, 501, 255 | 559, 283 | 48, 409 | 476, 417 | 89, 594 | 7, 820 | 47, 317 |
| 150 under 200..... | 12 | 2, 050, 770 | 282, 031 | 3, 069 | 226, 659 | 59, 404 | 1, 427 | 5, 674 |
| 200 under 250..... | 7 | 1, 533, 809 | 236, 159 | 3, 064 | 210, 615 | 28, 010 | 984 | 4, 464 |
| 250 under 300..... | 5 | 1, 428, 459 | 221, 499 | 6, 134 | 181, 970 | 40, 206 | 520 | 6, 291 |
| 300 under 400..... | 6 | 2, 019, 578 | 342, 754 | 12, 359 | 289, 015 | 42, 389 | 1, 009 | |
| 400 under 500..... | 2 | 881, 281 | 168, 240 | 22, 134 | 128, 933 | 19, 152 | 496 | 1, 483 |
| 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, 281, 236 | 401, 505 | 5, 002 | 340, 877 | 56, 469 | 843 | |
| Total..... | 95, 366 | 357, 657, 240 | 5, 892, 638 | 1, 947, 542 | 3, 959, 022 | 544, 119 | 397, 422 | 160, 623 |
| Summary for preceding years: ³ | | | | | | | | |
| 1929..... | 103, 044 | 450, 934, 107 | 10, 287, 020 | | | | | |
| 1928..... | 98, 485 | 453, 394, 323 | 12, 459, 318 | | | | | |
| 1927..... | 100, 956 | 436, 579, 613 | 10, 621, 745 | | | | | |
| 1926..... | 99, 251 | 407, 642, 742 | 8, 418, 047 | | | | | |
| 1925..... | 110, 485 | 418, 618, 008 | 6, 799, 312 | | | | | |
| 1924..... | 179, 275 | 496, 659, 728 | 7, 344, 053 | | | | | |
| 1923..... | 194, 050 | 547, 039, 928 | 9, 019, 076 | | | | | |
| 1922..... | 160, 519 | 401, 670, 058 | 9, 126, 855 | | | | | |
| 1921..... | 148, 457 | 379, 754, 222 | 8, 971, 044 | | | | | |
| 1920..... | 150, 452 | 436, 436, 810 | 13, 232, 531 | | | | | |

For footnotes see p. 138.

TABLE 9.—Individual returns for 1930 by States and Territories and by net income classes, showing number of returns, net income, tax, tax before tax credits, and tax credits; also total number, net income, and tax for prior years—Continued

WYOMING

| Net income classes (Thousands of dollars) | Number of returns | Net income | Tax | Tax before tax credits | | | Tax credits | |
|--|-------------------------|------------|-----------|------------------------|--------|---|--|---|
| | | | | Normal tax | Surtax | 12½ per cent on capital net gain | 25 per cent of tax on earned net in- come | 12½ per cent on capital net loss |
| Under 1 ¹ (est.) | 322 | \$181,528 | | | | | | |
| Under 1 (est.) | 13 | 6,218 | \$56 | \$75 | | | \$19 | |
| 1 under 2 ¹ (est.) | 834 | 1,321,560 | | | | | | |
| 1 under 2 (est.) | 1,326 | 2,298,611 | 3,670 | 4,893 | | | 1,223 | |
| 2 under 3 ¹ (est.) | 705 | 1,733,437 | | | | | | |
| 2 under 3 (est.) | 806 | 2,027,884 | 7,755 | 10,339 | | | 2,584 | |
| 3 under 4 ¹ (est.) | 753 | 2,643,175 | | | | | | |
| 3 under 4 (est.) | 312 | 1,120,979 | 2,948 | 3,931 | | | 983 | |
| 4 under 5 ¹ (est.) | 278 | 1,209,163 | | | | | | |
| 4 under 5 (est.) | 416 | 1,863,582 | 4,037 | 5,383 | | | 1,346 | |
| 5 under 6 ¹ | 43 | 230,489 | | | | | | |
| 5 under 6 | 295 | 1,599,732 | 5,030 | 6,421 | | | 1,391 | |
| 6 under 7 ¹ | 14 | 93,025 | | | | | | |
| 6 under 7 | 173 | 1,115,422 | 4,897 | 5,898 | | | 1,001 | |
| 7 under 8 ¹ | 16 | 119,708 | | | | | | |
| 7 under 8 | 116 | 866,475 | 4,852 | 5,767 | | | 915 | |
| 8 under 9 ¹ | 6 | 49,991 | | | | | | |
| 8 under 9 | 76 | 645,515 | 4,265 | 4,848 | | | 580 | |
| 9 under 10 ¹ | 5 | 46,880 | | | | | | |
| 9 under 10 | 51 | 483,658 | 3,783 | 4,392 | | | 609 | |
| 10 under 11 | 31 | 324,805 | 2,472 | 2,705 | \$149 | | 382 | |
| 11 under 12 | 21 | 240,205 | 2,787 | 2,795 | 287 | | 295 | |
| 12 under 13 | 26 | 324,664 | 4,667 | 4,446 | 649 | | 428 | |
| 13 under 14 | 14 | 185,994 | 3,293 | 3,117 | 460 | | 284 | |
| 14 under 15 | 9 | 130,106 | 1,728 | 1,551 | 444 | | 267 | |
| 15 under 20 | 41 | 704,801 | 15,704 | 12,300 | 4,881 | | 1,477 | |
| 20 under 25 | 16 | 348,676 | 11,399 | 7,550 | 4,806 | | 957 | |
| 25 under 30 | 14 | 381,333 | 14,756 | 7,596 | 8,819 | | 1,659 | |
| 30 under 40 | 12 | 411,082 | 20,632 | 6,700 | 14,930 | | 998 | |
| 40 under 50 | 1 | (2) | (2) | (2) | (2) | | (2) | |
| 50 under 60 | 2 | (2) | (2) | (2) | (2) | | (2) | |
| 60 under 70 | 2 | 127,759 | 10,321 | 278 | 10,054 | | 11 | |
| 70 under 80 | | | | | | | | |
| 80 under 90 | | | | | | | | |
| 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 | | 143,060 | 12,385 | 5,145 | 8,160 | | 920 | |
| Total | 6,809 | 22,979,517 | 141,440 | 106,130 | 53,639 | | 18,329 | |
| Summary for preceding years: ³ | | | | | | | | |
| 1929 | 8,140 | 30,813,018 | 188,964 | | | | | |
| 1928 | 8,622 | 33,233,249 | 372,128 | | | | | |
| 1927 | 8,870 | 31,297,698 | 274,644 | | | | | |
| 1926 | 8,930 | 31,760,581 | 263,319 | | | | | |
| 1925 | 10,336 | 33,481,518 | 256,481 | | | | | |
| 1924 | 22,947 | 60,751,853 | 414,087 | | | | | |
| 1923 | 23,246 | 57,376,054 | 520,769 | | | | | |
| 1922 | 21,943 | 48,826,743 | 687,062 | | | | | |
| 1921 | 22,413 | 51,051,629 | 783,257 | | | | | |
| 1920 | 24,594 | 63,244,529 | 1,161,320 | | | | | |

¹ Nontaxable returns. Specific exemptions from normal tax exceed net income.² Classes grouped to conceal net income and identity of taxpayer.³ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 316-321.⁴ Includes Alaska.

TABLE 10.—*Individual returns for 1930 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..... | 1, 186 | \$7, 800, 434 | Nebraska..... | 1, 237 | \$5, 733, 003 |
| Alaska..... | (¹) | (¹) | Nevada..... | 185 | 1, 597, 619 |
| Arizona..... | 540 | 3, 215, 630 | New Hampshire..... | 403 | 3, 563, 567 |
| Arkansas..... | 1, 119 | 8, 656, 301 | New Jersey..... | 4, 861 | 53, 678, 731 |
| California..... | 14, 213 | 116, 281, 617 | New Mexico..... | 365 | 1, 990, 713 |
| Colorado..... | 1, 637 | 14, 421, 135 | New York..... | 29, 418 | 518, 334, 476 |
| Connecticut..... | 2, 688 | 30, 559, 216 | North Carolina..... | 1, 564 | 10, 517, 608 |
| Delaware..... | 406 | 4, 045, 808 | North Dakota..... | 491 | 1, 511, 420 |
| District of Columbia..... | 715 | 8, 610, 250 | Ohio..... | 5, 766 | 58, 124, 651 |
| Florida..... | 2, 186 | 16, 326, 084 | Oklahoma..... | 1, 816 | 14, 851, 955 |
| Georgia..... | 1, 427 | 11, 312, 917 | Oregon..... | 866 | 5, 269, 441 |
| Hawaii..... | 246 | 1, 751, 741 | Pennsylvania..... | 11, 341 | 138, 551, 787 |
| Idaho..... | 306 | 1, 549, 065 | Rhode Island..... | 712 | 15, 049, 555 |
| Illinois..... | 11, 209 | 114, 688, 573 | South Carolina..... | 689 | 2, 870, 260 |
| Indiana..... | 1, 872 | 12, 144, 767 | South Dakota..... | 557 | 1, 617, 769 |
| Iowa..... | 1, 214 | 7, 950, 363 | Tennessee..... | 1, 205 | 10, 049, 852 |
| Kansas..... | 2, 202 | 11, 227, 341 | Texas..... | 7, 329 | 54, 991, 476 |
| Kentucky..... | 1, 397 | 11, 773, 212 | Utah..... | 390 | 2, 356, 846 |
| Louisiana..... | 1, 670 | 11, 081, 636 | Vermont..... | 219 | 1, 307, 989 |
| Maine..... | 530 | 5, 407, 331 | Virginia..... | 1, 227 | 8, 626, 322 |
| Maryland..... | 1, 678 | 18, 640, 373 | Washington..... | 2, 609 | 14, 444, 504 |
| Massachusetts..... | 6, 638 | 70, 996, 937 | West Virginia..... | 1, 006 | 6, 655, 385 |
| Michigan..... | 5, 597 | 55, 835, 085 | Wisconsin..... | 3, 428 | 14, 262, 595 |
| Minnesota..... | 1, 506 | 10, 573, 700 | Wyoming..... | 374 | 1, 741, 268 |
| Mississippi..... | 1, 636 | 11, 980, 846 | | | |
| Missouri..... | 2, 666 | 22, 319, 744 | | | |
| Montana..... | 325 | 2, 603, 498 | Total..... | 144, 867 | 1, 539, 452, 396 |

¹ Included in the State of Washington.TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns*

[For description of the method of compiling these data, see pp. 18-19]

ALABAMA

| County and city | Number of returns | County and city | Number of returns | County and city | Number of returns |
|--|-------------------|--------------------|-------------------|---------------------------|-------------------|
| State total..... | 23, 791 | Calhoun..... | 568 | Colbert..... | 272 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 1, 186 | Anniston..... | 495 | Sheffield..... | 153 |
| Total in general tables..... | 22, 605 | Jacksonville..... | 23 | Tusculumia..... | 102 |
| | | Oxford..... | 13 | Miscellaneous..... | 17 |
| | | Piedmont..... | 27 | Conecuh..... | 61 |
| | | Miscellaneous..... | 10 | Evergreen..... | 50 |
| | | Chambers..... | 74 | Miscellaneous..... | 11 |
| | | Five Points..... | 1 | | |
| | | Lafayette..... | 21 | Coosa: Miscellaneous..... | 11 |
| | | Lanett..... | 20 | | |
| | | Miscellaneous..... | 32 | | |
| Autauga..... | 56 | | | Covington..... | 134 |
| Prattville..... | 47 | | | Andalusia..... | 77 |
| Miscellaneous..... | 9 | | | Floral..... | 24 |
| Baldwin..... | 156 | | | Opp..... | 21 |
| Bay Minette..... | 39 | | | Miscellaneous..... | 12 |
| Fairhope..... | 27 | | | Crenshaw..... | 29 |
| Miscellaneous..... | 90 | | | Brantley..... | 3 |
| Barbour..... | 136 | | | Luverne..... | 22 |
| Clayton..... | 9 | | | Miscellaneous..... | 4 |
| Enfauila..... | 112 | | | Cullman..... | 108 |
| Miscellaneous..... | 15 | | | Cullman..... | 99 |
| Bibb..... | 73 | | | Miscellaneous..... | 9 |
| West Blocton..... | 30 | | | Dale..... | 50 |
| Miscellaneous..... | 43 | | | Ozark..... | 42 |
| Bleunt..... | 23 | | | Miscellaneous..... | 8 |
| Oneonta..... | 16 | | | Dallas..... | 624 |
| Miscellaneous..... | 7 | | | Selma..... | 587 |
| Bullock..... | 40 | | | Miscellaneous..... | 37 |
| Union Springs..... | 32 | | | De Kalb..... | 82 |
| Miscellaneous..... | 8 | | | Fort Payne..... | 47 |
| Butler..... | 106 | | | Miscellaneous..... | 35 |
| Chapman..... | 11 | | | Elmore..... | 84 |
| Georgiana..... | 18 | | | Wetumpka..... | 38 |
| Greenville..... | 73 | | | Miscellaneous..... | 46 |
| Miscellaneous..... | 4 | | | | |

TABLE 11.—Individual returns for 1930, 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 |
|--------------------|--------------------|-------------------------------|--------------------|-----------------------------------|--------------------|
| Escambia..... | 149 | Lawrence: Miscellane-ous..... | 28 | Pike..... | 173 |
| Atmore..... | 59 | Lee..... | 194 | Brundidge..... | 24 |
| Brewton..... | 68 | Auburn..... | 29 | Troy..... | 145 |
| Miscellaneous..... | 22 | Opelika..... | 135 | Miscellaneous..... | 4 |
| Etowah..... | 508 | Phenix City..... | 26 | Randolph..... | 49 |
| Alabama City..... | 39 | Miscellaneous..... | 4 | Roanoke..... | 47 |
| Altoona..... | 5 | Limestone..... | 86 | Miscellaneous..... | 2 |
| Attalla..... | 59 | Athens..... | 76 | Russell: Miscellaneous..... | 31 |
| Gadsden..... | 402 | Miscellaneous..... | 10 | St. Clair: Miscellaneous..... | 59 |
| Miscellaneous..... | 3 | Lowndes..... | 45 | Shelby..... | 86 |
| Fayette..... | 43 | Fort Deposit..... | 10 | Columbiana..... | 13 |
| Fayette..... | 37 | Miscellaneous..... | 35 | Montevallo..... | 17 |
| Miscellaneous..... | 6 | Macon..... | 80 | Vincent..... | 6 |
| Franklin..... | 49 | Tuskegee..... | 58 | Miscellaneous..... | 50 |
| Red Bay..... | 12 | Miscellaneous..... | 22 | Sumter..... | 86 |
| Russellville..... | 35 | Madison..... | 427 | Livingston..... | 27 |
| Miscellaneous..... | 2 | Huntsville..... | 398 | York..... | 35 |
| Geneva..... | 51 | Miscellaneous..... | 29 | Miscellaneous..... | 24 |
| Geneva..... | 18 | Marengo..... | 142 | Talladega..... | 238 |
| Hartford..... | 14 | Demopolis..... | 101 | Sylacauga..... | 72 |
| Samson..... | 14 | Miscellaneous..... | 41 | Talladega..... | 136 |
| Miscellaneous..... | 5 | Marion..... | 25 | Miscellaneous..... | 30 |
| Greene..... | 51 | Guin..... | 6 | Tallapoosa..... | 55 |
| Eutaw..... | 37 | Winfield..... | 13 | Alexander City..... | 47 |
| Miscellaneous..... | 14 | Miscellaneous..... | 6 | Camp Hill..... | 3 |
| Hale..... | 66 | Marshall..... | 80 | Dadeville..... | 5 |
| Greensboro..... | 41 | Albertville..... | 30 | Tuscaloosa..... | 606 |
| Miscellaneous..... | 25 | Boaz..... | 17 | Northport..... | 25 |
| Henry..... | 27 | Guntersville..... | 3 | Tuscaloosa..... | 515 |
| Abbeville..... | 12 | Miscellaneous..... | 30 | Miscellaneous..... | 66 |
| Headland..... | 14 | Mobile..... | 2,589 | Walker..... | 284 |
| Miscellaneous..... | 1 | Citronelle..... | 14 | Carbon Hill..... | 27 |
| Houston..... | 219 | Mobile..... | 2,445 | Cordova..... | 20 |
| Dothan..... | 204 | Prichard..... | 13 | Dora..... | 18 |
| Miscellaneous..... | 15 | Miscellaneous..... | 117 | Jasper..... | 138 |
| Jackson..... | 56 | Monroe..... | 60 | Miscellaneous..... | 81 |
| Bridgeport..... | 9 | Frisco City..... | 7 | Washington: Miscella-neous..... | 27 |
| Scottsboro..... | 29 | Monroeville..... | 22 | Wilcox: Miscellaneous..... | 71 |
| Miscellaneous..... | 18 | Miscellaneous..... | 31 | Winston..... | 28 |
| Jefferson..... | 11,079 | Montgomery..... | 2,170 | Haleyville..... | 26 |
| Birmingham..... | 9,965 | Miscellaneous..... | 2,143 | Miscellaneous..... | 2 |
| Bessemer..... | 527 | Morgan..... | 352 | All other: | |
| Brighton..... | 14 | Decatur..... | 36 | Residents of other | |
| Fairfield..... | 277 | Hartselle..... | 11 | States..... | 109 |
| Leeds..... | 33 | Miscellaneous..... | 100 | Residents of foreign | |
| Miscellaneous..... | 263 | Perry..... | 58 | countries (Ameri-can citizens and | |
| Lamar..... | 15 | Marion..... | 38 | aliens)..... | 11 |
| Sulligent..... | 8 | Uniontown..... | 38 | | |
| Miscellaneous..... | 7 | Miscellaneous..... | 4 | | |
| Lauderdale..... | 228 | Pickens..... | 39 | | |
| Florence..... | 225 | Albionville..... | 18 | | |
| Miscellaneous..... | 3 | Miscellaneous..... | 21 | | |

ARIZONA

| | | | | | |
|--|--------|--------------------|-----|--------------------|-------|
| State total | 11,130 | Coconino..... | 327 | Maricopa..... | 3,994 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 540 | Flagstaff..... | 214 | Buckeye..... | 20 |
| Total in general tables..... | 10,590 | Williams..... | 75 | Chandler..... | 47 |
| Apache..... | 68 | Miscellaneous..... | 38 | Glendale..... | 88 |
| St. Johns..... | 4 | Gila..... | 921 | Mesa..... | 147 |
| Miscellaneous..... | 64 | Globe..... | 340 | Phoenix..... | 3,420 |
| Cochise..... | 1,226 | Hayden..... | 62 | Scottsdale..... | 35 |
| Bisbee..... | 416 | Miami..... | 385 | Tempe..... | 106 |
| Douglas..... | 435 | Miscellaneous..... | 134 | Miscellaneous..... | 131 |
| Lowell..... | 93 | Graham..... | 105 | Mohave..... | 171 |
| Warren..... | 85 | Safford..... | 83 | Kingman..... | 103 |
| Miscellaneous..... | 197 | Miscellaneous..... | 22 | Miscellaneous..... | 68 |
| | | Greenlee..... | 183 | Navajo..... | 408 |
| | | Clifton..... | 66 | Holbrook..... | 62 |
| | | Morenci..... | 100 | Winslow..... | 331 |
| | | Miscellaneous..... | 17 | Miscellaneous..... | 15 |

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

ARIZONA—Continued

| County and city | Num-ber of returns | County and city | Num-ber of returns | County and city | Num-ber of returns |
|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| Pima..... | 1,649 | Santa Cruz..... | 254 | All other: | |
| Ajo..... | 100 | Nogales..... | 233 | Residents of other | |
| Tucson..... | 1,516 | Miscellaneous..... | 21 | States..... | 116 |
| Miscellaneous..... | 33 | Yavapai..... | 1,015 | Residents of foreign | |
| Pinal..... | 377 | Clarkdale..... | 89 | countries (Ameri- | |
| Casa Grande..... | 69 | Jerome..... | 270 | can citizens and | |
| Florence..... | 37 | Prescott..... | 408 | aliens)..... | 40 |
| Ray..... | 58 | Miscellaneous..... | 248 | | |
| Superior..... | 153 | Yuma..... | 276 | | |
| Miscellaneous..... | 60 | Yuma..... | 224 | | |
| | | Miscellaneous..... | 52 | | |

ARKANSAS

| | | | | | |
|--|--------|--------------------------------|-----|-----------------------------|-----|
| State total..... | 13,904 | Cleveland: Miscellane-ous..... | 17 | Hot Springs: Malvern..... | 76 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 1,119 | Columbia..... | 85 | Howard..... | 58 |
| Adjustment—subtract to reconcile with general tables ¹ | 295 | Magnolia..... | 64 | Dierks..... | 2 |
| Total in general tables..... | 12,490 | Miscellaneous..... | 21 | Nashville..... | 52 |
| Arkansas..... | 287 | Conway..... | 77 | Miscellaneous..... | 4 |
| De Witt..... | 53 | Morrilton..... | 74 | Independence..... | 108 |
| Stuttgart..... | 192 | Miscellaneous..... | 3 | Batesville..... | 87 |
| Miscellaneous..... | 99 | Craighead..... | 339 | Miscellaneous..... | 21 |
| Ashley..... | 27 | Jonesboro..... | 301 | Izard: Miscellaneous..... | 5 |
| Crossett..... | 24 | Monette..... | 7 | Jackson..... | 149 |
| Hamburg..... | 48 | Miscellaneous..... | 31 | Newport..... | 116 |
| Miscellaneous..... | 18 | Crawford..... | 100 | Miscellaneous..... | 33 |
| Baxter..... | 11 | Van Buren..... | 78 | Jefferson..... | 778 |
| Cotter..... | 7 | Miscellaneous..... | 22 | Pine Bluff..... | 743 |
| Miscellaneous..... | 185 | Crittenden..... | 141 | Miscellaneous..... | 35 |
| Bentonville..... | 86 | Earl..... | 34 | Johnson..... | 79 |
| Rogers..... | 39 | Miscellaneous..... | 107 | Clarksville..... | 66 |
| Siloam Springs..... | 32 | Cross..... | 114 | Coal Hill..... | 4 |
| Miscellaneous..... | 47 | Parkin..... | 30 | Miscellaneous..... | 9 |
| Boone..... | 43 | Wynne..... | 76 | Lafayette..... | 06 |
| Harrison..... | 4 | Miscellaneous..... | 8 | Lewisville..... | 20 |
| Miscellaneous..... | 95 | Dallas..... | 91 | Stamps..... | 24 |
| Bradley..... | 87 | Fordyce..... | 77 | Miscellaneous..... | 16 |
| Warren..... | 8 | Miscellaneous..... | 14 | Lawrence..... | 65 |
| Miscellaneous..... | 7 | Desha..... | 138 | Hoxie..... | 7 |
| Calhoun: Miscellaneous..... | 7 | Arkansas City..... | 16 | Walnut Ridge..... | 40 |
| Carroll..... | 50 | Dumas..... | 37 | Miscellaneous..... | 18 |
| Berryville..... | 12 | McGehee..... | 68 | Lee..... | 110 |
| Eureka Springs..... | 30 | Miscellaneous..... | 17 | Marianna..... | 91 |
| Miscellaneous..... | 8 | Drew..... | 73 | Miscellaneous..... | 19 |
| Chicot..... | 126 | Monticello..... | 56 | Lincoln: Miscellaneous..... | 29 |
| Dermott..... | 25 | Wilmr..... | 1 | Little River..... | 28 |
| Eudora..... | 44 | Miscellaneous..... | 16 | Ashdown..... | 19 |
| Lake Village..... | 50 | Faulkner..... | 116 | Foreman..... | 6 |
| Miscellaneous..... | 7 | Conway..... | 111 | Miscellaneous..... | 3 |
| Clark..... | 140 | Miscellaneous..... | 5 | Logan..... | 68 |
| Arkadelphia..... | 93 | Franklin..... | 26 | Booneville..... | 18 |
| Gurdon..... | 30 | Ozark..... | 19 | Paris..... | 46 |
| Miscellaneous..... | 17 | Miscellaneous..... | 16 | Miscellaneous..... | 4 |
| Clay..... | 73 | Fulton: Miscellaneous..... | 8 | Lonoke..... | 140 |
| Corning..... | 28 | Garland..... | 645 | England..... | 51 |
| Piggott..... | 14 | Hot Springs..... | 641 | Lonoke..... | 32 |
| Rector..... | 20 | Miscellaneous..... | 4 | Miscellaneous..... | 57 |
| Miscellaneous..... | 11 | Grant..... | 16 | Madison: Miscellaneous..... | 13 |
| Cleburne..... | 16 | Sheridan..... | 14 | Marion: Miscellaneous..... | 1 |
| Heber Springs..... | 14 | Miscellaneous..... | 2 | Miller..... | 442 |
| Miscellaneous..... | 2 | Greene..... | 109 | Texarkana..... | 428 |
| | | Paragould..... | 106 | Miscellaneous..... | 14 |
| | | Miscellaneous..... | 3 | | |
| | | Hempstead..... | 158 | | |
| | | Hope..... | 139 | | |
| | | Miscellaneous..... | 19 | | |

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

ARKANSAS—Continued

| County and city | Num-ber of returns | County and city | Num-ber of returns | County and city | Num-ber of returns |
|-------------------------------------|--------------------|----------------------------|--------------------|---|--------------------|
| Mississippi..... | 444 | Polk..... | 35 | Sharp: Miscellaneous... | 7 |
| Blytheville..... | 223 | Mena..... | 30 | Stone: Miscellaneous... | 3 |
| Leachville..... | 13 | Miscellaneous..... | 5 | | |
| Luxora..... | 23 | Pope..... | 113 | Union..... | 890 |
| Manila..... | 13 | Atkins..... | 21 | Calion..... | 8 |
| Oseola..... | 87 | Russellville..... | 86 | El Dorado..... | 687 |
| Wilson..... | 33 | Miscellaneous..... | 6 | Griffin..... | 4 |
| Miscellaneous..... | 52 | Prairie..... | 59 | Huttig..... | 21 |
| Monroe..... | 120 | Des Arc..... | 11 | Norphlet..... | 44 |
| Brinkley..... | 58 | Miscellaneous..... | 48 | Smackover..... | 91 |
| Clarendon..... | 31 | Pulaski..... | 3,587 | Miscellaneous..... | 35 |
| Miscellaneous..... | 31 | Levy..... | 4 | | |
| Montgomery: Miscella- neous..... | 16 | Little Rock..... | 3,257 | Van Buren: Miscellane- ous..... | 6 |
| | | North Little Rock..... | 288 | | |
| | | Miscellaneous..... | 38 | Washington..... | 228 |
| Nevada..... | 76 | Randolph: Pocahontas..... | 13 | Fayetteville..... | 178 |
| Prescott..... | 67 | | | Springdale..... | 31 |
| Miscellaneous..... | 9 | St. Francis..... | 193 | Miscellaneous..... | 17 |
| Ouachita..... | 254 | Forrest City..... | 122 | White..... | 170 |
| Bearden..... | 9 | Miscellaneous..... | 71 | Bald Knob..... | 11 |
| Camden..... | 208 | Saline..... | 74 | Beebe..... | 23 |
| Stephens..... | 10 | Bauxite..... | 24 | Judsonia..... | 22 |
| Miscellaneous..... | 27 | Benton..... | 49 | Searcy..... | 86 |
| Perry: Miscellaneous..... | 10 | Miscellaneous..... | 1 | Miscellaneous..... | 28 |
| | | Scott..... | 13 | Woodruff..... | 108 |
| Phillips..... | 416 | Waldron..... | 11 | Augusta..... | 40 |
| Helena..... | 331 | Miscellaneous..... | 2 | Cotton Plant..... | 39 |
| West Helena..... | 39 | Searcy: Miscellaneous..... | 5 | Miscellaneous..... | 29 |
| Miscellaneous..... | 46 | | | Yell..... | 43 |
| Pike..... | 19 | Sebastian..... | 966 | Dardanelle..... | 17 |
| Glenwood..... | 5 | Fort Smith..... | 922 | Miscellaneous..... | 26 |
| Miscellaneous..... | 14 | Hartford..... | 11 | | |
| Poinsett..... | 162 | Miscellaneous..... | 33 | All other: Residents of other States..... | 195 |
| Harrisburg..... | 25 | Sevier..... | 72 | Residents of foreign countries (Ameri- can citizens and aliens)..... | 4 |
| Lepanto..... | 32 | De Queen..... | 62 | | |
| Marked Tree..... | 40 | Horatio..... | 3 | | |
| Trumann..... | 33 | Miscellaneous..... | 7 | | |
| Miscellaneous..... | 32 | | | | |

CALIFORNIA

| | | | | | |
|---|---------|--------------------|-------|--------------------|-------|
| State total..... | 307,261 | Butte..... | 1,057 | Del Norte..... | 97 |
| Returns, Form 1040, showing no net in- come, not included in general tables..... | 14,213 | Chico..... | 541 | Crescent City..... | 80 |
| | | Durham..... | 18 | Miscellaneous..... | 17 |
| Total in general tables..... | 293,048 | Gridley..... | 108 | Eldorado..... | 188 |
| | | Oroville..... | 270 | Placerville..... | 140 |
| Alameda..... | 28,539 | Miscellaneous..... | 120 | Miscellaneous..... | 48 |
| Alameda..... | 2,288 | Calaveras..... | 152 | Fresno..... | 4,286 |
| Albany..... | 99 | Jenny Lind..... | 3 | Caruthers..... | 15 |
| Berkeley..... | 6,860 | San Andreas..... | 29 | Clovis..... | 42 |
| Emeryville..... | 76 | Miscellaneous..... | 120 | Coalinga..... | 371 |
| Hayward..... | 360 | Colusa..... | 419 | Fowler..... | 35 |
| Livermore..... | 282 | Arbuckle..... | 65 | Fresno..... | 3,110 |
| Niles..... | 62 | Colusa..... | 190 | Kingsburg..... | 53 |
| Oakland..... | 16,226 | Maxwell..... | 26 | Reedley..... | 120 |
| Piedmont..... | 1,406 | Princeton..... | 13 | Sanger..... | 120 |
| Pleasanton..... | 79 | Miscellaneous..... | 120 | Selma..... | 100 |
| San Leandro..... | 460 | Contra Costa..... | 3,402 | Miscellaneous..... | 320 |
| Miscellaneous..... | 361 | Antioch..... | 151 | Glenn..... | 314 |
| Amador..... | 307 | Bay Point..... | 75 | Orland..... | 63 |
| Ione..... | 24 | Concord..... | 130 | Willows..... | 181 |
| Jackson..... | 104 | Crockett..... | 362 | Miscellaneous..... | 70 |
| Sutter Creek..... | 57 | El Cerrito..... | 39 | Humboldt..... | 1,425 |
| Miscellaneous..... | 122 | Martinez..... | 440 | Arcata..... | 140 |
| | | Pittsburg..... | 470 | Eureka..... | 760 |
| | | Richmond..... | 1,014 | Fortuna..... | 58 |
| | | Walnut Creek..... | 100 | Rohnerville..... | 4 |
| | | Miscellaneous..... | 621 | Scottia..... | 62 |
| | | | | Miscellaneous..... | 401 |

TABLE 11.—Individual returns for 1930, 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 |
|-----------------------|-------------------|------------------------------|-------------------|----------------------------|-------------------|
| Los Angeles—Contd. | | | | | |
| Imperial..... | 1, 188 | Pasadena..... | 6, 709 | Orange..... | 5, 201 |
| Brawley..... | 297 | Puente..... | 193 | Anaheim..... | 794 |
| Calexico..... | 191 | Redondo..... | 192 | Balboa..... | 49 |
| Calipatria..... | 50 | Rosemead..... | 49 | Brea..... | 94 |
| El Centro..... | 403 | San Dimas..... | 197 | Buena Park..... | 55 |
| Holtville..... | 96 | San Fernando..... | 201 | Costa Mesa..... | 27 |
| Imperial..... | 52 | Santa Fe Springs..... | 42 | El Modena..... | 1 |
| Miscellaneous..... | 99 | San Gabriel..... | 383 | Fullerton..... | 597 |
| Inyo..... | 200 | San Marino..... | 574 | Garden Grove..... | 101 |
| Bishop..... | 90 | Santa Anita..... | 6 | Huntington Beach..... | 198 |
| Miscellaneous..... | 110 | Santa Monica..... | 1, 917 | Laguna Beach..... | 197 |
| Kern..... | 2, 774 | Sherman..... | 133 | La Habra..... | 201 |
| Bakersfield..... | 1, 585 | Sierra Madre..... | 198 | Newport Beach..... | 42 |
| Delano..... | 103 | Southgate..... | 384 | Orange..... | 594 |
| Fellows..... | 97 | South Pasadena..... | 1, 151 | Placentia..... | 199 |
| Maricopa..... | 49 | Torrance..... | 197 | Santa Ana..... | 1, 787 |
| Taft..... | 693 | Tujunga..... | 49 | Seal Beach..... | 29 |
| Wasco..... | 49 | Vernon..... | 24 | Tustin..... | 43 |
| Miscellaneous..... | 198 | Walnut Park..... | 48 | Miscellaneous..... | 193 |
| Kings..... | 629 | Whittier..... | 1, 979 | Placer..... | 794 |
| Armona..... | 7 | Willowbrook..... | 27 | Auburn..... | 171 |
| Corcoran..... | 120 | Wilmar..... | 51 | Lincoln..... | 93 |
| Hanford..... | 361 | Miscellaneous..... | 3, 879 | Roseville..... | 280 |
| Lemoore..... | 80 | Madera..... | 300 | Miscellaneous..... | 250 |
| Miscellaneous..... | 61 | Madera..... | 220 | Plumas: Miscellaneous..... | 260 |
| Lake..... | 171 | Miscellaneous..... | 80 | | |
| Lakeport..... | 70 | Marin..... | 2, 253 | | |
| Miscellaneous..... | 101 | Corte Madera..... | 49 | Riverside..... | 1, 590 |
| Lassen..... | 331 | Larkspur..... | 77 | Banning..... | 51 |
| Susanville..... | 181 | Mill Valley..... | 321 | Beaumont..... | 46 |
| Westwood..... | 131 | Novato..... | 151 | Blythe..... | 33 |
| Miscellaneous..... | 19 | Ross..... | 34 | Coachella..... | 30 |
| Los Angeles..... | 128, 079 | San Anselmo..... | 340 | Corona..... | 203 |
| Alhambra..... | 958 | San Rafael..... | 608 | Elsinore..... | 51 |
| Arcadia..... | 94 | Sausalito..... | 361 | Hemet..... | 99 |
| Artesia..... | 103 | Tomasles..... | 11 | Indio..... | 49 |
| Avalon..... | 95 | Miscellaneous..... | 361 | Norco..... | 16 |
| Azusa..... | 192 | Mariposa: Miscellaneous..... | 110 | Palm Springs..... | 48 |
| Baldwin Park..... | 97 | | | Perris..... | 18 |
| Bell..... | 98 | Mendocino..... | 461 | Riverside..... | 597 |
| Bellflower..... | 93 | Fort Bragg..... | 120 | San Jacinto..... | 47 |
| Belvedere..... | 10 | Ukiah..... | 131 | Miscellaneous..... | 302 |
| Beverly Hills..... | 2, 875 | Willits..... | 60 | Sacramento..... | 6, 066 |
| Burbank..... | 578 | Miscellaneous..... | 100 | Folsom City..... | 59 |
| Claremont..... | 387 | Merced..... | 1, 074 | Isleton..... | 41 |
| Compton..... | 391 | Gustine..... | 160 | North Sacramento..... | 39 |
| Covina..... | 386 | Los Banos..... | 170 | Sacramento..... | 5, 416 |
| Culver City..... | 370 | Merced..... | 524 | Miscellaneous..... | 511 |
| Downey..... | 104 | Miscellaneous..... | 220 | San Benito..... | 360 |
| El Monte..... | 191 | Modoc..... | 170 | Hollister..... | 290 |
| El Segundo..... | 133 | Alturas..... | 80 | Miscellaneous..... | 70 |
| Gardena..... | 193 | Miscellaneous..... | 90 | San Bernardino..... | 3, 346 |
| Glendale..... | 3, 452 | Mono: Miscellaneous..... | 23 | Barstow..... | 50 |
| Glendora..... | 194 | | | Bloomington..... | 16 |
| Hawthorne..... | 49 | Monterey..... | 2, 418 | Chino..... | 49 |
| Hermosa..... | 191 | Carmel..... | 300 | Colton..... | 100 |
| Huntington Park..... | 950 | Castroville..... | 34 | Cucamonga..... | 49 |
| Inglewood..... | 582 | Gonzales..... | 58 | Etiwanda..... | 36 |
| Lancaster..... | 45 | King City..... | 130 | Fontana..... | 51 |
| La Verne..... | 193 | Monterey..... | 578 | Needles..... | 198 |
| Lawndale..... | 21 | Pacific Grove..... | 240 | Ontario..... | 397 |
| Lennox..... | 9 | Salinas..... | 858 | Redlands..... | 556 |
| Lomita..... | 48 | Miscellaneous..... | 220 | Rialto..... | 49 |
| Long Beach..... | 7, 483 | Napa..... | 682 | San Bernardino..... | 793 |
| Los Angeles City..... | 87, 081 | Calistoga..... | 60 | Upland..... | 298 |
| Lynwood..... | 193 | Napa..... | 480 | Victorville..... | 49 |
| Manhattan..... | 45 | St. Helena..... | 90 | Yucaipa..... | 22 |
| Maywood..... | 95 | Miscellaneous..... | 52 | Miscellaneous..... | 633 |
| Moneta..... | 24 | Nevada..... | 331 | San Diego..... | 7, 684 |
| Monrovia..... | 387 | Grass Valley..... | 141 | Carlsbad..... | 47 |
| Montebello..... | 192 | Nevada City..... | 70 | Chula Vista..... | 200 |
| Monte Park..... | 47 | Truckee..... | 50 | Coronado..... | 201 |
| Montrose..... | 49 | Miscellaneous..... | 70 | El Cajon..... | 46 |
| Newhall..... | 32 | | | Encinitas..... | 50 |
| Norwalk..... | 191 | | | Escondido..... | 204 |
| Pomona..... | 574 | | | La Mesa..... | 47 |

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

CALIFORNIA—Continued

| County and city | Num- ber of returns | County and city | Num- ber of returns | County and city | Num- ber of returns |
|-----------------------|---------------------------|-------------------------|---------------------------|--------------------------|---------------------------|
| San Diego—Continued | | Santa Clara—Continued | | Tehama..... | 318 |
| National City..... | 52 | Santa Clara..... | 221 | Corning..... | 80 |
| Oceanside..... | 49 | Saratoga..... | 91 | Gerber..... | 15 |
| San Diego..... | 5,944 | Sunnyvale..... | 80 | Los Molinos..... | 15 |
| San Ysidro..... | 48 | Miscellaneous..... | 410 | Red Bluff..... | 170 |
| Miscellaneous..... | 796 | Santa Cruz..... | 1,564 | Miscellaneous..... | 38 |
| San Francisco: San | | Santa Cruz..... | 712 | Trinity: Miscellaneous.. | 47 |
| Francisco..... | 62,367 | Watsonville..... | 752 | | |
| San Joaquin..... | 4,104 | Miscellaneous..... | 100 | Tulare..... | 1,955 |
| Lodi..... | 421 | Shasta..... | 338 | Dinuba..... | 100 |
| Manteca..... | 70 | Anderson..... | 18 | Ducor..... | 33 |
| Ripon..... | 42 | Redding..... | 230 | Exeter..... | 170 |
| Stockton..... | 3,079 | Miscellaneous..... | 90 | Lemon Cove..... | 17 |
| Tracy..... | 270 | Sierra: Miscellaneous.. | 80 | Lindsay..... | 281 |
| Miscellaneous..... | 222 | | | Orosi..... | 22 |
| San Luis Obispo..... | 980 | Siskiyou..... | 724 | Porterville..... | 322 |
| Arroyo Grande..... | 59 | Dunsmuir..... | 200 | Strathmore..... | 40 |
| Atascadero..... | 99 | Edgewood..... | 3 | Tipton..... | 37 |
| Paso Robles..... | 103 | Mount Shasta..... | 50 | Tulare..... | 350 |
| Pismo Beach..... | 34 | Weed..... | 70 | Visalia..... | 442 |
| San Luis Obispo..... | 496 | Yreka..... | 90 | Miscellaneous..... | 141 |
| Miscellaneous..... | 198 | Miscellaneous..... | 311 | Tuolumne..... | 281 |
| San Mateo..... | 4,761 | Solano..... | 1,779 | Sonora..... | 160 |
| Atherton..... | 28 | Benicia..... | 130 | Miscellaneous..... | 121 |
| Burlingame..... | 1,614 | Dixon..... | 120 | Ventura..... | 2,260 |
| Colma..... | 140 | Fairfield..... | 40 | Fillmore..... | 296 |
| Daly City..... | 121 | Rio Vista..... | 180 | Ojai..... | 100 |
| Half Moon Bay..... | 34 | Vacaville..... | 140 | Oxnard..... | 401 |
| Hillsborough..... | 90 | Vallejo..... | 929 | Piru..... | 49 |
| Menlo Park..... | 210 | Miscellaneous..... | 240 | Santa Paula..... | 368 |
| Redwood City..... | 630 | Sonoma..... | 2,370 | Saticoy..... | 33 |
| San Bruno..... | 90 | Bodega..... | 5 | Ventura..... | 597 |
| San Carlos..... | 47 | Glen Allen..... | 8 | Miscellaneous..... | 386 |
| San Mateo..... | 1,435 | Holtsburg..... | 191 | Yolo..... | 830 |
| South San Francisco.. | 181 | Petaluma..... | 881 | Clarksburg..... | 80 |
| Miscellaneous..... | 141 | Santa Rosa..... | 775 | Davis..... | 80 |
| Santa Barbara..... | 3,889 | Sebastopol..... | 150 | Woodland..... | 410 |
| Carpinteria..... | 198 | Miscellaneous..... | 360 | Miscellaneous..... | 260 |
| Lompoc..... | 197 | Stanislaus..... | 1,852 | Yuba..... | 527 |
| Montecito..... | 26 | Crows Landing..... | 61 | Marysville..... | 461 |
| Santa Barbara..... | 2,773 | Modesto..... | 944 | Miscellaneous..... | 66 |
| Santa Maria..... | 398 | Newman..... | 220 | | |
| Miscellaneous..... | 297 | Oakdale..... | 100 | All other: | |
| Santa Clara..... | 7,188 | Turlock..... | 271 | Residents of other | |
| Campbell..... | 80 | Waterford..... | 16 | States..... | 1,809 |
| Gilroy..... | 210 | Miscellaneous..... | 240 | Residents of foreign | |
| Los Gatos..... | 320 | Sutter..... | 340 | countries (Ameri- | |
| Mountain View..... | 170 | Nicolaus..... | 9 | cans citizens and | |
| Palo Alto..... | 1,727 | Yuba City..... | 200 | aliens)..... | 208 |
| San Jose..... | 3,879 | Miscellaneous..... | 140 | | |

COLORADO

| | | | | | |
|------------------------|--------|--------------------------|-----|---------------------------|-----|
| State total..... | 31,296 | Arapahoe..... | 252 | Chaffee..... | 231 |
| Returns, Form 1040, | | Englewood..... | 102 | Salida..... | 208 |
| showing no net in- | | Littleton..... | 113 | Miscellaneous..... | 23 |
| come, not included in | | Miscellaneous..... | 37 | | |
| genera. tables..... | 1,637 | Archuleta: Miscellaneous | 24 | Cheyenne: Miscellane- | |
| Adjustment—subtract | | | | ous..... | 22 |
| to reconcile with gen- | 673 | Baca..... | 47 | Clear Creek..... | 45 |
| eral tables..... | | Springfield..... | 26 | Idaho Springs..... | 31 |
| Total in general | | Miscellaneous..... | 21 | Miscellaneous..... | 14 |
| tables..... | 28,986 | Bent..... | 159 | | |
| Adams..... | 231 | Las Animas..... | 116 | Conejos: Miscellaneous.. | 62 |
| Aurora..... | 37 | Miscellaneous..... | 43 | Costilla: Miscellaneous.. | 16 |
| Brighton..... | 76 | Boulder..... | 785 | | |
| Miscellaneous..... | 118 | Lafayette..... | 434 | Crowley..... | 65 |
| Alamosa..... | 191 | Longmont..... | 48 | Ordway..... | 38 |
| Alamosa..... | 180 | Louisville..... | 229 | Miscellaneous..... | 27 |
| Miscellaneous..... | 11 | Miscellaneous..... | 38 | | |
| | | | 36 | Custer: Miscellaneous.. | 29 |

1 See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

COLORADO—Continued

| County and city | Num-ber of returns | County and city | Num-ber of returns | County and city | Num-ber of returns |
|------------------------------|--------------------|------------------------------------|--------------------|---|--------------------|
| Delta..... | 172 | Larimer..... | 648 | Pueblo..... | 1,683 |
| Delta..... | 98 | Fort Collins..... | 436 | Pueblo..... | 1,652 |
| Miscellaneous..... | 74 | Loveland..... | 36 | Miscellaneous..... | 31 |
| Denver: Denver..... | 16,738 | Miscellaneous..... | 176 | Rio Blanco..... | 45 |
| Dolores: Miscellaneous..... | 12 | Las Animas..... | 509 | Meeker..... | 41 |
| Douglas: Miscellaneous..... | 60 | Aguilar..... | 13 | Miscellaneous..... | 4 |
| Eagle: Miscellaneous..... | 133 | Delagua..... | 37 | Rio Grande..... | 282 |
| Elbert: Miscellaneous..... | 25 | Trinidad..... | 380 | Del Norte..... | 59 |
| El Paso..... | 2,183 | Miscellaneous..... | 79 | Monte Vista..... | 221 |
| Colorado Springs..... | 2,020 | Lincoln..... | 80 | Miscellaneous..... | 2 |
| Manitou..... | 59 | Limon..... | 36 | Routt..... | 155 |
| Miscellaneous..... | 104 | Miscellaneous..... | 44 | Oak Creek..... | 42 |
| Fremont..... | 334 | Logan..... | 314 | Steamboat Springs..... | 47 |
| Canon City..... | 208 | Sterling..... | 265 | Miscellaneous..... | 66 |
| Florence..... | 90 | Miscellaneous..... | 49 | Saguache..... | 138 |
| Miscellaneous..... | 36 | Mesa..... | 556 | Center..... | 86 |
| Garfield..... | 218 | Fruita..... | 14 | Saguache..... | 36 |
| Glenwood Springs..... | 119 | Grand Junction..... | 444 | Miscellaneous..... | 16 |
| Rifle..... | 48 | Miscellaneous..... | 98 | San Juan..... | 84 |
| Miscellaneous..... | 51 | Mineral: Miscellaneous..... | 14 | Silverton..... | 61 |
| Gilpin: Miscellaneous..... | 28 | Moffat..... | 76 | Miscellaneous..... | 23 |
| Grand: Miscellaneous..... | 47 | Craig..... | 64 | San Miguel: Miscella- neous..... | 36 |
| Gunnison..... | 191 | Miscellaneous..... | 12 | Sedgwick..... | 83 |
| Crested Butte..... | 30 | Montezuma: Miscella- neous..... | 96 | Julesburg..... | 49 |
| Gunnison..... | 103 | Montrose..... | 176 | Miscellaneous..... | 34 |
| Miscellaneous..... | 58 | Montrose..... | 132 | Summit: Miscellaneous..... | 28 |
| Hinsdale: Miscellaneous..... | 5 | Miscellaneous..... | 44 | Teller..... | 98 |
| Huerfano..... | 128 | Morgan..... | 349 | Cripple Creek..... | 44 |
| Walsenburg..... | 53 | Brush..... | 105 | Victor..... | 45 |
| Miscellaneous..... | 75 | Fort Morgan..... | 194 | Miscellaneous..... | 9 |
| Jackson: Miscellaneous..... | 41 | Miscellaneous..... | 50 | Washington..... | 50 |
| Jefferson..... | 408 | Otero..... | 416 | Akron..... | 31 |
| Arvada..... | 78 | La Junta..... | 304 | Miscellaneous..... | 19 |
| Edgewater..... | 95 | Rocky Ford..... | 401 | Weld..... | 1,103 |
| Golden..... | 130 | Miscellaneous..... | 71 | Eaton..... | 119 |
| Miscellaneous..... | 105 | Ouray: Miscellaneous..... | 38 | Fort Lupton..... | 65 |
| Kiowa: Miscellaneous..... | 14 | Park: Miscellaneous..... | 53 | Greeley..... | 546 |
| Kit Carson..... | 72 | Phillips..... | 75 | Windsor..... | 52 |
| Burlington..... | 48 | Haxton..... | 34 | Miscellaneous..... | 321 |
| Miscellaneous..... | 24 | Holyoke..... | 34 | Yuma..... | 106 |
| Lake..... | 229 | Miscellaneous..... | 7 | Wray..... | 55 |
| Leadville..... | 204 | Pitkin: Miscellaneous..... | 36 | Yuma..... | 32 |
| Miscellaneous..... | 25 | Prowers..... | 242 | Miscellaneous..... | 19 |
| La Plata..... | 233 | Lamar..... | 188 | All other: Residents of other States..... | 120 |
| Durango..... | 206 | Miscellaneous..... | 54 | Residents of foreign countries (Ameri- can citizens and aliens)..... | 177 |
| Miscellaneous..... | 27 | | | | |

CONNECTICUT

| | | | | | |
|---|--------|----------------------|-------|--------------------|--------|
| State total..... | 77,509 | Fairfield—Continued. | | Hartford..... | 22,875 |
| Returns, Form 1040, showing no net in- come, not included in general tables..... | 2,688 | Greenwich..... | 2,983 | Avon..... | 47 |
| Total in general tables..... | 74,821 | Monroe..... | 37 | Berlin..... | 164 |
| Fairfield..... | 19,804 | New Canaan..... | 424 | Bloomfield..... | 90 |
| Bethel..... | 155 | Newtown..... | 113 | Bristol..... | 1,002 |
| Bridgeport..... | 6,744 | Norwalk..... | 1,768 | Burlington..... | 1 |
| Danbury..... | 1,335 | Redding..... | 31 | Canton..... | 80 |
| Darien..... | 488 | Ridgefield..... | 240 | East Granby..... | 29 |
| Easton..... | 1 | Shelton..... | 340 | East Hartford..... | 684 |
| Fairfield..... | 732 | Stamford..... | 2,924 | East Windsor..... | 120 |
| | | Stratford..... | 814 | Enfield..... | 326 |
| | | Trumbull..... | 13 | Farmington..... | 314 |
| | | Westport..... | 507 | Glastonbury..... | 210 |
| | | Wilton..... | 129 | Granby..... | 36 |
| | | Miscellaneous..... | 26 | Hartford..... | 11,108 |

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

CONNECTICUT—Continued

| County and city | Number of returns | County and city | Number of returns | County and city | Number of returns |
|----------------------------|-------------------|-----------------------------|-------------------|--------------------------|-------------------|
| Hartford—Continued. | | Middlesex—Continued. | | New London—Contd. | |
| Manchester..... | 925 | Middletown..... | 1,038 | North Stonington..... | 12 |
| New Britain..... | 2,501 | Old Saybrook..... | 33 | Norwich..... | 1,261 |
| Newington..... | 74 | Portland..... | 174 | Old Lyme..... | 78 |
| Plainville..... | 198 | Saybrook..... | 139 | Sprague..... | 67 |
| Rocky Hill..... | 50 | Westbrook..... | 31 | Stonington..... | 353 |
| Simsbury..... | 213 | Miscellaneous..... | 2 | Waterford..... | 89 |
| Southington..... | 292 | New Haven..... | 22,811 | Miscellaneous..... | 61 |
| South Windsor..... | 50 | Ansonia..... | 732 | Tolland..... | 690 |
| Suffield..... | 163 | Beacon Falls..... | 24 | Coventry..... | 22 |
| West Hartford..... | 3,097 | Branford..... | 390 | Ellington..... | 22 |
| Wethersfield..... | 548 | Cheshire..... | 151 | Mansfield..... | 29 |
| Windsor..... | 396 | Derby..... | 525 | Rockville and Ver- | |
| Windsor Locks..... | 152 | East Haven..... | 219 | non..... | 320 |
| Miscellaneous..... | 5 | Guilford..... | 125 | Somers..... | 36 |
| Litchfield..... | 3,421 | Hamden..... | 982 | Stafford..... | 181 |
| Kent..... | 76 | Madison..... | 92 | Tolland..... | 12 |
| Litchfield..... | 208 | Meriden..... | 1,862 | Willington..... | 29 |
| New Hartford..... | 51 | Middlebury..... | 60 | Miscellaneous..... | 39 |
| New Milford..... | 236 | Milford..... | 546 | Windham..... | 1,415 |
| Norfolk..... | 121 | Naugatuck..... | 597 | Brooklyn..... | 22 |
| North Canaan..... | 143 | New Haven..... | 9,756 | Danielson and Kill- | |
| Plymouth..... | 136 | North Branford..... | 17 | ingly..... | 283 |
| Salisbury..... | 142 | North Haven..... | 117 | Plainfield..... | 174 |
| Sharon..... | 67 | Orange..... | 66 | Pomfret..... | 62 |
| Thomaston..... | 168 | Seymour..... | 269 | Putnam..... | 261 |
| Torrington..... | 926 | Southbury..... | 36 | Sterling..... | 37 |
| Washington..... | 107 | Wallingford..... | 703 | Thompson..... | 48 |
| Watertown..... | 442 | Waterbury..... | 4,369 | Willimantic and | |
| Winsted..... | 408 | West Haven..... | 1,087 | Windham..... | 478 |
| Woodbury..... | 89 | Woodbridge..... | 73 | Woodstock..... | 17 |
| Miscellaneous..... | 101 | Miscellaneous..... | 13 | Miscellaneous..... | 33 |
| Middlesex..... | 1,984 | New London..... | 3,843 | | |
| Chester..... | 55 | Colchester..... | 29 | All other: | |
| Clinton..... | 78 | East Lyme..... | 43 | Residents of other | |
| Cromwell..... | 82 | Groton..... | 197 | States..... | 635 |
| Durham..... | 13 | Jewett City and | | Residents of foreign | |
| East Haddam..... | 52 | Griswold..... | 118 | countries (Ameri- | |
| East Hampton..... | 98 | Lebanon..... | 6 | can citizens and | |
| Essex..... | 120 | Ledyard..... | 18 | aliens)..... | |
| Haddam..... | 48 | Montville..... | 50 | | 31 |
| Middlefield..... | 21 | New London..... | 1,461 | | |

DELAWARE

| | | | | | |
|--------------------------------|--------------|------------------------|--------------|-------------------------|-----|
| State total..... | 9,816 | Kent—Continued. | | Sussex—Continued | |
| Returns, Form 1040, | | Smyrna..... | 68 | Millford..... | 156 |
| showing no net in- | | Miscellaneous..... | 131 | Milton..... | 20 |
| come, not included in | | New Castle..... | 8,437 | Seaford..... | 82 |
| general tables..... | 406 | Delaware City..... | 22 | Miscellaneous..... | 207 |
| Adjustment—subtract | | Elsmere..... | 63 | | |
| to reconcile with gen- | | Middletown..... | 81 | All other: | |
| eral tables ¹ | 68 | Newark..... | 197 | Residents of other | |
| Total in general | | New Castle..... | 141 | States..... | 187 |
| tables..... | 9,342 | Wilmington..... | 7,233 | Residents of foreign | |
| Kent..... | 504 | Miscellaneous..... | 700 | countries (Ameri- | |
| Dover..... | 262 | Sussex..... | 676 | can citizens and | |
| Harrington..... | 45 | Georgetown..... | 64 | aliens)..... | 12 |
| | | Laurel..... | 60 | | |
| | | Lewes..... | 87 | | |

DISTRICT OF COLUMBIA

| City | Number of returns |
|--|-------------------|
| Washington..... | 51,971 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 715 |
| Adjustment—subtract to reconcile with general tables ¹ | 212 |
| Total in general tables..... | 51,044 |

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

FLORIDA

| County and city | Num-ber of returns | County and city | Num-ber of returns | County and city | Num-ber of returns |
|--------------------------------|--------------------|---------------------------|--------------------|--------------------------|--------------------|
| State total..... | 30,428 | Escambia..... | 1,053 | Liberty: Miscellaneous.. | 2 |
| Returns, Form 1040, | | Pensacola..... | 1,012 | Madison..... | 43 |
| showing no net in- | | Miscellaneous..... | 41 | Madison..... | 36 |
| come, not included in | | | | Miscellaneous..... | 7 |
| general tables..... | 2,186 | Flagler: Miscellaneous.. | 16 | Manatee..... | 360 |
| Adjustment—subtract | | Franklin..... | 38 | Bradenton..... | 232 |
| to reconcile with gen- | | Apalachicola..... | 34 | Manatee..... | 33 |
| eral tables ¹ | 109 | Miscellaneous..... | 4 | Palmetto..... | 58 |
| Total in general | | Gadsden..... | 161 | Miscellaneous..... | 37 |
| tables..... | 28,133 | Quincy..... | 118 | Marion..... | 366 |
| Alachua..... | 358 | Havana..... | 12 | Dunnellon..... | 35 |
| Gainesville..... | 268 | River Junction..... | 22 | Ocala..... | 275 |
| High Springs..... | 25 | Miscellaneous..... | 9 | Miscellaneous..... | 56 |
| Miscellaneous..... | 65 | Gilchrist: Miscellaneous. | 11 | Martin..... | 84 |
| Baker: Miscellaneous.. | 13 | Glades: Miscellaneous... | 8 | Stuart..... | 52 |
| | | Gulf: Miscellaneous..... | 9 | Miscellaneous..... | 32 |
| Bay..... | 93 | | | Monroe..... | 164 |
| Millville..... | 4 | Hamilton..... | 33 | Key West..... | 158 |
| Panama City..... | 80 | Jasper..... | 24 | Miscellaneous..... | 6 |
| Miscellaneous..... | 9 | Miscellaneous..... | 9 | Nassau..... | 83 |
| Bradford..... | 42 | Hardee..... | 83 | Fernandina..... | 70 |
| Starke..... | 32 | Bowling Green..... | 14 | Miscellaneous..... | 13 |
| Miscellaneous..... | 10 | Wauchula..... | 60 | | |
| Brevard..... | 316 | Miscellaneous..... | 9 | Okaloosa: Miscellaneous | 31 |
| Cocoa..... | 100 | Hendry: Miscellaneous.. | 30 | | |
| Melbourne..... | 75 | | | Okeechobee..... | 28 |
| Titusville..... | 59 | Hernando..... | 45 | Okeechobee..... | 26 |
| Miscellaneous..... | 82 | Brooksville..... | 43 | Miscellaneous..... | 2 |
| Broward..... | 357 | Miscellaneous..... | 2 | Orange..... | 1,530 |
| Tania..... | 20 | Highlands..... | 138 | Apopka..... | 32 |
| Deerfield..... | 6 | Avon Park..... | 44 | Orlando..... | 1,168 |
| Fort Lauderdale..... | 204 | Sebring..... | 72 | Winter Garden..... | 65 |
| Hallandale..... | 5 | Miscellaneous..... | 22 | Winter Park..... | 175 |
| Hollywood..... | 80 | Hillsborough..... | 3,225 | Miscellaneous..... | 90 |
| Pompano..... | 39 | Plant City..... | 126 | Osceola..... | 88 |
| Miscellaneous..... | 3 | Tampa..... | 17 | Kissimmee..... | 62 |
| Calhoun: Blountstown. | 11 | West Tampa..... | 2,973 | St. Cloud..... | 17 |
| | | Ybor City..... | 28 | Miscellaneous..... | 9 |
| Charlotte..... | 47 | Miscellaneous..... | 53 | Palm Beach..... | 1,662 |
| Punta Gorda..... | 43 | Holmes..... | 18 | Boynton..... | 30 |
| Miscellaneous..... | 4 | Bonifay..... | 13 | Delray..... | 54 |
| Citrus..... | 41 | Miscellaneous..... | 5 | Lake Worth..... | 100 |
| Inverness..... | 14 | Indian River..... | 114 | Pahokee..... | 22 |
| Miscellaneous..... | 27 | Vero Beach..... | 90 | Palm Beach..... | 377 |
| Clay..... | 72 | Miscellaneous..... | 24 | West Palm Beach..... | 997 |
| Green Cove Springs.. | 43 | Jackson..... | 107 | Miscellaneous..... | 82 |
| Miscellaneous..... | 29 | Graceville..... | 9 | Pasco..... | 97 |
| Collier: Miscellaneous.. | 31 | Marianna..... | 78 | Dade City..... | 39 |
| | | Miscellaneous..... | 20 | Miscellaneous..... | 58 |
| Columbia..... | 126 | Jefferson..... | 37 | Pinellas..... | 2,400 |
| Lake City..... | 116 | Monticello..... | 29 | Clearwater..... | 345 |
| Miscellaneous..... | 10 | Miscellaneous..... | 8 | Dunedin..... | 63 |
| Dade..... | 5,225 | Lafayette: Miscellane- | | Largo..... | 26 |
| Coral Gables..... | 350 | ous..... | 4 | St. Petersburg..... | 1,803 |
| Hialeah..... | 37 | | | Tarpon Springs..... | 100 |
| Homestead..... | 49 | Lake..... | 512 | Miscellaneous..... | 63 |
| Miami..... | 4,126 | Clermont..... | 36 | Polk..... | 1,341 |
| Miami Beach..... | 589 | Eustis..... | 137 | Auburndale..... | 28 |
| South Miami..... | 14 | Leesburg..... | 135 | Bartow..... | 154 |
| Miscellaneous..... | 60 | Mount Dora..... | 65 | Fort Meade..... | 25 |
| De Soto..... | 103 | Tavares..... | 25 | Frostproof..... | 30 |
| Arcadia..... | 92 | Miscellaneous..... | 114 | Haines City..... | 82 |
| Miscellaneous..... | 11 | Lee..... | 298 | Lakeland..... | 401 |
| Dixie..... | 21 | Fort Myers..... | 272 | Lake Wales..... | 157 |
| Cross City..... | 5 | Miscellaneous..... | 26 | Mulberry..... | 45 |
| Miscellaneous..... | 16 | Leon: Tallahassee..... | 285 | Winter Haven..... | 280 |
| Duval..... | 5,610 | | | Miscellaneous..... | 139 |
| Jacksonville..... | 5,314 | Levy..... | 45 | Putnam..... | 257 |
| South Jacksonville.. | 197 | Cedar Keys..... | 10 | Crescent City..... | 35 |
| Miscellaneous..... | 99 | Miscellaneous..... | 33 | Palatka..... | 181 |
| | | | | Miscellaneous..... | 41 |
| | | | | St. Johns..... | 633 |
| | | | | St. Augustine..... | 535 |
| | | | | Miscellaneous..... | 98 |

¹ See text, p. 19.

TABLE 11.—Individual returns for 1930, 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 |
|--------------------|-------------------|---------------------------|-------------------|-----------------------------|-------------------|
| St. Lucie..... | 198 | Suwanee..... | 61 | Wakulla: Miscellaneous..... | 4 |
| Fort Pierce..... | 190 | Live Oak..... | 52 | Walton..... | 75 |
| Miscellaneous..... | 8 | Miscellaneous..... | 9 | De Funiak Springs..... | 69 |
| Santa Rosa..... | 59 | Taylor..... | 72 | Miscellaneous..... | 6 |
| Milton..... | 43 | Perry..... | 51 | Washington..... | 32 |
| Miscellaneous..... | 16 | Miscellaneous..... | 21 | Caryville..... | 5 |
| Sarasota..... | 319 | Union: Miscellaneous..... | 8 | Chipley..... | 24 |
| Sarasota..... | 292 | | | Miscellaneous..... | 3 |
| Miscellaneous..... | 27 | | | | |
| Seminole..... | 400 | Volusia..... | 1, 198 | All other: | |
| Oviedo..... | 19 | Daytona..... | 676 | Residents of other | |
| Sanford..... | 329 | Deland..... | 270 | States..... | 38 |
| Miscellaneous..... | 52 | Holly Hill..... | 3 | Residents of foreign | |
| Sumter..... | 43 | New Smyrna..... | 104 | countries (Ameri- | |
| Wildwood..... | 24 | Ormond..... | 47 | can citizens and | |
| Miscellaneous..... | 19 | Miscellaneous..... | 98 | aliens)..... | 18 |

GEORGIA

| | | | | | |
|------------------------------|---------|------------------------------|--------|----------------------------|-----|
| State total..... | 30, 423 | Butts..... | 26 | Coffee..... | 61 |
| Returns, Form 1040, | | Jackson..... | 24 | Douglas..... | 53 |
| showing no net in- | | Miscellaneous..... | 2 | Miscellaneous..... | 8 |
| come, not included in | 1, 427 | Calhoun..... | 13 | Colquitt..... | 134 |
| general tables..... | | Arlington..... | 7 | Moultrie..... | 116 |
| | | Edison..... | 6 | Miscellaneous..... | 18 |
| Total in general | 28, 996 | Camden: Miscellaneous..... | 18 | Columbia: Miscellane- | |
| tables..... | | | | ous..... | 10 |
| Appling..... | 33 | Campbell..... | 42 | | |
| Baxley..... | 32 | Fairburn..... | 26 | Cook..... | 13 |
| Miscellaneous..... | 1 | Miscellaneous..... | 16 | Adel..... | 12 |
| Atkinson..... | 13 | | | Miscellaneous..... | 1 |
| Willacoochee..... | 7 | Candler: Metter..... | 11 | Coweta..... | 173 |
| Miscellaneous..... | 6 | | | Grantville..... | 9 |
| Bacon..... | 5 | Carroll..... | 75 | Newnan..... | 157 |
| Alma..... | 4 | Bowden..... | 4 | Miscellaneous..... | 7 |
| Miscellaneous..... | 1 | Carrollton..... | 54 | | |
| | | Villa Rica..... | 13 | Crawford: Miscellane- | |
| Baker: Miscellaneous..... | 3 | Miscellaneous..... | 4 | ous..... | 1 |
| Baldwin: Milledgeville..... | 94 | Catoosa: Miscellaneous..... | 3 | | |
| Banks: Miscellaneous..... | 2 | Charlton: Miscellaneous..... | 18 | Crisp..... | 101 |
| | | | | Cordale..... | 100 |
| Barrow..... | 21 | Chatham..... | 2, 901 | Miscellaneous..... | 1 |
| Winder..... | 19 | Savannah..... | 2, 884 | | |
| Miscellaneous..... | 2 | Miscellaneous..... | 17 | Dade: Miscellaneous..... | 5 |
| Bartow..... | 114 | Chatahoochee..... | 38 | | |
| Atco..... | 2 | Fort Denning..... | 36 | Decatur..... | 132 |
| Cartersville..... | 107 | Miscellaneous..... | 2 | Bainbridge..... | 110 |
| Miscellaneous..... | 5 | Chattooga..... | 19 | Miscellaneous..... | 22 |
| | | Summerville..... | 8 | De Kalb..... | 772 |
| Ben Hill: Fitzgerald..... | 80 | Trion..... | 9 | Decatur..... | 559 |
| | | Miscellaneous..... | 2 | Emory University..... | 48 |
| Berrien..... | 20 | Cherokee..... | 57 | Lithonia..... | 22 |
| Nashville..... | 15 | Canton..... | 51 | Stone Mountain..... | 17 |
| Miscellaneous..... | 5 | Miscellaneous..... | 6 | Miscellaneous..... | 126 |
| Bibb..... | 1, 597 | Clarke..... | 412 | Dodge..... | 32 |
| Macon..... | 1, 581 | Athens..... | 407 | Eastman..... | 29 |
| Miscellaneous..... | 16 | Miscellaneous..... | 5 | Miscellaneous..... | 3 |
| | | | | Dooly..... | 26 |
| Bleckley: Cochran..... | 19 | Clay: Fort Gaines..... | 9 | Unadilla..... | 9 |
| Brantley: Miscellaneous..... | 12 | | | Vienna..... | 10 |
| | | Clayton..... | 33 | Miscellaneous..... | 7 |
| Brooks..... | 49 | Jonesboro..... | 20 | Dougherty..... | 435 |
| Quitman..... | 46 | Miscellaneous..... | 13 | Albany..... | 427 |
| Miscellaneous..... | 3 | Clinch..... | 27 | Miscellaneous..... | 8 |
| Bryan: Miscellaneous..... | 11 | Homerville..... | 19 | Douglas..... | 20 |
| | | Miscellaneous..... | 8 | Douglasville..... | 17 |
| Bulloch..... | 60 | Cobb..... | 278 | Miscellaneous..... | 3 |
| Statesboro..... | 55 | Acworth..... | 9 | Early..... | 32 |
| Miscellaneous..... | 5 | Marietta..... | 210 | Blakely..... | 29 |
| Burke..... | 93 | Roswell..... | 6 | Miscellaneous..... | 3 |
| Waynesboro..... | 78 | Smyrna..... | 29 | | |
| Miscellaneous..... | 15 | Miscellaneous..... | 24 | Echols: Miscellaneous..... | 1 |

TABLE 11.—Individual returns for 1930, 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 |
|-------------------------------|-------------------|-------------------------------|-------------------|--------------------------------|-------------------|
| Effingham: Miscellaneous..... | 23 | Hart: | | Marion..... | 13 |
| Elbert..... | 66 | Canon. (See Franklin County.) | | Buena Vista..... | 12 |
| Elberton..... | 58 | Hartwell..... | 15 | Miscellaneous..... | 1 |
| Miscellaneous..... | 8 | Heard: Miscellaneous..... | 2 | Meriwether..... | 69 |
| Emmett..... | 39 | Henry..... | 26 | Manchester..... | 33 |
| Swainsboro..... | 26 | Hampton..... | 5 | Miscellaneous..... | 36 |
| Miscellaneous..... | 13 | McDonough..... | 13 | Miller: Miscellaneous..... | 7 |
| Evans: Claxton..... | 19 | Miscellaneous..... | 8 | Milton: Miscellaneous..... | 3 |
| Fannin..... | 23 | Houston..... | 32 | Mitchell..... | 56 |
| Blue Ridge..... | 20 | Perry..... | 26 | Camilla..... | 20 |
| Miscellaneous..... | 3 | Miscellaneous..... | 6 | Pelham..... | 32 |
| Fayette: Miscellaneous..... | 7 | Irwin..... | 13 | Miscellaneous..... | 4 |
| Floyd..... | 468 | Ocilla..... | 12 | Monroe..... | 50 |
| Lindale..... | 21 | Miscellaneous..... | 1 | Forsyth..... | 48 |
| Rome..... | 423 | Jackson..... | 44 | Miscellaneous..... | 2 |
| Miscellaneous..... | 24 | Commerce..... | 28 | Montgomery: Miscellaneous..... | 9 |
| Forsyth: Miscellaneous..... | 2 | Jefferson..... | 8 | Morgan..... | 26 |
| Franklin..... | 19 | Miscellaneous..... | 8 | Madison..... | 24 |
| Canon ¹ | 10 | Jasper..... | 23 | Miscellaneous..... | 2 |
| Lavonia..... | 10 | Monticello..... | 17 | Murray: Miscellaneous..... | 4 |
| Royston..... | 8 | Miscellaneous..... | 6 | Muscogee..... | 1, 213 |
| Fulton..... | 13, 759 | Jeff Davis: Hazelhurst..... | 20 | Columbus..... | 1, 210 |
| Atlanta..... | 13, 398 | Jefferson..... | 34 | Miscellaneous..... | 3 |
| Chattahoochee..... | 7 | Louisville..... | 14 | Newton..... | 69 |
| College Park..... | 154 | Wadley..... | 6 | Covington..... | 57 |
| East Point..... | 115 | Wrens..... | 7 | Porterdale..... | 6 |
| Hapeville..... | 54 | Miscellaneous..... | 7 | Miscellaneous..... | 6 |
| Miscellaneous..... | 31 | Jenkins..... | 46 | Oconee: Miscellaneous..... | 3 |
| Gilmer: Miscellaneous..... | 6 | Millen..... | 44 | Oglethorpe: Miscellaneous..... | 12 |
| Glascok: Miscellaneous..... | 4 | Miscellaneous..... | 2 | Paulding: Dallas..... | 9 |
| Glynn..... | 297 | Johnson..... | 9 | Peach..... | 59 |
| Brunswick..... | 274 | Wrightsville..... | 8 | Fort Valley..... | 54 |
| Miscellaneous..... | 23 | Miscellaneous..... | 1 | Miscellaneous..... | 5 |
| Gordon..... | 34 | Jones: Miscellaneous..... | 7 | Pickens: Miscellaneous..... | 38 |
| Calhoun..... | 28 | Lamar..... | 48 | Pierce..... | 31 |
| Miscellaneous..... | 6 | Barnesville..... | 46 | Blackshear..... | 26 |
| Grady..... | 41 | Miscellaneous..... | 2 | Miscellaneous..... | 5 |
| Cairo..... | 36 | Lanier..... | 2 | Pike: Miscellaneous..... | 27 |
| Miscellaneous..... | 5 | Lakeland..... | 1 | Polk..... | 134 |
| Greene..... | 34 | Miscellaneous..... | 1 | Aragon..... | 3 |
| Greensboro..... | 23 | Laurens..... | 86 | Cedartown..... | 96 |
| Union Point..... | 7 | Dublin..... | 82 | Rockmart..... | 30 |
| Miscellaneous..... | 4 | Miscellaneous..... | 4 | Miscellaneous..... | 5 |
| Gwinnett..... | 79 | Lee: Miscellaneous..... | 4 | Pulaski..... | 30 |
| Buford..... | 36 | Liberty: Miscellaneous..... | 16 | Hawkinsville..... | 29 |
| Lawrenceville..... | 13 | Lincoln: Miscellaneous..... | 13 | Miscellaneous..... | 1 |
| Miscellaneous..... | 30 | Long: Miscellaneous..... | 6 | Putnam: Eatonton..... | 19 |
| Habersham..... | 28 | Lowndes..... | 264 | Quitman: Miscellaneous..... | 1 |
| Cornelia..... | 12 | Valdosta..... | 256 | Rabun: Miscellaneous..... | 13 |
| Miscellaneous..... | 16 | Miscellaneous..... | 8 | Randolph..... | 47 |
| Hall..... | 162 | Lumpkin: Miscellaneous..... | 2 | Cuthbert..... | 35 |
| Gainesville..... | 154 | McDuffie: Thomson..... | 31 | Shellman..... | 8 |
| New Holland..... | 5 | McIntosh: Miscellaneous..... | 23 | Miscellaneous..... | 4 |
| Miscellaneous..... | 3 | Macon..... | 65 | Richmond..... | 1, 480 |
| Hancock..... | 18 | Marshallville..... | 14 | Augusta..... | 1, 471 |
| Sparta..... | 11 | Montezuma..... | 49 | Miscellaneous..... | 9 |
| Miscellaneous..... | 7 | Miscellaneous..... | 2 | | |
| Haralson..... | 18 | Madison..... | 11 | | |
| Bremen..... | 8 | Comer..... | 6 | | |
| Tallapoosa..... | 8 | Miscellaneous..... | 5 | | |
| Miscellaneous..... | 2 | | | | |
| Harris: Miscellaneous..... | 17 | | | | |

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 1930, 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 |
|--------------------------------|---------------------------|----------------------------|---------------------------|-----------------------------|---------------------------|
| Rockdale..... | 14 | Terrell..... | 67 | Ware..... | 252 |
| Conyers..... | 11 | Dawson..... | 61 | Waycross..... | 243 |
| Miscellaneous..... | 3 | Miscellaneous..... | 6 | Miscellaneous..... | 9 |
| Schley: Miscellaneous..... | 8 | Thomas..... | 267 | Warren..... | 26 |
| Screven..... | 27 | Boston..... | 7 | Warrenton..... | 19 |
| Sylvania..... | 13 | Meigs..... | 4 | Miscellaneous..... | 7 |
| Miscellaneous..... | 14 | Thomasville..... | 253 | Washington..... | 71 |
| Seminole: Donalsonville..... | 5 | Miscellaneous..... | 3 | Sandersville..... | 44 |
| Spalding..... | 231 | Tift..... | 81 | Tennille..... | 19 |
| Griffin..... | 222 | Tifton..... | 79 | Miscellaneous..... | 8 |
| Miscellaneous..... | 9 | Miscellaneous..... | 2 | Wayne..... | 40 |
| Stephens..... | 26 | Toombs..... | 49 | Jesup..... | 32 |
| Toccoa..... | 24 | Lyons..... | 9 | Miscellaneous..... | 8 |
| Miscellaneous..... | 2 | Vidalia..... | 38 | Wheeler: Miscellaneous..... | 4 |
| Stewart..... | 22 | Miscellaneous..... | 2 | White: Miscellaneous..... | 6 |
| Lumpkin..... | 12 | Towns: Miscellaneous..... | 1 | Whitfield..... | 156 |
| Richland..... | 9 | Treutlen: Soperton..... | 7 | Dalton..... | 154 |
| Miscellaneous..... | 1 | Troup..... | 355 | Miscellaneous..... | 2 |
| Sumter..... | 174 | Hogansville..... | 13 | Wilcox..... | 19 |
| Americus..... | 160 | Lagrange..... | 233 | Abbeville..... | 9 |
| Miscellaneous..... | 14 | West Point..... | 106 | Rochelle..... | 5 |
| Talbot..... | 14 | Miscellaneous..... | 3 | Miscellaneous..... | 5 |
| Talbotton..... | 13 | Turner..... | 17 | Wilkes..... | 40 |
| Miscellaneous..... | 1 | Ashburn..... | 15 | Washington..... | 36 |
| Taliaferro: Miscellaneous..... | 5 | Miscellaneous..... | 2 | Miscellaneous..... | 4 |
| Tattnall..... | 20 | Twiggs: Miscellaneous..... | 5 | Wilkinson..... | 17 |
| Glennville..... | 15 | Union: Miscellaneous..... | 2 | Gordon..... | 6 |
| Miscellaneous..... | 5 | Upson..... | 88 | Miscellaneous..... | 11 |
| Taylor: Miscellaneous..... | 21 | Thomaston..... | 83 | Worth..... | 26 |
| Telfair..... | 43 | Miscellaneous..... | 5 | Sylvester..... | 22 |
| Lumber City..... | 6 | Walker..... | 82 | Miscellaneous..... | 4 |
| McRae..... | 29 | Chickamauga..... | 22 | All other: | |
| Miscellaneous..... | 8 | La Fayette..... | 35 | Residents of other | |
| | | Rossville..... | 21 | States..... | 488 |
| | | Miscellaneous..... | 4 | Residents of foreign | |
| | | Walton..... | 49 | countries (Ameri- | |
| | | Monroe..... | 41 | can citizens and | |
| | | Social Circle..... | 8 | aliens)..... | 17 |

HAWAII

| | | | | | |
|--------------------------------|-------|---------------------------|-------|----------------------|-----|
| Territory total..... | 8,341 | Hawaii..... | 580 | All other: | |
| Returns, Form 1040, | | Hilo..... | 320 | Residents of other | |
| showing no net in- | | Miscellaneous..... | 200 | States..... | 46 |
| come, not included in | | Honolulu..... | 6,516 | Residents of foreign | |
| general tables..... | 246 | Honolulu..... | 5,921 | countries (Ameri- | |
| Adjustment—subtract | | Miscellaneous..... | 535 | can citizens and | |
| to reconcile with gen- | | Kauai: Miscellaneous..... | 265 | aliens)..... | 254 |
| eral tables ¹ | 226 | Maui..... | 680 | | |
| Total in general | | Wailuku..... | 145 | | |
| tables..... | 7,869 | Miscellaneous..... | 535 | | |

IDAHO

| | | | | | |
|---------------------------|-------|----------------------------|-----|---------------------------|-----|
| State total..... | 8,158 | Bannock..... | 838 | Boise: Miscellaneous..... | 27 |
| Returns, Form 1040, | | Pocatello..... | 796 | Bonner..... | 172 |
| showing no net in- | | Miscellaneous..... | 42 | Sandpoint..... | 135 |
| come, not included in | | Bear Lake..... | 74 | Miscellaneous..... | 37 |
| general tables..... | 306 | Montpelier..... | 64 | Bonneville..... | 436 |
| Total in general | | Miscellaneous..... | 10 | Idaho Falls..... | 430 |
| tables..... | 7,852 | Benewah..... | 76 | Miscellaneous..... | 6 |
| Ada..... | 1,240 | St. Maries..... | 61 | Boundary..... | 62 |
| Boise..... | 1,196 | Miscellaneous..... | 15 | Bonnors Ferry..... | 51 |
| Meridian..... | 19 | Bingham..... | 146 | Miscellaneous..... | 11 |
| Miscellaneous..... | 25 | Blackfoot..... | 91 | Butte: Miscellaneous..... | 22 |
| Adams: Miscellaneous..... | 17 | Shelley..... | 23 | Camas: Miscellaneous..... | 18 |
| | | Miscellaneous..... | 32 | | |
| | | Blaine: Miscellaneous..... | 40 | | |

¹ See text, p. 19.

TABLE 11.—Individual returns for 1930, 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 |
|-----------------------------|-------------------|---------------------------|-------------------|----------------------------|-------------------|
| Canyon..... | 411 | Idaho..... | 116 | Owyhee: Miscellaneous..... | 11 |
| Caldwell..... | 157 | Grangeville..... | 61 | Payette..... | 116 |
| Nampa..... | 204 | Miscellaneous..... | 55 | Payette..... | 80 |
| Miscellaneous..... | 50 | Jefferson..... | 57 | Miscellaneous..... | 36 |
| Caribou: Miscellaneous..... | 45 | Rigby..... | 31 | Power..... | 28 |
| Cassia..... | 120 | Miscellaneous..... | 26 | American Falls..... | 24 |
| Burley..... | 104 | Jerome..... | 107 | Miscellaneous..... | 4 |
| Miscellaneous..... | 16 | Jerome..... | 72 | Shoshone..... | 963 |
| Clark: Miscellaneous..... | 20 | Miscellaneous..... | 35 | Kellogg..... | 308 |
| Clearwater..... | 123 | Kootenai..... | 232 | Mullan..... | 167 |
| Orofino..... | 50 | Coeur d'Alene..... | 232 | Wallace..... | 325 |
| Miscellaneous..... | 73 | Spirit Lake..... | 29 | Miscellaneous..... | 163 |
| Custer: Miscellaneous..... | 19 | Miscellaneous..... | 31 | Teton: Miscellaneous..... | 25 |
| Elmore..... | 81 | Latah..... | 359 | Twin Falls..... | 665 |
| Glenns Ferry..... | 44 | Moscow..... | 180 | Buhl..... | 95 |
| Mountain Home..... | 32 | Miscellaneous..... | 179 | Filer..... | 42 |
| Miscellaneous..... | 5 | Lemhi..... | 64 | Twin Falls..... | 448 |
| Franklin..... | 28 | Salmon..... | 41 | Miscellaneous..... | 80 |
| Preston..... | 25 | Miscellaneous..... | 23 | Valley: Miscellaneous..... | 58 |
| Miscellaneous..... | 3 | Lewis: Miscellaneous..... | 45 | Washington..... | 114 |
| Fremont..... | 108 | Lincoln..... | 69 | Weiser..... | 110 |
| Ashton..... | 35 | Shoshone..... | 65 | Miscellaneous..... | 4 |
| St. Anthony..... | 58 | Miscellaneous..... | 4 | All other: | |
| Miscellaneous..... | 15 | Madison..... | 81 | Residents of other | |
| Gem: Emmett..... | 63 | Rexburg..... | 71 | States..... | 188 |
| Gooding..... | 75 | Miscellaneous..... | 10 | Residents of foreign | |
| Gooding..... | 44 | Minidoka..... | 73 | countries (Ameri- | |
| Miscellaneous..... | 31 | Rupert..... | 60 | can citizens and | |
| | | Miscellaneous..... | 13 | aliens)..... | 11 |
| | | Nez Perce..... | 427 | | |
| | | Lewiston..... | 402 | | |
| | | Miscellaneous..... | 25 | | |
| | | Oneida: Malad City..... | 28 | | |

ILLINOIS

| | | | | | |
|--------------------------------|----------|--------------------|--------|------------------------|----------|
| State total..... | 343, 618 | Carroll..... | 302 | Coles..... | 681 |
| Returns, Form 1040, | | Lanark..... | 29 | Charleston..... | 145 |
| showing no net in- | | Mount Carroll..... | 49 | Mattoon..... | 503 |
| come, not included in | | Savanna..... | 173 | Oakland..... | 15 |
| general tables..... | 11, 209 | Miscellaneous..... | 51 | Miscellaneous..... | 18 |
| A adjustment—subtract | | Cass..... | 378 | Cook..... | 263, 762 |
| to reconcile with gen- | | Ashland..... | 41 | Argo..... | 129 |
| eral tables ¹ | 4, 778 | Beardstown..... | 229 | Arlington Heights..... | 268 |
| Total in general | | Virginia..... | 74 | Barrington..... | 288 |
| tables..... | 327, 631 | Miscellaneous..... | 34 | Bellewood..... | 110 |
| Adams..... | 1, 374 | Champaign..... | 1, 755 | Berwyn..... | 2, 891 |
| Camp Point..... | 12 | Champaign..... | 1, 009 | Blue Island..... | 768 |
| Quincy..... | 1, 205 | Rantoul..... | 111 | Broadview..... | 1 |
| Miscellaneous..... | 69 | Urbana..... | 399 | Brookfield..... | 226 |
| Alexander..... | 416 | Miscellaneous..... | 236 | Calumet City..... | 292 |
| Cairo..... | 386 | Christian..... | 477 | Chicago..... | 216, 819 |
| Miscellaneous..... | 30 | Assumption..... | 25 | Chicago Heights..... | 855 |
| Bond..... | 93 | Kincaid..... | 20 | Cicero..... | 2, 890 |
| Greenville..... | 85 | Pana..... | 121 | Des Plaines..... | 612 |
| Miscellaneous..... | 8 | Stonington..... | 21 | Dolton..... | 99 |
| Boone..... | 203 | Taylorville..... | 232 | Evanston..... | 9, 165 |
| Belvedere..... | 179 | Miscellaneous..... | 58 | Evergreen Park..... | 29 |
| Miscellaneous..... | 24 | Clark..... | 126 | Forest Park..... | 750 |
| Brown..... | 46 | Casey..... | 52 | Franklin Park..... | 71 |
| Mount Sterling..... | 37 | Marshall..... | 55 | Glencoe..... | 944 |
| Miscellaneous..... | 9 | Martinsville..... | 9 | Glenview..... | 190 |
| Bureau..... | 536 | Miscellaneous..... | 10 | Harvey..... | 602 |
| DePue..... | 49 | Clay..... | 65 | Hazlecrest..... | 31 |
| Ladd..... | 7 | Flora..... | 53 | Hillside..... | 27 |
| Princeton..... | 223 | Miscellaneous..... | 12 | Homewood..... | 173 |
| Spring Valley..... | 90 | Clinton..... | 154 | Kenilworth..... | 481 |
| Miscellaneous..... | 167 | Breese..... | 36 | La Grange..... | 1, 984 |
| Calhoun: Miscellaneous..... | 60 | Carlyle..... | 46 | Lansing..... | 77 |
| | | New Baden..... | 15 | Lemont..... | 152 |
| | | Trenton..... | 29 | Lyons..... | 138 |
| | | Miscellaneous..... | 28 | Maywood..... | 1, 614 |

¹ See text, p. 19

TABLE 11.—*Individual returns for 1930, 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 |
|------------------------|---------------------------|------------------------------------|---------------------------|-----------------------------|---------------------------|
| Cook—Continued. | | Fayette..... | 115 | Jefferson..... | 224 |
| Melrose Park..... | 248 | St. Elmo..... | 6 | Mount Vernon..... | 214 |
| Midlothian..... | 45 | Vandalia..... | 78 | Miscellaneous..... | 10 |
| Morton Grove..... | 133 | Miscellaneous..... | 31 | Jersey..... | 174 |
| Mount Greenwood..... | 3 | Ford..... | 289 | Grafton..... | 20 |
| Mount Prospect..... | 103 | Gibson City..... | 98 | Jerseyville..... | 152 |
| Niles Center..... | 394 | Paxton..... | 93 | Miscellaneous..... | 2 |
| Northbrook..... | 84 | Miscellaneous..... | 98 | Jo Daviess..... | 220 |
| Oak Lawn..... | 53 | Franklin..... | 429 | East Dubuque..... | 23 |
| Oak Park..... | 9,538 | Benton..... | 126 | Galena..... | 110 |
| Palatine..... | 139 | Buckner..... | 4 | Stockton..... | 31 |
| Park Ridge..... | 1,363 | Christopher..... | 50 | Warren..... | 11 |
| Phoenix..... | 2 | Orient..... | 13 | Miscellaneous..... | 45 |
| Posen..... | 89 | Royalton..... | 12 | Johnson: Miscellaneous..... | 27 |
| Riverdale..... | 1 | Sesser..... | 11 | | |
| River Forest..... | 1,405 | Valier..... | 4 | Kane..... | 4,824 |
| River Grove..... | 55 | West Frankfort..... | 155 | Aurora..... | 2,336 |
| Riverside..... | 1,009 | Zeigler..... | 5 | Batavia..... | 292 |
| South Chicago | | Miscellaneous..... | 5 | Carpentersville..... | 16 |
| Heights..... | 5 | Fulton..... | 474 | Dundee..... | 133 |
| South Holland..... | 79 | Astoria..... | 23 | East Dundee..... | 4 |
| Steger..... | 43 | Canton..... | 257 | Elgin..... | 1,448 |
| Stickney..... | 8 | Cuba..... | 15 | Geneva..... | 231 |
| Summit..... | 62 | Farmington..... | 46 | Mooseheart..... | 14 |
| Thornton..... | 30 | Lewistown..... | 37 | St. Charles..... | 239 |
| Western Springs..... | 503 | Miscellaneous..... | 96 | West Dundee..... | 2 |
| Wilmette..... | 2,369 | Gallatin..... | 39 | Miscellaneous..... | 109 |
| Winnetka..... | 1,938 | Shawneetown..... | 20 | Kankakee..... | 912 |
| Miscellaneous..... | 1,385 | Miscellaneous..... | 19 | Bradley..... | 24 |
| Crawford..... | 278 | Greene..... | 250 | Kankakee..... | 704 |
| Oblong..... | 49 | Carrollton..... | 87 | Manteno..... | 26 |
| Palatine..... | 28 | Greenfield..... | 19 | Momence..... | 80 |
| Robinson..... | 185 | Roodhouse..... | 64 | St. Anne..... | 28 |
| Miscellaneous..... | 16 | White Hall..... | 52 | Miscellaneous..... | 50 |
| Cumberland..... | 46 | Miscellaneous..... | 28 | Kendall..... | 134 |
| Greenup..... | 12 | Grundy..... | 367 | Plano..... | 42 |
| Miscellaneous..... | 34 | Coal City..... | 64 | Miscellaneous..... | 92 |
| De Kalb..... | 657 | Morris..... | 231 | Knor..... | 1,202 |
| De Kalb..... | 280 | Miscellaneous..... | 72 | Abingdon..... | 46 |
| Genoa..... | 86 | Hamilton..... | 22 | Galesburg..... | 1,060 |
| Sycamore..... | 182 | McLeansboro..... | 19 | Knoxville..... | 28 |
| Miscellaneous..... | 81 | Miscellaneous..... | 3 | Miscellaneous..... | 68 |
| De Witt..... | 342 | Hancock..... | 281 | Lake..... | 5,393 |
| Clinton..... | 237 | Augusta..... | 12 | Antioch..... | 75 |
| Farmer City..... | 71 | Carthage..... | 105 | Barrington. (See | |
| Miscellaneous..... | 34 | Dallas City..... | 14 | Cook County.) | |
| Douglas..... | 267 | Hamilton..... | 32 | Deerfield..... | 131 |
| Arcola..... | 58 | La Harpe..... | 30 | Grays Lake..... | 56 |
| Arthur..... | 32 | Warsaw..... | 33 | Highland Park..... | 1,418 |
| Newman..... | 25 | Miscellaneous..... | 55 | Highwood..... | 87 |
| Tuscola..... | 88 | Hardin..... | 30 | Lake Bluff..... | 164 |
| Villa Grove..... | 37 | Rosiclare..... | 20 | Lake Forest..... | 802 |
| Miscellaneous..... | 27 | Miscellaneous..... | 10 | Libertyville..... | 244 |
| Du Page..... | 5,832 | Henderson: Miscellane- ous..... | 39 | Mundelein..... | 60 |
| Bensenville..... | 111 | Henry..... | 748 | North Chicago..... | 189 |
| Downers Grove..... | 607 | Cambridge..... | 41 | Ravinia..... | 104 |
| Elmhurst..... | 1,114 | Galva..... | 100 | Waukegan..... | 1,682 |
| Glen Ellyn..... | 375 | Geneseo..... | 109 | Zion..... | 118 |
| Lindsdale..... | 920 | Kewanee..... | 370 | Miscellaneous..... | 263 |
| Lombard..... | 334 | Miscellaneous..... | 128 | La Salle..... | 2,272 |
| Naperville..... | 305 | Iroquois..... | 424 | Earlville..... | 27 |
| Villa Park..... | 305 | Gilman..... | 40 | La Salle..... | 486 |
| West Chicago..... | 194 | Milford..... | 44 | Marseilles..... | 69 |
| Westmont..... | 39 | Onarga..... | 38 | Mendota..... | 162 |
| Wheaton..... | 714 | Sheldon..... | 33 | Oglesby..... | 47 |
| Miscellaneous..... | 249 | Watseka..... | 131 | Ottawa..... | 623 |
| Edgar..... | 41 | Miscellaneous..... | 118 | Peru..... | 272 |
| Chrisman..... | 305 | Jackson..... | 418 | Seneca..... | 24 |
| Paris..... | 65 | Carbondale..... | 188 | Streator..... | 416 |
| Miscellaneous..... | 35 | Elkville..... | 25 | Utica..... | 26 |
| Edwards..... | 35 | Murphysboro..... | 151 | Miscellaneous..... | 100 |
| Albion..... | 25 | Miscellaneous..... | 54 | Lawrence..... | 282 |
| Miscellaneous..... | 10 | Jasper..... | 48 | Bridgeport..... | 41 |
| Effingham..... | 153 | Newton..... | 39 | Lawrenceville..... | 226 |
| Altamont..... | 23 | Miscellaneous..... | 9 | St. Francisville..... | 9 |
| Effingham..... | 108 | | | Miscellaneous..... | 6 |
| Miscellaneous..... | 22 | | | | |

TABLE 11.—Individual returns for 1930, 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 |
|--------------------|-------------------|----------------------------|-------------------|-----------------------------------|-------------------|
| Lee..... | 542 | Mason..... | 206 | Richland..... | 104 |
| Amboy..... | 45 | Havana..... | 91 | Olney..... | 100 |
| Dixon..... | 400 | Mason City..... | 65 | Miscellaneous..... | 4 |
| Miscellaneous..... | 97 | Miscellaneous..... | 50 | Rock Island..... | 2,655 |
| Livingston..... | 704 | Massac..... | 93 | East Moline..... | 155 |
| Dwight..... | 131 | Brookport..... | 5 | Moline..... | 1,207 |
| Fairbury..... | 101 | Metropolis..... | 86 | Rock Island..... | 1,156 |
| Pontiac..... | 270 | Miscellaneous..... | 2 | Silvis..... | 46 |
| Miscellaneous..... | 202 | Menard..... | 148 | Miscellaneous..... | 91 |
| Logan..... | 474 | Athens..... | 21 | St. Clair..... | 3,854 |
| Atlanta..... | 26 | Petersburg..... | 78 | Belleville..... | 1,031 |
| Lincoln..... | 320 | Miscellaneous..... | 49 | Dupo..... | 63 |
| Mount Pulaski..... | 54 | Mercer..... | 206 | East St. Louis ¹ | 2,394 |
| Miscellaneous..... | 74 | Aledo..... | 109 | Fairmont City. (See | |
| McDonough..... | 407 | Keithsburg..... | 18 | East St. Louis.)..... | |
| Bushnell..... | 77 | Miscellaneous..... | 79 | Freeburg..... | 37 |
| Colchester..... | 8 | Monroe..... | 170 | Lebanon..... | 37 |
| Macomb..... | 264 | Columbia..... | 68 | Marissa..... | 27 |
| Miscellaneous..... | 58 | Waterloo..... | 86 | Mascoutah..... | 34 |
| McHenry..... | 1,124 | Miscellaneous..... | 16 | Millstadt..... | 16 |
| Crystal Lake..... | 270 | Montgomery..... | 350 | New Athens..... | 45 |
| Harvard..... | 173 | Hillsboro..... | 145 | O'Fallon..... | 65 |
| McHenry..... | 95 | Litchfield..... | 115 | Washington Park..... | 2 |
| Marengo..... | 83 | Nokomis..... | 44 | Miscellaneous..... | 103 |
| Woodstock..... | 204 | Panama..... | 13 | Saline..... | 282 |
| Miscellaneous..... | 298 | Witt..... | 11 | Carrier Mills..... | 13 |
| McLean..... | 2,087 | Miscellaneous..... | 22 | Eldorado..... | 51 |
| Bloomington..... | 1,532 | Morgan..... | 724 | Harrisburg..... | 212 |
| Chenoa..... | 60 | Jacksonville..... | 604 | Miscellaneous..... | 6 |
| Le Roy..... | 47 | Waverly..... | 32 | Sangamon..... | 3,530 |
| Lexington..... | 21 | Miscellaneous..... | 88 | Auburn..... | 38 |
| Normal..... | 189 | Moultrie..... | 109 | Divernon..... | 16 |
| Miscellaneous..... | 238 | Lovington..... | 23 | Riverton..... | 14 |
| Macon..... | 2,003 | Sullivan..... | 52 | Springfield..... | 3,242 |
| Decatur..... | 1,939 | Miscellaneous..... | 34 | Miscellaneous..... | 220 |
| Maroa..... | 30 | Ogle..... | 479 | Schuyler..... | 89 |
| Miscellaneous..... | 94 | Mount Morris..... | 126 | Rushville..... | 74 |
| Macoupin..... | 673 | Oregon..... | 88 | Miscellaneous..... | 15 |
| Beul..... | 33 | Polo..... | 42 | Scott..... | 101 |
| Carlinville..... | 146 | Rochelle..... | 160 | Winchester..... | 53 |
| Gillespie..... | 140 | Miscellaneous..... | 63 | Miscellaneous..... | 48 |
| Girard..... | 33 | Peoria..... | 4,806 | Shelby..... | 157 |
| Mount Olive..... | 76 | Bartonville..... | 24 | Moweaqua..... | 20 |
| Staunton..... | 117 | Chillicothe..... | 104 | Shelbyville..... | 97 |
| Virden..... | 57 | Elmwood..... | 25 | Miscellaneous..... | 40 |
| Wilsonville..... | 7 | Peoria..... | 4,575 | Stark..... | 101 |
| Miscellaneous..... | 64 | Peoria Heights..... | 14 | Toulon..... | 45 |
| Madison..... | 3,315 | Miscellaneous..... | 64 | Wyoming..... | 32 |
| Alton..... | 1,307 | Perry..... | 227 | Miscellaneous..... | 24 |
| Collinsville..... | 228 | Duquoin..... | 162 | Stephenson..... | 927 |
| East Alton..... | 62 | Pinckneyville..... | 54 | Freeport..... | 873 |
| Edwardsville..... | 347 | Miscellaneous..... | 11 | Lena..... | 20 |
| Glen Carbon..... | 60 | Platt..... | 251 | Miscellaneous..... | 34 |
| Granite City..... | 616 | Bement..... | 22 | Tazewell..... | 877 |
| Hartford..... | 15 | Monticello..... | 121 | Delavan..... | 52 |
| Highland..... | 131 | Miscellaneous..... | 108 | East Peoria..... | 43 |
| Livingston..... | 8 | Pike..... | 204 | Morton..... | 77 |
| Madison..... | 113 | Barry..... | 24 | Pekin..... | 517 |
| Nameoki..... | 18 | Grigsbyville..... | 27 | South Pekin..... | 18 |
| Roxana..... | 14 | Pittsfield..... | 108 | Washington..... | 69 |
| Troy..... | 15 | Miscellaneous..... | 45 | Miscellaneous..... | 101 |
| Venice..... | 43 | Pope..... | 7 | Union..... | 149 |
| Wood River..... | 248 | Golconda..... | 5 | Anna..... | 93 |
| Worden..... | 6 | Miscellaneous..... | 2 | Cobden..... | 20 |
| Miscellaneous..... | 84 | Pulaski..... | 100 | Jonesboro..... | 20 |
| Marion..... | 496 | Mounds..... | 26 | Miscellaneous..... | 16 |
| Centralia..... | 365 | Mound City..... | 24 | Vermilion..... | 1,968 |
| Odin..... | 13 | Miscellaneous..... | 41 | Danville..... | 1,422 |
| Salem..... | 76 | Putnam: Miscellaneous..... | 273 | Georgetown..... | 43 |
| Sandoval..... | 15 | Randolph..... | 273 | Hoopeston..... | 187 |
| Miscellaneous..... | 27 | Chester..... | 95 | Rossville..... | 38 |
| Marshall..... | 173 | Coulterville..... | 13 | Tilton..... | 7 |
| Henry..... | 49 | Red Bud..... | 31 | Westville..... | 50 |
| Lacon..... | 53 | Sparta..... | 81 | Miscellaneous..... | 221 |
| Toluca..... | 18 | Miscellaneous..... | 35 | | |
| Wenona..... | 31 | | | | |
| Miscellaneous..... | 22 | | | | |

¹ Includes Fairmont City.

TABLE 11.—Individual returns for 1930, 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 |
|--------------------|-------------------|----------------------|-------------------|----------------------|-------------------|
| Wabash..... | 154 | Whiteside—Continued. | | Winnebago..... | 3,848 |
| Mount Carmel..... | 134 | Rock Falls..... | 41 | Pecatonica..... | 24 |
| Miscellaneous..... | 20 | Sterling..... | 361 | Rockford..... | 3,765 |
| Warren..... | 359 | Miscellaneous..... | 30 | Rockton..... | 17 |
| Monmouth..... | 285 | Will..... | 3,371 | South Beloit..... | 2 |
| Miscellaneous..... | 74 | Braidwood..... | 21 | Miscellaneous..... | 40 |
| Washington..... | 92 | Crete..... | 67 | Woodford..... | 379 |
| Nashville..... | 56 | Joliet..... | 2,806 | El Paso..... | 61 |
| Miscellaneous..... | 36 | Lockport..... | 194 | Eureka..... | 82 |
| Wayne..... | 61 | Peotone..... | 42 | Minonk..... | 73 |
| Fairfield..... | 50 | Plainfield..... | 40 | Roanoke..... | 56 |
| Miscellaneous..... | 11 | Rockdale..... | 1 | Miscellaneous..... | 107 |
| White..... | 109 | Wilmington..... | 72 | | |
| Carmi..... | 80 | Miscellaneous..... | 128 | All other: | |
| Grayville..... | 18 | Williamson..... | 408 | Residents of other | |
| Norris City..... | 4 | Cartersville..... | 24 | States..... | 859 |
| Miscellaneous..... | 7 | Herrin..... | 148 | Residents of foreign | |
| Whiteside..... | 607 | Hurst..... | 7 | countries (Ameri- | |
| Fulton..... | 52 | Johnston City..... | 46 | can citizens and | |
| Morrison..... | 81 | Marion..... | 177 | aliens)..... | 39 |
| Prophetstown..... | 42 | Miscellaneous..... | 6 | | |

INDIANA

| | | | | | |
|---------------------------|--------|---------------------|-------|--------------------|-----|
| State total..... | 67,551 | Crawford: Miscella- | | Gibson—Continued. | |
| Returns, Form 1040, | | neous..... | 30 | Owensville..... | 7 |
| showing net in- | | | | Princeton..... | 166 |
| come, not included in | | Daviess..... | 254 | Miscellaneous..... | 31 |
| general tables..... | 1,872 | Washington..... | 231 | Grant..... | 672 |
| Total in general | | Miscellaneous..... | 23 | Fairmount..... | 23 |
| tables..... | 65,679 | Dearborn..... | 250 | Gas City..... | 17 |
| Adams..... | 212 | Aurora..... | 113 | Jonesboro..... | 15 |
| Berne..... | 29 | Lawrenceburg..... | 131 | Marion..... | 548 |
| Decatur..... | 165 | Miscellaneous..... | 6 | Miscellaneous..... | 69 |
| Miscellaneous..... | 18 | Decatur..... | 167 | Greene..... | 187 |
| Allen..... | 4,763 | Greensburg..... | 138 | Bloomfield..... | 40 |
| Fort Wayne..... | 4,674 | Miscellaneous..... | 29 | Jasonville..... | 38 |
| New Haven..... | 48 | De Kalb..... | 349 | Linton..... | 81 |
| Miscellaneous..... | 41 | Auburn..... | 163 | Worthington..... | 18 |
| Bartholomew..... | 351 | Butler..... | 26 | Miscellaneous..... | 10 |
| Columbus..... | 335 | Garrett..... | 138 | Hamilton..... | 211 |
| Hope..... | 3 | Waterloo..... | 15 | Noblesville..... | 132 |
| Miscellaneous..... | 13 | Miscellaneous..... | 7 | Sheridan..... | 27 |
| Benton..... | 100 | Delaware..... | 1,226 | Miscellaneous..... | 52 |
| Fowler..... | 54 | Albany..... | 14 | Hancock..... | 161 |
| Miscellaneous..... | 46 | Eaton..... | 11 | Fortville..... | 32 |
| Blackford..... | 182 | Muncie..... | 1,165 | Greenfield..... | 99 |
| Hartford City..... | 149 | Miscellaneous..... | 36 | Miscellaneous..... | 30 |
| Montpelier..... | 32 | Dubois..... | 194 | Harrison..... | 53 |
| Miscellaneous..... | 1 | Huntingburg..... | 81 | Corydon..... | 43 |
| Boone..... | 169 | Jasper..... | 103 | Miscellaneous..... | 10 |
| Lebanon..... | 124 | Miscellaneous..... | 10 | Hendricks..... | 158 |
| Thorntown..... | 16 | Elkhart..... | 1,579 | Brownsville..... | 14 |
| Zionsville..... | 19 | Elkhart..... | 1,126 | Danville..... | 66 |
| Miscellaneous..... | 10 | Goshen..... | 287 | Plainfield..... | 34 |
| Brown: Miscellaneous..... | 1 | Nappanee..... | 86 | Miscellaneous..... | 44 |
| Carroll..... | 73 | Miscellaneous..... | 70 | Henry..... | 382 |
| Delphi..... | 43 | Fayette..... | 386 | Knightstown..... | 48 |
| Flora..... | 14 | Connersville..... | 378 | Middletown..... | 23 |
| Miscellaneous..... | 16 | Miscellaneous..... | 8 | Newcastle..... | 279 |
| Cass..... | 507 | Floyd..... | 689 | Miscellaneous..... | 32 |
| Logansport..... | 487 | New Albany..... | 682 | Howard..... | 718 |
| Miscellaneous..... | 20 | Miscellaneous..... | 7 | Greentown..... | 17 |
| Clark..... | 305 | Fountain..... | 163 | Kokomo..... | 687 |
| Jeffersonville..... | 247 | Attica..... | 109 | Miscellaneous..... | 14 |
| Sellersburg..... | 21 | Covington..... | 28 | Huntington..... | 436 |
| Miscellaneous..... | 37 | Veedersburg..... | 13 | Huntington..... | 387 |
| Clay..... | 265 | Miscellaneous..... | 13 | Warren..... | 13 |
| Brazil..... | 208 | Franklin..... | 82 | Miscellaneous..... | 36 |
| Miscellaneous..... | 57 | Brookville..... | 63 | Jackson..... | 252 |
| Clinton..... | 345 | Miscellaneous..... | 19 | Brownstown..... | 23 |
| Frankfort..... | 308 | Fulton..... | 140 | Seymour..... | 198 |
| Miscellaneous..... | 37 | Rochester..... | 95 | Miscellaneous..... | 31 |
| | | Miscellaneous..... | 45 | Jasper..... | 146 |
| | | Gibson..... | 271 | Rensselaer..... | 111 |
| | | Port Branch..... | 21 | Miscellaneous..... | 35 |
| | | Oakland City..... | 46 | | |

TABLE 11.—*Individual returns for 1930, 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 |
|-----------------|-------------------|------------------|-------------------|----------------------------------|-------------------|
| Jay | 183 | Montgomery | 380 | Spencer | 69 |
| Dunkirk | 58 | Crawfordsville | 321 | Rockport | 44 |
| Portland | 105 | Miscellaneous | 59 | Miscellaneous | 25 |
| Redkey | 9 | Morgan | 146 | Starke | 98 |
| Miscellaneous | 11 | Martinsville | 108 | Knox | 47 |
| Jefferson | 144 | Mooresville | 25 | North Judson | 28 |
| Madison | 123 | Miscellaneous | 13 | Miscellaneous | 23 |
| Miscellaneous | 21 | Newton | 109 | Steuben | 136 |
| Jennings | 65 | Kentland | 36 | Angola | 91 |
| North Vernon | 61 | Morocco | 29 | Miscellaneous | 45 |
| Miscellaneous | 4 | Miscellaneous | 44 | Sullivan | 179 |
| Johnson | 275 | Noble | 293 | Dugger | 18 |
| Edinburg | 41 | Albion | 24 | Shelburn | 11 |
| Franklin | 156 | Kendallville | 169 | Sullivan | 123 |
| Greenwood | 57 | Ligonier | 74 | Miscellaneous | 27 |
| Miscellaneous | 21 | Miscellaneous | 26 | Switzerland | 16 |
| Knox | 489 | | | Vevay | 13 |
| Bicknell | 48 | Ohio: Rising Sun | 10 | Miscellaneous | 3 |
| Vincennes | 401 | | | Tippecanoe | 1,132 |
| Miscellaneous | 40 | Orange | 148 | La Fayette | 956 |
| Kosciusko | 299 | French Lick | 48 | West Lafayette | 143 |
| Syracuse | 32 | Orleans | 31 | Miscellaneous | 33 |
| Warsaw | 181 | Paoli | 25 | Tipton | 132 |
| Miscellaneous | 36 | West Baden | 44 | Tipton | 110 |
| Lagrange | 81 | Owen | 56 | Miscellaneous | 22 |
| Lagrange | 28 | Spencer | 34 | Union | 60 |
| Miscellaneous | 53 | Miscellaneous | 22 | Liberty | 51 |
| Lake | 10,173 | Parke | 74 | Miscellaneous | 9 |
| Crown Point | 188 | Montezuma | 11 | Vanderburgh | 2,716 |
| East Chicago | 1,886 | Rockville | 43 | Evansville | 2,707 |
| East Gary | 30 | Miscellaneous | 20 | Miscellaneous | 9 |
| Gary | 4,335 | Perry | 111 | Vermillion | 214 |
| Griffith | 42 | Cannelton | 31 | Clinton | 145 |
| Hammond | 2,328 | Tell City | 76 | Miscellaneous | 69 |
| Highland | 25 | Miscellaneous | 4 | Vigo | 2,136 |
| Hobart | 186 | Pike | 65 | Terre Haute | 2,082 |
| Lowell | 41 | Petersburg | 44 | West Terre Haute | 24 |
| Whiting | 1,026 | Winslow | 15 | Miscellaneous | 30 |
| Miscellaneous | 86 | Miscellaneous | 6 | Wabash | 325 |
| La Porte | 1,494 | Porter | 549 | North Manchester | 82 |
| La Porte | 640 | Chesterton | 139 | Wabash | 224 |
| Michigan City | 795 | Valparaiso | 347 | Miscellaneous | 19 |
| Miscellaneous | 59 | Miscellaneous | 63 | Warren | 53 |
| Lawrence | 559 | Posey | 110 | Williamsport | 24 |
| Bedford | 491 | Mount Vernon | 83 | Miscellaneous | 20 |
| Mitchell | 50 | New Harmony | 15 | Warrick | 131 |
| Oolitic | 10 | Miscellaneous | 12 | Boonville | 99 |
| Miscellaneous | 8 | Pulaski | 45 | Newburg | 25 |
| Madison | 1,188 | Winamac | 29 | Miscellaneous | 7 |
| Alexandria | 91 | Miscellaneous | 16 | Washington | 60 |
| Anderson | 887 | Putnam | 227 | Salem | 48 |
| Elwood | 157 | Greencastle | 207 | Miscellaneous | 12 |
| Lapel | 8 | Miscellaneous | 20 | Wayne | 1,214 |
| Pendleton | 22 | Randolph | 211 | Cambridge City | 68 |
| Summitville | 14 | Union City | 71 | Hagerstown | 53 |
| Miscellaneous | 9 | Winchester | 106 | Richmond | 1,028 |
| Marion | 17,080 | Miscellaneous | 34 | Miscellaneous | 65 |
| Beech Grove | 29 | Ripley | 134 | Wells | 167 |
| Indianapolis | 16,943 | Batesville | 86 | Bluffton | 128 |
| Miscellaneous | 108 | Osgood | 12 | Miscellaneous | 39 |
| Marshall | 402 | Miscellaneous | 36 | White | 136 |
| Argos | 24 | Rush | 229 | Monon | 23 |
| Bourbon | 35 | Rushville | 196 | Monticello | 69 |
| Bremen | 45 | Miscellaneous | 33 | Miscellaneous | 44 |
| Culver | 137 | St. Joseph | 4,655 | Whitley | 142 |
| Plymouth | 146 | Mishawaka | 627 | Churubusco | 18 |
| Miscellaneous | 28 | South Bend | 3,902 | Columbia City | 94 |
| Martin | 15 | Walkerton | 30 | South Whitley | 28 |
| Logansport | 17 | Miscellaneous | 96 | Miscellaneous | 2 |
| Shoals | 11 | Scott | 36 | All other: | |
| Miami | 420 | Scottsburg | 28 | Residents of other | |
| Peru | 382 | Miscellaneous | 8 | States | 428 |
| Miscellaneous | 38 | Shelby | 367 | Residents of foreign | |
| Monroe | 728 | Shelbyville | 329 | countries (American citizens and | |
| Bloomington | 689 | Miscellaneous | 38 | aliens) | 15 |
| Miscellaneous | 39 | | | | |

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

IOWA

| County and city | Num- ber of returns | County and city | Num- ber of returns | County and city | Num- ber of returns |
|---|---------------------------|-----------------------|---------------------------|----------------------|---------------------------|
| State total..... | 41,601 | Cerro Gordo..... | 887 | Fremont..... | 169 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 1,214 | Clear Lake..... | 80 | Hamburg..... | 58 |
| Adjustment—subtract to reconcile with gen- eral tables..... | 470 | Mason City..... | 770 | Sidney..... | 23 |
| Total in general tables..... | 39,917 | Miscellaneous..... | 37 | Tabor..... | 21 |
| Adair..... | 59 | Cherokee..... | 289 | Miscellaneous..... | 67 |
| Greenfield..... | 40 | Cherokee..... | 182 | Greene..... | 157 |
| Miscellaneous..... | 49 | Marcus..... | 36 | Grand Junction..... | 24 |
| Adams..... | 63 | Miscellaneous..... | 71 | Jefferson..... | 86 |
| Corning..... | 51 | Chickasaw..... | 87 | Scranton..... | 9 |
| Miscellaneous..... | 12 | Nashua..... | 11 | Miscellaneous..... | 38 |
| Allamakee..... | 129 | New Hampton..... | 54 | Grundy..... | 102 |
| Lansing..... | 29 | Miscellaneous..... | 22 | Grundy Center..... | 37 |
| Postville..... | 41 | Clarke..... | 44 | Reinbeck..... | 20 |
| Waukon..... | 51 | Osceola..... | 36 | Miscellaneous..... | 45 |
| Miscellaneous..... | 8 | Miscellaneous..... | 8 | Guthrie..... | 124 |
| Appanoose..... | 171 | Clay..... | 284 | Guthrie Center..... | 53 |
| Centerville..... | 149 | Spencer..... | 190 | Panora..... | 8 |
| Moulton..... | 10 | Miscellaneous..... | 94 | Stuart..... | 46 |
| Mystic..... | 5 | Clayton..... | 206 | Miscellaneous..... | 37 |
| Miscellaneous..... | 7 | Elkader..... | 45 | Hamilton..... | 242 |
| Audubon..... | 117 | Guttenberg..... | 19 | Webster City..... | 163 |
| Audubon..... | 70 | McGregor..... | 34 | Miscellaneous..... | 79 |
| Miscellaneous..... | 47 | Monona..... | 21 | Hancock..... | 106 |
| Benton..... | 199 | Strawberry Point..... | 19 | Britt..... | 38 |
| Belle Plaine..... | 55 | Miscellaneous..... | 68 | Garner..... | 30 |
| Vinton..... | 73 | Clinton..... | 1,024 | Miscellaneous..... | 38 |
| Miscellaneous..... | 71 | Clinton..... | 835 | Hardin..... | 285 |
| Blackhawk..... | 1,645 | Dewitt..... | 99 | Ackley..... | 46 |
| Cedar Falls..... | 178 | Miscellaneous..... | 90 | Eldora..... | 77 |
| La Porte City..... | 24 | Crawford..... | 310 | Iowa Falls..... | 96 |
| Waterloo..... | 1,406 | Denison..... | 122 | Miscellaneous..... | 66 |
| Miscellaneous..... | 37 | Manilla..... | 29 | Harrison..... | 239 |
| Boone..... | 366 | Miscellaneous..... | 159 | Dunlap..... | 45 |
| Boone..... | 294 | Dallas..... | 315 | Logan..... | 45 |
| Madrid..... | 49 | Adel..... | 40 | Missouri Valley..... | 75 |
| Ogden..... | 30 | Perry..... | 135 | Woodbine..... | 33 |
| Miscellaneous..... | 13 | Miscellaneous..... | 140 | Miscellaneous..... | 41 |
| Bremner..... | 178 | Davis..... | 46 | Henry..... | 172 |
| Sumner..... | 92 | Bloomfield..... | 37 | Mount Pleasant..... | 104 |
| Waverly..... | 40 | Miscellaneous..... | 9 | New London..... | 15 |
| Miscellaneous..... | 46 | Decatur..... | 51 | Miscellaneous..... | 53 |
| Buchanan..... | 157 | Lamoni..... | 7 | Howard..... | 99 |
| Independence..... | 113 | Leon..... | 21 | Cresco..... | 84 |
| Miscellaneous..... | 44 | Miscellaneous..... | 23 | Miscellaneous..... | 15 |
| Buena Vista..... | 292 | Delaware..... | 125 | Humboldt..... | 132 |
| Alta..... | 45 | Manchester..... | 76 | Humboldt..... | 77 |
| Storm Lake..... | 171 | Miscellaneous..... | 49 | Miscellaneous..... | 55 |
| Miscellaneous..... | 76 | Des Moines..... | 929 | Ida..... | 274 |
| Butler..... | 98 | Burlington..... | 875 | Holstein..... | 91 |
| Clarksville..... | 17 | West Burlington..... | 17 | Ida Grove..... | 104 |
| Greene..... | 20 | Miscellaneous..... | 37 | Miscellaneous..... | 79 |
| Parkersburg..... | 20 | Dickinson..... | 102 | Iowa..... | 115 |
| Miscellaneous..... | 41 | Milford..... | 28 | Marengo..... | 37 |
| Calhoun..... | 175 | Spirit Lake..... | 36 | Williamsburg..... | 36 |
| Lake City..... | 36 | Miscellaneous..... | 38 | Miscellaneous..... | 42 |
| Manson..... | 40 | Dubuque..... | 1,596 | Jackson..... | 179 |
| Rockwell City..... | 47 | Cascade..... | 25 | Bellevue..... | 25 |
| Miscellaneous..... | 52 | Dubuque..... | 1,480 | Maquoketa..... | 103 |
| Carroll..... | 398 | Dyersville..... | 39 | Miscellaneous..... | 51 |
| Carroll..... | 208 | Miscellaneous..... | 52 | Jasper..... | 435 |
| Coon Rapids..... | 27 | Emmet..... | 150 | Colfax..... | 26 |
| Manning..... | 51 | Estherville..... | 124 | Newton..... | 329 |
| Miscellaneous..... | 112 | Fayette..... | 26 | Miscellaneous..... | 51 |
| Cass..... | 287 | Fayette..... | 251 | Jefferson..... | 229 |
| Anita..... | 20 | Oelwein..... | 145 | Fairfield..... | 216 |
| Atlantic..... | 200 | West Union..... | 39 | Miscellaneous..... | 13 |
| Griswold..... | 38 | Miscellaneous..... | 46 | Johnson..... | 341 |
| Miscellaneous..... | 29 | Floyd..... | 271 | Iowa City..... | 503 |
| Cedar..... | 130 | Charles City..... | 213 | Miscellaneous..... | 38 |
| Tipton..... | 46 | Nora Springs..... | 24 | Jones..... | 142 |
| Miscellaneous..... | 84 | Miscellaneous..... | 29 | Anamosa..... | 46 |
| | | Franklin..... | 138 | Monticello..... | 71 |
| | | Hampton..... | 97 | Miscellaneous..... | 26 |
| | | Sheffield..... | 14 | Keokuk..... | 116 |
| | | Miscellaneous..... | 27 | Sigourney..... | 51 |
| | | | | What Cheer..... | 13 |
| | | | | Miscellaneous..... | 52 |

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, 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 |
|----------------------|-------------------|----------------------|-------------------|----------------------------------|-------------------|
| Kossuth..... | 243 | O'Brien—Continued. | | Tama..... | 202 |
| Algona..... | 138 | Sheldon..... | 115 | Tama..... | 51 |
| Miscellaneous..... | 105 | Miscellaneous..... | 72 | Toledo..... | 31 |
| Lee..... | 849 | Osceola..... | 115 | Traer..... | 29 |
| Fort Madison..... | 370 | Sibley..... | 74 | Miscellaneous..... | 91 |
| Keokuk..... | 452 | Miscellaneous..... | 41 | Taylor..... | 68 |
| Miscellaneous..... | 27 | Page..... | 361 | Bedford..... | 30 |
| Linn..... | 2, 229 | Clarinda..... | 115 | Lenox..... | 14 |
| Cedar Rapids..... | 2, 057 | Shenandoah..... | 186 | Miscellaneous..... | 24 |
| Marion..... | 87 | Miscellaneous..... | 60 | Union..... | 261 |
| Mount Vernon..... | 44 | Palo Alto..... | 107 | Afton..... | 13 |
| Miscellaneous..... | 41 | Emmettsburg..... | 60 | Creston..... | 239 |
| Louisa..... | 91 | Miscellaneous..... | 47 | Miscellaneous..... | 9 |
| Wapello..... | 27 | Plymouth..... | 400 | Van Buren..... | 33 |
| Miscellaneous..... | 64 | Akron..... | 34 | Farmington..... | 6 |
| Lucas..... | 132 | Kingsley..... | 49 | Miscellaneous..... | 27 |
| Chariton..... | 115 | Le Mars..... | 188 | Wapello..... | 710 |
| Miscellaneous..... | 17 | Remsen..... | 87 | Eldon..... | 41 |
| Lyon..... | 171 | Miscellaneous..... | 42 | Ottumwa..... | 654 |
| Rock Rapids..... | 80 | Pocahontas..... | 150 | Miscellaneous..... | 15 |
| Miscellaneous..... | 91 | Fonda..... | 23 | Warren..... | 107 |
| Madison..... | 76 | Laurens..... | 33 | Indianola..... | 76 |
| Winterset..... | 56 | Pocahontas..... | 43 | Miscellaneous..... | 31 |
| Miscellaneous..... | 20 | Rolla..... | 22 | Washington..... | 240 |
| Mahaska..... | 302 | Miscellaneous..... | 29 | Washington..... | 154 |
| New Sharon..... | 11 | Polk..... | 6, 311 | Miscellaneous..... | 86 |
| Oskaloosa..... | 258 | Des Moines..... | 6, 102 | Wayne..... | 62 |
| Miscellaneous..... | 33 | Valley Junction..... | 101 | Corydon..... | 26 |
| Marion..... | 219 | Miscellaneous..... | 108 | Seymour..... | 13 |
| Knoxville..... | 94 | Pottawattamie..... | 1, 537 | Miscellaneous..... | 23 |
| Melcher..... | 5 | Avoca..... | 51 | Webster..... | 778 |
| Pella..... | 92 | Council Bluffs..... | 1, 163 | Fort Dodge..... | 686 |
| Miscellaneous..... | 28 | Oakland..... | 62 | Gowrie..... | 27 |
| Marshall..... | 565 | Miscellaneous..... | 261 | Miscellaneous..... | 65 |
| Marshalltown..... | 464 | Poweshiek..... | 259 | Winnebago..... | 131 |
| State Center..... | 42 | Brooklyn..... | 28 | Forest City..... | 70 |
| Miscellaneous..... | 59 | Grinnell..... | 181 | Lake Mills..... | 24 |
| Mills..... | 221 | Montezuma..... | 21 | Miscellaneous..... | 37 |
| Glenwood..... | 66 | Miscellaneous..... | 29 | Winneshiek..... | 199 |
| Malvern..... | 56 | Ringgold..... | 45 | Decorah..... | 131 |
| Miscellaneous..... | 99 | Mount Ayr..... | 35 | Miscellaneous..... | 68 |
| Mitchell..... | 141 | Miscellaneous..... | 10 | Woodbury..... | 2, 932 |
| Osage..... | 95 | Sac..... | 293 | Correctionville..... | 29 |
| Miscellaneous..... | 46 | Odebolt..... | 59 | Sioux City..... | 2, 703 |
| Monona..... | 151 | Sac City..... | 91 | Miscellaneous..... | 200 |
| Mapleton..... | 33 | Miscellaneous..... | 143 | Worth..... | 81 |
| Onawa..... | 56 | Scott..... | 2, 774 | Manly..... | 33 |
| Miscellaneous..... | 62 | Bettendorf..... | 64 | Northwood..... | 32 |
| Monroe..... | 80 | Davenport..... | 2, 611 | Miscellaneous..... | 16 |
| Albia..... | 64 | Miscellaneous..... | 99 | Wright..... | 282 |
| Miscellaneous..... | 16 | Shelby..... | 248 | Belmond..... | 45 |
| Montgomery..... | 292 | Harlan..... | 164 | Clarion..... | 93 |
| Red Oak..... | 213 | Miscellaneous..... | 84 | Eagle Grove..... | 91 |
| Villisca..... | 52 | Sioux..... | 322 | Miscellaneous..... | 53 |
| Miscellaneous..... | 27 | Alton..... | 20 | | |
| Muscatine..... | 513 | Hawarden..... | 76 | | |
| Muscatine..... | 393 | Orange City..... | 44 | | |
| West Liberty..... | 61 | Rock Valley..... | 21 | | |
| Wilton Junction..... | 14 | Sioux Center..... | 41 | | |
| Miscellaneous..... | 45 | Miscellaneous..... | 120 | | |
| O'Brien..... | 282 | Story..... | 418 | All other: | |
| Hartley..... | 37 | Ames..... | 255 | Residents of other | |
| Paullina..... | 39 | Nevada..... | 84 | States..... | 146 |
| Sanborn..... | 19 | Story City..... | 21 | Residents of foreign | |
| | | Miscellaneous..... | 58 | countries (American citizens and | |
| | | | | aliens)..... | 12 |

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

KANSAS

| County and city | Number of returns | County and city | Number of returns | County and city | Number of returns |
|---|-------------------|------------------------|-------------------|-------------------------|-------------------|
| State total | 34,862 | Cowley | 807 | Harper | 171 |
| Returns, Form 1040, showing no net income, not included in general tables | 2,202 | Arkansas City | 435 | Anthony | 101 |
| Total in general tables | 32,660 | Winfield | 337 | Harper | 37 |
| Allen | 263 | Miscellaneous | 35 | Miscellaneous | 33 |
| Humboldt | 78 | Crawford | 660 | Harvey | 510 |
| Iola | 159 | Arcadia | 17 | Halstead | 61 |
| La Harpe | 5 | Arma | 25 | Newton | 396 |
| Miscellaneous | 21 | Cherokee | 14 | Miscellaneous | 53 |
| Anderson | 89 | Croweburg | 1 | Haskell: Miscellaneous | 130 |
| Garnett | 63 | Franklin | 7 | Hodgeman: Miscellaneous | 73 |
| Miscellaneous | 26 | Frontenac | 21 | Jackson | 110 |
| Archison | 426 | Girard | 55 | Holton | 80 |
| Archison | 409 | Mulberry | 37 | Miscellaneous | 30 |
| Miscellaneous | 17 | Pittsburg | 462 | Jefferson | 95 |
| Barber | 214 | Miscellaneous | 21 | Valley Falls | 31 |
| Kiowa | 52 | Decatur | 123 | Miscellaneous | 64 |
| Medicine Lodge | 73 | Oberlin | 79 | Jewell | 101 |
| Miscellaneous | 89 | Miscellaneous | 44 | Mankato | 49 |
| Barton | 594 | Dickinson | 527 | Miscellaneous | 52 |
| Ellinwood | 64 | Abilene | 262 | Johnson | 261 |
| Great Bend | 265 | Herington | 140 | Olathe | 89 |
| Hoisington | 135 | Solomon | 21 | Miscellaneous | 172 |
| Miscellaneous | 130 | Miscellaneous | 104 | Kearny: Miscellaneous | 46 |
| Bourbon | 278 | Doniphan | 84 | Kingman | 152 |
| Fort Scott | 261 | Troy | 32 | Kingman | 74 |
| Miscellaneous | 17 | Miscellaneous | 52 | Miscellaneous | 78 |
| Brown | 200 | Douglas | 556 | Kiowa | 120 |
| Hiawatha | 84 | Baldwin City | 25 | Greensburg | 63 |
| Horton | 73 | Lawrence | 508 | Miscellaneous | 57 |
| Miscellaneous | 43 | Miscellaneous | 23 | Labette | 442 |
| Butler | 733 | Edwards | 272 | Chetopa | 12 |
| Augusta | 122 | Kingsley | 131 | Oswego | 40 |
| Douglas | 21 | Miscellaneous | 141 | Parsons | 365 |
| Eldorado | 448 | Elk | 67 | Miscellaneous | 25 |
| Miscellaneous | 142 | Howard | 38 | Lane: Miscellaneous | 73 |
| Chase | 93 | Miscellaneous | 29 | Leavenworth | 630 |
| Cottonwood Falls | 45 | Ellis | 323 | Fort Leavenworth | 50 |
| Miscellaneous | 48 | Ellis | 100 | Leavenworth | 508 |
| Chautauqua | 90 | Hays | 179 | National Military | 39 |
| Cedarvale | 28 | Miscellaneous | 44 | Home | 26 |
| Sedan | 48 | Ellsworth | 210 | Miscellaneous | 7 |
| Miscellaneous | 14 | Ellsworth | 109 | Lincoln | 121 |
| Cherokee | 379 | Wilson | 49 | Lincoln | 61 |
| Baxter Springs | 158 | Miscellaneous | 52 | Miscellaneous | 60 |
| Columbus | 90 | Finney | 325 | Linn | 72 |
| Galena | 72 | Garden City | 297 | La Cygne | 9 |
| Scammon | 19 | Miscellaneous | 28 | Pleasanton | 33 |
| Weir | 19 | Ford | 767 | Miscellaneous | 30 |
| West Mineral | 5 | Dodge City | 512 | Logan | 60 |
| Miscellaneous | 16 | Miscellaneous | 255 | Oakley | 46 |
| Cheyenne: Miscellaneous | 105 | Franklin | 293 | Miscellaneous | 14 |
| Clark | 111 | Ottawa | 246 | Lyon | 606 |
| Ashland | 79 | Miscellaneous | 47 | Emporia | 540 |
| Miscellaneous | 32 | Geary | 236 | Miscellaneous | 66 |
| Clay | 188 | Fort Riley | 17 | McPherson | 474 |
| Clay Center | 131 | Junction City | 200 | Lindsborg | 80 |
| Miscellaneous | 57 | Miscellaneous | 19 | McPherson | 236 |
| Cloud | 263 | Gove: Miscellaneous | 111 | Miscellaneous | 158 |
| Clyde | 20 | Graham | 57 | Marion | 280 |
| Concordia | 187 | Hill City | 33 | Florence | 38 |
| Miscellaneous | 56 | Miscellaneous | 24 | Hillsboro | 38 |
| Coffey | 75 | Grant: Ulysses | 96 | Marion | 94 |
| Burlington | 47 | Gray | 239 | Peabody | 48 |
| Miscellaneous | 28 | Cimarron | 133 | Miscellaneous | 62 |
| Comanche | 105 | Miscellaneous | 106 | Marshall | 314 |
| Coldwater | 61 | Greeley: Miscellaneous | 29 | Blue Rapids | 37 |
| Protection | 32 | Greenwood | 378 | Frankfort | 37 |
| Miscellaneous | 12 | Eureka | 180 | Marysville | 155 |
| | | Madison | 109 | Miscellaneous | 92 |
| | | Miscellaneous | 89 | | |
| | | Hamilton | 53 | | |
| | | Syracuse | 47 | | |
| | | Miscellaneous | 6 | | |

TABLE 11.—Individual returns for 1930, 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 |
|--------------------|-------------------|------------------------------|-------------------|------------------------------------|-------------------|
| Meade..... | 203 | Pottawatomie..... | 182 | Sherman..... | 144 |
| Meade..... | 59 | St. Marys..... | 39 | Goodland..... | 122 |
| Miscellaneous..... | 144 | Wamego..... | 58 | Miscellaneous..... | 22 |
| Miami..... | 241 | Miscellaneous..... | 85 | Smith..... | 129 |
| Osawatimie..... | 113 | Pratt..... | 316 | Smith Center..... | 71 |
| Paola..... | 108 | Pratt..... | 251 | Miscellaneous..... | 58 |
| Miscellaneous..... | 20 | Miscellaneous..... | 65 | Stafford..... | 245 |
| Mitchell..... | 200 | Rawlins..... | 147 | St. John..... | 78 |
| Beloit..... | 133 | Atwood..... | 61 | Stafford..... | 74 |
| Miscellaneous..... | 67 | Miscellaneous..... | 86 | Miscellaneous..... | 93 |
| Montgomery..... | 1,092 | Reno..... | 983 | Stanton: Miscellaneous..... | 57 |
| Caney..... | 73 | Haven..... | 32 | Stevens..... | 74 |
| Cherryvale..... | 74 | Hutchison..... | 832 | Hugoton..... | 63 |
| Colleyville..... | 369 | Nickerson..... | 20 | Miscellaneous..... | 11 |
| Independence..... | 561 | Miscellaneous..... | 99 | Sumner..... | 399 |
| Miscellaneous..... | 15 | Republic..... | 169 | Caldwell..... | 57 |
| Morris..... | 122 | Belleville..... | 76 | Conway Springs..... | 24 |
| Council Grove..... | 69 | Miscellaneous..... | 93 | Mulvane..... | 16 |
| Miscellaneous..... | 53 | Rice..... | 250 | Oxford..... | 35 |
| Morton..... | 68 | Lyons..... | 101 | Wellington..... | 225 |
| Elkhart..... | 45 | Sterling..... | 49 | Miscellaneous..... | 41 |
| Miscellaneous..... | 23 | Miscellaneous..... | 100 | Thomas..... | 219 |
| Nemaha..... | 150 | Riley..... | 454 | Colby..... | 118 |
| Sabetha..... | 68 | Manhattan..... | 368 | Miscellaneous..... | 101 |
| Seneca..... | 30 | Miscellaneous..... | 86 | Trego..... | 92 |
| Miscellaneous..... | 52 | Rooks..... | 108 | Wakepey..... | 61 |
| Neosho..... | 301 | Plainville..... | 22 | Miscellaneous..... | 31 |
| Chanute..... | 263 | Stockton..... | 53 | Wabaunsee: Miscella- neous..... | 95 |
| Erie..... | 15 | Miscellaneous..... | 33 | Wallace: Miscellaneous..... | 70 |
| Miscellaneous..... | 23 | Rush..... | 207 | Washington..... | 121 |
| Ness..... | 116 | La Crosse..... | 67 | Washington..... | 28 |
| Ness City..... | 65 | Miscellaneous..... | 140 | Miscellaneous..... | 93 |
| Miscellaneous..... | 51 | Russell..... | 261 | Wichita: Miscellaneous..... | 34 |
| Norton..... | 171 | Russell..... | 124 | Wilson..... | 179 |
| Norton..... | 107 | Miscellaneous..... | 137 | Altona..... | 6 |
| Miscellaneous..... | 64 | Saline..... | 782 | Fredonia..... | 74 |
| Osage..... | 122 | Salina..... | 747 | Neodesha..... | 89 |
| Burlingame..... | 23 | Miscellaneous..... | 35 | Miscellaneous..... | 10 |
| Osage City..... | 42 | Scott..... | 71 | Woodson..... | 52 |
| Miscellaneous..... | 57 | Scott City..... | 61 | Yates Center..... | 37 |
| Osborne..... | 120 | Miscellaneous..... | 10 | Miscellaneous..... | 15 |
| Downs..... | 31 | Sedgwick..... | 4,583 | Wyandotte..... | 2,515 |
| Osborne..... | 61 | Wichita..... | 4,441 | Bonmer Springs..... | 59 |
| Miscellaneous..... | 28 | Miscellaneous..... | 142 | Kansas City..... | 2,456 |
| Ottawa..... | 89 | Seward..... | 220 | Rosedale..... | 9 |
| Minneapolis..... | 42 | Liberal..... | 195 | | |
| Miscellaneous..... | 47 | Miscellaneous..... | 25 | | |
| Pawnee..... | 318 | Shawnee..... | 2,696 | | |
| Larned..... | 191 | Topeka..... | 2,664 | | |
| Miscellaneous..... | 127 | Miscellaneous..... | 32 | | |
| Phillips..... | 115 | Sheridan: Miscellaneous..... | 52 | | |
| Phillipsburg..... | 55 | | | | |
| Miscellaneous..... | 60 | | | | |

KENTUCKY

| | | | | | |
|--|--------|---------------------------|-----|----------------------------|-----|
| State total..... | 32,418 | Barren..... | 121 | Boyle..... | 305 |
| Returns, Form 1040, showing net income, not included in general tables..... | 1,397 | Glasgow..... | 113 | Danville..... | 294 |
| | | Miscellaneous..... | 8 | Miscellaneous..... | 11 |
| Total in general tables..... | 31,021 | Bath: Miscellaneous..... | 26 | Bracken..... | 71 |
| Adair..... | 14 | Bell..... | 291 | Augusta..... | 52 |
| Columbia..... | 12 | Middlesboro..... | 180 | Miscellaneous..... | 19 |
| Miscellaneous..... | 2 | Pineville..... | 89 | Breathitt..... | 27 |
| | | Miscellaneous..... | 22 | Jackson..... | 25 |
| Allen: Scottsville..... | 13 | Boone: Miscellaneous..... | 47 | Miscellaneous..... | 2 |
| Anderson: Lawrence- burg..... | 45 | Bourbon..... | 319 | Breckinridge..... | 44 |
| | | Paris..... | 296 | Cloverport..... | 17 |
| | | Miscellaneous..... | 23 | Miscellaneous..... | 27 |
| Ballard..... | 16 | Boyd..... | 869 | Bullitt..... | 26 |
| Wickliffe..... | 5 | Ashland..... | 810 | Lebanon Junction..... | 9 |
| Miscellaneous..... | 11 | Catlettsburg..... | 58 | Miscellaneous..... | 17 |
| | | Miscellaneous..... | 1 | Butler: Miscellaneous..... | 2 |
| | | | | Caldwell..... | 115 |
| | | | | Princeton..... | 104 |
| | | | | Miscellaneous..... | 11 |

TABLE 11.—*Individual returns for 1930, 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 |
|--------------------------------|-------------------|-----------------------------|-------------------|---------------------------------|-------------------|
| Calloway..... | 69 | Grant: Miscellaneous..... | 42 | Lee..... | 16 |
| Murray..... | 65 | Graves..... | 214 | Beattyville..... | 8 |
| Miscellaneous..... | 4 | Mayfield..... | 208 | Miscellaneous..... | 8 |
| Campbell..... | 2,403 | Miscellaneous..... | 6 | Leslie: Miscellaneous..... | 12 |
| Ballvue..... | 342 | Grayson: Miscellaneous..... | 30 | Letcher..... | 121 |
| Clifton. (See Newport.) | | Green: Miscellaneous..... | 6 | Jenkins..... | 45 |
| Dayton..... | 211 | Greenup..... | 150 | Neon..... | 13 |
| Fort Thomas..... | 780 | Greenup..... | 17 | Seco..... | 8 |
| Newport ⁴ | 1,038 | Raceland..... | 9 | Whitesburg..... | 21 |
| Southgate. (See Newport.) | | Russell..... | 108 | Miscellaneous..... | 34 |
| Miscellaneous..... | 52 | Miscellaneous..... | 16 | Lewis..... | 23 |
| Carlisle..... | 8 | Hancock: Miscellaneous..... | 13 | Vanceburg..... | 17 |
| Burdwell..... | 3 | Hardin..... | 82 | Miscellaneous..... | 6 |
| Miscellaneous..... | 5 | Elizabethtown..... | 63 | Lincoln..... | 60 |
| Carroll..... | 68 | Miscellaneous..... | 19 | Stanford..... | 41 |
| Carrollton..... | 51 | Harlan..... | 412 | Miscellaneous..... | 19 |
| Miscellaneous..... | 17 | Evarts..... | 7 | Livingston: Miscellaneous..... | 13 |
| Carter..... | 40 | Harland..... | 135 | Logan..... | 78 |
| Olive Hill..... | 16 | Miscellaneous..... | 270 | Russellville..... | 60 |
| Miscellaneous..... | 24 | Harrison..... | 145 | Miscellaneous..... | 18 |
| Casey: Miscellaneous..... | 5 | Cynthiana..... | 133 | Lyon..... | 26 |
| Christian..... | 291 | Miscellaneous..... | 12 | Eddyville..... | 17 |
| Hopkinsville..... | 255 | Hart: Miscellaneous..... | 18 | Miscellaneous..... | 9 |
| Miscellaneous..... | 36 | Henderson..... | 234 | McCracken: Paducah..... | 699 |
| Clark..... | 317 | Henderson..... | 230 | McCreary: Miscellaneous..... | 20 |
| Winchester..... | 312 | Miscellaneous..... | 4 | McLean..... | 11 |
| Miscellaneous..... | 5 | Henry..... | 51 | Livermore..... | 5 |
| Clay: Miscellaneous..... | 10 | Eminence..... | 25 | Miscellaneous..... | 6 |
| Crittenden..... | 26 | Miscellaneous..... | 26 | Madison..... | 251 |
| Marion..... | 23 | Hickman..... | 8 | Berea..... | 75 |
| Miscellaneous..... | 3 | Clinton..... | 7 | Richmond..... | 173 |
| Cumberland: Miscellaneous..... | | Miscellaneous..... | 1 | Miscellaneous..... | 3 |
| | 3 | Hopkins..... | 250 | Magoffin: Miscellaneous..... | 16 |
| Davies..... | 573 | Dawson Springs..... | 28 | Marion..... | 63 |
| Owensboro..... | 549 | Earlington..... | 36 | Lebanon..... | 60 |
| Miscellaneous..... | 24 | Madisonville..... | 168 | Miscellaneous..... | 3 |
| Edmonson: Miscellaneous..... | | Mortons Gap..... | 4 | Marshall..... | 17 |
| | 13 | Miscellaneous..... | 14 | Benton..... | 8 |
| Estill..... | 94 | Jackson: Miscellaneous..... | 3 | Miscellaneous..... | 9 |
| Irvine..... | 43 | Jefferson..... | 13,336 | Martin: Miscellaneous..... | 1 |
| Ravenna..... | 40 | Louisville..... | 12,825 | Mason..... | 249 |
| Miscellaneous..... | 11 | Miscellaneous..... | 511 | Maysville..... | 236 |
| Fayette..... | 2,304 | Jessamine..... | 77 | Miscellaneous..... | 13 |
| Lexington..... | 2,291 | Nicholasville..... | 64 | Meade: Miscellaneous..... | 8 |
| Miscellaneous..... | 13 | Miscellaneous..... | 9 | Menifee: Miscellaneous..... | 1 |
| Fleming..... | 43 | Johnson..... | 89 | Mercer..... | 117 |
| Flemingsburg..... | 38 | Paintsville..... | 70 | Harrodsburg..... | 101 |
| Miscellaneous..... | 5 | Van Lear..... | 12 | Miscellaneous..... | 61 |
| Floyd..... | 136 | Miscellaneous..... | 7 | Monroe: Miscellaneous..... | 1 |
| Prestonburg..... | 48 | Kenton..... | 3,073 | Montgomery: Mount Sterling..... | 154 |
| Wayland..... | 21 | Covington..... | 2,816 | Morgan: Miscellaneous..... | 10 |
| Weeksbury..... | 8 | Ludlow..... | 234 | Muhlenberg..... | 131 |
| Wheelwright..... | 6 | Miscellaneous..... | 23 | Central City..... | 42 |
| Miscellaneous..... | 53 | Knott: Miscellaneous..... | 9 | Drakesboro..... | 6 |
| Franklin..... | 323 | Knox..... | 47 | Greenville..... | 68 |
| Frankfort..... | 322 | Barbourville..... | 14 | Miscellaneous..... | 17 |
| Miscellaneous..... | 1 | Miscellaneous..... | 3 | Nelson..... | 84 |
| Fulton..... | 139 | Larue..... | 17 | Burdstown..... | 68 |
| Fulton..... | 109 | Hodgenville..... | 14 | Miscellaneous..... | 22 |
| Hickman..... | 30 | Miscellaneous..... | 3 | | |
| Gallatin: Miscellaneous..... | 13 | Laurel: London..... | 22 | | |
| Garrard..... | 46 | Lawrence..... | 60 | | |
| Lancaster..... | 40 | Louisia..... | 48 | | |
| Miscellaneous..... | 6 | Miscellaneous..... | 12 | | |

⁴ Includes Clifton and Southgate.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

KENTUCKY—Continued

| County and city | Num- ber of returns | County and city | Num- ber of returns | County and city | Num- ber of returns |
|----------------------------|---------------------------|-------------------------------------|---------------------------|---|---------------------------|
| Nicholas..... | 46 | Robertson: Miscellane- ous..... | 2 | Warren..... | 312 |
| Carlisle..... | 44 | Rockcastle: Miscellane- ous..... | 14 | Bowling Green..... | 298 |
| Miscellaneous..... | 3 | Rowan: Miscellaneous..... | 26 | Miscellaneous..... | 14 |
| Ohio..... | 41 | Russell: Miscellaneous..... | 1 | Washington..... | 42 |
| Beaver Dam..... | 14 | Scott..... | 160 | Springfield..... | 40 |
| Hartford..... | 17 | Georgetown..... | 157 | Miscellaneous..... | 2 |
| Miscellaneous..... | 11 | Miscellaneous..... | 3 | Wayne..... | 10 |
| Oldham..... | 71 | Shelby..... | 129 | Monticello..... | 9 |
| La Grange..... | 33 | Shelbyville..... | 119 | Miscellaneous..... | 1 |
| Miscellaneous..... | 38 | Miscellaneous..... | 10 | Webster..... | 54 |
| Owen: Miscellaneous..... | 22 | Simpson: Franklin..... | 40 | Providence..... | 31 |
| Pendleton..... | 41 | Spencer: Miscellaneous..... | 11 | Miscellaneous..... | 23 |
| Falmouth..... | 31 | Taylor..... | 39 | Whitley..... | 151 |
| Miscellaneous..... | 10 | Campbellsville..... | 38 | Corbin..... | 58 |
| Perry..... | 185 | Miscellaneous..... | 1 | Williamsburg..... | 33 |
| Hazard..... | 120 | Todd: Miscellaneous..... | 41 | Miscellaneous..... | 10 |
| Miscellaneous..... | 65 | Trigg..... | 28 | Wolfe: Miscellaneous..... | 5 |
| Pike..... | 285 | Cadiz..... | 26 | Woodford..... | 158 |
| Hehlner..... | 5 | Miscellaneous..... | 2 | Versailles..... | 117 |
| McVeigh..... | 10 | Trimble: Miscellaneous..... | 5 | Miscellaneous..... | 41 |
| Pikeville..... | 113 | Union..... | 90 | All other: | |
| Miscellaneous..... | 157 | Morganfield..... | 47 | Residents of other | |
| Powell: Miscellaneous..... | 4 | Sturgis..... | 32 | States..... | 385 |
| Pulaski..... | 152 | Uniontown..... | 6 | Residents of foreign | |
| Burnside..... | 22 | Miscellaneous..... | 5 | countries (Ameri- can citizens and aliens)..... | 18 |
| Somerset..... | 125 | | | | |
| Miscellaneous..... | 5 | | | | |

LOUISIANA

| | | | | | |
|---|--------|----------------------------------|-------|----------------------|-----|
| State total..... | 34,649 | Bossier..... | 130 | East Feliciana..... | 52 |
| Returns, Form 1040, showing no net in- come, not included in general tables..... | 1,670 | Bossier..... | 35 | Jackson..... | 13 |
| Total in general tables..... | 32,979 | Plain Dealing..... | 24 | Miscellaneous..... | 39 |
| Acadia..... | 340 | Miscellaneous..... | 71 | Evangeline..... | 45 |
| Church Point..... | 38 | Caddo..... | 4,076 | Ville Platte..... | 30 |
| Crowley..... | 177 | Shreveport..... | 3,808 | Miscellaneous..... | 15 |
| Rayne..... | 80 | Vivian..... | 41 | Franklin..... | 104 |
| Miscellaneous..... | 45 | Miscellaneous..... | 227 | Winsboro..... | 64 |
| Allen..... | 114 | Calcasieu..... | 934 | Miscellaneous..... | 40 |
| Elizabeth..... | 33 | De Quincey..... | 33 | Grant..... | 55 |
| Kinder..... | 6 | Lake Charles..... | 713 | Colfax..... | 20 |
| Oakdale..... | 64 | Sulphur..... | 53 | Miscellaneous..... | 35 |
| Miscellaneous..... | 6 | Vinton..... | 67 | Iberia..... | 270 |
| Ascension..... | 112 | Miscellaneous..... | 68 | Jeanerette..... | 75 |
| Donaldsonville..... | 76 | Caldwell: Miscellaneous..... | 47 | New Iberia..... | 162 |
| Miscellaneous..... | 36 | Cameron: Miscellane- ous..... | 1 | Miscellaneous..... | 33 |
| Assumption..... | 56 | Catahoula..... | 27 | Iberville..... | 199 |
| Napoleonville..... | 35 | Jonesville..... | 9 | Plaquemine..... | 134 |
| Miscellaneous..... | 21 | Miscellaneous..... | 18 | White Castle..... | 28 |
| Avoyelles..... | 100 | Claiborne..... | 227 | Miscellaneous..... | 37 |
| Bunkie..... | 41 | Homer..... | 97 | Jackson..... | 51 |
| Cottonport..... | 5 | Haynesville..... | 121 | Hodge..... | 28 |
| Mansura..... | 10 | Miscellaneous..... | 9 | Jonesboro..... | 18 |
| Marksville..... | 25 | Concordia..... | 99 | Miscellaneous..... | 5 |
| Miscellaneous..... | 19 | Ferriday..... | 58 | Jefferson..... | 380 |
| Beauregard..... | 105 | Vidalia..... | 23 | Gretna..... | 115 |
| De Ridder..... | 86 | Miscellaneous..... | 18 | Kenner..... | 34 |
| Merryville..... | 13 | De Soto..... | 209 | Westwego..... | 21 |
| Miscellaneous..... | 6 | Logansport..... | 16 | Miscellaneous..... | 210 |
| Bienville..... | 87 | Mansfield..... | 140 | Jefferson Davis..... | 208 |
| Arcadia..... | 41 | Miscellaneous..... | 53 | Jennings..... | 105 |
| Gibbsland..... | 13 | East Baton Rouge..... | 1,767 | Lake Arthur..... | 18 |
| Miscellaneous..... | 33 | Baton Rouge..... | 1,095 | Welsb..... | 40 |
| | | Miscellaneous..... | 72 | Miscellaneous..... | 40 |
| | | East Carroll..... | 113 | Lafayette..... | 353 |
| | | Lake Providence..... | 103 | Lafayette..... | 321 |
| | | Miscellaneous..... | 10 | Miscellaneous..... | 32 |
| | | | | La Fourche..... | 206 |
| | | | | Thibodaux..... | 121 |
| | | | | Miscellaneous..... | 85 |

TABLE 11.—*Individual returns for 1930, 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 |
|-------------------------------------|-------------------|---|-------------------|---|-------------------|
| La Salle..... | 75 | Sabine..... | 101 | Tensas: Miscellaneous..... | 93 |
| Jena..... | 15 | Many..... | 37 | Terrebonne..... | 168 |
| Miscellaneous..... | 60 | Zwolle..... | 20 | Houma..... | 135 |
| Lincoln..... | 166 | Miscellaneous..... | 44 | Miscellaneous..... | 33 |
| Ruston..... | 147 | St. Bernard: Miscella- neous..... | 60 | Union..... | 45 |
| Miscellaneous..... | 19 | St. Charles: Miscellane- ous..... | 93 | Farmerville..... | 21 |
| Livingston..... | 40 | St. Helena: Miscellane- ous..... | 1 | Miscellaneous..... | 24 |
| Denham Springs..... | 22 | St. James..... | 96 | Vermillion..... | 169 |
| Miscellaneous..... | 18 | Lutcher..... | 37 | Abbeville..... | 84 |
| Madison..... | 122 | Miscellaneous..... | 59 | Gueydan..... | 27 |
| Tallulah..... | 102 | St. John the Baptist: Miscellaneous..... | 77 | Kaplan..... | 26 |
| Miscellaneous..... | 20 | St. Landry..... | 320 | Miscellaneous..... | 32 |
| Morehouse..... | 216 | Eunice..... | 32 | Vernon..... | 95 |
| Bastrop..... | 185 | Melville..... | 33 | Leesville..... | 80 |
| Miscellaneous..... | 31 | Opelousas..... | 183 | Miscellaneous..... | 15 |
| Natchitoches..... | 147 | Washington..... | 12 | Washington..... | 247 |
| Natchitoches..... | 104 | Miscellaneous..... | 60 | Bogalusa..... | 223 |
| Miscellaneous..... | 43 | St. Martin..... | 69 | Miscellaneous..... | 24 |
| Orleans: New Orleans..... | 17,885 | Breaux Bridge..... | 20 | Webster..... | 220 |
| Ouachita..... | 1,230 | St. Martinville..... | 37 | Cotton Valley..... | 26 |
| Monroe..... | 1,109 | Miscellaneous..... | 12 | Minden..... | 162 |
| West Monroe..... | 86 | St. Mary..... | 253 | Springhill..... | 9 |
| Miscellaneous..... | 35 | Berwick..... | 9 | Miscellaneous..... | 23 |
| Plaquemine: Miscella- neous..... | 53 | Franklin..... | 104 | West Baton Rouge..... | 46 |
| Pointe Coupee..... | 80 | Morgan City..... | 94 | Port Allen..... | 20 |
| New Roads..... | 31 | Patterson..... | 25 | Miscellaneous..... | 26 |
| Miscellaneous..... | 49 | Miscellaneous..... | 21 | West Carroll..... | 36 |
| Rapides..... | 887 | St. Tammany..... | 188 | Oak Grove..... | 26 |
| Alexandria..... | 761 | Covington..... | 79 | Miscellaneous..... | 10 |
| Glenmora..... | 17 | Mandeville..... | 17 | West Feliciana: Miscel- laneous..... | 44 |
| Lecompte..... | 30 | Slidell..... | 62 | Winn..... | 76 |
| Pineville..... | 28 | Miscellaneous..... | 30 | Winnfield..... | 73 |
| Miscellaneous..... | 51 | Tangipahoa..... | 282 | Miscellaneous..... | 3 |
| Red River: Miscellane- ous..... | 55 | Amite..... | 38 | All other: Residents of other States..... | 286 |
| Richland..... | 110 | Hammond..... | 168 | Residents of foreign countries (Ameri- can citizens and aliens)..... | 51 |
| Delhi..... | 21 | Independence..... | 9 | | |
| Rayville..... | 49 | Kentwood..... | 11 | | |
| Miscellaneous..... | 40 | Ponchatoula..... | 37 | | |
| | | Miscellaneous..... | 19 | | |

MAINE

| | | | | | |
|---|--------|---------------------|-------|--------------------------|-------|
| State total..... | 18,359 | Aroostook..... | 1,045 | Aroostook—Continued..... | |
| Returns, Form 1040, showing no net in- come, not included in general tables..... | 530 | Ashland..... | 10 | Stockholm..... | 4 |
| Total in general tables..... | 17,829 | Blaine..... | 1 | Van Buren..... | 34 |
| Androscoggin..... | 1,610 | Bridgewater..... | 5 | Washburn..... | 26 |
| Auburn..... | 568 | Caribou..... | 153 | Miscellaneous..... | 22 |
| Lewiston..... | 809 | Eagle Lake..... | 9 | Cumberland..... | 5,945 |
| Lisbon..... | 58 | Easton..... | 39 | Bridgton..... | 39 |
| Livermore..... | 1 | Fort Fairfield..... | 131 | Brunswick..... | 308 |
| Livermore Falls..... | 78 | Fort Kent..... | 43 | Cape Elizabeth..... | 117 |
| Mechanic Falls..... | 52 | Frenchville..... | 2 | Cumberland..... | 16 |
| Poland..... | 26 | Grand Isle..... | 2 | Falmouth..... | 7 |
| Turner..... | 2 | Houlton..... | 226 | Freeport..... | 46 |
| Webster..... | 11 | Island Falls..... | 7 | Gorham..... | 36 |
| Miscellaneous..... | 5 | Limestone..... | 33 | Gray..... | 14 |
| | | Madawaska..... | 40 | Harpeswell..... | 5 |
| | | Napleton..... | 10 | New Gloucester..... | 5 |
| | | Mars Hill..... | 36 | Portland..... | 4,440 |
| | | Monticello..... | 7 | Scarborough..... | 39 |
| | | Presque Isle..... | 207 | South Portland..... | 474 |
| | | Sherman..... | 4 | Standish..... | 5 |

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

MAINE—Continued

| County and city | Num- ber of returns | County and city | Num- ber of returns | County and city | Num- ber of returns |
|----------------------|---------------------------|-----------------------|---------------------------|----------------------|---------------------------|
| Cumberland—Con. | | Lincoln—Continued. | | Somerset—Continued. | |
| Westbrook..... | 216 | Waldoboro..... | 32 | Madison..... | 77 |
| Windham..... | 33 | Wiscasset..... | 31 | Norridgewock..... | 6 |
| Yarmouth..... | 62 | Miscellaneous..... | 107 | Pittsfield..... | 52 |
| Miscellaneous..... | 74 | Oxford..... | 623 | Skowhegan..... | 135 |
| Franklin..... | 310 | Bethel..... | 46 | St. Albans..... | 2 |
| Farmington..... | 122 | Dixfield..... | 28 | Miscellaneous..... | 48 |
| Jay..... | 27 | Fryeburg..... | 32 | Waldo..... | 236 |
| Kingfield..... | 10 | Mexico..... | 40 | Belfast..... | 156 |
| Phillips..... | 9 | Norway..... | 51 | Searsport..... | 19 |
| Rangeley..... | 51 | Oxford..... | 16 | Winterport..... | 8 |
| Wilton..... | 62 | Paris and South | | Miscellaneous..... | 53 |
| Miscellaneous..... | 29 | Paris..... | 72 | Washington..... | 412 |
| Hancock..... | 645 | Rumford..... | 253 | Baileyville..... | 40 |
| Bar Harbor..... | 211 | Miscellaneous..... | 85 | Calais..... | 108 |
| Blue Hill..... | 19 | Penobscot..... | 2,058 | Cherryfield..... | 9 |
| Bucksport..... | 65 | Bangor..... | 1,320 | Danforth..... | 23 |
| Deer Isle..... | 6 | Brewer..... | 116 | East Machias..... | 6 |
| Ellsworth..... | 113 | Corinna..... | 7 | Eastport..... | 72 |
| Gouldsboro..... | 5 | Dexter..... | 68 | Jonesport..... | 8 |
| Mount Desert..... | 75 | East Millinocket..... | 38 | Lubec..... | 37 |
| Stonington..... | 18 | Enfield..... | 7 | Machias..... | 31 |
| Miscellaneous..... | 133 | Hampden..... | 23 | Millbridge..... | 12 |
| Kennebec..... | 1,687 | Hermion..... | 1 | Miscellaneous..... | 66 |
| Augusta..... | 587 | Howland..... | 11 | York..... | 1,558 |
| Benton..... | 6 | Lincoln..... | 40 | Berwick..... | 34 |
| China..... | 5 | Millford..... | 13 | Biddeford..... | 321 |
| Clinton..... | 19 | Millinocket..... | 197 | Buxton..... | 13 |
| Farmingdale..... | 4 | Newport..... | 16 | Eliot..... | 21 |
| Gardiner..... | 190 | Old Town..... | 98 | Hollis..... | 8 |
| Hallowell..... | 50 | Orono..... | 56 | Kennebunk..... | 104 |
| Monmouth..... | 6 | Orrington..... | 3 | Kennebunkport..... | 45 |
| Oakland..... | 48 | Patten..... | 9 | Kittery..... | 99 |
| Randolph..... | 11 | Miscellaneous..... | 35 | Lebanon..... | 7 |
| Vassalboro..... | 9 | Piscataquis..... | 263 | Limerick..... | 19 |
| Waterville..... | 621 | Brownville..... | 37 | North Berwick..... | 40 |
| Winslow..... | 11 | Dover-Foxcroft..... | 75 | Old Orchard..... | 65 |
| Winthrop..... | 66 | Greenville..... | 42 | Parsonsfield..... | 20 |
| Miscellaneous..... | 54 | Gulford..... | 38 | Saco..... | 223 |
| Knox..... | 642 | Milo..... | 42 | Sanford..... | 306 |
| Camden..... | 129 | Monson..... | 12 | South Berwick..... | 51 |
| Rockland..... | 349 | Sangerville..... | 8 | Wells..... | 47 |
| Rockport..... | 23 | Miscellaneous..... | 9 | York..... | 160 |
| St. George..... | 14 | Sagadahoc..... | 390 | Miscellaneous..... | 35 |
| Thomaston..... | 71 | Bath..... | 301 | | |
| Union..... | 8 | Richmond..... | 30 | All other: | |
| Vinalhaven..... | 11 | Topsham..... | 30 | Residents of other | |
| Warren..... | 17 | Miscellaneous..... | 25 | States..... | 171 |
| Miscellaneous..... | 20 | Somerset..... | 480 | Residents of foreign | |
| Lincoln..... | 253 | Anson..... | 29 | countries (Ameri- | |
| Boothbay..... | 18 | Bingham..... | 64 | cans citizens and | |
| Boothbay Harbor..... | 58 | Fairfield..... | 62 | aliens)..... | 31 |
| Bristol..... | 7 | Hartland..... | 5 | | |

MARYLAND

| | | | | | |
|---|--------|-----------------------------|-------|-----------------------------|-----|
| State total..... | 70,104 | Baltimore..... | 2,935 | Charles: Miscellaneous..... | 120 |
| Returns, Form 1040, showing no net in- come, not included in general tables..... | 1,678 | Catonsville..... | 723 | Dorchester..... | 316 |
| Total in general tables..... | 68,426 | Towson..... | 347 | Cambridge..... | 255 |
| Allegany..... | 1,836 | Miscellaneous..... | 1,865 | Hurlock..... | 14 |
| Cumberland..... | 1,461 | Calvert: Miscellaneous..... | 40 | Miscellaneous..... | 47 |
| Frostburg..... | 137 | Caroline..... | 182 | Frederick..... | 944 |
| Lonaconing..... | 51 | Denton..... | 43 | Brunswick..... | 115 |
| Mount Savage..... | 40 | Feddersburg..... | 51 | Frederick..... | 595 |
| Westernport..... | 50 | Miscellaneous..... | 88 | Miscellaneous..... | 234 |
| Miscellaneous..... | 97 | Carroll..... | 452 | Garrett..... | 112 |
| Anne Arundel..... | 1,155 | Union Bridge..... | 34 | Oakland..... | 60 |
| Annapolis..... | 716 | Westminster..... | 225 | Miscellaneous..... | 52 |
| Miscellaneous..... | 439 | Miscellaneous..... | 193 | Harford..... | 526 |
| City of Baltimore..... | 40,050 | Cecil..... | 393 | Aberdeen..... | 125 |
| | | Elkton..... | 144 | Belair..... | 126 |
| | | North East..... | 28 | Havre de Grace..... | 144 |
| | | Port Deposit..... | 54 | Miscellaneous..... | 131 |
| | | Miscellaneous..... | 167 | Howard..... | 293 |
| | | | | Ellicott City..... | 147 |
| | | | | Miscellaneous..... | 146 |

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

MARYLAND—Continued

| County and city | Num- ber of returns | County and city | Num- ber of returns | County and city | Num- ber of returns |
|----------------------|---------------------------|------------------------------------|---------------------------|---------------------------------------|---------------------------|
| Kent..... | 177 | St. Marys: Miscella- neous..... | 71 | Worcester..... | 237 |
| Chestertown..... | 115 | | | Berlin..... | 53 |
| Miscellaneous..... | 62 | Somerset..... | 136 | Pocomoke City..... | 84 |
| Montgomery..... | 3,414 | Crisfield..... | 68 | Snow Hill..... | 46 |
| Chevy Chase..... | 1,318 | Miscellaneous..... | 68 | Miscellaneous..... | 54 |
| Rockville..... | 220 | Talbot..... | 349 | | |
| Tacoma Park..... | 499 | Easton..... | 241 | All other: | |
| Miscellaneous..... | 1,377 | St. Michaels..... | 40 | Residents of other | |
| Prince Georges..... | 1,372 | Miscellaneous..... | 68 | States..... | 6,250 |
| Capitol Heights..... | 22 | Washington..... | 1,274 | Residents of foreign | |
| Hyattsville..... | 321 | Boonsboro..... | 12 | countries (Ameri- can citizens and | |
| Laurel..... | 147 | Hagerstown..... | 1,098 | aliens)..... | 6,917 |
| Mount Rainier..... | 174 | Williamsport..... | 45 | | |
| Miscellaneous..... | 708 | Miscellaneous..... | 119 | | |
| Queen Anne..... | 132 | Wicomico..... | 421 | | |
| Centerville..... | 80 | Salisbury..... | 396 | | |
| Miscellaneous..... | 52 | Miscellaneous..... | 25 | | |

MASSACHUSETTS

| | | | | | |
|---|---------|--------------------|--------|-----------------------|--------|
| State total..... | 214,333 | Bristol—Continued. | | Franklin—Continued. | |
| Returns, Form 1040, showing no net in- come, not included in general tables..... | 6,638 | Norton..... | 126 | Montague..... | 272 |
| Adjustment—subtract to reconcile with gen- eral tables ¹ | 5,442 | Raynham..... | 50 | Northfield..... | 77 |
| Total in general tables..... | 202,253 | Rehoboth..... | 15 | Orange..... | 160 |
| Barnstable..... | 1,487 | Seekonk..... | 24 | Shellburne..... | 104 |
| Barnstable..... | 442 | Somerset..... | 111 | Sunderland..... | 19 |
| Bourne..... | 135 | Swansea..... | 67 | Whately..... | 18 |
| Chatham..... | 81 | Taunton..... | 1,222 | Miscellaneous..... | 75 |
| Dennis..... | 55 | Westport..... | 75 | | 14,223 |
| Falmouth..... | 283 | Dukes..... | 174 | Agawam..... | 130 |
| Harwich..... | 107 | Edgartown..... | 54 | Chester..... | 42 |
| Orleans..... | 59 | Oak Bluffs..... | 28 | Chicopee..... | 759 |
| Provincetown..... | 110 | Tisbury..... | 81 | East Longmeadow..... | 68 |
| Sandwich..... | 81 | Miscellaneous..... | 11 | Holyoke..... | 2,477 |
| Yarmouth..... | 61 | Essex..... | 21,198 | Longmeadow..... | 667 |
| Miscellaneous..... | 65 | Amesbury..... | 378 | Ludlow..... | 159 |
| Berkshire..... | 5,285 | Andover..... | 837 | Monson..... | 91 |
| Adams..... | 332 | Beverly..... | 1,284 | Palmer..... | 288 |
| Cheshire..... | 34 | Danvers..... | 502 | Russell..... | 14 |
| Clarksburg..... | 2 | Essex..... | 37 | Southwick..... | 14 |
| Dalton..... | 194 | Georgetown..... | 58 | Springfield..... | 8,054 |
| Great Barrington..... | 316 | Gloucester..... | 973 | Westfield..... | 647 |
| Hinsdale..... | 25 | Groveland..... | 11 | West Springfield..... | 637 |
| Lanesborough..... | 20 | Hamilton..... | 136 | Wilbraham..... | 79 |
| Lee..... | 202 | Haverhill..... | 1,971 | Miscellaneous..... | 51 |
| Lenox..... | 150 | Ipswich..... | 234 | | 2,774 |
| New Marlborough..... | 8 | Lawrence..... | 2,453 | Hampshire..... | |
| North Adams..... | 845 | Lynn..... | 4,447 | Amherst..... | 326 |
| Pittsfield..... | 2,712 | Lynnfield..... | 129 | Belchertown..... | 19 |
| Sheffield..... | 41 | Manchester..... | 207 | Easthampton..... | 238 |
| Stockbridge..... | 113 | Marblehead..... | 809 | Hadley..... | 39 |
| West Stockbridge..... | 10 | Merrimac..... | 64 | Harfield..... | 52 |
| Williamstown..... | 236 | Methuen..... | 659 | Huntington..... | 28 |
| Miscellaneous..... | 45 | Middleton..... | 37 | Northampton..... | 1,350 |
| Bristol..... | 10,002 | Nahant..... | 151 | South Hadley..... | 337 |
| Acushnet..... | 31 | Newbury..... | 72 | Ware..... | 249 |
| Attleboro..... | 910 | Newburyport..... | 384 | Williamsburg..... | 43 |
| Berkley..... | 8 | North Andover..... | 324 | Miscellaneous..... | 73 |
| Dartmouth..... | 100 | Peabody..... | 741 | | 55,047 |
| Dighton..... | 73 | Rockport..... | 156 | Middlesex..... | |
| Easton..... | 183 | Rowley..... | 42 | Acton..... | 110 |
| Fairhaven..... | 364 | Salem..... | 1,920 | Arlington..... | 3,136 |
| Fall River..... | 2,625 | Salisbury..... | 48 | Ashland..... | 121 |
| Freetown..... | 25 | Saugus..... | 453 | Ayer..... | 140 |
| Mansfield..... | 257 | Swampscott..... | 1,239 | Bedford..... | 136 |
| New Bedford..... | 3,226 | Wenham..... | 66 | Belmont..... | 2,701 |
| North Attleboro..... | 510 | West Newbury..... | 16 | Billerica..... | 184 |
| | | Miscellaneous..... | 111 | Burlington..... | 32 |
| | | Franklin..... | 1,401 | Cambridge..... | 7,464 |
| | | Buckland..... | 3 | Chelmsford..... | 212 |
| | | Colrain..... | 20 | Concord..... | 617 |
| | | Deerfield..... | 85 | Dracut..... | 52 |
| | | Erving..... | 9 | Everett..... | 1,621 |
| | | Greenfield..... | 559 | Framingham..... | 1,269 |
| | | | | Groton..... | 155 |
| | | | | Holliston..... | 136 |

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, 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 |
|----------------------------------|-------------------|---------------------------|-------------------|-----------------------------|-------------------|
| Middlesex—Continued. | | Norfolk—Continued. | | Worcester—Continued. | |
| Hopkinton..... | 98 | Needham..... | 987 | Brookfield..... | 55 |
| Hudson..... | 298 | Norfolk..... | 45 | Carlton..... | 31 |
| Lexington..... | 855 | Norwood..... | 842 | Clinton..... | 33 |
| Lincoln..... | 162 | Plainville..... | 47 | Douglas..... | 54 |
| Littleton..... | 81 | Quincy..... | 4,558 | Dudley..... | 42 |
| Lowell..... | 2,951 | Randolph..... | 248 | Fitchburg..... | 1,428 |
| Malden..... | 2,810 | Sharon..... | 275 | Gardner..... | 604 |
| Marlborough..... | 488 | Stoughton..... | 297 | Grafton..... | 165 |
| Maynard..... | 216 | Walpole..... | 416 | Hardwick..... | 32 |
| Medford..... | 3,261 | Wellesley..... | 1,743 | Holden..... | 108 |
| Melrose..... | 2,441 | Westwood..... | 119 | Hopedale..... | 118 |
| Natick..... | 672 | Weymouth..... | 836 | Hubbardston..... | 9 |
| Newton..... | 8,637 | Wrentham..... | 99 | Lancaster..... | 80 |
| North Reading..... | 48 | Plymouth..... | 8,060 | Leicester..... | 133 |
| Pepperell..... | 84 | Abington..... | 229 | Leominster..... | 745 |
| Reading..... | 773 | Bridgewater..... | 233 | Lunenburg..... | 38 |
| Shirley..... | 35 | Brookton..... | 2,697 | Mendon..... | 24 |
| Somerville..... | 4,503 | Carver..... | 40 | Milford..... | 462 |
| Stoneham..... | 456 | Duxbury..... | 111 | Milbury..... | 191 |
| Stow..... | 43 | East Bridgewater..... | 89 | Millville..... | 42 |
| Sudbury..... | 67 | Hanover..... | 114 | Northboro..... | 72 |
| Tewksbury..... | 35 | Hanson..... | 54 | Northridge..... | 220 |
| Townsend..... | 34 | Hingham..... | 619 | North Brookfield..... | 105 |
| Tyngsborough..... | 23 | Hull..... | 87 | Oxford..... | 77 |
| Wakefield..... | 845 | Kingston..... | 87 | Rutland..... | 58 |
| Waltham..... | 1,529 | Lakeville..... | 7 | Shrewsbury..... | 236 |
| Watertown..... | 2,260 | Marion..... | 104 | Southboro..... | 143 |
| Wayland..... | 178 | Marshfield..... | 141 | Southbridge..... | 537 |
| Westford..... | 88 | Mattapoisett..... | 67 | Spencer..... | 214 |
| Weston..... | 354 | Middleborough..... | 320 | Sterling..... | 32 |
| Wilmington..... | 114 | Norwell..... | 44 | Sturbridge..... | 28 |
| Winchester..... | 1,747 | Pembroke..... | 49 | Sutton..... | 24 |
| Woburn..... | 839 | Plymouth..... | 585 | Templeton..... | 56 |
| Miscellaneous..... | 86 | Rochester..... | 17 | Upton..... | 36 |
| Nantucket: Nantucket..... | 112 | Rockland..... | 1,517 | Uxbridge..... | 93 |
| Norfolk..... | 24,823 | Saltwater..... | 236 | Warren..... | 73 |
| Aron..... | 49 | Wareham..... | 213 | Webster..... | 396 |
| Bellingham..... | 21 | West Bridgewater..... | 60 | Westboro..... | 161 |
| Braintree..... | 980 | Whitman..... | 295 | West Boylston..... | 65 |
| Brookline..... | 8,842 | Miscellaneous..... | 25 | West Brookfield..... | 44 |
| Canton..... | 339 | Suffolk..... | 50,508 | Westminster..... | 31 |
| Cohasset..... | 290 | Boston..... | 46,909 | Winchendon..... | 194 |
| Dedham..... | 1,042 | Chelsea..... | 1,155 | Worcester..... | 8,944 |
| Dover..... | 108 | Revere..... | 934 | Miscellaneous..... | 163 |
| Foxborough..... | 163 | Winthrop..... | 1,503 | | |
| Franklin..... | 312 | Worcester..... | 17,169 | All other: | |
| Holbrook..... | 94 | Ashburnham..... | 61 | Residents of other | |
| Medfield..... | 79 | Attol..... | 407 | States..... | 1,562 |
| Medway..... | 101 | Auburn..... | 136 | Residents of foreign | |
| Millis..... | 70 | Barre..... | 87 | countries (Ameri- | |
| Milton..... | 1,812 | Berlin..... | 22 | can citizens and | |
| | | Blackstone..... | 40 | aliens)..... | 513 |
| | | Boylston..... | 22 | | |

MICHIGAN

| | | | | | |
|--|----------------|----------------------------|------------|----------------------|------------|
| State total..... | 155,912 | Allegan..... | 421 | Barry..... | 202 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 5,597 | Allegan..... | 122 | Hastings..... | 147 |
| Adjustment—subtract to reconcile with general tables..... | 2,951 | Oscego..... | 77 | Nashville..... | 24 |
| Total in general tables..... | 147,364 | Plainwell..... | 69 | Miscellaneous..... | 31 |
| Alcona: Miscellaneous..... | 42 | Wayland..... | 21 | Bay..... | 1,584 |
| Alger..... | 133 | Miscellaneous..... | 132 | Bay City..... | 1,491 |
| Munising..... | 103 | Alpena..... | 338 | Essexville..... | 32 |
| Miscellaneous..... | 30 | Alpena..... | 333 | Miscellaneous..... | 61 |
| | | Miscellaneous..... | 5 | Benzie..... | 107 |
| | | Antrim..... | 89 | Frankfort..... | 67 |
| | | Mancelona..... | 39 | Miscellaneous..... | 40 |
| | | Miscellaneous..... | 50 | Berrien..... | 2,040 |
| | | Arenac: Miscellaneous..... | 58 | Benton Harbor..... | 692 |
| | | Baraga..... | 99 | Berrien Springs..... | 41 |
| | | Baraga..... | 21 | Buchanan..... | 241 |
| | | L'Anse..... | 60 | Niles..... | 393 |
| | | Miscellaneous..... | 18 | New Buffalo..... | 40 |
| | | | | St. Joseph..... | 376 |

1 See text, p. 19.

TABLE 11.—*Individual returns for 1930, 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 |
|--------------------|---------------------------|------------------------------|---------------------------|---------------------------------|---------------------------|
| Berrien—Continued. | | Gogebic—Continued. | | Lake: Miscellaneous | 9 |
| Three Oaks | 63 | Wakefield | 48 | Lapeer | 308 |
| Watervliet | 52 | Miscellaneous | 53 | Imlay City | 69 |
| Miscellaneous | 142 | Grand Traverse | 395 | Lapeer | 138 |
| Branch | | Traverse City | 374 | Miscellaneous | 101 |
| Bronson | 52 | Miscellaneous | 21 | | |
| Coldwater | 216 | Gratiot | 331 | | |
| Quincy | 23 | Alma | 171 | Leelanau: Miscellane- ous | 54 |
| Union City | 20 | Ithaca | 48 | | |
| Miscellaneous | 2 | St. Louis | 39 | | |
| Calhoun | 2,774 | Miscellaneous | 53 | Jenawee | 804 |
| Albion | 278 | Hillsdale | 289 | Adrian | 465 |
| Battle Creek | 2,243 | Hillsdale | 205 | Blissfield | 56 |
| Homer | 31 | Jonesville | 25 | Clinton | 35 |
| Marshall | 179 | Miscellaneous | 59 | Hudson | 69 |
| Miscellaneous | 43 | Houghton | 1,140 | Morenci | 41 |
| Cass | 283 | Calumet | 251 | Tecumseh | 73 |
| Cassopolis | 54 | Hancock | 247 | Miscellaneous | 65 |
| Dowagiac | 195 | Houghton | 242 | Livingston | 248 |
| Miscellaneous | 34 | Lake Linden | 66 | Brighton | 50 |
| Charlevoix | 175 | Laurium | 176 | Howell | 153 |
| Boyne City | 49 | South Range | 12 | Towlerville | 25 |
| Charlevoix | 75 | Miscellaneous | 136 | Miscellaneous | 20 |
| East Jordan | 30 | Huron | 294 | Luce | 80 |
| Miscellaneous | 21 | Bad Axe | 83 | Newberry | 78 |
| Cheboygan | 176 | Barber Beach | 88 | Miscellaneous | 2 |
| Cheboygan | 121 | Sebawaing | 34 | Mackinac | 123 |
| Miscellaneous | 55 | Miscellaneous | 89 | St. Ignace | 64 |
| Chippewa | 403 | Ingham | 3,369 | Miscellaneous | 59 |
| Sault Ste. Marie | 372 | East Lansing | 216 | Macomb | 1,540 |
| Miscellaneous | 31 | Lansing | 2,987 | Centerline | 47 |
| Clare | 60 | Leslie | 15 | East Detroit | 110 |
| Clare | 44 | Mason | 88 | Mount Clemens | 810 |
| Miscellaneous | 16 | Williamston | 26 | New Baltimore | 37 |
| Clinton | 207 | Miscellaneous | 67 | Richmond | 37 |
| Ovid | 26 | Tonia | 463 | Romeo | 80 |
| St. Johns | 113 | Belding | 57 | Rosville | 32 |
| Miscellaneous | 74 | Ionla | 252 | St. Clair Shores | 155 |
| Crawford | 74 | Lake Odessa | 36 | Miscellaneous | 232 |
| Grayling | 68 | Portland | 40 | Manistee | 303 |
| Miscellaneous | 6 | Miscellaneous | 48 | Manistee | 258 |
| Delta | 652 | Iosco | 100 | Miscellaneous | 45 |
| Escanaba | 454 | East Tawas | 38 | Marquette | 1,132 |
| Gladstone | 114 | Tawas City | 25 | Ishpeming | 298 |
| Wells | 18 | Miscellaneous | 37 | Marquette | 579 |
| Miscellaneous | 66 | Iron | 346 | Negaunee | 154 |
| Dickinson | 563 | Caspian | 20 | Miscellaneous | 101 |
| Iron Mountain | 430 | Crystal Falls | 85 | Mason | 291 |
| Norway | 82 | Iron River | 178 | Ludington | 258 |
| Kingsford | 1 | Stambaugh | 35 | Scottville | 20 |
| Miscellaneous | 50 | Miscellaneous | 28 | Miscellaneous | 13 |
| Eaton | 438 | Isabella | 230 | Mecosta | 186 |
| Bellevue | 22 | Mount Pleasant | 189 | Big Rapids | 143 |
| Charlotte | 167 | Miscellaneous | 41 | Miscellaneous | 43 |
| Eaton Rapids | 103 | Jackson | 2,576 | Menominee | 375 |
| Grand Ledge | 105 | Jackson | 2,446 | Menominee | 324 |
| Miscellaneous | 41 | Miscellaneous | 130 | Miscellaneous | 51 |
| Emmet | 408 | Kalamazoo | 2,870 | Midland | 425 |
| Harbor Springs | 85 | Kalamazoo | 2,708 | Midland | 406 |
| Petoskey | 277 | Vicksburg | 41 | Miscellaneous | 19 |
| Miscellaneous | 46 | Miscellaneous | 121 | | |
| Genesee | 5,414 | Kalkaska: Miscellane- ous | 24 | Missaukee: Miscellane- ous | 28 |
| Clio | 37 | Kent | 9,300 | Monroe | 883 |
| Davison | 40 | Cedar Springs | 17 | Dundee | 29 |
| Fenton | 111 | Grand Rapids | 8,912 | Monroe | 749 |
| Flint | 5,012 | Grandville | 39 | Miscellaneous | 105 |
| Flushing | 51 | Lowell | 77 | Montcalm | 203 |
| Mount Morris | 51 | Rockford | 62 | Greenville | 157 |
| Miscellaneous | 112 | Sparta | 57 | Miscellaneous | 146 |
| Gladwin | 50 | Miscellaneous | 136 | | |
| Gladwin | 34 | Keweenaw: Miscellane- ous | 39 | Montmorency: Miscel- laneous | 21 |
| Miscellaneous | 16 | | | | |
| Gogebic | 680 | | | | |
| Bessemer | 122 | | | | |
| Ironwood | 457 | | | | |

TABLE 11.—Individual returns for 1950, 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 |
|-----------------------|-------------------|-------------------------|-------------------|-----------------------|-------------------|
| Muskegon | 1,915 | Presque Isle | 163 | Washtenaw | 2,472 |
| Muskegon | 1,603 | Onaway | 11 | Ann Arbor | 1,762 |
| Muskegon Heights | 114 | Rogers City | 140 | Chelsea | 51 |
| North Muskegon | 54 | Miscellaneous | 12 | Manchester | 20 |
| Whitehall | 44 | | | Milan | 51 |
| Miscellaneous | 100 | Roseconmon: Miscellane- | | Saline | 37 |
| Newaygo | 162 | neous | 28 | Ypsilanti | 509 |
| Fremont | 73 | | | Miscellaneous | 42 |
| Newaygo | 46 | Saginaw | 3,058 | Wayne | 84,942 |
| Miscellaneous | 43 | Chesaning | 44 | Centerline. (See Mac- | |
| Oakland | 7,002 | Saginaw | 2,852 | comb County.) | |
| Berkley | 52 | St. Charles | 40 | Dearborn | 1,848 |
| Birmingham | 1,222 | Miscellaneous | 122 | Detroit | 74,386 |
| Bloomfield Hills | 173 | St. Clair | 2,014 | Ecorse | 198 |
| Clawson | 41 | Alcona | 128 | Fordson (formerly | |
| Farmington | 152 | Marine City | 259 | Springwells: see | |
| Ferndale | 611 | Marysville | 17 | Dearborn) | |
| Holly | 69 | Port Huron | 1,291 | Flat Rock | 56 |
| Millford | 81 | St. Clair | 199 | Grosse Isle | 140 |
| Oak Park | 1 | Yale | 47 | Grosse Pointe | 1,073 |
| Oxford | 86 | Miscellaneous | 73 | Garden City | 2 |
| Pleasant Ridge | 295 | St. Joseph | 660 | Grosse Point Farms | 345 |
| Pontiac | 2,253 | Constantine | 37 | Grosse Point Park | 849 |
| Rochester | 186 | Sturgis | 272 | Hamtramck | 360 |
| Royal Oak | 1,284 | Three Rivers | 251 | Highland Park | 2,869 |
| Miscellaneous | 496 | Miscellaneous | 100 | Inkster | 61 |
| Oceana | 121 | Sanilac | 194 | Lincoln Park | 158 |
| Hart | 58 | Croswell | 31 | Melvindale | 36 |
| Shelby | 32 | Sandusky | 48 | Northville | 147 |
| Miscellaneous | 31 | Miscellaneous | 115 | Plymouth | 351 |
| Ogemaw | 65 | Schoolcraft | 148 | River Rouge | 363 |
| West Branch | 52 | Manistique | 136 | Trenton | 165 |
| Miscellaneous | 13 | Miscellaneous | 12 | Wayne | 252 |
| Ontonagon | 116 | Shiawassee | 608 | Wyandotte | 943 |
| Ontonagon | 72 | Corunna | 22 | Miscellaneous | 304 |
| Miscellaneous | 44 | Durand | 101 | Wexford | 270 |
| Osceola | 107 | Owosso | 422 | Cadillac | 242 |
| Ewart | 36 | Miscellaneous | 63 | Manton | 18 |
| Reed City | 47 | Tuscola | 280 | Miscellaneous | 10 |
| Miscellaneous | 24 | Caro | 109 | | |
| Oscoda: Miscellaneous | 5 | Cass City | 34 | All other: | |
| Otsego | 60 | Vassar | 35 | Residents of other | |
| Gaylord | 47 | Miscellaneous | 102 | States | 611 |
| Miscellaneous | 13 | Van Buren | 515 | Residents of foreign | |
| Ottawa | 1,157 | Bangor | 46 | countries (Ameri- | |
| Coopersville | 29 | Decatur | 24 | can citizens and | |
| Grand Haven | 293 | Hartford | 51 | aliens) | 2,517 |
| Holland | 606 | Lawton | 25 | | |
| Spring Lake | 65 | Paw Paw | 90 | | |
| Zeland | 121 | South Haven | 214 | | |
| Miscellaneous | 73 | Miscellaneous | 65 | | |

MINNESOTA

| | | | | | |
|---|--------|---------------|-----|------------------------|-----|
| State total | 59,045 | Beltrami | 165 | Carlton | 304 |
| Returns, Form 1040, showing no net income, not included in general tables | 1,506 | Bemidji | 154 | Cloquet | 234 |
| | | Miscellaneous | 11 | Miscellaneous | 70 |
| Total in general tables | 57,539 | Benton | 51 | Carver | 134 |
| | | Sauk Rapids | 22 | Chaska | 45 |
| | | Miscellaneous | 29 | Waconia | 27 |
| | | Big Stone | 106 | Miscellaneous | 64 |
| | | Ortonville | 59 | Cass | 84 |
| | | Miscellaneous | 47 | Cass Lake | 36 |
| Aitkin | 77 | Blue Earth | 681 | Miscellaneous | 48 |
| Aitkin | 50 | Lake Crystal | 31 | Chippewa | 140 |
| Miscellaneous | 27 | Mankato | 591 | Montevideo | 98 |
| Anoka | 111 | Miscellaneous | 59 | Miscellaneous | 42 |
| Anoka | 99 | Brown | 325 | Chisago: Miscellaneous | 107 |
| Miscellaneous | 12 | New Ulm | 188 | Clay | 262 |
| Becker | 169 | Sleepy Eye | 54 | Barnesville | 14 |
| Detroit Lakes | 133 | Springfield | 64 | Moorehead | 190 |
| Frazee | 15 | Miscellaneous | 20 | Miscellaneous | 58 |
| Miscellaneous | 21 | | | | |

* Includes Fordson.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

MINNESOTA—Continued

| County and city | Num- ber of returns | County and city | Num- ber of returns | County and city | Num- ber of returns |
|-------------------------------------|---------------------------|--|---------------------------|------------------------|---------------------------|
| Clearwater: Miscellane- ous..... | 24 | Jackson..... | 120 | Norman..... | 66 |
| Cook: Miscellaneous..... | 20 | Jackson..... | 55 | Ada..... | 33 |
| | | Lakefield..... | 26 | Miscellaneous..... | 33 |
| | | Miscellaneous..... | 39 | Olmsted..... | 987 |
| Cottonwood..... | 96 | Kanabec..... | 39 | Rochester..... | 928 |
| Mountain Lake..... | 25 | Mora..... | 26 | Miscellaneous..... | 59 |
| Windom..... | 53 | Miscellaneous..... | 13 | Ottertail..... | 330 |
| Miscellaneous..... | 18 | Kandiyohi..... | 230 | Fergus Falls..... | 188 |
| Crow Wing..... | 390 | Willmar..... | 181 | Pelican Rapids..... | 29 |
| Brainerd..... | 234 | Miscellaneous..... | 49 | Perham..... | 25 |
| Crosby..... | 91 | | | Miscellaneous..... | 88 |
| Ironton..... | 30 | Kittson: Miscellaneous..... | 41 | Pennington..... | 105 |
| Miscellaneous..... | 35 | | | Thief River Falls..... | 98 |
| Dakota..... | 455 | Koochiching..... | 157 | Miscellaneous..... | 7 |
| Farmington..... | 32 | International Falls..... | 127 | Pine..... | 103 |
| Hastings..... | 62 | Miscellaneous..... | 30 | Pine City..... | 29 |
| South St. Paul..... | 271 | Lac qui Parle..... | 94 | Sandstone..... | 21 |
| Miscellaneous..... | 90 | Dawson..... | 34 | Miscellaneous..... | 53 |
| Dodge..... | 70 | Madison..... | 48 | Pipestone..... | 155 |
| Kasson..... | 24 | Miscellaneous..... | 12 | Pipestone..... | 120 |
| Miscellaneous..... | 46 | Lake..... | 167 | Miscellaneous..... | 35 |
| Douglas..... | 153 | Two Harbors..... | 161 | Polk..... | 322 |
| Alexandria..... | 104 | Miscellaneous..... | 6 | Crookston..... | 172 |
| Osakis..... | 27 | | | East Grand Forks..... | 67 |
| Miscellaneous..... | 22 | Lake of the Woods: Mis- cellaneous..... | 27 | Miscellaneous..... | 83 |
| Faribault..... | 190 | | | Pope..... | 99 |
| Blue Earth..... | 74 | Le Sueur..... | 172 | Glenwood..... | 64 |
| Wells..... | 34 | Le Sueur..... | 56 | Miscellaneous..... | 35 |
| Winnebago..... | 34 | Montgomery..... | 25 | Ramsey..... | 12,800 |
| Miscellaneous..... | 48 | New Prague..... | 31 | North St. Paul..... | 78 |
| Filmore..... | 212 | Waterville..... | 17 | St. Paul..... | 12,525 |
| Chatfield..... | 24 | Miscellaneous..... | 43 | White Bear Lake..... | 184 |
| Lanesboro..... | 25 | | | Miscellaneous..... | 13 |
| Freston..... | 29 | Lincoln: Miscellaneous..... | 57 | Red Lake..... | 24 |
| Rushford..... | 33 | | | Red Lake Falls..... | 17 |
| Spring Valley..... | 62 | Lyon..... | 243 | Miscellaneous..... | 7 |
| Miscellaneous..... | 282 | Marshall..... | 120 | Redwood..... | 168 |
| Freeborn..... | 327 | Tracy..... | 73 | Redwood Falls..... | 77 |
| Albert Lea..... | 38 | Miscellaneous..... | 50 | Miscellaneous..... | 91 |
| Miscellaneous..... | 55 | McLeod..... | 185 | Renville..... | 208 |
| Goodhue..... | 457 | Glencoe..... | 57 | Bird Island..... | 13 |
| Cannon Falls..... | 36 | Hutchinson..... | 79 | Olivia..... | 66 |
| Keuynon..... | 35 | Miscellaneous..... | 49 | Renville..... | 28 |
| Red Wing..... | 275 | Mahnomen: Miscella- neous..... | 2 | Miscellaneous..... | 101 |
| Zumbrota..... | 46 | | | Rice..... | 520 |
| Miscellaneous..... | 65 | Marshall..... | 76 | Faribault..... | 299 |
| Grant: Miscellaneous..... | 69 | Warren..... | 45 | Northfield..... | 192 |
| | | Miscellaneous..... | 31 | Miscellaneous..... | 29 |
| Hennepin..... | 23,619 | Martin..... | 282 | Rock..... | 124 |
| Crystal Bay..... | 13 | Fairmont..... | 208 | Luverne..... | 98 |
| Edina..... | 5 | Miscellaneous..... | 74 | Miscellaneous..... | 26 |
| Excelsior..... | 115 | Meeker..... | 155 | Roseau..... | 45 |
| Golden Valley..... | 1 | Litchfield..... | 80 | Roseau..... | 16 |
| Hopkins..... | 122 | Miscellaneous..... | 75 | Warroad..... | 17 |
| Minneapolis..... | 22,931 | Mille Lacs..... | 96 | Miscellaneous..... | 12 |
| Richfield..... | 6 | Milaca..... | 31 | St. Louis..... | 5,964 |
| Robbinsdale..... | 105 | Princeton..... | 34 | Aurora..... | 20 |
| St. Louis Park..... | 77 | Miscellaneous..... | 31 | Biwabik..... | 17 |
| Wayzata..... | 115 | Morrison..... | 163 | Buhl..... | 22 |
| Miscellaneous..... | 129 | Little Falls..... | 42 | Chisholm..... | 169 |
| Houston..... | 111 | Mower..... | 367 | Duluth..... | 3,888 |
| Caladona..... | 35 | Austin..... | 306 | Ely..... | 255 |
| Miscellaneous..... | 43 | Miscellaneous..... | 61 | Eveleth..... | 293 |
| Hubbard..... | 76 | Murray..... | 83 | Gilbert..... | 34 |
| Park Rapids..... | 34 | Slayton..... | 38 | Hibbing..... | 523 |
| Miscellaneous..... | 9 | Miscellaneous..... | 45 | Mountain Iron..... | 16 |
| Isanti..... | 97 | Nicollet..... | 126 | Proctor..... | 127 |
| Cambridge..... | 52 | St. Peter..... | 103 | Virginia..... | 411 |
| Miscellaneous..... | 45 | Miscellaneous..... | 23 | Miscellaneous..... | 189 |
| Itasca..... | 351 | Nobles..... | 197 | Scott..... | 114 |
| Bovey..... | 39 | Adrian..... | 21 | Belleplaine..... | 17 |
| Coleraine..... | 38 | Worthington..... | 128 | Jordan..... | 32 |
| Grand Rapids..... | 88 | Miscellaneous..... | 48 | Shakopee..... | 53 |
| Keewatin..... | 29 | | | Miscellaneous..... | 12 |
| Nashwauc..... | 70 | | | | |
| Miscellaneous..... | 87 | | | | |

TABLE 11.—*Individual returns for 1930, 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 |
|-----------------------|-------------------|--------------------|-------------------|----------------------|-------------------|
| Sherburne..... | 61 | Todd..... | 157 | Wilkin..... | 116 |
| Elk River..... | 39 | Long Prairie..... | 50 | Breckenridge..... | 85 |
| Miscellaneous..... | 22 | Staples..... | 65 | Miscellaneous..... | 31 |
| Sibley..... | 99 | Miscellaneous..... | 42 | Winona..... | 1,017 |
| Winthrop..... | 20 | Traverse..... | 56 | St. Charles..... | 22 |
| Miscellaneous..... | 79 | Wheaton..... | 37 | Winona..... | 960 |
| Stearns..... | 805 | Miscellaneous..... | 19 | Miscellaneous..... | 35 |
| Cold Spring..... | 23 | Wabasha..... | 241 | Wright..... | 226 |
| Melrose..... | 29 | Lake City..... | 111 | Buffalo..... | 49 |
| Paynesville..... | 39 | Plainview..... | 26 | Cokato..... | 40 |
| St. Cloud..... | 562 | Wabasha..... | 46 | Miscellaneous..... | 137 |
| St. Joseph..... | 12 | Miscellaneous..... | 58 | Yellow Medicine..... | 158 |
| Sack Center..... | 63 | Wadena..... | 98 | Canby..... | 57 |
| Waite Park..... | 8 | Wadena..... | 80 | Granite Falls..... | 61 |
| Miscellaneous..... | 69 | Miscellaneous..... | 18 | Miscellaneous..... | 40 |
| Steele..... | 300 | Waseca..... | 157 | All other: | |
| Blooming Prairie..... | 23 | Janesville..... | 21 | Residents of other | |
| Owatonna..... | 263 | Waseca..... | 114 | States..... | 42 |
| Miscellaneous..... | 14 | Miscellaneous..... | 22 | Residents of foreign | |
| Stevens..... | 108 | Washington..... | 383 | countries (Ameri- | |
| Morris..... | 75 | Bay Port..... | 32 | can citizens and | |
| Miscellaneous..... | 33 | Stillwater..... | 239 | aliens)..... | 65 |
| Swift..... | 124 | Miscellaneous..... | 112 | | |
| Appleton..... | 40 | Watsonwan..... | 164 | | |
| Benson..... | 55 | Madelia..... | 29 | | |
| Miscellaneous..... | 29 | St. James..... | 104 | | |
| | | Miscellaneous..... | 31 | | |

MISSISSIPPI

| | | | | | |
|--|--------|-------------------------------|-----|-------------------------------------|-------|
| State total..... | 14,196 | Choctaw..... | 9 | Harrison..... | 743 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 1,636 | Ackerman..... | 8 | Biloxi..... | 246 |
| Adjustment—subtract to reconcile with general tables..... | 413 | Miscellaneous..... | 1 | Gulfport..... | 393 |
| Total in general tables..... | 12,147 | Claiborne..... | 78 | Long Beach..... | 10 |
| Adams..... | 385 | Port Gibson..... | 72 | Pass Christian..... | 57 |
| Natchez..... | 383 | Miscellaneous..... | 6 | Miscellaneous..... | 37 |
| Miscellaneous..... | 2 | Clarke..... | 47 | Hinds..... | 1,889 |
| Alcorn..... | 176 | Quitman..... | 27 | Jackson..... | 1,778 |
| Corinth..... | 175 | Stonewall..... | 5 | Miscellaneous..... | 111 |
| Miscellaneous..... | 1 | Miscellaneous..... | 15 | Holmes..... | 233 |
| Amite..... | 35 | Clay..... | 92 | Durant..... | 51 |
| Gloster..... | 17 | West Point..... | 90 | Lexington..... | 66 |
| Miscellaneous..... | 18 | Miscellaneous..... | 2 | Miscellaneous..... | 116 |
| Attala..... | 88 | Coahoma..... | 545 | Humphreys..... | 139 |
| Kosciusko..... | 89 | Clarksdale..... | 380 | Belzoni..... | 91 |
| Miscellaneous..... | 8 | Miscellaneous..... | 165 | Miscellaneous..... | 45 |
| Benton: Miscellaneous..... | 4 | Copiah..... | 143 | Issaquena: Miscellaneous..... | 20 |
| Bolivar..... | 546 | Crystal Springs..... | 40 | Hawamba: Miscellaneous..... | 9 |
| Cleveland..... | 114 | Hazlehurst..... | 73 | Jackson..... | 154 |
| Rosedale..... | 75 | Miscellaneous..... | 30 | Moss Point..... | 33 |
| Shaw..... | 56 | Covington: Miscellaneous..... | 24 | Ocean Springs..... | 50 |
| Shelby..... | 63 | DeSota: Miscellaneous..... | 77 | Pascagoula..... | 63 |
| Miscellaneous..... | 235 | Forrest..... | 452 | Miscellaneous..... | 6 |
| Calhoun..... | 7 | Hattiesburg..... | 443 | Jasper: Miscellaneous..... | 32 |
| Calhoun City..... | 2 | Miscellaneous..... | 9 | Jefferson: Miscellaneous..... | 18 |
| Miscellaneous..... | 5 | Franklin..... | 28 | Jefferson Davis: Miscellaneous..... | 15 |
| Carroll: Miscellaneous..... | 28 | Bude..... | 14 | Jones..... | 402 |
| Chickasaw..... | 76 | Miscellaneous..... | 14 | Ellisville..... | 24 |
| Houston..... | 27 | George: Miscellaneous..... | 15 | Laurel..... | 365 |
| Okolona..... | 45 | Greene: Miscellaneous..... | 21 | Miscellaneous..... | 13 |
| Miscellaneous..... | 4 | Grenada..... | 142 | Kemper..... | 41 |
| | | Grenada..... | 131 | Electric Mills..... | 5 |
| | | Miscellaneous..... | 11 | Miscellaneous..... | 36 |
| | | Hancock..... | 89 | LaFayette..... | 36 |
| | | Bay St. Louis..... | 74 | Oxford..... | 41 |
| | | Miscellaneous..... | 15 | Miscellaneous..... | 2 |

See text, p. 19.

TABLE 11.—*Individual returns for 1930, 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 |
|------------------------------|-------------------|-----------------------------|-------------------|---|-------------------|
| Lamar..... | 59 | Noxubee..... | 104 | Tallahatchie..... | 181 |
| Lumberton..... | 38 | Macon..... | 44 | Charleston..... | 38 |
| Sumrall..... | 14 | Miscellaneous..... | 60 | Miscellaneous..... | 143 |
| Miscellaneous..... | 7 | Oktibbeha..... | 71 | Tate..... | 54 |
| Lauderdale..... | 775 | Starkville..... | 63 | Senatobia..... | 38 |
| Meridian..... | 766 | Miscellaneous..... | 8 | Miscellaneous..... | 21 |
| Miscellaneous..... | 9 | Panola..... | 126 | Tippah..... | 35 |
| Lawrence: Miscellaneous..... | 27 | Batesville..... | 19 | Ripley..... | 22 |
| Leake: Miscellaneous..... | 20 | Sardis..... | 42 | Miscellaneous..... | 13 |
| ..... |  | Miscellaneous..... | 65 | Tishomingo..... | 18 |
| Lee..... | 182 | Pearl River..... | 108 | Inka..... | 15 |
| Baldwyn..... | 6 | Pecayune..... | 67 | Miscellaneous..... | 5 |
| Tupelo..... | 159 | Poplarville..... | 29 | Tunica..... | 114 |
| Miscellaneous..... | 17 | Miscellaneous..... | 12 | Miscellaneous..... | 56 |
| Leflore..... | 708 | Perry: Miscellaneous..... | 12 | ..... | 56 |
| Greenwood..... | 552 | ..... |  | Union..... | 86 |
| Itta Bena..... | 63 | Pike..... | 306 | New Albany..... | 85 |
| Miscellaneous..... | 93 | McComb..... | 33 | Miscellaneous..... | 1 |
| Lincoln..... | 184 | Magnolia..... | 33 | Walthall: Tylertown..... | 31 |
| Brookhaven..... | 174 | Summit..... | 24 | Warren..... | 870 |
| Norfield..... | 7 | Miscellaneous..... | 11 | Vicksburg..... | 853 |
| Miscellaneous..... | 3 | Pontotoc: Pontotoc..... | 29 | Miscellaneous..... | 17 |
| Lowndes..... | 316 | Prentiss: Booneville..... | 35 | Washington..... | 769 |
| Columbus..... | 300 | ..... |  | Greenville..... | 527 |
| Miscellaneous..... | 16 | Quitman..... | 78 | Hollandale..... | 41 |
| Madison..... | 181 | Marks..... | 29 | Leland..... | 111 |
| Canton..... | 168 | Miscellaneous..... | 49 | Miscellaneous..... | 90 |
| Miscellaneous..... | 13 | Rankin..... | 28 | Wayne..... | 37 |
| Marion..... | 113 | Pelahatchie..... | 5 | Waynesboro..... | 27 |
| Columbia..... | 107 | Miscellaneous..... | 23 | Miscellaneous..... | 10 |
| Miscellaneous..... | 6 | Scott..... | 58 | Webster..... | 13 |
| Marshall..... | 77 | Forest..... | 40 | Eupora..... | 10 |
| Holly Springs..... | 60 | Miscellaneous..... | 18 | Miscellaneous..... | 3 |
| Miscellaneous..... | 17 | Sharkey: Miscellaneous..... | 74 | Wilkinson..... | 56 |
| Monroe..... | 187 | Simpson: Miscellaneous..... | 46 | Centreville..... | 20 |
| Aberdeen..... | 101 | Smith..... | 16 | Woodville..... | 34 |
| Amory..... | 79 | Cohay..... | 4 | Miscellaneous..... | 2 |
| Miscellaneous..... | 7 | Miscellaneous..... | 12 | Winston..... | 56 |
| Montgomery..... | 70 | Stone..... | 17 | Louisville..... | 52 |
| Winona..... | 60 | Wiggins..... | 14 | Miscellaneous..... | 7 |
| Miscellaneous..... | 10 | Miscellaneous..... | 3 | Yalobusha..... | 115 |
| Neshoba..... | 58 | Sunflower..... | 368 | Water Valley..... | 50 |
| Philadelphia..... | 52 | Drew..... | 55 | Miscellaneous..... | 35 |
| Miscellaneous..... | 6 | Indianola..... | 111 | Yazoo..... | 269 |
| Newton..... | 65 | Moorhead..... | 33 | Yazoo City..... | 230 |
| Newton..... | 31 | Ruleville..... | 50 | Miscellaneous..... | 39 |
| Union..... | 22 | Miscellaneous..... | 119 | All other: Residents of other States..... | 116 |
| Miscellaneous..... | 12 | | | | |

MISSOURI

| | | | | | |
|--|--------|-------------------------------|-------|----------------------------|-----|
| State total..... | 88,173 | Barry..... | 80 | Butler..... | 178 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 2,666 | Cassville..... | 6 | Poplar Bluff..... | 176 |
| ..... |  | Monett..... | 66 | Miscellaneous..... | 6 |
| Total in general tables..... | 85,507 | Miscellaneous..... | 8 | Caldwell..... | 17 |
| Adair..... | 186 | Barton..... | 43 | Hamilton..... | 6 |
| Kirkville..... | 168 | Lamar..... | 24 | Miscellaneous..... | 11 |
| Miscellaneous..... | 18 | Miscellaneous..... | 19 | Callaway..... | 118 |
| Andrew..... | 30 | Bates..... | 69 | Fulton..... | 110 |
| Savannah..... | 22 | Butler..... | 42 | Miscellaneous..... | 8 |
| Miscellaneous..... | 8 | Rich Hill..... | 13 | Camden: Miscellaneous..... | 2 |
| Atchison..... | 105 | Miscellaneous..... | 14 | Cape Girardeau..... | 363 |
| Stockport..... | 34 | Benton..... | 53 | Cape Girardeau..... | 316 |
| Tarkio..... | 49 | Warsaw..... | 38 | Jackson..... | 41 |
| Miscellaneous..... | 22 | Miscellaneous..... | 15 | Miscellaneous..... | 6 |
| Audrain..... | 245 | Bollinger: Miscellaneous..... | 3 | Carroll..... | 125 |
| Mexico..... | 205 | Boone..... | 444 | Carrollton..... | 104 |
| Vandalia..... | 29 | Centralia..... | 26 | Norborne..... | 17 |
| Miscellaneous..... | 11 | Columbia..... | 412 | Miscellaneous..... | 4 |
| | | Miscellaneous..... | 6 | Carter: Miscellaneous..... | 4 |
| | | Buchanan..... | 2,058 | | |
| | | St. Joseph..... | 2,041 | | |
| | | Miscellaneous..... | 17 | | |

TABLE 11.—*Individual returns for 1930, 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 |
|-------------------------------|---------------------------|-----------------------------|---------------------------|------------------------------|---------------------------|
| Cass..... | 117 | Greene..... | 1,204 | Lincoln..... | 56 |
| Harrisonville..... | 41 | Ash Grove..... | 3 | Elsberry..... | 7 |
| Pleasant Hill..... | 30 | Springfield..... | 1,186 | Troy..... | 30 |
| Miscellaneous..... | 46 | Miscellaneous..... | 15 | Miscellaneous..... | 19 |
| Cedar..... | 7 | Grundy..... | 134 | Linn..... | 184 |
| Eldorado Springs..... | 5 | Trenton..... | 131 | Brookfield..... | 87 |
| Miscellaneous..... | 2 | Miscellaneous..... | 3 | Marceline..... | 67 |
| Charlton..... | 48 | Harrison..... | 35 | Miscellaneous..... | 30 |
| Brunswick..... | 15 | Bethany..... | 26 | Livingston..... | 120 |
| Salisbury..... | 24 | Miscellaneous..... | 9 | Chillicothe..... | 112 |
| Miscellaneous..... | 9 | Henry..... | 140 | Miscellaneous..... | 8 |
| Christian: Miscellaneous..... | 10 | Clinton..... | 106 | McDonald: Miscellaneous..... | 16 |
| Clark..... | 21 | Deepwater..... | 7 | ous..... | |
| Kahoka..... | 15 | Windsor..... | 24 | | |
| Miscellaneous..... | 6 | Miscellaneous..... | 3 | Macon..... | 149 |
| Clay..... | 361 | Hickory: Miscellaneous..... | 3 | Bevier..... | 14 |
| Excelsior Springs..... | 136 | Holt..... | 49 | La Plata..... | 30 |
| Liberty..... | 105 | Mound City..... | 9 | Macon..... | 90 |
| North Kansas City..... | 80 | Miscellaneous..... | 40 | Miscellaneous..... | 15 |
| Miscellaneous..... | 40 | Howard..... | 95 | Madison..... | 37 |
| Clinton..... | 107 | Fayette..... | 48 | Fredericktown..... | 34 |
| Cameron..... | 51 | Glasgow..... | 22 | Miscellaneous..... | 3 |
| Plattsburg..... | 37 | New Franklin..... | 11 | Maries: Miscellaneous..... | 2 |
| Miscellaneous..... | 19 | Miscellaneous..... | 14 | | |
| Cole..... | 403 | Howell..... | 69 | Marion..... | 511 |
| Jefferson City..... | 391 | West Plains..... | 53 | Hannibal..... | 488 |
| Miscellaneous..... | 12 | Willow Springs..... | 11 | Palmyra..... | 20 |
| Cooper..... | 155 | Miscellaneous..... | 5 | Miscellaneous..... | 3 |
| Boonville..... | 135 | Iron: Miscellaneous..... | 30 | Mercer..... | 10 |
| Miscellaneous..... | 20 | Jackson..... | 18,477 | Princeton..... | 9 |
| Crawford: Miscellaneous..... | | Independence..... | 506 | Miscellaneous..... | 1 |
| ous..... | 29 | Kansas City..... | 17,813 | Miller..... | 92 |
| Dade..... | 11 | Lees Summit..... | 44 | Eldon..... | 76 |
| Greenfield..... | 5 | Sugar Creek..... | 16 | Miscellaneous..... | 14 |
| Miscellaneous..... | 6 | Miscellaneous..... | 98 | Mississippi..... | 52 |
| Dallas: Miscellaneous..... | 6 | Jasper..... | 1,082 | Charleston..... | 35 |
| ous..... | | Carl Junction..... | 3 | East Prairie..... | 14 |
| Davies..... | 32 | Cartersville..... | 6 | Miscellaneous..... | 3 |
| Gallatin..... | 16 | Carthage..... | 169 | Moniteau..... | 51 |
| Pattonburg..... | 5 | Joplin..... | 791 | California..... | 43 |
| Miscellaneous..... | 11 | Sarcovie..... | 10 | Tipton..... | 7 |
| De Kalb: Miscellaneous..... | 28 | Webb City..... | 95 | Miscellaneous..... | 1 |
| Dent..... | 28 | Miscellaneous..... | 8 | Monroe..... | 65 |
| Salem..... | 26 | Jefferson..... | 268 | Monroe City..... | 36 |
| Miscellaneous..... | 2 | Crystal City..... | 60 | Paris..... | 25 |
| Douglas: Ava..... | 4 | De Soto..... | 76 | Miscellaneous..... | 4 |
| Dunkin..... | 112 | Festus..... | 60 | Montgomery..... | 59 |
| Campbell..... | 10 | Miscellaneous..... | 72 | Montgomery..... | 17 |
| Kennett..... | 47 | Johnson..... | 134 | Wellsville..... | 21 |
| Malden..... | 31 | Holden..... | 26 | Miscellaneous..... | 21 |
| Senath..... | 5 | Warrensburg..... | 89 | Morgan..... | 26 |
| Miscellaneous..... | 19 | Miscellaneous..... | 19 | Versailles..... | 20 |
| Franklin..... | 220 | Knox..... | 27 | Miscellaneous..... | 6 |
| Pacific..... | 25 | Edina..... | 15 | New Madrid..... | 47 |
| St. Clair..... | 20 | Miscellaneous..... | 12 | Gideon..... | 2 |
| Sullivan..... | 6 | La Cade..... | 48 | Lilbourn..... | 1 |
| Union..... | 34 | Lebanon..... | 43 | Morehouse..... | 2 |
| Washington..... | 93 | Miscellaneous..... | 5 | New Madrid..... | 21 |
| Miscellaneous..... | 42 | Lafayette..... | 221 | Parna..... | 3 |
| Gasconade..... | 74 | Concordia..... | 9 | Portageville..... | 11 |
| Hermann..... | 36 | Higginsville..... | 62 | Miscellaneous..... | 7 |
| Owensville..... | 15 | Lexington..... | 97 | Newton..... | 98 |
| Miscellaneous..... | 23 | Odessa..... | 14 | Granby..... | 4 |
| Gentry..... | 63 | Miscellaneous..... | 39 | Neosho..... | 79 |
| Albany..... | 27 | Lawrence..... | 50 | Seneca..... | 9 |
| King City..... | 17 | Aurora..... | 29 | Miscellaneous..... | 6 |
| Stanberry..... | 17 | Marionville..... | 6 | Nodaway..... | 103 |
| Miscellaneous..... | 2 | Mount Vernon..... | 7 | Maryville..... | 26 |
| | | Pierce City..... | 8 | Miscellaneous..... | 77 |
| | | Miscellaneous..... | 9 | Oregon..... | 22 |
| | | Lewis..... | 62 | Thayer..... | 19 |
| | | Canton..... | 32 | Miscellaneous..... | 3 |
| | | La Grange..... | 14 | Osage: Miscellaneous..... | 20 |
| | | Miscellaneous..... | 16 | Ozark: Miscellaneous..... | 1 |

TABLE 11.—*Individual returns for 1930, 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 |
|------------------------------|--------------------|------------------------------|--------------------|---------------------------|--------------------|
| Pemiscot..... | 143 | St. Clair..... | 19 | Shelby..... | 42 |
| Caruthersville..... | 98 | Appleton City..... | 7 | Clarence..... | 14 |
| Hayti..... | 26 | Oseola..... | 10 | Shelbina..... | 17 |
| Steele..... | 13 | Miscellaneous..... | 2 | Miscellaneous..... | 11 |
| Miscellaneous..... | 6 | St. Francois..... | 425 | Stoddard..... | 49 |
| Perry..... | 37 | Bismarek..... | 8 | Bernie..... | 2 |
| Perryville..... | 31 | Bonne Terre..... | 110 | Bloomfield..... | 8 |
| Miscellaneous..... | 6 | Desloge..... | 47 | Dexter..... | 29 |
| Pettis..... | 412 | Elvins..... | 13 | Miscellaneous..... | 10 |
| Sedalia..... | 391 | Farmington..... | 115 | Stone..... | 15 |
| Miscellaneous..... | 21 | Flat River..... | 70 | Crane..... | 11 |
| Phelps..... | 89 | Miscellaneous..... | 62 | Miscellaneous..... | 41 |
| Newburg..... | 6 | Ste. Genevieve..... | 60 | Sullivan..... | 47 |
| Rolla..... | 67 | Ste. Genevieve..... | 48 | Milan..... | 1 |
| St. James..... | 12 | Miscellaneous..... | 12 | Miscellaneous..... | 3 |
| Miscellaneous..... | 4 | City of St. Louis..... | 44,504 | Taney: Miscellaneous..... | 16 |
| Pike..... | 152 | St. Louis..... | 9,773 | Texas: Miscellaneous..... | 18 |
| Bowling Green..... | 28 | Brentwood..... | 24 | | |
| Louisiana..... | 103 | Clayton..... | 1,545 | Vernon..... | 159 |
| Miscellaneous..... | 21 | Ferguson..... | 267 | Nevada..... | 149 |
| Platte..... | 77 | Glendale..... | 39 | Miscellaneous..... | 10 |
| Weston..... | 11 | Kirkwood..... | 716 | Warren..... | 35 |
| Miscellaneous..... | 66 | Maplewood..... | 631 | Warrenton..... | 15 |
| Polk..... | 27 | Richmond Heights..... | 424 | Miscellaneous..... | 20 |
| Bolivar..... | 21 | Shrewsbury..... | 17 | Washington..... | 34 |
| Humansville..... | 5 | University City..... | 2,348 | Potosi..... | 27 |
| Miscellaneous..... | 1 | Valley Park..... | 47 | Miscellaneous..... | 7 |
| Pulaski: Miscellaneous..... | 28 | Webster Groves..... | 2,107 | | |
| Putnam..... | 19 | Wellston..... | 127 | Wayne: Miscellaneous..... | 19 |
| Unionville..... | 18 | Miscellaneous..... | 1,481 | | |
| Miscellaneous..... | 1 | Saline..... | 290 | Webster..... | 28 |
| Rails: Miscellaneous..... | 13 | Marshall..... | 170 | Marshfield..... | 20 |
| Randolph..... | 427 | Slater..... | 68 | Miscellaneous..... | 8 |
| Huntsville..... | 11 | Sweet Springs..... | 17 | Worth..... | 8 |
| Moberly..... | 401 | Miscellaneous..... | 35 | Grant City..... | 7 |
| Miscellaneous..... | 15 | Schuyler: Miscellaneous..... | 9 | Miscellaneous..... | 1 |
| Ray..... | 108 | Scotland..... | 12 | Wright..... | 22 |
| Richmond..... | 46 | Memphis..... | 11 | Mountain Grove..... | 12 |
| Miscellaneous..... | 4 | Miscellaneous..... | 1 | Miscellaneous..... | 10 |
| Reynolds: Miscellaneous..... | 8 | Scott..... | 183 | | |
| Ripley..... | 18 | Chaffee..... | 44 | All other: | |
| Doniphan..... | 17 | Fornfelt..... | 12 | Residents of other | |
| Miscellaneous..... | 1 | Ilmo..... | 31 | States..... | 675 |
| St. Charles..... | 315 | Sikeston..... | 80 | Residents of foreign | |
| St. Charles..... | 283 | Miscellaneous..... | 16 | countries (Ameri- | |
| Miscellaneous..... | 32 | Shannon: Miscellaneous..... | 5 | cans citizens and | |
| | | | | aliens)..... | 68 |

MONTANA

| | | | | | |
|---|--------|-------------------------------------|-------|------------------------------|-----|
| State total..... | 11,913 | Broadwater: Miscelha- neous..... | 23 | Dawson..... | 175 |
| Returns, Form 1040, showing no net in- come, not included in general tables..... | 325 | Carbon..... | 131 | Glendive..... | 169 |
| Adjustment—add to rec- oncile with general tables..... | 47 | Red Lodge..... | 68 | Miscellaneous..... | 6 |
| | | Miscellaneous..... | 63 | Deerlodge..... | 568 |
| | | Carter: Miscellaneous..... | 14 | Anaconda..... | 566 |
| | | | | Miscellaneous..... | 2 |
| | | Cascade..... | 1,807 | Fallon..... | 29 |
| | | Great Falls..... | 1,704 | Baker..... | 26 |
| | | Miscellaneous..... | 103 | Miscellaneous..... | 3 |
| Beaverhead..... | 153 | Chouteau..... | 75 | Fergus..... | 234 |
| Dillon..... | 93 | Fort Benton..... | 39 | Lewistown..... | 203 |
| Miscellaneous..... | 60 | Miscellaneous..... | 36 | Miscellaneous..... | 31 |
| Big Horn..... | 22 | Custer..... | 270 | Flathead..... | 358 |
| Hardin..... | 14 | Miles City..... | 259 | Kalispell..... | 208 |
| Miscellaneous..... | 8 | Miscellaneous..... | 11 | Whitefish..... | 106 |
| Blaine..... | 71 | Daniels..... | 43 | Miscellaneous..... | 44 |
| Chinook..... | 37 | Scobey..... | 36 | Gallatin..... | 326 |
| Miscellaneous..... | 34 | Miscellaneous..... | 7 | Bozeman..... | 246 |
| | | | | Miscellaneous..... | 80 |
| | | | | Garfield: Miscellaneous..... | 8 |

1 See text, p. 19.

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

MONTANA—Continued

| County and city | Num-ber of returns | County and city | Num-ber of returns | County and city | Num-ber of returns |
|--|--------------------|---------------------------------------|--------------------|--|--------------------|
| Glacier..... | 55 | Musselshell..... | 103 | Sanders: Miscellaneous..... | 44 |
| Browning..... | 18 | Roundup..... | 32 | Sheridan..... | 44 |
| Miscellaneous..... | 37 | Miscellaneous..... | 21 | Plentywood..... | 21 |
| Golden Valley: Miscel- laneous..... | 3 | Park..... | 304 | Miscellaneous..... | 23 |
| Granite..... | 65 | Livingston..... | 283 | Silver Bow..... | 2,515 |
| Phillipsburg..... | 48 | Miscellaneous..... | 21 | Butte..... | 2,463 |
| Miscellaneous..... | 17 | Petroleum: Miscellane- ous..... | 8 | Walkerville..... | 41 |
| Hill..... | 256 | Phillips..... | 63 | Miscellaneous..... | 11 |
| Havre..... | 246 | Malta..... | 39 | Stillwater: Miscellane- ous..... | 31 |
| Miscellaneous..... | 10 | Miscellaneous..... | 24 | Sweet Grass..... | 46 |
| Jefferson: Miscellaneous..... | 34 | Pondera..... | 85 | Big Timber..... | 45 |
| Judith Basin: Miscel- laneous..... | 34 | Conrad..... | 52 | Miscellaneous..... | 1 |
| Lake..... | 69 | Miscellaneous..... | 33 | Teton: Miscellaneous..... | 69 |
| Polson..... | 39 | Powder River: Miscel- laneous..... | 18 | Toole..... | 204 |
| Miscellaneous..... | 30 | Powell..... | 146 | Shelby..... | 91 |
| Lewis and Clark..... | 886 | Deer Lodge..... | 119 | Miscellaneous..... | 113 |
| East Helena..... | 24 | Miscellaneous..... | 27 | Treasure: Miscellaneous..... | 13 |
| Helena..... | 824 | Prairie: Miscellaneous..... | 16 | Valley..... | 94 |
| Miscellaneous..... | 33 | Ravalli..... | 98 | Glasgow..... | 88 |
| Liberty: Miscellaneous..... | 9 | Hamilton..... | 66 | Miscellaneous..... | 26 |
| Lincoln..... | 76 | Miscellaneous..... | 32 | Wheatland..... | 60 |
| Libby..... | 50 | Richland..... | 78 | Harlowton..... | 51 |
| Miscellaneous..... | 26 | Sitney..... | 54 | Miscellaneous..... | 9 |
| McCone: Miscellaneous..... | 12 | Miscellaneous..... | 24 | Wibaux: Miscellaneous..... | 6 |
| Madison: Miscellaneous..... | 63 | Roosevelt..... | 80 | Yellowstone..... | 894 |
| Meagher: Miscellaneous..... | 57 | Poplar..... | 28 | Billings..... | 830 |
| Mineral: Miscellaneous..... | 15 | Wolf Point..... | 28 | Laurel..... | 43 |
| Missoula..... | 668 | Miscellaneous..... | 32 | Miscellaneous..... | 21 |
| Missoula..... | 633 | Rosebud..... | 115 | All other: Residents of other States..... | 170 |
| Miscellaneous..... | 35 | Forsyth..... | 50 | | |
| | | Miscellaneous..... | 65 | | |

NEBRASKA

| | | | | | |
|---|--------|---------------------------|-----|-----------------------|-----|
| State total..... | 28,508 | Brown..... | 54 | Clay..... | 95 |
| Returns, Form 1040, showing no net in- come, not included in general tables..... | 1,237 | Ainsworth..... | 40 | Sutton..... | 15 |
| Total in general tables..... | 27,271 | Miscellaneous..... | 14 | Miscellaneous..... | 80 |
| Adams..... | 589 | Buffalo..... | 350 | Colfax..... | 256 |
| Hastings..... | 597 | Kearney..... | 237 | Schuyler..... | 89 |
| Miscellaneous..... | 22 | Ravenna..... | 39 | Miscellaneous..... | 167 |
| Antelope..... | 83 | Miscellaneous..... | 74 | Cunning..... | 325 |
| Neligh..... | 32 | Burt..... | 320 | West Point..... | 120 |
| Miscellaneous..... | 51 | Oakland..... | 152 | Wisner..... | 124 |
| Arthur: Miscellaneous..... | 6 | Tekamah..... | 67 | Miscellaneous..... | 31 |
| Banner: Miscellaneous..... | 8 | Miscellaneous..... | 101 | Custer..... | 149 |
| Blaine: Miscellaneous..... | 4 | Butler..... | 218 | Broken Bow..... | 67 |
| Boone..... | 172 | David City..... | 109 | Miscellaneous..... | 82 |
| Albion..... | 90 | Miscellaneous..... | 109 | Dakota..... | 139 |
| St. Edwards..... | 33 | Cass..... | 267 | South Sioux City..... | 46 |
| Miscellaneous..... | 49 | Plattsmouth..... | 103 | Miscellaneous..... | 93 |
| Box Butte..... | 324 | Weeping Water..... | 32 | Dawes..... | 137 |
| Alliance..... | 283 | Miscellaneous..... | 132 | Chadron..... | 135 |
| Hemingford..... | 36 | Cedar..... | 227 | Crawford..... | 37 |
| Miscellaneous..... | 5 | Hartington..... | 67 | Miscellaneous..... | 15 |
| Boyd: Miscellaneous..... | 44 | Randolph..... | 66 | Dawson..... | 213 |
| | | Miscellaneous..... | 94 | Cozad..... | 39 |
| | | Chase: Miscellaneous..... | 67 | Gothenburg..... | 61 |
| | | Cherry..... | 183 | Lexington..... | 94 |
| | | Valentine..... | 51 | Miscellaneous..... | 19 |
| | | Miscellaneous..... | 102 | Deuel..... | 56 |
| | | Cheyenne..... | 131 | Chappell..... | 37 |
| | | Sidney..... | 94 | Miscellaneous..... | 19 |
| | | Miscellaneous..... | 37 | Dixon..... | 124 |
| | | | | Wakefield..... | 50 |
| | | | | Miscellaneous..... | 73 |

TABLE 11.—*Individual returns for 1930, 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 |
|-------------------------------|-------------------|-------------------------------|-------------------|-----------------------------|-------------------|
| Dodge..... | 746 | Keya Paha: Miscellaneous..... | 10 | Rock: Miscellaneous..... | 13 |
| Fremont..... | 461 | Kimball..... | 101 | Saline..... | 256 |
| North Bend..... | 49 | Kimball..... | 78 | Crete..... | 107 |
| Scribner..... | 92 | Miscellaneous..... | 23 | Friend..... | 37 |
| Miscellaneous..... | 144 | Knox..... | 185 | Wilber..... | 49 |
| Douglas..... | 10,700 | Bloomfield..... | 39 | Miscellaneous..... | 63 |
| Omaha..... | 10,550 | Creighton..... | 39 | Sarpy..... | 83 |
| Valley..... | 52 | Miscellaneous..... | 107 | Bellevue..... | 3 |
| Miscellaneous..... | 98 | Lancaster..... | 3,370 | Miscellaneous..... | 80 |
| Dundy..... | 43 | Havelock..... | 45 | Saunders..... | 278 |
| Benkelman..... | 31 | Lincoln..... | 3,243 | Ashland..... | 46 |
| Miscellaneous..... | 12 | Miscellaneous..... | 82 | Wahoo..... | 119 |
| Fillmore..... | 113 | Lincoln..... | 419 | Miscellaneous..... | 113 |
| Geneva..... | 55 | North Platte..... | 363 | Scotts Bluff..... | 498 |
| Miscellaneous..... | 58 | Miscellaneous..... | 56 | Gering..... | 61 |
| Franklin..... | 73 | Logan: Miscellaneous..... | 22 | Minatare..... | 34 |
| Franklin..... | 21 | Loup: Miscellaneous..... | 2 | Mitchell..... | 70 |
| Miscellaneous..... | 52 | McPherson: Miscellaneous..... | 4 | Scottsbluff..... | 272 |
| Frontier: Miscellaneous..... | 63 | Madison..... | 527 | Miscellaneous..... | 61 |
| Furnas..... | 129 | Madison..... | 95 | Seward..... | 196 |
| Arapahoe..... | 25 | Newman Grove..... | 28 | Seward..... | 129 |
| Beaver City..... | 11 | Norfolk..... | 345 | Miscellaneous..... | 67 |
| Cambridge..... | 39 | Tilden..... | 23 | Sheridan..... | 183 |
| Oxford..... | 32 | Miscellaneous..... | 36 | Gordon..... | 75 |
| Miscellaneous..... | 22 | Merriek..... | 163 | Rushville..... | 43 |
| Gage..... | 421 | Central City..... | 105 | Miscellaneous..... | 65 |
| Beatrice..... | 295 | Miscellaneous..... | 58 | Sherman..... | 49 |
| Wymore..... | 71 | Morrill..... | 67 | Loup City..... | 32 |
| Miscellaneous..... | 55 | Bayard..... | 20 | Miscellaneous..... | 17 |
| Garden: Miscellaneous..... | 45 | Bridgeport..... | 33 | Sioux: Miscellaneous..... | 22 |
| Garfield: Garfield..... | 21 | Miscellaneous..... | 14 | Stanton..... | 101 |
| Gosper: Miscellaneous..... | 20 | Nance..... | 84 | Stanton..... | 76 |
| Grant: Miscellaneous..... | 97 | Fullerton..... | 40 | Miscellaneous..... | 25 |
| Greeley: Miscellaneous..... | 39 | Genoa..... | 39 | Thayer..... | 122 |
| Hall..... | 606 | Miscellaneous..... | 5 | Deshler..... | 22 |
| Grand Island..... | 575 | Nemaha..... | 142 | Hebron..... | 33 |
| Miscellaneous..... | 31 | Auburn..... | 93 | Miscellaneous..... | 67 |
| Hamilton..... | 141 | Miscellaneous..... | 49 | Thomas: Miscellaneous..... | 7 |
| Aurora..... | 90 | Nuckolls..... | 143 | Thurston..... | 149 |
| Miscellaneous..... | 51 | Superior..... | 88 | Pender..... | 98 |
| Harlan..... | 71 | Miscellaneous..... | 55 | Walthill..... | 27 |
| Alma..... | 29 | Otoe..... | 324 | Miscellaneous..... | 24 |
| Orleans..... | 19 | Nebraska City..... | 242 | Valley..... | 100 |
| Miscellaneous..... | 23 | Miscellaneous..... | 82 | Ord..... | 74 |
| Hayes: Miscellaneous..... | 5 | Pawnee..... | 57 | Miscellaneous..... | 26 |
| Hitchcock: Miscellaneous..... | 94 | Pawnee City..... | 32 | Washington..... | 231 |
| Holt..... | 104 | Miscellaneous..... | 25 | Blair..... | 114 |
| Atkinson..... | 28 | Perkins: Miscellaneous..... | 58 | Miscellaneous..... | 117 |
| O'Neill..... | 40 | Phelps..... | 156 | Wayne..... | 198 |
| Miscellaneous..... | 36 | Holdrege..... | 108 | Wayne..... | 133 |
| Hooker: Miscellaneous..... | 21 | Miscellaneous..... | 48 | Miscellaneous..... | 65 |
| Howard..... | 59 | Pierce..... | 107 | Webster..... | 71 |
| St. Paul..... | 42 | Pierce..... | 42 | Red Cloud..... | 33 |
| Miscellaneous..... | 17 | Plainview..... | 34 | Miscellaneous..... | 38 |
| Jefferson..... | 283 | Miscellaneous..... | 31 | Wheeler: Miscellaneous..... | 8 |
| Fairbury..... | 210 | Platte..... | 390 | York..... | 225 |
| Miscellaneous..... | 73 | Columbus..... | 292 | York..... | 188 |
| Johnson..... | 73 | Miscellaneous..... | 98 | Miscellaneous..... | 37 |
| Tecumseh..... | 45 | Polk..... | 98 | All other: | |
| Miscellaneous..... | 28 | Osceola..... | 27 | Residents of other | |
| Kearney..... | 72 | Stromsburg..... | 43 | States..... | 80 |
| Minden..... | 48 | Miscellaneous..... | 28 | Residents of foreign | |
| Miscellaneous..... | 24 | Red Willow..... | 267 | countries (American | |
| Keith..... | 82 | McCook..... | 214 | citizens and | |
| Ogallala..... | 52 | Miscellaneous..... | 53 | aliens)..... | 9 |
| Miscellaneous..... | 30 | Richardson..... | 252 | | |
| | | Falls City..... | 176 | | |
| | | Miscellaneous..... | 76 | | |

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

NEVADA

| County and city | Number of returns | County and city | Number of returns | County and city | Number of returns |
|--|-------------------|-----------------------------|-------------------|---|-------------------|
| State total..... | 4,357 | Esmeralda..... | 60 | Ormsby..... | 80 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 185 | Goldfield..... | 49 | Carson City..... | 61 |
| Adjustment—subtract to reconcile with general tables ¹ | 166 | Miscellaneous..... | 11 | Miscellaneous..... | 19 |
| Total in general tables..... | 4,006 | Eureka: Miscellaneous..... | 34 | Pershing..... | 105 |
| Churchill..... | 104 | Humboldt..... | 181 | Lovelock..... | 77 |
| Fallon..... | 100 | Winnemucca..... | 137 | Miscellaneous..... | 28 |
| Miscellaneous..... | 4 | Miscellaneous..... | 44 | Storey: Virginia City..... | 14 |
| Clark..... | 301 | Lander: Miscellaneous..... | 67 | Washoe..... | 1,596 |
| Las Vegas..... | 282 | Lincoln..... | 90 | Reno..... | 1,449 |
| Miscellaneous..... | 19 | Caliente..... | 57 | Sparks..... | 128 |
| Douglas: Miscellaneous..... | 111 | Miscellaneous..... | 33 | Miscellaneous..... | 19 |
| Elko..... | 497 | Lyons..... | 104 | White Pine..... | 762 |
| Elko..... | 274 | Yerington..... | 62 | East Ely..... | 67 |
| Miscellaneous..... | 223 | Miscellaneous..... | 42 | Ely..... | 247 |
| | | Mineral: Miscellaneous..... | 35 | McGill..... | 259 |
| | | Nye..... | 191 | Ruth..... | 170 |
| | | Tonopah..... | 157 | Miscellaneous..... | 19 |
| | | Miscellaneous..... | 34 | All other: Residents of other States..... | 25 |

NEW HAMPSHIRE

| | | | | | |
|--|--------|---------------------|-------|--|-------|
| State total..... | 14,288 | Coos—Continued..... | | Merrimack—Contd..... | |
| Returns, Form 1040, showing no net income, not included in general tables..... | 403 | Stewartstown..... | 14 | Pembroke..... | 8 |
| Adjustment—add to reconcile with general tables ¹ | 42 | Whitefield..... | 49 | Pittsfield..... | 65 |
| Total in general tables..... | 13,927 | Miscellaneous..... | 115 | Warner..... | 22 |
| Belknap..... | 582 | Grafton..... | 1,582 | Miscellaneous..... | 264 |
| Alton..... | 19 | Ashland..... | 35 | Rockingham..... | 1,599 |
| Belmont..... | 10 | Bristol..... | 56 | Derry..... | 131 |
| Laconia..... | 328 | Campton..... | 11 | Epping..... | 16 |
| Meredith..... | 57 | Canaan..... | 23 | Exeter..... | 287 |
| Tilton..... | 75 | Enfield..... | 15 | Hampton..... | 89 |
| Miscellaneous..... | 93 | Hanover..... | 417 | Kingston..... | 34 |
| Carroll..... | 282 | Haverhill..... | 115 | Londonderry..... | 6 |
| Bartlett..... | 9 | Lebanon..... | 303 | Newmarket..... | 41 |
| Conway..... | 76 | Lincoln..... | 51 | Plaistow..... | 20 |
| Ossipee..... | 24 | Lisbon..... | 60 | Portsmouth..... | 703 |
| Wakefield..... | 4 | Littleton..... | 198 | Raymond..... | 15 |
| Wolfeboro..... | 66 | Plymouth..... | 136 | Rye..... | 33 |
| Miscellaneous..... | 103 | Miscellaneous..... | 162 | Salem..... | 63 |
| Cheshire..... | 1,122 | Hillsborough..... | 4,253 | Seabrook..... | 15 |
| Hinsdale..... | 58 | Amherst..... | 40 | Miscellaneous..... | 143 |
| Jaffrey..... | 72 | Bedford..... | 32 | Strafford..... | 1,095 |
| Keene..... | 738 | Bedford..... | 7 | Dover..... | 514 |
| Marlboro..... | 18 | Doftstown..... | 46 | Durham..... | 36 |
| Swanzy..... | 16 | Greenville..... | 38 | Farmington..... | 70 |
| Walpole..... | 57 | Hillsborough..... | 78 | Milton..... | 20 |
| Winchester..... | 30 | Hudson..... | 33 | Rochester..... | 299 |
| Miscellaneous..... | 95 | Manchester..... | 2,364 | Somersworth..... | 124 |
| Coos..... | 990 | Merrimack..... | 12 | Miscellaneous..... | 32 |
| Berlin..... | 560 | Milford..... | 141 | Sullivan..... | 585 |
| Colebrook..... | 66 | Nashua..... | 1,155 | Charlestown..... | 31 |
| Gorham..... | 58 | Peterboro..... | 1,143 | Claremont..... | 372 |
| Lancaster..... | 123 | Weare..... | 12 | Newport..... | 144 |
| Northumberland..... | 5 | Wilton..... | 63 | Sunapee..... | 21 |
| | | Miscellaneous..... | 121 | Miscellaneous..... | 17 |
| | | Merrimack..... | 1,946 | All other: Residents of other States..... | 232 |
| | | Andover..... | 15 | Residents of foreign countries (American citizens and aliens)..... | 20 |
| | | Boscawen..... | 3 | | |
| | | Concord..... | 1,285 | | |
| | | Franklin..... | 235 | | |
| | | Henniker..... | 29 | | |
| | | Hooksett..... | 10 | | |
| | | Hopkinton..... | 10 | | |

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, 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 |
|-------------------------------------|-------------------|---------------------------|-------------------|-------------------------|-------------------|
| State total..... | 192,804 | Bergen—Continued. | | Essex—Continued. | |
| Returns, Form 1040, | | West Fort Lee..... | 9 | West Caldwell..... | 77 |
| showing no net income, | | Westwood..... | 501 | West Orange..... | 1,775 |
| not included in general tables..... | 4,861 | Woodridge..... | 330 | Miscellaneous..... | 140 |
| Total in general tables..... | 187,943 | Wyckoff..... | 119 | Gloucester..... | 1,674 |
| Atlantic..... | 4,392 | Miscellaneous..... | 1,048 | Clayton..... | 67 |
| Absecon..... | 64 | Burlington..... | 2,436 | Glassboro..... | 72 |
| Atlantic City..... | 2,866 | Beverly..... | 135 | National Park..... | 15 |
| Egg Harbor..... | 75 | Bordentown..... | 151 | Paulsboro..... | 131 |
| Hammonton..... | 102 | Burlington..... | 267 | Pitman..... | 324 |
| Landisville..... | 3 | Florence..... | 43 | Swedesboro..... | 114 |
| Linwood..... | 30 | Medford..... | 26 | Wenonah..... | 72 |
| Margate..... | 200 | Moorestown..... | 504 | Westville..... | 85 |
| Mays Landing..... | 49 | Mount Holly..... | 206 | Williamstown..... | 49 |
| Northfield..... | 49 | Palmyra..... | 219 | Woodbury..... | 522 |
| Pleasantville..... | 247 | Riverside..... | 101 | Miscellaneous..... | 223 |
| Somers Point..... | 28 | Riverton..... | 346 | Hudson..... | 31,043 |
| Ventnor..... | 607 | Roebbling..... | 41 | Arlington..... | 1,402 |
| Miscellaneous..... | 72 | Miscellaneous..... | 397 | Bayonne..... | 3,094 |
| Bergen..... | 22,957 | Camden..... | 6,427 | East Newark..... | 57 |
| Allendale..... | 181 | Audubon..... | 353 | Guttenberg..... | 177 |
| Bergenfield..... | 450 | Barrington..... | 39 | Harrison..... | 338 |
| Bogota..... | 668 | Bellmawr..... | 5 | Hoboken..... | 2,450 |
| Carlstadt..... | 248 | Berlin..... | 60 | Hudson Heights..... | 73 |
| Cliffside..... | 209 | Blackwood..... | 45 | Jersey City..... | 15,229 |
| Cliffside Park..... | 66 | Brooklawn..... | 33 | Kearney..... | 665 |
| Closter..... | 183 | Camden..... | 1,670 | North Bergen..... | 1,427 |
| Cresskill..... | 111 | Clementon..... | 50 | Secaucus..... | 193 |
| Demarest..... | 73 | Collingswood..... | 92 | Union City..... | 2,971 |
| Dumont..... | 347 | Gloucester..... | 267 | Weehawken..... | 1,452 |
| East Paterson..... | 67 | Haddonfield..... | 980 | West New York..... | 1,561 |
| East Rutherford..... | 193 | Haddon Heights..... | 545 | Miscellaneous..... | 11 |
| Edgewater..... | 193 | Laurel Springs..... | 57 | Hunterdon..... | 829 |
| Emerson..... | 36 | Lindenwald..... | 17 | Flemington..... | 187 |
| Englewood..... | 1,830 | Magnolia..... | 31 | Frenchtown..... | 36 |
| Fairlawn..... | 120 | Merchantville..... | 754 | Highbridge..... | 78 |
| Fairview..... | 201 | Mount Ephraim..... | 19 | Lambertville..... | 172 |
| Fort Lee..... | 235 | Oaklyn..... | 139 | Miscellaneous..... | 356 |
| Garfield..... | 357 | Runnemede..... | 19 | Mercer..... | 6,651 |
| Genoa..... | 335 | Westmont..... | 126 | Highstown..... | 199 |
| Grantwood..... | 795 | Woodylne..... | 45 | Hopewell..... | 69 |
| Hackensack..... | 1,847 | Miscellaneous..... | 181 | Pennington..... | 77 |
| Harrington Park..... | 87 | Cape May..... | 769 | Princeton..... | 1,330 |
| Hasbrouck Heights..... | 573 | Cape May Court House..... | 146 | Trenton..... | 4,727 |
| Haworth..... | 86 | Ocean City..... | 55 | Miscellaneous..... | 249 |
| Hillsdale..... | 184 | Wildwood..... | 238 | Middlesex..... | 6,168 |
| Leonia..... | 632 | Woodbine..... | 18 | Carteret..... | 271 |
| Little Ferry..... | 118 | Miscellaneous..... | 77 | Cranbury..... | 60 |
| Lodi..... | 177 | Cumberland..... | 1,136 | Dunellen..... | 339 |
| Lyndhurst..... | 728 | Bridgeton..... | 436 | East Brunswick..... | 2 |
| Maywood..... | 258 | Millville..... | 217 | Highland Park..... | 367 |
| Midland Park..... | 172 | Port Norris..... | 18 | Jamesburg..... | 31 |
| Montvale..... | 98 | Vinland..... | 398 | Lincoln..... | 5 |
| Moonachie..... | 11 | Miscellaneous..... | 67 | Metuchen..... | 449 |
| New Milford..... | 57 | Essex..... | 56,842 | Middlesex..... | 9 |
| North Arlington..... | 299 | Belleville..... | 1,222 | Milltown..... | 102 |
| North Vale..... | 20 | Bloomfield..... | 2,876 | New Brunswick..... | 1,856 |
| Norwood..... | 49 | Caldwell..... | 619 | Old Bridge..... | 14 |
| Oradell..... | 286 | Cedar Grove..... | 81 | Perth Amboy..... | 1,279 |
| Palisade Park..... | 360 | East Orange..... | 9,003 | Plainsboro..... | 37 |
| Paramus..... | 20 | Essex Falls..... | 192 | Piscataway..... | 3 |
| Park Ridge..... | 121 | Glennridge..... | 1,377 | Sayreville..... | 67 |
| Ramsey..... | 210 | Irvington..... | 2,982 | South Amboy..... | 274 |
| Ridgefield..... | 312 | Livingston..... | 100 | South Plainfield..... | 40 |
| Ridgefield Park..... | 859 | Maplewood..... | 2,791 | South River..... | 198 |
| Ridgewood..... | 2,004 | Millburn..... | 421 | Woodbridge..... | 385 |
| Rochelle Park..... | 134 | Montclair..... | 5,036 | Miscellaneous..... | 380 |
| Rutherford..... | 1,866 | Newark..... | 20,846 | Monmouth..... | 5,844 |
| Teaneck..... | 1,044 | North Caldwell..... | 45 | Asbury Park..... | 957 |
| Tenafly..... | 558 | Nutley..... | 1,390 | Atlantic Highlands..... | 119 |
| Wallington..... | 82 | Orange..... | 2,387 | Avon..... | 65 |
| Waldwick..... | 38 | Roseland..... | 44 | Belmar..... | 172 |
| West Englewood..... | 532 | Short Hills..... | 539 | Bradley Beach..... | 138 |
| | | South Orange..... | 2,262 | Eatonstown..... | 30 |
| | | Verona..... | 617 | Fair Haven..... | 36 |
| | | | | Freehold..... | 376 |
| | | | | Highlands..... | 42 |

TABLE 11.—*Individual returns for 1930, 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 |
|---------------------|-------------------|------------------------|-------------------|----------------------|-------------------|
| Monmouth—Continued | | Ocean—Continued. | | Sussex—Continued. | |
| Keansburg..... | 36 | Toms River..... | 176 | Ogdensburg..... | 26 |
| Keyport..... | 196 | Tuckerton..... | 18 | Sparta..... | 32 |
| Little Silver..... | 68 | Miscellaneous..... | 214 | Stanhope..... | 52 |
| Long Branch..... | 548 | Passaic..... | 13, 336 | Sussex..... | 64 |
| Manasquan..... | 118 | Bloomington..... | 25 | Vernon..... | 3 |
| Matawan..... | 104 | Clifton..... | 1, 590 | Miscellaneous..... | 89 |
| Neptune City..... | 66 | Haledon..... | 109 | Union..... | 19, 316 |
| Ocean Grove..... | 148 | Hawthorne..... | 643 | Cranford..... | 1, 066 |
| Ocean Port..... | 14 | Little Falls..... | 243 | Elizabeth..... | 6, 139 |
| Red Bank..... | 886 | North Haledon..... | 19 | Fanwood..... | 173 |
| Rumson..... | 108 | Passaic..... | 3, 235 | Garwood..... | 88 |
| Sea Bright..... | 50 | Paterson..... | 6, 686 | Hillside..... | 860 |
| Spring Lake..... | 194 | Pompton Lakes..... | 163 | Kenilworth..... | 35 |
| Union Beach..... | 1 | Prospect Park..... | 35 | Linden..... | 406 |
| Miscellaneous..... | 872 | Ringwood Manor..... | 12 | New Providence..... | 41 |
| Morris..... | 6, 055 | Totowa..... | 73 | Plainfield..... | 3, 416 |
| Boonton..... | 558 | Wanaque..... | 13 | Rahway..... | 963 |
| Butler..... | 157 | Wayne..... | 32 | Roselle..... | 841 |
| Chatham..... | 488 | West Paterson..... | 28 | Roselle Park..... | 532 |
| Chester..... | 35 | Miscellaneous..... | 430 | Scotch Plains..... | 116 |
| Denville..... | 88 | Salem..... | 705 | Springfield..... | 173 |
| Dover..... | 725 | Carneys Point..... | 35 | Summit..... | 1, 741 |
| Florham Park..... | 23 | Elmer..... | 35 | Union..... | 456 |
| Hanover..... | 18 | Penns Grove..... | 186 | Westfield..... | 2, 134 |
| Hibernia..... | 3 | Salem..... | 300 | Miscellaneous..... | 136 |
| Lake Hopatcong..... | 10 | Woodstown..... | 91 | Warren..... | 1, 251 |
| Lincoln Park..... | 66 | Miscellaneous..... | 58 | Alpha..... | 15 |
| Madison..... | 670 | Somerset..... | 2, 373 | Belvidere..... | 62 |
| Mendham..... | 88 | Bedminster..... | 21 | Blairtown..... | 41 |
| Montville..... | 34 | Bernardsville..... | 220 | Hackettstown..... | 154 |
| Morris Plains..... | 156 | Bound Brook..... | 572 | Oxford..... | 23 |
| Morristown..... | 1, 569 | Gladstone..... | 51 | Phillipsburg..... | 579 |
| Mountain Lakes..... | 290 | Manville..... | 33 | Washington..... | 274 |
| Netcong..... | 95 | North Plainfield..... | 378 | Miscellaneous..... | 103 |
| Pequanook..... | 21 | Peapack..... | 29 | | |
| Riverdale..... | 23 | Raritan..... | 82 | All other: | |
| Rockaway..... | 133 | Somerville..... | 661 | Residents of other | |
| Wharton..... | 146 | South Bound Brook..... | 30 | States..... | 1, 551 |
| Miscellaneous..... | 650 | Miscellaneous..... | 296 | Residents of foreign | |
| Ocean..... | 795 | Sussex..... | 665 | countries (American | |
| Lakewood..... | 268 | Franklin..... | 85 | citizens and | |
| New Egypt..... | 18 | Hamburg..... | 30 | aliens)..... | 89 |
| Point Pleasant..... | 101 | Newton..... | 284 | | |

NEW MEXICO

| | | | | | |
|-----------------------------|--------|-----------------------------|-----|------------------------------|-----|
| State total..... | 6, 653 | Dona Ana..... | 266 | McKinley..... | 368 |
| Returns, Form 1040, | | Las Cruces..... | 156 | Gallup..... | 292 |
| showing no net in- | | Miscellaneous..... | 110 | Miscellaneous..... | 76 |
| come, not included in | | Eddy..... | 359 | | |
| general tables..... | 365 | Artesia..... | 110 | Mora: Miscellaneous..... | 32 |
| | | Carlsbad..... | 204 | | |
| Total in general | | Miscellaneous..... | 45 | Otero..... | 108 |
| tables..... | 6, 288 | Grant..... | 436 | Alamogordo..... | 70 |
| | | Silver City..... | 196 | Tularosa..... | 18 |
| Bernalillo..... | 1, 428 | Miscellaneous..... | 240 | Miscellaneous..... | 20 |
| Albuquerque..... | 1, 426 | Guadalupe..... | 28 | Quay..... | 170 |
| Miscellaneous..... | 2 | Santa Rosa..... | 58 | Tucumcari..... | 146 |
| | | Miscellaneous..... | 30 | Miscellaneous..... | 24 |
| Catron: Miscellaneous..... | 8 | | | Rio Arriba: Miscellane- | |
| | | Harding: Miscellaneous..... | 31 | ous..... | 59 |
| Chaves..... | 606 | | | | |
| Roswell..... | 574 | Hidalgo..... | 79 | Roosevelt..... | 84 |
| Miscellaneous..... | 32 | Lordsburg..... | 61 | Portales..... | 53 |
| Colfax..... | 407 | Miscellaneous..... | 18 | Miscellaneous..... | 31 |
| Raton..... | 272 | | | Sandoval: Miscellaneous..... | 41 |
| Miscellaneous..... | 135 | Lea: Miscellaneous..... | 290 | | |
| Curry..... | 272 | Lincoln..... | 80 | San Juan..... | 70 |
| Clovis..... | 254 | Carrizozo..... | 41 | Farmington..... | 33 |
| Miscellaneous..... | 18 | Miscellaneous..... | 39 | Miscellaneous..... | 37 |
| | | Luna..... | 118 | San Miguel..... | 296 |
| De Baca: Miscellaneous..... | 32 | Deming..... | 107 | Las Vegas..... | 250 |
| | | Miscellaneous..... | 11 | Miscellaneous..... | 46 |

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

NEW MEXICO—Continued

| County and city | Num-ber of returns | County and city | Num-ber of returns | County and city | Num-ber of returns |
|--------------------|--------------------|--------------------------|--------------------|----------------------|--------------------|
| Santa Fe..... | 514 | Taos: Miscellaneous..... | 57 | All other: | |
| Santa Fe..... | 481 | | | Residents of other | |
| Miscellaneous..... | 33 | Torrance..... | 37 | States..... | 63 |
| Sierra..... | 35 | Mountainair..... | 12 | Residents of foreign | |
| Hot Springs..... | 19 | Miscellaneous..... | 25 | countries (Ameri- | |
| Miscellaneous..... | 16 | Union..... | 73 | can citizens and | |
| Socorro..... | 67 | Clayton..... | 53 | aliens)..... | 14 |
| Magdalena..... | 24 | Miscellaneous..... | 20 | | |
| Socorro..... | 33 | Valencia..... | 95 | | |
| Miscellaneous..... | 10 | Belen..... | 59 | | |
| | | Miscellaneous..... | 36 | | |

NEW YORK

| | | | | | |
|-----------------------------------|---------|-----------------------|--------|-----------------------|-------|
| State total..... | 743,998 | Chautauqua—Contd. | | Erie—Continued. | |
| Returns, Form, 1040, | | Falconer..... | 64 | Hamburg..... | 492 |
| showing no net in- | | Fredonia..... | 193 | Kenmore..... | 1,710 |
| come, not included in | | Jamestown..... | 2,239 | Lackawanna..... | 400 |
| general tables..... | 29,418 | Lakewood..... | 44 | Lancaster..... | 275 |
| Adjustment—subtract | | Mayville..... | 43 | North Collins..... | 35 |
| to reconcile with gen- | | Silver Creek..... | 120 | Orchard Park..... | 111 |
| eral tables ¹ | 3,014 | Westfield..... | 149 | Sloan..... | 10 |
| Total in general | | Miscellaneous..... | 273 | Springville..... | 102 |
| tables..... | 711,566 | Chemung..... | 2,419 | Tonawanda..... | 524 |
| Albany..... | 9,137 | Elmira..... | 2,250 | Williamsville..... | 320 |
| Albany..... | 7,301 | Elmira Heights..... | 62 | Miscellaneous..... | 1,302 |
| Cohoes..... | 609 | Horseheads..... | 63 | Essex..... | 689 |
| Colonie..... | 11 | Miscellaneous..... | 44 | Keesville..... | 36 |
| Delmar..... | 133 | Chenango..... | 784 | Lake Placid..... | 138 |
| Green Island..... | 101 | Bainbridge..... | 62 | Port Henry..... | 87 |
| Menands..... | 84 | Greene..... | 73 | Ticonderoga..... | 121 |
| Ravena..... | 44 | New Berlin..... | 56 | Westport..... | 30 |
| Watervliet..... | 408 | Norwich..... | 388 | Miscellaneous..... | 277 |
| Miscellaneous..... | 446 | Oxford..... | 45 | Franklin..... | 1,233 |
| Allegany..... | 847 | Sherburne..... | 66 | Chateaugay..... | 40 |
| Andover..... | 32 | Miscellaneous..... | 94 | Malone..... | 367 |
| Belmont..... | 35 | Clinton..... | 765 | Saranac Lake..... | 497 |
| Bolivar..... | 142 | Champlain..... | 29 | Tupper Lake..... | 115 |
| Cuba..... | 80 | Danemora..... | 14 | Miscellaneous..... | 214 |
| Friendship..... | 34 | Plattsburg..... | 435 | Fulton..... | 1,638 |
| Wellsville..... | 340 | Rouses Point..... | 105 | Broadalbin..... | 46 |
| Miscellaneous..... | 184 | Miscellaneous..... | 132 | Gloversville..... | 1,030 |
| Bronx: New York City ⁶ | 29,771 | Columbia..... | 1,247 | Johnstown..... | 466 |
| Broome..... | 4,551 | Chatham..... | 156 | Northville..... | 49 |
| Binghamton..... | 3,455 | Hudson..... | 611 | Miscellaneous..... | 47 |
| Deposit..... | 80 | Philmont..... | 36 | Genesee..... | 960 |
| Endicott ⁷ | 450 | Valatie..... | 41 | Batavia..... | 585 |
| Johnson City..... | 342 | Miscellaneous..... | 403 | Le Roy..... | 170 |
| Port Dickinson..... | 10 | Cortland..... | 914 | Oakfield..... | 63 |
| Union. (See Endi- | | Cortland..... | 732 | Miscellaneous..... | 142 |
| cott.)..... | | Homer..... | 101 | Greene..... | 582 |
| Miscellaneous..... | 214 | McGraw..... | 27 | Athens..... | 32 |
| Cattaraugus..... | 1,916 | Miscellaneous..... | 54 | Catskill..... | 264 |
| Allegany..... | 92 | Delaware..... | 703 | Coxsackie..... | 70 |
| Cattaraugus..... | 42 | Delhi..... | 101 | Miscellaneous..... | 216 |
| Franklinville..... | 64 | Hancock..... | 70 | Hamilton: Miscellane- | |
| Gowanda..... | 156 | Sidney..... | 96 | ous..... | 75 |
| Little Valley..... | 36 | Stamford..... | 65 | Herkimer..... | 1,670 |
| Olean..... | 913 | Walton..... | 118 | Dolgeville..... | 98 |
| Randolph..... | 34 | Miscellaneous..... | 253 | Frankfort..... | 119 |
| Salamanca..... | 372 | Dutchess..... | 3,506 | Herkimer..... | 342 |
| Miscellaneous..... | 247 | Beacon..... | 366 | Ilion..... | 353 |
| Cayuga..... | 1,878 | Millbrook..... | 158 | Little Falls..... | 414 |
| Auburn..... | 1,588 | Pawling..... | 118 | Mohawk..... | 57 |
| Moravia..... | 43 | Poughkeepsie..... | 1,959 | Miscellaneous..... | 187 |
| Weedsport..... | 54 | Rhinebeck..... | 102 | Jefferson..... | 2,550 |
| Miscellaneous..... | 193 | Wappingers Falls..... | 124 | Adams..... | 80 |
| Chautauqua..... | 3,655 | Miscellaneous..... | 679 | Alexandria Bay..... | 67 |
| Brocton..... | 29 | Erie..... | 36,346 | Carthage..... | 214 |
| Celeron..... | 11 | Akron..... | 75 | Clayton..... | 90 |
| Dunkirk..... | 490 | Angola..... | 65 | Dexter..... | 23 |
| | | Blasdell..... | 50 | Watertown..... | 1,728 |
| | | Buffalo..... | 30,482 | Miscellaneous..... | 348 |
| | | Depew..... | 83 | | |
| | | East Aurora..... | 410 | | |

¹ See text, p. 19.⁶ See footnote on p. 179.⁷ Includes Union.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

NEW YORK—Continued

| County and city | Num-ber of returns | County and city | Num-ber of returns | County and city | Num-ber of returns |
|------------------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|
| Kings: Brooklyn ⁶ | 99,420 | Nassau—Continued. | | Orange—Continued. | |
| Lewis..... | 368 | Stewart Manor..... | 105 | Warwick..... | 114 |
| Lowville..... | 193 | Valley Stream..... | 554 | Miscellaneous..... | 621 |
| Miscellaneous..... | 175 | Westbury..... | 263 | Orleans..... | 604 |
| Livingston..... | 760 | Williston Park..... | 111 | Albion..... | 220 |
| Avon..... | 110 | Miscellaneous..... | 2,242 | Holley..... | 72 |
| Caledonia..... | 54 | New York: New York | | Medina..... | 227 |
| Dansville..... | 237 | City ⁶ | 338,883 | Miscellaneous..... | 85 |
| Geneseo..... | 113 | Niagara..... | 5,396 | Oswego..... | 1,534 |
| Mount Morris..... | 65 | Lewiston..... | 60 | Fulton..... | 399 |
| Nunda..... | 42 | Lockport..... | 1,106 | Mexico..... | 27 |
| Miscellaneous..... | 139 | Middleport..... | 63 | Oswego..... | 773 |
| Madison..... | 1,088 | Niagara Falls..... | 3,294 | Phoenix..... | 70 |
| Canastota..... | 110 | North Tonawanda..... | 655 | Pulaski..... | 96 |
| Cazenovia..... | 145 | Miscellaneous..... | 218 | Miscellaneous..... | 169 |
| Hamilton..... | 144 | Oneida..... | 6,426 | Otsego..... | 1,167 |
| Oneida..... | 479 | Boonville..... | 80 | Cooperstown..... | 198 |
| Miscellaneous..... | 210 | Camden..... | 66 | Oneonta..... | 656 |
| Monroe..... | 19,902 | Clinton..... | 177 | Richfield Springs..... | 34 |
| Brookport..... | 160 | New Hartford..... | 218 | Unadilla..... | 42 |
| East Rochester..... | 185 | New York Mills..... | 38 | Miscellaneous..... | 237 |
| Fairport..... | 249 | Oriskany..... | 20 | Putnam..... | 562 |
| Honeoye Falls..... | 47 | Rome..... | 918 | Brewster..... | 219 |
| Pittsford..... | 175 | Sherill..... | 93 | Cold Spring..... | 98 |
| Rochester..... | 18,120 | Utica..... | 4,208 | Miscellaneous..... | 245 |
| Spencerport..... | 85 | Waterville..... | 66 | Queens: New York | |
| Webster..... | 90 | Whitesboro..... | 114 | City ⁶ | 41,864 |
| Miscellaneous..... | 791 | Yorkville..... | 40 | Rensselaer..... | 4,191 |
| Montgomery..... | 1,007 | Miscellaneous..... | 388 | Castleton..... | 88 |
| Amsterdam..... | 1,117 | Onondaga..... | 12,753 | Hoosick Falls..... | 152 |
| Canajoharie..... | 355 | Baldwinsville..... | 165 | Rensselaer..... | 411 |
| Fonda..... | 135 | Camillus..... | 56 | Troy..... | 3,241 |
| Fort Plain..... | 139 | East Syracuse..... | 198 | Miscellaneous..... | 299 |
| St. Johnsville..... | 71 | Fayetteville..... | 144 | Richmond: New York | |
| Miscellaneous..... | 90 | Jordan..... | 33 | City ⁶ | 4,649 |
| Nassau..... | 17,650 | Liverpool..... | 269 | Rockland..... | 2,322 |
| Baldwin..... | 671 | Manlius..... | 79 | Haverstraw..... | 268 |
| Bayville..... | 50 | Marcellus..... | 58 | Hilburn..... | 41 |
| Bellerose..... | 410 | North Syracuse..... | 43 | Nanuet..... | 68 |
| Cedarhurst..... | 399 | Skaneateles..... | 200 | Nyack..... | 578 |
| East Rockaway..... | 138 | Solvay..... | 169 | Pearl River..... | 175 |
| Farmingdale..... | 193 | Syracuse..... | 11,213 | Piermont..... | 66 |
| Floral Park..... | 807 | Miscellaneous..... | 309 | Sloatsburg..... | 37 |
| Freeport..... | 1,152 | Ontario..... | 1,642 | South Nyack..... | 49 |
| Garden City..... | 1,052 | Canandaigua..... | 340 | Spring Valley..... | 207 |
| Glen Cove..... | 568 | Clifton Springs..... | 130 | Suffern..... | 297 |
| Great Neck..... | 1,004 | Geneva..... | 858 | West Haverstraw..... | 39 |
| Great Neck Estates..... | 8 | Manchester..... | 27 | Miscellaneous..... | 496 |
| Hempstead..... | 1,527 | Naples..... | 42 | St. Lawrence..... | 1,788 |
| Hewlett..... | 226 | Phelps..... | 58 | Canton..... | 173 |
| Hicksville..... | 296 | Shortsville..... | 55 | Gouverneur..... | 171 |
| Inwood..... | 101 | Victor..... | 50 | Massena..... | 344 |
| Island Park..... | 27 | Miscellaneous..... | 82 | Norwood..... | 56 |
| Lawrence..... | 242 | Orange..... | 4,101 | Ogdensburg..... | 499 |
| Locust Valley..... | 142 | Chester..... | 46 | Potsdam..... | 228 |
| Long Beach..... | 432 | Cornwall..... | 74 | Miscellaneous..... | 312 |
| Lynbrook..... | 1,084 | Cornwall on the | | Saratoga..... | 1,702 |
| Malverne..... | 103 | Hudson..... | 95 | Ballston Spa..... | 219 |
| Mineola..... | 450 | Goshen..... | 187 | Corinth..... | 53 |
| New Hyde Park..... | 134 | Highland Falls..... | 87 | Mechanicville..... | 254 |
| Old Westbury..... | 13 | Maybrook..... | 32 | Saratoga Springs..... | 626 |
| Oyster Bay..... | 298 | Middletown..... | 924 | Schuylerville..... | 48 |
| Port Washington..... | 708 | Monroe..... | 116 | South Glens Falls..... | 56 |
| Rockville Center..... | 1,557 | Newburgh..... | 1,172 | Stillwater..... | 37 |
| Roosevelt..... | 150 | Port Jervis..... | 449 | Waterford..... | 231 |
| Roslyn..... | 201 | Walden..... | 124 | Miscellaneous..... | 178 |
| Sea Cliff..... | 232 | | | | |

⁶ New York City:

Counties—

| | Number of returns |
|-----------------------|-------------------|
| Bronx..... | 29,771 |
| Kings (Brooklyn)..... | 99,420 |
| New York..... | 338,883 |
| Queens..... | 41,864 |
| Richmond..... | 4,649 |

Total.....514,587

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

NEW YORK—Continued

| County and city | Num- ber of returns | County and city | Num- ber of returns | County and city | Num- ber of returns |
|-----------------|---------------------------|------------------|---------------------------|---------------------------------------|---------------------------|
| Schenectady | 6,797 | Tioga | 489 | Westchester—Contd. | |
| Schenectady | 6,131 | Owego | 208 | Hartsdale | 174 |
| Scotia | 550 | Waverly | 203 | Hastings upon Hud- son | 394 |
| Miscellaneous | 116 | Miscellaneous | 78 | Hawthorne | 80 |
| Schoharie | 314 | Tompkins | 1,703 | Irvington | 230 |
| Cobleskill | 170 | Groton | 39 | Katonah | 209 |
| Miscellaneous | 144 | Ithaca | 1,501 | Larchmont | 981 |
| Schuyler | 215 | Trumansburg | 43 | Mamaroneck | 604 |
| Montour Falls | 70 | Miscellaneous | 70 | Mount Kisco | 470 |
| Watkins Glen | 122 | Ulster | 2,013 | Mount Vernon | 4,393 |
| Miscellaneous | 23 | Ellenville | 121 | New Rochelle | 3,881 |
| Seneca | 448 | Kingston | 1,188 | North Pelham | 96 |
| Seneca Falls | 265 | Marlboro | 69 | North Tarrytown | 301 |
| Waterloo | 99 | New Paltz | 45 | Ossining | 833 |
| Miscellaneous | 84 | Saugerties | 218 | Peekskill | 900 |
| Steuben | 1,871 | Miscellaneous | 372 | Pelham | 502 |
| Addison | 41 | Warren | 1,249 | Pelham Manor | 374 |
| Bath | 160 | Glens Falls | 1,023 | Pleasantville | 449 |
| Canistota | 68 | Miscellaneous | 226 | Port Chester | 1,227 |
| Corning | 600 | Washington | 929 | Rye | 734 |
| Hammondsport | 48 | Cambridge | 83 | Scarsdale | 1,422 |
| Hornell | 670 | Port Edward | 99 | Tarrytown | 527 |
| Painted Post | 95 | Granville | 130 | Tuckahoe | 650 |
| Wayland | 66 | Greenwich | 98 | White Plains | 2,212 |
| Miscellaneous | 123 | Hudson Falls | 247 | Yonkers | 6,087 |
| Suffolk | 7,262 | Salem | 50 | Miscellaneous | 653 |
| Amityville | 354 | Whitehall | 153 | Wyoming | 431 |
| Babylon | 453 | Miscellaneous | 69 | Arcade | 51 |
| Bay Shore | 409 | Wayne | 1,075 | Attica | 63 |
| Brightwaters | 107 | Clyde | 62 | Perry | 84 |
| East Hampton | 198 | Lyons | 166 | Warsaw | 147 |
| Greenport | 182 | Newark | 331 | Miscellaneous | 86 |
| Huntington | 841 | Palmyra | 148 | Yates | 300 |
| Islip | 202 | Sodus | 91 | Dundee | 39 |
| Lindenhurst | 140 | Walcott | 43 | Penn Yan | 200 |
| Northport | 271 | Miscellaneous | 234 | Miscellaneous | 61 |
| Patchogue | 485 | Westchester | 31,223 | | |
| Port Jefferson | 193 | Ardley | 69 | All other: | |
| Riverhead | 390 | Ardley on Hudson | 45 | Residents of other | |
| Sag Harbor | 107 | Bedford Hills | 90 | States | 8,303 |
| Sayville | 241 | Briarcliff Manor | 118 | Residents of foreign | |
| Southampton | 339 | Bronxville | 1,442 | countries (Ameri- can citizens and | |
| Miscellaneous | 2,350 | Buchanan | 25 | aliens) | 252 |
| Sullivan | 1,009 | Chappaqua | 161 | | |
| Liberty | 175 | Croton on Hudson | 174 | | |
| Monticello | 189 | Dobbs Ferry | 310 | | |
| Roscoe | 129 | Elmsford | 96 | | |
| South Fallsburg | 131 | Harmon on Hudson | 65 | | |
| Miscellaneous | 385 | Harrison | 245 | | |

NORTH CAROLINA

| | | | | | |
|--|--------|-------------------------------|-----|-----------------------|-------|
| State total | 26,179 | Alleghany: Miscellane- ous | 3 | Brunswick | 24 |
| Returns, Form 1040, showing no net in- come, not included in general tables | 1,564 | Anson | 88 | Southport | 21 |
| Adjustment—add to reconcile with general tables | 601 | Wadesboro | 70 | Miscellaneous | 3 |
| Total in general tables | 25,216 | Miscellaneous | 18 | Buncombe | 1,794 |
| Alamance | 435 | Ashe: Miscellaneous | 15 | Asheville | 1,561 |
| Burlington | 330 | Avery: Miscellaneous | 11 | Miscellaneous | 233 |
| Graham | 6 | Beaufort | 191 | Burke | 143 |
| Haw River | 37 | Belhaven | 9 | Morganton | 107 |
| Mebane | 34 | Washington | 172 | Valdese | 19 |
| Miscellaneous | 28 | Miscellaneous | 10 | Miscellaneous | 17 |
| Alexander | 24 | Bertie | 62 | Cabarrus | 214 |
| Taylorsville | 20 | Autander | 3 | Concord | 146 |
| Miscellaneous | 4 | Windsor | 30 | Kannapolis | 56 |
| | | Miscellaneous | 29 | Miscellaneous | 12 |
| | | Bladen: Miscellaneous | 21 | Caldwell | 156 |
| | | | | Granite Falls | 9 |
| | | | | Lenoir | 142 |
| | | | | Miscellaneous | 5 |
| | | | | Camden: Miscellaneous | 6 |

* See text, p. 19.

TABLE 11.—Individual returns for 1930, 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 |
|-------------------------------|-------------------|----------------------------|-------------------|---------------------------------|-------------------|
| Carteret..... | 112 | Gaston—Continued..... | | McDowell..... | 91 |
| Beaufort..... | 59 | McAdenville..... | 1 | Marion..... | 78 |
| Morehead City..... | 37 | Mount Holly..... | 41 | Miscellaneous..... | 13 |
| Miscellaneous..... | 16 | Stanley..... | 4 | Madison..... | 19 |
| Caswell: Miscellaneous..... | 9 | Miscellaneous..... | 14 | Marshall..... | 14 |
| Catawba..... | 301 | Gates: Miscellaneous..... | 6 | Miscellaneous..... | 5 |
| Hickory..... | 225 | Graham: Miscellaneous..... | 6 | Martin..... | 55 |
| Maiden..... | 10 | Granville..... | 117 | Robersonville..... | 13 |
| Newton..... | 49 | Oxford..... | 104 | Williamston..... | 34 |
| Miscellaneous..... | 17 | Miscellaneous..... | 13 | Miscellaneous..... | 8 |
| Chatham..... | 36 | Greene: Miscellaneous..... | 12 | Mecklenburg..... | 3,923 |
| Siler City..... | 21 | Guilford..... | 2,785 | Charlotte..... | 3,824 |
| Miscellaneous..... | 15 | Gibsonville..... | 16 | Cornelius..... | 5 |
| Cherokee..... | 30 | Greensboro..... | 1,890 | Davidson..... | 65 |
| Andrews..... | 19 | High Point..... | 807 | Pineville..... | 1 |
| Murphy..... | 180 | Miscellaneous..... | 72 | Miscellaneous..... | 28 |
| Miscellaneous..... | 1 | Halifax..... | 246 | Mitchell..... | 27 |
| Chowan: Edenton..... | 72 | Enfield..... | 50 | Spruce Pine..... | 19 |
| Clay: Miscellaneous..... | 1 | Roanoke Rapids..... | 49 | Miscellaneous..... | 8 |
| Cleveland..... | 181 | Rosemary..... | 47 | Montgomery..... | 62 |
| Kings Mountain..... | 35 | Scotland Neck..... | 40 | Mount Gilead..... | 21 |
| Shelby..... | 125 | Weldon..... | 50 | Troy..... | 23 |
| Miscellaneous..... | 21 | Miscellaneous..... | 10 | Miscellaneous..... | 18 |
| Columbus..... | 87 | Harnett..... | 99 | Moore..... | 280 |
| Chadbourne..... | 12 | Dunn..... | 61 | Aberdeen..... | 55 |
| Tabor..... | 13 | Miscellaneous..... | 38 | Carthage..... | 16 |
| Whiteville..... | 35 | Haywood..... | 138 | Southern Pines..... | 93 |
| Miscellaneous..... | 27 | Canton..... | 84 | Miscellaneous..... | 116 |
| Craven..... | 243 | Hazelwood..... | 4 | Nash..... | 52 |
| New Bern..... | 237 | Waynesville..... | 41 | Nashville..... | 12 |
| Miscellaneous..... | 6 | Miscellaneous..... | 9 | Spring Hope..... | 22 |
| Cumberland..... | 344 | Henderson..... | 156 | Miscellaneous..... | 18 |
| Payetteville..... | 307 | East Flat Rock..... | 4 | New Hanover..... | 1,213 |
| Miscellaneous..... | 37 | Hendersonville..... | 137 | Wilmington..... | 1,206 |
| Currutuck: Miscellaneous..... | 9 | Miscellaneous..... | 15 | Miscellaneous..... | 7 |
| Dare: Miscellaneous..... | 15 | Hertford..... | 59 | Northampton: Miscellaneous..... | 71 |
| Davidson..... | 289 | Ahoskie..... | 30 | Onslow: Miscellaneous..... | 16 |
| Lexington..... | 156 | Murfreesboro..... | 17 | Orange..... | 113 |
| Thomasville..... | 120 | Miscellaneous..... | 12 | Carboro..... | 2 |
| Miscellaneous..... | 13 | Hoke..... | 17 | Chapel Hill..... | 72 |
| Davie..... | 30 | Raeford..... | 15 | Hillsboro..... | 33 |
| Coolerme..... | 9 | Miscellaneous..... | 2 | Miscellaneous..... | 6 |
| Mocksville..... | 17 | Hyde: Miscellaneous..... | 6 | Pamlico: Miscellaneous..... | 19 |
| Miscellaneous..... | 4 | Fredell..... | 286 | Pasquotank: Elizabeth City..... | 281 |
| Duplin..... | 71 | Mooreville..... | 71 | Pender..... | 12 |
| Kenansville..... | 5 | Statesville..... | 208 | Burgaw..... | 9 |
| Warsaw..... | 20 | Miscellaneous..... | 7 | Miscellaneous..... | 3 |
| Miscellaneous..... | 46 | Jackson..... | 40 | Perquimans..... | 36 |
| Durham..... | 1,290 | Sylva..... | 25 | Hertford..... | 32 |
| Durham..... | 1,289 | Miscellaneous..... | 15 | Miscellaneous..... | 4 |
| Miscellaneous..... | 1 | Johnston..... | 124 | Person..... | 106 |
| Edgecombe..... | 709 | Benson..... | 15 | Roxboro..... | 93 |
| Rocky Mount..... | 542 | Clayton..... | 28 | Miscellaneous..... | 13 |
| Tarboro..... | 128 | Selma..... | 11 | Pitt..... | 286 |
| Miscellaneous..... | 39 | Smithfield..... | 56 | Ayden..... | 16 |
| Forsyth..... | 1,837 | Miscellaneous..... | 14 | Bethel..... | 1 |
| Kenersville..... | 17 | Jones: Miscellaneous..... | 1 | Farmville..... | 41 |
| Winston-Salem..... | 1,782 | Lee..... | 100 | Greenville..... | 204 |
| Miscellaneous..... | 58 | Sanford..... | 101 | Miscellaneous..... | 24 |
| Franklin..... | 35 | Miscellaneous..... | 8 | Polk..... | 56 |
| Franklinton..... | 17 | Lenoir..... | 223 | Tryon..... | 48 |
| Louisburg..... | 31 | Kinston..... | 205 | Miscellaneous..... | 8 |
| Miscellaneous..... | 7 | La Grange..... | 3 | Randolph..... | 134 |
| Gaston..... | 506 | Miscellaneous..... | 3 | Asheboro..... | 88 |
| Belmont..... | 90 | Lincoln..... | 69 | Ramseur..... | 13 |
| Bessemer City..... | 7 | Lincolnton..... | 68 | Randeman..... | 11 |
| Cherryville..... | 13 | Miscellaneous..... | 1 | Miscellaneous..... | 22 |
| Dallas..... | 13 | Macon..... | 18 | Richmond..... | 137 |
| Gastonia..... | 400 | Franklin..... | 10 | Hamlet..... | 103 |
| Lowell..... | 13 | Miscellaneous..... | 8 | Rockingham..... | 90 |
| | | | | Miscellaneous..... | 4 |

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

NORTH CAROLINA—Continued

| County and city | Num- ber of returns | County and city | Num- ber of returns | County and city | Num- ber of returns |
|--------------------|---------------------------|-----------------------------|---------------------------|----------------------------|---------------------------|
| Robeson..... | 190 | Stanley..... | 177 | Washington..... | 37 |
| Fairmount..... | 14 | Albemarle..... | 133 | Plymouth..... | 34 |
| Lumberton..... | 87 | Badin..... | 30 | Miscellaneous..... | 3 |
| Maxton..... | 22 | Norwood..... | 9 | Watauga..... | 18 |
| Red Springs..... | 43 | Miscellaneous..... | 5 | Boone..... | 8 |
| St. Pauls..... | 8 | Stokes..... | 29 | Miscellaneous..... | 10 |
| Miscellaneous..... | 16 | Walnut Cove..... | 16 | Wayne..... | 370 |
| Rockingham..... | 334 | Miscellaneous..... | 13 | Fremont..... | 13 |
| Draper..... | 9 | Surry..... | 226 | Goldsboro..... | 301 |
| Leaksville..... | 62 | Elkin..... | 47 | Mount Olive..... | 52 |
| Madison..... | 30 | Mount Airy..... | 152 | Miscellaneous..... | 4 |
| Mayodan..... | 8 | Pilot Mountain..... | 12 | Wilkes..... | 105 |
| Reidsville..... | 174 | Miscellaneous..... | 15 | North Wilkesboro..... | 90 |
| Spray..... | 35 | Swain..... | 35 | Wilkesboro..... | 10 |
| Miscellaneous..... | 16 | Bryson City..... | 18 | Miscellaneous..... | 8 |
| Rowan..... | 534 | Miscellaneous..... | 17 | Wilson..... | 417 |
| China Grove..... | 13 | Transylvania..... | 43 | Wilson..... | 378 |
| East Spencer..... | 7 | Brevard..... | 38 | Miscellaneous..... | 39 |
| Landis..... | 9 | Miscellaneous..... | 5 | Yadkin..... | 14 |
| Salisbury..... | 430 | Tyrrell: Miscellaneous..... | 7 | Jonesville..... | 1 |
| Spencer..... | 60 | Union..... | 105 | Miscellaneous..... | 12 |
| Miscellaneous..... | 15 | Monroe..... | 96 | Yancey: Miscellaneous..... | 6 |
| Rutherford..... | 108 | Miscellaneous..... | 9 | | |
| Caroleen..... | 2 | Vance..... | 222 | All other: | |
| Cliffside..... | 12 | Henderson..... | 212 | Residents of other | |
| Forest City..... | 27 | Miscellaneous..... | 10 | States..... | 244 |
| Henrietta..... | 6 | Wake..... | 1,620 | Residents of foreign | |
| Rutherfordton..... | 36 | Raleigh..... | 1,505 | countries (Ameri- | |
| Spindale..... | 15 | Wake Forest..... | 39 | can citizens and | |
| Miscellaneous..... | 10 | Wendell..... | 18 | aliens)..... | 16 |
| Sampson..... | 51 | Miscellaneous..... | 58 | | |
| Clinton..... | 40 | Warren..... | 114 | | |
| Miscellaneous..... | 11 | Littleton..... | 29 | | |
| Scotland..... | 85 | Warrenton..... | 59 | | |
| Laurinburg..... | 70 | Miscellaneous..... | 26 | | |
| Miscellaneous..... | 15 | | | | |

NORTH DAKOTA

| | | | | | |
|------------------------------|-------|---------------------------|-----|----------------------------|-----|
| State total..... | 9,064 | Cavalier..... | 96 | Hettinger..... | 77 |
| Returns, Form 1040, | | Langdon..... | 33 | Mott..... | 35 |
| showing no net in- | | Miscellaneous..... | 63 | Miscellaneous..... | 39 |
| come, not included in | | Dickey..... | 104 | | |
| general tables..... | 491 | Ellendale..... | 41 | Kidder: Miscellaneous..... | 41 |
| Adjustment—subtract to | | Oakes..... | 44 | La Motre: Miscellane- | |
| reconcile with general | | Miscellaneous..... | 19 | ous..... | 92 |
| tables ¹ | 311 | Divide..... | 61 | Logan: Miscellaneous..... | 28 |
| | | Crosby..... | 32 | McHenry: Miscellane- | |
| Total in general | | Miscellaneous..... | 29 | ous..... | 133 |
| tables..... | 8,262 | | | | |
| Adams..... | 69 | Dunn: Miscellaneous..... | 22 | McIntosh..... | 55 |
| Hettinger..... | 50 | Eddy..... | 75 | Ashley..... | 22 |
| Miscellaneous..... | 19 | New Rockford..... | 60 | Wishek..... | 19 |
| Barnes..... | 230 | Miscellaneous..... | 15 | Miscellaneous..... | 14 |
| Valley City..... | 198 | Enmons..... | 31 | | |
| Miscellaneous..... | 32 | Linton..... | 14 | McKenzie: Miscellane- | |
| | | Miscellaneous..... | 17 | ous..... | 31 |
| Benson: Miscellaneous..... | 75 | Foster..... | 67 | | |
| Billings: Miscellaneous..... | 4 | Carrington..... | 59 | McLean..... | 120 |
| | | Miscellaneous..... | 8 | Garrison..... | 27 |
| Bottineau..... | 100 | Golden Valley..... | 47 | Wilton..... | 28 |
| Bottineau City..... | 37 | Beach..... | 36 | Miscellaneous..... | 65 |
| Miscellaneous..... | 63 | Miscellaneous..... | 11 | | |
| Bowman: Miscellaneous..... | 55 | Grand Forks..... | 84 | Mercer: Miscellaneous..... | 52 |
| Burke: Miscellaneous..... | 88 | Grand Forks..... | 750 | | |
| | | Miscellaneous..... | 84 | Morton..... | 288 |
| Burleigh..... | 543 | Grant: Miscellaneous..... | 27 | Hebron..... | 28 |
| Bismarck..... | 527 | | | Mandan..... | 192 |
| Miscellaneous..... | 16 | Griggs..... | 42 | Miscellaneous..... | 67 |
| Cass..... | 1,794 | Cooperstown..... | 30 | | |
| Casselton..... | 49 | Miscellaneous..... | 12 | Mountrail: Miscellane- | |
| Fargo..... | 1,612 | | | ous..... | 82 |
| Miscellaneous..... | 133 | | | Nelson: Miscellaneous..... | 65 |

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

NORTH DAKOTA--Continued

| County and city | Num-ber of returns | County and city | Num-ber of returns | County and city | Num-ber of returns |
|----------------------------|--------------------|----------------------------|--------------------|----------------------|--------------------|
| Oliver: Miscellaneous... | 7 | Rolette: Miscellaneous... | 46 | Walsh..... | 158 |
| Pembina: Miscellaneous... | 101 | Sargent: Miscellaneous... | 21 | Grafton..... | 64 |
| | | Sheridan: Miscellaneous... | 29 | Park River..... | 37 |
| Pierce..... | 68 | Sioux: Miscellaneous... | 6 | Miscellaneous... | 57 |
| Rugby..... | 53 | Slope: Miscellaneous... | 17 | Ward..... | 805 |
| Miscellaneous... | 15 | | | Kenmare..... | 51 |
| Ramsey..... | 329 | Stark..... | 126 | Minot..... | 1,011 |
| Devils Lake..... | 229 | Dickinson..... | 69 | Miscellaneous... | 53 |
| Miscellaneous... | 100 | Miscellaneous... | 57 | Wells..... | 148 |
| Ransom..... | 120 | | | Harvey..... | 82 |
| Enderlin..... | 60 | Steele: Miscellaneous... | 41 | Miscellaneous... | 66 |
| Lisbon..... | 46 | Strutsman..... | 374 | Williams..... | 260 |
| Miscellaneous... | 14 | Jamestown..... | 236 | Williston..... | 195 |
| | | Miscellaneous... | 38 | Miscellaneous... | 65 |
| Renville: Miscellaneous... | 28 | Towner..... | 100 | All other: | |
| | | Cando..... | 68 | Residents of other | |
| Richland..... | 231 | Miscellaneous... | 32 | States..... | 496 |
| Hankinson..... | 23 | Traill..... | 120 | Residents of foreign | |
| Lidgerwood..... | 27 | Hillsboro..... | 35 | countries (Ameri- | |
| Wahpeton..... | 120 | Mayville..... | 36 | can citizens and | |
| Miscellaneous... | 61 | Miscellaneous... | 49 | aliens)..... | 5 |

OHIO

| | | | | | |
|------------------------|----------|----------------------|--------|--------------------|---------|
| State total..... | 209, 237 | Belmont--Continued. | | Columbiana--Contd. | |
| Returns, Form 1040, | | Flushing..... | 10 | Leetonia..... | 184 |
| showing no net in- | | Martins Ferry..... | 420 | Lisbon..... | 101 |
| come, not included in | | Powhatan Point..... | 15 | Salem..... | 498 |
| general tables..... | 5, 766 | St. Clairsville..... | 60 | Salineville..... | 26 |
| Adjustment--subtract | | Shadyside..... | 44 | Wellsville..... | 190 |
| to reconcile with gen- | | Yorkville. (See Jef- | | Miscellaneous... | 81 |
| eral tables..... | 3, 871 | erson County.) | | Coshocton..... | 351 |
| Total in general | | Miscellaneous... | 56 | Coshocton..... | 330 |
| tables..... | 199, 600 | Brown..... | 123 | West Lafayette... | 7 |
| Adams..... | 55 | Georgetown..... | 40 | Miscellaneous... | 14 |
| Manchester..... | 12 | Ripley..... | 33 | Crawford..... | 913 |
| Peebles..... | 20 | Miscellaneous... | 50 | Bucyrus..... | 336 |
| West Union..... | 8 | Butler..... | 3, 002 | Crestline..... | 168 |
| Miscellaneous... | 15 | Hamilton..... | 1, 637 | Galion..... | 53 |
| Allen..... | 1, 775 | Midletown..... | 1, 159 | Miscellaneous... | 53 |
| Bluffton..... | 49 | Oxford..... | 125 | Cuyahoga..... | 44, 734 |
| Delphos..... | 159 | Miscellaneous... | 81 | Bay..... | 220 |
| Lima..... | 1, 493 | Carroll..... | 83 | Bedford..... | 417 |
| Spencerville..... | 35 | Carrollton..... | 57 | Berea..... | 225 |
| Miscellaneous... | 39 | Malvern..... | 14 | Bratenahl..... | 60 |
| Ashland..... | 449 | Miscellaneous... | 12 | Brecksville..... | 87 |
| Ashland..... | 360 | Champaign..... | 268 | Chagrin Falls..... | 240 |
| Loudonville..... | 70 | Meubansburg..... | 35 | Cleveland..... | 19, 648 |
| Miscellaneous... | 19 | St. Paris..... | 16 | Cleveland Heights | 7, 115 |
| Ashtabula..... | 1, 970 | Urbana..... | 202 | Dover..... | 20 |
| Ashtabula..... | 1, 193 | Miscellaneous... | 15 | East Cleveland... | 3, 063 |
| Conneaut..... | 480 | Clark..... | 2, 378 | Euclid Village... | 360 |
| Geneva..... | 145 | New Carlisle..... | 32 | Fairview..... | 62 |
| Jefferson..... | 47 | South Charleston... | 26 | Garfield Heights | 114 |
| Miscellaneous... | 96 | Springfield..... | 2, 283 | Independence..... | 20 |
| Athens..... | 367 | Miscellaneous... | 37 | Lakewood..... | 9, 114 |
| Athens..... | 210 | Clermont..... | 351 | Lyndhurst..... | 21 |
| Chauncey..... | 5 | Batavia..... | 45 | Maple Heights..... | 12 |
| Glouster..... | 30 | Bethel..... | 35 | Newburg Heights... | 20 |
| Nelsonville..... | 104 | Loveland..... | 66 | North Olmstead... | 100 |
| Miscellaneous... | 18 | Milford..... | 82 | Rocky River..... | 362 |
| Auglaize..... | 385 | New Richmond..... | 48 | Shaker Heights... | 2, 943 |
| Minster..... | 45 | Williamsburg..... | 19 | Solon..... | 32 |
| New Bremen..... | 46 | Miscellaneous... | 56 | South Euclid..... | 210 |
| St. Marys..... | 131 | Clinton..... | 330 | Strongsville..... | 60 |
| Wapakoneta..... | 133 | Blanchester..... | 44 | University Heights | 60 |
| Miscellaneous... | 30 | Salina..... | 32 | Miscellaneous... | 200 |
| Belmont..... | 1, 351 | Wilmington..... | 209 | Darke..... | 431 |
| Barnesville..... | 112 | Miscellaneous... | 45 | Arcanum..... | 24 |
| Bellaire..... | 403 | Columbiana..... | 2, 798 | Greenville..... | 292 |
| Bethesda..... | 10 | Columbiana..... | 97 | Union City..... | 6 |
| Bridgeport..... | 221 | East Liverpool..... | 1, 401 | Versailles..... | 44 |
| | | East Palestine..... | 220 | Miscellaneous... | 65 |

See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

OHIO—Continued

| County and city | Num- ber of returns | County and city | Num- ber of returns | County and city | Num- ber of returns |
|-------------------------|---------------------------|----------------------|---------------------------|-----------------------|---------------------------|
| Defiance..... | 311 | Hardin..... | 335 | Lorain—Continued..... | |
| Defiance..... | 241 | Ada..... | 51 | Elyria..... | 1,884 |
| Hicksville..... | 54 | Forest..... | 25 | Lorain..... | 2,001 |
| Miscellaneous..... | 16 | Kenton..... | 228 | Oberlin..... | 280 |
| Delaware..... | 309 | Miscellaneous..... | 31 | Sheffield Lake..... | 10 |
| Delaware..... | 277 | Harrison..... | 204 | Wellington..... | 60 |
| Miscellaneous..... | 32 | Cadiz..... | 260 | Miscellaneous..... | 37 |
| Erie..... | 1,337 | Miscellaneous..... | 64 | Lucas..... | 15,476 |
| Huron..... | 78 | Henry..... | 255 | Maumee..... | 217 |
| Sandusky..... | 1,069 | Deshler..... | 28 | Ottawa Hills..... | 139 |
| Vermilion..... | 95 | Napoleon..... | 157 | Sylvania..... | 111 |
| Miscellaneous..... | 95 | Miscellaneous..... | 70 | Toledo..... | 14,911 |
| Fairfield..... | 521 | Highland..... | 309 | Miscellaneous..... | 98 |
| Bremen..... | 17 | Greenfield..... | 118 | Madison..... | 152 |
| Lancaster..... | 453 | Hillsboro..... | 136 | London..... | 89 |
| Miscellaneous..... | 51 | Miscellaneous..... | 55 | Mount Sterling..... | 23 |
| Fayette..... | 273 | Hocking..... | 162 | Plain City..... | 11 |
| Washington Court | | Logan..... | 143 | West Jefferson..... | 23 |
| House..... | 245 | Miscellaneous..... | 19 | Miscellaneous..... | 6 |
| Miscellaneous..... | 28 | Holmes..... | 210 | Mahoning..... | 13,798 |
| Franklin..... | 12,060 | Millersburg..... | 165 | Campbell..... | 138 |
| Bexley..... | 308 | Miscellaneous..... | 45 | Lowellville..... | 110 |
| Columbus..... | 11,381 | Huron..... | 811 | Sebring..... | 360 |
| East Columbus..... | 14 | Bellevue..... | 227 | Struthers..... | 507 |
| Grandview Heights..... | 5 | Monroeville..... | 20 | Youngstown..... | 12,475 |
| Upper Arlington..... | 10 | New London..... | 41 | Miscellaneous..... | 208 |
| Westerville..... | 82 | Norwalk..... | 298 | Marion..... | 844 |
| Worthington..... | 113 | Willard..... | 189 | Marion..... | 808 |
| Miscellaneous..... | 147 | Miscellaneous..... | 36 | Prospect..... | 11 |
| Fulton..... | 241 | Jackson..... | 237 | Miscellaneous..... | 25 |
| Archbold..... | 27 | Jackson..... | 123 | Medina..... | 528 |
| Delta..... | 51 | Oak Hill..... | 23 | Lodi..... | 38 |
| Swanton..... | 57 | Wellston..... | 85 | Medina..... | 201 |
| Wauseon..... | 75 | Miscellaneous..... | 6 | Wadsworth..... | 219 |
| Miscellaneous..... | 31 | Jefferson..... | 3,033 | Miscellaneous..... | 70 |
| Gallia..... | 90 | Adena..... | 12 | Meigs..... | 171 |
| Gallipolis..... | 81 | Amsterdam..... | 20 | Middleport..... | 81 |
| Miscellaneous..... | 9 | Brilliant..... | 28 | Pomeroy..... | 79 |
| Geauga..... | 207 | Dillonvale..... | 32 | Miscellaneous..... | 11 |
| Chardon..... | 135 | Mingo Junction..... | 157 | Mercer..... | 215 |
| Miscellaneous..... | 72 | Smithfield..... | 24 | Celina..... | 148 |
| Greene..... | 553 | Staubenville..... | 2,260 | Coldwater..... | 29 |
| Fairfield..... | 30 | Tiltonville..... | 38 | Fort Recovery..... | 10 |
| Osborn..... | 54 | Toronto..... | 309 | Miscellaneous..... | 28 |
| Xenia..... | 334 | Yorkville..... | 40 | Miami..... | 981 |
| Yellow Springs..... | 69 | Miscellaneous..... | 113 | Covington..... | 28 |
| Miscellaneous..... | 66 | Knox..... | 477 | Piqua..... | 463 |
| Guernsey..... | 416 | Fredericktown..... | 25 | Tippecanoe City..... | 70 |
| Byesville..... | 9 | Mount Vernon..... | 401 | Troy..... | 351 |
| Cambridge..... | 376 | Miscellaneous..... | 51 | West Milton..... | 31 |
| Miscellaneous..... | 31 | Lake..... | 1,438 | Miscellaneous..... | 38 |
| Hamilton..... | 32,927 | Fairport Harbor..... | 74 | Monroe..... | 92 |
| Addyston..... | 18 | Mentor..... | 120 | Woodsfield..... | 72 |
| Arlington Heights..... | 12 | Painesville..... | 787 | Miscellaneous..... | 20 |
| Cheviot..... | 271 | Wickliffe..... | 89 | Montgomery..... | 9,767 |
| Cincinnati..... | 28,684 | Willoughby..... | 298 | Brookville..... | 39 |
| Cleves..... | 48 | Miscellaneous..... | 70 | Dayton..... | 9,289 |
| Deer Park..... | 21 | Lawrence..... | 363 | Germantown..... | 65 |
| Elmwood Place..... | 124 | Chesapeake..... | 6 | Miamisburg..... | 213 |
| Glendale..... | 201 | Coal Grove..... | 3 | West Carrollton..... | 47 |
| Harrison..... | 46 | Ironton..... | 329 | Miscellaneous..... | 114 |
| Lockland..... | 259 | Miscellaneous..... | 25 | Morgan..... | 64 |
| Madeira..... | 58 | Licking..... | 1,007 | McConnelsville..... | 36 |
| Mount Healthy..... | 182 | Cranville..... | 75 | Miscellaneous..... | 28 |
| North College Hill..... | 44 | Johnstown..... | 17 | Morrow..... | 56 |
| Norwood..... | 1,726 | Newark..... | 832 | Cardington..... | 7 |
| Reading..... | 147 | Utica..... | 19 | Mount Gilead..... | 43 |
| St. Bernard..... | 299 | Miscellaneous..... | 64 | Miscellaneous..... | 6 |
| Sharonville..... | 50 | Logan..... | 341 | Muskingum..... | 1,303 |
| Silverton..... | 60 | Bellefontaine..... | 283 | Dresden..... | 12 |
| Wilmington..... | 406 | West Liberty..... | 10 | Roseville..... | 36 |
| Miscellaneous..... | 271 | Miscellaneous..... | 48 | South Zanesville..... | 13 |
| Hancock..... | 648 | Lorain..... | 4,551 | Zanesville..... | 1,122 |
| Findlay..... | 604 | Amherst..... | 217 | Miscellaneous..... | 120 |
| Miscellaneous..... | 44 | Avon..... | 62 | | |

TABLE 11.—*Individual returns for 1930, 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..... | 26 | Sandusky..... | 701 | Union..... | 101 |
| Calauwell..... | 24 | Clyde..... | 70 | Marysville..... | 61 |
| Miscellaneous..... | 2 | Fremont..... | 482 | Richwood..... | 16 |
| Ottawa..... | 416 | Gibsonburg..... | 81 | Miscellaneous..... | 24 |
| Elmore..... | 30 | Woodville..... | 51 | Van Wert..... | 345 |
| Genoa..... | 39 | Miscellaneous..... | 17 | Van Wert..... | 306 |
| Marblehead..... | 22 | Scioto..... | 1,220 | Miscellaneous..... | 39 |
| Oak Harbor..... | 74 | New Boston..... | 27 | Vinton..... | 37 |
| Port Clinton..... | 175 | Portsmouth..... | 1,139 | McArthur..... | 24 |
| Miscellaneous..... | 76 | Miscellaneous..... | 54 | Miscellaneous..... | 13 |
| Paulding..... | 77 | Seneca..... | 973 | Warren..... | 380 |
| Antwerp..... | 16 | Fostoria..... | 376 | Franklin..... | 148 |
| Paulding..... | 33 | Tiffin..... | 519 | Lebanon..... | 128 |
| Payne..... | 15 | Miscellaneous..... | 78 | Miscellaneous..... | 104 |
| Miscellaneous..... | 13 | Shelby..... | 299 | Washington..... | 626 |
| Perry..... | 271 | Sidney..... | 270 | Belpre..... | 10 |
| Corning..... | 45 | Miscellaneous..... | 29 | Marietta..... | 547 |
| Crooksville..... | 60 | Stark..... | 8,214 | Miscellaneous..... | 69 |
| New Lexington..... | 94 | Alliance..... | 1,180 | Wayne..... | 1,245 |
| New Straitsville..... | 15 | Brewster..... | 54 | Creston..... | 24 |
| Shawnee..... | 13 | Canal Fulton..... | 25 | Doylestown..... | 26 |
| Somerset..... | 15 | Canton..... | 5,109 | Orrville..... | 241 |
| Miscellaneous..... | 29 | Louisville..... | 157 | Rittman..... | 72 |
| Pickaway..... | 210 | Massillon..... | 1,298 | Shreve..... | 20 |
| Ashville..... | 20 | Minerva..... | 70 | Wooster..... | 792 |
| Circleville..... | 168 | Navarre..... | 12 | Miscellaneous..... | 70 |
| Miscellaneous..... | 22 | New Canton..... | 40 | Williams..... | 303 |
| Pike..... | 36 | Waynesburg..... | 37 | Bryan..... | 142 |
| Waverly..... | 24 | Miscellaneous..... | 232 | Montpelier..... | 99 |
| Miscellaneous..... | 12 | Summit..... | 13,666 | Miscellaneous..... | 62 |
| Portage..... | 1,265 | Akron..... | 10,734 | Wood..... | 777 |
| Garrettsville..... | 46 | Barberton..... | 1,822 | Bowling Green..... | 174 |
| Kent..... | 735 | Cuyahoga Falls..... | 771 | North Baltimore..... | 95 |
| Mogadore..... | 46 | Lakemore..... | 17 | Perrysburg..... | 191 |
| Ravenna..... | 320 | Northfield..... | 17 | Rossford..... | 89 |
| Miscellaneous..... | 118 | Miscellaneous..... | 312 | Miscellaneous..... | 238 |
| Preble..... | 229 | Trumbull..... | 3,822 | Wyandot..... | 215 |
| Faon..... | 118 | Girard..... | 501 | Carey..... | 55 |
| Miscellaneous..... | 111 | Hubbard..... | 174 | Upper Sandusky..... | 117 |
| Putnam..... | 180 | McDonald..... | 38 | Miscellaneous..... | 43 |
| Columbus Grove..... | 31 | Newton Falls..... | 197 | | |
| Leipsic..... | 38 | Niles..... | 600 | All other: | |
| Ottawa..... | 53 | Warren..... | 1,991 | Residents of other | |
| Miscellaneous..... | 58 | Miscellaneous..... | 231 | States..... | 525 |
| Richland..... | 1,926 | Tuscarawas..... | 1,203 | Residents of foreign | |
| Mansfield..... | 1,564 | Dennison..... | 89 | countries (Ameri- | |
| Plymouth..... | 20 | Dover..... | 37 | can citizens and | |
| Shelby..... | 287 | Newcomerstown..... | 66 | aliens)..... | 34 |
| Miscellaneous..... | 55 | New Philadelphia..... | 342 | | |
| Ross..... | 668 | Strasburg..... | 17 | | |
| Chillicothe..... | 620 | Urichsville..... | 243 | | |
| Miscellaneous..... | 48 | Miscellaneous..... | 99 | | |

OKLAHOMA

| | | | | | |
|--|--------|--------------------|-----|----------------------|-----|
| State total..... | 35,818 | Beaver..... | 59 | Caddo—Continued..... | |
| Returns, Form 1040, showing no net income, not included in general tables..... | 1,816 | Beaver..... | 31 | Hinton..... | 16 |
| Adjustment—subtract to reconcile with general tables ¹ | 1,476 | Miscellaneous..... | 28 | Miscellaneous..... | 50 |
| Total in general tables..... | 32,526 | Beckham..... | 229 | Canadian..... | 367 |
| Adair..... | 28 | Elk City..... | 101 | El Reno..... | 275 |
| Stillwell..... | 19 | Erick..... | 37 | Yukon..... | 40 |
| Miscellaneous..... | 9 | Sayre..... | 72 | Miscellaneous..... | 52 |
| Alfalfa..... | 95 | Miscellaneous..... | 19 | Carter..... | 616 |
| Cherokee..... | 60 | Blaine..... | 80 | Ardmore..... | 499 |
| Miscellaneous..... | 35 | Geary..... | 29 | Healdton..... | 45 |
| Atoka..... | 21 | Okeene..... | 16 | Wilson..... | 40 |
| Atoka..... | 18 | Watonga..... | 26 | Miscellaneous..... | 32 |
| Miscellaneous..... | 3 | Miscellaneous..... | 18 | Cherokee..... | 25 |
| | | Bryan..... | 114 | Tablequah..... | 18 |
| | | Durant..... | 103 | Miscellaneous..... | 7 |
| | | Miscellaneous..... | 11 | Choctaw..... | 68 |
| | | Caddo..... | 276 | Hugo..... | 59 |
| | | Anadarko..... | 110 | Miscellaneous..... | 6 |
| | | Apache..... | 25 | Cimarron..... | 29 |
| | | Carnegie..... | 35 | Boise City..... | 23 |
| | | Cement..... | 34 | Miscellaneous..... | 6 |

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, 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 |
|-------------------------|-------------------|-----------------|-------------------|------------------------|-------------------|
| Cleveland | 288 | Johnston | 22 | Okfuskee | 150 |
| Norman | 246 | Tishomingo | 10 | Okemah | 97 |
| Miscellaneous | 42 | Miscellaneous | 12 | Weleetka | 37 |
| Coal | 23 | Kay | 1,323 | Miscellaneous | 16 |
| Coalgate | 19 | Blackwell | 203 | Oklahoma | 8,024 |
| Miscellaneous | 4 | Kaw City | 44 | Bethany | 5 |
| Comanche | 314 | Newkirk | 67 | Britton | 21 |
| Fort Sill | 46 | Ponca City | 762 | Edmond | 92 |
| Lawton | 245 | Tonkawa | 117 | Oklahoma City | 7,868 |
| Miscellaneous | 23 | Miscellaneous | 40 | Miscellaneous | 38 |
| Cotton | 57 | Kingfisher | 120 | Oklmulgee | 805 |
| Temple | 17 | Hennessey | 24 | Beggs | 27 |
| Walters | 37 | Kingfisher | 84 | Henryetta | 148 |
| Miscellaneous | 3 | Miscellaneous | 12 | Morris | 30 |
| Craig | 78 | Kiowa | 190 | Oklmulgee | 590 |
| Vinita | 69 | Hobart | 118 | Miscellaneous | 10 |
| Miscellaneous | 9 | Lone Wolf | 6 | Osage | 641 |
| Creek | 730 | Mountain View | 23 | Barnsdall (formerly | |
| Bristow | 195 | Snyder | 6 | Bigheart) | 65 |
| Depew | 14 | Miscellaneous | 37 | Fairfax | 58 |
| Drumright | 157 | Latimer | 23 | Hominy | 79 |
| Oilton | 25 | Wilburton | 21 | Pawhuska | 289 |
| Sapulpa | 271 | Miscellaneous | 2 | Shidler | 39 |
| Miscellaneous | 68 | Le Flore | 107 | Wynona | 10 |
| Custer | 212 | Heavener | 34 | Miscellaneous | 101 |
| Clinton | 128 | Poteau | 35 | Ottawa | 364 |
| Thomas | 3 | Talihina | 6 | Afton | 13 |
| Weatherford | 41 | Miscellaneous | 32 | Commerce | 11 |
| Miscellaneous | 40 | Lincoln | 214 | Miami | 216 |
| Delaware: Miscellaneous | 2 | Chandler | 19 | Picher | |
| Dewey: Miscellaneous | 44 | Davenport | 94 | Quapaw | 9 |
| | | Prague | 23 | Miscellaneous | 33 |
| | | Stroud | 43 | Pawnee | 205 |
| | | Miscellaneous | 35 | Cleveland | 101 |
| Ellis | 53 | Logan | 392 | Pawnee | 61 |
| Shattuck | 29 | Crescent | 32 | Miscellaneous | 43 |
| Miscellaneous | 24 | Guthrie | 285 | Payne | 466 |
| Garfield | 924 | Miscellaneous | 75 | Cushing | 226 |
| Enid | 811 | Love: Marietta | 24 | Stillwater | 168 |
| Garber | 47 | McClain | 65 | Yale | 61 |
| Miscellaneous | 66 | Blanchard | 8 | Miscellaneous | 11 |
| Garvin | 160 | Purcell | 42 | Pittsburg | 332 |
| Lindsay | 26 | Miscellaneous | 15 | Haileyville | 17 |
| Pauls Valley | 91 | McCurtain | 72 | Hartshorne | 30 |
| Wynnewood | 19 | Broken Bow | 16 | Krebs | 5 |
| Miscellaneous | 24 | Idabel | 39 | McAlester | 251 |
| Grady | 426 | Miscellaneous | 17 | Quinton | 14 |
| Chickasha | 362 | McIntosh | 78 | Miscellaneous | 15 |
| Rush Springs | 19 | Checotah | 24 | Pontotoc | 294 |
| Miscellaneous | 45 | Eufaula | 45 | Ada | 256 |
| Grant | 122 | Miscellaneous | 9 | Allen | 19 |
| Medford | 40 | Major | 45 | Miscellaneous | 19 |
| Miscellaneous | 82 | Fairview | 33 | Pottawatomie | 942 |
| Greer | 106 | Miscellaneous | 12 | Earlsboro | 60 |
| Granite | 16 | Marshall | 16 | Maud | 93 |
| Mangum | 81 | Madill | 14 | Shawnee | 656 |
| Miscellaneous | 9 | Miscellaneous | 2 | Tecumseh | 49 |
| Harmon | 45 | Mayes | 46 | Miscellaneous | 84 |
| Hollis | 39 | Pryor | 38 | Pushmataha | 23 |
| Miscellaneous | 6 | Miscellaneous | 8 | Antlers | 17 |
| Harper: Miscellaneous | 34 | Murray | 97 | Miscellaneous | 6 |
| Haskell | 13 | Davis | 25 | | |
| Stigler | 10 | Sulphur | 68 | Roger Mills: Miscella- | |
| Miscellaneous | 3 | Miscellaneous | 4 | neous | 15 |
| Hughes | 242 | Muskogee | 1,164 | | |
| Holdenville | 178 | Boynton | 13 | Rogers | 93 |
| Wetumka | 42 | Port Gibson | 9 | Chelsea | 30 |
| Miscellaneous | 22 | Haskell | 29 | Claremore | 59 |
| Jackson | 193 | Muskogee | 1,106 | Miscellaneous | 4 |
| Altus | 158 | Miscellaneous | 7 | Seminole | 762 |
| Eldorado | 10 | Noble | 185 | Konawa | 51 |
| Miscellaneous | 25 | Perry | 149 | Seminole | 439 |
| Jefferson | 88 | Miscellaneous | 36 | Wewoka | 235 |
| Kingling | 10 | Nowata | 94 | Miscellaneous | 37 |
| Ryan | 17 | Nowata | 81 | Sequoyah | 19 |
| Waurika | 45 | Miscellaneous | 13 | Sallisaw | 9 |
| Miscellaneous | 16 | | | Miscellaneous | 10 |

TABLE 11.—*Individual returns for 1930, 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 |
|--------------------|-------------------|--------------------|-------------------|----------------------|-------------------|
| Stephens..... | 319 | Tulsa—Continued. | | Woods..... | 165 |
| Comanche..... | 25 | Jenks..... | 24 | Alva..... | 116 |
| Duncan..... | 239 | Sand Springs..... | 156 | Waynoka..... | 28 |
| Marlow..... | 51 | Skiatook..... | 48 | Miscellaneous..... | 18 |
| Miscellaneous..... | 4 | Tulsa..... | 8, 531 | Woodward..... | 172 |
| Texas..... | 160 | Miscellaneous..... | 46 | Woodward..... | 150 |
| Guymon..... | 75 | Wagoner..... | 59 | Miscellaneous..... | 22 |
| Hooker..... | 36 | Coweta..... | 21 | | |
| Miscellaneous..... | 49 | Wagoner..... | 33 | All other: | |
| Tillman..... | 121 | Miscellaneous..... | 5 | Residents of other | |
| Frederick..... | 86 | Washington..... | 1, 132 | States..... | 1, 107 |
| Granfield..... | 17 | Barlesville..... | 1, 054 | Residents of foreign | |
| Tipton..... | 9 | Dewey..... | 58 | countries (Ameri- | |
| Miscellaneous..... | 9 | Miscellaneous..... | 20 | can citizens and | |
| Tulsa..... | 8, 880 | Washita..... | 102 | aliens)..... | 19 |
| Bixby..... | 13 | Cordell..... | 43 | | |
| Broken Arrow..... | 39 | Fentinel..... | 25 | | |
| Collinsville..... | 23 | Miscellaneous..... | 34 | | |

OREGON

| | | | | | |
|---------------------------|---------|-------------------------------|-----|-----------------------------|---------|
| State total..... | 24, 306 | Gilliam..... | 135 | Multnomah..... | 12, 490 |
| Returns, Form 1040, | | Condon..... | 61 | Gresham..... | 80 |
| showing no net in- | | Miscellaneous..... | 74 | Portland..... | 12, 287 |
| come, not included in | | | | Miscellaneous..... | 123 |
| general tables..... | 866 | Grant: Miscellaneous..... | 107 | Polk..... | 173 |
| Adjustment—add to | | | | Dallas..... | 73 |
| reconcile with general | | Harney..... | 115 | Independence..... | 33 |
| tables..... | 2, 607 | Burns..... | 88 | Miscellaneous..... | 67 |
| Total in general | | Miscellaneous..... | 27 | | |
| tables..... | 26, 047 | Hood River..... | 232 | Sherman: Miscellaneous..... | 111 |
| | | Hood River..... | 195 | | |
| Baker..... | 374 | Miscellaneous..... | 37 | Tillamook..... | 213 |
| Baker..... | 275 | Jackson..... | 765 | Tillamook..... | 132 |
| Miscellaneous..... | 99 | Ashland..... | 126 | Miscellaneous..... | 81 |
| Benton..... | 307 | Medford..... | 543 | Umatilla..... | 804 |
| Corvallis..... | 273 | Miscellaneous..... | 96 | Milton..... | 52 |
| Miscellaneous..... | 34 | | | Pendleton..... | 452 |
| Clackamas..... | 683 | Jefferson: Miscellaneous..... | 37 | Miscellaneous..... | 300 |
| Gladstone..... | 23 | | | Union..... | 419 |
| Milwaukie..... | 132 | Josephine..... | 103 | Elgin..... | 17 |
| Oregon City..... | 237 | Grants Pass..... | 86 | La Grande..... | 304 |
| Oswego..... | 79 | Miscellaneous..... | 17 | Union..... | 34 |
| West Linn..... | 31 | Klamath..... | 917 | Miscellaneous..... | 64 |
| Miscellaneous..... | 181 | Chiloquin..... | 33 | Wallowa..... | 104 |
| Clatsop..... | 607 | Klamath Falls..... | 710 | Enterprise..... | 52 |
| Astoria..... | 461 | Miscellaneous..... | 174 | Miscellaneous..... | 52 |
| Seaside..... | 59 | Lake..... | 158 | Wasco..... | 341 |
| Miscellaneous..... | 87 | Lakeview..... | 112 | The Dalles..... | 279 |
| Columbia..... | 366 | Miscellaneous..... | 46 | Miscellaneous..... | 62 |
| Clatskanie..... | 51 | Lane..... | 853 | Washington..... | 384 |
| Rainier..... | 37 | Cottage Grove..... | 82 | Beaverton..... | 63 |
| St. Helens..... | 128 | Eugene..... | 617 | Forest Grove..... | 84 |
| Vernonia..... | 71 | Springfield..... | 28 | Hillsboro..... | 127 |
| Miscellaneous..... | 79 | Miscellaneous..... | 126 | Miscellaneous..... | 110 |
| Coos..... | 568 | Lincoln..... | 112 | | |
| Bandon..... | 46 | Newport..... | 21 | Wheeler: Miscellaneous..... | 52 |
| Coquille..... | 6 | Toledo..... | 55 | | |
| Marshfield..... | 314 | Miscellaneous..... | 36 | Yamhill..... | 295 |
| North Bend..... | 88 | Linn..... | 304 | McMinnville..... | 143 |
| Myrtle Point..... | 56 | Albany..... | 206 | Newberg..... | 57 |
| Miscellaneous..... | 58 | Lebanon..... | 52 | Sheridan..... | 12 |
| Crook..... | 51 | Miscellaneous..... | 46 | Miscellaneous..... | 83 |
| Prineville..... | 43 | Malheur..... | 211 | | |
| Miscellaneous..... | 8 | Ontario..... | 72 | All other: | |
| Curry: Miscellaneous..... | 25 | Miscellaneous..... | 139 | Residents of other | |
| | | Marion..... | 929 | States..... | 216 |
| Deschutes..... | 356 | Salem..... | 674 | Residents of foreign | |
| Bend..... | 316 | Silverton..... | 106 | countries (Ameri- | |
| Redmond..... | 33 | Woodburn..... | 25 | can citizens and | |
| Miscellaneous..... | 7 | Miscellaneous..... | 124 | aliens)..... | 24 |
| Douglas..... | 250 | Morrow..... | 115 | | |
| Roseburg..... | 103 | Heppner..... | 69 | | |
| Reedsport..... | 46 | Miscellaneous..... | 46 | | |
| Miscellaneous..... | 101 | | | | |

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

PENNSYLVANIA

| County and city | Num- ber of returns | County and city | Num- ber of returns | County and city | Num- ber of returns |
|--|---------------------------|-----------------------|---------------------------|------------------------|---------------------------|
| State total | 333,844 | Allegheny—Continued. | | Bucks—Continued. | |
| Returns, Form 1040, showing no net in- come, not included in general tables | 11,341 | Wilkinsburg | 3,617 | Perkasie | 107 |
| Total in general tables | 322,503 | Wilmerding | 303 | Quakertown | 188 |
| Adams | 366 | Miscellaneous | 2,252 | Sellersville | 61 |
| Gettysburg | 199 | Armstrong | 1,347 | Yardley | 46 |
| Littlestown | 32 | Apollo | 158 | Miscellaneous | 744 |
| McSherrystown | 29 | Ford City | 203 | Butler | 1,937 |
| New Oxford | 25 | Freeport | 153 | Butler | 1,285 |
| Miscellaneous | 81 | Kittanning | 421 | Evans City | 68 |
| Allegheny | 81,040 | Leechburg | 203 | Mars | 83 |
| Aspinwall | 552 | Miscellaneous | 209 | Slippery Rock | 29 |
| Avalon | 402 | Beaver | 5,441 | Zelenople | 100 |
| Baldwin Township | 1 | Aliquippa | 1,080 | Miscellaneous | 372 |
| Bellevue | 1,889 | Ambridge | 867 | Cambria | 4,054 |
| Ben Avon | 702 | Baden | 106 | Barnesboro | 82 |
| Blawnox | 95 | Beaver | 681 | Carrolltown | 39 |
| Brackenside | 164 | Beaver Falls | 995 | Cresson | 92 |
| Braddock | 753 | Bridgewater | 38 | East Conemaugh | 114 |
| Brentwood | 140 | Conway | 64 | Ebensburg | 139 |
| Bridgeville | 268 | Freedom | 142 | Gallitzin | 48 |
| Carnegie | 915 | Koppel | 34 | Hastings | 40 |
| Castle Shannon | 72 | Midland | 209 | Johnstown | 2,837 |
| Cheswick | 346 | Monaca | 203 | Lilly | 38 |
| Clairton | 736 | New Brighton | 445 | Lorain Boro. | 1 |
| Coraopolis | 1,319 | Rochester | 422 | Nanty-Glo | 49 |
| Crafton | 1,175 | Miscellaneous | 155 | Patton | 60 |
| Dormont | 117 | Bedford | 298 | Portage | 75 |
| Dravosburg | 117 | Bedford | 137 | Scalp Level | 11 |
| Duquesne | 749 | Everett | 67 | South Fork | 71 |
| East Pittsburgh | 294 | Hyndman | 5 | Southmont | 23 |
| East McKeesport | 9 | Saxton | 32 | Spangler | 45 |
| Edgewood | 426 | Miscellaneous | 57 | Vintondale | 17 |
| Edgeworth | 52 | Berks | 7,924 | Westmont | 40 |
| Elizabeth | 211 | Birdsboro | 122 | Miscellaneous | 233 |
| Emsworth | 150 | Boyetown | 197 | Cameron | 154 |
| Etna | 404 | Fleetwood | 58 | Emporium | 140 |
| Forest Hills | 35 | Hamburg | 148 | Miscellaneous | 14 |
| Glassport | 207 | Kutztown | 94 | Carbon | 1,352 |
| Greentree | 8 | Mohnton | 47 | Beaver Meadow | 22 |
| Heidelberg | 5 | Mount Penn | 212 | East Mauch Chunk | 90 |
| Homestead | 915 | Reading | 4,805 | Lansford | 283 |
| Ingram | 203 | Robesonia | 48 | Lehighton | 240 |
| Leetsdale | 93 | Shillington | 200 | Mauch Chunk | 248 |
| Liberty Boro. | 6 | Singing Springs | 82 | Palmerton | 243 |
| McKeesport | 2,860 | Temple | 53 | Summit Hill | 73 |
| McKees Rocks | 852 | Topton | 24 | Weatherly | 68 |
| Millvale | 517 | West Reading | 228 | Miscellaneous | 85 |
| Mount Lebanon | 1,347 | Wernersville | 65 | Centre | 763 |
| Mount Oliver | 1,196 | West Lawn | 146 | Bellefont | 239 |
| Munhall | 423 | Womelsdorf | 39 | Phillipsburg | 214 |
| Natrona | 132 | Wyomissing | 404 | State College | 174 |
| North Braddock | 323 | Miscellaneous | 952 | Miscellaneous | 136 |
| Oakdale | 84 | Blair | 3,403 | Chester | 3,658 |
| Oakmont | 424 | Altoona | 2,561 | Coatesville | 503 |
| Pitcairn | 247 | Bellwood | 63 | Downingtown | 214 |
| Pittsburgh | 47,933 | Duncansville | 19 | Kennett Square | 203 |
| Port Vue | 21 | Holidaysburg | 242 | Malvern | 93 |
| Rankin | 145 | Martinsburg | 22 | Oxford | 72 |
| Sewickley | 982 | Roaring Spring | 60 | Parkesburg | 50 |
| Sharpsburg | 434 | Tyrone | 263 | Phoenixville | 461 |
| Springdale | 169 | Williamsburg | 37 | Spring City | 122 |
| Swissvale | 1,241 | Miscellaneous | 136 | West Chester | 686 |
| Tarentum | 643 | Bradford | 822 | West Grove | 31 |
| Turtle Creek | 640 | Athens | 133 | Miscellaneous | 1,223 |
| Verona | 307 | Canton | 55 | Clarion | 616 |
| Versailles | 43 | Sayre | 268 | Clarion | 153 |
| Wall | 34 | South Waverly | 45 | East Brady | 69 |
| West Elizabeth | 41 | Towanda | 175 | New Bethlehem | 111 |
| West Homestead | 90 | Troy | 61 | Rimersburg | 23 |
| West View | 387 | Miscellaneous | 85 | Miscellaneous | 260 |
| Whitaker | 41 | Bucks | 2,210 | Clearfield | 1,192 |
| | | Bristol | 275 | Clearfield | 363 |
| | | Doylestown | 305 | Coalport | 26 |
| | | Langhorne | 126 | Curwensville | 53 |
| | | Morrisville | 183 | Du Bois | 484 |
| | | New Hope | 65 | Houtzdale | 56 |
| | | Newtown | 110 | Irvona | 9 |

TABLE 11.—Individual returns for 1930, 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 |
|------------------------|---------------------------|----------------------------|---------------------------|---------------------|---------------------------|
| Clearfield—Continued. | | Elk..... | 762 | Lackawanna—Contd. | |
| Osceola Mills..... | 52 | Johnsonburg..... | 161 | Dunmore..... | 563 |
| Miscellaneous..... | 149 | Ridgeway..... | 293 | Jermyn..... | 110 |
| Clinton..... | 647 | St. Marys..... | 261 | Mayfield..... | 40 |
| Avis..... | 20 | Miscellaneous..... | 47 | Moosic..... | 61 |
| Flemington..... | 9 | Erie..... | 6,272 | Old Forge..... | 101 |
| Lock Haven..... | 387 | Albion..... | 69 | Olyphant..... | 306 |
| Mill Hall..... | 21 | Corry..... | 225 | Scranton..... | 6,341 |
| Renovo..... | 162 | Errie..... | 5,337 | Taylor..... | 115 |
| South Renovo..... | 2 | Girard..... | 60 | Throop..... | 71 |
| Miscellaneous..... | 46 | North East..... | 199 | Vandling..... | 12 |
| Columbia..... | 604 | North Girard..... | 24 | Winton..... | 91 |
| Berwick..... | 183 | Union City..... | 125 | Miscellaneous..... | 88 |
| Bloomsburg..... | 287 | Wesleyville..... | 86 | Lancaster..... | 4,944 |
| Catawissa..... | 46 | Miscellaneous..... | 147 | Columbia..... | 281 |
| Centralia..... | 25 | Fayette..... | 3,484 | Denver..... | 40 |
| Miscellaneous..... | 63 | Belle Vernon..... | 210 | Elizabethtown..... | 127 |
| Crawford..... | 1,501 | Brownsville..... | 257 | Ephrata..... | 126 |
| Cambridge Springs..... | 57 | Connellsville..... | 608 | Lancaster..... | 2,896 |
| Meadville..... | 819 | Dunbar..... | 40 | Lititz..... | 141 |
| Titusville..... | 417 | Everson..... | 18 | Manheim..... | 128 |
| Miscellaneous..... | 208 | Fairchance..... | 42 | Marietta..... | 60 |
| Cumberland..... | 1,406 | Fayette City..... | 75 | Mount Joy..... | 89 |
| Camp Hill..... | 248 | Masonstown..... | 111 | New Holland..... | 45 |
| Carlisle..... | 423 | Point Marion..... | 70 | Quarryville..... | 42 |
| Lemoyne..... | 95 | South Brownsville..... | 200 | Miscellaneous..... | 969 |
| Mechanicsburg..... | 166 | Uniontown..... | 1,273 | Lawrence..... | 2,420 |
| Mount Holly..... | | Miscellaneous..... | 580 | Bessemer..... | 47 |
| Springs..... | 11 | Forest: Miscellaneous..... | 57 | Ellwood City..... | 655 |
| New Cumberland..... | 127 | Franklin..... | 1,169 | New Castle..... | 1,534 |
| Newville..... | 25 | Chambersburg..... | 508 | Miscellaneous..... | 184 |
| Shippensburg..... | 104 | Greencastle..... | 63 | Lebanon..... | 1,367 |
| West Fairview..... | 18 | Mercersburg..... | 61 | Cornwall..... | 20 |
| Wormleysburg..... | 30 | Waynesboro..... | 408 | Lebanon..... | 796 |
| Miscellaneous..... | 159 | Miscellaneous..... | 129 | Myerstown..... | 84 |
| Dauphin..... | 5,165 | Fulton: Miscellaneous..... | 7 | Palmyra..... | 135 |
| Elizabethville..... | 20 | Greene..... | 589 | Miscellaneous..... | 332 |
| Harrisburg..... | 4,049 | Waynesburg..... | 308 | Lehigh..... | 4,840 |
| Higsville..... | 36 | Miscellaneous..... | 281 | Allentown..... | 3,777 |
| Hummelstown..... | 90 | Huntingdon..... | 402 | Bethlehem..... | 124 |
| Lykens..... | 76 | Huntingdon..... | 259 | Catasauqua..... | 197 |
| Middletown..... | 126 | Mount Union..... | 61 | Coopersburg..... | 24 |
| Millersburg..... | 78 | Miscellaneous..... | 82 | Coplay..... | 53 |
| Paxtang..... | 302 | Indiana..... | 927 | Emaus..... | 132 |
| Pennbrook..... | 55 | Blairsville..... | 208 | Fountain Hill..... | 2 |
| Royalton..... | 8 | Burrell Township..... | 1 | Slatington..... | 138 |
| Steelton..... | 226 | Clymer..... | 32 | Miscellaneous..... | 393 |
| Williamstown..... | 51 | Homestead City..... | 49 | Luzerne..... | 9,380 |
| Miscellaneous..... | 314 | Indiana..... | 441 | Ashley..... | 107 |
| Delaware..... | 14,850 | Saltsburg..... | 49 | Avoca..... | 101 |
| Aldan..... | 173 | Miscellaneous..... | 147 | Dallas..... | 71 |
| Chester..... | 1,828 | Jefferson..... | 892 | Duryea..... | 63 |
| Clifton Heights..... | 121 | Brockway..... | 75 | Dupont..... | 14 |
| Collingdale..... | 164 | Brookville..... | 228 | Edwardsville. (See | |
| Colwyn..... | 52 | Falls Creek..... | 29 | Kingston.)..... | |
| Darby..... | 250 | Punxsutawney..... | 355 | Exeter..... | 26 |
| East Lansdowne..... | 132 | Reynoldsville..... | 85 | Forty Fort..... | 267 |
| Eddystone..... | 41 | Summersville..... | 19 | Freeland..... | 263 |
| Felcroft..... | 24 | Sykesville..... | 28 | Hazleton..... | 1,327 |
| Glenolden..... | 232 | Miscellaneous..... | 73 | Hughestown..... | 5 |
| Lansdowne..... | 1,151 | Juniata..... | 87 | Kingston..... | 1,145 |
| Marcus Hook..... | 120 | Mifflintown..... | 42 | Larksville..... | 26 |
| Media..... | 480 | Miscellaneous..... | 45 | Luzerne..... | 101 |
| Morton..... | 58 | Lackawanna..... | 9,438 | Nanticoke..... | 521 |
| Norwood..... | 239 | Archbald..... | 198 | Nescopeck..... | 10 |
| Parkside..... | 12 | Blakely..... | 235 | Pittston..... | 641 |
| Prospect Park..... | | Carbondale..... | 853 | Plymouth..... | 311 |
| (Moore)..... | 289 | Clarks Summit..... | 157 | Pringle. (See King- | |
| Ridley Park..... | 384 | Darton..... | 49 | ston.)..... | |
| Sharon Hill..... | 189 | Dickson City..... | 107 | Shickshinney..... | 50 |
| Swarthmore..... | 746 | | | Sugar Notch..... | 30 |
| Trainer..... | 13 | | | Swoyersville..... | 27 |
| Upland..... | 39 | | | Warrior Run..... | 10 |
| Yeadon..... | 345 | | | West Hazleton..... | 135 |
| Miscellaneous..... | 7,768 | | | | |

* See footnote on p. 190.

* Includes Edwardsville and Pringle.

TABLE 11.—Individual returns for 1930, 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 |
|--------------------------|-------------------|--------------------------------------|-------------------|------------------------------|-------------------|
| Luzerne—Continued. | | Northampton—Contd. | | Somerset..... | 799 |
| West Pittston..... | 169 | Easton..... | 2,400 | Berlin..... | 29 |
| West Wyoming..... | 6 | Freemansburg..... | 14 | Boswell..... | 24 |
| White Haven..... | 81 | Hellertown..... | 95 | Central City..... | 20 |
| Wilkes-Barre..... | 3,107 | Nazareth..... | 289 | Hooversville..... | 21 |
| Wyoming..... | 113 | North Catasauqua..... | 37 | Meyersdale..... | 78 |
| Miscellaneous..... | 653 | Northampton..... | 197 | Rockwood..... | 33 |
| Lycoming..... | 2,586 | Pen Argyl..... | 136 | Somerset..... | 204 |
| DuBoistown..... | 10 | Roseto..... | 2 | Windber..... | 188 |
| Hughesville..... | 27 | Walnutport..... | 35 | Miscellaneous..... | 202 |
| Jersey Shore..... | 200 | West Easton..... | 8 | | |
| Montgom ry..... | 71 | Wind Gap..... | 17 | Sullivan: Miscellaneous..... | 47 |
| Montoursville..... | 69 | Miscellaneous..... | 212 | | |
| Muncy..... | 105 | Northumberland..... | 2,857 | Susquehanna..... | 487 |
| South Williamsport..... | 93 | Kulpmont..... | 44 | Forest City..... | 83 |
| Williamsport..... | 1,951 | Marion Heights..... | 2 | Hallstead..... | 28 |
| Miscellaneous..... | 60 | Milton..... | 362 | Montrose..... | 77 |
| McKean..... | 2,500 | Mount Carmel..... | 515 | Susquehanna..... | 150 |
| Bradford..... | 1,508 | Northumberland..... | 125 | Miscellaneous..... | 149 |
| Eldred..... | 72 | Shamokin..... | 847 | Tioga..... | 304 |
| Foster Township..... | 1 | Sunbury..... | 651 | Blossburg..... | 36 |
| Kane..... | 317 | Watsonstown..... | 59 | Elkland..... | 20 |
| Mount Jewett..... | 45 | Miscellaneous..... | 252 | Mansfield..... | 28 |
| Port Allegany..... | 75 | Perry..... | 193 | Wellsboro..... | 116 |
| Smethport..... | 146 | Duncannon..... | 36 | Westfield..... | 26 |
| Miscellaneous..... | 336 | Marysville..... | 43 | Miscellaneous..... | 78 |
| Mercer..... | 2,700 | Newport..... | 49 | Union..... | 263 |
| Farrell..... | 187 | Miscellaneous..... | 65 | Lewisburg..... | 170 |
| Greenville..... | 478 | Philadelphia: Philadelphia..... | 83,047 | Mifflinburg..... | 66 |
| Grove City..... | 208 | | | Miscellaneous..... | 27 |
| Mercer..... | 169 | Pike..... | 127 | Venango..... | 2,319 |
| Sharon..... | 1,256 | Matamoras..... | 42 | Embleton..... | 117 |
| Sharpsville..... | 152 | Miscellaneous..... | 85 | Franklin..... | 707 |
| Stoneboro..... | 43 | Potter..... | 159 | Oil City..... | 1,322 |
| West Middlesex..... | 18 | Austin..... | 13 | Polk..... | 6 |
| Wheatland..... | 13 | Coudersport..... | 53 | Rouseville..... | 45 |
| Miscellaneous..... | 95 | Galeta..... | 46 | Miscellaneous..... | 122 |
| Mifflin..... | 547 | Shingle House Boro..... | 22 | Warren..... | 1,133 |
| Burnham..... | 35 | Miscellaneous..... | 25 | Warren..... | 868 |
| Lewistown..... | 432 | Schuylkill..... | 4,088 | Youngsville..... | 219 |
| Miscellaneous..... | 80 | Ashland..... | 219 | Miscellaneous..... | 46 |
| Monroe..... | 599 | Auburn..... | 24 | Washington..... | 4,950 |
| East Stroudsburg..... | 132 | Coaldale..... | 77 | Bentleyville..... | 59 |
| Stroudsburg..... | 269 | Cressona..... | 41 | Burgettstown..... | 107 |
| Miscellaneous..... | 198 | Frackville..... | 109 | California..... | 139 |
| Montgomery..... | 17,006 | Gilberton..... | 24 | Canonsburg..... | 601 |
| Ambler..... | 378 | Girardville..... | 84 | Charleroi..... | 533 |
| Bridgeport..... | 69 | Gordon..... | 27 | Cokesburg..... | 4 |
| Conshohocken..... | 316 | Lost Creek..... | 9 | Donora..... | 381 |
| East Greenville..... | 31 | McAdoo..... | 51 | Ellsworth..... | 24 |
| Hatboro..... | 145 | Mahanoy City..... | 322 | Houston..... | 94 |
| Hatfield..... | 49 | Middleport..... | 20 | McDonald..... | 211 |
| Jenkintown..... | 843 | Minersville..... | 176 | Mariana..... | 16 |
| Lansdale..... | 427 | New Philadelphia (Silver Creek)..... | 19 | Monongahela..... | 390 |
| Narberth..... | 841 | Orwigsburg..... | 51 | New Eagle..... | 14 |
| Norristown..... | 1,720 | Palo Alto..... | 8 | Roscoe..... | 47 |
| North Wales..... | 115 | Pine Grove..... | 82 | Washington..... | 1,499 |
| Pennsburg..... | 31 | Port Carbon..... | 58 | West Brownsville..... | 76 |
| Pottstown..... | 765 | Pottsville..... | 1,153 | Miscellaneous..... | 755 |
| Rockledge..... | 41 | St. Clair..... | 117 | Wayne..... | 510 |
| Royersford..... | 167 | Schuylkill Haven..... | 162 | Hawley..... | 78 |
| Souderton..... | 141 | Shenandoah..... | 349 | Honesdale..... | 327 |
| West Conshohocken..... | 30 | Tamaqua..... | 329 | Miscellaneous..... | 105 |
| West Telford..... | 42 | Tower City..... | 55 | Westmoreland..... | 6,604 |
| Miscellaneous..... | 10,855 | Tremont..... | 57 | Arnold..... | 96 |
| Montour..... | 175 | Miscellaneous..... | 415 | Avonmore..... | 38 |
| Danville..... | 173 | Snyder..... | 106 | Derry..... | 132 |
| Miscellaneous..... | 2 | Middleburg..... | 18 | East Vandergrift..... | 7 |
| Northampton..... | 6,008 | Selinsgrove..... | 66 | Export..... | 52 |
| Bangor..... | 221 | Miscellaneous..... | 22 | Greensburg..... | 1,367 |
| Bath..... | 69 | | | Irwin..... | 362 |
| Bethlehem..... | 2,276 | | | Jeannette..... | 439 |
| Bethlehem: Counties..... | | | | | Number of returns |
| Lehigh..... | | | | | 124 |
| Northampton..... | | | | | 2,276 |
| Total..... | | | | | 2,400 |

TABLE 11.—*Individual returns for 1930, 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 |
|-----------------------|---------------------------|---------------------|---------------------------|----------------------|---------------------------|
| Westmoreland—Contd. | | Westmoreland—Contd. | | York—Continued. | |
| Latrobe..... | 569 | Vandergrift..... | 343 | West York..... | 1 |
| Ligonier..... | 111 | West Newton..... | 147 | Wrightsville..... | 38 |
| Manor..... | 74 | Youngwood..... | 72 | Windsor..... | 8 |
| Monessen..... | 522 | Miscellaneous..... | 575 | York..... | 2,321 |
| Mount Pleasant..... | 200 | Wyoming..... | 200 | Miscellaneous..... | 381 |
| New Kensington..... | 970 | Tunkhannock..... | 76 | | |
| North Irwin..... | 5 | Miscellaneous..... | 124 | All other: | |
| Parnassus..... | 97 | York..... | 3,407 | Residents of other | |
| Peun Township..... | 1 | Dallastown..... | 40 | States..... | 1,876 |
| Scottdale..... | 315 | Glen Rock..... | 35 | Residents of foreign | |
| South Greensburg..... | 6 | Hanover..... | 372 | countries (Ameri- | |
| Southwest Greens- | | New Freedom..... | 29 | can citizens and | |
| burg..... | 3 | Red Lion..... | 146 | aliens)..... | 510 |
| Trafford..... | 101 | Spring Grove..... | 36 | | |

RHODE ISLAND

| | | | | | |
|-----------------------|--------|-----------------------|--------|----------------------|-------|
| State total..... | 24,574 | Newport—Continued | | Washington..... | 1,059 |
| Returns, Form 1040, | | Newport..... | 1,317 | Charlestown..... | 5 |
| showing no net in- | | New Shoreham..... | 22 | Exeter..... | 3 |
| come, not included in | | Portsmouth..... | 35 | Hopkinton..... | 44 |
| general tables..... | 712 | Tiverton..... | 73 | Narragansett..... | 58 |
| Total in general | | Providence..... | 20,115 | North Kingstown..... | 134 |
| tables..... | 23,862 | Burrillville..... | 131 | Richmond..... | 39 |
| Bristol..... | 675 | Central Falls..... | 357 | South Kingstown..... | 230 |
| Barrington..... | 262 | Cranston..... | 1,827 | Westerly..... | 546 |
| Bristol..... | 262 | Cumberland..... | 190 | | |
| Warren..... | 151 | East Providence..... | 862 | All other: | |
| Kent..... | 1,132 | Foster..... | 3 | Residents of other | |
| Coventry..... | 67 | Gloucester..... | 29 | States..... | 11 |
| East Greenwich..... | 256 | Johnston..... | 59 | Residents of foreign | |
| Warwick..... | 423 | Lincoln..... | 202 | countries (Ameri- | |
| West Greenwich..... | 2 | North Providence..... | 253 | can citizens and | |
| West Warwick..... | 384 | North Smithfield..... | 60 | aliens)..... | |
| Newport..... | 1,580 | Pawtucket..... | 2,319 | | |
| Jamestown..... | 73 | Providence..... | 12,222 | | |
| Little Compton..... | 40 | Scituate..... | 42 | | |
| Middletown..... | 20 | Smithfield..... | 43 | | |
| | | Woonsocket..... | 1,476 | | |

SOUTH CAROLINA

| | | | | | |
|--------------------------------|--------|------------------------------|-------|--------------------|-----|
| State total..... | 12,902 | Bamberg..... | 60 | Clarendon..... | 49 |
| Returns, Form 1040, | | Bamberg..... | 35 | Manning..... | 30 |
| showing no net in- | | Denmark..... | 19 | Miscellaneous..... | 19 |
| come, not included in | | Miscellaneous..... | | Colleton..... | 61 |
| general tables..... | 689 | Barnwell..... | 48 | Walterboro..... | 43 |
| Adjustment—subtract | | Barnwell..... | 20 | Miscellaneous..... | 18 |
| to reconcile with gen- | | Blackville..... | 10 | Darlington..... | 260 |
| eral tables ¹ | 34 | Williston..... | 10 | Darlington..... | 95 |
| Total in general | | Miscellaneous..... | 8 | Hartsville..... | 149 |
| tables..... | 12,179 | Beaufort..... | 145 | Miscellaneous..... | 16 |
| Abbeville..... | 105 | Beaufort..... | 64 | Dillon..... | 137 |
| Abbeville..... | 90 | Miscellaneous..... | 81 | Dillon..... | 87 |
| Calhoun Falls..... | 4 | Berkeley: Miscellaneous..... | 47 | Latta..... | 26 |
| Miscellaneous..... | 11 | Calhoun..... | 44 | Miscellaneous..... | 24 |
| Aiken..... | 251 | Saint Matthews..... | 32 | Dorchester..... | 121 |
| Aiken..... | 186 | Miscellaneous..... | 12 | Saint George..... | 11 |
| North Augusta..... | 9 | Charleston..... | 2,542 | Summerville..... | 102 |
| Miscellaneous..... | 56 | Charleston..... | 2,398 | Miscellaneous..... | 8 |
| Allendale..... | 26 | Mount Pleasant..... | 15 | Edgefield..... | 50 |
| Allendale..... | 19 | Miscellaneous..... | 129 | Edgefield..... | 28 |
| Fairfax..... | 6 | Cherokee..... | 118 | Johnston..... | 14 |
| Miscellaneous..... | 1 | Blackburg..... | 9 | Miscellaneous..... | 8 |
| Anderson..... | 455 | Gaffney..... | 107 | Fairfield..... | 94 |
| Anderson..... | 347 | Miscellaneous..... | 2 | Winnsboro..... | 69 |
| Belton..... | 42 | Chester..... | 172 | Miscellaneous..... | 25 |
| Honea Path..... | 22 | Chester..... | 143 | | |
| Iva..... | 2 | Miscellaneous..... | 29 | Florence..... | 566 |
| Pendleton..... | 7 | Chesterfield..... | 87 | Florence..... | 471 |
| Williamston..... | 7 | Cheraw..... | 70 | Lake City..... | 44 |
| Miscellaneous..... | 28 | Chesterfield..... | 3 | Timmonsville..... | 25 |
| | | Miscellaneous..... | 14 | Miscellaneous..... | 28 |

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, 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 |
|----------------------------|--------------------|--------------------|--------------------|-------------------------|--------------------|
| Georgetown..... | 132 | Lexington..... | 81 | Pickens—Continued. | |
| Andrews..... | 19 | Batesburg..... | 22 | Pickens..... | 19 |
| Georgetown..... | 110 | Cayce..... | 5 | Miscellaneous..... | 3 |
| Miscellaneous..... | 3 | Leesville..... | 3 | Richland..... | 1,925 |
| Greenville..... | 1,508 | Lexington..... | 20 | Columbia..... | 1,909 |
| Fountain Inn..... | 11 | New Brookland..... | 16 | Miscellaneous..... | 16 |
| Greenville..... | 1,372 | Miscellaneous..... | 15 | Saluda..... | 19 |
| Greer..... | 56 | McCormick..... | 18 | Saluda..... | 10 |
| Simpsonville..... | 6 | McCormick..... | 14 | Miscellaneous..... | 9 |
| Miscellaneous..... | 63 | Miscellaneous..... | 4 | Spartanburg..... | 1,076 |
| Greenwood..... | 224 | Marion..... | 131 | Cowpens..... | 1 |
| Greenwood..... | 182 | Marion..... | 75 | Landrum..... | 7 |
| Ninety Six..... | 15 | Mullins..... | 47 | Spartanburg..... | 924 |
| Miscellaneous..... | 27 | Miscellaneous..... | 9 | Woodruff..... | 21 |
| Hampton..... | 53 | Marlboro..... | 141 | Miscellaneous..... | 123 |
| Estill..... | 15 | Bennettsville..... | 92 | Sumter..... | 344 |
| Miscellaneous..... | 35 | McColl..... | 22 | Sumter..... | 313 |
| Horry..... | 78 | Miscellaneous..... | 27 | Miscellaneous..... | 31 |
| Conway..... | 58 | Newberry..... | 184 | Union..... | 127 |
| Miscellaneous..... | 20 | Newberry..... | 142 | Jonesville..... | 4 |
| Jasper: Miscellaneous..... | 23 | Whitmire..... | 19 | Union..... | 108 |
| Kershaw..... | 125 | Miscellaneous..... | 23 | Miscellaneous..... | 15 |
| Camden..... | 100 | Oconee..... | 90 | Williamsburg..... | 81 |
| Kershaw..... | 22 | Seneca..... | 39 | Kingstree..... | 61 |
| Miscellaneous..... | 3 | Walhalla..... | 19 | Miscellaneous..... | 20 |
| Lancaster..... | 56 | Westminster..... | 11 | York..... | 275 |
| Lancaster..... | 53 | Miscellaneous..... | 21 | Clover..... | 14 |
| Miscellaneous..... | 3 | Orangeburg..... | 292 | Fort Mill..... | 19 |
| Laurens..... | 189 | Branchville..... | 27 | Rock Hill..... | 182 |
| Clinton..... | 78 | Elloree..... | 5 | York..... | 51 |
| Laurens..... | 82 | Orangeburg..... | 223 | Miscellaneous..... | 9 |
| Miscellaneous..... | 29 | Miscellaneous..... | 55 | | |
| Lee..... | 31 | Pickens..... | 80 | All other: Residents of | |
| Bishopville..... | 26 | Central..... | 2 | other States..... | 181 |
| Miscellaneous..... | 5 | Fasley..... | 43 | | |
| | | Liberty..... | 13 | | |

SOUTH DAKOTA

| | | | | | |
|--|--------|------------------------------|-----|-----------------------------|-----|
| State total..... | 10,275 | Buffalo: Miscellaneous..... | 9 | Deuel: Miscellaneous..... | 35 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 557 | Butte..... | 136 | Dewey: Miscellaneous..... | 50 |
| Adjustment—subtract to reconcile with general tables ¹ | 269 | Belle Fourche..... | 93 | Douglas..... | 83 |
| Total in general tables..... | 9,449 | Miscellaneous..... | 43 | Armour..... | 48 |
| Aurora: Miscellaneous..... | 55 | Campbell: Miscellaneous..... | 23 | Miscellaneous..... | 35 |
| Beadle..... | 485 | Charles Mix..... | 175 | Edmunds: Miscellaneous..... | 58 |
| Huron..... | 431 | Lake Andes..... | 29 | Fall River..... | 185 |
| Miscellaneous..... | 54 | Platte..... | 27 | Edgemont..... | 53 |
| Bennett: Miscellaneous..... | 5 | Wagner..... | 78 | Hot Springs..... | 115 |
| Bon Homme..... | 114 | Miscellaneous..... | 41 | Miscellaneous..... | 17 |
| Scotland..... | 24 | Clark..... | 84 | Faulk: Miscellaneous..... | 50 |
| Tyndall..... | 38 | Clark..... | 43 | Grant..... | 89 |
| Miscellaneous..... | 52 | Miscellaneous..... | 41 | Milbank..... | 64 |
| Brookings..... | 181 | Clay..... | 172 | Miscellaneous..... | 25 |
| Brookings..... | 134 | Vermilion..... | 110 | Gregory..... | 83 |
| Miscellaneous..... | 47 | Miscellaneous..... | 62 | Gregory..... | 30 |
| Brown..... | 556 | Codington..... | 432 | Miscellaneous..... | 53 |
| Aberdeen..... | 770 | Watertown..... | 410 | Haakon: Miscellaneous..... | 45 |
| Groton..... | 22 | Miscellaneous..... | 22 | Hamlin: Miscellaneous..... | 51 |
| Miscellaneous..... | 64 | Corson: Miscellaneous..... | 54 | Hand..... | 50 |
| Brule..... | 103 | Custer..... | 71 | Miller..... | 49 |
| Chamberlain..... | 62 | Custer..... | 43 | Miscellaneous..... | 1 |
| Kimball..... | 29 | Miscellaneous..... | 28 | Hanson: Miscellaneous..... | 36 |
| Miscellaneous..... | 12 | Davison..... | 417 | Harding: Miscellaneous..... | 47 |
| | | Mitchell..... | 401 | Hughes..... | 199 |
| | | Day..... | 93 | Pierre..... | 169 |
| | | Webster..... | 54 | Miscellaneous..... | 30 |
| | | Miscellaneous..... | 39 | | |

¹ See text p. 19.

TABLE 11.—*Individual returns for 1930, 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 |
|---------------------------|-------------------|---------------------------|-------------------|---|-------------------|
| Hutchinson..... | 84 | Marshall..... | 69 | Stanley: Miscellaneous.. | 25 |
| Parkston..... | 27 | Britton..... | 35 | Sully: Miscellaneous..... | 49 |
| Miscellaneous..... | 57 | Miscellaneous..... | 34 | Todd: Miscellaneous..... | 11 |
| Hyde..... | 36 | Meade..... | 106 | Tripp..... | 130 |
| Highmore..... | 35 | Sturgis..... | 59 | Winner..... | 90 |
| Miscellaneous..... | 1 | Miscellaneous..... | 47 | Miscellaneous..... | 40 |
| Jackson: Miscellaneous.. | 32 | Mellette: Miscellaneous.. | 12 | Turner..... | 200 |
| Jerauld..... | 27 | Miner..... | 61 | Centerville..... | 74 |
| Wessington Springs.. | 18 | Howard..... | 40 | Parker..... | 45 |
| Miscellaneous..... | 9 | Miscellaneous..... | 21 | Miscellaneous..... | 81 |
| Jones: Miscellaneous..... | 27 | Minnehaha..... | 1,759 | Union..... | 108 |
| Kingsbury..... | 137 | Dell Rapids..... | 55 | Beresford..... | 60 |
| Arlington..... | 26 | Sioux Falls..... | 1,590 | Elk Point..... | 27 |
| De Smet..... | 27 | Miscellaneous..... | 114 | Miscellaneous..... | 21 |
| Miscellaneous..... | 84 | Moody..... | 79 | Walworth..... | 134 |
| Lake..... | 170 | Flandreau..... | 62 | Mobridge..... | 111 |
| Madison..... | 143 | Miscellaneous..... | 17 | Miscellaneous..... | 23 |
| Miscellaneous..... | 27 | Pennington..... | 430 | Washabaugh: Miscella- neous..... | 2 |
| Lawrence..... | 526 | Rapid City..... | 378 | Washington: Miscella- neous..... | 2 |
| Deadwood..... | 144 | Miscellaneous..... | 52 | Yankton..... | 299 |
| Lead..... | 292 | Perkins..... | 90 | Yankton..... | 254 |
| Spearfish..... | 59 | Lemmon..... | 63 | Miscellaneous..... | 45 |
| Miscellaneous..... | 31 | Miscellaneous..... | 27 | Ziebach: Miscellaneous.. | 17 |
| Lincoln..... | 149 | Potter..... | 65 | All other: Residents of other States..... | 454 |
| Canton..... | 80 | Gettysburg..... | 42 | Residents of foreign countries (Ameri- can citizens and aliens)..... | 2 |
| Lennox..... | 21 | Miscellaneous..... | 23 | | |
| Miscellaneous..... | 48 | Roberts..... | 64 | | |
| Lyman: Miscellaneous.. | 31 | Sisseton..... | 34 | | |
| McCook..... | 65 | Miscellaneous..... | 30 | | |
| Salem..... | 25 | Sanborn..... | 44 | | |
| Miscellaneous..... | 40 | Woonsocket..... | 26 | | |
| McPherson..... | 40 | Miscellaneous..... | 18 | | |
| Eureka..... | 30 | Shannon: Miscellaneous.. | 10 | | |
| Miscellaneous..... | 10 | Spink..... | 203 | | |
| | | Redfield..... | 122 | | |
| | | Miscellaneous..... | 81 | | |

TENNESSEE

| | | | | | |
|---|--------|------------------------------------|-----|---------------------------|-------|
| State total..... | 33,699 | Campbell..... | 97 | Coffee..... | 84 |
| Returns, Form 1040, showing no net in- come, not included in general tables..... | 1,205 | Jellico..... | 52 | Manchester..... | 11 |
| Adjustment—add to reconcile with general tables ¹ | 188 | Lafollette..... | 28 | Tullahoma..... | 72 |
| Total in general tables..... | 32,682 | Miscellaneous..... | 17 | Miscellaneous..... | 1 |
| Anderson..... | 63 | Cannon: Miscellaneous.. | 5 | Crockett: Miscellaneous.. | 37 |
| Clinton..... | 47 | Carroll..... | 87 | Cumberland..... | 25 |
| Coal Creek..... | 8 | Bruceston..... | 13 | Crossville..... | 17 |
| Miscellaneous..... | 8 | Huntingdon..... | 27 | Miscellaneous..... | 8 |
| Bedford..... | 74 | McKenzie..... | 39 | Davidson..... | 7,319 |
| Shelbyville..... | 59 | Miscellaneous..... | 8 | Nashville..... | 7,084 |
| Miscellaneous..... | 15 | Carter..... | 149 | Miscellaneous..... | 235 |
| Benton: Miscellaneous.. | 15 | Elizabethton..... | 136 | Decatur: Miscellaneous.. | 7 |
| Bledsoe: Miscellaneous.. | 6 | Miscellaneous..... | 13 | De Kalb: Miscellaneous.. | 9 |
| Blount..... | 207 | Cheatham: Miscellane- ous..... | 11 | Dickson..... | 56 |
| Alcoa..... | 29 | Chester..... | 21 | Dickson..... | 43 |
| Maryville..... | 152 | Henderson..... | 12 | Miscellaneous..... | 13 |
| Miscellaneous..... | 26 | Miscellaneous..... | 9 | Dyer..... | 225 |
| Bradley..... | 190 | Claiborne: Miscellane- ous..... | 27 | Dyersburg..... | 190 |
| Cleveland..... | 180 | Clay: Miscellaneous..... | 1 | Newbern..... | 29 |
| Miscellaneous..... | 10 | Cocke..... | 84 | Miscellaneous..... | 6 |
| | | Newport..... | 77 | Fayette..... | 55 |
| | | Miscellaneous..... | 7 | Somerville..... | 21 |
| | | | | Miscellaneous..... | 34 |
| | | | | Fentress: Miscellaneous.. | 24 |

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, 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 |
|------------------------------|-------------------|-----------------------------|-------------------|-------------------------------|-------------------|
| Franklin..... | 147 | Lawrence..... | 57 | Robertson..... | 54 |
| Cowan..... | 14 | Lawrenceburg..... | 34 | Springfield..... | 38 |
| Winchester..... | 56 | Miscellaneous..... | 23 | Miscellaneous..... | 16 |
| Miscellaneous..... | 77 | | | Rutherford..... | 208 |
| Gibson..... | 184 | Lewis: Miscellaneous..... | 8 | Murfreesboro..... | 189 |
| Dyer..... | 8 | | | Miscellaneous..... | 19 |
| Humboldt..... | 87 | Lincoln..... | 104 | Scott..... | 33 |
| Milan..... | 37 | Payetteville..... | 90 | Oneida..... | 20 |
| Trenton..... | 42 | Miscellaneous..... | 14 | Miscellaneous..... | 13 |
| Miscellaneous..... | 10 | Loudon..... | 80 | | |
| Giles..... | 79 | Lenoir City..... | 59 | Sequatchie: Dunlap..... | 1 |
| Pulaski..... | 69 | Loudon..... | 20 | Sevier: Miscellaneous..... | 19 |
| Miscellaneous..... | 10 | Miscellaneous..... | 1 | | |
| | | McMinn..... | 163 | Shelby..... | 10,457 |
| Grainger: Miscellaneous..... | 6 | Athens..... | 72 | Collierville..... | 26 |
| | | Englewood..... | 5 | Memphis..... | 10,279 |
| Greene..... | 160 | Etowah..... | 82 | Miscellaneous..... | 152 |
| Greenville..... | 149 | Miscellaneous..... | 4 | Smith..... | 18 |
| Miscellaneous..... | 11 | | | Carthage..... | 13 |
| Grundy..... | 32 | McNairy: Miscellaneous..... | 21 | Miscellaneous..... | 5 |
| Palmer..... | 4 | Macon: Miscellaneous..... | 8 | | |
| Miscellaneous..... | 28 | | | Stewart: Miscellaneous..... | 14 |
| Hamblen..... | 146 | Madison..... | 708 | | |
| Morristown..... | 144 | Jackson..... | 678 | Sullivan..... | 635 |
| Miscellaneous..... | 2 | Miscellaneous..... | 30 | Bristol..... | 314 |
| Hamilton..... | 4,119 | Marion..... | 78 | Kingsport..... | 304 |
| Chattanooga..... | 3,896 | Jasper..... | 13 | Miscellaneous..... | 17 |
| Lookout Mountain..... | 84 | South Pittsburg..... | 49 | Sumner..... | 95 |
| Miscellaneous..... | 139 | Miscellaneous..... | 16 | Gallatin..... | 81 |
| Hardeman..... | 47 | Marshall..... | 59 | Portland..... | 9 |
| Bolivar..... | 24 | Lewisburg..... | 53 | Miscellaneous..... | 5 |
| Miscellaneous..... | 23 | Miscellaneous..... | 6 | Tipton..... | 91 |
| Hardin..... | 26 | Maury..... | 282 | Covington..... | 76 |
| Savannah..... | 23 | Columbia..... | 214 | Miscellaneous..... | 15 |
| Miscellaneous..... | 3 | Mount Pleasant..... | 61 | | |
| Hawkins..... | 67 | Miscellaneous..... | 7 | Trousdale: Hartsville..... | 15 |
| Rogersville..... | 34 | Meigs: Miscellaneous..... | 5 | | |
| Miscellaneous..... | 33 | Monroe..... | 62 | Unicoi..... | 114 |
| Haywood..... | 100 | Sweetwater..... | 54 | Erwin..... | 113 |
| Brownsville..... | 90 | Miscellaneous..... | 8 | Miscellaneous..... | 1 |
| Miscellaneous..... | 10 | Montgomery..... | 310 | Van Buren: Miscellaneous..... | 1 |
| Henderson..... | 38 | Clarks ville..... | 309 | | |
| Lexington..... | 32 | Miscellaneous..... | 1 | Warren..... | 62 |
| Miscellaneous..... | 6 | Moore: Miscellaneous..... | 2 | McMinnville..... | 58 |
| Henry..... | 174 | Morgan..... | 40 | Miscellaneous..... | 4 |
| Paris..... | 169 | Oakdale..... | 24 | Washington..... | 593 |
| Miscellaneous..... | 5 | Miscellaneous..... | 16 | Johnson City..... | 553 |
| | | Obion..... | 133 | Miscellaneous..... | 40 |
| Hickman: Miscellaneous..... | 27 | Obion..... | 7 | | |
| Houston: Miscellaneous..... | 4 | Union City..... | 112 | Wayne: Miscellaneous..... | 12 |
| | | Miscellaneous..... | 30 | | |
| Humphreys..... | 33 | Overton..... | 30 | Weakley..... | 85 |
| Waverly..... | 21 | Livingston..... | 21 | Dresden..... | 12 |
| Miscellaneous..... | 12 | Miscellaneous..... | 9 | Greenfield..... | 17 |
| | | Perry: Miscellaneous..... | 3 | Martin..... | 44 |
| Jackson: Miscellaneous..... | 19 | Polk..... | 135 | Miscellaneous..... | 12 |
| | | Copperhill..... | 58 | White..... | 29 |
| Jefferson..... | 43 | Miscellaneous..... | 77 | Sparta..... | 23 |
| Jefferson City..... | 17 | Putnam..... | 73 | Miscellaneous..... | 6 |
| Miscellaneous..... | 26 | Cookeville..... | 51 | Williamson..... | 140 |
| Johnson..... | 14 | Monterey..... | 13 | Franklin..... | 125 |
| Mountain City..... | 12 | Miscellaneous..... | 9 | Miscellaneous..... | 15 |
| Miscellaneous..... | 2 | Rhea..... | 56 | Wilson..... | 72 |
| Knox..... | 3,355 | Dayton..... | 40 | Lebanon..... | 64 |
| Knoxville..... | 3,223 | Spring City..... | 8 | Miscellaneous..... | 8 |
| Miscellaneous..... | 132 | Miscellaneous..... | 5 | | |
| Lake..... | 60 | Roane..... | 174 | All other: | |
| Tiptonville..... | 36 | Harriman..... | 91 | Residents of other | |
| Miscellaneous..... | 24 | Rockwood..... | 66 | States..... | 471 |
| Lauderdale..... | 128 | Miscellaneous..... | 17 | Residents of foreign | |
| Halls..... | 19 | | | countries (American | |
| Ripley..... | 83 | | | citizens and | |
| Miscellaneous..... | 26 | | | aliens)..... | 3 |

TABLE 11.—*Individual returns for 1930, 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 |
|--|-------------------|------------------------------|-------------------|-------------------------------|-------------------|
| State total..... | 112,387 | Brazos..... | 296 | Collingsworth..... | 77 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 7,329 | Bryan..... | 257 | Wellington..... | 62 |
| Total in general tables..... | 105,058 | Miscellaneous..... | 39 | Miscellaneous..... | 15 |
| Anderson..... | 369 | Brewster..... | 158 | Colorado..... | 246 |
| Elkhart..... | 6 | Alpine..... | 115 | Columbus..... | 76 |
| Frankston ¹⁰ | 9 | Miscellaneous..... | 43 | Eagle Lake..... | 87 |
| Palestine ¹⁰ | 342 | Briscoe: Miscellaneous..... | 17 | Weimar..... | 60 |
| Miscellaneous..... | 12 | Brooks: Miscellaneous..... | 59 | Miscellaneous..... | 23 |
| Angellina..... | 273 | Brown..... | 274 | Comal..... | 244 |
| Diboll..... | 14 | Brownwood..... | 269 | New Braunfels..... | 239 |
| Keltys..... | 24 | Miscellaneous..... | 5 | Miscellaneous..... | 5 |
| Lufkin..... | 210 | Burleson..... | 120 | Comanche..... | 62 |
| Miscellaneous..... | 25 | Caldwell..... | 71 | Comanche..... | 28 |
| Aransas: Rockport..... | 28 | Somerville..... | 33 | De Leon..... | 30 |
| Archer..... | 124 | Miscellaneous..... | 16 | Miscellaneous..... | 4 |
| Archer City..... | 61 | Burnet..... | 54 | Concho..... | 54 |
| Miscellaneous..... | 63 | Burnet..... | 22 | Fden..... | 21 |
| Armstrong..... | 53 | Miscellaneous..... | 32 | Miscellaneous..... | 33 |
| Claude..... | 42 | Caldwell..... | 594 | Cooke..... | 228 |
| Miscellaneous..... | 11 | Lockhart..... | 172 | Gainesville..... | 204 |
| Atascosa..... | 71 | Luling..... | 342 | Miscellaneous..... | 24 |
| Pleasanton..... | 21 | Miscellaneous..... | 80 | Coryell..... | 55 |
| Poteet..... | 8 | Calhoun..... | 51 | Gatesville..... | 48 |
| Miscellaneous..... | 42 | Port Lavaca..... | 34 | Miscellaneous..... | 7 |
| Austin..... | 219 | Miscellaneous..... | 17 | Cottle: Paducah..... | 56 |
| Bellville..... | 122 | Callahan..... | 115 | Crane: Miscellaneous..... | 39 |
| Miscellaneous..... | 97 | Baird..... | 50 | Crockett: Ozona..... | 107 |
| Bailey: Miscellaneous..... | 12 | Cross Plains..... | 43 | Crosby..... | 69 |
| Bandera: Miscellaneous..... | 17 | Miscellaneous..... | 22 | Crosbyton..... | 29 |
| Bastrop..... | 227 | Cameron..... | 1,313 | Ralls..... | 30 |
| Bastrop..... | 52 | Brownsville..... | 538 | Miscellaneous..... | 10 |
| Elgin..... | 60 | Harlingen..... | 378 | Culberson: Miscellaneous..... | 34 |
| Smithville..... | 101 | La Feria..... | 61 | Dallam..... | 190 |
| Miscellaneous..... | 14 | Port Isabel..... | 27 | Dalhart..... | 180 |
| Baylor..... | 68 | San Benito..... | 263 | Miscellaneous..... | 10 |
| Seymour..... | 68 | Miscellaneous..... | 46 | Dallas..... | 15,673 |
| Miscellaneous..... | 2 | Camp..... | 30 | Dallas..... | 15,509 |
| Bee..... | 314 | Pittsburg..... | 27 | Dallas..... | 29 |
| Beeville..... | 239 | Miscellaneous..... | 3 | Garland..... | 29 |
| Miscellaneous..... | 75 | Carson..... | 216 | Grand Prairie..... | 26 |
| Bell..... | 635 | Panhandle..... | 98 | Lancaster..... | 36 |
| Belton..... | 96 | White Deer..... | 59 | Miscellaneous..... | 73 |
| Killeen..... | 7 | Miscellaneous..... | 59 | Dawson..... | 96 |
| Rogers..... | 15 | Cass..... | 63 | Lamesa..... | 93 |
| Temple..... | 470 | Atlanta..... | 43 | Miscellaneous..... | 3 |
| Miscellaneous..... | 47 | Miscellaneous..... | 20 | Deaf Smith..... | 101 |
| Bexar..... | 9,126 | Castro: Miscellaneous..... | 32 | Hereford..... | 98 |
| San Antonio..... | 9,012 | Chambers: Miscellaneous..... | 89 | Miscellaneous..... | 3 |
| Miscellaneous..... | 114 | Cherokee..... | 249 | Delta..... | 37 |
| Blanco: Miscellaneous..... | 13 | Alto..... | 12 | Cooper..... | 29 |
| Borden: Miscellaneous..... | 4 | Jacksonville..... | 185 | Miscellaneous..... | 8 |
| Bosque..... | 65 | Rusk..... | 35 | Denton..... | 273 |
| Clifton..... | 35 | Miscellaneous..... | 17 | Denton..... | 195 |
| Miscellaneous..... | 30 | Childress..... | 149 | Pilot Point..... | 26 |
| Bowie..... | 467 | Childress..... | 147 | Sanger..... | 12 |
| De Kalb..... | 19 | Miscellaneous..... | 2 | Miscellaneous..... | 40 |
| Texarkana..... | 422 | Clay..... | 94 | De Witt..... | 318 |
| Miscellaneous..... | 26 | Henrietta..... | 71 | Cuero..... | 188 |
| Brazoria..... | 355 | Miscellaneous..... | 23 | Yorktown..... | 98 |
| Alvin..... | 37 | Cockran: Miscellaneous..... | 10 | Miscellaneous..... | 32 |
| Angleton..... | 46 | Coke: Miscellaneous..... | 33 | Dickens..... | 51 |
| Freeport..... | 155 | Coleman..... | 218 | Spur..... | 49 |
| Miscellaneous..... | 117 | Coleman..... | 163 | Miscellaneous..... | 2 |
| | | Santa Anna..... | 38 | Dimmit..... | 61 |
| | | Miscellaneous..... | 17 | Asherton..... | 16 |
| | | Collin..... | 289 | Carrigo Springs..... | 34 |
| | | Celina..... | 7 | Miscellaneous..... | 11 |
| | | Farmersville..... | 29 | Donley..... | 137 |
| | | McKinney..... | 173 | Clarendon..... | 122 |
| | | Plano..... | 35 | Miscellaneous..... | 15 |
| | | Miscellaneous..... | 45 | Duval: Miscellaneous..... | 83 |

¹⁰ The 1929 figures for Frankston and Palestine were: Frankston, 420; Palestine, 18. They should have been Frankston, 18; Palestine, 420.

TABLE 11.—Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued

TEXAS—Continued

| County and city | Num-ber of returns | County and city | Num-ber of returns | County and city | Num-ber of returns |
|-----------------------------|--------------------|-----------------------------|--------------------|---------------------------------|--------------------|
| Eastland..... | 561 | Gillespie..... | 128 | Hidalgo..... | 1,043 |
| Cisco..... | 163 | Fredericksburg..... | 111 | Alamo..... | 35 |
| Desdemona..... | 3 | Miscellaneous..... | 17 | Donna..... | 93 |
| Eastland..... | 181 | Goliad..... | 77 | Edinburg..... | 127 |
| Gorman..... | 23 | Goliad..... | 57 | McAllen..... | 237 |
| Olden..... | 10 | Miscellaneous..... | 20 | Mercedes..... | 159 |
| Ranger..... | 141 | Gonzales..... | 234 | Mission..... | 164 |
| Rising Star..... | 35 | Gonzales..... | 164 | Pharr..... | 56 |
| Miscellaneous..... | 5 | Nixon..... | 15 | San Juan..... | 37 |
| Ector..... | 162 | Waelder..... | 35 | Weslaco..... | 109 |
| Odessa..... | 159 | Miscellaneous..... | 20 | Miscellaneous..... | 26 |
| Miscellaneous..... | 3 | Gray..... | 712 | Hill..... | 240 |
| Edwards: Miscellaneous..... | 137 | McLean..... | 44 | Hillsboro..... | 120 |
| Ellis..... | 433 | Pampa..... | 622 | Hubbard..... | 36 |
| Ennis..... | 115 | Miscellaneous..... | 46 | Itasca..... | 35 |
| Ferris..... | 23 | Grayson..... | 894 | Miscellaneous..... | 49 |
| Italy..... | 27 | Denison..... | 370 | Hockley..... | 30 |
| Midlothian..... | 18 | Sherman..... | 443 | Levelland..... | 23 |
| Waxahachie..... | 213 | Van Alstyne..... | 18 | Miscellaneous..... | 7 |
| Miscellaneous..... | 37 | Whitesboro..... | 14 | Hood..... | 17 |
| El Paso..... | 4,009 | Whitewright..... | 23 | Granbury..... | 10 |
| El Paso..... | 3,839 | Miscellaneous..... | 26 | Miscellaneous..... | 7 |
| Fabens..... | 117 | Gregg..... | 284 | Hopkins..... | 110 |
| Miscellaneous..... | 53 | Longview..... | 204 | Sulphur Springs..... | 97 |
| Erath..... | 126 | Miscellaneous..... | 80 | Miscellaneous..... | 13 |
| Dublin..... | 30 | Grimes..... | 111 | Houston..... | 113 |
| Stephenville..... | 65 | Navasota..... | 68 | Crockett..... | 87 |
| Thurber..... | 29 | Miscellaneous..... | 43 | Grapeland..... | 14 |
| Miscellaneous..... | 2 | Guadalupe..... | 339 | Miscellaneous..... | 12 |
| Falls..... | 307 | Seguin..... | 281 | Howard..... | 446 |
| Marlin..... | 158 | Miscellaneous..... | 58 | Big Springs..... | 430 |
| Rosebud..... | 89 | Hale..... | 318 | Miscellaneous..... | 16 |
| Miscellaneous..... | 60 | Hale Center..... | 16 | | |
| Fannin..... | 144 | Plainview..... | 204 | Hudspeth: Miscellane-ous..... | 29 |
| Bonham..... | 72 | Miscellaneous..... | 8 | | |
| Honey Grove..... | 28 | Hall..... | 160 | Hunt..... | 345 |
| Ladonia..... | 7 | Memphis..... | 126 | Celeste..... | 5 |
| Leonard..... | 16 | Miscellaneous..... | 34 | Commerce..... | 41 |
| Miscellaneous..... | 21 | Hamilton..... | 40 | Greenville..... | 282 |
| Fayette..... | 325 | Hamilton..... | 29 | Lone Oak..... | 5 |
| La Grange..... | 130 | Hico..... | 10 | Wolf City..... | 6 |
| Schulenburg..... | 78 | Miscellaneous..... | 1 | Miscellaneous..... | 6 |
| Miscellaneous..... | 117 | Hansford..... | 86 | Hutchinson..... | 431 |
| Fisher..... | 38 | Spearman..... | 65 | Borger..... | 307 |
| Rotan..... | 26 | Miscellaneous..... | 21 | Miscellaneous..... | 124 |
| Miscellaneous..... | 12 | Hardeman..... | 173 | | |
| Floyd..... | 103 | Chillicothe..... | 49 | Irion: Miscellaneous..... | 37 |
| Floydada..... | 69 | Quanah..... | 110 | | |
| Lockney..... | 27 | Miscellaneous..... | 14 | Jack..... | 88 |
| Miscellaneous..... | 7 | Hardin: Miscellaneous..... | 166 | Jacksboro..... | 49 |
| Foard..... | 39 | | | Miscellaneous..... | 39 |
| Crowell..... | 36 | Harris..... | 16,488 | | |
| Miscellaneous..... | 3 | Goose Creek..... | 214 | Jackson..... | 80 |
| Fort Bend..... | 376 | Houston..... | 15,735 | Edna..... | 54 |
| Richmond..... | 103 | La Porte..... | 37 | Miscellaneous..... | 26 |
| Rosenberg..... | 94 | Pasadena..... | 20 | Jasper..... | 100 |
| Miscellaneous..... | 179 | Pelly..... | 32 | Jasper..... | 61 |
| Franklin..... | 14 | Miscellaneous..... | 450 | Kirbyville..... | 29 |
| Mount Vernon..... | 13 | Harrison..... | 502 | Miscellaneous..... | 10 |
| Miscellaneous..... | 1 | Marshall..... | 423 | | |
| Freestone..... | 133 | Miscellaneous..... | 79 | Jeff Davis: Miscellane-ous..... | 30 |
| Teague..... | 73 | Hartley: Miscellaneous..... | 20 | | |
| Wortham..... | 18 | Haskell..... | 46 | Jefferson..... | 4,069 |
| Miscellaneous..... | 42 | Haskell..... | 28 | Beaumont..... | 2,437 |
| Frio..... | 67 | Rule..... | 15 | Port Arthur..... | 1,489 |
| Pearsall..... | 44 | Miscellaneous..... | 3 | Port Neches..... | 48 |
| Miscellaneous..... | 23 | Hays..... | 207 | Miscellaneous..... | 95 |
| Gaines: Miscellaneous..... | 29 | San Marcos..... | 178 | | |
| Galveston..... | 3,199 | Miscellaneous..... | 29 | Jim Hogg: Miscellane-ous..... | 85 |
| Galveston..... | 3,024 | Hemphill..... | 123 | | |
| Texas City..... | 92 | Canadian..... | 119 | Jim Wells..... | 124 |
| Miscellaneous..... | 83 | Miscellaneous..... | 4 | Alice..... | 96 |
| Garza..... | 54 | Henderson..... | 115 | Miscellaneous..... | 28 |
| Post..... | 36 | Athens..... | 80 | | |
| Miscellaneous..... | 18 | Miscellaneous..... | 35 | | |

TABLE 11.—*Individual returns for 1930, 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 |
|--------------------------|-------------------|------------------------------|-------------------|----------------------------|-------------------|
| Johnson..... | 293 | Lipscomb: Miscellaneous..... | 60 | Morris..... | 16 |
| Alvarado..... | 11 | | | Daingerfield..... | 1 |
| Cleburne..... | 240 | | | Miscellaneous..... | 15 |
| Grandview..... | 22 | Live Oak..... | 54 | Motley..... | 35 |
| Miscellaneous..... | 20 | Three Rivers..... | 25 | Matador..... | 26 |
| Jones..... | 187 | Miscellaneous..... | 29 | Miscellaneous..... | 9 |
| Anson..... | 37 | Llano..... | 97 | Nacogdoches..... | 177 |
| Hamlin..... | 47 | Llano..... | 71 | Cushing..... | 5 |
| Stanford..... | 92 | Miscellaneous..... | 26 | Nacogdoches..... | 159 |
| Miscellaneous..... | 11 | | | Miscellaneous..... | 13 |
| Karnes..... | 224 | Loving: Miscellaneous..... | 17 | Navarro..... | 706 |
| Karnes City..... | 23 | | | Corsicana..... | 598 |
| Kenedy..... | 123 | Lubbock..... | 623 | Dawson..... | 9 |
| Runge..... | 43 | Lubbock..... | 539 | Kerens..... | 38 |
| Miscellaneous..... | 35 | Slaton..... | 81 | Miscellaneous..... | 61 |
| Kaufman..... | 235 | Miscellaneous..... | 3 | | |
| Forney..... | 22 | Lynn..... | 44 | Newton: Miscellaneous..... | 40 |
| Kaufman..... | 39 | Tahoka..... | 24 | | |
| Kemp..... | 6 | O'Donnell..... | 11 | Nolan..... | 260 |
| MaBank..... | 12 | Miscellaneous..... | 9 | Roscoe..... | 18 |
| Terrell..... | 153 | McCulloch..... | 160 | Sweetwater..... | 236 |
| Miscellaneous..... | 3 | Brady..... | 145 | Miscellaneous..... | 6 |
| Kendall..... | 91 | Miscellaneous..... | 15 | Nueces..... | 1,205 |
| Boerne..... | 53 | McLennan..... | 2,132 | Corpus Christi..... | 873 |
| Miscellaneous..... | 38 | McGregor..... | 32 | Robstown..... | 196 |
| | | Mart..... | 81 | Miscellaneous..... | 136 |
| Kent: Miscellaneous..... | 5 | Moody..... | 19 | Ochiltree..... | 185 |
| | | Waco..... | 1,887 | Perryton..... | 163 |
| Kerr..... | 194 | West..... | 71 | Miscellaneous..... | 22 |
| Kerrville..... | 138 | Miscellaneous..... | 42 | | |
| Miscellaneous..... | 56 | Madison..... | 30 | Oldham: Miscellaneous..... | 38 |
| Kimble..... | 71 | Madisonville..... | 28 | | |
| Junction..... | 57 | Miscellaneous..... | 2 | Orange..... | 266 |
| Miscellaneous..... | 14 | | | Orange..... | 245 |
| King: Miscellaneous..... | 3 | Marion: Jefferson..... | 38 | Miscellaneous..... | 21 |
| | | | | Palo Pinto..... | 243 |
| Kinney..... | 62 | Martin..... | 46 | Mineral Wells..... | 176 |
| Brackettville..... | 49 | Stanton..... | 44 | Mingus..... | 8 |
| Miscellaneous..... | 13 | Miscellaneous..... | 2 | Strawn..... | 34 |
| Kieberg..... | 186 | | | Miscellaneous..... | 25 |
| Kingsville..... | 183 | Mason: Miscellaneous..... | 85 | Panola..... | 34 |
| Miscellaneous..... | 3 | | | Cartilage..... | 19 |
| Knox..... | 79 | Matagorda..... | 363 | Miscellaneous..... | 15 |
| Munday..... | 31 | Bay City..... | 181 | Parker..... | 155 |
| Miscellaneous..... | 48 | Palacios..... | 27 | Weatherford..... | 145 |
| Lamar..... | 479 | Miscellaneous..... | 155 | Miscellaneous..... | 10 |
| Paris..... | 439 | | | | |
| Miscellaneous..... | 40 | Maverick: Eagle Pass..... | 161 | Farmer: Miscellaneous..... | 59 |
| Lamb..... | 80 | | | | |
| Littlefield..... | 41 | Medina..... | 122 | Pecos..... | 209 |
| Sudan..... | 18 | Devine..... | 10 | Fort Stockton..... | 109 |
| Miscellaneous..... | 21 | Miscellaneous..... | 112 | Miscellaneous..... | 100 |
| Lampasas..... | 68 | Menard..... | 121 | Polk..... | 113 |
| Lampasas..... | 64 | Menard..... | 118 | Livingston..... | 72 |
| Miscellaneous..... | 4 | Miscellaneous..... | 3 | Miscellaneous..... | 41 |
| La Salle..... | 53 | | | Potter..... | 2,365 |
| Cotulla..... | 37 | Midland: Midland..... | 357 | Amarillo..... | 2,363 |
| Miscellaneous..... | 16 | | | Miscellaneous..... | 2 |
| Lavaca..... | 298 | Milam..... | 320 | Presidio..... | 178 |
| Hallettsville..... | 73 | Cameron..... | 199 | Marfa..... | 162 |
| Shiner..... | 75 | Rockdale..... | 61 | Presidio..... | 15 |
| Yoakum..... | 118 | Thorndale..... | 19 | Miscellaneous..... | 11 |
| Miscellaneous..... | 32 | Miscellaneous..... | 41 | | |
| Lee..... | 41 | Mills..... | 21 | Rains: Miscellaneous..... | 2 |
| Giddings..... | 32 | Goldthwaite..... | 17 | | |
| Miscellaneous..... | 9 | Miscellaneous..... | 4 | Randall..... | 74 |
| Leon: Miscellaneous..... | 31 | Mitchell..... | 138 | Canyon..... | 71 |
| | | Colorado..... | 118 | Miscellaneous..... | 3 |
| Liberty..... | 285 | Miscellaneous..... | 20 | | |
| Cleveland..... | 29 | Montague..... | 164 | Reagan: Miscellaneous..... | 154 |
| Dayton..... | 46 | Bowie..... | 55 | Real: Miscellaneous..... | 27 |
| Liberty..... | 109 | Nacona..... | 76 | | |
| Miscellaneous..... | 101 | Miscellaneous..... | 33 | Red River..... | 83 |
| Limestone..... | 372 | Montgomery..... | 88 | Annona..... | 7 |
| Coolidge..... | 23 | Conroe..... | 51 | Clarksville..... | 55 |
| Groesbeck..... | 75 | Miscellaneous..... | 37 | Detroit..... | 7 |
| Mexia..... | 227 | | | Miscellaneous..... | 14 |
| Miscellaneous..... | 47 | Moore: Miscellaneous..... | 58 | Reeves..... | 178 |
| | | | | Pecos..... | 148 |
| | | | | Miscellaneous..... | 30 |

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

TEXAS—Continued

| County and city | Num- ber of returns | County and city | Num- ber of returns | County and city | Num- ber of returns |
|---------------------------------|---------------------------|-------------------------------|---------------------------|----------------------------|---------------------------|
| Refugio..... | 227 | Sterling: Miscellaneous..... | 51 | Webb..... | 751 |
| Refugio..... | 157 | Stonewall: Miscellaneous..... | 10 | Laredo..... | 655 |
| Woodsboro..... | 49 | Sutton: Sonora..... | 133 | Miscellaneous..... | 96 |
| Miscellaneous..... | 21 | | | Wharton..... | 524 |
| Roberts: Miscellaneous..... | 63 | Swisher..... | 145 | El Campo..... | 111 |
| Robertson..... | 189 | Tulia..... | 103 | Wharton..... | 169 |
| Calvert..... | 65 | Miscellaneous..... | 42 | Miscellaneous..... | 244 |
| Hearne..... | 65 | Tarrant..... | 6,185 | Wheeler..... | 177 |
| Miscellaneous..... | 59 | Arlington..... | 95 | Shamrock..... | 131 |
| Rockwall..... | 21 | Fort Worth..... | 6,020 | Miscellaneous..... | 46 |
| Rockwall..... | 6 | Miscellaneous..... | 70 | Wichita..... | 2,602 |
| Royce City..... | 14 | Taylor..... | 900 | Burkburnett..... | 101 |
| Miscellaneous..... | 1 | Abilene..... | 858 | Electra..... | 184 |
| Runnels..... | 217 | Merkel..... | 34 | Iowa Park..... | 83 |
| Ballinger..... | 124 | Miscellaneous..... | 8 | Wichita Falls..... | 2,231 |
| Winters..... | 44 | Terrell: Miscellaneous..... | 114 | Miscellaneous..... | 3 |
| Miscellaneous..... | 151 | Terry..... | 44 | Wilbarger..... | 307 |
| Rusk..... | 126 | Brownfield..... | 43 | Vernon..... | 292 |
| Henderson..... | 25 | Miscellaneous..... | 1 | Miscellaneous..... | 15 |
| Miscellaneous..... | 26 | Throckmorton..... | 22 | Willacy..... | 82 |
| Sabine: Miscellaneous..... | 28 | Throckmorton..... | 18 | Raymondville..... | 62 |
| San Augustine..... | 27 | Miscellaneous..... | 4 | Miscellaneous..... | 20 |
| San Augustine..... | 1 | Titus..... | 45 | Williamson..... | 610 |
| Miscellaneous..... | 5 | Mount Pleasant..... | 44 | Bartlett..... | 64 |
| San Jacinto: Miscellaneous..... | 5 | Miscellaneous..... | 1 | Georgetown..... | 125 |
| San Patricio..... | 375 | Tom Green..... | 1,159 | Granger..... | 36 |
| Aransas Pass..... | 64 | San Angelo..... | 1,110 | Round Rock..... | 19 |
| Sinton..... | 64 | Miscellaneous..... | 49 | Taylor..... | 300 |
| Taft..... | 93 | Travis..... | 2,040 | Miscellaneous..... | 66 |
| Miscellaneous..... | 154 | Austin..... | 1,998 | Wilson..... | 71 |
| San Saba..... | 72 | Miscellaneous..... | 89 | Floresville..... | 40 |
| San Saba..... | 6 | Trinity..... | 42 | Miscellaneous..... | 31 |
| Miscellaneous..... | 60 | Groveton..... | 37 | Winkler..... | 152 |
| Schleicher..... | 53 | Trinity..... | 49 | Wink..... | 149 |
| Eldorado..... | 7 | Miscellaneous..... | 3 | Miscellaneous..... | 3 |
| Miscellaneous..... | 55 | Tyler: Miscellaneous..... | 47 | Wise..... | 74 |
| Scurry..... | 54 | Upshur..... | 39 | Alvord..... | 7 |
| Miscellaneous..... | 1 | Gilmer..... | 34 | Bridgeport..... | 22 |
| Shackelford..... | 151 | Miscellaneous..... | 5 | Chico..... | 5 |
| Albany..... | 118 | Upton..... | 171 | Decatur..... | 29 |
| Miscellaneous..... | 33 | McCamey..... | 137 | Miscellaneous..... | 11 |
| Shelby..... | 91 | Miscellaneous..... | 34 | Wood..... | 126 |
| Center..... | 60 | Uvalde..... | 239 | Mineola..... | 77 |
| Timpson..... | 17 | Sabinal..... | 39 | Winnsboro..... | 36 |
| Miscellaneous..... | 14 | Uvalde..... | 175 | Miscellaneous..... | 13 |
| Sherman: Miscellaneous..... | 45 | Miscellaneous..... | 25 | Yoakum: Miscellaneous..... | 3 |
| Smith..... | 756 | Val Verde..... | 477 | Young..... | 451 |
| Troup..... | 21 | Del Rio..... | 415 | Eliasville..... | 27 |
| Tyler..... | 692 | Miscellaneous..... | 62 | Graham..... | 222 |
| Miscellaneous..... | 43 | Van Zandt..... | 175 | New Castle..... | 22 |
| Somervell: Miscellaneous..... | 7 | Grand Saline..... | 51 | Olney..... | 151 |
| Starr..... | 45 | Wills Point..... | 45 | South Bend..... | 15 |
| Rio Grande..... | 33 | Miscellaneous..... | 79 | Miscellaneous..... | 14 |
| Miscellaneous..... | 12 | Victoria..... | 364 | Zapata: Miscellaneous..... | 5 |
| Stephens..... | 341 | Victoria..... | 24 | Zavalla..... | 58 |
| Breckenridge..... | 318 | Miscellaneous..... | 143 | Crystal City..... | 47 |
| Caddo..... | 19 | Walker..... | 126 | Miscellaneous..... | 11 |
| Miscellaneous..... | 5 | Huntsville..... | 17 | All other: | |
| | | Miscellaneous..... | 64 | Residents of other | |
| | | Waller: Miscellaneous..... | 59 | States..... | 716 |
| | | Ward..... | 25 | Residents of foreign | |
| | | Prote..... | 34 | countries (Ameri- | |
| | | Miscellaneous..... | 341 | can citizens and | |
| | | Washington..... | 286 | aliens)..... | 109 |
| | | Brenham..... | 55 | | |
| | | Miscellaneous..... | | | |

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

UTAH

| County and city | Num-ber of returns | County and city | Num-ber of returns | County and city | Num-ber of returns |
|--|--------------------|------------------------------|--------------------|--|--------------------|
| State total..... | 12, 295 | Grand: Miscellaneous..... | 36 | Tooele..... | 178 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 390 | Iron..... | 99 | Grantsville..... | 10 |
| Adjustment—subtract to reconcile with general tables ¹ | 128 | Cedar City..... | 81 | Tooele..... | 122 |
| Total in general tables..... | 11, 777 | Parowan..... | 11 | Miscellaneous..... | 46 |
| Beaver..... | 80 | Miscellaneous..... | 7 | Uintah..... | 82 |
| Beaver..... | 13 | Juab..... | 152 | Vernal..... | 65 |
| Milford..... | 62 | Eureka..... | 85 | Miscellaneous..... | 17 |
| Miscellaneous..... | 5 | Nephi..... | 32 | Utah..... | 492 |
| Boxelder..... | 196 | Miscellaneous..... | 35 | American Fork..... | 55 |
| Brigham City..... | 92 | Kane..... | 14 | Lehi..... | 13 |
| Tremonton..... | 46 | Kanab..... | 6 | Orem..... | 2 |
| Miscellaneous..... | 58 | Miscellaneous..... | 8 | Payson..... | 17 |
| Cache..... | 348 | Millard..... | 60 | Pleasant Grove..... | 15 |
| Hyrum..... | 18 | Delta..... | 28 | Provo..... | 309 |
| Lewiston..... | 6 | Fillmore..... | 10 | Santaquin..... | 3 |
| Logan..... | 247 | Miscellaneous..... | 22 | Spanish Fork..... | 24 |
| Providence..... | 6 | Morgan: Miscellaneous..... | 25 | Springville..... | 32 |
| Richmond..... | 11 | Piute Miscellaneous..... | 11 | Miscellaneous..... | 22 |
| Smithfield..... | 21 | Rich: Miscellaneous..... | 19 | Wasatch..... | 75 |
| Wellsville..... | 12 | Salt Lake..... | 7, 522 | Heber City..... | 48 |
| Miscellaneous..... | 27 | Bingham Canyon..... | 507 | Miscellaneous..... | 27 |
| Carbon..... | 529 | Midvale..... | 50 | Washington..... | 23 |
| Helper..... | 114 | Murray..... | 104 | Hurricane..... | 4 |
| Price..... | 158 | Salt Lake City..... | 6, 627 | St. George..... | 16 |
| Miscellaneous..... | 257 | Sandy..... | 26 | Miscellaneous..... | 3 |
| Daggett: Miscellaneous..... | 2 | Miscellaneous..... | 208 | Wayne: Miscellaneous..... | 8 |
| Davis..... | 142 | San Juan: Miscellaneous..... | 3 | Weber..... | 1, 513 |
| Bountiful..... | 30 | Sanpete..... | 134 | Ordgen City..... | 1, 494 |
| Farmington..... | 16 | Ephraim..... | 20 | Miscellaneous..... | 19 |
| Miscellaneous..... | 96 | Fairview..... | 10 | All other: | |
| Duchesne..... | 28 | Gunnison..... | 18 | Residents of other States..... | 201 |
| Roosevelt..... | 14 | Manti..... | 35 | Residents of foreign countries (American citizens and aliens)..... | 2 |
| Miscellaneous..... | 14 | Moroni..... | 4 | | |
| Emery: Miscellaneous..... | 37 | Mount Pleasant..... | 26 | | |
| Garfield..... | 11 | Miscellaneous..... | 21 | | |
| Panguitch..... | 7 | Sevier..... | 6 | | |
| Miscellaneous..... | 4 | Monroe..... | 92 | | |
| | | Richfield..... | 66 | | |
| | | Salina..... | 17 | | |
| | | Miscellaneous..... | 11 | | |
| | | Summit..... | 177 | | |
| | | Park City..... | 140 | | |
| | | Miscellaneous..... | 37 | | |

VERMONT

| | | | | | |
|--|--------|---------------------|--------|--------------------------------|--------|
| State total..... | 8, 995 | Caledonia..... | 629 | Grand Isle: Miscellaneous..... | 46 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 219 | Hardwick..... | 53 | Lamolle..... | 133 |
| Adjustment—subtract to reconcile with general tables ¹ | 141 | Lyndonville..... | 66 | Morrisville..... | 62 |
| Total in general tables..... | 8, 635 | St. Johnsbury..... | 376 | Miscellaneous..... | 71 |
| Addison..... | 269 | Miscellaneous..... | 134 | Orange..... | 202 |
| Bristol..... | 36 | Chittenden..... | 1, 375 | Chelsea..... | 9 |
| Ferrisburg..... | 8 | Burlington..... | 1, 133 | Randolph..... | 77 |
| Middlebury..... | 145 | Charlotte..... | 16 | Williamstown..... | 4 |
| Vergennes..... | 46 | Colchester..... | 1 | Miscellaneous..... | 112 |
| Miscellaneous..... | 34 | Essex..... | 52 | Orleans..... | 318 |
| Bennington..... | 635 | Hinesburg..... | 3 | Barton..... | 29 |
| Arlington..... | 29 | Shelburne..... | 27 | Newport..... | 157 |
| Bennington..... | 382 | Winooski..... | 64 | Orleans..... | 42 |
| Dorset..... | 29 | Miscellaneous..... | 79 | Troy..... | 20 |
| Pownal..... | 8 | Essex..... | 93 | Miscellaneous..... | 70 |
| Shaftsbury..... | 12 | Island Pond..... | 45 | Rutland..... | 1, 350 |
| Miscellaneous..... | 175 | Miscellaneous..... | 48 | Brandon..... | 58 |
| | | Franklin..... | 607 | Castleton..... | 19 |
| | | Enosburg Falls..... | 30 | Fair Haven..... | 108 |
| | | Fairfax..... | 7 | Poultney..... | 79 |
| | | Richford..... | 41 | Proctor..... | 125 |
| | | St. Albans..... | 423 | Rutland..... | 784 |
| | | Swanton..... | 57 | West Rutland..... | 42 |
| | | Miscellaneous..... | 49 | Miscellaneous..... | 135 |

¹ See text, p. 19

TABLE 11.—*Individual returns for 1930, by counties, cities, and townships, showing number of returns—Continued*

VERMONT—Continued

| County and city | Number of returns | County and city | Number of returns | County and city | Number of returns |
|--------------------|-------------------|--------------------|-------------------|----------------------|-------------------|
| Washington..... | 1, 423 | Windsor..... | 1, 026 | All other: | |
| Barre..... | 689 | Bethel..... | 31 | Residents of other | |
| Montpelier..... | 488 | Ludlow..... | 63 | States..... | 173 |
| Northfield..... | 75 | Rochester..... | 11 | Residents of foreign | |
| Waterbury..... | 56 | Springfield..... | 305 | countries (American | |
| Miscellaneous..... | 115 | White River Junc- | | citizens and | |
| Windham..... | 715 | tion..... | 154 | aliens)..... | 1 |
| Bellows Falls..... | 212 | Windsor..... | 160 | | |
| Brattleboro..... | 412 | Woodstock..... | 92 | | |
| Miscellaneous..... | 91 | Miscellaneous..... | 210 | | |

VIRGINIA

| | | | | | |
|-----------------------------|---------|------------------------------|-----|-----------------------------|--------|
| State total..... | 39, 109 | Caroline: Miscellaneous..... | 52 | Grayson..... | 54 |
| Returns, Form 1040, | | Carroll: | | Fries..... | 4 |
| showing no net in- | | Galex. (See Gray- | | Galex..... | 48 |
| come, not included in | | son County.) | | Miscellaneous..... | 2 |
| general tables..... | 1, 227 | Miscellaneous..... | 5 | Greene: Miscellaneous..... | 2 |
| Adjustment—add to | | Charles City: Miscella- | | | |
| reconcile with general | | neous..... | 5 | Greensville..... | 115 |
| tables..... | 33 | Charlotte: Miscellaneous | 48 | Emporia..... | 109 |
| Total in general | | Chesterfield..... | 150 | Miscellaneous..... | 6 |
| tables..... | 37, 915 | Colonial Heights..... | 42 | Halifax..... | 258 |
| Accomac..... | 222 | Miscellaneous..... | 108 | South Boston..... | 192 |
| Chincoteague Island | 15 | Clarke..... | 74 | Miscellaneous..... | 66 |
| Onancock..... | 46 | Berryville..... | 50 | Hanover..... | 163 |
| Miscellaneous..... | 161 | Miscellaneous..... | 24 | Ashland..... | 101 |
| Albemarle..... | 786 | | | Miscellaneous..... | 62 |
| Charlottesville..... | 652 | Craig: Miscellaneous..... | 7 | Henrico..... | 9, 762 |
| Miscellaneous..... | 134 | Culpeper..... | 118 | Richmond..... | 9, 629 |
| Alleghany..... | 618 | Culpeper..... | 85 | Miscellaneous..... | 133 |
| Clifton Forge..... | 281 | Miscellaneous..... | 33 | Henry..... | 240 |
| Covington..... | 303 | Cumberland: Miscella- | | Martinsville..... | 176 |
| Miscellaneous..... | 34 | neous..... | | Miscellaneous..... | 64 |
| Amelia: Miscellaneous..... | 26 | Dickinson: Miscellane- | | Highland: Miscellaneous | 3 |
| Amherst: Miscellaneous..... | 104 | ous..... | 6 | Isle of Wight..... | 47 |
| Appomattox: Miscella- | | Dinwiddie..... | 960 | Smithfield..... | 40 |
| neous..... | 22 | Petersburg..... | 929 | Miscellaneous..... | 7 |
| Arlington..... | 1, 899 | Miscellaneous..... | 31 | James City..... | 152 |
| Alexandria..... | 1, 119 | Elizabeth City..... | 713 | Williamsburg..... | 139 |
| Miscellaneous..... | 780 | Hampton..... | 533 | Miscellaneous..... | 13 |
| Augusta..... | 774 | Phoebe..... | 77 | King and Queen: Mis- | |
| Staunton..... | 516 | Miscellaneous..... | 103 | cellaneous..... | 5 |
| Waynesboro..... | 184 | Essex: Miscellaneous..... | 18 | King George: Miscella- | |
| Miscellaneous..... | 74 | | | neous..... | 21 |
| Bath: Miscellaneous..... | 104 | Fairfax..... | 271 | King William..... | 55 |
| Bedford..... | 138 | Falls Church..... | 54 | West Point..... | 46 |
| Bedford..... | 110 | Miscellaneous..... | 217 | Miscellaneous..... | 9 |
| Miscellaneous..... | 28 | Fauquier..... | 251 | Lancaster: Miscellane- | |
| Bland: Miscellaneous..... | 6 | Warrenton..... | 141 | ous..... | 33 |
| Botetourt: Miscellane- | | Miscellaneous..... | 110 | | |
| ous..... | 70 | Floyd: Miscellaneous..... | 11 | Lee..... | 63 |
| Brunswick..... | 75 | Fluvanna: Miscellane- | | Pennington Gap..... | 22 |
| Lawrenceville..... | 55 | ous..... | 30 | Miscellaneous..... | 41 |
| Miscellaneous..... | 20 | Franklin..... | 52 | Loudoun..... | 210 |
| Buchanan: Miscellane- | | Rocky mount..... | 38 | Leesburg..... | 84 |
| ous..... | 23 | Miscellaneous..... | 14 | Miscellaneous..... | 126 |
| Buckingham: Miscella- | | Frederick..... | 392 | Louisa: Miscellaneous..... | 47 |
| neous..... | 18 | Winchester..... | 375 | | |
| Campbell..... | 1, 679 | Miscellaneous..... | 17 | Lunenburg..... | 65 |
| Altavista..... | 53 | Giles..... | 81 | Victoria..... | 38 |
| Lynchburg..... | 1, 600 | Narrows..... | 20 | Miscellaneous..... | 27 |
| Miscellaneous..... | 26 | Miscellaneous..... | 61 | Madison: Miscellaneous..... | 18 |
| | | Gloucester: Miscellane- | | Mathews: Miscellane- | |
| | | ous..... | 49 | ous..... | 36 |
| | | Goochland: Miscellane- | | | |
| | | ous..... | 24 | | |

¹ See text, p. 19.

TABLE 11.—*Individual returns for 1930, 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 |
|------------------------------------|-------------------|----------------------------------|-------------------|--|-------------------|
| Mecklenburg..... | 159 | Powhatan: Miscellaneous..... | 14 | Spottsylvania..... | 301 |
| Chase City..... | 55 | Prince Edward..... | 127 | Fredericksburg..... | 292 |
| South Hill..... | 35 | Farmville..... | 106 | Miscellaneous..... | 9 |
| Miscellaneous..... | 69 | Miscellaneous..... | 21 | Stafford: Miscellaneous..... | 8 |
| Middlesex: Miscellaneous..... | 30 | Prince George..... | 297 | Surry: Miscellaneous..... | 23 |
| Montgomery..... | 219 | Hopewell..... | 284 | Sussex..... | 69 |
| Blacksburg..... | 46 | Miscellaneous..... | 13 | Waverly..... | 26 |
| Christiansburg..... | 53 | Prince William..... | 109 | Miscellaneous..... | 43 |
| Radford..... | 95 | Manassas..... | 57 | Tazewell..... | 313 |
| Miscellaneous..... | 25 | Miscellaneous..... | 52 | Blaufield..... | 50 |
| Nansemond..... | 392 | Princess Anne..... | 140 | Pocahontas..... | 60 |
| Suffolk..... | 371 | Virginia Beach..... | 102 | Richlands..... | 23 |
| Miscellaneous..... | 21 | Miscellaneous..... | 38 | Tazewell..... | 105 |
| Nelson: Miscellaneous..... | 58 | Pulaski..... | 176 | Miscellaneous..... | 75 |
| New Kent: Miscellaneous..... | 20 | Pulaski..... | 156 | Warren..... | 75 |
| Norfolk..... | 6,452 | Miscellaneous..... | 20 | Front Royal..... | 60 |
| Norfolk..... | 5,088 | Rappahannock: Miscellaneous..... | 17 | Miscellaneous..... | 15 |
| Portsmouth..... | 1,269 | Richmond: Miscellaneous..... | 27 | Warwick..... | 1,390 |
| South Norfolk..... | 50 | Roanoke..... | 3,185 | Newport News..... | 1,255 |
| Miscellaneous..... | 45 | Roanoke..... | 2,890 | Miscellaneous..... | 135 |
| Northampton..... | 297 | Salem..... | 181 | Washington..... | 440 |
| Cape Charles..... | 125 | Vinton..... | 71 | Abingdon..... | 68 |
| Miscellaneous..... | 172 | Miscellaneous..... | 43 | Bristol..... | 306 |
| Northumberland: Miscellaneous..... | 39 | Rockbridge..... | 305 | Danascus..... | 12 |
| Nottoway..... | 198 | Buena Vista..... | 45 | Miscellaneous..... | 54 |
| Blackstone..... | 62 | Lexington..... | 213 | Westmoreland: Miscellaneous..... | 25 |
| Crewe..... | 117 | Miscellaneous..... | 47 | Wise..... | 315 |
| Miscellaneous..... | 19 | Rockingham..... | 380 | Appalachia..... | 72 |
| Orange..... | 112 | Harrisonburg..... | 290 | Big Stone Gap..... | 64 |
| Orange..... | 57 | Miscellaneous..... | 90 | Norton..... | 89 |
| Miscellaneous..... | 55 | Russell: Miscellaneous..... | 68 | Wise..... | 13 |
| Page..... | 97 | Scott..... | 19 | Miscellaneous..... | 77 |
| Luray..... | 53 | Gate City..... | 16 | Wythe..... | 136 |
| Shenandoah..... | 41 | Miscellaneous..... | 3 | Wytheville..... | 83 |
| Miscellaneous..... | 3 | Shenandoah..... | 109 | Miscellaneous..... | 53 |
| Patrick: Miscellaneous..... | 24 | Strasburg..... | 28 | York: Miscellaneous..... | 43 |
| Pittsylvania..... | 892 | Woodstock..... | 45 | All other: | |
| Chatham..... | 45 | Miscellaneous..... | 36 | Residents of other States..... | 448 |
| Danville..... | 798 | Smyth..... | 141 | Residents of foreign countries (American citizens and aliens)..... | 37 |
| Miscellaneous..... | 49 | Marion..... | 70 | | |
| | | Saltville..... | 50 | | |
| | | Miscellaneous..... | 21 | | |
| | | Southampton..... | 128 | | |
| | | Franklin..... | 85 | | |
| | | Miscellaneous..... | 43 | | |

WASHINGTON ¹¹

| | | | | | |
|--|--------|--------------------|-------|-----------------------------|-----|
| State total..... | 60,525 | Benton..... | 155 | Columbia..... | 193 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 2,609 | Kennewick..... | 68 | Dayton..... | 163 |
| Adjustment—add to reconcile with general tables ¹ | 5,213 | Prosser..... | 53 | Miscellaneous..... | 30 |
| Total in general tables..... | 63,129 | Miscellaneous..... | 34 | Cowlitz..... | 718 |
| Adams..... | 181 | Chelan..... | 1,782 | Castle Rock..... | 37 |
| Ritzville..... | 74 | Cashmere..... | 193 | Kelso..... | 153 |
| Miscellaneous..... | 107 | Chelan..... | 84 | Longview..... | 392 |
| Asotin..... | 55 | Leavenworth..... | 37 | Woodland..... | 35 |
| Clarkston..... | 38 | Wenatchee..... | 1,220 | Miscellaneous..... | 101 |
| Miscellaneous..... | 17 | Miscellaneous..... | 248 | Douglas: Miscellaneous..... | 64 |
| | | Clallam..... | 533 | Ferry: Miscellaneous..... | 26 |
| | | Port Angeles..... | 365 | Franklin..... | 260 |
| | | Miscellaneous..... | 168 | Pasco..... | 188 |
| | | Clarke..... | 576 | Miscellaneous..... | 81 |
| | | Camas..... | 114 | Garfield..... | 218 |
| | | Vancouver..... | 395 | Pomeroy..... | 207 |
| | | Washougal..... | 24 | Miscellaneous..... | 11 |
| | | Miscellaneous..... | 43 | | |

¹ See text, p. 19.¹¹ Includes Alaska.

TABLE 11.—Individual returns for 1930, 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 |
|------------------------|-------------------|-------------------------|-------------------|---|-------------------|
| Grant: Miscellaneous | 81 | Pacific | 340 | Thurston | 757 |
| Grays Harbor | 1,671 | Raymond | 164 | Olympia | 617 |
| Aberdeen | 928 | South Bend | 65 | Miscellaneous | 140 |
| Cosmopolis | 26 | Miscellaneous | 111 | | |
| Elma | 51 | Pend Oreille | 152 | Wabkiakum: Miscellaneous | 53 |
| Hoquiam | 476 | Newport | 63 | | |
| Montesano | 85 | Miscellaneous | 89 | | |
| Miscellaneous | 105 | Pierce | 5,335 | Walla Walla | 1,288 |
| Island: Miscellaneous | 24 | Buckley | 36 | Walla Walla | 1,036 |
| Jefferson | 197 | Orting | 21 | Miscellaneous | 252 |
| Port Townsend | 134 | Puyallup | 210 | Whatcom | 1,222 |
| Miscellaneous | 63 | Sumner | 115 | Bellingham | 1,015 |
| King | 26,058 | Tacoma | 4,558 | Blaine | 44 |
| Auburn | 84 | Miscellaneous | 395 | Lynden | 61 |
| Enumclaw | 146 | San Juan: Miscellaneous | | Miscellaneous | 102 |
| Kent | 178 | | 44 | Whitman | 993 |
| Kirkland | 115 | Skagit | 674 | Colfax | 214 |
| Renton | 159 | Anacortes | 141 | Palouse | 51 |
| Seattle | 24,669 | Burlington | 55 | Pullman | 185 |
| Miscellaneous | 707 | Mount Vernon | 256 | Tekoa | 56 |
| Kitsap | 947 | Sedro Woolley | 89 | Miscellaneous | 487 |
| Bremerton | 674 | Miscellaneous | 133 | Yakima | 2,250 |
| Port Orchard | 73 | | | Grandview | 58 |
| Miscellaneous | 200 | Skamania: Miscellaneous | | Sunnyside | 96 |
| Kittitas | 564 | | 29 | Toppenish | 113 |
| Cle Elum | 108 | Snohomish | 1,775 | Wapato | 95 |
| Ellensburg | 316 | Arlington | 72 | Yakima | 1,596 |
| Roslyn | 81 | Edmonds | 83 | Miscellaneous | 292 |
| Miscellaneous | 59 | Everett | 1,175 | ALASKA | 2,479 |
| Klickitat | 166 | Marysville | 38 | Anchorage | 215 |
| Goldendale | 41 | Monroe | 59 | Fairbanks | 290 |
| Miscellaneous | 125 | Snohomish | 107 | Juneau | 508 |
| Lewis | 727 | Miscellaneous | 241 | Ketchikan | 336 |
| Centralia | 291 | Spokane | 6,223 | Nome | 99 |
| Chehalis | 257 | Cheney | 47 | Petersburg | 45 |
| Miscellaneous | 179 | Deer Park | 25 | Sitka | 33 |
| Lincoln: Miscellaneous | 325 | Medical Lake | 3 | Miscellaneous | 953 |
| Mason | 225 | Spokane | 5,884 | All other: | |
| Shelton | 184 | Miscellaneous | 264 | Residents of other States | 564 |
| Miscellaneous | 41 | Stevens | 152 | Residents of foreign countries (American citizens and aliens) | 136 |
| Okanogan | 304 | Chewelah | 35 | | |
| Okanogan | 73 | Colville | 66 | | |
| Omak | 91 | Miscellaneous | 51 | | |
| Miscellaneous | 140 | | | | |

WEST VIRGINIA

| | | | | | |
|--|--------|-------------------------------|-------|--------------------------|-----|
| State total | 28,136 | Brooke | 515 | Gilmer: Miscellaneous | 35 |
| Returns, Form 1040, showing no net in- come, not included in general tables | 1,006 | Follansbee | 142 | Grant | 19 |
| Total in general tables | 27,130 | Wellsburg | 267 | Petersburg | 11 |
| | | Miscellaneous | 106 | Miscellaneous | 8 |
| | | Cabell | 2,616 | Miscellaneous | 1 |
| | | Barboursville | 29 | Greenbrier | 318 |
| | | Huntington | 2,552 | East Rainelle | 17 |
| | | Milton | 26 | Lewisburg | 82 |
| | | Miscellaneous | 9 | Marfrance | 2 |
| Barbour | 70 | Calhoun | 35 | Ronceverte | 65 |
| Belington | 15 | Grantsville | 28 | White Sulphur Springs | 61 |
| Philippi | 36 | Miscellaneous | 7 | Miscellaneous | 91 |
| Miscellaneous | 19 | Clay: Miscellaneous | 33 | Hampshire | 43 |
| Berkeley | 365 | Doddridge: Miscellane- ous | 67 | Romney | 29 |
| Martinsburg | 342 | Fayette | 789 | Miscellaneous | 14 |
| Miscellaneous | 23 | Ansted | 19 | Hancock | 935 |
| Boone | 128 | Fayetteville | 50 | Chester | 93 |
| Madison | 29 | Montgomery | 140 | Holidays Cove | 300 |
| Miscellaneous | 99 | Mount Hope | 96 | New Cumberland | 62 |
| Braxton | 73 | Oakhill | 62 | Miscellaneous | 480 |
| Gassaway | 31 | Miscellaneous | 422 | Hardy: Miscellaneous | 21 |
| Sutton | 24 | | | | |
| Miscellaneous | 18 | | | | |

TABLE 11.—*Individual returns for 1930, 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 |
|-----------------------------|-------------------|-------------------------------|-------------------|--|-------------------|
| Harrison..... | 1,487 | Mason..... | 114 | Randolph..... | 220 |
| Bridgeport..... | 49 | Point Pleasant..... | 83 | Elkins..... | 190 |
| Clarksburg..... | 1,205 | Miscellaneous..... | 31 | Miscellaneous..... | 30 |
| Lumberport..... | 19 | Mercer..... | 1,385 | Ritchie..... | 121 |
| Nutter Fort..... | 15 | Bluefield..... | 993 | Harrisville..... | 19 |
| Salem..... | 52 | Bramwell..... | 53 | Pennsboro..... | 47 |
| Shinnston..... | 62 | Princeton..... | 181 | Miscellaneous..... | 55 |
| Miscellaneous..... | 85 | Miscellaneous..... | 158 | Roane..... | 124 |
| Jackson..... | 50 | Mineral..... | 226 | Spencer..... | 105 |
| Ravenswood..... | 24 | Keyser..... | 138 | Miscellaneous..... | 19 |
| Miscellaneous..... | 26 | Piedmont..... | 68 | Summers..... | 227 |
| Jefferson..... | 165 | Ridgeley..... | 13 | Hinton..... | 205 |
| Charles Town..... | 91 | Miscellaneous..... | 7 | Miscellaneous..... | 22 |
| Ranson..... | 11 | Mingo..... | 499 | Taylor..... | 322 |
| Miscellaneous..... | 63 | Williamson..... | 332 | Grafton..... | 294 |
| Kanawha..... | 4,238 | Miscellaneous..... | 167 | Miscellaneous..... | 28 |
| Cedar Grove..... | 21 | Monongalia..... | 769 | Tucker..... | 57 |
| Charleston..... | 3,465 | Morgantown..... | 691 | Davis..... | 12 |
| Clendenin..... | 70 | Sabraton..... | 6 | Parsons..... | 15 |
| Dunbar..... | 37 | Star City..... | 5 | Thomas..... | 20 |
| Marmet..... | 15 | Miscellaneous..... | 67 | Miscellaneous..... | 10 |
| Nitro. (See Putnam County.) | | Monroe..... | 81 | Tyler..... | 194 |
| St. Albans..... | 106 | Alderson..... | 58 | Sistersville..... | 172 |
| South Charleston..... | 126 | Miscellaneous..... | 23 | Miscellaneous..... | 22 |
| Miscellaneous..... | 398 | Morgan..... | 44 | Upsnur..... | 122 |
| Lewis..... | 331 | Berkeley Springs..... | 29 | Buckhannon..... | 115 |
| Weston..... | 293 | Miscellaneous..... | 15 | Miscellaneous..... | 7 |
| Miscellaneous..... | 38 | Nicholas..... | 102 | Wayne..... | 103 |
| Lincoln: Miscellaneous..... | 60 | Richwood..... | 87 | Ceredo..... | 10 |
| Logan..... | 741 | Miscellaneous..... | 15 | Kenova..... | 71 |
| Logan..... | 333 | Ohio..... | 3,899 | Miscellaneous..... | 22 |
| Miscellaneous..... | 408 | Wheeling..... | 3,683 | Webster: Miscellaneous..... | 48 |
| McDowell..... | 1,062 | Miscellaneous..... | 216 | Wetzel..... | 229 |
| Jaeger..... | 25 | Pendleton: Miscellaneous..... | 14 | New Martinsville..... | 109 |
| Keystone..... | 64 | Pleasants..... | 85 | Paden City..... | 23 |
| Kimball..... | 48 | St. Mary..... | 82 | Miscellaneous..... | 97 |
| War..... | 41 | Miscellaneous..... | 3 | Wirt: Miscellaneous..... | 5 |
| Welch..... | 273 | Pocahontas..... | 60 | Wood..... | 1,466 |
| Miscellaneous..... | 608 | Marlington..... | 35 | Parkersburg..... | 1,409 |
| Marion..... | 1,465 | Miscellaneous..... | 25 | Williamstown..... | 35 |
| Fairmont..... | 1,144 | Preston..... | 133 | Miscellaneous..... | 22 |
| Mannington..... | 128 | Kingwood..... | 27 | Wyoming..... | 163 |
| Monongah..... | 28 | Rowlesburg..... | 21 | Mullins..... | 79 |
| Rivesville..... | 25 | Terra Alta..... | 28 | Miscellaneous..... | 84 |
| Miscellaneous..... | 140 | Miscellaneous..... | 57 | | |
| Marshall..... | 507 | Putnam..... | 30 | All other: | |
| Benwood..... | 48 | Hurricane..... | 15 | Residents of other States..... | 382 |
| Cameron..... | 65 | Miscellaneous..... | 15 | Residents of foreign countries (American citizens and aliens)..... | 7 |
| Glen Dale..... | 35 | Raleigh..... | 737 | | |
| McMechen..... | 70 | Beckley..... | 382 | | |
| Moundsville..... | 280 | Mabscott..... | 4 | | |
| Miscellaneous..... | 9 | Miscellaneous..... | 351 | | |

WISCONSIN

| | | | | | |
|--|--------|--------------------|-----|-----------------------------|-------|
| State total..... | 97,688 | Ashland..... | 503 | Brown..... | 2,147 |
| Returns, Form 1040, showing no net income, not included in general tables..... | 3,428 | Ashland..... | 420 | De Pere..... | 138 |
| Adjustment—add to reconcile with general tables..... | 1,106 | Meilen..... | 36 | Green Bay..... | 1,880 |
| Total in general tables..... | 95,366 | Miscellaneous..... | 47 | Miscellaneous..... | 129 |
| Adams..... | 61 | Barron..... | 366 | Buffalo..... | 166 |
| Adams..... | 48 | Barron..... | 70 | Alma..... | 36 |
| Miscellaneous..... | 13 | Chetek..... | 43 | Mondovi..... | 37 |
| | | Cumberland..... | 47 | Miscellaneous..... | 93 |
| | | Rice Lake..... | 128 | Burnett: Miscellaneous..... | 65 |
| | | Miscellaneous..... | 78 | Calumet..... | 247 |
| | | Bayfield..... | 136 | Brillion..... | 62 |
| | | Bayfield..... | 17 | Chilton..... | 88 |
| | | Washburn..... | 59 | New Holstein..... | 51 |
| | | Miscellaneous..... | 60 | Miscellaneous..... | 46 |

See text, p. 19.

TABLE 11.—*Individual returns for 1930, 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 |
|------------------------------|---------------------------|------------------------|---------------------------|----------------------|---------------------------|
| Chippewa..... | 546 | Iron..... | 152 | Oneida..... | 482 |
| Bloomer..... | 56 | Hurley..... | 94 | Rhineland..... | 383 |
| Chippewa Falls..... | 338 | Montreal..... | 27 | Miscellaneous..... | 99 |
| Cornell..... | 43 | Miscellaneous..... | 31 | Outagamie..... | 1,919 |
| Stanley..... | 52 | Jackson..... | 165 | Appleton..... | 234 |
| Miscellaneous..... | 57 | Black River Falls..... | 104 | Kaukauna..... | 30 |
| Clark..... | 333 | Miscellaneous..... | 61 | Kimberly..... | 43 |
| Neillsville..... | 99 | Jefferson..... | 1,136 | Little Chute..... | 51 |
| Owen..... | 41 | Fort Atkinson..... | 287 | Seymour..... | 83 |
| Miscellaneous..... | 193 | Jefferson..... | 139 | Miscellaneous..... | 567 |
| Columbia..... | 763 | Lake Mills..... | 105 | Ozaukee..... | 140 |
| Columbus..... | 156 | Waterloo..... | 48 | Cedarburg..... | 58 |
| Kilbourn..... | 117 | Watertown..... | 467 | Grafton..... | 204 |
| Lodi..... | 50 | Miscellaneous..... | 90 | Port Washington..... | 165 |
| Portage..... | 252 | Juneau..... | 196 | Miscellaneous..... | 85 |
| Randolph..... | 60 | Elroy..... | 48 | Pepin..... | 68 |
| Miscellaneous..... | 128 | Mauston..... | 59 | Durand..... | 17 |
| Crawford..... | 163 | New Lisbon..... | 27 | Miscellaneous..... | 220 |
| Prairie du Chien..... | 102 | Miscellaneous..... | 62 | Pierce..... | 38 |
| Miscellaneous..... | 61 | Kenosha..... | 2,224 | Ellsworth..... | 79 |
| Dane..... | 4,813 | Kenosha..... | 2,117 | River Falls..... | 103 |
| Madison..... | 4,029 | Miscellaneous..... | 107 | Miscellaneous..... | 253 |
| Mount Horeb..... | 103 | Kewaunee..... | 166 | Polk..... | 55 |
| Stoughton..... | 183 | Algoma..... | 51 | Amery..... | 198 |
| Sun Prairie..... | 45 | Kewaunee..... | 91 | Miscellaneous..... | 662 |
| Miscellaneous..... | 453 | Miscellaneous..... | 24 | Portage..... | 574 |
| Dodge..... | 976 | La Crosse..... | 1,603 | Stevens Point..... | 88 |
| Beaver Dam..... | 461 | La Crosse..... | 1,438 | Miscellaneous..... | 234 |
| Horicon..... | 107 | Onalaska..... | 24 | Price..... | 113 |
| Juneau..... | 61 | West Salem..... | 50 | Park Falls..... | 68 |
| Mayville..... | 113 | Miscellaneous..... | 91 | Phillips..... | 53 |
| Miscellaneous..... | 234 | La Fayette..... | 210 | Miscellaneous..... | 4,046 |
| Door..... | 226 | Darlington..... | 89 | Racine..... | 264 |
| Sturgeon Bay..... | 152 | Shullsburg..... | 30 | Burlington..... | 3,604 |
| Miscellaneous..... | 74 | Miscellaneous..... | 91 | Racine..... | 178 |
| Douglas..... | 1,453 | Langlade..... | 419 | Miscellaneous..... | 165 |
| Superior..... | 1,397 | Antigo..... | 372 | Richland..... | 93 |
| Miscellaneous..... | 56 | Miscellaneous..... | 47 | Richland Center..... | 72 |
| Dunn..... | 281 | Lincoln..... | 449 | Miscellaneous..... | 2,952 |
| Menomonie..... | 194 | Merrill..... | 325 | Rock..... | 1,870 |
| Miscellaneous..... | 87 | Tomahawk..... | 117 | Beloit..... | 108 |
| Eau Claire..... | 1,137 | Miscellaneous..... | 7 | Edgerton..... | 149 |
| Altona..... | 21 | Manitowoc..... | 1,533 | Evansville..... | 1,149 |
| Augusta..... | 30 | Kiel..... | 58 | Janesville..... | 119 |
| Eau Claire..... | 1,040 | Manitowoc..... | 1,059 | Milton..... | 132 |
| Miscellaneous..... | 46 | Two Rivers..... | 300 | Miscellaneous..... | 96 |
| Florence: Miscellaneous..... | 31 | Miscellaneous..... | 116 | Ladysmith..... | 36 |
| Fond du Lac..... | 1,809 | Marathon..... | 1,347 | Miscellaneous..... | 334 |
| Fond du Lac..... | 1,203 | Mosinee..... | 75 | St. Croix..... | 150 |
| North Fond du Lac..... | 66 | Scofield..... | 14 | Hudson..... | 80 |
| Ripon..... | 199 | Wausau..... | 1,001 | New Richmond..... | 104 |
| Waupun..... | 156 | Miscellaneous..... | 257 | Miscellaneous..... | 751 |
| Miscellaneous..... | 185 | Marinette..... | 575 | Sauk..... | 318 |
| Forest..... | 94 | Marinette..... | 390 | Baraboo..... | 178 |
| Crandon..... | 35 | Niagara..... | 49 | Reedsburg..... | 72 |
| Miscellaneous..... | 59 | Peshigo..... | 56 | Sauk City..... | 183 |
| Grant..... | 621 | Miscellaneous..... | 80 | Sawyer..... | 90 |
| Boscobel..... | 60 | Marquette..... | 62 | Hayward..... | 64 |
| Cuba City..... | 45 | Montello..... | 17 | Miscellaneous..... | 26 |
| Fennimore..... | 44 | Miscellaneous..... | 45 | Shawano..... | 330 |
| Lancaster..... | 87 | Milwaukee..... | 43,082 | Shawano..... | 153 |
| Platteville..... | 203 | Cudahy..... | 304 | Miscellaneous..... | 177 |
| Miscellaneous..... | 182 | Milwaukee..... | 37,781 | Sheboygan..... | 2,411 |
| Green..... | 678 | Shorewood..... | 193 | Kohler..... | 135 |
| Brodhead..... | 69 | South Milwaukee..... | 551 | Plymouth..... | 171 |
| Monroe..... | 373 | Wauwatosa..... | 2,556 | Sheboygan..... | 1,862 |
| New Glarus..... | 32 | West Allis..... | 1,287 | Sheboygan Falls..... | 110 |
| Miscellaneous..... | 204 | West Milwaukee..... | 35 | Miscellaneous..... | 133 |
| Green Lake..... | 290 | Whitefish Bay..... | 218 | Taylor..... | 124 |
| Berlin..... | 147 | Miscellaneous..... | 385 | Medford..... | 83 |
| Princeton..... | 107 | Monroe..... | 174 | Rib Lake..... | 16 |
| Miscellaneous..... | 36 | Sparta..... | 115 | Miscellaneous..... | 25 |
| Iowa..... | 249 | Tomah..... | 96 | Trempealeau..... | 326 |
| Dodgeville..... | 66 | Oconto..... | 268 | Arcadia..... | 53 |
| Mineral Point..... | 97 | Gillett..... | 39 | Galesville..... | 45 |
| Miscellaneous..... | 86 | Oconto Falls..... | 112 | Miscellaneous..... | 220 |
| | | Miscellaneous..... | 43 | | |
| | | | 74 | | |

TABLE 11.—*Individual returns for 1930, 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 returns |
|--------------------|-------------------|----------------------|-------------------|-----------------------|-------------------|
| Vernon..... | 270 | Waukesha..... | 1,993 | Wood..... | 937 |
| Viroqua..... | 122 | Menomonee Falls..... | 81 | Marshfield..... | 357 |
| Westby..... | 41 | Oconomowoc..... | 330 | Nekoosa..... | 64 |
| Miscellaneous..... | 107 | Pewaukee..... | 74 | Wisconsin Rapids..... | 410 |
| Vilas..... | 126 | Waukesha..... | 991 | Miscellaneous..... | 106 |
| Eagle River..... | 80 | Miscellaneous..... | 517 | | |
| Miscellaneous..... | 46 | Waupaca..... | 647 | All other: | |
| Walworth..... | 979 | Clintonville..... | 130 | Residents of other | |
| Delavan..... | 222 | New London..... | 168 | States..... | 649 |
| Elkhorn..... | 146 | Waupaca..... | 154 | Residents of foreign | |
| Lake Geneva..... | 208 | Weyauwega..... | 50 | countries (Ameri- | |
| Whitewater..... | 139 | Miscellaneous..... | 145 | can citizens and | |
| Miscellaneous..... | 264 | Wausara..... | 100 | aliens..... | 39 |
| Washburn..... | 128 | Wautoma..... | 31 | | |
| Spooner..... | 90 | Miscellaneous..... | 69 | | |
| Miscellaneous..... | 38 | Winnebago..... | 2,920 | | |
| Washington..... | 691 | Menasha..... | 329 | | |
| Hartford..... | 202 | Neenah..... | 594 | | |
| West Bend..... | 278 | Omro..... | 36 | | |
| Miscellaneous..... | 211 | Oshkosh..... | 1,902 | | |
| | | Miscellaneous..... | 59 | | |

WYOMING

| | | | | | |
|---------------------------|-------|--------------------|-------|------------------------------|-----|
| State total..... | 7,096 | Fremont..... | 245 | Sheridan..... | 532 |
| Returns, Form 1040, | | Lander..... | 99 | Sheridan..... | 439 |
| showing no net in- | | Riverton..... | 66 | Miscellaneous..... | 93 |
| come, not included in | | Miscellaneous..... | 80 | | |
| general tables..... | 374 | Goshen..... | 115 | Sublette: Miscellaneous..... | 66 |
| Adjustment—add to rec- | | Torrington..... | 76 | | |
| oncide with general | | Miscellaneous..... | 39 | Sweetwater..... | 882 |
| tables..... | 87 | Hot Springs..... | 167 | Green River..... | 185 |
| | | Thermopolis..... | 29 | Rock Springs..... | 453 |
| Total in general | | Miscellaneous..... | 68 | superior..... | 100 |
| tables..... | 6,809 | Johnson..... | 104 | Miscellaneous..... | 144 |
| | | Buffalo..... | 8 | | |
| Albany..... | 560 | Miscellaneous..... | 96 | Teton: Miscellaneous..... | 51 |
| Laramie..... | 504 | Laramie..... | 1,089 | | |
| Miscellaneous..... | 56 | Cheyenne..... | 999 | Umata..... | 143 |
| Big Horn..... | 152 | Miscellaneous..... | 90 | Evanston..... | 121 |
| Greybull..... | 64 | Lincoln..... | 212 | Miscellaneous..... | 22 |
| Levell..... | 28 | Kemmerer..... | 108 | Washakie..... | 81 |
| Miscellaneous..... | 60 | Miscellaneous..... | 104 | Worland..... | 69 |
| Campbell..... | 113 | Natrona..... | 1,255 | Miscellaneous..... | 12 |
| Gillette..... | 91 | Casper..... | 968 | Weston..... | 77 |
| Miscellaneous..... | 22 | Miscellaneous..... | 287 | Newcastle..... | 41 |
| Carbon..... | 552 | Niobrara..... | 53 | Miscellaneous..... | 36 |
| Rawlins..... | 269 | Lusk..... | 29 | | |
| Miscellaneous..... | 283 | Miscellaneous..... | 24 | All other: | |
| Converse..... | 155 | Park..... | 228 | Residents of other | |
| Douglas..... | 94 | Cody..... | 128 | States..... | 121 |
| Miscellaneous..... | 61 | Powell..... | 50 | Residents of foreign | |
| | | Miscellaneous..... | 50 | countries (Ameri- | |
| Crook: Miscellaneous..... | 46 | Platte..... | 96 | can citizens and | |
| | | Wheatland..... | 58 | aliens..... | 1 |
| | | Miscellaneous..... | 38 | | |

* See text, p. 19.

BASIC TABLES

CORPORATION RETURNS

TABLE 12.—*Corporation returns for 1930 by States and Territories, showing for returns with 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 | Returns showing net income | | | |
|---------------------------|-------------------------|----------------------------|-------------------|--------------------------------|--------------------------------|
| | | Number | Per cent of total | Gross income ¹ | Deductions ¹ |
| Alabama..... | 4, 477 | 1, 772 | 39. 58 | \$249, 926, 798 | \$237, 532, 924 |
| Alaska..... | 170 | 92 | 54. 12 | 6, 284, 103 | 5, 780, 844 |
| Arizona..... | 1, 932 | 629 | 32. 56 | 69, 571, 156 | 64, 814, 713 |
| Arkansas..... | 2, 624 | 1, 140 | 43. 45 | 146, 506, 012 | 139, 750, 596 |
| California..... | 23, 836 | 9, 517 | 39. 93 | 3, 733, 014, 535 | 3, 408, 430, 279 |
| Colorado..... | 7, 257 | 2, 941 | 40. 53 | 446, 515, 076 | 415, 571, 656 |
| Connecticut..... | 7, 955 | 3, 698 | 46. 49 | 1, 329, 177, 020 | 1, 244, 266, 516 |
| Delaware..... | 1, 951 | 888 | 45. 52 | 1, 477, 488, 181 | 1, 352, 215, 702 |
| District of Columbia..... | 2, 317 | 1, 124 | 48. 51 | 472, 483, 154 | 442, 152, 664 |
| Florida..... | 11, 309 | 3, 469 | 30. 67 | 323, 671, 782 | 302, 749, 674 |
| Georgia..... | 5, 678 | 2, 681 | 47. 22 | 436, 314, 227 | 412, 389, 410 |
| Hawaii..... | 785 | 413 | 52. 61 | 184, 486, 464 | 161, 650, 343 |
| Idaho..... | 2, 509 | 919 | 36. 63 | 86, 770, 504 | 81, 827, 511 |
| Illinois..... | 32, 043 | 13, 389 | 41. 78 | ² 9, 617, 188, 098 | ² 9, 030, 523, 934 |
| Indiana..... | 11, 663 | 5, 289 | 45. 35 | 994, 644, 752 | 923, 177, 992 |
| Iowa..... | 9, 125 | 4, 558 | 49. 95 | 935, 208, 932 | 888, 719, 667 |
| Kansas..... | 5, 308 | 2, 846 | 53. 62 | 710, 602, 901 | 636, 282, 168 |
| Kentucky..... | 5, 764 | 2, 767 | 48. 01 | 612, 277, 911 | 573, 825, 187 |
| Louisiana..... | 6, 440 | 2, 903 | 45. 08 | 605, 069, 402 | 571, 852, 088 |
| Maine..... | 3, 789 | 1, 888 | 49. 83 | 330, 322, 334 | 306, 090, 065 |
| Maryland..... | 5, 922 | 2, 775 | 46. 86 | 2, 114, 349, 011 | 1, 997, 973, 521 |
| Massachusetts..... | 20, 070 | 8, 316 | 41. 43 | ² 3, 506, 842, 588 | ² 3, 257, 305, 241 |
| Michigan..... | 15, 758 | 6, 045 | 38. 36 | 4, 654, 505, 276 | 4, 265, 162, 777 |
| Minnesota..... | 11, 476 | 5, 491 | 47. 85 | 1, 857, 605, 976 | 1, 770, 049, 887 |
| Mississippi..... | 2, 604 | 1, 044 | 40. 09 | 143, 577, 682 | 137, 577, 929 |
| Missouri..... | 17, 106 | 7, 411 | 43. 32 | 2, 574, 539, 640 | 2, 412, 093, 491 |
| Montana..... | 3, 350 | 1, 419 | 42. 36 | 116, 180, 156 | 110, 598, 470 |
| Nebraska..... | 4, 786 | 2, 708 | 56. 58 | 515, 093, 945 | 493, 098, 009 |
| Nevada..... | 1, 022 | 309 | 30. 23 | 244, 956, 140 | 239, 408, 688 |
| New Hampshire..... | 1, 396 | 707 | 50. 65 | 112, 733, 761 | 105, 278, 606 |
| New Jersey..... | 22, 489 | 9, 945 | 44. 22 | 2, 484, 672, 025 | 2, 259, 800, 685 |
| New Mexico..... | 1, 136 | 491 | 43. 22 | 49, 578, 571 | 47, 123, 086 |
| New York..... | 111, 100 | 47, 674 | 42. 91 | 29, 732, 350, 798 | 27, 640, 810, 627 |
| North Carolina..... | 6, 544 | 2, 161 | 33. 02 | 732, 451, 472 | 659, 279, 371 |
| North Dakota..... | 3, 574 | 1, 183 | 33. 10 | 88, 446, 175 | 85, 724, 910 |
| Ohio..... | 25, 459 | 10, 676 | 41. 93 | 4, 901, 729, 045 | 4, 606, 389, 671 |
| Oklahoma..... | 6, 944 | 2, 948 | 42. 45 | 519, 489, 300 | 448, 191, 875 |
| Oregon..... | 7, 012 | 2, 590 | 36. 94 | 430, 248, 891 | 413, 239, 110 |
| Pennsylvania..... | 26, 577 | 11, 254 | 42. 34 | 7, 502, 032, 369 | 6, 996, 496, 249 |
| Rhode Island..... | 3, 068 | 1, 370 | 44. 66 | 380, 338, 088 | 354, 993, 291 |
| South Carolina..... | 3, 626 | 1, 229 | 33. 90 | 147, 120, 932 | 140, 839, 698 |
| South Dakota..... | 3, 127 | 1, 514 | 48. 42 | 107, 580, 641 | 102, 744, 140 |
| Tennessee..... | 5, 408 | 2, 463 | 45. 54 | 570, 821, 969 | 537, 704, 602 |
| Texas..... | 15, 431 | 6, 660 | 43. 16 | 1, 593, 901, 374 | 1, 496, 846, 876 |
| Utah..... | 3, 301 | 1, 392 | 42. 17 | 199, 849, 050 | 188, 526, 383 |
| Vermont..... | 1, 120 | 572 | 51. 07 | 99, 924, 421 | 94, 636, 964 |
| Virginia..... | 7, 139 | 3, 241 | 45. 40 | 847, 015, 007 | 736, 340, 178 |
| Washington..... | 12, 709 | 4, 934 | 38. 82 | 671, 962, 336 | 640, 470, 653 |
| West Virginia..... | 5, 101 | 2, 477 | 48. 55 | 447, 840, 437 | 420, 353, 198 |
| Wisconsin..... | 16, 009 | 6, 777 | 42. 33 | 1, 589, 177, 008 | 1, 486, 037, 375 |
| Wyoming..... | 1, 440 | 721 | 50. 07 | 47, 048, 577 | 43, 982, 799 |
| Grand total..... | 518, 736 | 221, 420 | 42. 68 | ² 91, 811, 495, 003 | ² 85, 382, 682, 293 |

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.

² See p. 238 for revised figures for 1928.

TABLE 12.—*Corporation returns for 1930 by States and Territories, showing for returns with 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 | Returns showing net income | | | Returns showing no net income | |
|---------------------------|----------------------------|-------------------------|-------------|-------------------------------|-------------------|
| | Net income | Net loss for prior year | Income tax | Number | Per cent of total |
| Alabama..... | \$12,393,874 | \$877,180 | \$1,047,504 | 2,261 | 50.50 |
| Alaska..... | 503,259 | 8,091 | 35,243 | 55 | 32.33 |
| Arizona..... | 4,756,443 | 176,049 | 421,151 | 725 | 37.33 |
| Arkansas..... | 6,755,416 | 291,342 | 571,397 | 1,309 | 49.89 |
| California..... | 324,584,256 | 9,364,145 | 36,114,206 | 11,538 | 48.41 |
| Colorado..... | 30,943,420 | 810,872 | 3,090,052 | 2,845 | 39.20 |
| Connecticut..... | 84,910,504 | 2,639,582 | 9,169,764 | 3,742 | 47.04 |
| Delaware..... | 125,272,479 | 2,380,304 | 14,548,434 | 811 | 41.56 |
| District of Columbia..... | 30,330,490 | 1,125,734 | 3,285,696 | 966 | 41.69 |
| Florida..... | 20,922,108 | 2,263,475 | 1,676,279 | 4,769 | 42.17 |
| Georgia..... | 23,924,817 | 799,475 | 2,252,340 | 2,717 | 47.85 |
| Hawaii..... | 22,836,121 | 186,002 | 2,643,151 | 339 | 43.19 |
| Idaho..... | 4,942,993 | 157,388 | 402,616 | 790 | 31.49 |
| Illinois..... | 586,664,164 | 13,167,712 | 66,135,079 | 15,780 | 49.25 |
| Indiana..... | 71,466,760 | 2,833,902 | 7,250,243 | 5,186 | 44.46 |
| Iowa..... | 46,489,265 | 1,137,832 | 4,573,825 | 3,077 | 33.72 |
| Kansas..... | 74,320,733 | 1,198,807 | 8,241,440 | 2,059 | 38.79 |
| Kentucky..... | 38,452,724 | 746,527 | 3,981,810 | 2,364 | 41.01 |
| Louisiana..... | 33,217,314 | 2,687,350 | 3,096,364 | 2,881 | 44.74 |
| Maine..... | 24,232,269 | 581,370 | 2,496,359 | 1,476 | 38.95 |
| Maryland..... | 116,375,490 | 1,716,854 | 13,224,817 | 2,479 | 41.86 |
| Massachusetts..... | 249,537,347 | 4,774,721 | 27,837,352 | 10,546 | 52.55 |
| Michigan..... | 389,342,499 | 14,300,130 | 43,857,774 | 8,063 | 51.17 |
| Minnesota..... | 87,556,089 | 1,987,376 | 9,224,930 | 4,435 | 38.65 |
| Mississippi..... | 5,999,753 | 163,764 | 512,460 | 1,293 | 49.66 |
| Missouri..... | 162,446,149 | 3,046,113 | 17,748,477 | 7,691 | 44.96 |
| Montana..... | 5,581,686 | 248,799 | 378,965 | 1,454 | 43.40 |
| Nebraska..... | 21,995,936 | 586,013 | 2,043,076 | 1,705 | 35.63 |
| Nevada..... | 5,547,452 | 55,915 | 594,841 | 401 | 39.24 |
| New Hampshire..... | 7,455,155 | 262,983 | 720,031 | 621 | 44.48 |
| New Jersey..... | 224,871,340 | 9,028,122 | 24,074,963 | 10,711 | 47.63 |
| New Mexico..... | 2,455,485 | 115,318 | 178,817 | 430 | 37.85 |
| New York..... | 2,691,540,171 | 41,257,140 | 238,010,215 | 54,627 | 49.17 |
| North Carolina..... | 73,172,101 | 542,782 | 8,333,930 | 3,732 | 57.03 |
| North Dakota..... | 2,721,265 | 132,461 | 132,694 | 1,458 | 40.79 |
| Ohio..... | 301,339,374 | 8,608,335 | 33,041,146 | 13,365 | 52.50 |
| Oklahoma..... | 71,297,425 | 1,941,778 | 7,739,213 | 3,073 | 44.26 |
| Oregon..... | 17,009,781 | 950,985 | 1,516,892 | 2,979 | 42.48 |
| Pennsylvania..... | 565,536,120 | 10,638,126 | 64,380,325 | 12,549 | 47.22 |
| Rhode Island..... | 25,344,797 | 800,755 | 2,677,226 | 1,450 | 47.26 |
| South Carolina..... | 6,281,234 | 372,259 | 525,487 | 2,031 | 56.01 |
| South Dakota..... | 4,845,501 | 233,883 | 293,708 | 998 | 31.92 |
| Tennessee..... | 33,117,367 | 1,191,643 | 3,363,850 | 2,483 | 45.92 |
| Texas..... | 97,054,498 | 4,966,564 | 9,738,593 | 7,362 | 47.71 |
| Utah..... | 11,322,667 | 340,388 | 1,054,956 | 1,173 | 35.53 |
| Vermont..... | 5,287,457 | 188,271 | 491,254 | 492 | 43.93 |
| Virginia..... | 110,674,829 | 1,012,520 | 12,519,433 | 3,185 | 44.61 |
| Washington..... | 31,491,683 | 1,804,394 | 2,685,657 | 5,306 | 41.75 |
| West Virginia..... | 27,487,239 | 919,510 | 2,646,573 | 2,108 | 41.33 |
| Wisconsin..... | 103,139,633 | 2,115,320 | 10,920,503 | 7,234 | 45.19 |
| Wyoming..... | 3,065,778 | 144,284 | 202,889 | 492 | 34.17 |
| Grand total..... | 6,428,812,710 | 157,880,249 | 711,703,900 | 241,616 | 46.58 |

TABLE 12.—Corporation returns for 1930 by States and Territories, showing for returns with 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 | Returns showing no net income | | | Returns showing no income data—Inactive corporations | |
|---------------------------|-------------------------------|-----------------------------|---------------|--|-------------------|
| | Gross income ¹ | Deductions ¹ | Deficit | Number | Per cent of total |
| Alabama..... | \$276,461,872 | \$301,481,729 | \$25,019,857 | 444 | 9.92 |
| Alaska..... | 2,807,579 | 3,255,461 | 447,882 | 23 | 13.53 |
| Arizona..... | 74,353,771 | 84,124,746 | 9,770,975 | 578 | 29.91 |
| Arkansas..... | 160,301,561 | 179,395,462 | 19,093,901 | 175 | 6.66 |
| California..... | 2,333,479,513 | 2,587,236,263 | 253,756,750 | 2,781 | 11.66 |
| Colorado..... | 364,806,285 | 393,543,134 | 28,736,849 | 1,471 | 20.27 |
| Connecticut..... | 763,912,652 | 844,098,061 | 80,185,409 | 515 | 6.47 |
| Delaware..... | 278,670,904 | 324,494,207 | 45,823,303 | 252 | 12.92 |
| District of Columbia..... | 121,338,685 | 136,473,371 | 15,134,686 | 227 | 9.80 |
| Florida..... | 254,971,025 | 318,369,485 | 63,398,460 | 3,071 | 27.16 |
| Georgia..... | 427,554,917 | 466,754,726 | 39,199,809 | 280 | 4.93 |
| Hawaii..... | 42,303,708 | 47,091,027 | 4,787,319 | 33 | 4.20 |
| Idaho..... | 73,897,760 | 83,054,237 | 9,156,477 | 800 | 31.88 |
| Illinois..... | ² 6,402,521,942 | ² 6,809,671,732 | 407,149,790 | 2,874 | 8.97 |
| Indiana..... | 767,555,136 | 837,645,088 | 70,089,952 | 1,188 | 10.19 |
| Iowa..... | 337,931,985 | 366,207,689 | 28,275,704 | 1,490 | 16.33 |
| Kansas..... | 373,290,170 | 402,642,119 | 29,351,949 | 403 | 7.59 |
| Kentucky..... | 277,026,784 | 351,331,821 | 74,305,037 | 633 | 10.98 |
| Louisiana..... | 515,634,061 | 567,622,440 | 51,988,388 | 656 | 10.18 |
| Maine..... | 265,179,506 | 293,666,292 | 28,486,786 | 425 | 11.22 |
| Maryland..... | 420,191,341 | 477,999,098 | 57,807,757 | 668 | 11.28 |
| Massachusetts..... | ² 2,729,714,915 | ² 3,076,377,183 | 346,662,268 | 1,208 | 6.02 |
| Michigan..... | 1,716,269,232 | 1,910,196,752 | 193,927,520 | 1,650 | 10.47 |
| Minnesota..... | 722,989,128 | 783,128,536 | 60,139,408 | 1,550 | 13.50 |
| Mississippi..... | 136,535,011 | 150,899,527 | 14,364,516 | 267 | 10.25 |
| Missouri..... | 1,275,415,826 | 1,378,501,556 | 103,085,730 | 2,004 | 11.72 |
| Montana..... | 72,373,686 | 83,002,401 | 10,628,715 | 477 | 14.24 |
| Nebraska..... | 180,542,716 | 196,171,148 | 15,628,432 | 373 | 7.79 |
| Nevada..... | 24,508,419 | 30,353,514 | 5,845,095 | 312 | 30.53 |
| New Hampshire..... | 94,389,479 | 106,036,149 | 11,646,670 | 68 | 4.87 |
| New Jersey..... | 1,405,280,752 | 1,643,606,706 | 238,325,954 | 1,833 | 8.15 |
| New Mexico..... | 27,215,977 | 30,444,099 | 3,228,122 | 215 | 18.93 |
| New York..... | 12,011,326,314 | 13,366,826,645 | 1,355,500,331 | 8,799 | 7.92 |
| North Carolina..... | 471,226,738 | 508,085,706 | 36,858,968 | 651 | 9.95 |
| North Dakota..... | 59,909,533 | 64,442,553 | 4,533,020 | 933 | 26.11 |
| Ohio..... | 2,704,949,755 | 2,955,314,790 | 250,365,035 | 1,418 | 5.57 |
| Oklahoma..... | 702,725,122 | 772,142,841 | 69,417,719 | 923 | 13.29 |
| Oregon..... | 287,065,560 | 324,504,643 | 37,439,083 | 1,443 | 20.58 |
| Pennsylvania..... | 3,235,599,303 | 3,552,021,383 | 316,422,080 | 2,774 | 10.44 |
| Rhode Island..... | 370,685,342 | 428,468,301 | 57,782,959 | 248 | 8.08 |
| South Carolina..... | 224,452,051 | 250,082,068 | 25,630,017 | 366 | 10.09 |
| South Dakota..... | 55,073,836 | 58,514,892 | 3,441,056 | 615 | 19.66 |
| Tennessee..... | 420,750,583 | 467,638,556 | 46,887,973 | 462 | 8.54 |
| Texas..... | 934,253,696 | 1,041,104,317 | 106,850,621 | 1,409 | 9.13 |
| Utah..... | 121,242,559 | 135,567,548 | 14,324,989 | 736 | 22.30 |
| Vermont..... | 52,244,371 | 58,459,801 | 6,215,430 | 56 | 5.00 |
| Virginia..... | 370,504,948 | 414,918,455 | 44,413,507 | 713 | 9.99 |
| Washington..... | 602,964,226 | 660,315,488 | 57,351,262 | 2,469 | 19.43 |
| West Virginia..... | 203,752,525 | 225,132,328 | 21,379,803 | 516 | 10.12 |
| Wisconsin..... | 730,197,024 | 803,537,074 | 73,340,050 | 1,998 | 12.48 |
| Wyoming..... | 22,214,281 | 26,205,762 | 3,991,481 | 227 | 15.76 |
| Grand total..... | ² 46,500,564,065 | ² 51,378,158,919 | 4,877,694,854 | 55,700 | 10.74 |

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.

² See p. 238 for revised figures for 1928

TABLE 13.—*Corporation returns for 1930 by States and Territories, showing cash and stock dividends paid*¹

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

| States and Territories | Returns showing net income—Dividends | | Returns showing no net income—Dividends | |
|---------------------------|--------------------------------------|-------------|---|-------------|
| | Cash | Stock | Cash | Stock |
| Alabama..... | \$11,351,266 | \$448,559 | \$4,649,705 | \$245,086 |
| Alaska..... | 202,113 | 2,462 | 21,769 | — |
| Arizona..... | 3,166,905 | 212,693 | 1,127,673 | 6,147,743 |
| Arkansas..... | 6,663,060 | 377,731 | 2,997,063 | 210,365 |
| California..... | 303,340,378 | 21,631,297 | 152,747,642 | 13,304,274 |
| Colorado..... | 35,393,457 | 347,177 | 9,370,666 | 1,390,681 |
| Connecticut..... | 80,349,503 | 1,747,041 | 20,178,218 | 1,159,727 |
| Delaware..... | 402,436,452 | 1,419,196 | 38,147,579 | 2,484,569 |
| District of Columbia..... | 38,453,901 | 941,752 | 2,807,126 | 74,346 |
| Florida..... | 10,743,508 | 1,523,819 | 4,160,569 | 245,193 |
| Georgia..... | 20,497,788 | 5,002,881 | 8,672,035 | 2,351,195 |
| Hawaii..... | 21,234,978 | 8,015,548 | 2,575,981 | 480,000 |
| Idaho..... | 3,338,612 | 382,369 | 630,723 | 247,571 |
| Illinois..... | 690,141,039 | 23,119,337 | 124,466,297 | 12,722,965 |
| Indiana..... | 45,312,800 | 2,241,924 | 22,434,437 | 2,604,569 |
| Iowa..... | 31,938,367 | 2,052,510 | 5,495,448 | 904,350 |
| Kansas..... | 72,503,502 | 587,808 | 8,936,311 | 90,601 |
| Kentucky..... | 38,380,001 | 2,640,398 | 7,776,220 | 208,406 |
| Louisiana..... | 27,284,128 | 954,143 | 10,482,622 | 1,012,536 |
| Maine..... | 27,121,331 | 1,429,640 | 5,009,908 | 181,392 |
| Maryland..... | 81,703,188 | 1,230,662 | 9,174,168 | 86,370 |
| Massachusetts..... | 212,394,686 | 15,973,463 | 64,532,456 | 4,135,509 |
| Michigan..... | 333,480,454 | 2,829,012 | 66,212,430 | 3,382,122 |
| Minnesota..... | 115,157,987 | 2,871,158 | 11,506,688 | 786,307 |
| Mississippi..... | 4,439,250 | 576,982 | 1,631,934 | 50,250 |
| Missouri..... | 130,269,597 | 8,221,787 | 26,512,196 | 5,741,924 |
| Montana..... | 4,289,218 | 45,641 | 940,096 | 42,596 |
| Nebraska..... | 14,933,677 | 2,115,976 | 1,931,587 | 511,853 |
| Nevada..... | 4,776,319 | 2,750 | 425,969 | 3,000 |
| New Hampshire..... | 5,726,718 | 240,452 | 1,366,881 | 652,442 |
| New Jersey..... | 208,639,144 | 6,492,810 | 73,651,064 | 11,869,393 |
| New Mexico..... | 2,008,185 | 23,562 | 451,948 | 142,400 |
| New York..... | 2,436,537,437 | 71,153,856 | 381,553,106 | 62,843,341 |
| North Carolina..... | 53,783,978 | 1,534,354 | 10,979,470 | 199,478 |
| North Dakota..... | 1,656,018 | 133,497 | 370,966 | 19,877 |
| Ohio..... | 292,373,906 | 8,713,897 | 85,200,564 | 13,279,340 |
| Oklahoma..... | 43,180,719 | 1,357,631 | 19,314,002 | 1,602,421 |
| Oregon..... | 11,329,070 | 1,185,468 | 4,123,592 | 196,075 |
| Pennsylvania..... | 648,791,102 | 18,758,286 | 80,940,972 | 3,769,151 |
| Rhode Island..... | 20,783,727 | 2,491,923 | 9,064,448 | 267,001 |
| South Carolina..... | 4,019,838 | 151,917 | 3,579,238 | 70,770 |
| South Dakota..... | 2,454,893 | 156,017 | 374,033 | 142,595 |
| Tennessee..... | 28,609,235 | 11,603,648 | 6,327,309 | 1,227,894 |
| Texas..... | 94,470,297 | 5,931,658 | 20,976,894 | 3,116,842 |
| Utah..... | 11,171,120 | 757,113 | 3,466,021 | 137,572 |
| Vermont..... | 3,970,263 | 54,257 | 519,574 | 37,920 |
| Virginia..... | 65,370,287 | 1,943,805 | 6,424,468 | 270,048 |
| Washington..... | 25,966,342 | 1,194,434 | 18,060,517 | 1,551,722 |
| West Virginia..... | 24,298,168 | 1,784,613 | 4,168,712 | 56,379 |
| Wisconsin..... | 82,258,862 | 5,816,609 | 14,463,807 | 1,406,932 |
| Wyoming..... | 2,308,126 | 73,833 | 258,108 | 15,981 |
| Total..... | 6,841,049,900 | 250,499,351 | 1,361,191,210 | 163,681,074 |

¹ Excludes cash dividends and stock dividends on capital stock of life insurance companies.

TABLE 14.—*Corporation returns for 1930 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 RETURNS •

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

| Distribution | Industrial groups | | | | | | | |
|--|-------------------|------------------------------------|----------------------|---------------------|---------------------------------------|-----------------------------|------------------------------|-----------------|
| | Aggregate | Agriculture and related industries | Mining and quarrying | Manufacturing | | | | |
| | | | | Total manufacturing | Food products, beverages, and tobacco | Textiles and their products | Leather and its manufactures | Rubber products |
| A. Receipts, taxable income: | | | | | | | | |
| Gross sales..... | \$99,380,626,298 | \$546,199,149 | \$2,625,537,600 | \$57,687,104,549 | \$12,925,073,086 | \$6,295,974,221 | \$1,362,842,067 | \$1,059,405,491 |
| Profit or loss from sales— | | | | | | | | |
| Returns showing profit..... | 21,960,842,281 | 214,113,797 | 760,102,028 | 13,423,709,088 | 2,625,598,346 | 973,062,862 | 216,531,033 | 228,426,003 |
| Returns showing loss..... | 204,676,202 | 13,864,405 | 15,247,151 | 126,543,719 | 9,307,628 | 46,713,664 | 7,528,243 | 1,372,239 |
| Profits less losses ¹ | 21,756,166,079 | 200,249,392 | 744,854,877 | 13,297,165,369 | 2,616,290,718 | 926,349,298 | 209,002,790 | 227,053,764 |
| Gross profits from operations other than amounts tabulated as gross sales..... | 25,267,018,959 | 34,467,981 | 126,686,472 | 596,403,620 | 48,601,021 | 26,898,587 | 5,312,506 | 3,615,155 |
| Interest..... | 4,707,239,265 | 9,837,579 | 29,939,361 | 392,843,593 | 62,978,348 | 21,792,893 | 4,638,879 | 9,247,389 |
| Rents..... | 2,480,464,441 | 12,365,372 | 32,932,271 | 181,170,974 | 22,541,115 | 19,948,028 | 3,002,362 | 5,074,716 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 645,816,417 | 7,179,817 | 65,791,444 | 111,680,403 | 7,926,328 | 5,736,845 | 1,461,224 | 235,117 |
| Miscellaneous receipts..... | 23,259,662,927 | 51,121,358 | 64,998,072 | 1,383,414,150 | 69,879,404 | 36,351,481 | 9,516,705 | 10,506,337 |
| B. Receipts, tax-exempt income: | | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 2,571,230,761 | 9,668,098 | 53,580,883 | 547,660,464 | 48,812,815 | 9,812,237 | 2,310,062 | 12,228,549 |
| Interest on Federal, State, and municipal bonds..... | 536,260,563 | 1,062,275 | 10,100,821 | 76,154,705 | 6,885,881 | 5,842,815 | 670,138 | 506,980 |
| C. Total compiled receipts ² | 2138,848,319,631 | 671,901,629 | 3,009,566,924 | 60,976,432,458 | 13,192,697,998 | 6,422,357,107 | 1,389,753,943 | 1,100,819,734 |
| D. Statutory deductions: | | | | | | | | |
| Cost of goods sold..... | 77,630,137,087 | 345,985,241 | 1,880,692,813 | 44,391,697,697 | 10,309,649,997 | 5,369,644,923 | 1,153,839,278 | 832,351,727 |
| Compensation of officers..... | 3,138,845,973 | 24,059,343 | 50,856,497 | 1,095,928,579 | 137,256,401 | 181,943,207 | 32,496,464 | 9,349,998 |
| Interest paid..... | 4,861,189,910 | 29,967,772 | 85,410,756 | 698,065,342 | 124,979,052 | 62,808,451 | 10,704,474 | 24,443,883 |
| Taxes paid other than income tax..... | 2,297,292,323 | 26,330,518 | 82,089,737 | 634,832,830 | 95,128,133 | 52,641,656 | 8,559,804 | 8,801,777 |
| Bad debts..... | 979,500,533 | 9,123,973 | 11,277,977 | 290,591,685 | 33,373,271 | 41,079,666 | 10,059,496 | 11,625,510 |
| Depreciation..... | 3,986,208,883 | 35,711,631 | 194,444,464 | 1,818,586,802 | 224,713,270 | 148,068,933 | 17,199,678 | 39,472,147 |
| Depletion..... | 463,015,786 | 8,393,733 | 182,665,522 | 238,224,027 | 630,003 | 144,323 | 20,710 | 17,866 |

• For corresponding data expressed in percentage of total receipts, see p. 230.

For footnotes see p. 229.

TABLE 14.—*Corporation returns for 1930 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 RETURNS—Continued

| Distribution | Industrial groups—Continued | | | | | | | |
|--|-----------------------------|------------------------------------|----------------------|-------------------------|---------------------------------------|-----------------------------|-----------------------------|-----------------|
| | Aggregate | Agriculture and related industries | Mining and quarrying | Manufacturing—Continued | | | | |
| | | | | Total manufacturing | Food products, beverages, and tobacco | Textiles and their products | Leather and its manufacture | Rubber products |
| D. Statutory deductions—Continued. | | | | | | | | |
| Loss from sale of real estate, stocks, and bonds..... | \$935,749,879 | \$8,034,904 | \$33,698,545 | \$167,015,038 | \$32,642,391 | \$18,372,224 | \$2,559,621 | \$1,753,652 |
| Miscellaneous deductions..... | 239,897,670,077 | 219,449,435 | 469,089,907 | 9,900,011,690 | 1,733,540,084 | 796,078,001 | 176,768,173 | 211,902,288 |
| E. Total statutory deductions..... | 2134,189,610,451 | 707,056,550 | 2,990,226,218 | 59,234,953,690 | 12,691,912,602 | 6,670,781,384 | 1,412,207,698 | 1,139,718,848 |
| F. Compiled net profit less net deficit..... | 4,658,709,180 | 735,154,921 | 19,340,706 | 1,741,478,768 | 500,785,396 | 7248,424,277 | 722,453,755 | 738,899,114 |
| G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income..... | 3,107,491,324 | 10,730,373 | 63,681,704 | 623,815,169 | 55,698,696 | 15,655,052 | 2,980,200 | 12,735,529 |
| H. Statutory net income less statutory net deficit..... | 1,551,217,856 | 745,885,294 | 744,340,998 | 1,117,663,599 | 445,086,700 | 7264,079,329 | 725,433,955 | 751,634,643 |
| I. Net loss for prior year deducted by concerns reporting net income for 1930..... | 157,880,249 | 2,096,224 | 8,776,954 | 50,377,227 | 8,018,512 | 3,806,430 | 551,962 | 774,358 |
| J. Statutory net income (H) less net loss for prior year (I)..... | 1,393,337,607 | 747,981,518 | 753,117,952 | 1,067,286,372 | 437,068,188 | 7267,885,759 | 725,985,917 | 752,409,001 |
| K. Total tax..... | 711,703,900 | 4,041,076 | 21,474,495 | 316,991,845 | 67,084,446 | 11,122,145 | 4,389,027 | 1,336,464 |
| L. Compiled net profit (F) less total tax (K)..... | 3,947,005,280 | 739,195,997 | 72,133,789 | 1,424,486,923 | 433,700,950 | 7259,546,422 | 726,842,782 | 740,235,678 |
| Cash and stock dividends distributed: ⁴ | | | | | | | | |
| Cash dividends..... | 8,202,241,110 | 24,952,661 | 302,641,370 | 3,160,972,765 | 483,182,391 | 140,643,280 | 40,047,783 | 44,117,422 |
| Stock dividends..... | 414,180,425 | 3,242,682 | 12,614,082 | 121,900,094 | 9,261,216 | 10,994,164 | 1,739,925 | 612,211 |
| Total dividends distributed..... | 8,616,421,535 | 28,195,343 | 315,255,452 | 3,282,872,859 | 492,443,607 | 151,637,444 | 41,787,708 | 44,729,633 |

| Distribution | Industrial groups—Continued | | | | | | |
|---|-----------------------------|---------------------------|---|-------------------------------|---------------------------------|------------------------|--|
| | Manufacturing—Continued | | | | | | |
| | Forest products | Paper, pulp, and products | Printing, publishing, and allied industries | Chemicals and allied products | Stone, clay, and glass products | Metal and its products | Manufacturing not elsewhere classified |
| A. Receipts, taxable income: | | | | | | | |
| Gross sales | \$1,910,432,396 | \$1,509,504,160 | \$2,507,596,801 | \$10,289,892,878 | \$1,374,552,901 | \$16,551,665,137 | \$1,900,165,411 |
| Profit or loss from sales— | | | | | | | |
| Returns showing profit | 588,302,459 | 374,934,386 | 787,958,626 | 2,616,600,603 | 426,482,329 | 4,203,471,999 | 578,340,462 |
| Returns showing loss | 13,636,633 | 1,193,176 | 6,662,639 | 5,169,343 | 3,292,168 | 18,939,847 | 12,736,249 |
| Profits less losses | 574,665,826 | 373,741,210 | 781,295,987 | 2,610,430,260 | 423,190,171 | 4,184,532,152 | 565,604,213 |
| Gross profits from operations other than amounts tabulated as gross sales | 15,509,049 | 5,239,215 | 54,738,173 | 206,346,731 | 5,129,746 | 121,752,990 | 13,260,447 |
| Interest | 16,874,142 | 25,871,306 | 11,246,634 | 78,946,069 | 7,216,033 | 136,827,891 | 17,204,009 |
| Rents | 11,145,292 | 3,631,771 | 20,768,368 | 32,795,800 | 4,248,880 | 48,004,722 | 10,009,920 |
| Profits from sale of real estate, stocks, bonds, and other capital assets | 6,635,779 | 1,929,244 | 2,271,447 | 64,639,362 | 1,957,707 | 16,827,957 | 2,059,393 |
| Miscellaneous receipts | 21,019,644 | 8,885,437 | 19,547,643 | 950,174,845 | 12,787,342 | 217,705,903 | 26,439,409 |
| B. Receipts, tax-exempt income: | | | | | | | |
| Dividends on capital stock of domestic corporations | 5,361,428 | 23,726,930 | 47,250,051 | 264,387,641 | 3,963,499 | 105,110,553 | 24,687,699 |
| Interest on Federal, State, and municipal bonds | 1,697,581 | 1,702,245 | 3,815,945 | 18,701,849 | 2,189,807 | 32,106,807 | 2,034,657 |
| C. Total compiled receipts | 1,989,275,311 | 1,580,490,308 | 2,667,214,062 | 11,995,885,175 | 1,412,045,915 | 17,230,001,960 | 1,995,860,945 |
| D. Statutory deductions: | | | | | | | |
| Cost of goods sold | 1,535,766,590 | 1,130,773,371 | 1,726,300,393 | 7,679,457,618 | 951,363,730 | 12,367,788,770 | 1,334,761,300 |
| Compensation of officers | 66,546,221 | 36,635,014 | 122,823,802 | 91,615,611 | 43,091,789 | 300,813,774 | 73,356,298 |
| Interest paid | 43,066,714 | 42,459,783 | 33,747,370 | 140,116,591 | 14,606,061 | 174,185,941 | 21,947,022 |
| Taxes paid other than income tax | 35,485,474 | 20,367,295 | 22,823,924 | 157,080,003 | 16,155,604 | 200,712,617 | 17,076,543 |
| Bad debts | 19,369,483 | 5,316,572 | 26,405,526 | 36,156,130 | 9,004,660 | 77,831,083 | 20,370,288 |
| Depreciation | 71,475,531 | 64,243,226 | 63,104,380 | 461,013,318 | 77,934,548 | 594,145,618 | 57,216,153 |
| Depletion | 40,193,099 | 2,342,365 | 71,849 | 164,751,549 | 3,034,101 | 26,504,884 | 513,278 |
| Loss from sale of real estate, stocks, and bonds | 8,878,892 | 4,476,213 | 9,017,617 | 14,493,828 | 5,364,981 | 51,699,651 | 17,755,968 |
| Miscellaneous deductions | 278,069,804 | 211,185,625 | 490,249,294 | 2,609,492,813 | 240,890,778 | 2,696,457,690 | 456,368,140 |
| E. Total statutory deductions | 2,098,851,808 | 1,517,799,464 | 2,494,544,155 | 11,354,177,461 | 1,366,455,252 | 16,490,140,028 | 1,998,364,990 |
| F. Compiled net profits less net deficit | 7109,576,497 | 62,690,844 | 172,699,907 | 641,707,714 | 45,590,663 | 739,861,932 | 72,504,045 |
| G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income | 7,059,009 | 25,429,175 | 51,074,996 | 283,089,490 | 6,153,306 | 137,217,360 | 26,722,356 |
| H. Statutory net income less statutory net deficit | 7116,635,506 | 37,261,669 | 121,624,911 | 358,618,224 | 39,437,357 | 602,644,572 | 729,226,401 |

For footnotes see p. 229.

TABLE 14.—Corporation returns for 1930 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 RETURNS—Continued

| Distribution | Industrial groups—Continued | | | | | | |
|---|-----------------------------|---------------------------|---|-------------------------------|---------------------------------|------------------------|--|
| | Manufacturing—Continued | | | | | | |
| | Forest products | Paper, pulp, and products | Printing, publishing, and allied industries | Chemicals and allied products | Stone, clay, and glass products | Metal and its products | Manufacturing not elsewhere classified |
| I. Net loss for prior year deducted by concerns reporting net income for 1930 | \$2,024,872 | \$1,214,143 | \$2,585,591 | \$4,277,037 | \$2,531,454 | \$21,841,882 | \$2,750,986 |
| J. Statutory net income (H) less net loss for prior year (I) | 7 118,660,378 | 36,047,526 | 119,039,320 | 354,341,187 | 36,905,903 | 580,802,690 | 7 31,977,387 |
| K. Total tax | 3,590,985 | 8,475,076 | 19,640,536 | 62,960,658 | 10,487,213 | 116,149,373 | 11,755,922 |
| L. Compiled net profit (F) less total tax (K) | 7 113,167,482 | 54,215,768 | 153,059,371 | 578,747,056 | 35,103,450 | 623,712,559 | 7 14,259,967 |
| Cash and stock dividends distributed: ⁴ | | | | | | | |
| Cash dividends | 68,961,896 | 75,318,621 | 175,177,975 | 864,799,704 | 79,674,006 | 1,091,878,956 | 97,170,731 |
| Stock dividends | 4,527,700 | 12,072,471 | 6,856,280 | 25,392,206 | 8,427,292 | 35,269,560 | 6,747,069 |
| Total dividends distributed | 73,489,596 | 87,391,092 | 182,034,255 | 890,191,910 | 88,101,298 | 1,127,148,516 | 103,917,800 |

| Distribution | Industrial groups—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 | \$2,438,011,683 | | \$36,083,773,317 | | | |
| Profit or loss from sales— | | | | | | |
| Returns showing profit | 440,181,090 | | 7,122,735,678 | | | |
| Returns showing loss | 5,418,288 | | 43,602,659 | | | |
| Profits less losses ¹ | 434,763,402 | | 7,079,133,019 | | | |

| | | | | | | |
|---|---------------|------------------|----------------|-----------------|-----------------|--------------|
| Gross profits from operations other than amounts tabulated as gross sales | 493,079,065 | \$13,815,799,690 | 420,826,793 | \$3,787,067,548 | \$5,964,590,287 | \$28,097,503 |
| Interest | 23,300,793 | 340,351,025 | 142,401,325 | 36,004,785 | 3,731,185,429 | 1,375,465 |
| Rents | 23,958,187 | 230,310,891 | 154,451,865 | 156,600,847 | 1,687,833,014 | 841,020 |
| Profits from sale of real estate, stocks, bonds, and other capital assets | 7,040,877 | 38,749,393 | 24,446,364 | 23,854,216 | 366,694,686 | 379,217 |
| Miscellaneous receipts | 31,306,022 | 830,140,627 | 318,836,073 | 108,173,719 | 1,470,639,732 | 1,033,174 |
| B. Receipts, tax-exempt income: | | | | | | |
| Dividends on capital stock of domestic corporations | 25,431,506 | 740,230,497 | 63,987,777 | 53,166,121 | 1,076,261,152 | 1,244,263 |
| Interest on Federal, State, and municipal bonds | 4,104,992 | 31,001,479 | 18,354,301 | 1,876,414 | 393,460,092 | 145,484 |
| C. Total compiled receipts ³ | 3,046,233,035 | 16,026,583,602 | 37,227,077,815 | 4,166,743,650 | 13,690,664,392 | 33,116,126 |
| D. Statutory deductions: | | | | | | |
| Cost of goods sold | 2,003,251,572 | | 20,008,509,764 | | | |
| Compensation of officers | 158,400,883 | 104,275,460 | 888,318,924 | 215,862,249 | 598,401,308 | 2,742,730 |
| Interest paid | 41,634,604 | 1,533,426,168 | 257,906,208 | 138,870,853 | 2,074,485,877 | 1,422,300 |
| Taxes paid other than income tax | 16,924,473 | 694,019,771 | 223,749,614 | 80,920,396 | 537,631,369 | 793,615 |
| Bad debts | 20,648,697 | 34,744,365 | 255,511,062 | 27,227,695 | 329,516,527 | 858,552 |
| Depreciation | 75,619,056 | 1,022,528,273 | 308,704,460 | 193,360,372 | 336,453,717 | 798,108 |
| Depletion | 476,459 | 26,662,923 | 2,040,178 | 156,525 | 4,395,366 | 1,053 |
| Loss from sale of real estate, stocks, and bonds | 16,731,549 | 49,792,740 | 53,518,769 | 21,404,353 | 583,161,612 | 2,392,369 |
| Miscellaneous deductions | 614,949,551 | 10,789,201,486 | 6,234,074,211 | 3,378,901,079 | 8,258,757,121 | 33,235,597 |
| E. Total statutory deductions | 2,948,636,844 | 14,254,651,186 | 37,232,333,190 | 4,056,703,552 | 12,722,804,897 | 42,244,324 |
| F. Compiled net profit less net deficit | 97,596,191 | 1,771,932,416 | 5,255,375 | 110,040,098 | 967,859,495 | 9,128,198 |
| G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income | 29,536,498 | 771,231,976 | 82,342,078 | 55,042,535 | 1,469,721,244 | 1,389,747 |
| H. Statutory net income less statutory net deficit | 68,059,693 | 1,000,700,440 | 87,597,453 | 54,997,563 | 501,861,749 | 10,517,945 |
| I. Net loss for prior year deducted by concerns reporting net income for 1930 | 10,231,483 | 13,609,130 | 20,292,437 | 9,930,455 | 42,455,133 | 111,206 |
| J. Statutory net income (H) less net loss for prior year (I) | 57,828,210 | 987,091,310 | 107,889,890 | 45,067,108 | 544,316,882 | 10,629,151 |
| K. Total tax | 15,210,037 | 156,573,241 | 64,165,780 | 23,704,753 | 109,455,106 | 87,567 |
| L. Compiled net profit (F) less total tax (K) | 82,386,154 | 1,615,359,175 | 69,421,155 | 86,335,345 | 858,404,389 | 9,215,765 |
| Cash and stock dividends distributed: ⁴ | | | | | | |
| Cash dividends | 113,531,695 | 2,223,875,984 | 560,838,936 | 166,078,696 | 1,646,814,821 | 2,534,182 |
| Stock dividends | 7,828,153 | 40,244,409 | 61,704,727 | 11,279,792 | 155,310,544 | 55,942 |
| Total dividends distributed | 121,359,848 | 2,264,120,393 | 622,543,663 | 177,358,488 | 1,802,125,365 | 2,590,124 |

For footnotes see p. 229.

TABLE 14.—Corporation returns for 1930 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.—RETURNS SHOWING NET INCOME

| Distribution | Industrial groups | | | | | | | |
|--|-------------------|------------------------------------|----------------------|---------------------|---------------------------------------|-----------------------------|------------------------------|-----------------|
| | Aggregate | Agriculture and related industries | Mining and quarrying | Manufacturing | | | | |
| | | | | Total manufacturing | Food products, beverages, and tobacco | Textiles and their products | Leather and its manufactures | Rubber products |
| A. Receipts, taxable income: | | | | | | | | |
| Gross sales..... | \$64,521,811,577 | \$286,327,469 | \$1,397,614,779 | \$38,434,977,226 | \$8,558,758,416 | \$2,597,729,850 | \$722,204,742 | \$537,783,067 |
| Profit or loss from sales— | | | | | | | | |
| Returns showing profit..... | 15,724,595,189 | 154,450,447 | 463,712,312 | 10,112,991,670 | 2,171,654,865 | 546,381,732 | 145,539,317 | 110,082,664 |
| Returns showing loss..... | 6,540,116 | 437,011 | 398,614 | 1,844,174 | 220,046 | 143,366 | 178,276 | |
| Profits less losses ¹ | 15,718,055,073 | 154,013,436 | 463,313,698 | 10,111,147,496 | 2,171,434,819 | 546,238,366 | 145,361,041 | 110,082,664 |
| Gross profits from operations other than amounts tabulated as gross sales..... | 17,519,998,857 | 15,952,709 | 64,138,480 | 467,832,488 | 32,010,230 | 11,241,550 | 1,050,963 | 984,202 |
| Interest..... | 3,356,491,583 | 4,655,779 | 16,566,040 | 248,285,002 | 29,930,192 | 8,247,794 | 2,196,324 | 7,314,967 |
| Rents..... | 1,507,866,332 | 5,925,870 | 17,657,999 | 114,600,859 | 13,102,581 | 4,807,584 | 967,501 | 2,880,963 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 490,294,902 | 4,362,468 | 57,011,922 | 91,293,222 | 6,662,125 | 1,951,759 | 869,983 | 136,464 |
| Miscellaneous receipts..... | 2,650,992,250 | 43,514,531 | 29,418,806 | 1,240,051,281 | 49,531,331 | 15,335,600 | 5,586,523 | 5,637,804 |
| B. Receipts, tax-exempt income: | | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 1,764,039,502 | 2,978,840 | 28,820,203 | 457,194,722 | 41,680,538 | 3,088,062 | 1,064,819 | 4,827,461 |
| Interest on Federal, State, and municipal bonds..... | 349,442,358 | 190,170 | 6,620,171 | 63,072,108 | 6,192,247 | 3,570,345 | 407,733 | 415,796 |
| C. Total compiled receipts ² | 2,92,160,937,361 | 363,907,836 | 1,617,848,400 | 41,117,306,908 | 8,737,867,660 | 2,645,972,544 | 734,348,588 | 559,980,724 |
| D. Statutory deductions: | | | | | | | | |
| Cost of goods sold..... | 48,803,905,680 | 132,314,033 | 934,271,081 | 28,323,931,837 | 6,387,445,597 | 2,051,491,484 | 576,843,702 | 427,700,403 |
| Compensation of officers..... | 1,801,141,062 | 10,334,381 | 25,398,736 | 634,272,101 | 101,222,224 | 82,354,147 | 14,847,624 | 4,531,702 |
| Interest paid..... | 2,852,174,822 | 6,293,563 | 29,734,706 | 324,174,456 | 53,958,997 | 12,937,806 | 2,633,235 | 10,281,224 |
| Taxes paid other than income tax..... | 1,507,001,868 | 13,622,272 | 39,676,346 | 390,163,391 | 70,846,160 | 14,021,761 | 3,596,061 | 4,065,468 |
| Bad debts..... | 446,365,845 | 2,395,301 | 3,994,441 | 143,079,915 | 21,876,397 | 13,775,435 | 3,792,475 | 1,314,146 |
| Depreciation..... | 2,622,845,724 | 19,608,649 | 85,720,899 | 1,153,904,333 | 159,186,628 | 48,620,929 | 7,863,905 | 19,317,425 |
| Depletion..... | 243,940,819 | 3,725,984 | 90,230,499 | 127,552,325 | 505,327 | 70,613 | | |

| | | | | | | | | |
|--|-----------------------------|-------------|---------------|----------------|---------------|---------------|-------------|-------------|
| Loss from sale of real estate, stocks, and bonds..... | 160,373,404 | 532,059 | 4,417,582 | 59,772,897 | 16,501,000 | 2,158,395 | 391,142 | 150,648 |
| Miscellaneous deductions..... | ² 25,180,893,567 | 131,428,177 | 174,845,292 | 6,682,680,753 | 1,298,213,464 | 308,273,370 | 84,217,379 | 75,134,941 |
| E. Total statutory deductions..... | ² 83,618,642,791 | 320,254,419 | 1,388,289,582 | 37,839,532,008 | 8,109,755,794 | 2,533,703,940 | 694,185,523 | 542,495,957 |
| F. Compiled net profit..... | 8,542,294,570 | 43,653,417 | 229,558,818 | 3,277,774,900 | 628,111,866 | 112,268,604 | 40,163,065 | 17,484,767 |
| G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income..... | 2,113,481,860 | 3,169,010 | 35,440,374 | 520,266,830 | 47,872,785 | 6,658,407 | 1,472,552 | 5,243,257 |
| H. Statutory net income..... | 6,428,812,710 | 40,484,407 | 194,118,444 | 2,757,508,070 | 580,239,081 | 105,610,197 | 38,690,513 | 12,241,510 |
| I. Net loss for prior year deducted by concerns reporting net income for 1930..... | 157,880,249 | 2,096,224 | 8,776,954 | 50,377,227 | 8,018,512 | 3,806,430 | 551,962 | 774,358 |
| J. Statutory net income (H) less net loss for prior year (I)..... | 6,270,932,461 | 38,388,183 | 185,341,490 | 2,707,130,843 | 572,220,569 | 101,803,767 | 38,138,551 | 11,467,152 |
| K. Total tax..... | 711,703,900 | 4,041,076 | 21,474,495 | 316,991,845 | 67,084,446 | 11,122,145 | 4,389,027 | 1,336,464 |
| L. Compiled net profit (F) less total tax (K)..... | 7,830,590,670 | 39,612,341 | 208,084,323 | 2,960,783,055 | 561,027,420 | 101,146,459 | 35,774,038 | 16,148,303 |
| Cash and stock dividends distributed: ⁴ | | | | | | | | |
| Cash dividends..... | 6,841,049,900 | 18,333,438 | 207,810,817 | 2,739,651,196 | 453,361,948 | 83,478,965 | 29,343,881 | 30,792,030 |
| Stock dividends..... | 250,499,351 | 2,571,938 | 4,689,787 | 94,141,172 | 8,694,001 | 6,164,919 | 1,387,295 | 525,250 |
| Total dividends distributed..... | 7,091,549,251 | 20,905,376 | 212,500,604 | 2,833,792,368 | 462,055,949 | 89,643,884 | 30,731,176 | 31,318,180 |

For footnotes see p. 229.

TABLE 14.—Corporation returns for 1930 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.—RETURNS SHOWING NET INCOME—Continued

| Distribution | Industrial groups—Continued | | | | | | |
|--|-----------------------------|---------------------------|---|-------------------------------|---------------------------------|------------------------|--|
| | Manufacturing—Continued | | | | | | |
| | Forest products | Paper, pulp, and products | Printing, publishing, and allied industries | Chemicals and allied products | Stone, clay, and glass products | Metal and its products | Manufacturing not elsewhere classified |
| A. Receipts, taxable income: | | | | | | | |
| Gross sales..... | \$697,044,308 | \$990,720,820 | \$1,934,208,074 | \$8,058,690,823 | \$1,001,188,587 | \$12,243,079,619 | \$1,093,568,920 |
| <i>Profit or loss from sales—</i> | | | | | | | |
| <i>Returns showing profit.....</i> | 177,974,423 | 282,474,299 | 629,085,236 | 2,046,997,492 | 337,789,865 | 3,273,218,835 | 592,812,942 |
| <i>Returns showing loss.....</i> | 162,762 | 1,669 | 283,605 | 377,844 | 46,912 | 354,662 | 86,042 |
| <i>Profits less losses¹.....</i> | 177,821,671 | 282,472,630 | 628,801,631 | 2,046,619,648 | 337,742,953 | 3,272,864,173 | 592,726,900 |
| Gross profits from operations other than amounts tabulated as gross sales..... | 7,071,611 | 1,515,805 | 35,402,862 | 259,000,508 | 3,776,509 | 109,031,996 | 6,746,252 |
| Interest..... | 5,500,775 | 4,528,252 | 9,198,089 | 57,025,728 | 5,348,642 | 108,484,508 | 10,509,731 |
| Rents..... | 3,260,492 | 1,887,568 | 17,362,650 | 23,811,310 | 2,533,759 | 38,430,355 | 5,556,096 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 2,578,454 | 1,455,102 | 1,424,419 | 60,078,060 | 1,448,908 | 13,791,194 | 896,754 |
| Miscellaneous receipts..... | 6,272,789 | 6,327,780 | 14,826,106 | 924,275,138 | 9,834,319 | 185,099,036 | 17,324,855 |
| B. Receipts, tax-exempt income: | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 1,901,197 | 5,194,908 | 43,038,959 | 243,135,701 | 3,318,562 | 92,383,515 | 17,561,000 |
| Interest on Federal, State, and municipal bonds..... | 973,118 | 1,566,675 | 3,646,704 | 17,540,007 | 1,878,693 | 25,436,178 | 1,444,612 |
| C. Total compiled receipts ² | 724,002,744 | 1,013,196,910 | 2,059,107,863 | 9,643,557,275 | 1,029,327,979 | 12,815,736,401 | 1,153,608,220 |
| D. Statutory deductions: | | | | | | | |
| Cost of goods sold..... | 519,222,637 | 708,248,190 | 1,305,406,443 | 6,013,071,175 | 663,445,634 | 8,970,214,450 | 700,842,122 |
| Compensation of officers..... | 24,845,358 | 24,580,779 | 81,886,908 | 63,012,283 | 24,352,929 | 173,816,553 | 38,821,594 |
| Interest paid..... | 7,811,934 | 11,431,798 | 22,970,179 | 84,755,814 | 9,236,432 | 99,943,326 | 8,213,711 |
| Taxes paid other than income tax..... | 9,774,768 | 12,279,617 | 19,340,739 | 93,318,133 | 10,763,650 | 143,300,343 | 8,856,691 |
| Bad debts..... | 5,516,457 | 2,697,240 | 18,012,696 | 21,140,082 | 4,955,060 | 42,885,755 | 7,114,172 |
| Depreciation..... | 20,388,446 | 46,003,330 | 46,462,752 | 314,147,673 | 54,761,654 | 414,883,604 | 28,267,987 |
| Depletion..... | 12,891,069 | 1,358,573 | 22,059 | 89,653,844 | 1,947,013 | 20,989,461 | 114,366 |
| Loss from sale of real estate, stocks, and bonds..... | 1,647,328 | 1,406,690 | 4,853,464 | 7,789,826 | 2,274,894 | 21,213,241 | 1,386,269 |
| Miscellaneous deductions..... | 83,805,920 | 130,788,036 | 337,330,445 | 2,161,915,474 | 159,581,939 | 1,807,650,310 | 235,769,475 |
| E. Total statutory deductions..... | 685,903,917 | 932,794,253 | 1,836,285,685 | 8,848,804,304 | 931,319,205 | 11,694,897,043 | 1,029,386,387 |

| | | | | | | | |
|--|------------|------------|-------------|-------------|------------|---------------|-------------|
| F. Compiled net profit..... | 38,698,827 | 80,402,657 | 222,822,178 | 794,752,971 | 98,008,774 | 1,120,839,358 | 124,221,833 |
| G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income..... | 2,874,315 | 6,761,583 | 46,685,663 | 260,675,708 | 5,197,255 | 117,819,693 | 19,005,612 |
| H. Statutory net income..... | 35,824,512 | 73,641,074 | 176,136,515 | 534,077,263 | 92,811,519 | 1,003,019,665 | 105,216,221 |
| I. Net loss for prior year deducted by concerns reporting net income for 1930..... | 2,024,872 | 1,214,143 | 2,585,591 | 4,277,037 | 2,531,454 | 21,841,882 | 2,750,986 |
| J. Statutory net income (H) less net loss for prior year (I)..... | 33,799,640 | 72,426,931 | 173,550,924 | 529,800,226 | 90,280,065 | 981,177,783 | 102,465,235 |
| K. Total tax..... | 3,590,985 | 8,475,076 | 19,640,536 | 62,960,658 | 10,487,213 | 116,149,373 | 11,755,922 |
| L. Compiled net profit (F) less total tax (K)..... | 35,107,842 | 71,927,581 | 203,181,642 | 731,792,313 | 87,521,561 | 1,004,689,985 | 112,465,911 |
| Cash and stock dividends distributed: * | | | | | | | |
| Cash dividends..... | 38,096,915 | 58,951,299 | 168,438,054 | 779,557,969 | 73,779,924 | 938,397,695 | 85,451,616 |
| Stock dividends..... | 2,492,407 | 11,549,770 | 6,350,933 | 19,859,534 | 5,684,200 | 27,058,494 | 4,374,369 |
| Total dividends distributed..... | 40,589,322 | 70,501,069 | 174,788,987 | 799,417,503 | 79,464,124 | 965,456,189 | 89,825,985 |

For footnotes see p. 229.

TABLE 14.—Corporation returns for 1930 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.—RETURNS SHOWING NET INCOME—Continued

| Distribution | Industrial groups—Continued | | | | | |
|--|-----------------------------|---|------------------|---|---|------------------------------------|
| | Construction | Transportation and other public utilities | Trade | Service—Pro- fessional, amusements, hotels, etc. | Finance— Banking, insurance, real estate and holding com- panies, stock and bond brokers, etc. | Nature of business not given |
| A. Receipts, taxable income: | | | | | | |
| Gross sales..... | \$1,712,766,179 | | \$22,690,125,924 | | | |
| Profit or loss from sales— | | | | | | |
| Returns showing profit..... | 326,096,366 | | 4,667,314,394 | | | |
| Returns showing loss..... | 216,232 | | 3,614,085 | | | |
| Profits less losses ¹ | 525,850,134 | | 4,663,700,309 | | | |
| Gross profits from operations other than amounts tabulated as gross sales..... | 377,364,024 | \$11,001,652,615 | 265,986,064 | \$2,521,418,585 | \$2,792,581,794 | \$13,072,098 |
| Interest..... | 18,017,953 | 284,091,150 | 90,390,042 | 28,253,404 | 2,665,387,963 | 844,250 |
| Rents..... | 15,881,496 | 196,454,165 | 74,065,541 | 72,089,791 | 1,010,859,856 | 330,755 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 4,734,815 | 31,422,857 | 17,412,261 | 14,360,087 | 269,401,111 | 296,159 |
| Miscellaneous receipts..... | 22,293,244 | 755,621,066 | 197,548,715 | 78,354,068 | 283,820,494 | 370,045 |
| B. Receipts, tax-exempt income: | | | | | | |
| Dividends on capital stock of domestic corporations..... | 23,097,971 | 666,327,511 | 44,954,332 | 42,925,508 | 497,456,377 | 284,038 |
| Interest on Federal, State, and municipal bonds..... | 2,809,161 | 26,327,913 | 6,367,539 | 1,234,344 | 242,796,992 | 23,960 |
| C. Total compiled receipts ² | 2,176,964,843 | 12,961,897,277 | 23,386,850,418 | 2,758,635,787 | 2,762,304,587 | 15,221,305 |
| D. Statutory deductions: | | | | | | |
| Cost of goods sold..... | 1,386,918,045 | | 18,026,470,684 | | | |
| Compensation of officers..... | 99,166,912 | 68,930,350 | 467,865,104 | 133,815,523 | 360,110,258 | 1,247,697 |
| Interest paid..... | 25,927,703 | 1,150,815,084 | 118,042,638 | 62,071,204 | 1,134,838,732 | 276,736 |
| Taxes paid other than income tax..... | 10,519,205 | 571,103,738 | 138,764,658 | 42,386,015 | 300,544,755 | 221,488 |
| Bad debts..... | 9,057,510 | 26,366,557 | 114,123,787 | 12,417,296 | 134,830,723 | 100,315 |
| Depreciation..... | 48,881,491 | 828,212,374 | 189,438,618 | 111,168,750 | 185,739,483 | 171,127 |
| Depletion..... | 369,394 | 18,412,334 | 738,959 | 38,940 | 2,871,357 | 1,027 |
| Loss from sale of real estate, stocks, and bonds..... | 9,428,087 | 15,861,212 | 18,389,575 | 6,596,107 | 45,347,148 | 28,737 |
| Miscellaneous deductions..... | 410,241,738 | 8,255,311,329 | 3,610,597,447 | 2,111,754,950 | 3,792,953,212 | 11,080,669 |
| E. Total statutory deductions..... | 2,000,510,085 | 10,935,012,978 | 22,684,431,470 | 2,480,248,785 | 5,957,235,668 | 13,127,796 |
| F. Compiled net profit..... | 176,454,758 | 2,026,884,299 | 702,418,948 | 278,387,002 | 1,805,068,919 | 2,093,509 |

| | | | | | | |
|--|-------------|---------------|-------------|-------------|---------------|-----------|
| G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income..... | 25,907,132 | 692,655,424 | 51,321,871 | 44,159,852 | 740,253,369 | 307,998 |
| H. Statutory net income..... | 150,547,626 | 1,334,228,875 | 651,097,077 | 234,227,150 | 1,064,815,550 | 1,785,511 |
| I. Net loss for prior year deducted by concerns reporting net income for 1930..... | 19,231,483 | 13,609,130 | 20,292,437 | 9,930,455 | 42,455,133 | 111,206 |
| J. Statutory net income (H) less net loss for prior year (I)..... | 140,316,143 | 1,320,619,745 | 630,804,640 | 224,296,695 | 1,022,360,417 | 1,674,305 |
| K. Total tax..... | 15,210,037 | 156,573,241 | 64,165,780 | 23,704,753 | 109,455,106 | 87,567 |
| L. Compiled net profit (F) less total tax (K)..... | 161,244,721 | 1,870,311,058 | 638,253,168 | 254,682,249 | 1,695,613,813 | 2,005,942 |
| Cash and stock dividends distributed: * | | | | | | |
| Cash dividends..... | 102,771,046 | 2,069,107,153 | 462,757,925 | 154,401,421 | 1,084,675,108 | 1,541,796 |
| Stock dividends..... | 6,514,345 | 26,409,270 | 48,450,574 | 5,358,514 | 62,336,309 | 18,442 |
| Total dividends distributed..... | 109,285,391 | 2,095,516,423 | 511,217,499 | 159,759,935 | 1,147,011,417 | 1,560,238 |

For footnotes see p. 229.

TABLE 14.—Corporation returns for 1930 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.—RETURNS SHOWING NO NET INCOME

| Distribution | Industrial groups | | | | | | | |
|--|-----------------------------|------------------------------------|----------------------|---------------------|---------------------------------------|-----------------------------|------------------------------|-----------------|
| | Aggregate | Agriculture and related industries | Mining and quarrying | Manufacturing | | | | |
| | | | | Total manufacturing | Food products, beverages, and tobacco | Textiles and their products | Leather and its manufactures | Rubber products |
| A. Receipts, taxable income: | | | | | | | | |
| Gross sales..... | \$34,858,814,721 | \$250,871,680 | \$1,227,922,821 | \$19,252,127,323 | \$4,366,314,670 | \$3,698,244,371 | \$640,637,325 | \$521,622,424 |
| Profit or loss from sales— | | | | | | | | |
| Returns showing profit..... | 6,236,247,092 | 59,663,350 | 296,359,716 | 3,310,717,418 | 453,963,481 | 426,681,130 | 70,991,716 | 118,343,339 |
| Returns showing loss..... | 198,136,086 | 13,427,894 | 14,848,537 | 124,699,545 | 9,087,582 | 46,570,198 | 7,349,967 | 1,372,239 |
| Profits less losses ¹ | 6,038,111,006 | 46,235,456 | 281,511,179 | 3,186,017,873 | 444,875,899 | 380,110,932 | 63,641,749 | 116,971,100 |
| Gross profits from operations other than amounts tabulated as gross sales..... | 7,747,020,102 | 18,515,272 | 62,547,992 | 128,571,132 | 16,590,791 | 15,657,037 | 4,261,543 | 2,630,953 |
| Interest..... | 1,350,747,682 | 5,181,800 | 13,373,321 | 144,558,591 | 33,048,156 | 13,545,099 | 2,442,555 | 1,932,422 |
| Rents..... | 972,508,109 | 6,439,502 | 15,274,272 | 66,570,115 | 9,438,534 | 15,140,444 | 2,034,861 | 2,193,753 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 155,521,515 | 2,817,349 | 8,779,522 | 20,387,181 | 1,264,203 | 3,785,086 | 591,241 | 98,653 |
| Miscellaneous receipts..... | 2,608,670,677 | 7,606,827 | 35,579,266 | 143,362,869 | 20,348,073 | 21,015,881 | 3,930,182 | 4,868,533 |
| B. Receipts, tax-exempt income: | | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 807,191,259 | 6,689,258 | 24,760,680 | 90,465,742 | 7,132,277 | 6,724,175 | 1,245,243 | 7,401,088 |
| Interest on Federal, State, and municipal bonds..... | 186,818,205 | 872,105 | 3,480,650 | 13,082,597 | 693,634 | 2,272,470 | 262,405 | 91,184 |
| C. Total compiled receipts ³ | ² 46,687,382,270 | 307,993,793 | 1,391,718,524 | 19,859,125,550 | 4,454,830,338 | 3,776,384,563 | 655,405,355 | 540,839,010 |
| D. Statutory deductions: | | | | | | | | |
| Cost of goods sold..... | 28,826,231,407 | 213,671,208 | 946,421,732 | 16,067,765,860 | 3,922,204,400 | 3,318,153,439 | 576,995,576 | 404,651,324 |
| Compensation of officers..... | 1,337,704,911 | 13,724,962 | 25,457,761 | 461,656,478 | 36,034,177 | 99,589,060 | 17,648,840 | 4,818,296 |
| Interest paid..... | 2,009,015,088 | 23,674,209 | 55,676,050 | 373,890,886 | 71,020,055 | 49,870,645 | 8,071,239 | 14,162,659 |
| Taxes paid other than income tax..... | 790,290,455 | 12,708,246 | 42,413,391 | 244,669,439 | 24,281,973 | 38,619,895 | 4,963,743 | 4,736,309 |
| Bad debts..... | 533,134,688 | 6,728,672 | 7,283,536 | 147,511,770 | 11,496,874 | 27,304,231 | 6,267,021 | 10,311,364 |
| Depreciation..... | 1,363,363,159 | 16,102,982 | 108,723,565 | 664,682,469 | 65,526,642 | 99,448,004 | 9,335,773 | 20,154,722 |
| Depletion..... | 219,074,967 | 4,667,749 | 92,435,023 | 110,671,702 | 124,676 | 73,710 | 20,710 | 17,866 |

| | | | | | | | | |
|--|-----------------------------|-------------|---------------|----------------|---------------|---------------|-------------|-------------|
| Loss from sale of real estate, stocks, and bonds..... | 775,376,475 | 7,502,845 | 29,280,963 | 107,242,141 | 16,141,391 | 16,213,829 | 2,168,479 | 1,603,004 |
| Miscellaneous deductions..... | ² 14,716,776,510 | 88,021,258 | 294,244,615 | 3,217,330,937 | 435,326,620 | 487,804,631 | 92,550,794 | 136,767,347 |
| E. Total statutory deductions..... | ² 50,570,967,660 | 386,802,131 | 1,601,936,636 | 21,395,421,682 | 4,582,156,808 | 4,137,077,444 | 718,022,175 | 597,222,891 |
| F. Compiled net deficit..... | 3,883,583,390 | 78,808,338 | 210,218,112 | 1,536,296,132 | 127,326,470 | 360,692,881 | 62,616,820 | 56,383,881 |
| G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit..... | 994,009,464 | 7,561,363 | 28,241,330 | 103,548,339 | 7,825,911 | 8,996,645 | 1,507,648 | 7,492,272 |
| H. Statutory deficit..... | 4,877,594,854 | 86,369,701 | 238,459,442 | 1,639,844,471 | 135,152,381 | 369,689,526 | 64,124,468 | 63,876,153 |
| Cash and stock dividends distributed: ⁴ | | | | | | | | |
| Cash dividends..... | 1,361,191,210 | 6,619,223 | 94,830,553 | 421,321,569 | 29,820,443 | 57,164,315 | 10,703,902 | 13,324,492 |
| Stock dividends..... | 163,681,074 | 670,744 | 7,924,295 | 27,758,922 | 567,215 | 4,829,245 | 352,630 | 86,961 |
| Total dividends distributed..... | 1,524,872,284 | 7,289,967 | 102,754,848 | 449,080,491 | 30,387,658 | 61,993,560 | 11,056,532 | 13,411,453 |

For footnotes see p. 229.

TABLE 14.—Corporation returns for 1930 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.—RETURNS SHOWING NO NET INCOME—Continued

| Distribution | Industrial groups—Continued | | | | | | |
|--|-----------------------------|---------------------------|---|-------------------------------|---------------------------------|------------------------|--|
| | Manufacturing—Continued | | | | | | |
| | Forest products | Paper, pulp, and products | Printing, publishing, and allied industries | Chemicals and allied products | Stone, clay, and glass products | Metal and its products | Manufacturing not elsewhere classified |
| A. Receipts, taxable income: | | | | | | | |
| Gross sales..... | \$1, 213, 388, 088 | \$518, 783, 340 | \$573, 388, 727 | \$2, 231, 202, 055 | \$373, 364, 314 | \$4, 308, 585, 518 | \$806, 596, 491 |
| Profit or loss from sales— | | | | | | | |
| Returns showing profit..... | 210, 328, 016 | 97, 460, 087 | 158, 873, 890 | 569, 603, 111 | 88, 692, 464 | 930, 253, 164 | 185, 527, 520 |
| Returns showing loss..... | 18, 488, 881 | 1, 191, 507 | 6, 379, 034 | 4, 787, 499 | 3, 246, 246 | 18, 581, 185 | 12, 650, 207 |
| Profits less losses..... | 196, 844, 135 | 96, 268, 580 | 152, 494, 856 | 564, 815, 612 | 85, 446, 218 | 911, 671, 979 | 172, 877, 313 |
| Gross profits from operations other than amounts tabulated as gross sales..... | 8, 437, 438 | 3, 723, 410 | 19, 335, 311 | 37, 346, 223 | 1, 353, 237 | 12, 720, 904 | 6, 514, 195 |
| Interest..... | 11, 373, 367 | 21, 343, 054 | 2, 048, 545 | 21, 920, 341 | 1, 867, 391 | 28, 343, 383 | 6, 694, 278 |
| Rents..... | 7, 884, 800 | 1, 744, 203 | 3, 405, 718 | 8, 984, 490 | 1, 715, 121 | 9, 574, 367 | 4, 453, 824 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 4, 057, 325 | 474, 142 | 847, 028 | 4, 561, 302 | 508, 799 | 3, 036, 763 | 1, 162, 639 |
| Miscellaneous receipts..... | 15, 346, 855 | 2, 557, 657 | 4, 721, 537 | 25, 899, 707 | 2, 953, 023 | 32, 606, 867 | 9, 114, 554 |
| B. Receipts, tax-exempt income: | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 3, 460, 231 | 18, 532, 022 | 4, 220, 092 | 21, 251, 940 | 644, 937 | 12, 727, 038 | 7, 126, 699 |
| Interest on Federal, State, and municipal bonds..... | 724, 463 | 135, 570 | 169, 241 | 1, 161, 842 | 311, 114 | 6, 670, 629 | 590, 045 |
| C. Total compiled receipts ¹ | 1, 264, 672, 567 | 567, 293, 398 | 608, 136, 199 | 2, 352, 327, 900 | 382, 717, 936 | 4, 414, 265, 559 | 842, 252, 725 |
| D. Statutory deductions: | | | | | | | |
| Cost of goods sold..... | 1, 016, 543, 953 | 422, 525, 181 | 420, 893, 950 | 1, 666, 386, 443 | 287, 918, 096 | 3, 397, 574, 320 | 633, 919, 178 |
| Compensation of officers..... | 41, 700, 863 | 12, 054, 235 | 40, 936, 894 | 28, 603, 328 | 18, 738, 860 | 126, 997, 221 | 34, 534, 704 |
| Interest paid..... | 35, 254, 780 | 31, 027, 985 | 10, 777, 191 | 55, 360, 777 | 10, 369, 629 | 74, 242, 615 | 13, 733, 311 |
| Taxes paid other than income tax..... | 25, 710, 706 | 8, 087, 678 | 3, 483, 185 | 63, 761, 870 | 5, 391, 954 | 57, 412, 274 | 8, 219, 852 |
| Bad debts..... | 13, 853, 026 | 2, 619, 332 | 8, 392, 830 | 15, 016, 048 | 4, 049, 600 | 34, 945, 328 | 13, 256, 116 |
| Depreciation..... | 51, 087, 085 | 24, 239, 896 | 16, 641, 628 | 146, 865, 645 | 23, 172, 894 | 179, 262, 014 | 28, 948, 166 |
| Depletion..... | 27, 302, 030 | 983, 792 | 49, 790 | 75, 097, 705 | 1, 087, 088 | 5, 515, 423 | 398, 912 |
| Loss from sale of real estate, stocks, and bonds..... | 7, 231, 564 | 3, 069, 523 | 4, 164, 153 | 6, 704, 002 | 3, 090, 087 | 30, 486, 410 | 16, 369, 699 |
| Miscellaneous deductions..... | 194, 263, 884 | 80, 397, 589 | 152, 918, 849 | 447, 577, 339 | 81, 317, 839 | 888, 807, 380 | 219, 598, 665 |
| E. Total statutory deductions..... | 1, 412, 947, 891 | 585, 005, 211 | 658, 258, 470 | 2, 505, 373, 157 | 435, 136, 047 | 4, 795, 242, 985 | 968, 978, 603 |

| | | | | | | | |
|---|-------------|------------|------------|-------------|------------|-------------|-------------|
| F. Compiled net deficit..... | 148,275,324 | 17,711,813 | 50,122,271 | 153,045,257 | 52,418,111 | 380,977,426 | 126,725,878 |
| G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit..... | 4,184,694 | 18,667,592 | 4,389,333 | 22,413,782 | 956,051 | 19,397,667 | 7,716,744 |
| II. Statutory deficit..... | 152,460,018 | 36,379,405 | 54,511,604 | 175,459,039 | 53,374,162 | 400,375,093 | 134,442,622 |
| Cash and stock dividends distributed: * | | | | | | | |
| Cash dividends..... | 30,864,981 | 16,367,322 | 6,739,921 | 85,241,735 | 5,894,082 | 153,481,261 | 11,719,115 |
| Stock dividends..... | 2,035,293 | 522,701 | 505,347 | 5,532,672 | 2,743,092 | 8,211,066 | 2,372,700 |
| Total dividends distributed..... | 32,900,274 | 16,890,023 | 7,245,268 | 90,774,407 | 8,637,174 | 161,692,327 | 14,091,815 |

For footnotes see p. 229.

TABLE 14.—Corporation returns for 1930 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.—RETURNS SHOWING NO NET INCOME—Continued

| Distribution | Industrial groups—Continued | | | | | |
|--|-----------------------------|---|------------------|---|---|------------------------------------|
| | Construction | Transportation and other public utilities | Trade | Service—Pro- fessional, amuse- ments, etc. | Finance— Banking, insurance, real estate and holding com- panies, stock and bond brokers, etc. | Nature of business not given |
| A. Receipts, taxable income: | | | | | | |
| Gross sales..... | \$725,245,504 | | \$13,393,647,393 | | | |
| <i>Profit or loss from sales—</i> | | | | | | |
| <i>Returns showing profit.....</i> | 114,085,324 | | 2,455,421,284 | | | |
| <i>Returns showing loss.....</i> | 5,172,056 | | 59,988,554 | | | |
| <i>Profits less losses¹.....</i> | 108,913,268 | | 2,415,432,730 | | | |
| Gross profits from operations other than amounts tabulated as gross sales..... | 115,715,041 | \$2,814,147,075 | 154,840,729 | \$1,265,648,963 | \$3,172,008,493 | \$15,025,405 |
| Interest..... | 5,232,750 | 56,259,875 | 52,011,283 | 7,751,381 | 1,065,797,466 | 531,215 |
| Rents..... | 8,076,691 | 33,856,726 | 80,386,324 | 84,511,056 | 676,973,158 | 510,265 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 2,306,062 | 7,326,536 | 7,034,103 | 9,494,129 | 97,293,575 | 83,058 |
| Miscellaneous receipts..... | 9,012,778 | 74,519,561 | 121,287,358 | 20,819,651 | 2 186,819,233 | 663,129 |
| B. Receipts, tax-exempt income: | | | | | | |
| Dividends on capital stock of domestic corporations..... | 2,333,535 | 73,902,986 | 19,033,445 | 10,240,613 | 578,804,775 | 960,225 |
| Interest on Federal, State, and municipal bonds..... | 1,295,831 | 4,673,566 | 11,986,762 | 642,070 | 150,663,100 | 121,524 |
| C. Total compiled receipts ³ | 869,268,192 | 3,064,686,325 | 13,840,227,397 | 1,408,107,863 | 2 5,928,359,805 | 17,894,821 |
| D. Statutory deductions: | | | | | | |
| Cost of goods sold..... | 616,333,527 | | 10,982,039,080 | | | |
| Compensation of officers..... | 59,233,971 | 35,345,110 | 420,453,820 | 82,046,726 | 238,291,050 | 1,495,033 |
| Interest paid..... | 15,706,901 | 382,611,084 | 139,863,570 | 76,799,679 | 939,647,145 | 1,145,564 |
| Taxes paid other than income tax..... | 6,405,268 | 122,916,033 | 84,984,956 | 38,534,381 | 237,086,614 | 572,127 |
| Bad debts..... | 11,591,187 | 8,377,808 | 141,387,275 | 14,810,399 | 194,685,804 | 758,237 |
| Depreciation..... | 26,737,565 | 194,315,899 | 119,265,842 | 82,191,622 | 150,716,234 | 626,981 |
| Depletion..... | 107,065 | 8,250,589 | 1,301,219 | 117,585 | 1,524,009 | 26 |
| Loss from sale of real estate, stocks, and bonds..... | 7,303,462 | 33,931,528 | 35,129,194 | 14,808,246 | 537,814,464 | 2,363,632 |
| Miscellaneous deductions..... | 204,707,813 | 2,533,890,157 | 2,623,476,764 | 1,267,146,129 | 4 4,465,803,909 | 22,154,928 |
| E. Total statutory deductions..... | 948,126,759 | 3,319,638,208 | 14,547,901,720 | 1,576,454,767 | 6 6,765,569,229 | 29,116,528 |

| | | | | | | |
|--|------------|-------------|-------------|-------------|---------------|------------|
| F. Compiled net deficit..... | 78,858,567 | 254,951,883 | 707,674,323 | 168,346,904 | 837,209,424 | 11,221,707 |
| G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit..... | 3,629,366 | 78,576,552 | 31,020,207 | 10,882,683 | 729,467,875 | 1,081,749 |
| H. Statutory deficit..... | 82,487,933 | 333,528,435 | 738,694,530 | 179,229,587 | 1,566,677,299 | 12,303,456 |
| Cash and stock dividends distributed: ⁴ | | | | | | |
| Cash dividends..... | 10,760,649 | 154,768,831 | 98,081,011 | 11,677,275 | 562,139,713 | 992,386 |
| Stock dividends..... | 1,313,808 | 13,835,139 | 13,245,153 | 5,921,278 | 92,974,235 | 37,500 |
| Total dividends distributed..... | 12,074,457 | 168,603,970 | 111,326,164 | 17,598,553 | 655,113,948 | 1,029,886 |

¹ "Gross sales" less "cost of goods sold" (shown under statutory deductions).

² See p. 239 for revised figures for 1928.

³ Includes net profits from the sale of real estate, stocks, bonds, etc., and other capital assets, but not gross receipts from these items. Excludes nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L of the return.

⁴ Excludes cash dividends and stock dividends on capital stock of life insurance companies.

⁵ Includes for a limited number of returns the cost of securities purchased for customers.

⁶ Includes special nonexpense deductions of life insurance companies. (See p. 20.)

⁷ Deficit.

TABLE 15.—Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts, statutory deductions, and net profits expressed as percentages of total compiled receipts

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

| Distribution | Industrial groups | | | | | | | | |
|---|-------------------|------------------------------------|----------------------|---------------|--------------|---|------------------|--|---|
| | Aggregate | Agriculture and related industries | Mining and quarrying | 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. |
| A. Receipts, taxable income: | | | | | | | | | |
| Gross sales..... | 71.57 | 81.29 | 87.24 | 94.61 | 80.03 | | 96.93 | | |
| Profit or loss from sales— | | | | | | | | | |
| Returns showing profit..... | 15.82 | 51.87 | 25.26 | 22.01 | 14.45 | | 19.13 | | |
| Returns showing loss..... | .15 | 2.06 | .51 | .21 | .18 | | .12 | | |
| Profits less losses ¹ | 15.67 | 29.81 | 24.75 | 21.80 | 14.27 | | 19.01 | | |
| Gross profit from operations other than amounts tabulated as gross sales..... | 18.20 | 5.13 | 4.21 | .98 | 16.19 | 86.21 | 1.13 | 90.89 | \$ 43.57 |
| Interest..... | 3.39 | 1.46 | .99 | .64 | .76 | 2.12 | .38 | .86 | 27.25 |
| Rents..... | 1.79 | 1.84 | 1.09 | .30 | .79 | 1.44 | .41 | 3.76 | 12.33 |
| Profit from sale of real estate, stocks, bonds, and other capital assets..... | .46 | 1.07 | 2.19 | .18 | .23 | .24 | .07 | .57 | 2.68 |
| Miscellaneous receipts..... | 2.35 | 7.61 | 2.16 | 2.27 | 1.03 | 5.18 | .86 | 2.59 | 3.44 |
| B. Receipts, tax-exempt income: | | | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 1.85 | 1.44 | 1.78 | .90 | .84 | 4.62 | .17 | 1.28 | 7.86 |
| Interest on Federal, State, and municipal bonds..... | .39 | .16 | .34 | .12 | .13 | .19 | .05 | .05 | 2.87 |
| C. Total compiled receipts ² | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| D. Statutory deductions: | | | | | | | | | |
| Cost of goods sold..... | 55.91 | 51.49 | 62.49 | 72.80 | 65.76 | | 77.92 | | |
| Compensation of officers..... | 2.26 | 3.58 | 1.69 | 1.80 | 5.20 | .65 | 2.39 | 5.18 | 4.37 |
| Interest paid..... | 3.50 | 4.46 | 2.84 | 1.14 | 1.37 | 9.56 | .69 | 3.33 | 15.15 |
| Taxes paid other than income tax..... | 1.65 | 3.92 | 2.73 | 1.04 | .55 | 4.33 | .60 | 1.94 | 3.93 |
| Bad debts..... | .71 | 1.36 | .37 | .48 | .68 | .22 | .69 | .65 | 2.41 |
| Depreciation..... | 2.87 | 5.31 | 6.46 | 2.98 | 2.48 | 6.38 | .83 | 4.64 | 2.46 |
| Depletion..... | .33 | 1.25 | 6.07 | .39 | .02 | .17 | .01 | .01 | .03 |
| Loss from sale of real estate, stocks, and bonds..... | .67 | 1.20 | 1.12 | .27 | .55 | .31 | .14 | .52 | 4.26 |
| Miscellaneous deductions..... | 28.74 | 32.66 | 15.59 | 16.24 | 20.19 | 67.32 | 16.75 | 81.09 | \$ 60.32 |
| E. Total statutory deductions..... | 96.64 | 105.23 | 99.36 | 97.14 | 96.80 | 88.94 | 100.02 | 97.36 | \$ 92.93 |
| F. Compiled net profit less net deficit..... | 3.36 | ¹ 5.23 | .64 | 2.86 | 3.20 | 11.06 | ¹ .02 | 2.64 | 7.07 |

For footnotes see p. 229.

TABLE 16.—Corporation returns for 1930 by major industrial groups and subgroups and by returns with net income and no net income, showing number of returns, gross income, net income or deficit, net loss for prior year, and income tax; also number of returns for inactive corporations

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

| Serial No. | Industrial groups | Total number of returns | Returns showing net income | | | | | Returns showing no net income | | | Number of returns showing no income data—Inactive corporations |
|------------|--|-------------------------|----------------------------|---------------------------|--------------|-------------------------|-------------|-------------------------------|---------------------------|--------------|--|
| | | | Number | Gross income ¹ | Net income | Net loss for prior year | Income tax | Number | Gross income ¹ | Deficit | |
| 1 | Agriculture and related industries: | | | | | | | | | | |
| 2 | Farming—Cotton, grain, stock; horticulture and all other farming; lessors..... | 9,618 | 3,024 | \$309,365,295 | \$34,088,142 | \$1,758,439 | \$3,389,271 | 5,753 | \$241,153,227 | \$73,929,678 | 841 |
| | Related industries—Forestry, fishing, ice harvesting, and other related industries; holders and lessors..... | 1,343 | 451 | 54,352,371 | 6,396,265 | 337,785 | 651,805 | 678 | 65,968,461 | 12,440,023 | 214 |
| | Total agriculture and related industries..... | 10,961 | 3,475 | 363,717,666 | 40,484,407 | 2,096,224 | 4,041,076 | 6,431 | 307,121,688 | 86,369,701 | 1,055 |
| 3 | Mining and quarrying: | | | | | | | | | | |
| | Metal mining—Iron, copper, lead, zinc, gold, silver, quicksilver..... | 1,017 | 171 | 349,913,098 | 27,044,509 | 341,331 | 3,187,459 | 585 | 411,718,545 | 47,998,420 | 261 |
| 4 | Coal— | | | | | | | | | | |
| 5 | Anthracite ² | 115 | 39 | 212,003,815 | 11,291,902 | 666,519 | 1,269,900 | 70 | 103,474,466 | 3,182,625 | 6 |
| 6 | Bituminous, lignite, and peat..... | 2,356 | 781 | 428,330,044 | 25,077,232 | 1,868,829 | 2,637,057 | 1,458 | 446,462,041 | 67,148,274 | 117 |
| 7 | Oil and gas..... | 4,176 | 1,473 | 266,825,266 | 70,276,696 | 3,873,661 | 7,723,934 | 2,246 | 310,806,740 | 79,739,007 | 457 |
| | Other minerals—Asbestos, clay, granite, precious and semiprecious stones, salt, etc..... | 2,088 | 910 | 301,082,326 | 39,163,973 | 1,190,649 | 4,395,997 | 1,052 | 97,201,410 | 16,999,267 | 126 |
| 8 | Mining and quarrying n. e. c., ³ lessors and holders..... | 7,883 | 1,326 | 53,083,713 | 21,264,132 | 835,965 | 2,260,148 | 2,122 | 18,573,772 | 23,391,849 | 4,435 |
| | Total mining and quarrying..... | 17,635 | 4,700 | 1,611,228,229 | 194,118,444 | 8,776,954 | 21,474,495 | 7,533 | 1,388,237,874 | 238,459,442 | 5,402 |
| 9 | Manufacturing: | | | | | | | | | | |
| 10 | Food products, beverages, and tobacco—Bakery and confectionery products..... | 3,483 | 1,869 | 1,240,901,291 | 107,895,048 | 1,535,546 | 12,418,640 | 1,501 | 283,032,557 | 20,092,649 | 113 |
| | Canned products—Fish, fruit, vegetables, poultry, etc..... | 1,855 | 858 | 573,201,926 | 38,093,406 | 787,708 | 4,305,545 | 885 | 188,890,717 | 20,731,846 | 112 |
| 11 | Mill products—Bran, flour, feed, etc..... | 1,291 | 532 | 615,693,878 | 17,125,492 | 494,998 | 1,890,989 | 693 | 387,011,011 | 12,305,331 | 66 |
| 12 | Packing-house products—Fresh meats, ham, lard, bacon; meat canning, by-products, etc..... | 755 | 440 | 2,084,206,466 | 29,291,916 | 1,350,039 | 3,245,186 | 298 | 2,770,626,831 | 11,688,817 | 17 |

For footnotes see p. 237.

TABLE 16.—*Corporation returns for 1930 by major industrial groups and subgroups and by returns with net income and no net income, showing number of returns, gross income, net income or deficit, net loss for prior year, and income tax; also number of returns for inactive corporations—Continued*

| Serial No. | Industrial groups | Total number of returns | Returns showing net income | | | | | Returns showing no net income | | | Number of returns showing no income data—Inactive corporations |
|------------|--|-------------------------|----------------------------|---------------------------|--------------|-------------------------|-------------|-------------------------------|---------------------------|--------------|--|
| | | | Number | Gross income ¹ | Net income | Net loss for prior year | Income tax | Number | Gross income ¹ | Deficit | |
| | Manufacturing—Continued. | | | | | | | | | | |
| | Food products, beverages, and tobacco—Continued. | | | | | | | | | | |
| 13 | Sugar—Beet, cane, maple, and products..... | 209 | 77 | \$536,639,434 | \$37,193,133 | \$246,790 | \$4,423,678 | 115 | \$262,121,764 | \$28,331,249 | 17 |
| 14 | Beverages—Soft drinks, cereal beverages, mineral water; wines; distilling. | 2,329 | 1,190 | 287,398,145 | 46,556,846 | 1,330,113 | 5,193,538 | 1,016 | 90,811,691 | 11,019,963 | 123 |
| 15 | Tobacco, cigarettes, cigars, snuff, etc.... | 405 | 195 | 1,094,278,282 | 143,788,111 | 79,106 | 17,215,935 | 197 | 70,798,544 | 6,654,513 | 13 |
| 16 | Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc.; food products n. e. c. ³ | 4,025 | 2,031 | 2,299,355,991 | 160,295,129 | 2,194,212 | 18,390,935 | 1,820 | 394,843,589 | 24,328,013 | 174 |
| | Total food products, beverages, and tobacco..... | 15,252 | 8,092 | 8,731,675,413 | 580,239,081 | 8,018,512 | 67,084,446 | 6,525 | 4,454,136,704 | 135,152,381 | 635 |
| | Textiles and their products, including fur— | | | | | | | | | | |
| 17 | Cotton goods—Dress goods, plain cloth, etc.; napping and dyeing..... | 898 | 200 | 230,619,571 | 9,593,162 | 129,276 | 1,094,093 | 686 | 782,780,759 | 101,100,023 | 12 |
| 18 | Woolen and worsted goods—Wool yarn, dress goods; wool pulling, etc.. | 572 | 168 | 113,953,971 | 5,148,527 | 447,712 | 534,391 | 380 | 346,952,147 | 40,475,176 | 24 |
| 19 | Silk and rayon goods—Silk fabrics; spinning, etc..... | 807 | 308 | 272,464,145 | 21,263,873 | 702,137 | 2,409,086 | 472 | 448,949,350 | 50,864,871 | 27 |
| 20 | Carpets, floor coverings, tapestries, etc. | 165 | 45 | 18,705,990 | 1,031,447 | 47,747 | 111,711 | 114 | 128,296,097 | 16,076,227 | 6 |
| 21 | Textiles n. e. c. ³ cord, felt, fur, hospital and surgical supplies, linen, other textiles, etc..... | 3,756 | 1,528 | 555,271,823 | 28,895,991 | 1,262,127 | 3,024,002 | 2,177 | 650,653,442 | 68,020,850 | 51 |
| 22 | Clothing—Custom-made, factory-made, coats, underwear, millinery, and clothing n. e. c. ³ | 7,204 | 2,917 | 1,112,055,377 | 26,917,323 | 998,767 | 2,549,888 | 4,178 | 1,050,254,255 | 64,074,650 | 109 |
| 23 | Knit goods—Sweaters, hosiery, etc..... | 1,290 | 512 | 339,331,322 | 12,759,874 | 218,664 | 1,398,974 | 746 | 357,226,043 | 29,077,729 | 32 |
| | Total textiles and their products..... | 14,692 | 5,678 | 2,642,402,199 | 105,610,197 | 3,806,430 | 11,122,145 | 8,753 | 3,774,112,093 | 369,689,526 | 261 |

| | | | | | | | | | | | |
|----|--|--------|-------|---------------|-------------|------------|------------|-------|---------------|-------------|-----|
| 24 | Leather and its manufactures— | | | | | | | | | | |
| 25 | Boots, shoes, slippers, etc..... | 1,284 | 520 | 590,098,585 | 33,264,190 | 507,878 | 3,810,197 | 725 | 289,509,693 | 23,173,377 | 30 |
| | Other leather products—Gloves, saddle- ry, harness, trunks; finishing and tanning leather, etc..... | 1,177 | 365 | 143,842,270 | 5,426,323 | 44,084 | 578,830 | 790 | 365,633,257 | 40,951,091 | 22 |
| | Total leather and its manufactures..... | 2,461 | 894 | 733,940,855 | 38,690,513 | 551,962 | 4,389,027 | 1,515 | 655,142,950 | 64,124,468 | 52 |
| | Rubber products— | | | | | | | | | | |
| 26 | Tires and tubes, etc..... | 106 | 20 | 455,556,866 | 5,859,057 | 673,000 | 619,786 | 78 | 477,383,278 | 58,100,290 | 8 |
| 27 | Other rubber goods—Boots, shoes, hose, and artificial rubber..... | 385 | 165 | 93,751,132 | 6,023,443 | 80,623 | 683,386 | 207 | 52,454,527 | 4,672,438 | 13 |
| 28 | Bone, celluloid, and ivory products..... | 116 | 42 | 10,256,930 | 359,010 | 20,735 | 33,292 | 69 | 10,910,021 | 1,103,425 | 5 |
| | Total rubber products..... | 607 | 227 | 559,564,928 | 12,241,510 | 774,358 | 1,336,464 | 354 | 540,747,826 | 63,876,153 | 26 |
| | Forest products— | | | | | | | | | | |
| 29 | Sawmill and planing-mill products..... | 3,551 | 940 | 303,198,386 | 16,572,380 | 1,252,205 | 1,645,045 | 2,425 | 734,967,694 | 89,325,677 | 186 |
| 30 | Other wood products—Carriages, wag- ons, furniture, baskets, etc..... | 3,950 | 1,400 | 420,431,240 | 19,252,132 | 772,667 | 1,945,940 | 2,443 | 528,980,410 | 63,134,341 | 107 |
| | Total forest products..... | 7,501 | 2,340 | 723,629,626 | 35,824,512 | 2,024,872 | 3,590,985 | 4,868 | 1,263,948,104 | 152,460,018 | 293 |
| 31 | Paper, pulp, and products..... | 2,113 | 1,114 | 1,011,630,235 | 73,641,074 | 1,214,143 | 8,475,076 | 953 | 567,157,828 | 36,379,405 | 46 |
| 32 | Printing, publishing, and allied industries.. | 11,736 | 6,098 | 2,055,461,159 | 176,136,515 | 2,585,591 | 19,640,536 | 5,271 | 607,966,958 | 54,511,604 | 367 |
| | Chemicals and allied products— | | | | | | | | | | |
| 33 | Petroleum and other mineral oil refin- ing..... | 654 | 247 | 6,676,397,563 | 228,234,580 | 890,256 | 27,242,807 | 352 | 1,657,546,374 | 117,967,628 | 55 |
| 34 | Chemicals proper, acids, compounds, etc..... | 394 | 185 | 852,970,523 | 82,745,458 | 363,131 | 9,815,322 | 175 | 78,964,773 | 6,784,056 | 34 |
| 35 | Allied chemical substances—Drugs, oils, paints, soaps, and other chem- ical substances n. e. c. f..... | 6,002 | 2,678 | 1,983,911,987 | 216,725,757 | 2,897,107 | 25,196,735 | 3,063 | 536,722,817 | 45,238,546 | 261 |
| 36 | Fertilizers..... | 330 | 177 | 112,737,195 | 6,371,468 | 126,543 | 705,794 | 137 | 77,932,094 | 5,468,809 | 16 |
| | Total chemicals and allied products..... | 7,380 | 3,287 | 9,626,017,268 | 534,077,263 | 4,277,037 | 62,960,658 | 3,727 | 2,351,166,058 | 175,459,039 | 366 |
| 37 | Stone, clay, glass, and related products..... | 4,724 | 1,805 | 1,027,449,286 | 92,811,519 | 2,531,454 | 10,487,213 | 2,713 | 382,406,822 | 53,374,162 | 206 |
| | Metal and its products— | | | | | | | | | | |
| 38 | Iron and steel—Products of blast fur- naces, rolling mills, foundries, etc..... | 2,902 | 1,242 | 3,391,709,789 | 200,711,769 | 1,870,326 | 23,614,707 | 1,578 | 873,072,949 | 65,854,014 | 82 |
| 39 | Locomotives and railroad equipment..... | 187 | 94 | 334,978,130 | 32,631,720 | 2,069,552 | 3,658,216 | 84 | 74,397,746 | 5,242,987 | 9 |
| 40 | Motor vehicles, complete or parts..... | 1,045 | 353 | 3,151,948,382 | 232,066,344 | 12,469,336 | 26,267,467 | 636 | 841,904,142 | 73,631,246 | 56 |
| 41 | Factory machinery—Food-production machinery; leather, metal, paper, printing, textile, and woodworking machinery..... | 1,410 | 612 | 429,582,138 | 44,340,850 | 856,769 | 5,084,257 | 753 | 191,504,563 | 25,563,088 | 45 |
| 42 | Agricultural machinery and equipment..... | 499 | 179 | 540,646,758 | 58,611,788 | 140,439 | 6,961,764 | 292 | 108,981,722 | 14,368,529 | 28 |
| 43 | Electrical machinery and equipment..... | 1,158 | 459 | 991,860,361 | 96,032,368 | 372,258 | 11,402,880 | 633 | 117,066,215 | 11,153,702 | 66 |

For footnotes see p. 237.

TABLE 16.—Corporation returns for 1930 by major industrial groups and subgroups and by returns with net income and no net income, showing number of returns, gross income, net income or deficit, net loss for prior year, and income tax; also number of returns for inactive corporations—Continued

| Serial No. | Industrial groups | Total number of returns | Returns showing net income | | | | | Returns showing no net income | | | Number of returns showing no income data—Inactive corporations |
|------------|---|-------------------------|----------------------------|---------------------------|---------------|-------------------------|-------------|-------------------------------|---------------------------|---------------|--|
| | | | Number | Gross income ¹ | Net income | Net loss for prior year | Income tax | Number | Gross income ¹ | Deficit | |
| | Manufacturing—Continued. | | | | | | | | | | |
| | Metal and its products—Continued. | | | | | | | | | | |
| 44 | Miscellaneous machinery—Building, construction, gas, and mining machinery and equipment..... | 3,023 | 1,238 | \$961,084,519 | \$79,637,756 | \$1,202,037 | \$9,192,044 | 1,634 | \$476,072,334 | \$55,418,269 | 151 |
| 45 | Household machinery and equipment, etc..... | 1,140 | 405 | 397,386,278 | 44,182,735 | 1,057,044 | 5,103,889 | 701 | 188,645,592 | 19,899,964 | 34 |
| 46 | Office equipment, etc..... | 374 | 155 | 280,416,056 | 37,516,506 | 99,357 | 4,466,297 | 203 | 95,582,203 | 5,996,252 | 16 |
| 47 | Metal building material and supplies..... | 1,652 | 590 | 392,971,849 | 28,600,429 | 495,523 | 3,265,647 | 1,014 | 351,039,426 | 29,000,093 | 48 |
| 48 | Hardware, tools, etc..... | 2,387 | 941 | 589,559,631 | 57,422,628 | 400,707 | 6,661,169 | 1,355 | 386,996,851 | 35,749,552 | 91 |
| 49 | Precious-metal products and processes; jewelry, etc..... | 931 | 333 | 148,245,736 | 7,402,871 | 233,666 | 797,794 | 587 | 140,791,548 | 16,826,377 | 11 |
| 50 | Other metals, products, and processes; combinations of foundry and machine shop..... | 4,123 | 1,587 | 1,179,909,696 | 83,861,901 | 574,868 | 9,673,242 | 2,434 | 561,539,639 | 41,671,020 | 102 |
| | Total metal and its products..... | 20,831 | 8,188 | 12,790,300,223 | 1,003,019,665 | 21,841,882 | 116,149,373 | 11,904 | 4,407,594,930 | 400,375,093 | 739 |
| | Manufacturing not elsewhere classified— | | | | | | | | | | |
| 51 | Radios, complete or parts..... | 313 | 100 | 125,797,021 | 12,786,854 | 446,021 | 1,459,146 | 186 | 125,559,663 | 25,396,410 | 27 |
| 52 | Musical instruments, optical goods, canoes, etc..... | 7,295 | 2,786 | 982,883,953 | 88,065,113 | 2,245,495 | 9,785,662 | 3,969 | 681,262,076 | 90,178,187 | 540 |
| 53 | Airplanes, airships, seaplanes, etc..... | 193 | 32 | 43,482,634 | 4,364,254 | 59,470 | 511,114 | 125 | 34,840,941 | 18,868,025 | 36 |
| | Total manufacturing not elsewhere classified..... | 7,801 | 2,918 | 1,152,163,608 | 105,216,221 | 2,750,986 | 11,755,922 | 4,280 | 841,662,650 | 134,442,622 | 603 |
| | Grand total manufacturing..... | 95,098 | 40,641 | 41,054,234,800 | 2,757,508,070 | 50,377,227 | 316,991,845 | 50,863 | 19,846,042,953 | 1,639,844,471 | 3,594 |
| | Construction: | | | | | | | | | | |
| 54 | Building and construction above ground—Installing machinery, moving, wrecking, razing, etc..... | 13,349 | 5,673 | 991,483,222 | 47,010,922 | 3,639,873 | 4,198,252 | 6,848 | 486,419,585 | 43,024,604 | 828 |

| | | | | | | | | | | | |
|----|--|--------------|--------------|-----------------------------|-------------------------|----------------------|-----------------------|--------------|---------------------------|--------------------------|------------|
| 55 | Other construction underground and on surface--Bridge building, water-front construction, related industries, etc..... | 6,404 282 | 3,072 126 | 1,104,750,111 77,922,349 | 96,361,892 7,174,812 | 6,338,448 253,162 | 10,208,263 803,522 | 2,692 134 | 314,540,206 67,012,570 | 33,568,153 5,895,176 | 640 22 |
| 56 | Shipbuilding and repairing..... | | | | | | | | | | |
| | Total construction..... | 20,635 | 8,871 | 2,174,155,682 | 150,547,626 | 10,231,483 | 15,210,037 | 9,674 | 867,972,361 | 82,487,933 | 1,490 |
| | Transportation and other public utilities: | | | | | | | | | | |
| | Transportation and related activities-- | | | | | | | | | | |
| 57 | Steam railroads..... | 591 | 223 | 4,981,686,864 | 342,870,555 | 756,094 | 41,024,953 | 326 | 1,079,109,958 | 88,818,870 | 37 |
| 58 | Electric railways; Pullman cars; refrigerator, stock, poultry, and fruit cars; lessors..... | 875 | 429 | 701,677,047 | 124,084,950 | 339,051 | 14,788,930 | 309 | 293,626,276 | 21,022,894 | 137 |
| 59 | Water transportation and related activities--Ocean and fresh-water lines, canals, docking, drawbridge operating, lighterage, salvaging, piloting, wharfing; lessors..... | 1,825 736 | 937 150 | 274,433,995 13,238,847 | 35,283,498 2,218,804 | 376,816 631,540 | 4,017,743 177,255 | 739 477 | 162,234,296 37,056,034 | 25,143,965 21,370,667 | 149 109 |
| 60 | Aerial transportation..... | | | | | | | | | | |
| 61 | Autobus lines, taxicabs, and sightseeing companies..... | 2,290 | 915 | 112,766,523 | 7,330,640 | 533,309 | 659,255 | 1,237 | 135,131,776 | 13,445,113 | 138 |
| 62 | Cartage and storage; food storage; packing and shipping; local transportation and related industries, n. e. c. s..... | 8,739 | 4,450 | 399,199,255 | 42,917,337 | 1,725,301 | 4,128,016 | 3,808 | 457,016,304 | 22,870,128 | 481 |
| | Total transportation and related activities..... | 15,956 | 7,109 | 6,473,912,531 | 554,705,793 | 4,362,111 | 64,796,152 | 6,896 | 2,164,174,644 | 192,671,637 | 1,051 |
| | Other public utilities-- | | | | | | | | | | |
| 63 | Electric light and power companies, and combined electric light and gas companies..... | 1,162 | 679 | 2,308,203,637 | 355,604,658 | 5,123,633 | 41,971,281 | 291 | 515,262,968 | 69,151,182 | 192 |
| 64 | Gas companies, artificial and natural..... | 535 | 278 | 558,938,818 | 69,061,257 | 983,201 | 8,132,798 | 211 | 108,777,501 | 20,486,363 | 46 |
| 65 | Telephone and telegraph companies..... | 3,768 | 2,321 | 2,645,816,542 | 238,992,971 | 161,069 | 28,410,603 | 1,125 | 32,650,785 | 5,458,920 | 322 |
| 66 | Radio-broadcasting companies..... | 227 | 167 | 22,306,260 | 2,762,854 | 187,014 | 274,985 | 137 | 126,890,963 | 8,914,505 | 23 |
| 67 | Water companies..... | 1,481 | 930 | 96,197,333 | 22,631,282 | 94,672 | 2,549,613 | 385 | 9,372,363 | 16,363,645 | 166 |
| 68 | All other public utilities--Terminal stations, pipe lines, toll bridges and toll roads, irrigation systems, etc..... | 1,333 | 625 | 830,134,243 | 90,470,060 | 2,695,430 | 10,437,809 | 477 | 102,883,535 | 20,482,183 | 231 |
| | Total other public utilities..... | 8,606 | 5,000 | 6,461,656,833 | 779,523,082 | 9,247,019 | 91,777,089 | 2,626 | 895,838,115 | 140,856,798 | 980 |
| | Total transportation and other public utilities..... | 23,662 | 12,109 | 12,935,569,364 | 1,334,228,875 | 13,609,130 | 156,573,241 | 9,522 | 3,060,012,759 | 333,528,435 | 2,031 |
| | Trade: | | | | | | | | | | |
| 69 | Wholesale..... | 23,783 | 11,220 | 7,825,870,556 | 171,128,864 | 6,457,999 | 17,367,314 | 12,096 | 4,890,212,048 | 221,136,490 | 467 |
| 70 | Retail..... | 81,304 | 34,515 | 10,932,177,442 | 340,316,392 | 7,611,878 | 33,567,284 | 44,729 | 6,183,967,668 | 358,508,015 | 2,060 |
| 71 | Wholesale and retail..... | 10,323 | 5,333 | 2,632,998,167 | 74,800,902 | 2,087,472 | 7,555,104 | 4,890 | 1,541,854,771 | 75,828,263 | 100 |
| 72 | Commission..... | 7,160 | 3,162 | 1,124,903,200 | 34,328,868 | 1,395,290 | 3,366,279 | 3,730 | 679,839,276 | 39,076,535 | 208 |

For footnotes see p. 237.

TABLE 16.—*Corporation returns for 1930 by major industrial groups and subgroups and by returns with net income and no net income, showing number of returns, gross income, net income or deficit, net loss for prior year, and income tax; also number of returns for inactive corporations—Continued*

| Serial No. | Industrial groups | Total number of returns | Returns showing net income | | | | | Returns showing no net income | | | Number of returns showing no income data—Inactive corporations |
|------------|---|-------------------------|----------------------------|---------------------------|----------------|-------------------------|---------------|-------------------------------|---------------------------|----------------|--|
| | | | Number | Gross income ¹ | Net income | Net loss for prior year | Income tax | Number | Gross income ¹ | Deficit | |
| 73 | Trade—Continued. | | | | | | | | | | |
| | All other trade—Auto wreckers, film exchanges, pneumatic tubes, trading stamps, garages for storage, repair service, etc..... | 12, 259 | 5, 511 | \$814, 533, 514 | \$30, 522, 051 | \$2, 739, 798 | \$2, 309, 799 | 6, 301 | \$532, 366, 872 | \$44, 145, 227 | 447 |
| | Total trade..... | 134, 769 | 59, 741 | 23, 380, 482, 879 | 651, 097, 077 | 20, 292, 437 | 64, 165, 780 | 71, 746 | 13, 828, 240, 635 | 738, 694, 530 | 3, 282 |
| 74 | Service: | | | | | | | | | | |
| | Domestic service—Laundries, hotels, restaurants, etc..... | 14, 038 | 6, 298 | 1, 081, 415, 277 | 58, 268, 406 | 2, 406, 583 | 5, 594, 487 | 7, 181 | 774, 373, 197 | 86, 837, 564 | 559 |
| | Amusements— | | | | | | | | | | |
| 75 | Theaters, legitimate, vaudeville, etc..... | 778 | 239 | 28, 898, 582 | 3, 679, 774 | 485, 780 | 330, 597 | 403 | 38, 692, 823 | 8, 236, 491 | 136 |
| 76 | Motion-picture producers..... | 246 | 84 | 357, 137, 535 | 31, 835, 071 | 871, 486 | 3, 689, 832 | 124 | 53, 562, 769 | 8, 447, 111 | 38 |
| 77 | Motion-picture theaters..... | 2, 387 | 1, 295 | 394, 681, 561 | 43, 133, 350 | 2, 217, 685 | 4, 612, 931 | 1, 025 | 118, 423, 007 | 13, 390, 035 | 67 |
| 78 | Other amusements—Circuses, golf links, race tracks, pleasure resorts, etc..... | 5, 144 | 1, 967 | 95, 116, 384 | 10, 379, 354 | 749, 114 | 876, 670 | 2, 564 | 79, 947, 662 | 16, 808, 964 | 613 |
| | Total amusements..... | 8, 555 | 3, 585 | 875, 834, 062 | 89, 027, 549 | 4, 324, 065 | 9, 510, 030 | 4, 116 | 290, 626, 351 | 46, 882, 601 | 854 |
| 79 | Professional service—Curative, educational, engineering, legal, etc..... | 7, 620 | 3, 192 | 205, 059, 503 | 25, 498, 792 | 1, 175, 127 | 2, 401, 442 | 3, 456 | 118, 979, 922 | 20, 635, 552 | 972 |
| 80 | Business service—Detective bureaus, trade shows, mimeographing, publishing directories, advertising, etc..... | 6, 015 | 2, 803 | 530, 921, 400 | 49, 815, 672 | 1, 598, 936 | 5, 317, 518 | 2, 684 | 161, 900, 321 | 15, 927, 336 | 528 |
| 81 | Other service n. e. c.—Auto camps, cemeteries, board of trade, newspaper syndicates, photographers, concessionaires of amusements, cloakrooms, etc..... | 5, 836 | 2, 863 | 114, 171, 201 | 11, 616, 731 | 425, 744 | 881, 276 | 2, 035 | 61, 586, 002 | 8, 946, 534 | 938 |
| | Total service..... | 42, 064 | 18, 741 | 2, 757, 401, 443 | 234, 227, 150 | 9, 930, 455 | 23, 704, 753 | 19, 472 | 1, 407, 465, 793 | 179, 229, 587 | 3, 851 |

| | | | | | | | | | | | |
|----|--|---------|---------|-----------------------------|---------------|-------------|-------------|---------|-----------------------------|---------------|--------|
| | Finance: | | | | | | | | | | |
| | Banking and related industries— | | | | | | | | | | |
| 82 | National banks..... | 7,493 | 4,246 | ¹ 650,590,639 | 87,132,196 | 1,575,124 | 9,207,072 | 2,943 | 421,922,015 | 49,874,594 | 304 |
| 83 | State and private banks, savings banks, loan and trust companies..... | 17,846 | 10,423 | 1,291,767,164 | 175,743,784 | 1,690,248 | 18,576,579 | 5,656 | 436,975,197 | 82,781,081 | 1,767 |
| 84 | Joint stock land banks..... | 32 | 2 | 422,930 | 53,717 | | | 27 | 4,050,279 | 8,815,610 | 3 |
| 85 | Stock and bond brokers, investment brokers, investment bankers, and investment trusts..... | 4,814 | 1,383 | 1,027,767,132 | 65,438,019 | 4,696,722 | 7,110,770 | 3,173 | 2,122,364,763 | 506,981,879 | 258 |
| 86 | Real estate and realty holding com- panies—Realty development, hold- ing, or leasing; realty trust, etc..... | 90,314 | 39,653 | 1,314,172,282 | 261,762,169 | 21,966,515 | 22,052,602 | 40,162 | 942,762,272 | 358,246,794 | 10,499 |
| | Total banking and related industries..... | 120,499 | 55,707 | ¹ 4,293,720,147 | 590,129,885 | 29,928,609 | 56,947,023 | 51,961 | 3,928,074,526 | 1,006,699,958 | 12,831 |
| | Insurance companies— | | | | | | | | | | |
| 87 | Life insurance—Mutual or stock com- panies..... | 649 | 368 | 790,058,000 | 107,527,462 | 551 | 12,843,266 | 228 | 142,649,593 | 13,264,407 | 53 |
| 88 | Other insurance—Accident, casualty, fire, marine, title, etc..... | 1,724 | 840 | 1,194,574,339 | 92,016,424 | 3,690,567 | 10,469,054 | 750 | 708,544,539 | 165,099,355 | 134 |
| | Total insurance companies..... | 2,373 | 1,208 | 1,984,632,339 | 199,543,886 | 3,691,118 | 23,312,320 | 978 | 851,194,132 | 178,363,762 | 187 |
| | Other finance— | | | | | | | | | | |
| 89 | Loan companies—Building and loan associations; mortgage, note, or pawn brokers; insurance agents, promoters, stock syndicates, foreign exchange, and finance n. e. c. ³ | 30,310 | 15,187 | 1,241,155,109 | 275,141,779 | 8,835,406 | 29,195,763 | 11,538 | ¹ 998,428,047 | 381,613,579 | 3,585 |
| | Total finance..... | 153,182 | 72,102 | ¹ 7,519,507,595 | 1,064,815,550 | 42,455,133 | 109,455,106 | 64,477 | ¹ 5,777,696,705 | 1,566,677,299 | 16,603 |
| 90 | Nature of business not given..... | 21,330 | 1,040 | 15,197,345 | 1,785,511 | 111,206 | 87,567 | 1,898 | 17,773,297 | 12,303,456 | 18,392 |
| | Grand total..... | 318,736 | 221,420 | ¹ 91,811,495,003 | 6,428,812,710 | 157,880,249 | 714,763,960 | 241,616 | ¹ 46,500,564,065 | 4,877,594,854 | 55,700 |

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

² See p. 238 for revised figures for 1929.

³ N. e. c., not elsewhere classified.

⁴ See p. 239 for revised figures for 1928.

REVISED ITEMS IN TABLE 16, STATISTICS OF INCOME FOR 1929, FOR INDUSTRIAL SUBGROUPS, ANTHRACITE AND BITUMINOUS COAL, LIGNITE AND PEAT

| Industrial subgroups | Total number of returns | | Returns showing net income | | | |
|-----------------------------------|-------------------------|-----------------|----------------------------|-----------------|---------------------------|-----------------|
| | | | Number | | Gross income ¹ | |
| | Original figures | Revised figures | Original figures | Revised figures | Original figures | Revised figures |
| Anthracite ² | 262 | 120 | 62 | 33 | \$160,500,477 | \$154,315,734 |
| Bituminous, lignite and peat..... | 2,504 | 2,646 | 905 | 934 | 532,461,813 | 538,646,556 |

| Industrial subgroups | Returns showing net income—Continued | | | | | |
|-----------------------------------|--------------------------------------|-----------------|-------------------------|-----------------|------------------|-----------------|
| | Net income | | Net loss for prior year | | Income tax | |
| | Original figures | Revised figures | Original figures | Revised figures | Original figures | Revised figures |
| Anthracite ² | \$12,908,668 | \$12,236,393 | \$659,720 | \$562,915 | \$1,339,793 | \$1,279,836 |
| Bituminous, lignite and peat..... | 39,396,569 | 40,068,844 | 2,628,807 | 2,725,612 | 3,940,062 | 4,000,019 |

| Industrial sub- groups | Returns showing no net income | | | | | | Number of returns showing no in- come data—Inac- tive corporations | |
|--------------------------------|-------------------------------|--------------------|---------------------------|--------------------|---------------------|--------------------|---|--------------------|
| | Number | | Gross income ¹ | | Deficit | | | |
| | Original figures | Revised figures | Original figures | Revised figures | Original figures | Revised figures | Original figures | Revised figures |
| Anthracite ² | 176 | 78 | \$155,335,269 | \$145,783,472 | \$10,486,431 | \$9,295,976 | 24 | 9 |
| Bituminous, lignite and peat.. | 1,437 | 1,535 | 459,945,663 | 469,497,460 | 50,700,422 | 51,890,877 | 162 | 177 |

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

² Includes also concerns engaged in washing or dredging anthracite coal whether or not such activities are engaged in solely or in connection with mining.

REVISED ITEMS FOR STATISTICS OF INCOME FOR 1928 FOR CORPORATION RETURNS

TABLE 12.—Gross income and deductions, returns for Illinois and Massachusetts

| States | Returns showing net income | | | |
|--------------------|----------------------------|-----------------|-------------------------|-----------------|
| | Gross income ¹ | | Deductions ¹ | |
| | Original figures | Revised figures | Original figures | Revised figures |
| Illinois..... | | | | |
| Massachusetts..... | \$7,274,257,579 | \$5,354,347,357 | \$6,861,751,517 | \$4,941,841,295 |
| Grand total..... | 129,289,435,251 | 127,369,525,029 | 118,671,694,094 | 116,751,783,872 |

| States | Returns showing no net income | | | |
|--------------------|-------------------------------|-----------------|-------------------------|-----------------|
| | Gross income ¹ | | Deductions ¹ | |
| | Original figures | Revised figures | Original figures | Revised figures |
| Illinois..... | \$4,704,848,516 | \$2,151,365,382 | \$4,884,615,949 | \$2,331,132,815 |
| Massachusetts..... | | | | |
| Grand total..... | 27,965,472,580 | 25,411,989,446 | 30,356,596,828 | 27,803,113,694 |

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

REVISED ITEMS FOR STATISTICS OF INCOMES FOR 1928 FOR CORPORATION
RETURNS—ContinuedTABLE 14.—*Miscellaneous receipts, total compiled receipts, miscellaneous deductions, and total statutory deductions for "Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.," and all returns*

PART 1.—ALL RETURNS

| | Miscellaneous receipts | Total compiled receipts | Miscellaneous deductions | Total statutory deductions |
|--|------------------------|-------------------------|--------------------------|----------------------------|
| Aggregate: | | | | |
| Original figures..... | \$28,092,463,686 | \$157,848,365,967 | \$44,946,392,512 | \$147,111,620,236 |
| Revised figures..... | 23,619,070,330 | 153,374,972,611 | 40,472,999,156 | 142,638,226,880 |
| Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.: | | | | |
| Original figures..... | 10,874,906,975 | 20,079,096,203 | 13,969,766,565 | 17,621,043,407 |
| Revised figures..... | 6,401,513,619 | 15,605,702,847 | 9,496,373,209 | 13,147,650,051 |

PART 2.—RETURNS SHOWING NET INCOME

| | | | | |
|--|------------------|-------------------|------------------|-------------------|
| Aggregate: | | | | |
| Original figures..... | \$22,057,002,204 | \$129,777,417,563 | \$34,503,588,814 | \$117,076,573,963 |
| Revised figures..... | 20,137,092,072 | 127,857,507,341 | 32,583,678,592 | 115,156,663,741 |
| Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.: | | | | |
| Original figures..... | 7,130,508,661 | 14,755,413,571 | 9,464,440,821 | 11,999,982,086 |
| Revised figures..... | 5,210,598,439 | 12,835,503,349 | 7,544,530,599 | 10,080,071,864 |

PART 3.—RETURNS SHOWING NO NET INCOME

| | | | | |
|--|-----------------|------------------|------------------|------------------|
| Aggregate: | | | | |
| Original figures..... | \$6,035,461,392 | \$28,070,948,404 | \$10,442,803,698 | \$30,035,046,273 |
| Revised figures..... | 3,481,978,258 | 25,517,465,270 | 7,889,320,564 | 27,481,563,139 |
| Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.: | | | | |
| Original figures..... | 3,744,398,314 | 5,323,682,632 | 4,505,325,744 | 5,621,061,321 |
| Revised figures..... | 1,190,915,180 | 2,770,199,498 | 1,951,842,610 | 3,067,578,187 |

TABLE 16.—*Gross income for certain subgroups of the industrial groups "Finance," all finance returns, and all returns*

| Serial No. | Industrial groups | Gross income | | | |
|------------|--|----------------------------|-----------------|-------------------------------|-----------------|
| | | Returns showing net income | | Returns showing no net income | |
| | | Original figures | Revised figures | Original figures | Revised figures |
| 82 | Finance: | | | | |
| | Banking and related industries— | | | | |
| | National banks..... | \$3,160,301,473 | \$1,240,391,251 | | |
| 90 | Total banking and related industries..... | 10,856,136,560 | 8,936,226,333 | | |
| | Other finance— | | | | |
| | Loan companies—Building and loan associations; mortgage, note, or pawn-brokers; insurance agents, promoters, stock syndicates, foreign exchange, and finance n. e. c. ² | | | \$2,974,244,734 | \$420,761,600 |
| | Total finance..... | 14,476,370,262 | 12,556,460,040 | 5,231,321,782 | 2,677,838,648 |
| | Grand total..... | 129,289,435,251 | 127,369,525,029 | 27,965,472,580 | 25,411,989,446 |

¹ For text explaining revision see p. 25.² N. e. c., not elsewhere classified.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for 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 | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|------------|------------|-------------------------------|------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 76 | 26 | \$138,500 | \$12,599 | 41 | \$293,947 | 9 |
| Alaska..... | 10 | 5 | 10,277 | 120 | 3 | 15,324 | 2 |
| Arizona..... | 147 | 34 | 123,408 | 6,344 | 93 | 1,596,853 | 20 |
| Arkansas..... | 85 | 18 | 177,208 | 17,479 | 59 | 791,722 | 8 |
| California..... | 1,342 | 421 | 7,235,409 | 762,468 | 855 | 18,271,318 | 66 |
| Colorado..... | 368 | 130 | 299,522 | 13,848 | 202 | 2,397,093 | 36 |
| Connecticut..... | 132 | 53 | 465,325 | 33,961 | 73 | 2,304,872 | 6 |
| Delaware..... | 42 | 17 | 181,585 | 18,226 | 20 | 419,053 | 5 |
| District of Columbia..... | 10 | 3 | 7,753 | 277 | 5 | 60,161 | 2 |
| Florida..... | 577 | 192 | 1,030,885 | 61,570 | 309 | 3,632,895 | 76 |
| Georgia..... | 183 | 53 | 92,302 | 654 | 117 | 899,518 | 13 |
| Hawaii..... | 51 | 16 | 862,874 | 94,356 | 34 | 966,338 | 1 |
| Idaho..... | 181 | 53 | 93,122 | 151 | 112 | 1,477,183 | 16 |
| Illinois..... | 286 | 96 | 459,684 | 22,540 | 159 | 1,774,507 | 31 |
| Indiana..... | 179 | 71 | 483,028 | 45,615 | 97 | 379,685 | 11 |
| Iowa..... | 178 | 80 | 524,161 | 50,336 | 74 | 913,437 | 24 |
| Kansas..... | 73 | 35 | 221,733 | 19,832 | 32 | 472,293 | 6 |
| Kentucky..... | 62 | 20 | 45,415 | 1,634 | 35 | 392,883 | 7 |
| Louisiana..... | 303 | 91 | 482,016 | 34,841 | 188 | 2,396,030 | 24 |
| Maine..... | 125 | 43 | 500,095 | 39,404 | 70 | 737,168 | 12 |
| Maryland..... | 73 | 17 | 113,573 | 8,167 | 49 | 325,881 | 7 |
| Massachusetts..... | 308 | 123 | 15,602,777 | 1,844,746 | 173 | 1,663,227 | 12 |
| Michigan..... | 304 | 100 | 724,779 | 69,230 | 172 | 1,621,368 | 32 |
| Minnesota..... | 309 | 103 | 463,484 | 40,781 | 158 | 1,607,632 | 48 |
| Mississippi..... | 75 | 15 | 123,605 | 13,459 | 52 | 1,733,702 | 8 |
| Missouri..... | 219 | 71 | 586,552 | 56,375 | 124 | 890,741 | 24 |
| Montana..... | 413 | 87 | 157,950 | 5,585 | 280 | 2,916,692 | 46 |
| Nebraska..... | 132 | 59 | 188,897 | 10,169 | 66 | 1,245,230 | 7 |
| Nevada..... | 73 | 21 | 42,297 | 1,024 | 49 | 1,455,563 | 3 |
| New Hampshire..... | 36 | 13 | 19,096 | ----- | 20 | 233,880 | 3 |
| New Jersey..... | 239 | 92 | 338,713 | 19,315 | 136 | 943,762 | 11 |
| New Mexico..... | 96 | 29 | 158,682 | 11,746 | 60 | 800,109 | 7 |
| New York..... | 594 | 109 | 1,142,298 | 91,248 | 378 | 8,929,561 | 47 |
| North Carolina..... | 89 | 16 | 46,775 | 186 | 62 | 238,530 | 11 |
| North Dakota..... | 124 | 25 | 32,763 | 1,794 | 78 | 329,350 | 21 |
| Ohio..... | 304 | 117 | 595,112 | 46,194 | 172 | 1,802,500 | 6 |
| Oklahoma..... | 59 | 17 | 31,299 | ----- | 36 | 483,120 | 6 |
| Oregon..... | 412 | 107 | 846,724 | 79,280 | 239 | 3,485,807 | 66 |
| Pennsylvania..... | 243 | 70 | 1,210,481 | 132,499 | 155 | 2,762,959 | 18 |
| Rhode Island..... | 22 | 7 | 37,219 | 2,290 | 12 | 104,835 | 3 |
| South Carolina..... | 89 | 27 | 176,981 | 11,567 | 52 | 235,513 | 10 |
| South Dakota..... | 90 | 32 | 35,749 | 130 | 50 | 358,942 | 8 |
| Tennessee..... | 83 | 20 | 47,925 | 4,072 | 57 | 464,202 | 6 |
| Texas..... | 393 | 144 | 1,232,009 | 98,107 | 216 | 2,776,038 | 33 |
| Utah..... | 185 | 75 | 253,048 | 10,675 | 90 | 799,052 | 20 |
| Vermont..... | 33 | 12 | 33,217 | 1,449 | 20 | 63,241 | 1 |
| Virginia..... | 144 | 34 | 68,766 | 2,511 | 98 | 533,754 | 12 |
| Washington..... | 590 | 163 | 1,452,166 | 136,635 | 325 | 3,944,763 | 102 |
| West Virginia..... | 84 | 25 | 106,519 | 7,596 | 48 | 402,704 | 11 |
| Wisconsin..... | 458 | 115 | 754,324 | 71,224 | 276 | 1,524,072 | 67 |
| Wyoming..... | 278 | 113 | 426,325 | 26,767 | 150 | 1,504,691 | 15 |
| Total..... | 10,961 | 3,475 | 40,484,407 | 4,041,076 | 6,431 | 86,369,701 | 1,055 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929..... | 10,615 | 4,407 | 72,800,723 | 6,783,059 | 5,023 | 58,543,308 | 1,185 |
| 1928..... | 10,265 | 4,604 | 80,476,480 | 8,216,675 | 4,679 | 50,092,052 | 1,082 |
| 1927..... | 9,905 | 4,445 | 78,577,174 | 9,053,541 | 4,460 | 61,893,204 | 1,000 |
| 1926..... | 10,688 | 4,698 | 70,811,571 | 8,175,458 | 5,990 | 55,665,126 | ----- |
| 1925..... | 9,904 | 4,662 | 76,861,952 | 8,004,382 | 5,242 | 59,214,951 | ----- |
| 1924..... | 9,758 | 4,530 | 64,229,810 | 6,732,877 | 5,228 | 62,497,807 | ----- |
| 1923..... | 9,360 | 3,914 | 92,201,206 | 9,790,733 | 5,446 | 49,930,333 | ----- |
| 1922..... | 9,092 | 4,000 | 62,900,621 | 6,622,011 | 5,092 | 56,091,157 | ----- |
| 1921..... | 8,724 | 3,146 | 40,718,192 | 6,001,962 | 5,578 | 88,562,898 | ----- |
| 1920..... | 9,186 | 3,874 | 71,480,276 | 17,170,264 | 5,312 | 66,139,680 | ----- |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MINING AND QUARRYING

| State and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|-------------|-------------|-------------------------------|-------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 145 | 46 | \$726,723 | \$74,877 | 75 | \$1,273,216 | 24 |
| Alaska..... | 27 | 4 | 58,242 | 6,542 | 7 | 57,088 | 16 |
| Arizona..... | 340 | 12 | 28,344 | 1,032 | 75 | 1,037,857 | 253 |
| Arkansas..... | 128 | 56 | 465,448 | 45,204 | 65 | 473,725 | 7 |
| California..... | 1,712 | 414 | 33,673,033 | 3,880,827 | 800 | 23,890,068 | 498 |
| Colorado..... | 996 | 168 | 3,853,005 | 428,618 | 346 | 4,514,288 | 482 |
| Connecticut..... | 34 | 14 | 520,527 | 59,596 | 18 | 180,770 | 2 |
| Delaware..... | 54 | 13 | 1,399,125 | 164,798 | 26 | 1,721,862 | 15 |
| District of Columbia..... | 25 | 4 | 503,204 | 50,379 | 10 | 105,057 | 11 |
| Florida..... | 61 | 12 | 81,581 | 4,380 | 32 | 797,397 | 17 |
| Georgia..... | 49 | 17 | 94,749 | 3,582 | 23 | 457,367 | 9 |
| Hawaii..... | 6 | 1 | (?) | — | 4 | 11,325 | 1 |
| Idaho..... | 657 | 35 | 639,265 | 72,098 | 74 | 1,410,586 | 348 |
| Illinois..... | 494 | 158 | 10,061,569 | 1,138,143 | 268 | 7,152,679 | 68 |
| Indiana..... | 284 | 98 | 1,770,969 | 178,698 | 139 | 2,272,666 | 47 |
| Iowa..... | 163 | 58 | 413,493 | 35,722 | 62 | 534,422 | 43 |
| Kansas..... | 324 | 134 | 1,166,312 | 107,196 | 157 | 1,931,525 | 33 |
| Kentucky..... | 505 | 191 | 2,251,561 | 228,451 | 221 | 3,765,796 | 93 |
| Louisiana..... | 225 | 112 | 925,490 | 77,849 | 82 | 862,397 | 31 |
| Maine..... | 49 | 12 | 154,509 | 14,324 | 23 | 1,698,321 | 14 |
| Maryland..... | 96 | 33 | 3,781,848 | 443,275 | 50 | 2,000,865 | 13 |
| Massachusetts..... | 233 | 52 | 3,770,232 | 441,071 | 123 | 5,718,377 | 58 |
| Michigan..... | 297 | 81 | 712,194 | 69,294 | 140 | 4,615,272 | 76 |
| Minnesota..... | 299 | 102 | 3,585,737 | 402,438 | 100 | 978,740 | 97 |
| Mississippi..... | 34 | 7 | 35,817 | 2,239 | 15 | 207,071 | 12 |
| Missouri..... | 417 | 110 | 1,251,956 | 124,313 | 213 | 3,307,211 | 94 |
| Montana..... | 340 | 61 | 456,475 | 34,342 | 120 | 1,414,082 | 159 |
| Nebraska..... | 51 | 17 | 602,612 | 68,302 | 15 | 217,605 | 19 |
| Nevada..... | 344 | 23 | 30,519 | 1,310 | 90 | 754,809 | 231 |
| New Hampshire..... | 9 | 3 | (?) | — | 5 | 36,900 | 1 |
| New Jersey..... | 143 | 56 | 1,188,615 | 123,408 | 64 | 15,556,441 | 23 |
| New Mexico..... | 119 | 15 | 96,047 | 8,341 | 45 | 342,794 | 59 |
| New York..... | 836 | 247 | 33,746,591 | 3,862,911 | 417 | 45,463,704 | 172 |
| North Carolina..... | 49 | 13 | 55,991 | 3,421 | 26 | 267,679 | 10 |
| North Dakota..... | 39 | 11 | 31,610 | 2,127 | 10 | 44,185 | 18 |
| Ohio..... | 773 | 292 | 8,574,382 | 874,991 | 400 | 6,684,617 | 81 |
| Oklahoma..... | 1,046 | 359 | 23,690,088 | 2,717,037 | 563 | 23,916,075 | 124 |
| Oregon..... | 215 | 21 | 74,396 | 5,313 | 60 | 300,796 | 134 |
| Pennsylvania..... | 1,745 | 517 | 28,053,779 | 3,141,688 | 951 | 42,015,784 | 277 |
| Rhode Island..... | 15 | 5 | 17,353 | 821 | 6 | 20,682 | 4 |
| South Carolina..... | 20 | 6 | 54,689 | 4,908 | 12 | 122,119 | 2 |
| South Dakota..... | 49 | 15 | 22,160 | 201 | 13 | 137,301 | 21 |
| Tennessee..... | 167 | 50 | 1,170,491 | 130,994 | 82 | 939,457 | 35 |
| Texas..... | 1,131 | 355 | 11,361,893 | 1,081,111 | 582 | 15,023,007 | 194 |
| Utah..... | 646 | 54 | 1,439,747 | 162,865 | 165 | 3,145,076 | 427 |
| Vermont..... | 38 | 11 | 894,926 | 105,555 | 21 | 442,911 | 6 |
| Virginia..... | 189 | 68 | 2,090,433 | 231,935 | 84 | 1,448,059 | 37 |
| Washington..... | 742 | 71 | 772,905 | 76,045 | 155 | 1,611,204 | 516 |
| West Virginia..... | 895 | 385 | 6,845,602 | 698,632 | 384 | 6,353,583 | 126 |
| Wisconsin..... | 213 | 47 | 377,786 | 32,829 | 75 | 486,821 | 91 |
| Wyoming..... | 167 | 54 | 538,358 | 50,462 | 40 | 738,003 | 73 |
| States grouped ² | | | 6,063 | — | | — | — |
| Total..... | 17,635 | 4,700 | 194,118,444 | 21,474,495 | 7,533 | 238,459,442 | 5,402 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929..... | 18,261 | 5,211 | 430,526,942 | 44,318,798 | 7,291 | 198,439,608 | 5,759 |
| 1928..... | 18,793 | 5,183 | 332,678,721 | 36,751,194 | 7,750 | 207,415,745 | 5,860 |
| 1927..... | 18,519 | 5,232 | 276,308,663 | 34,898,460 | 7,804 | 246,924,280 | 5,483 |
| 1926..... | 19,252 | 6,006 | 455,798,286 | 57,307,996 | 13,246 | 183,473,862 | — |
| 1925..... | 19,163 | 5,488 | 453,599,744 | 55,048,690 | 13,675 | 209,950,530 | — |
| 1924..... | 18,453 | 4,893 | 240,141,930 | 28,389,340 | 13,560 | 307,091,131 | — |
| 1923..... | 18,509 | 5,175 | 283,565,648 | 30,777,039 | 13,334 | 334,253,838 | — |
| 1922..... | 17,093 | 6,130 | 286,437,388 | 31,399,593 | 10,963 | 280,456,101 | — |
| 1921..... | 17,660 | 4,365 | 185,133,923 | 31,969,216 | 13,295 | 414,488,951 | — |
| 1920..... | 17,534 | 6,933 | 702,073,788 | 174,595,972 | 10,601 | 176,505,076 | — |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

TOTAL MANUFACTURING

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|---------------|-------------|-------------------------------|---------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama | 705 | 295 | \$5,317,701 | \$500,541 | 385 | \$9,300,689 | 25 |
| Alaska | 18 | 10 | 43,362 | 2,407 | 8 | 170,025 | ----- |
| Arizona | 131 | 57 | 1,329,161 | 138,953 | 60 | 1,337,702 | 14 |
| Arkansas | 352 | 145 | 1,483,151 | 142,492 | 192 | 4,478,661 | 15 |
| California | 3,911 | 1,638 | 83,202,559 | 9,371,330 | 2,061 | 68,895,282 | 212 |
| Colorado | 758 | 349 | 7,071,646 | 770,600 | 334 | 8,131,015 | 75 |
| Connecticut | 1,748 | 715 | 23,856,507 | 2,701,874 | 977 | 45,665,033 | 56 |
| Delaware | 230 | 110 | 60,831,570 | 7,233,493 | 105 | 6,576,907 | 15 |
| District of Columbia | 285 | 148 | 3,048,078 | 304,341 | 126 | 1,309,601 | 11 |
| Florida | 920 | 386 | 4,035,236 | 358,824 | 473 | 6,030,907 | 61 |
| Georgia | 1,077 | 499 | 8,424,311 | 872,056 | 556 | 17,128,625 | 22 |
| Hawaii | 126 | 71 | 11,420,345 | 1,354,015 | 51 | 1,448,978 | 4 |
| Idaho | 184 | 75 | 381,594 | 28,980 | 89 | 3,968,012 | 20 |
| Illinois | 7,901 | 3,321 | 280,031,340 | 32,596,989 | 4,382 | 129,107,150 | 198 |
| Indiana | 2,376 | 1,047 | 39,891,219 | 4,386,698 | 1,227 | 35,027,313 | 102 |
| Iowa | 1,253 | 629 | 20,396,960 | 2,288,219 | 513 | 7,134,333 | 111 |
| Kansas | 510 | 252 | 4,314,790 | 462,111 | 243 | 14,215,143 | 15 |
| Kentucky | 991 | 436 | 14,982,083 | 1,663,826 | 501 | 9,651,637 | 54 |
| Louisiana | 911 | 404 | 13,932,736 | 1,529,732 | 468 | 13,171,981 | 39 |
| Maine | 640 | 261 | 6,498,035 | 724,824 | 334 | 14,705,300 | 45 |
| Maryland | 1,211 | 585 | 18,455,788 | 2,046,466 | 586 | 11,686,414 | 40 |
| Massachusetts | 5,451 | 2,137 | 83,817,915 | 8,428,229 | 3,160 | 135,816,100 | 154 |
| Michigan | 3,249 | 1,191 | 276,567,119 | 31,521,088 | 1,900 | 81,276,847 | 158 |
| Minnesota | 1,868 | 966 | 33,344,435 | 3,745,577 | 788 | 15,444,242 | 114 |
| Mississippi | 397 | 168 | 2,684,748 | 283,972 | 208 | 5,159,933 | 21 |
| Missouri | 2,953 | 1,240 | 86,670,580 | 10,053,906 | 1,569 | 37,358,709 | 144 |
| Montana | 218 | 101 | 949,647 | 86,021 | 105 | 1,109,989 | 12 |
| Nebraska | 508 | 283 | 3,650,967 | 377,443 | 209 | 2,110,536 | 16 |
| Nevada | 56 | 18 | 135,197 | 13,550 | 32 | 259,767 | 6 |
| New Hampshire | 357 | 154 | 2,982,039 | 302,044 | 197 | 9,051,075 | 6 |
| New Jersey | 4,244 | 1,818 | 103,507,748 | 11,802,586 | 2,816 | 71,471,762 | 110 |
| New Mexico | 67 | 32 | 213,128 | 18,414 | 29 | 554,983 | 6 |
| New York | 20,643 | 8,889 | 888,732,971 | 103,944,083 | 11,275 | 382,724,916 | 479 |
| North Carolina | 1,416 | 549 | 56,010,703 | 6,583,192 | 833 | 17,802,053 | 34 |
| North Dakota | 130 | 64 | 283,438 | 22,089 | 53 | 244,342 | 13 |
| Ohio | 6,073 | 2,581 | 182,448,315 | 20,882,567 | 3,359 | 124,905,682 | 133 |
| Oklahoma | 701 | 325 | 5,502,246 | 577,145 | 331 | 25,424,465 | 45 |
| Oregon | 1,073 | 390 | 4,858,362 | 482,378 | 581 | 11,830,733 | 102 |
| Pennsylvania | 7,153 | 2,989 | 260,304,740 | 30,185,010 | 3,885 | 145,279,663 | 279 |
| Rhode Island | 929 | 392 | 11,975,777 | 1,313,641 | 508 | 28,503,978 | 29 |
| South Carolina | 538 | 191 | 2,977,103 | 299,193 | 323 | 17,986,233 | 24 |
| South Dakota | 203 | 119 | 632,421 | 49,825 | 69 | 327,580 | 15 |
| Tennessee | 1,094 | 468 | 13,073,984 | 1,400,050 | 583 | 15,991,187 | 43 |
| Texas | 1,864 | 833 | 30,093,576 | 3,354,459 | 942 | 19,878,629 | 89 |
| Utah | 311 | 166 | 2,178,403 | 232,512 | 131 | 3,129,314 | 14 |
| Vermont | 295 | 136 | 1,807,781 | 175,759 | 150 | 3,299,874 | 9 |
| Virginia | 1,040 | 491 | 9,427,027 | 991,648 | 525 | 13,258,720 | 24 |
| Washington | 1,899 | 715 | 9,293,931 | 937,238 | 1,012 | 20,648,791 | 172 |
| West Virginia | 591 | 284 | 9,417,149 | 1,045,103 | 282 | 5,931,826 | 25 |
| Wisconsin | 3,466 | 1,478 | 64,881,390 | 7,397,812 | 1,807 | 33,741,670 | 181 |
| Wyoming | 73 | 40 | 128,058 | 5,790 | 30 | 180,164 | 3 |
| Total | 95,098 | 40,641 | 2,757,508,070 | 316,991,845 | 50,863 | 1,639,844,471 | 3,594 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929 | 96,525 | 55,488 | 5,216,016,133 | 544,053,221 | 36,742 | 810,243,609 | 4,295 |
| 1928 | 95,777 | 55,007 | 4,744,261,484 | 544,936,610 | 36,566 | 833,735,142 | 4,204 |
| 1927 | 93,415 | 53,620 | 3,938,647,370 | 507,734,510 | 36,196 | 851,052,639 | 3,599 |
| 1926 | 93,244 | 55,094 | 4,494,790,106 | 584,507,493 | 38,150 | 786,686,836 | ----- |
| 1925 | 88,674 | 54,137 | 4,383,357,349 | 546,740,987 | 34,537 | 682,254,676 | ----- |
| 1924 | 86,803 | 51,342 | 3,595,674,888 | 429,652,793 | 35,461 | 832,202,947 | ----- |
| 1923 | 85,199 | 53,195 | 4,271,899,449 | 484,863,656 | 31,404 | 701,011,681 | ----- |
| 1922 | 82,485 | 48,697 | 2,454,419,673 | 389,775,530 | 33,788 | 813,413,029 | ----- |
| 1921 | 79,748 | 37,030 | 1,777,785,608 | 351,770,249 | 42,718 | 1,898,831,377 | ----- |
| 1920 | 78,171 | 49,425 | 4,116,424,329 | 944,960,573 | 28,746 | 834,146,460 | ----- |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax: number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: FOOD PRODUCTS, BEVERAGES, AND TOBACCO

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|-------------|------------|-------------------------------|-------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama | 172 | 95 | \$739,730 | \$62,562 | 74 | \$732,760 | 3 |
| Alaska | 11 | 5 | 24,132 | 1,700 | 6 | 166,548 | 5 |
| Arizona | 41 | 19 | 655,788 | 74,520 | 17 | 161,874 | 3 |
| Arkansas | 95 | 45 | 488,546 | 49,050 | 47 | 268,585 | 4 |
| California | 794 | 396 | 13,438,119 | 1,369,627 | 351 | 11,019,574 | 11 |
| Colorado | 196 | 114 | 1,215,007 | 116,018 | 71 | 6,197,300 | 6 |
| Connecticut | 159 | 89 | 932,505 | 90,714 | 64 | 724,967 | 4 |
| Delaware | 47 | 24 | 14,166,516 | 1,695,571 | 19 | 74,643 | 16 |
| District of Columbia | 48 | 35 | 795,479 | 83,940 | 12 | 318,009 | 1 |
| Florida | 272 | 132 | 1,450,331 | 132,220 | 124 | 1,455,375 | 33 |
| Georgia | 244 | 146 | 3,895,739 | 426,917 | 97 | 1,568,448 | 19 |
| Hawaii | 68 | 47 | 10,184,926 | 1,214,984 | 21 | 1,235,325 | 24 |
| Idaho | 74 | 30 | 122,889 | 7,946 | 36 | 236,539 | 2 |
| Illinois | 952 | 517 | 63,731,277 | 7,462,653 | 402 | 12,196,540 | 33 |
| Indiana | 451 | 252 | 10,227,092 | 1,165,349 | 180 | 3,161,087 | 19 |
| Iowa | 358 | 203 | 7,712,253 | 880,717 | 131 | 642,977 | 2 |
| Kansas | 175 | 89 | 1,099,870 | 109,881 | 84 | 3,056,249 | 33 |
| Kentucky | 306 | 159 | 3,832,354 | 415,556 | 114 | 1,644,757 | 13 |
| Louisiana | 295 | 143 | 8,555,635 | 961,187 | 139 | 2,444,780 | 8 |
| Maine | 127 | 61 | 612,914 | 58,172 | 58 | 410,191 | 7 |
| Maryland | 242 | 123 | 3,102,258 | 341,035 | 112 | 2,241,867 | 14 |
| Massachusetts | 478 | 233 | 7,254,992 | 793,120 | 231 | 3,779,240 | 19 |
| Michigan | 465 | 230 | 11,366,396 | 1,301,077 | 216 | 5,354,592 | 19 |
| Minnesota | 476 | 293 | 16,668,702 | 1,908,506 | 164 | 3,298,744 | 7 |
| Mississippi | 116 | 69 | 589,150 | 56,362 | 40 | 305,529 | 29 |
| Missouri | 519 | 252 | 37,614,486 | 4,420,938 | 238 | 2,772,601 | 2 |
| Montana | 89 | 44 | 602,357 | 61,703 | 43 | 255,365 | 4 |
| Nebraska | 155 | 95 | 1,417,887 | 155,092 | 56 | 734,852 | 11 |
| Nevada | 16 | 6 | 8,146 | 39 | 10 | 35,222 | 8 |
| New Hampshire | 20 | 15 | 104,360 | 7,296 | 5 | 50,507 | 46 |
| New Jersey | 412 | 217 | 22,878,265 | 2,667,975 | 184 | 2,657,908 | 5 |
| New Mexico | 20 | 11 | 63,152 | 3,350 | 8 | 22,788 | 7 |
| New York | 1,795 | 945 | 223,785,821 | 26,438,507 | 804 | 34,713,547 | 21 |
| North Carolina | 224 | 116 | 43,370,985 | 5,179,264 | 100 | 593,717 | 5 |
| North Dakota | 49 | 26 | 84,986 | 3,570 | 18 | 142,781 | 7 |
| Ohio | 800 | 405 | 8,587,727 | 924,783 | 374 | 5,358,973 | 23 |
| Oklahoma | 160 | 83 | 971,497 | 99,431 | 70 | 613,792 | 44 |
| Oregon | 259 | 124 | 722,237 | 55,919 | 112 | 1,382,939 | 1 |
| Pennsylvania | 901 | 492 | 32,321,809 | 3,722,769 | 365 | 5,202,680 | 29 |
| Rhode Island | 69 | 39 | 299,695 | 26,056 | 29 | 234,152 | 5 |
| South Carolina | 114 | 60 | 674,889 | 69,150 | 49 | 144,919 | 4 |
| South Dakota | 83 | 51 | 239,265 | 17,332 | 28 | 81,401 | 2 |
| Tennessee | 282 | 162 | 4,995,190 | 561,008 | 108 | 1,510,644 | 16 |
| Texas | 516 | 278 | 4,604,167 | 476,625 | 222 | 2,652,010 | 12 |
| Utah | 122 | 66 | 449,948 | 40,103 | 54 | 2,363,978 | 7 |
| Vermont | 30 | 17 | 97,314 | 5,182 | 13 | 63,716 | 29 |
| Virginia | 284 | 157 | 3,219,674 | 351,962 | 120 | 3,397,493 | 55 |
| Washington | 427 | 189 | 2,257,779 | 222,978 | 209 | 4,587,680 | 7 |
| West Virginia | 129 | 85 | 1,862,847 | 190,521 | 44 | 233,633 | 55 |
| Wisconsin | 1,085 | 589 | 6,077,256 | 606,635 | 441 | 2,609,280 | 11 |
| Wyoming | 30 | 19 | 64,742 | 2,865 | 11 | 46,143 | 635 |
| Total | 15,252 | 8,092 | 580,239,081 | 67,084,446 | 6,525 | 135,152,381 | 716 |
| Summary for preceding years: ¹ | | | | | | | 736 |
| 1929 | 15,561 | 9,288 | 672,867,703 | 70,863,295 | 5,557 | 92,662,560 | 662 |
| 1928 | 15,404 | 9,082 | 639,770,167 | 72,939,438 | 5,586 | 79,965,204 | |
| 1927 | 15,524 | 9,232 | 585,820,452 | 75,793,776 | 5,630 | 108,190,639 | |
| 1926 | 15,505 | 9,239 | 592,440,172 | 77,147,310 | 6,266 | 95,308,802 | |
| 1925 | 14,722 | 9,303 | 533,472,244 | 66,586,899 | 5,419 | 91,512,114 | |
| 1924 | 14,442 | 9,080 | 536,852,421 | 63,376,159 | 5,362 | 95,715,254 | |
| 1923 | 14,153 | 8,666 | 506,924,386 | 55,646,300 | 5,487 | 124,175,970 | |
| 1922 | 14,087 | 8,359 | 447,671,380 | 50,666,679 | 5,728 | 150,306,300 | |
| 1921 | 13,777 | 7,207 | 319,176,273 | 65,676,304 | 6,570 | 309,161,987 | |
| 1920 | 13,718 | 7,551 | 404,847,051 | 90,537,701 | 6,167 | 183,895,444 | |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: TEXTILES AND THEIR PRODUCTS

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|------------------|------------------|-------------------------------|------------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 71 | 12 | \$53,396 | \$832 | 58 | \$3,144,108 | 1 |
| Alaska..... | 2 | | | | 2 | (²) | |
| Arizona..... | 14 | 3 | 12,627 | 768 | 10 | 310,651 | 1 |
| Arkansas..... | 316 | 127 | 1,640,167 | 165,665 | 182 | 2,968,291 | 7 |
| California..... | 38 | 9 | 10,793 | 141 | 28 | 256,938 | 1 |
| Colorado..... | 286 | 103 | 2,220,619 | 241,588 | 172 | 14,342,881 | 11 |
| Connecticut..... | 13 | 2 | (²) | (²) | 11 | 1,627,647 | |
| Delaware..... | 21 | 8 | 37,336 | 2,448 | 13 | 33,909 | |
| District of Columbia..... | 40 | 13 | 21,969 | | 25 | 94,767 | 2 |
| Florida..... | 198 | 78 | 1,758,507 | 188,192 | 118 | 8,818,443 | 2 |
| Georgia..... | 5 | 4 | 8,418 | 286 | 1 | (²) | |
| Hawaii..... | 2 | 1 | (²) | | 1 | (²) | |
| Idaho..... | 823 | 274 | 4,153,836 | 428,634 | 535 | 10,741,286 | 14 |
| Illinois..... | 118 | 46 | 908,944 | 99,110 | 71 | 949,779 | 1 |
| Indiana..... | 54 | 18 | 112,051 | 8,652 | 31 | 575,870 | 5 |
| Iowa..... | 22 | 11 | 74,896 | 7,384 | 11 | 95,923 | |
| Kansas..... | 80 | 21 | 369,475 | 39,305 | 57 | 1,011,685 | 2 |
| Kentucky..... | 62 | 27 | 531,686 | 42,358 | 32 | 633,103 | 3 |
| Louisiana..... | 82 | 26 | 849,403 | 94,899 | 52 | 5,407,237 | 4 |
| Maine..... | 160 | 55 | 1,554,147 | 157,988 | 99 | 2,539,445 | 6 |
| Maryland..... | 964 | 321 | 5,034,053 | 514,748 | 634 | 63,993,427 | 9 |
| Massachusetts..... | 138 | 39 | 729,339 | 74,448 | 94 | 1,822,883 | 6 |
| Michigan..... | 147 | 63 | 1,107,492 | 118,173 | 78 | 1,299,220 | 5 |
| Minnesota..... | 17 | 3 | 40,870 | 4,410 | 14 | 333,877 | |
| Mississippi..... | 325 | 124 | 1,040,344 | 86,664 | 188 | 2,919,911 | 13 |
| Missouri..... | 2 | 1 | (²) | | 1 | (²) | |
| Montana..... | 25 | 8 | 28,361 | 2,127 | 14 | 66,599 | 3 |
| Nebraska..... | 2 | 1 | (²) | | 1 | (²) | |
| Nevada..... | 62 | 16 | 290,014 | 22,594 | 46 | 4,974,089 | |
| New Hampshire..... | 919 | 396 | 13,661,017 | 1,524,392 | 508 | 25,704,950 | 15 |
| New Jersey..... | | | | | | | |
| New Mexico..... | 6,190 | 2,666 | 23,233,158 | 2,170,296 | 3,456 | 100,483,106 | 68 |
| New York..... | 494 | 189 | 9,521,657 | 1,085,854 | 296 | 11,051,511 | 9 |
| North Carolina..... | 1 | | | | 1 | (²) | |
| North Dakota..... | 388 | 122 | 7,817,100 | 895,593 | 261 | 8,307,351 | 5 |
| Ohio..... | 25 | 6 | 79,487 | 8,509 | 18 | 104,320 | 1 |
| Oklahoma..... | 49 | 15 | 884,708 | 100,137 | 32 | 930,329 | 2 |
| Oregon..... | 1,292 | 455 | 17,767,484 | 1,984,500 | 808 | 40,380,718 | 29 |
| Pennsylvania..... | 283 | 118 | 4,896,873 | 543,834 | 157 | 20,786,757 | 8 |
| Rhode Island..... | 135 | 29 | 807,595 | 79,960 | 105 | 16,237,643 | 1 |
| South Carolina..... | 3 | | | | 2 | 1,041 | 1 |
| South Dakota..... | 141 | 52 | 2,162,444 | 220,507 | 86 | 4,526,177 | 3 |
| Tennessee..... | 153 | 52 | 440,783 | 40,034 | 96 | 2,975,800 | 5 |
| Texas..... | 23 | 9 | 33,380 | 1,787 | 14 | 191,744 | |
| Utah..... | 24 | 8 | 144,147 | 15,802 | 15 | 984,513 | 1 |
| Vermont..... | 90 | 32 | 436,997 | 45,785 | 57 | 3,097,772 | 1 |
| Virginia..... | 109 | 40 | 177,983 | 10,996 | 63 | 368,215 | 6 |
| Washington..... | 42 | 10 | 60,821 | 4,410 | 32 | 736,959 | |
| West Virginia..... | 240 | 65 | 786,991 | 75,902 | 165 | 3,798,133 | 10 |
| Wisconsin..... | 2 | | | | 2 | 12,795 | |
| Wyoming..... | | | | | | 47,723 | |
| States grouped ² | | | 108,829 | 12,443 | | | |
| Total..... | 14,692 | 5,678 | 105,610,197 | 11,122,145 | 8,753 | 369,689,526 | 261 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929..... | 14,629 | 8,104 | 323,973,759 | 33,196,946 | 6,236 | 163,069,097 | 289 |
| 1928..... | 14,508 | 8,076 | 351,849,592 | 39,355,411 | 6,098 | 155,728,596 | 334 |
| 1927..... | 13,851 | 8,240 | 417,484,179 | 50,341,461 | 5,343 | 120,815,929 | 268 |
| 1926..... | 13,436 | 7,708 | 314,649,317 | 39,829,341 | 5,728 | 195,164,316 | |
| 1925..... | 12,271 | 7,504 | 413,114,811 | 48,814,565 | 4,767 | 114,772,390 | |
| 1924..... | 12,229 | 6,836 | 316,928,779 | 37,650,962 | 5,393 | 188,104,068 | |
| 1923..... | 11,771 | 7,678 | 563,412,301 | 65,435,092 | 4,093 | 71,844,563 | |
| 1922..... | 11,425 | 6,973 | 535,106,819 | 62,499,593 | 4,452 | 78,311,129 | |
| 1921..... | 10,872 | 5,312 | 327,356,083 | 67,216,070 | 5,560 | 189,439,330 | |
| 1920..... | 10,121 | 5,545 | 458,612,900 | 121,769,525 | 4,576 | 166,646,390 | |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: LEATHER AND ITS MANUFACTURES

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|------------------|------------------|-------------------------------|------------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama | 1 | | | | 1 | (¹) | |
| Alaska | | | | | | | |
| Arizona | | | | | | | |
| Arkansas | | | | | | | |
| California | 52 | 14 | \$52,096 | \$3,842 | 38 | \$747,823 | |
| Colorado | 12 | 3 | 5,513 | 12 | 9 | 30,245 | |
| Connecticut | 25 | 8 | 12,251 | 39 | 15 | 282,061 | 2 |
| Delaware | 9 | 3 | 42,443 | 3,991 | 5 | 125,623 | 1 |
| District of Columbia | 1 | 1 | (²) | | | | |
| Florida | 2 | 1 | (²) | | 1 | (²) | |
| Georgia | 9 | 4 | 33,667 | 2,767 | 5 | 13,561 | |
| Hawaii | | | | | | | |
| Idaho | 1 | 1 | (²) | | | | |
| Illinois | 146 | 51 | 2,824,577 | 322,908 | 93 | 4,000,964 | 2 |
| Indiana | 19 | 7 | 119,065 | 12,865 | 12 | 594,425 | |
| Iowa | 14 | 1 | (²) | (²) | 11 | 457,519 | 2 |
| Kansas | 9 | 4 | 25,935 | 2,377 | 5 | 18,507 | |
| Kentucky | 11 | 4 | 24,782 | 1,794 | 7 | 254,085 | |
| Louisiana | 4 | 1 | (²) | | 3 | (²) | |
| Maine | 53 | 22 | 296,314 | 31,067 | 28 | 2,828,681 | 3 |
| Maryland | 27 | 11 | 107,972 | 9,980 | 16 | 839,085 | |
| Massachusetts | 708 | 255 | 4,705,930 | 487,510 | 440 | 14,907,946 | 13 |
| Michigan | 36 | 10 | 223,670 | 25,027 | 25 | 863,208 | 1 |
| Minnesota | 22 | 10 | 81,138 | 5,134 | 10 | 751,246 | 2 |
| Mississippi | 1 | | | | 1 | (²) | |
| Missouri | 70 | 30 | 16,516,268 | 1,960,430 | 38 | 2,455,644 | 2 |
| Montana | 2 | | | | 1 | (²) | 1 |
| Nebraska | 11 | 2 | (²) | | 9 | 196,827 | |
| Nevada | | | | | | | |
| New Hampshire | 43 | 21 | 329,072 | 28,840 | 22 | 1,008,492 | |
| New Jersey | 98 | 33 | 391,403 | 39,116 | 64 | 2,323,819 | 1 |
| New Mexico | | | | | | | |
| New York | 600 | 252 | 7,083,365 | 800,081 | 340 | 13,420,450 | 8 |
| North Carolina | 8 | | | | 8 | 276,015 | |
| North Dakota | 1 | | | | 1 | (²) | |
| Ohio | 104 | 28 | 1,264,429 | 145,673 | 71 | 5,670,235 | 5 |
| Oklahoma | | | | | | | |
| Oregon | 13 | 4 | 9,140 | | 9 | 14,292 | |
| Pennsylvania | 161 | 47 | 2,088,837 | 237,751 | 110 | 6,827,205 | 4 |
| Rhode Island | 9 | 4 | 50,547 | 195 | 5 | 32,277 | |
| South Carolina | 1 | | | | 1 | (²) | |
| South Dakota | 1 | | | | 1 | (²) | |
| Tennessee | 12 | 4 | 900,625 | 107,562 | 8 | 42,714 | |
| Texas | 20 | 7 | 37,970 | 3,618 | 12 | 243,534 | 1 |
| Utah | 2 | 1 | (²) | | 1 | (²) | |
| Vermont | 2 | | | | | | |
| Virginia | 12 | 1 | (²) | (²) | 11 | 1,054,168 | |
| Washington | 10 | 6 | 19,325 | 1,258 | 4 | 6,459 | |
| West Virginia | 4 | | | | 4 | 83,474 | |
| Wisconsin | 115 | 41 | 1,422,700 | 155,294 | 70 | 3,670,818 | 4 |
| Wyoming | | | | | | | |
| States grouped ² | | | 16,516 | 556 | | 82,766 | |
| Total | 2,461 | 894 | 38,690,513 | 4,389,027 | 1,515 | 64,124,468 | 52 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929 | 2,477 | 1,349 | 76,863,034 | 8,109,399 | 1,084 | 36,368,059 | 44 |
| 1928 | 2,440 | 1,362 | 77,425,275 | 8,892,440 | 1,015 | 28,037,964 | 63 |
| 1927 | 2,411 | 1,448 | 99,071,812 | 12,229,044 | 903 | 21,702,590 | 60 |
| 1926 | 2,491 | 1,413 | 73,858,674 | 9,357,909 | 1,078 | 27,435,888 | |
| 1925 | 2,359 | 1,373 | 76,023,033 | 9,168,527 | 986 | 28,895,236 | |
| 1924 | 2,428 | 1,341 | 70,319,008 | 8,036,845 | 1,087 | 31,875,957 | |
| 1923 | 2,303 | 1,321 | 72,388,337 | 8,247,672 | 982 | 36,126,492 | |
| 1922 | 2,284 | 1,330 | 88,640,717 | 10,414,297 | 954 | 24,811,082 | |
| 1921 | 2,184 | 981 | 57,064,636 | 11,814,847 | 1,203 | 105,909,355 | |
| 1920 | 2,162 | 1,230 | 61,028,189 | 14,811,371 | 932 | 103,921,943 | |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: RUBBER PRODUCTS

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|------------------|------------------|-------------------------------|------------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama | | | | | | | |
| Alaska | | | | | | | |
| Arizona | 1 | | | | | | 1 |
| Arkansas | 1 | 1 | (²) | | | | |
| California | 21 | 9 | \$258,340 | \$29,068 | 11 | \$458,293 | 1 |
| Colorado | 6 | 1 | (²) | (²) | 3 | 15,833 | 2 |
| Connecticut | 21 | 10 | 166,770 | 18,016 | 11 | 403,033 | |
| Delaware | 5 | 2 | 502,409 | 60,047 | 3 | 308,405 | |
| District of Columbia | 1 | | | | 1 | (²) | |
| Florida | | | | | | | |
| Georgia | 3 | 1 | (²) | | 2 | (²) | |
| Hawaii | | | | | | | |
| Idaho | | | | | | | |
| Illinois | 38 | 12 | 215,574 | 23,619 | 25 | 935,562 | 1 |
| Indiana | 16 | 7 | 48,067 | 3,834 | 9 | 500,648 | |
| Iowa | 4 | 1 | (²) | | 2 | 131,419 | 1 |
| Kansas | 1 | | | | 1 | (²) | |
| Kentucky | 1 | | | | | | 1 |
| Louisiana | 1 | 1 | (²) | | | | |
| Maine | 6 | 2 | 1,098 | | 3 | 25,125 | 1 |
| Maryland | 5 | 1 | (²) | | 4 | 20,985 | |
| Massachusetts | 83 | 32 | 1,401,019 | 158,792 | 47 | 9,516,416 | 4 |
| Michigan | 10 | 3 | 194,060 | 22,835 | 6 | 185,111 | 1 |
| Minnesota | 3 | 1 | (²) | | 1 | (²) | 1 |
| Mississippi | | | | | | | |
| Missouri | 10 | 3 | 3,388 | | 7 | 322,527 | |
| Montana | | | | | | | |
| Nebraska | 5 | 1 | (²) | | 4 | 117,576 | |
| Nevada | | | | | | | |
| New Hampshire | 1 | 1 | (²) | | | | |
| New Jersey | 58 | 22 | 622,147 | 69,770 | 33 | 2,952,283 | 3 |
| New Mexico | | | | | | | |
| New York | 123 | 48 | 1,587,486 | 181,644 | 72 | 30,094,095 | 3 |
| North Carolina | 5 | 2 | 1,423 | | 3 | 114,701 | |
| North Dakota | | | | | | | |
| Ohio | 101 | 43 | 5,991,956 | 634,438 | 58 | 13,920,248 | |
| Oklahoma | | | | | | | |
| Oregon | 4 | 1 | (²) | | 3 | 11,586 | |
| Pennsylvania | 32 | 8 | 292,634 | 30,362 | 20 | 2,705,891 | 4 |
| Rhode Island | 8 | 3 | 359,701 | 42,392 | 4 | 2,222 | 1 |
| South Carolina | | | | | | | |
| South Dakota | | | | | | | |
| Tennessee | 5 | 3 | 5,296 | | 2 | 508 | |
| Texas | 2 | 2 | 16,696 | | | | |
| Utah | | | | | | | |
| Vermont | 1 | 1 | (²) | | | | |
| Virginia | 3 | | | | 3 | 89,258 | |
| Washington | 5 | 2 | 2,725 | | 3 | 18,264 | |
| West Virginia | | | | | | | |
| Wisconsin | 17 | 3 | 242,297 | 28,468 | 13 | 840,050 | 1 |
| Wyoming | | | | | | | |
| States grouped ² | | | 328,415 | 33,179 | | 186,114 | |
| Total | 607 | 227 | 12,241,510 | 1,336,464 | 354 | 63,876,153 | 26 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929 | 638 | 311 | 56,323,634 | 6,054,979 | 303 | 39,191,415 | 24 |
| 1928 | 723 | 349 | 44,644,531 | 5,149,327 | 331 | 45,987,216 | 43 |
| 1927 | 655 | 335 | 70,253,152 | 8,849,421 | 284 | 19,356,486 | 36 |
| 1926 | 680 | 339 | 37,500,977 | 4,866,739 | 341 | 24,764,094 | |
| 1925 | 638 | 349 | 122,965,853 | 15,411,932 | 289 | 13,941,445 | |
| 1924 | 638 | 325 | 56,900,060 | 5,661,977 | 313 | 15,344,877 | |
| 1923 | 607 | 273 | 45,924,366 | 2,839,675 | 334 | 21,562,982 | |
| 1922 | 593 | 284 | 41,929,682 | 2,285,832 | 309 | 24,562,953 | |
| 1921 | 641 | 196 | 5,101,673 | 815,468 | 445 | 101,561,735 | |
| 1920 | 671 | 279 | 26,677,976 | 3,748,472 | 392 | 31,575,079 | |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: FOREST PRODUCTS

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|------------------|------------|-------------------------------|------------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 147 | 50 | \$702,934 | \$71,508 | 96 | \$1,698,700 | 1 |
| Alaska..... | 2 | 1 | (²) | | 1 | (²) | |
| Arizona..... | 11 | 4 | 10,845 | 183 | 6 | 624,025 | 1 |
| Arkansas..... | 107 | 32 | 362,773 | 33,351 | 71 | 1,706,704 | 4 |
| California..... | 238 | 69 | 1,328,542 | 133,470 | 161 | 9,826,545 | 8 |
| Colorado..... | 40 | 12 | 80,807 | 7,127 | 21 | 392,508 | 7 |
| Connecticut..... | 67 | 28 | 188,322 | 16,765 | 38 | 296,229 | 1 |
| Delaware..... | 18 | 9 | 133,147 | 14,392 | 9 | 1,411,615 | |
| District of Columbia..... | 8 | 2 | (²) | | 6 | 70,148 | |
| Florida..... | 188 | 73 | 1,167,082 | 92,631 | 100 | 2,563,314 | 15 |
| Georgia..... | 163 | 50 | 413,920 | 39,886 | 110 | 3,350,532 | 3 |
| Hawaii..... | 4 | 1 | (²) | | 3 | (²) | |
| Idaho..... | 35 | 10 | 93,618 | 8,691 | 23 | 3,611,569 | 2 |
| Illinois..... | 478 | 116 | 2,065,320 | 209,009 | 354 | 14,485,527 | 8 |
| Indiana..... | 286 | 79 | 1,524,907 | 160,693 | 200 | 5,097,062 | 7 |
| Iowa..... | 63 | 25 | 278,559 | 27,057 | 33 | 1,160,825 | 5 |
| Kansas..... | 12 | 5 | 91,325 | 10,325 | 7 | 111,858 | |
| Kentucky..... | 129 | 38 | 1,432,184 | 165,639 | 88 | 3,047,712 | 3 |
| Louisiana..... | 202 | 77 | 3,316,263 | 373,576 | 116 | 4,119,677 | 9 |
| Maine..... | 127 | 39 | 313,206 | 28,515 | 78 | 856,551 | 10 |
| Maryland..... | 77 | 27 | 247,645 | 15,878 | 49 | 1,091,170 | 1 |
| Massachusetts..... | 301 | 97 | 568,822 | 42,048 | 198 | 5,349,451 | 6 |
| Michigan..... | 277 | 50 | 934,091 | 74,849 | 206 | 7,538,656 | 12 |
| Minnesota..... | 124 | 40 | 655,938 | 65,209 | 79 | 2,640,826 | 5 |
| Mississippi..... | 143 | 41 | 1,017,719 | 113,009 | 95 | 3,530,861 | 7 |
| Missouri..... | 238 | 69 | 1,013,615 | 97,843 | 161 | 10,526,322 | 8 |
| Montana..... | 15 | 7 | 39,658 | 2,626 | 5 | 110,534 | 3 |
| Nebraska..... | 19 | 10 | 100,605 | 9,657 | 9 | 55,216 | |
| Nevada..... | 5 | | | | 5 | 135,182 | |
| New Hampshire..... | 69 | 26 | 215,808 | 16,913 | 40 | 1,675,173 | 3 |
| New Jersey..... | 160 | 53 | 364,319 | 33,114 | 104 | 1,144,338 | 3 |
| New Mexico..... | 9 | 3 | 10,940 | 461 | 5 | 445,487 | 1 |
| New York..... | 878 | 313 | 3,417,638 | 329,457 | 538 | 9,744,083 | 27 |
| North Carolina..... | 310 | 109 | 1,171,031 | 116,306 | 195 | 3,505,115 | 6 |
| North Dakota..... | 3 | | | | 3 | 15,540 | |
| Ohio..... | 322 | 107 | 1,265,509 | 124,869 | 211 | 4,430,125 | 4 |
| Oklahoma..... | 13 | 3 | 6,075 | 21 | 7 | 85,932 | 3 |
| Oregon..... | 266 | 52 | 863,077 | 94,239 | 191 | 7,353,302 | 23 |
| Pennsylvania..... | 400 | 139 | 2,069,365 | 192,657 | 251 | 8,449,010 | 10 |
| Rhode Island..... | 23 | 6 | 33,023 | 1,295 | 15 | 130,383 | 2 |
| South Carolina..... | 104 | 34 | 599,528 | 58,154 | 65 | 783,267 | 5 |
| South Dakota..... | 9 | 5 | 39,930 | 3,994 | 3 | 122,911 | 1 |
| Tennessee..... | 189 | 52 | 707,849 | 71,745 | 131 | 4,820,817 | 6 |
| Texas..... | 144 | 48 | 1,086,743 | 121,198 | 92 | 2,064,643 | 4 |
| Utah..... | 8 | 4 | 6,879 | 6 | 4 | 8,018 | |
| Vermont..... | 46 | 14 | 90,323 | 7,212 | 30 | 311,447 | 2 |
| Virginia..... | 152 | 62 | 1,429,676 | 152,474 | 86 | 1,773,153 | 4 |
| Washington..... | 467 | 116 | 2,102,879 | 214,859 | 310 | 12,486,527 | 41 |
| West Virginia..... | 95 | 33 | 829,953 | 87,128 | 52 | 1,313,573 | 10 |
| Wisconsin..... | 305 | 90 | 1,426,171 | 150,946 | 203 | 6,149,872 | 12 |
| Wyoming..... | 5 | 1 | (²) | | 4 | 54,005 | |
| States grouped ² | | | 8,853 | | | 123,378 | |
| Total..... | 7,501 | 2,340 | 35,824,512 | 3,590,985 | 4,868 | 152,460,018 | 293 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929..... | 7,869 | 4,195 | 135,611,838 | 13,436,661 | 3,294 | 68,498,675 | 380 |
| 1928..... | 7,947 | 4,290 | 142,196,658 | 15,210,319 | 3,367 | 71,492,903 | 290 |
| 1927..... | 7,816 | 4,178 | 125,408,497 | 15,611,798 | 3,353 | 94,294,842 | 285 |
| 1926..... | 7,862 | 4,591 | 172,971,932 | 21,906,671 | 3,271 | 69,195,767 | |
| 1925..... | 7,633 | 4,657 | 200,316,098 | 24,667,289 | 2,976 | 53,115,643 | |
| 1924..... | 7,663 | 4,750 | 178,869,396 | 21,090,098 | 2,913 | 57,753,873 | |
| 1923..... | 7,382 | 5,250 | 299,049,957 | 33,457,215 | 2,132 | 32,586,660 | |
| 1922..... | 6,911 | 4,545 | 207,995,927 | 22,699,427 | 2,366 | 48,281,974 | |
| 1921..... | 6,733 | 2,984 | 70,511,051 | 11,247,073 | 3,749 | 120,219,887 | |
| 1920..... | 7,265 | 5,300 | 321,269,579 | 78,959,959 | 1,965 | 27,169,095 | |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: PAPER, PULP, AND PRODUCTS

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|------------------|------------------|-------------------------------|------------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 4 | | | | 3 | \$122,268 | 1 |
| Alaska..... | | | | | | | |
| Arizona..... | | | | | | | |
| Arkansas..... | 1 | | | | 1 | (²) | |
| California..... | 52 | 24 | \$3,683,614 | \$435,992 | 26 | 1,571,208 | 2 |
| Colorado..... | 5 | 3 | 42,060 | 3,968 | 2 | (²) | |
| Connecticut..... | 59 | 19 | 571,101 | 63,685 | 38 | 633,199 | 2 |
| Delaware..... | 13 | 6 | 226,635 | 26,355 | 6 | 123,124 | 1 |
| District of Columbia..... | 5 | 4 | 311,502 | 36,146 | 1 | (²) | |
| Florida..... | 4 | 3 | 304,603 | 36,545 | 1 | (²) | |
| Georgia..... | 12 | 9 | 32,342 | 1,415 | 3 | 102,014 | |
| Hawaii..... | 4 | | | | 2 | 11,262 | 2 |
| Idaho..... | 1 | | (²) | (²) | | | |
| Illinois..... | 176 | 101 | 5,858,373 | 644,248 | 72 | 1,312,612 | 3 |
| Indiana..... | 50 | 30 | 1,157,865 | 134,059 | 19 | 477,624 | 1 |
| Iowa..... | 15 | 10 | 86,479 | 6,974 | 4 | 20,236 | 1 |
| Kansas..... | 4 | 2 | (²) | (²) | 2 | 9,743 | |
| Kentucky..... | 6 | 2 | 1,735 | | 4 | 38,934 | |
| Louisiana..... | 11 | 4 | 23,869 | 1,522 | 7 | 545,027 | |
| Maine..... | 17 | 4 | 3,863,209 | 463,433 | 13 | 3,358,794 | |
| Maryland..... | 28 | 17 | 195,516 | 18,993 | 11 | 64,783 | |
| Massachusetts..... | 202 | 104 | 9,746,999 | 1,131,071 | 95 | 5,366,876 | 3 |
| Michigan..... | 75 | 34 | 3,329,626 | 395,889 | 39 | 2,670,785 | 2 |
| Minnesota..... | 38 | 22 | 818,619 | 93,850 | 15 | 2,527,734 | 1 |
| Mississippi..... | 1 | 1 | (²) | (²) | | | |
| Missouri..... | 59 | 40 | 540,414 | 53,502 | 19 | 110,233 | |
| Montana..... | | | | | | | |
| Nebraska..... | 3 | 3 | 45,965 | 4,422 | | | |
| Nevada..... | | | | | | | |
| New Hampshire..... | 20 | 14 | 1,161,782 | 135,014 | 6 | 50,757 | |
| New Jersey..... | 117 | 54 | 1,879,473 | 199,861 | 62 | 1,538,203 | 1 |
| New Mexico..... | | | | | | | |
| New York..... | 560 | 278 | 14,876,640 | 1,694,920 | 270 | 8,722,947 | 12 |
| North Carolina..... | 7 | 5 | 86,198 | 9,485 | 2 | 31,295 | |
| North Dakota..... | | | | | | | |
| Ohio..... | 138 | 88 | 6,477,473 | 750,759 | 50 | 1,360,359 | |
| Oklahoma..... | 2 | 1 | (²) | | 1 | (²) | |
| Oregon..... | 24 | 9 | 730,852 | 83,091 | 11 | 122,738 | 4 |
| Pennsylvania..... | 170 | 91 | 4,599,508 | 532,204 | 77 | 1,423,730 | 2 |
| Rhode Island..... | 19 | 12 | 157,716 | 16,337 | 7 | 83,937 | |
| South Carolina..... | 4 | 2 | 245,809 | 27,919 | 1 | (²) | 1 |
| South Dakota..... | 1 | 1 | (²) | | | | |
| Tennessee..... | 12 | 8 | 175,094 | 7,491 | 3 | 74,213 | 1 |
| Texas..... | 22 | 11 | 333,208 | 37,131 | 10 | 218,482 | 1 |
| Utah..... | 2 | 1 | (²) | (²) | 1 | (²) | |
| Vermont..... | 12 | 8 | 132,750 | 13,026 | 4 | 504,013 | |
| Virginia..... | 23 | 11 | 437,364 | 50,654 | 11 | 779,168 | 1 |
| Washington..... | 34 | 17 | 1,607,974 | 186,557 | 13 | 411,778 | 4 |
| West Virginia..... | 5 | 3 | 76,911 | 8,869 | 2 | 45,720 | |
| Wisconsin..... | 96 | 57 | 9,708,210 | 1,157,750 | 39 | 1,755,326 | |
| Wyoming..... | | | | | | | |
| States grouped ² | | | 113,586 | 11,939 | | 190,283 | |
| Total..... | 2,113 | 1,114 | 73,641,074 | 8,475,076 | 953 | 36,379,405 | 46 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929..... | 2,145 | 1,406 | 124,346,557 | 13,222,001 | 673 | 19,892,939 | 66 |
| 1928..... | 2,093 | 1,345 | 118,589,510 | 13,768,110 | 678 | 14,958,946 | 70 |
| 1927..... | 2,083 | 1,386 | 123,987,811 | 16,063,362 | 642 | 13,614,396 | 55 |
| 1926..... | 2,024 | 1,365 | 120,459,611 | 15,610,141 | 659 | 14,362,048 | |
| 1925..... | 1,940 | 1,288 | 111,186,170 | 14,003,824 | 652 | 12,136,917 | |
| 1924..... | 1,886 | 1,204 | 92,674,293 | 10,674,546 | 682 | 18,361,487 | |
| 1923..... | 1,815 | 1,240 | 109,909,197 | 12,232,699 | 575 | 14,931,923 | |
| 1922..... | 1,769 | 1,086 | 84,024,626 | 9,481,228 | 683 | 22,408,513 | |
| 1921..... | 1,676 | 730 | 44,881,837 | 7,584,062 | 946 | 49,178,592 | |
| 1920..... | 1,693 | 1,349 | 241,616,315 | 72,302,006 | 344 | 4,034,761 | |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: PRINTING, PUBLISHING, AND ALLIED INDUSTRIES

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|-------------|------------|-------------------------------|------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 71 | 37 | \$460,425 | \$48,015 | 30 | \$318,259 | 4 |
| Alaska..... | 5 | 4 | 15,310 | 698 | 1 | (?) | 1 |
| Arizona..... | 31 | 14 | 134,368 | 5,468 | 16 | 90,591 | 1 |
| Arkansas..... | 49 | 29 | 353,422 | 37,506 | 19 | 80,419 | 1 |
| California..... | 517 | 251 | 5,858,585 | 623,225 | 244 | 1,925,444 | 22 |
| Colorado..... | 118 | 65 | 2,193,255 | 249,530 | 44 | 100,111 | 9 |
| Connecticut..... | 164 | 95 | 2,529,747 | 285,408 | 63 | 420,899 | 6 |
| Delaware..... | 26 | 9 | 354,424 | 39,855 | 13 | 237,430 | 4 |
| District of Columbia..... | 102 | 48 | 1,594,440 | 157,638 | 48 | 468,805 | 6 |
| Florida..... | 137 | 69 | 244,835 | 16,508 | 65 | 432,895 | 3 |
| Georgia..... | 101 | 52 | 197,595 | 10,411 | 48 | 562,095 | 1 |
| Hawaii..... | 23 | 9 | 47,746 | 3,547 | 14 | 45,188 | 2 |
| Idaho..... | 31 | 19 | 70,210 | 4,095 | 10 | 39,264 | 15 |
| Illinois..... | 1,226 | 622 | 26,306,360 | 2,972,612 | 586 | 6,492,824 | 11 |
| Indiana..... | 269 | 159 | 2,668,723 | 287,676 | 99 | 579,661 | 7 |
| Iowa..... | 177 | 122 | 2,531,288 | 272,124 | 48 | 361,590 | 2 |
| Kansas..... | 67 | 47 | 468,569 | 43,475 | 18 | 28,517 | 3 |
| Kentucky..... | 130 | 65 | 743,611 | 75,822 | 62 | 187,302 | 13 |
| Louisiana..... | 105 | 60 | 763,314 | 80,622 | 43 | 192,084 | 3 |
| Maine..... | 73 | 41 | 134,346 | 8,224 | 29 | 743,099 | 4 |
| Maryland..... | 161 | 107 | 2,537,576 | 281,391 | 50 | 330,965 | 20 |
| Massachusetts..... | 525 | 270 | 6,064,845 | 655,918 | 235 | 2,460,376 | 13 |
| Michigan..... | 359 | 168 | 9,193,769 | 1,064,297 | 178 | 1,180,360 | 16 |
| Minnesota..... | 295 | 197 | 3,999,002 | 432,069 | 82 | 839,327 | 3 |
| Mississippi..... | 35 | 17 | 62,969 | 4,052 | 15 | 20,578 | 12 |
| Missouri..... | 409 | 192 | 6,102,917 | 692,068 | 205 | 1,831,421 | 1 |
| Montana..... | 45 | 22 | 154,242 | 11,968 | 22 | 114,400 | 3 |
| Nebraska..... | 87 | 61 | 1,087,860 | 117,081 | 23 | 108,567 | 2 |
| Nevada..... | 14 | 7 | 11,628 | 279 | 5 | (?) | 10 |
| New Hampshire..... | 31 | 18 | 278,249 | 27,388 | 13 | 52,863 | 2 |
| New Jersey..... | 350 | 195 | 3,230,214 | 345,682 | 145 | 786,965 | 58 |
| New Mexico..... | 19 | 12 | 30,469 | 630 | 6 | 18,058 | 2 |
| New York..... | 2,784 | 1,282 | 38,860,890 | 4,342,098 | 1,444 | 20,090,537 | 2 |
| North Carolina..... | 98 | 42 | 366,181 | 35,997 | 54 | 199,049 | 18 |
| North Dakota..... | 47 | 27 | 131,293 | 11,231 | 18 | 14,568 | 4 |
| Ohio..... | 731 | 389 | 14,222,231 | 1,605,998 | 324 | 5,978,868 | 9 |
| Oklahoma..... | 126 | 87 | 971,268 | 98,094 | 35 | 89,887 | 29 |
| Oregon..... | 133 | 65 | 433,692 | 38,427 | 59 | 326,339 | 1 |
| Pennsylvania..... | 690 | 377 | 28,459,885 | 3,327,195 | 284 | 2,505,856 | 4 |
| Rhode Island..... | 49 | 32 | 1,651,623 | 189,387 | 16 | 276,279 | 13 |
| South Carolina..... | 53 | 19 | 224,203 | 24,397 | 33 | 162,733 | 1 |
| South Dakota..... | 53 | 32 | 234,069 | 20,207 | 17 | 47,398 | 4 |
| Tennessee..... | 105 | 49 | 452,418 | 45,251 | 52 | 1,386,152 | 1 |
| Texas..... | 280 | 158 | 2,697,839 | 288,947 | 169 | 394,480 | 1 |
| Utah..... | 49 | 29 | 195,885 | 19,213 | 20 | 114,197 | 1 |
| Vermont..... | 29 | 17 | 167,805 | 15,519 | 11 | 39,068 | 14 |
| Virginia..... | 137 | 79 | 1,400,870 | 155,589 | 57 | 269,326 | 16 |
| Washington..... | 226 | 114 | 1,345,439 | 139,783 | 98 | 117,889 | 369 |
| West Virginia..... | 73 | 48 | 576,870 | 60,551 | 25 | 757,587 | 316 |
| Wisconsin..... | 304 | 157 | 3,282,874 | 366,334 | 131 | 44,373 | 1 |
| Wyoming..... | 17 | 12 | 46,921 | 2,666 | 5 | 13,876 | 1 |
| States grouped ¹ | | | | | | | |
| Total..... | 11,736 | 6,098 | 176,136,515 | 19,640,536 | 5,271 | 54,511,604 | 367 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929..... | 11,569 | 7,331 | 270,829,232 | 28,017,073 | 3,839 | 47,748,712 | 354 |
| 1928..... | 11,127 | 7,070 | 243,649,962 | 27,309,811 | 3,703 | 34,103,796 | 316 |
| 1927..... | 10,679 | 6,734 | 198,475,653 | 25,123,328 | 3,629 | 34,787,995 | 1 |
| 1926..... | 10,545 | 6,931 | 230,506,969 | 25,857,691 | 3,614 | 31,006,312 | 1 |
| 1925..... | 9,920 | 6,523 | 190,908,952 | 23,375,368 | 3,397 | 29,504,531 | 1 |
| 1924..... | 9,618 | 6,278 | 175,972,060 | 20,802,013 | 3,340 | 28,454,818 | 1 |
| 1923..... | 9,223 | 6,183 | 165,947,105 | 19,428,950 | 3,040 | 23,627,284 | 1 |
| 1922..... | 8,710 | 5,771 | 184,715,665 | 21,744,873 | 2,939 | 23,020,486 | 1 |
| 1921..... | 8,432 | 5,386 | 124,156,590 | 27,183,366 | 3,046 | 26,679,985 | 1 |
| 1920..... | 8,088 | 6,393 | 163,159,986 | 42,249,644 | 1,695 | 13,709,458 | 1 |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: CHEMICALS AND ALLIED PRODUCTS

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|------------------|------------------|-------------------------------|------------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 81 | 37 | \$354,343 | \$30,536 | 40 | \$521,383 | 4 |
| Alaska..... | | | | | | | |
| Arizona..... | 11 | 4 | 491,934 | 58,252 | 6 | 206,078 | 1 |
| Arkansas..... | 28 | 12 | 134,492 | 11,571 | 15 | 1,671,381 | 1 |
| California..... | 406 | 180 | 32,329,023 | 3,819,172 | 203 | 23,673,984 | 23 |
| Colorado..... | 72 | 37 | 330,245 | 34,421 | 28 | 94,091 | 7 |
| Connecticut..... | 76 | 37 | 1,410,777 | 160,988 | 35 | 486,843 | 4 |
| Delaware..... | 32 | 20 | 42,970,141 | 5,109,589 | 10 | 767,932 | 2 |
| District of Columbia..... | 29 | 16 | 136,712 | 12,996 | 13 | 20,171 | |
| Florida..... | 110 | 36 | 718,801 | 77,556 | 63 | 599,574 | 11 |
| Georgia..... | 139 | 77 | 860,586 | 72,871 | 59 | 871,013 | 3 |
| Hawaii..... | 7 | 4 | 801,129 | 91,064 | 2 | (²) | 1 |
| Idaho..... | 1 | | | | 1 | (²) | |
| Illinois..... | 563 | 254 | 53,906,156 | 6,411,089 | 292 | 15,186,477 | 17 |
| Indiana..... | 143 | 70 | 6,806,026 | 803,938 | 68 | 501,501 | 5 |
| Iowa..... | 86 | 43 | 820,425 | 91,739 | 37 | 488,858 | 6 |
| Kansas..... | 45 | 24 | 1,029,183 | 119,652 | 21 | 8,515,146 | |
| Kentucky..... | 72 | 38 | 5,559,214 | 660,937 | 31 | 338,876 | 3 |
| Louisiana..... | 88 | 34 | 514,670 | 55,463 | 51 | 4,289,764 | 3 |
| Maine..... | 37 | 14 | 111,789 | 11,343 | 18 | 106,948 | 5 |
| Maryland..... | 127 | 66 | 5,087,769 | 598,101 | 54 | 1,839,970 | 7 |
| Massachusetts..... | 361 | 138 | 9,813,350 | 1,120,410 | 208 | 3,299,251 | 15 |
| Michigan..... | 204 | 87 | 20,665,234 | 2,453,789 | 103 | 1,357,595 | 14 |
| Minnesota..... | 129 | 62 | 2,301,236 | 265,123 | 45 | 308,383 | 13 |
| Mississippi..... | 31 | 16 | 877,640 | 99,946 | 12 | 780,352 | 3 |
| Missouri..... | 311 | 132 | 6,563,931 | 759,986 | 157 | 2,047,787 | 22 |
| Montana..... | 19 | 7 | 90,554 | 8,666 | 10 | 538,817 | 2 |
| Nebraska..... | 53 | 32 | 266,886 | 23,157 | 20 | 95,290 | 1 |
| Nevada..... | 4 | | | | 4 | 33,096 | |
| New Hampshire..... | 14 | 8 | 91,930 | 9,675 | 6 | 149,685 | |
| New Jersey..... | 367 | 182 | 9,451,425 | 1,093,005 | 173 | 3,253,448 | 12 |
| New Mexico..... | 7 | 4 | (²) | (²) | 3 | 52,935 | |
| New York..... | 1,526 | 695 | 227,943,298 | 27,049,493 | 773 | 43,398,667 | 58 |
| North Carolina..... | 90 | 31 | 821,104 | 87,104 | 55 | 779,092 | 4 |
| North Dakota..... | 8 | | | | 3 | 30,396 | 5 |
| Ohio..... | 451 | 217 | 46,313,893 | 5,471,512 | 221 | 4,526,661 | 13 |
| Oklahoma..... | 145 | 44 | 1,073,476 | 189,710 | 92 | 22,837,662 | 9 |
| Oregon..... | 50 | 18 | 51,799 | 3,677 | 25 | 666,694 | 7 |
| Pennsylvania..... | 567 | 242 | 27,991,426 | 3,276,164 | 301 | 17,071,397 | 24 |
| Rhode Island..... | 51 | 25 | 805,997 | 88,416 | 23 | 178,296 | 3 |
| South Carolina..... | 57 | 28 | 326,396 | 31,095 | 26 | 382,160 | 3 |
| South Dakota..... | 10 | 8 | 17,118 | 570 | 2 | (²) | |
| Tennessee..... | 114 | 46 | 1,659,365 | 184,790 | 58 | 1,529,992 | 10 |
| Texas..... | 280 | 97 | 16,648,302 | 1,937,057 | 163 | 8,406,227 | 20 |
| Utah..... | 19 | 12 | 907,884 | 108,775 | 6 | 12,871 | 1 |
| Vermont..... | 9 | 6 | 84,791 | 4,353 | 3 | 11,116 | |
| Virginia..... | 86 | 41 | 1,346,350 | 123,479 | 44 | 1,622,058 | 1 |
| Washington..... | 92 | 30 | 205,006 | 20,463 | 53 | 334,107 | 9 |
| West Virginia..... | 38 | 18 | 719,888 | 83,021 | 19 | 1,305,728 | 1 |
| Wisconsin..... | 136 | 56 | 1,959,295 | 223,997 | 69 | 255,779 | 11 |
| Wyoming..... | 7 | 2 | (²) | | 3 | 7,444 | 2 |
| States grouped ² | | | 106,265 | 11,887 | | 6,063 | |
| Total..... | 7,380 | 3,287 | 534,077,263 | 62,960,658 | 3,727 | 175,450,039 | 366 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929..... | 7,505 | 4,073 | 911,512,070 | 98,124,032 | 2,998 | 56,976,431 | 434 |
| 1928..... | 7,501 | 4,231 | 848,126,502 | 99,001,700 | 2,820 | 59,789,254 | 450 |
| 1927..... | 7,229 | 3,960 | 495,857,272 | 64,766,664 | 2,892 | 110,369,015 | 377 |
| 1926..... | 7,236 | 4,076 | 785,155,156 | 102,963,663 | 3,210 | 69,278,994 | |
| 1925..... | 6,962 | 3,951 | 623,277,471 | 78,393,092 | 3,011 | 82,352,169 | |
| 1924..... | 6,601 | 3,640 | 466,184,064 | 56,649,624 | 2,961 | 76,300,159 | |
| 1923..... | 6,317 | 3,472 | 419,583,646 | 49,426,373 | 2,845 | 94,157,796 | |
| 1922..... | 6,117 | 3,512 | 461,221,420 | 54,056,120 | 2,605 | 66,158,378 | |
| 1921..... | 5,924 | 2,502 | 158,217,289 | 29,597,862 | 3,422 | 132,881,065 | |
| 1920..... | 5,826 | 3,047 | 441,369,060 | 85,103,376 | 2,779 | 96,439,756 | |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|-------------|------------|-------------------------------|------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 36 | 13 | \$207,157 | \$22,340 | 21 | \$298,967 | 2 |
| Alaska..... | | | | | | | |
| Arizona..... | 13 | 8 | 18,297 | 2,434 | 4 | (?) | 1 |
| Arkansas..... | 19 | 7 | 36,801 | 2,421 | 9 | 89,577 | 3 |
| California..... | 226 | 93 | 4,168,367 | 467,957 | 121 | 3,319,658 | 12 |
| Colorado..... | 54 | 25 | 2,276,572 | 268,029 | 22 | 154,981 | 7 |
| Connecticut..... | 71 | 28 | 150,027 | 9,397 | 42 | 516,346 | 1 |
| Delaware..... | 13 | 5 | 162,066 | 16,613 | 8 | 131,952 | |
| District of Columbia..... | 15 | 5 | 75,261 | 7,605 | 9 | 90,429 | 1 |
| Florida..... | 45 | 8 | 14,155 | 114 | 33 | 397,494 | 4 |
| Georgia..... | 67 | 25 | 494,093 | 55,077 | 36 | 471,972 | 6 |
| Hawaii..... | 3 | 2 | (?) | (?) | 1 | (?) | |
| Idaho..... | 14 | 6 | 70,620 | 7,552 | 7 | 36,746 | 1 |
| Illinois..... | 339 | 112 | 9,778,534 | 1,124,287 | 222 | 6,232,950 | 5 |
| Indiana..... | 153 | 65 | 2,857,398 | 324,792 | 77 | 1,347,734 | 11 |
| Iowa..... | 72 | 34 | 1,433,901 | 158,588 | 30 | 470,802 | 8 |
| Kansas..... | 41 | 20 | 586,539 | 66,490 | 20 | 177,932 | 1 |
| Kentucky..... | 58 | 24 | 810,694 | 80,378 | 33 | 362,648 | 1 |
| Louisiana..... | 30 | 9 | 20,398 | 484 | 20 | 180,339 | 1 |
| Maine..... | 16 | 6 | 48,892 | 5,210 | 9 | 337,782 | 1 |
| Maryland..... | 68 | 33 | 1,041,473 | 115,556 | 31 | 331,859 | 4 |
| Massachusetts..... | 170 | 68 | 1,803,372 | 195,736 | 96 | 3,523,776 | 6 |
| Michigan..... | 163 | 43 | 2,803,501 | 323,705 | 103 | 947,086 | 7 |
| Minnesota..... | 107 | 49 | 1,349,930 | 151,175 | 51 | 326,397 | 17 |
| Mississippi..... | 18 | 6 | 6,774 | | 11 | 82,723 | 1 |
| Missouri..... | 136 | 54 | 4,908,669 | 576,981 | 74 | 2,210,894 | 8 |
| Montana..... | 14 | 8 | 22,088 | 389 | 5 | 5,528 | 1 |
| Nebraska..... | 32 | 11 | 95,907 | 9,092 | 19 | 145,726 | 2 |
| Nevada..... | 3 | 2 | (?) | (?) | | | 1 |
| New Hampshire..... | 12 | 7 | 15,563 | 100 | 5 | 17,853 | |
| New Jersey..... | 293 | 100 | 3,659,351 | 319,596 | 185 | 2,808,645 | 8 |
| New Mexico..... | 6 | | | | 5 | 11,868 | 1 |
| New York..... | 645 | 249 | 16,668,638 | 1,923,694 | 379 | 8,389,637 | 17 |
| North Carolina..... | 57 | 16 | 120,517 | 11,597 | 4 | 865,416 | |
| North Dakota..... | 9 | 5 | 10,318 | 361 | | 11,074 | |
| Ohio..... | 401 | 146 | 8,050,196 | 929,922 | 250 | 6,969,299 | 5 |
| Oklahoma..... | 33 | 13 | 100,026 | 10,109 | 14 | 113,194 | 6 |
| Oregon..... | 46 | 17 | 315,540 | 32,024 | 24 | 282,718 | 5 |
| Pennsylvania..... | 497 | 188 | 20,947,130 | 2,436,919 | 291 | 8,116,789 | 18 |
| Rhode Island..... | 12 | 2 | (?) | | 10 | 24,174 | |
| South Carolina..... | 28 | 7 | 51,877 | 5,526 | 17 | 102,717 | 4 |
| South Dakota..... | 18 | 10 | 43,958 | 2,474 | 8 | 26,399 | |
| Tennessee..... | 76 | 30 | 483,512 | 34,688 | 44 | 742,035 | 2 |
| Texas..... | 92 | 31 | 1,460,260 | 168,720 | 57 | 575,029 | 4 |
| Utah..... | 21 | 12 | 206,647 | 22,537 | 9 | 71,759 | |
| Vermont..... | 66 | 24 | 179,318 | 13,938 | 39 | 331,233 | 3 |
| Virginia..... | 91 | 37 | 285,800 | 25,283 | 52 | 288,990 | 2 |
| Washington..... | 77 | 39 | 499,666 | 48,836 | 34 | 574,022 | 4 |
| West Virginia..... | 94 | 40 | 4,123,927 | 481,018 | 48 | 816,740 | 6 |
| Wisconsin..... | 149 | 59 | 228,444 | 16,875 | 82 | 470,465 | 8 |
| Wyoming..... | 5 | 4 | 9,709 | 113 | 1 | (?) | |
| States grouped..... | | | 109,546 | 12,481 | | 71,808 | |
| Total..... | 4,724 | 1,805 | 92,811,519 | 10,487,213 | 2,713 | 53,374,162 | 206 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929..... | 4,816 | 2,572 | 163,646,396 | 17,267,685 | 1,989 | 33,438,647 | 255 |
| 1928..... | 4,852 | 2,676 | 172,006,854 | 19,770,019 | 1,933 | 32,517,928 | 243 |
| 1927..... | 4,682 | 2,587 | 157,262,857 | 20,503,697 | 1,876 | 28,355,773 | 219 |
| 1926..... | 4,606 | 2,762 | 195,166,284 | 25,542,126 | 1,844 | 22,112,040 | |
| 1925..... | 4,454 | 2,753 | 181,547,186 | 22,852,708 | 1,701 | 17,846,227 | |
| 1924..... | 4,356 | 2,735 | 162,403,306 | 19,151,889 | 1,621 | 17,943,545 | |
| 1923..... | 4,201 | 2,880 | 187,843,942 | 22,113,441 | 1,321 | 14,374,375 | |
| 1922..... | 3,890 | 2,459 | 125,092,094 | 14,937,925 | 1,431 | 16,586,111 | |
| 1921..... | 3,681 | 1,998 | 69,756,499 | 12,031,028 | 1,683 | 26,259,793 | |
| 1920..... | 3,662 | 2,661 | 151,173,127 | 37,359,624 | 1,001 | 8,287,187 | |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING: METAL AND ITS PRODUCTS

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|---------------|-------------|-------------------------------|-------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 98 | 41 | \$2,723,815 | \$257,868 | 51 | \$2,353,725 | 6 |
| Alaska..... | | | | | | | |
| Arizona..... | 18 | 8 | 17,929 | 5,96 | 8 | 176,274 | 2 |
| Arkansas..... | 21 | 10 | 64,964 | 5,579 | 10 | 157,574 | 1 |
| California..... | 922 | 361 | 17,308,702 | 1,979,218 | 512 | 9,505,381 | 49 |
| Colorado..... | 147 | 60 | 555,244 | 52,137 | 75 | 655,822 | 12 |
| Connecticut..... | 644 | 243 | 11,689,833 | 1,346,406 | 391 | 22,698,337 | 10 |
| Delaware..... | 35 | 18 | 1,909,741 | 225,193 | 15 | 1,395,427 | 2 |
| District of Columbia..... | 36 | 18 | 63,209 | 3,517 | 16 | 114,626 | 2 |
| Florida..... | 76 | 32 | 73,332 | 2,264 | 41 | 234,792 | 3 |
| Georgia..... | 98 | 38 | 641,461 | 67,553 | 59 | 1,040,320 | 1 |
| Hawaii..... | 11 | 4 | 304,991 | 35,770 | 6 | 21,335 | 1 |
| Idaho..... | 12 | 5 | 14,096 | 560 | 5 | 7,999 | 2 |
| Illinois..... | 2,301 | 904 | 103,002,460 | 12,107,612 | 1,338 | 39,459,737 | 59 |
| Indiana..... | 628 | 238 | 11,158,993 | 1,174,934 | 364 | 18,321,127 | 26 |
| Iowa..... | 270 | 117 | 6,905,735 | 796,850 | 125 | 2,166,469 | 28 |
| Kansas..... | 93 | 38 | 841,890 | 94,412 | 50 | 780,076 | 5 |
| Kentucky..... | 145 | 63 | 1,719,241 | 173,259 | 79 | 2,247,456 | 3 |
| Louisiana..... | 89 | 42 | 141,425 | 7,690 | 44 | 728,618 | 3 |
| Maine..... | 63 | 31 | 197,429 | 18,708 | 29 | 282,360 | 3 |
| Maryland..... | 224 | 104 | 2,804,788 | 312,703 | 111 | 1,701,372 | 9 |
| Massachusetts..... | 1,252 | 454 | 31,015,721 | 3,599,222 | 758 | 18,295,557 | 40 |
| Michigan..... | 1,186 | 428 | 224,756,383 | 25,531,041 | 714 | 51,218,595 | 44 |
| Minnesota..... | 362 | 163 | 5,253,462 | 589,009 | 173 | 2,691,995 | 26 |
| Mississippi..... | 24 | 12 | 44,432 | 2,113 | 12 | 79,809 | |
| Missouri..... | 612 | 241 | 11,069,183 | 1,271,328 | 347 | 9,826,265 | 24 |
| Montana..... | 25 | 10 | 35,038 | 669 | 14 | 60,562 | 1 |
| Nebraska..... | 80 | 40 | 478,600 | 45,628 | 38 | 291,077 | 2 |
| Nevada..... | 7 | 2 | (2) | (2) | 4 | 37,515 | 1 |
| New Hampshire..... | 68 | 23 | 472,667 | 51,342 | 43 | 712,577 | 2 |
| New Jersey..... | 1,097 | 433 | 44,766,138 | 5,231,201 | 637 | 13,291,821 | 27 |
| New Mexico..... | 5 | 2 | (2) | (2) | 2 | (2) | 1 |
| New York..... | 3,583 | 1,393 | 284,305,914 | 33,551,230 | 2,101 | 67,946,315 | 89 |
| North Carolina..... | 89 | 26 | 404,645 | 43,126 | 61 | 812,683 | 2 |
| North Dakota..... | 10 | 5 | 55,348 | 4,927 | 4 | 19,474 | 1 |
| Ohio..... | 2,089 | 826 | 77,002,842 | 8,891,133 | 1,227 | 59,359,211 | 36 |
| Oklahoma..... | 153 | 75 | 1,630,053 | 176,138 | 73 | 1,091,288 | 5 |
| Oregon..... | 162 | 65 | 719,697 | 63,237 | 80 | 528,536 | 17 |
| Pennsylvania..... | 1,922 | 738 | 109,843,053 | 12,823,240 | 1,105 | 45,902,251 | 79 |
| Rhode Island..... | 336 | 134 | 3,489,441 | 383,462 | 194 | 5,273,197 | 8 |
| South Carolina..... | 34 | 7 | 28,211 | 2,034 | 24 | 145,785 | 3 |
| South Dakota..... | 14 | 7 | 53,954 | 5,248 | 5 | 4,297 | 2 |
| Tennessee..... | 121 | 48 | 1,377,222 | 150,953 | 71 | 1,117,281 | 2 |
| Texas..... | 260 | 120 | 2,591,998 | 267,633 | 127 | 1,783,343 | 13 |
| Utah..... | 42 | 22 | 268,573 | 28,948 | 17 | 302,234 | 3 |
| Vermont..... | 57 | 33 | 857,528 | 96,016 | 23 | 730,706 | 1 |
| Virginia..... | 117 | 54 | 762,822 | 77,397 | 61 | 465,626 | 2 |
| Washington..... | 319 | 122 | 970,779 | 87,709 | 163 | 1,254,726 | 34 |
| West Virginia..... | 91 | 42 | 1,088,523 | 121,332 | 42 | 1,021,792 | 7 |
| Wisconsin..... | 777 | 286 | 37,450,959 | 4,382,341 | 452 | 12,042,761 | 39 |
| Wyoming..... | 6 | 2 | (2) | (2) | 3 | (2) | 1 |
| States grouped ² | | | 87,201 | 9,387 | | 18,687 | |
| Total..... | 20,831 | 8,188 | 1,003,019,665 | 116,149,373 | 11,904 | 400,375,093 | 739 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929..... | 21,047 | 12,864 | 2,291,766,869 | 236,493,687 | 7,292 | 170,113,215 | 891 |
| 1928..... | 20,695 | 12,252 | 1,910,003,535 | 221,838,435 | 7,479 | 254,974,584 | 964 |
| 1927..... | 20,379 | 11,412 | 1,501,273,734 | 198,066,290 | 8,227 | 241,305,137 | 740 |
| 1926..... | 20,054 | 11,989 | 1,803,444,045 | 237,077,170 | 8,065 | 192,574,301 | |
| 1925..... | 21,529 | 12,760 | 1,756,753,137 | 221,972,624 | 8,769 | 201,444,799 | |
| 1924..... | 20,170 | 11,227 | 1,340,597,253 | 162,978,504 | 8,943 | 244,779,005 | |
| 1923..... | 16,240 | 10,168 | 1,427,495,889 | 160,770,716 | 6,072 | 178,080,576 | |
| 1922..... | 15,874 | 8,397 | 906,956,106 | 98,760,109 | 7,477 | 272,040,399 | |
| 1921..... | 15,536 | 5,468 | 437,366,860 | 90,307,720 | 10,068 | 666,001,897 | |
| 1920..... | 15,131 | 10,135 | 1,411,647,483 | 293,857,794 | 4,996 | 136,757,073 | |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

MANUFACTURING NOT ELSEWHERE CLASSIFIED

| State and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|-------------|------------|-------------------------------|-------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 24 | 10 | \$75,901 | \$6,880 | 11 | \$99,401 | 3 |
| Alaska..... | 3 | | | | 1 | (2) | 2 |
| Arizona..... | 17 | 6 | 29,431 | 2,246 | 10 | 130,601 | 1 |
| Arkansas..... | 367 | 114 | 3,137,054 | 344,094 | 212 | 3,879,081 | 41 |
| California..... | 70 | 20 | 85,663 | 6,038 | 31 | 200,019 | 19 |
| Colorado..... | 176 | 55 | 3,984,575 | 468,868 | 108 | 4,860,238 | 13 |
| Connecticut..... | 19 | 12 | 260,299 | 29,444 | 6 | 373,109 | 1 |
| Delaware..... | 19 | 11 | 28,172 | 51 | 7 | 66,334 | 1 |
| District of Columbia..... | 46 | 19 | 39,843 | 986 | 20 | 246,171 | 7 |
| Florida..... | 43 | 19 | 92,442 | 6,967 | 19 | 165,803 | 5 |
| Georgia..... | 1 | | | | 1 | (2) | |
| Hawaii..... | 13 | 2 | (2) | (2) | 6 | 18,447 | 5 |
| Idaho..... | 859 | 358 | 8,188,873 | 890,318 | 463 | 18,062,671 | 38 |
| Illinois..... | 243 | 94 | 2,413,539 | 219,418 | 128 | 3,496,665 | 21 |
| Indiana..... | 140 | 55 | 474,285 | 45,216 | 61 | 657,768 | 24 |
| Iowa..... | 41 | 12 | 50,751 | 2,975 | 24 | 1,403,553 | 5 |
| Kansas..... | 53 | 22 | 488,793 | 51,136 | 26 | 518,182 | 5 |
| Kentucky..... | 24 | 6 | 64,333 | 7,430 | 13 | 26,383 | 5 |
| Louisiana..... | 39 | 15 | 69,435 | 5,313 | 17 | 348,532 | 7 |
| Maine..... | 92 | 41 | 1,774,929 | 194,841 | 49 | 684,913 | 2 |
| Maryland..... | 407 | 165 | 6,408,803 | 730,254 | 218 | 5,323,784 | 24 |
| Massachusetts..... | 336 | 90 | 2,371,041 | 254,131 | 216 | 8,137,976 | 30 |
| Michigan..... | 174 | 66 | 1,108,795 | 117,509 | 90 | 757,523 | 18 |
| Minnesota..... | 11 | 3 | 23,511 | 2,040 | 8 | 18,676 | |
| Mississippi..... | 264 | 103 | 1,297,365 | 134,226 | 135 | 2,335,104 | 26 |
| Missouri..... | 7 | 2 | (2) | | 4 | 16,630 | 1 |
| Montana..... | 38 | 20 | 135,783 | 11,187 | 17 | 298,806 | 1 |
| Nebraska..... | 5 | | | | 3 | 970 | 2 |
| Nevada..... | 17 | 5 | 31,713 | 2,892 | 11 | 359,079 | 1 |
| New Hampshire..... | 373 | 133 | 2,603,996 | 279,444 | 221 | 15,009,292 | 19 |
| New Jersey..... | 1 | | | | | | 1 |
| New Mexico..... | 1,959 | 768 | 46,970,123 | 5,462,663 | 1,098 | 45,721,482 | 93 |
| New York..... | 34 | 13 | 146,959 | 14,459 | 18 | 73,459 | 3 |
| North Carolina..... | 2 | 1 | (2) | | 1 | (2) | |
| North Dakota..... | 548 | 210 | 5,454,959 | 508,187 | 312 | 9,029,352 | 26 |
| Ohio..... | 44 | 13 | 68,063 | 5,133 | 21 | 488,386 | 10 |
| Oklahoma..... | 67 | 20 | 121,290 | 11,627 | 35 | 211,260 | 12 |
| Oregon..... | 521 | 212 | 13,923,609 | 1,621,249 | 273 | 6,294,136 | 36 |
| Pennsylvania..... | 70 | 17 | 230,106 | 22,267 | 48 | 1,482,304 | 5 |
| Rhode Island..... | 8 | 5 | 18,595 | 958 | 2 | (2) | 1 |
| South Carolina..... | 11 | 5 | 3,025 | | 3 | 1,762 | 3 |
| South Dakota..... | 37 | 14 | 154,969 | 16,055 | 20 | 240,654 | 3 |
| Tennessee..... | 95 | 29 | 175,610 | 14,096 | 54 | 564,781 | 12 |
| Texas..... | 23 | 10 | 69,936 | 6,473 | 5 | 61,506 | 8 |
| Utah..... | 19 | 6 | 48,221 | 4,711 | 12 | 324,062 | 1 |
| Vermont..... | 45 | 17 | 105,268 | 8,771 | 23 | 458,329 | 5 |
| Virginia..... | 133 | 40 | 104,376 | 3,799 | 62 | 337,687 | 31 |
| Washington..... | 20 | 5 | 77,409 | 8,253 | 14 | 256,018 | 1 |
| West Virginia..... | 242 | 75 | 2,296,190 | 233,270 | 142 | 1,391,599 | 26 |
| Wisconsin..... | 1 | | | | 1 | (2) | |
| Wyoming..... | | | | | | | |
| States grouped ² | | | 8,188 | 47 | | 10,134 | |
| Total..... | 7,801 | 2,918 | 105,216,221 | 11,755,922 | 4,280 | 134,442,622 | 603 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929..... | 8,269 | 3,995 | 188,335,041 | 19,267,463 | 3,477 | 82,283,859 | 797 |
| 1928..... | 8,487 | 4,274 | 195,998,898 | 21,701,600 | 3,556 | 56,178,751 | 657 |
| 1927..... | 8,106 | 4,108 | 163,751,951 | 20,325,669 | 3,417 | 58,259,837 | 581 |
| 1926..... | 8,755 | 4,681 | 195,636,969 | 24,348,732 | 4,074 | 45,484,274 | |
| 1925..... | 6,246 | 3,676 | 173,792,394 | 21,494,169 | 2,570 | 36,733,205 | |
| 1924..... | 6,772 | 3,926 | 197,975,248 | 23,580,176 | 2,846 | 57,560,904 | |
| 1923..... | 11,187 | 6,664 | 473,420,323 | 55,265,523 | 4,523 | 89,543,060 | |
| 1922..... | 10,825 | 5,981 | 370,465,237 | 42,229,447 | 4,844 | 86,925,794 | |
| 1921..... | 10,292 | 4,266 | 164,196,817 | 28,295,849 | 6,026 | 171,537,751 | |
| 1920..... | 9,834 | 5,935 | 435,022,063 | 91,201,101 | 3,899 | 61,710,274 | |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

CONSTRUCTION

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|-------------|------------|-------------------------------|------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 98 | 30 | \$268,876 | \$25,581 | 57 | \$408,155 | 11 |
| Alaska..... | 5 | 3 | 8,961 | 62 | 2 | 35,902 | ----- |
| Arizona..... | 49 | 21 | 129,223 | 10,049 | 19 | 174,795 | 9 |
| Arkansas..... | 21 | 13 | 171,855 | 15,705 | 7 | 34,409 | 1 |
| California..... | 687 | 279 | 5,060,799 | 515,574 | 359 | 5,643,177 | 49 |
| Colorado..... | 131 | 58 | 221,063 | 11,130 | 55 | 340,848 | 18 |
| Connecticut..... | 449 | 224 | 2,209,855 | 205,721 | 202 | 1,627,461 | 23 |
| Delaware..... | 66 | 43 | 2,670,577 | 301,208 | 21 | 107,300 | 2 |
| District of Columbia..... | 148 | 75 | 633,601 | 33,491 | 63 | 1,555,811 | 10 |
| Florida..... | 416 | 148 | 697,281 | 42,070 | 199 | 1,287,060 | 69 |
| Georgia..... | 131 | 57 | 447,414 | 31,113 | 68 | 515,198 | 6 |
| Hawaii..... | 24 | 11 | 937,673 | 110,998 | 13 | 94,626 | ----- |
| Idaho..... | 30 | 16 | 408,901 | 42,143 | 9 | 104,764 | 5 |
| Illinois..... | 1,441 | 594 | 18,242,675 | 1,971,830 | 772 | 7,505,102 | 75 |
| Indiana..... | 365 | 168 | 2,412,591 | 243,336 | 161 | 1,145,223 | 36 |
| Iowa..... | 178 | 95 | 3,376,743 | 373,287 | 60 | 282,164 | 23 |
| Kansas..... | 81 | 43 | 1,172,047 | 130,970 | 33 | 429,342 | 5 |
| Kentucky..... | 188 | 89 | 1,002,062 | 98,326 | 88 | 341,743 | 11 |
| Louisiana..... | 200 | 88 | 1,469,960 | 140,425 | 94 | 875,735 | 18 |
| Maine..... | 136 | 71 | 527,780 | 38,241 | 55 | 160,736 | 10 |
| Maryland..... | 305 | 149 | 2,980,513 | 326,491 | 128 | 1,099,814 | 28 |
| Massachusetts..... | 959 | 463 | 9,673,890 | 1,017,719 | 469 | 4,100,694 | 27 |
| Michigan..... | 697 | 266 | 4,339,062 | 452,859 | 365 | 3,414,952 | 66 |
| Minnesota..... | 338 | 168 | 2,671,530 | 272,836 | 126 | 748,338 | 44 |
| Mississippi..... | 40 | 16 | 74,901 | 3,641 | 18 | 93,638 | 6 |
| Missouri..... | 613 | 287 | 3,714,162 | 360,147 | 275 | 1,788,943 | 51 |
| Montana..... | 54 | 25 | 62,855 | 2,283 | 22 | 89,282 | 7 |
| Nebraska..... | 95 | 57 | 911,664 | 81,016 | 33 | 240,386 | 5 |
| Nevada..... | 17 | 6 | 28,199 | 1,335 | 7 | 26,220 | 4 |
| New Hampshire..... | 30 | 22 | 138,608 | 11,437 | 8 | 36,261 | ----- |
| New Jersey..... | 1,365 | 612 | 4,824,106 | 403,198 | 662 | 4,802,361 | 91 |
| New Mexico..... | 9 | 4 | 135,021 | 14,065 | 5 | 29,946 | ----- |
| New York..... | 5,352 | 2,277 | 28,032,588 | 2,695,233 | 2,684 | 22,510,263 | 391 |
| North Carolina..... | 148 | 48 | 303,325 | 17,900 | 90 | 698,412 | 10 |
| North Dakota..... | 41 | 19 | 81,448 | 5,046 | 17 | 42,204 | 5 |
| Ohio..... | 1,206 | 535 | 5,658,187 | 505,886 | 625 | 5,043,142 | 46 |
| Oklahoma..... | 310 | 171 | 11,900,790 | 1,353,050 | 104 | 961,349 | 35 |
| Oregon..... | 230 | 109 | 999,073 | 79,465 | 93 | 435,627 | 28 |
| Pennsylvania..... | 1,139 | 536 | 16,753,647 | 1,745,827 | 524 | 5,925,574 | 79 |
| Rhode Island..... | 137 | 57 | 476,536 | 31,800 | 72 | 368,694 | 8 |
| South Carolina..... | 68 | 25 | 78,826 | 2,759 | 35 | 423,864 | 8 |
| South Dakota..... | 40 | 21 | 321,891 | 32,018 | 15 | 40,063 | 4 |
| Tennessee..... | 152 | 62 | 607,037 | 53,954 | 81 | 673,654 | 9 |
| Texas..... | 474 | 203 | 4,531,962 | 478,818 | 232 | 2,276,772 | 39 |
| Utah..... | 78 | 38 | 234,334 | 17,851 | 33 | 236,111 | 7 |
| Vermont..... | 19 | 7 | 39,062 | 2,664 | 11 | 61,279 | 1 |
| Virginia..... | 189 | 84 | 5,156,468 | 600,161 | 92 | 653,636 | 13 |
| Washington..... | 309 | 131 | 1,056,950 | 66,445 | 143 | 1,070,165 | 35 |
| West Virginia..... | 133 | 63 | 389,898 | 22,816 | 64 | 458,832 | 6 |
| Wisconsin..... | 624 | 272 | 2,236,020 | 205,172 | 297 | 1,438,480 | 55 |
| Wyoming..... | 20 | 12 | 65,136 | 4,885 | 7 | 26,436 | 1 |
| Total..... | 20,035 | 8,871 | 150,547,626 | 15,210,037 | 9,674 | 82,487,933 | 1,490 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929..... | 19,947 | 10,462 | 178,375,818 | 16,518,914 | 7,896 | 70,066,143 | 1,589 |
| 1928..... | 18,770 | 10,179 | 170,905,881 | 17,175,226 | 7,117 | 71,369,108 | 1,474 |
| 1927..... | 17,609 | 10,071 | 171,159,963 | 20,078,238 | 6,281 | 59,417,399 | 1,257 |
| 1926..... | 16,770 | 10,075 | 162,569,003 | 19,146,036 | 6,695 | 53,621,248 | ----- |
| 1925..... | 15,338 | 9,701 | 156,490,708 | 17,580,920 | 5,637 | 43,345,993 | ----- |
| 1924..... | 13,176 | 8,701 | 132,704,218 | 13,911,675 | 4,475 | 42,010,538 | ----- |
| 1923..... | 12,551 | 8,151 | 112,003,914 | 11,438,833 | 4,400 | 42,808,544 | ----- |
| 1922..... | 11,370 | 6,997 | 91,724,158 | 9,652,388 | 4,373 | 52,528,638 | ----- |
| 1921..... | 10,361 | 6,041 | 67,335,368 | 13,594,886 | 4,320 | 51,507,351 | ----- |
| 1920..... | 9,960 | 7,010 | 113,552,012 | 33,179,762 | 2,950 | 28,209,391 | ----- |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

TRANSPORTATION AND OTHER PUBLIC UTILITIES

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|------------------|---------------|-------------------------------|---------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 227 | 137 | \$645, 214 | \$43, 613 | 78 | \$2, 074, 554 | 12 |
| Alaska..... | 28 | 18 | 106, 120 | 8, 024 | 9 | 74, 928 | 1 |
| Arizona..... | 93 | 41 | 409, 729 | 38, 564 | 36 | 1, 918, 202 | 16 |
| Arkansas..... | 246 | 131 | 1, 529, 938 | 158, 579 | 101 | 835, 005 | 14 |
| California..... | 994 | 452 | 83, 052, 555 | 9, 854, 646 | 439 | 24, 118, 737 | 103 |
| Colorado..... | 266 | 122 | 8, 975, 659 | 1, 053, 066 | 100 | 1, 168, 239 | 44 |
| Connecticut..... | 304 | 177 | 27, 209, 522 | 3, 229, 104 | 109 | 1, 037, 387 | 18 |
| Delaware..... | 67 | 33 | 13, 048, 027 | 1, 368, 641 | 26 | 1, 514, 416 | 8 |
| District of Columbia..... | 98 | 43 | 13, 529, 344 | 1, 612, 789 | 50 | 1, 895, 484 | 5 |
| Florida..... | 302 | 127 | 3, 299, 975 | 354, 002 | 126 | 5, 217, 728 | 49 |
| Georgia..... | 285 | 174 | 3, 831, 160 | 425, 108 | 98 | 946, 918 | 13 |
| Hawaii..... | 43 | 34 | 4, 306, 941 | 511, 150 | 9 | 53, 126 | ----- |
| Idaho..... | 114 | 58 | 1, 302, 594 | 145, 226 | 33 | 105, 659 | 23 |
| Illinois..... | 1, 308 | 640 | 123, 053, 858 | 14, 310, 570 | 562 | 44, 383, 074 | 106 |
| Indiana..... | 582 | 289 | 3, 939, 158 | 404, 099 | 241 | 3, 020, 394 | 52 |
| Iowa..... | 706 | 372 | 5, 118, 009 | 563, 994 | 224 | 1, 798, 913 | 110 |
| Kansas..... | 386 | 236 | 58, 293, 855 | 6, 901, 488 | 133 | 1, 662, 650 | 17 |
| Kentucky..... | 313 | 155 | 9, 110, 407 | 1, 067, 264 | 119 | 2, 175, 744 | 39 |
| Louisiana..... | 391 | 209 | 4, 564, 006 | 389, 365 | 161 | 9, 667, 398 | 21 |
| Maine..... | 341 | 213 | 9, 510, 073 | 1, 095, 451 | 95 | 560, 146 | 33 |
| Maryland..... | 262 | 139 | 30, 122, 794 | 3, 588, 204 | 89 | 1, 688, 466 | 34 |
| Massachusetts..... | 730 | 364 | 55, 508, 836 | 6, 572, 350 | 333 | 49, 657, 572 | 33 |
| Michigan..... | 492 | 225 | 25, 617, 793 | 3, 017, 572 | 219 | 14, 289, 788 | 48 |
| Minnesota..... | 440 | 262 | 16, 137, 492 | 1, 890, 124 | 136 | 10, 551, 832 | 42 |
| Mississippi..... | 210 | 124 | 922, 527 | 86, 592 | 68 | 299, 630 | 18 |
| Missouri..... | 623 | 309 | 21, 725, 166 | 2, 543, 421 | 257 | 9, 193, 524 | 57 |
| Montana..... | 140 | 66 | 317, 099 | 27, 543 | 58 | 317, 123 | 16 |
| Nebraska..... | 267 | 164 | 4, 030, 311 | 458, 202 | 88 | 918, 643 | 15 |
| Nevada..... | 45 | 17 | 97, 043 | 8, 646 | 25 | 151, 938 | 3 |
| New Hampshire..... | 96 | 63 | 693, 623 | 72, 512 | 30 | 257, 420 | 3 |
| New Jersey..... | 778 | 404 | 36, 800, 287 | 4, 310, 390 | 329 | 4, 805, 039 | 45 |
| New Mexico..... | 71 | 35 | 191, 665 | 12, 389 | 26 | 271, 399 | 10 |
| New York..... | 3, 703 | 1, 878 | 461, 863, 189 | 54, 775, 045 | 1, 609 | 63, 517, 097 | 216 |
| North Carolina..... | 378 | 168 | 9, 651, 929 | 1, 131, 165 | 172 | 762, 095 | 38 |
| North Dakota..... | 205 | 77 | 113, 505 | 6, 080 | 97 | 152, 034 | 31 |
| Ohio..... | 933 | 473 | 31, 957, 354 | 3, 734, 754 | 424 | 11, 288, 926 | 36 |
| Oklahoma..... | 500 | 195 | 18, 078, 924 | 2, 087, 726 | 270 | 3, 235, 070 | 35 |
| Oregon..... | 475 | 201 | 2, 562, 642 | 275, 231 | 209 | 8, 502, 662 | 65 |
| Pennsylvania..... | 1, 561 | 884 | 129, 356, 880 | 15, 279, 410 | 529 | 14, 104, 991 | 148 |
| Rhode Island..... | 115 | 55 | 4, 083, 553 | 477, 129 | 51 | 712, 958 | 9 |
| South Carolina..... | 230 | 101 | 581, 940 | 53, 559 | 94 | 489, 349 | 35 |
| South Dakota..... | 223 | 136 | 441, 413 | 35, 036 | 66 | 108, 154 | 21 |
| Tennessee..... | 339 | 173 | 5, 902, 741 | 676, 867 | 138 | 604, 349 | 28 |
| Texas..... | 1, 338 | 689 | 17, 773, 934 | 1, 950, 470 | 564 | 11, 148, 450 | 85 |
| Utah..... | 137 | 63 | 1, 502, 022 | 167, 458 | 52 | 1, 450, 358 | 22 |
| Vermont..... | 80 | 49 | 357, 594 | 35, 473 | 25 | 126, 378 | 6 |
| Virginia..... | 368 | 160 | 77, 342, 008 | 9, 251, 312 | 160 | 15, 726, 199 | 48 |
| Washington..... | 808 | 417 | 2, 246, 668 | 187, 050 | 306 | 3, 045, 029 | 85 |
| West Virginia..... | 238 | 133 | 1, 198, 665 | 116, 420 | 85 | 439, 993 | 20 |
| Wisconsin..... | 723 | 389 | 2, 093, 973 | 201, 283 | 245 | 893, 280 | 89 |
| Wyoming..... | 60 | 35 | 119, 161 | 9, 145 | 19 | 589, 987 | 6 |
| Total..... | 23, 662 | 12, 109 | 1, 334, 228, 875 | 156, 573, 241 | 9, 522 | 333, 528, 435 | 2, 031 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929..... | 23, 951 | 13, 614 | 2, 092, 654, 007 | 222, 483, 396 | 7, 994 | 190, 691, 867 | 2, 343 |
| 1928..... | 23, 662 | 13, 882 | 1, 813, 087, 549 | 211, 681, 433 | 7, 422 | 173, 169, 774 | 2, 358 |
| 1927..... | 22, 912 | 13, 855 | 1, 588, 880, 061 | 210, 877, 896 | 6, 982 | 197, 472, 427 | 2, 075 |
| 1926..... | 25, 100 | 15, 444 | 1, 723, 398, 621 | 228, 662, 641 | 9, 656 | 120, 174, 173 | ----- |
| 1925..... | 23, 613 | 14, 862 | 1, 468, 692, 774 | 186, 313, 840 | 8, 751 | 134, 744, 529 | ----- |
| 1924..... | 22, 431 | 14, 565 | 1, 232, 012, 201 | 148, 278, 140 | 7, 866 | 137, 753, 364 | ----- |
| 1923..... | 21, 113 | 14, 269 | 1, 257, 409, 896 | 150, 998, 913 | 6, 844 | 125, 649, 787 | ----- |
| 1922..... | 20, 511 | 13, 690 | 979, 268, 568 | 119, 480, 757 | 6, 821 | 196, 480, 421 | ----- |
| 1921..... | 19, 105 | 11, 831 | 821, 871, 454 | 101, 021, 765 | 7, 274 | 323, 368, 793 | ----- |
| 1920..... | 20, 599 | 12, 922 | 829, 130, 927 | 98, 623, 106 | 7, 677 | 150, 505, 207 | ----- |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

TRADE

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|-------------------------------|-------------------------|----------------------------|---------------|-------------|-------------------------------|-------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 1,328 | 479 | \$1,801,253 | \$125,823 | 816 | \$6,858,828 | 33 |
| Alaska..... | 43 | 32 | 175,689 | 10,596 | 11 | 35,898 | ----- |
| Arizona..... | 407 | 178 | 1,019,291 | 81,025 | 208 | 1,746,529 | 21 |
| Arkansas..... | 828 | 319 | 1,165,115 | 67,245 | 501 | 4,606,524 | 8 |
| California..... | 4,623 | 2,023 | 35,165,307 | 3,578,605 | 2,509 | 31,247,024 | 91 |
| Colorado..... | 1,779 | 893 | 4,510,199 | 333,199 | 832 | 4,983,001 | 54 |
| Connecticut..... | 2,356 | 1,054 | 8,408,083 | 739,602 | 1,264 | 9,423,222 | 38 |
| Delaware..... | 297 | 158 | 2,160,998 | 225,361 | 131 | 3,293,259 | 8 |
| District of Columbia..... | 659 | 354 | 5,666,678 | 598,280 | 294 | 2,458,769 | 11 |
| Florida..... | 2,582 | 1,134 | 4,286,407 | 251,730 | 1,337 | 9,788,940 | 111 |
| Georgia..... | 1,876 | 823 | 3,374,618 | 232,080 | 1,035 | 8,645,386 | 18 |
| Hawaii..... | 233 | 130 | 2,524,797 | 271,586 | 101 | 1,105,067 | 2 |
| Idaho..... | 595 | 338 | 1,333,577 | 84,866 | 238 | 1,105,092 | 19 |
| Illinois..... | 9,125 | 3,972 | 56,254,853 | 5,618,079 | 4,969 | 61,044,939 | 184 |
| Indiana..... | 3,173 | 1,344 | 7,636,336 | 643,910 | 1,725 | 14,874,215 | 104 |
| Iowa..... | 2,567 | 1,438 | 8,278,591 | 678,976 | 1,014 | 5,395,431 | 115 |
| Kansas..... | 1,726 | 902 | 4,771,170 | 376,506 | 800 | 5,285,705 | 24 |
| Kentucky..... | 1,557 | 779 | 4,360,666 | 348,383 | 746 | 6,022,405 | 32 |
| Louisiana..... | 1,951 | 889 | 5,126,122 | 391,111 | 1,021 | 10,232,736 | 41 |
| Maine..... | 1,176 | 652 | 2,916,436 | 209,532 | 478 | 2,466,676 | 46 |
| Maryland..... | 1,339 | 674 | 47,647,729 | 5,541,800 | 620 | 6,129,718 | 45 |
| Massachusetts..... | 6,310 | 2,612 | 28,861,981 | 2,874,149 | 3,586 | 41,396,757 | 112 |
| Michigan..... | 4,251 | 1,554 | 24,253,973 | 2,560,901 | 2,565 | 35,236,313 | 132 |
| Minnesota..... | 3,259 | 1,807 | 17,220,779 | 1,643,431 | 1,334 | 13,408,601 | 118 |
| Mississippi..... | 946 | 387 | 1,153,009 | 64,922 | 537 | 4,230,014 | 22 |
| Missouri..... | 4,590 | 2,049 | 22,947,520 | 2,277,239 | 2,432 | 25,163,352 | 109 |
| Montana..... | 1,017 | 540 | 1,823,239 | 101,201 | 449 | 2,302,370 | 28 |
| Nebraska..... | 1,506 | 935 | 7,562,221 | 689,391 | 627 | 3,880,798 | 34 |
| Nevada..... | 200 | 102 | 4,410,396 | 500,524 | 90 | 479,335 | 8 |
| New Hampshire..... | 383 | 182 | 808,744 | 57,330 | 191 | 830,131 | 10 |
| New Jersey..... | 4,744 | 2,277 | 14,416,297 | 1,209,775 | 2,388 | 21,602,574 | 79 |
| New Mexico..... | 334 | 182 | 996,204 | 75,045 | 146 | 684,526 | 6 |
| New York..... | 25,212 | 10,702 | 175,379,119 | 18,621,612 | 14,003 | 205,585,983 | 507 |
| North Carolina..... | 2,223 | 737 | 3,060,944 | 229,946 | 1,435 | 8,098,619 | 51 |
| North Dakota..... | 1,389 | 615 | 1,327,633 | 49,475 | 692 | 2,206,530 | 82 |
| Ohio..... | 7,012 | 2,669 | 31,867,611 | 3,179,738 | 4,244 | 38,993,590 | 99 |
| Oklahoma..... | 1,779 | 787 | 4,273,810 | 344,241 | 938 | 7,510,719 | 54 |
| Oregon..... | 1,594 | 737 | 4,432,353 | 381,465 | 792 | 4,513,634 | 65 |
| Pennsylvania..... | 6,102 | 2,570 | 38,433,055 | 3,950,956 | 3,349 | 39,305,036 | 183 |
| Rhode Island..... | 800 | 339 | 3,563,834 | 351,550 | 437 | 4,441,800 | 24 |
| South Carolina..... | 1,405 | 498 | 1,202,766 | 65,279 | 877 | 3,136,168 | 30 |
| South Dakota..... | 1,075 | 585 | 2,053,284 | 122,136 | 464 | 1,646,464 | 26 |
| Tennessee..... | 1,632 | 736 | 5,776,428 | 520,911 | 862 | 11,282,691 | 34 |
| Texas..... | 4,557 | 1,926 | 14,044,415 | 1,224,828 | 2,525 | 27,919,324 | 106 |
| Utah..... | 820 | 432 | 2,185,429 | 164,255 | 374 | 3,443,529 | 14 |
| Vermont..... | 337 | 165 | 1,262,896 | 109,086 | 167 | 1,668,431 | 5 |
| Virginia..... | 2,185 | 1,056 | 6,750,338 | 562,492 | 1,082 | 6,214,384 | 47 |
| Washington..... | 2,985 | 1,300 | 6,537,361 | 505,065 | 1,554 | 9,836,291 | 131 |
| West Virginia..... | 1,311 | 661 | 4,164,466 | 336,865 | 624 | 3,993,265 | 26 |
| Wisconsin..... | 4,126 | 1,796 | 10,786,838 | 930,210 | 2,210 | 12,234,207 | 120 |
| Wyoming..... | 375 | 238 | 956,219 | 53,467 | 122 | 499,730 | 15 |
| Total..... | 134,769 | 59,741 | 651,097,077 | 64,165,780 | 71,746 | 738,694,530 | 3,282 |
| Summary for preceding years:¹ | | | | | | | |
| 1929..... | 132,660 | 78,606 | 1,149,235,277 | 107,148,648 | 50,483 | 419,398,227 | 3,571 |
| 1928..... | 129,766 | 79,745 | 1,246,862,101 | 126,332,363 | 46,602 | 355,514,371 | 3,419 |
| 1927..... | 122,360 | 74,747 | 1,156,870,205 | 137,351,547 | 44,931 | 362,339,344 | 2,682 |
| 1926..... | 112,705 | 71,403 | 1,165,557,562 | 140,522,646 | 41,302 | 350,998,059 | ----- |
| 1925..... | 109,588 | 71,910 | 1,254,045,996 | 145,349,645 | 37,678 | 287,506,146 | ----- |
| 1924..... | 105,323 | 68,112 | 1,198,585,578 | 120,648,795 | 37,211 | 236,516,827 | ----- |
| 1923..... | 100,646 | 68,186 | 1,197,926,069 | 128,536,444 | 32,460 | 264,737,443 | ----- |
| 1922..... | 95,683 | 59,791 | 1,014,012,731 | 107,041,608 | 35,892 | 318,693,358 | ----- |
| 1921..... | 88,179 | 42,809 | 571,945,297 | 96,742,515 | 45,370 | 626,826,343 | ----- |
| 1920..... | 78,885 | 52,278 | 911,173,330 | 192,612,920 | 26,607 | 339,482,009 | ----- |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|---|-------------------------|----------------------------|-------------|------------|-------------------------------|-------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 298 | 143 | \$463,754 | \$31,743 | 136 | \$761,662 | 19 |
| Alaska..... | 12 | 5 | 23,301 | 1,453 | 7 | 19,027 | ----- |
| Arizona..... | 198 | 86 | 409,208 | 31,780 | 73 | 711,759 | 39 |
| Arkansas..... | 166 | 78 | 265,789 | 19,302 | 76 | 492,402 | 12 |
| California..... | 2,120 | 946 | 13,264,879 | 1,346,667 | 975 | 14,941,675 | 199 |
| Colorado..... | 628 | 269 | 957,284 | 72,043 | 244 | 888,154 | 115 |
| Connecticut..... | 707 | 374 | 2,365,040 | 216,591 | 282 | 1,271,282 | 51 |
| Delaware..... | 141 | 76 | 1,780,062 | 194,775 | 45 | 1,067,735 | 20 |
| District of Columbia..... | 381 | 195 | 1,487,484 | 124,394 | 162 | 1,450,224 | 24 |
| Florida..... | 770 | 308 | 1,259,545 | 65,066 | 357 | 6,152,695 | 105 |
| Georgia..... | 378 | 180 | 1,426,345 | 138,510 | 183 | 1,464,877 | 15 |
| Hawaii..... | 48 | 21 | 615,917 | 71,512 | 26 | 264,856 | 1 |
| Idaho..... | 196 | 90 | 194,188 | 8,619 | 62 | 126,709 | 44 |
| Illinois..... | 3,605 | 1,557 | 22,771,607 | 2,311,342 | 1,737 | 20,336,691 | 311 |
| Indiana..... | 851 | 384 | 1,635,661 | 126,576 | 376 | 2,667,897 | 91 |
| Iowa..... | 557 | 311 | 1,092,804 | 76,032 | 174 | 581,374 | 72 |
| Kansas..... | 274 | 140 | 589,834 | 39,205 | 90 | 364,174 | 35 |
| Kentucky..... | 520 | 248 | 927,363 | 66,424 | 202 | 972,404 | 70 |
| Louisiana..... | 367 | 181 | 998,895 | 67,388 | 159 | 1,347,566 | 27 |
| Maine..... | 339 | 163 | 697,472 | 51,296 | 137 | 655,147 | 39 |
| Maryland..... | 491 | 247 | 2,096,563 | 186,719 | 187 | 1,517,479 | 57 |
| Massachusetts..... | 1,811 | 762 | 7,617,226 | 739,392 | 931 | 7,032,856 | 118 |
| Michigan..... | 1,187 | 470 | 5,107,313 | 514,726 | 629 | 10,964,275 | 88 |
| Minnesota..... | 699 | 372 | 2,006,311 | 169,042 | 280 | 1,096,968 | 47 |
| Mississippi..... | 151 | 66 | 192,490 | 9,583 | 73 | 638,937 | 12 |
| Missouri..... | 1,343 | 595 | 4,022,118 | 353,707 | 629 | 4,124,048 | 119 |
| Montana..... | 259 | 126 | 591,648 | 51,315 | 109 | 392,970 | 24 |
| Nebraska..... | 351 | 194 | 649,815 | 42,533 | 138 | 474,606 | 19 |
| Nevada..... | 64 | 32 | 335,889 | 30,259 | 25 | 166,052 | 7 |
| New Hampshire..... | 121 | 60 | 139,270 | 4,922 | 57 | 233,026 | 4 |
| New Jersey..... | 1,610 | 765 | 4,743,666 | 400,234 | 746 | 5,449,679 | 99 |
| New Mexico..... | 97 | 57 | 188,375 | 11,624 | 33 | 80,413 | 7 |
| New York..... | 9,078 | 3,995 | 114,469,573 | 12,579,700 | 4,586 | 58,662,415 | 497 |
| North Carolina..... | 486 | 120 | 839,701 | 77,398 | 285 | 1,524,772 | 81 |
| North Dakota..... | 186 | 67 | 68,215 | 1,983 | 91 | 109,574 | 28 |
| Ohio..... | 2,052 | 884 | 7,097,150 | 631,379 | 1,059 | 6,650,290 | 109 |
| Oklahoma..... | 608 | 302 | 2,314,684 | 227,484 | 214 | 1,038,493 | 92 |
| Oregon..... | 708 | 304 | 751,935 | 42,893 | 291 | 1,070,897 | 113 |
| Pennsylvania..... | 1,859 | 776 | 16,062,662 | 1,711,288 | 931 | 9,202,253 | 152 |
| Rhode Island..... | 205 | 86 | 443,301 | 33,941 | 90 | 623,289 | 29 |
| South Carolina..... | 204 | 72 | 306,581 | 23,524 | 103 | 241,673 | 29 |
| South Dakota..... | 247 | 142 | 267,102 | 12,811 | 62 | 136,230 | 43 |
| Tennessee..... | 463 | 213 | 1,080,835 | 83,925 | 205 | 1,201,150 | 45 |
| Texas..... | 1,390 | 639 | 2,892,660 | 213,006 | 597 | 3,036,565 | 154 |
| Utah..... | 240 | 111 | 765,928 | 70,915 | 94 | 585,538 | 35 |
| Vermont..... | 87 | 46 | 139,490 | 6,617 | 33 | 106,653 | 8 |
| Virginia..... | 643 | 281 | 1,357,642 | 113,390 | 268 | 993,488 | 94 |
| Washington..... | 1,287 | 530 | 1,737,859 | 111,118 | 510 | 2,115,292 | 247 |
| West Virginia..... | 337 | 176 | 846,182 | 64,681 | 124 | 641,333 | 37 |
| Wisconsin..... | 1,142 | 432 | 1,740,980 | 119,496 | 549 | 2,442,151 | 161 |
| Wyoming..... | 102 | 64 | 127,554 | 4,430 | 31 | 137,912 | 7 |
| Total..... | 42,064 | 18,741 | 234,227,150 | 23,704,753 | 19,472 | 179,220,587 | 3,851 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929..... | 39,642 | 20,230 | 314,426,200 | 29,632,299 | 15,737 | 154,214,608 | 3,675 |
| 1928..... | 36,829 | 19,008 | 254,186,076 | 25,501,395 | 14,518 | 126,709,313 | 3,303 |
| 1927..... | 34,193 | 18,287 | 244,463,850 | 28,625,757 | 12,859 | 117,065,160 | 3,047 |
| 1926..... | 32,257 | 17,755 | 260,981,252 | 31,040,096 | 14,502 | 103,771,742 | ----- |
| 1925..... | 28,981 | 16,571 | 246,426,235 | 28,466,993 | 12,410 | 72,226,325 | ----- |
| 1924..... | 26,320 | 15,495 | 202,165,035 | 22,130,913 | 10,825 | 66,650,042 | ----- |
| 1923..... | 25,114 | 15,482 | 188,368,460 | 20,376,829 | 9,632 | 59,141,170 | ----- |
| 1922..... | 23,145 | 13,494 | 148,366,522 | 16,262,319 | 9,651 | 59,614,683 | ----- |
| 1921..... | 19,103 | 10,694 | 104,872,554 | 19,269,098 | 8,409 | 45,939,035 | ----- |
| 1920..... | 17,490 | 11,914 | 145,490,862 | 31,547,536 | 5,676 | 29,199,368 | ----- |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

FINANCE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCK AND BOND BROKERS, ETC.

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income—Inactive corporations |
|---|-------------------------|----------------------------|---------------|-------------|-------------------------------|---------------|---|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 1,467 | 613 | \$3,029,306 | \$232,727 | 661 | \$3,995,064 | 193 |
| Alaska..... | 24 | 15 | 77,307 | 6,039 | 8 | 39,690 | 1 |
| Arizona..... | 441 | 199 | 1,307,404 | 113,404 | 154 | 1,191,092 | 88 |
| Arkansas..... | 735 | 374 | 1,490,353 | 105,391 | 300 | 7,289,002 | 61 |
| California..... | 7,250 | 3,281 | 63,813,136 | 6,800,629 | 3,406 | 66,170,104 | 563 |
| Colorado..... | 1,885 | 942 | 5,033,487 | 405,640 | 705 | 6,238,880 | 238 |
| Connecticut..... | 1,994 | 1,073 | 19,864,552 | 1,983,042 | 799 | 18,597,033 | 122 |
| Delaware..... | 922 | 429 | 43,194,710 | 5,041,932 | 419 | 30,981,898 | 74 |
| District of Columbia..... | 601 | 298 | 5,447,989 | 561,673 | 248 | 6,247,268 | 55 |
| Florida..... | 4,654 | 1,131 | 6,191,157 | 538,637 | 1,897 | 29,583,767 | 1,626 |
| Georgia..... | 1,582 | 863 | 6,215,673 | 549,237 | 615 | 9,079,297 | 104 |
| Hawaii..... | 236 | 129 | 2,166,179 | 229,534 | 97 | 819,244 | 10 |
| Idaho..... | 460 | 247 | 580,881 | 20,533 | 169 | 857,346 | 44 |
| Illinois..... | 6,256 | 2,994 | 75,733,632 | 8,165,200 | 2,808 | 135,625,007 | 454 |
| Indiana..... | 3,380 | 1,871 | 13,676,524 | 1,221,341 | 1,195 | 10,638,976 | 314 |
| Iowa..... | 2,991 | 1,562 | 7,278,464 | 507,259 | 935 | 11,564,774 | 494 |
| Kansas..... | 1,821 | 1,095 | 3,781,691 | 204,132 | 545 | 4,949,315 | 181 |
| Kentucky..... | 1,367 | 833 | 5,755,337 | 507,034 | 432 | 50,970,630 | 102 |
| Louisiana..... | 1,798 | 902 | 5,692,939 | 465,619 | 677 | 13,319,376 | 219 |
| Maine..... | 801 | 461 | 3,420,945 | 323,287 | 270 | 3,465,354 | 70 |
| Maryland..... | 1,873 | 916 | 11,115,053 | 1,077,631 | 741 | 33,269,869 | 216 |
| Massachusetts..... | 3,651 | 1,774 | 44,595,268 | 4,914,085 | 1,676 | 100,620,315 | 201 |
| Michigan..... | 4,525 | 2,138 | 52,000,111 | 5,652,104 | 1,996 | 42,234,771 | 391 |
| Minnesota..... | 3,559 | 1,680 | 12,094,235 | 1,060,035 | 1,463 | 16,236,890 | 416 |
| Mississippi..... | 678 | 259 | 810,048 | 48,052 | 309 | 1,968,140 | 110 |
| Missouri..... | 5,499 | 2,732 | 21,500,984 | 1,977,947 | 2,130 | 20,902,535 | 637 |
| Montana..... | 775 | 403 | 1,218,245 | 70,675 | 305 | 2,080,954 | 67 |
| Nebraska..... | 1,666 | 993 | 4,383,810 | 316,020 | 514 | 6,496,729 | 159 |
| Nevada..... | 186 | 89 | 466,249 | 38,193 | 78 | 2,545,305 | 19 |
| New Hampshire..... | 320 | 204 | 2,666,248 | 271,786 | 107 | 955,563 | 9 |
| New Jersey..... | 8,742 | 3,866 | 58,939,846 | 5,801,265 | 4,008 | 113,538,382 | 868 |
| New Mexico..... | 267 | 135 | 474,375 | 27,193 | 81 | 261,669 | 41 |
| New York..... | 42,599 | 19,300 | 387,471,517 | 41,382,210 | 19,333 | 566,882,431 | 3,966 |
| North Carolina..... | 1,532 | 502 | 3,196,119 | 290,703 | 792 | 7,259,962 | 238 |
| North Dakota..... | 1,285 | 301 | 779,911 | 44,050 | 411 | 1,393,770 | 573 |
| Ohio..... | 6,432 | 3,063 | 33,088,164 | 3,185,537 | 2,971 | 54,715,038 | 398 |
| Oklahoma..... | 1,512 | 776 | 5,491,508 | 432,530 | 593 | 6,765,628 | 143 |
| Oregon..... | 1,664 | 702 | 2,464,747 | 170,671 | 689 | 7,214,855 | 273 |
| Pennsylvania..... | 5,421 | 2,864 | 75,279,237 | 8,230,796 | 2,130 | 57,337,725 | 427 |
| Rhode Island..... | 724 | 420 | 4,739,848 | 466,054 | 256 | 22,967,969 | 48 |
| South Carolina..... | 965 | 306 | 899,143 | 64,698 | 518 | 2,958,490 | 141 |
| South Dakota..... | 1,056 | 450 | 1,061,791 | 41,551 | 254 | 680,201 | 352 |
| Tennessee..... | 1,301 | 728 | 5,424,791 | 491,324 | 459 | 15,608,474 | 114 |
| Texas..... | 3,797 | 1,853 | 15,101,716 | 1,337,794 | 1,652 | 24,362,986 | 292 |
| Utah..... | 724 | 441 | 2,755,516 | 228,425 | 227 | 1,525,041 | 56 |
| Vermont..... | 208 | 142 | 748,223 | 54,651 | 61 | 438,884 | 5 |
| Virginia..... | 2,176 | 1,051 | 8,457,837 | 765,984 | 853 | 5,157,981 | 272 |
| Washington..... | 3,273 | 1,587 | 8,376,307 | 666,061 | 1,256 | 14,936,239 | 430 |
| West Virginia..... | 1,340 | 737 | 4,507,809 | 354,444 | 474 | 3,054,928 | 129 |
| Wisconsin..... | 4,492 | 2,217 | 20,252,924 | 1,962,404 | 1,709 | 20,370,973 | 566 |
| Wyoming..... | 285 | 161 | 702,304 | 47,943 | 91 | 311,465 | 33 |
| Total..... | 153,182 | 72,102 | 1,064,815,550 | 109,455,106 | 64,477 | 1,566,677,299 | 16,603 |
| Summary for preceding years: ¹ | | | | | | | |
| 1929..... | 150,588 | 80,260 | 2,197,539,363 | 222,403,102 | 53,677 | 1,008,827,430 | 16,651 |
| 1928..... | 145,433 | 80,315 | 1,971,342,626 | 213,238,072 | 48,824 | 566,198,998 | 16,294 |
| 1927..... | 137,425 | 78,100 | 1,522,833,798 | 181,705,991 | 44,582 | 566,176,909 | 14,743 |
| 1926..... | 130,433 | 76,819 | 1,336,892,784 | 160,214,776 | 53,614 | 528,032,344 | ----- |
| 1925..... | 115,947 | 73,246 | 1,523,823,240 | 179,948,691 | 42,701 | 456,219,056 | ----- |
| 1924..... | 104,761 | 67,089 | 995,123,931 | 109,444,007 | 37,672 | 460,596,529 | ----- |
| 1923..... | 96,772 | 62,654 | 868,083,415 | 95,114,379 | 34,118 | 410,813,152 | ----- |
| 1922..... | 91,105 | 58,646 | 887,834,693 | 99,097,400 | 32,459 | 397,660,887 | ----- |
| 1921..... | 82,858 | 54,122 | 739,296,805 | 76,271,592 | 28,736 | 363,165,913 | ----- |
| 1920..... | 78,902 | 55,484 | 933,304,119 | 119,001,606 | 23,418 | 293,936,196 | ----- |

For footnotes see p. 259.

TABLE 17.—*Corporation returns for 1930 by States and Territories and by major industrial groups, showing for returns with net income and no net income the number of returns, net income or deficit, and tax; number of returns for inactive corporations; also grand totals for prior years—Continued*

NATURE OF BUSINESS NOT GIVEN

| States and Territories | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|--|-------------------------|----------------------------|------------|---------|-------------------------------|------------|--|
| | | Number | Net income | Tax | Number | Deficit | |
| Alabama..... | 133 | 3 | \$2,547 | | 12 | \$53,722 | 118 |
| Alaska..... | 3 | | | | | | 3 |
| Arizona..... | 126 | 1 | (?) | | 7 | 56,186 | 118 |
| Arkansas..... | 63 | 6 | 6,559 | | 8 | 92,451 | 49 |
| California..... | 1,197 | 63 | 116,579 | \$3,460 | 134 | 579,365 | 1,000 |
| Colorado..... | 446 | 10 | 21,555 | 1,918 | 27 | 75,331 | 409 |
| Connecticut..... | 231 | 14 | 11,093 | 273 | 18 | 78,349 | 199 |
| Delaware..... | 132 | 9 | 5,825 | | 18 | 140,873 | 105 |
| District of Columbia..... | 110 | 4 | 6,359 | 72 | 8 | 52,311 | 98 |
| Florida..... | 1,027 | 31 | 40,041 | | 39 | 907,071 | 957 |
| Georgia..... | 117 | 15 | 18,245 | | 22 | 62,623 | 80 |
| Hawaii..... | 18 | | | | 4 | (?) | 14 |
| Idaho..... | 92 | 7 | 8,871 | | 4 | 1,326 | 81 |
| Illinois..... | 1,627 | 57 | 54,946 | 386 | 123 | 220,641 | 1,447 |
| Indiana..... | 473 | 17 | 21,274 | | 25 | 63,583 | 431 |
| Iowa..... | 532 | 13 | 10,040 | | 21 | 70,856 | 498 |
| Kansas..... | 113 | 9 | 9,301 | | 17 | 41,802 | 87 |
| Kentucky..... | 261 | 16 | 17,830 | 468 | 20 | 11,795 | 225 |
| Louisiana..... | 294 | 27 | 25,150 | 34 | 31 | 115,160 | 236 |
| Maine..... | 182 | 12 | 6,924 | | 14 | 4,037,938 | 156 |
| Maryland..... | 272 | 15 | 61,629 | 6,064 | 20 | 89,251 | 228 |
| Massachusetts..... | 617 | 29 | 89,222 | 5,011 | 95 | 656,380 | 463 |
| Michigan..... | 756 | 20 | 20,155 | | 77 | 273,934 | 659 |
| Minnesota..... | 705 | 31 | 32,086 | 486 | 50 | 66,165 | 624 |
| Mississippi..... | 73 | 2 | (?) | | 13 | 33,451 | 58 |
| Missouri..... | 849 | 18 | 27,111 | 1,422 | 62 | 356,667 | 769 |
| Montana..... | 134 | 10 | 4,528 | | 6 | 5,253 | 118 |
| Nebraska..... | 120 | 6 | 6,639 | | 15 | 43,899 | 99 |
| Nevada..... | 37 | 1 | (?) | | 5 | 6,106 | 31 |
| New Hampshire..... | 44 | 6 | 2,859 | | 6 | 12,414 | 32 |
| New Jersey..... | 624 | 55 | 112,062 | 4,792 | 62 | 155,954 | 507 |
| New Mexico..... | 86 | 2 | (?) | | 5 | 2,283 | 79 |
| New York..... | 3,063 | 217 | 702,325 | 58,173 | 342 | 1,223,061 | 2,524 |
| North Carolina..... | 223 | 8 | 6,614 | 19 | 37 | 206,846 | 178 |
| North Dakota..... | 175 | 4 | 2,742 | | 9 | 11,031 | 162 |
| Ohio..... | 674 | 62 | 53,099 | 100 | 111 | 281,250 | 501 |
| Oklahoma..... | 429 | 16 | 14,076 | | 24 | 82,800 | 389 |
| Oregon..... | 641 | 19 | 19,549 | 196 | 25 | 84,072 | 597 |
| Pennsylvania..... | 1,354 | 48 | 81,639 | 2,851 | 95 | 488,095 | 1,211 |
| Rhode Island..... | 121 | 9 | 7,376 | | 18 | 42,754 | 94 |
| South Carolina..... | 107 | 3 | 3,205 | | 17 | 36,608 | 87 |
| South Dakota..... | 144 | 14 | 9,690 | | 5 | 6,121 | 125 |
| Tennessee..... | 177 | 13 | 33,135 | 1,733 | 16 | 122,809 | 148 |
| Texas..... | 487 | 18 | 22,333 | | 52 | 428,850 | 417 |
| Utah..... | 160 | 12 | 8,240 | | 7 | 10,970 | 141 |
| Vermont..... | 23 | 4 | 4,268 | | 4 | 7,779 | 15 |
| Virginia..... | 205 | 16 | 24,310 | | 23 | 427,286 | 166 |
| Washington..... | 816 | 20 | 17,536 | | 45 | 143,488 | 751 |
| West Virginia..... | 172 | 13 | 10,949 | 16 | 23 | 103,339 | 136 |
| Wisconsin..... | 765 | 31 | 15,308 | 73 | 66 | 208,396 | 668 |
| Wyoming..... | 80 | 4 | 2,663 | | 2 | (?) | 74 |
| States grouped ² | | | 6,934 | | | 23,852 | |
| Total..... | 21,330 | 1,040 | 1,785,511 | 87,567 | 1,808 | 12,303,456 | 18,892 |
| Summary for preceding years ¹ | | | | | | | |
| 1929..... | 17,247 | 1,152 | 2,311,539 | 94,395 | 1,748 | 8,703,375 | 14,347 |
| 1928..... | 16,597 | 960 | 3,940,239 | 309,174 | 1,350 | 6,919,745 | 14,287 |
| 1927..... | 18,663 | 1,492 | 4,143,177 | 348,188 | 1,731 | 9,398,014 | 15,470 |
| 1926..... | 14,871 | 840 | 2,603,704 | 220,101 | 1,401 | 6,286,912 | |
| 1925..... | 13,544 | | | | 13,544 | 1,956,113 | |
| 1924..... | 26,439 | | | | 26,439 | 73,332 | |
| 1923..... | 26,250 | | | | 26,250 | 803,110 | |
| 1922..... | 30,283 | 12 | 1,172 | | 30,271 | 271,806 | |
| 1921..... | 27,780 | | | | 27,780 | 16,761 | |
| 1920..... | 31,760 | 1,957 | 13,122,256 | 341,959 | 29,808 | 76,773,273 | |

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 322-325.

² States grouped to conceal identity of taxpayer.

TABLE 18.—Corporation returns for 1930 by net income and deficit classes and by major industrial groups, showing number of returns, net income and deficit

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

| Net income and deficit classes (Thousands of dollars) | Aggregate | | Agriculture and related industries | | Mining and quarrying | | Manufacturing | | | | | | | |
|--|-----------|---------------|------------------------------------|------------|----------------------|-------------|---------------------|---------------|---------------------------------------|-------------|-----------------------------|-------------|------------------------------|------------|
| | | | | | | | Total manufacturing | | Food products, beverages, and tobacco | | Textiles and their products | | Leather and its manufactures | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| RETURNS SHOWING NET INCOME | | | | | | | | | | | | | | |
| Under 1..... | 71,322 | \$29,630,512 | 1,367 | \$522,941 | 1,449 | \$548,586 | 10,212 | \$4,334,533 | 2,006 | \$861,072 | 1,656 | \$713,557 | 224 | \$101,118 |
| 1 under 2..... | 37,881 | 55,738,241 | 648 | 956,124 | 696 | 1,037,928 | 5,462 | 8,021,223 | 1,093 | 1,608,909 | 864 | 1,282,106 | 123 | 180,214 |
| 2 under 3..... | 32,798 | 82,605,299 | 518 | 1,309,753 | 532 | 1,340,568 | 5,343 | 13,491,029 | 1,069 | 2,687,735 | 818 | 2,068,244 | 128 | 318,334 |
| 3 under 4..... | 14,732 | 50,568,680 | 184 | 629,897 | 254 | 867,850 | 2,661 | 9,131,253 | 539 | 1,846,394 | 412 | 1,408,185 | 67 | 234,627 |
| 4 under 5..... | 8,367 | 37,487,774 | 115 | 515,414 | 162 | 721,143 | 1,634 | 7,318,521 | 322 | 1,447,823 | 249 | 1,107,330 | 35 | 154,934 |
| 5 under 10..... | 19,760 | 139,686,963 | 236 | 1,653,177 | 397 | 2,856,656 | 4,120 | 29,292,801 | 829 | 5,884,408 | 555 | 3,934,024 | 88 | 642,243 |
| 10 under 15..... | 8,955 | 109,550,914 | 101 | 1,208,015 | 221 | 2,737,390 | 2,166 | 26,542,279 | 487 | 5,993,161 | 260 | 3,166,710 | 50 | 594,166 |
| 15 under 20..... | 5,392 | 93,270,697 | 75 | 1,314,863 | 136 | 2,342,027 | 1,401 | 24,322,035 | 281 | 4,855,951 | 165 | 2,870,978 | 35 | 607,282 |
| 20 under 25..... | 3,992 | 89,664,085 | 38 | 856,017 | 123 | 2,747,953 | 1,133 | 25,446,098 | 240 | 5,395,780 | 125 | 2,806,524 | 26 | 583,310 |
| 25 under 50..... | 7,372 | 262,844,152 | 89 | 3,184,730 | 255 | 9,053,142 | 2,256 | 81,499,594 | 491 | 17,648,478 | 201 | 7,278,102 | 36 | 1,285,744 |
| 50 under 100..... | 4,905 | 341,577,550 | 59 | 4,118,963 | 203 | 14,251,441 | 1,783 | 124,946,379 | 338 | 23,232,505 | 199 | 14,029,570 | 41 | 2,947,702 |
| 100 under 250..... | 3,260 | 499,648,006 | 36 | 5,176,589 | 154 | 23,028,927 | 1,297 | 200,041,371 | 202 | 31,739,889 | 118 | 18,296,421 | 22 | 3,338,194 |
| 250 under 500..... | 1,259 | 438,512,275 | 5 | 1,980,423 | 64 | 23,192,032 | 546 | 190,809,904 | 77 | 27,412,517 | 34 | 11,067,615 | 11 | 4,065,678 |
| 500 under 1,000..... | 689 | 481,838,374 | 3 | (1) | 23 | 15,704,007 | 309 | 217,798,278 | 54 | 37,975,740 | 14 | 9,254,500 | 3 | (1) |
| 1,000 under 5,000..... | 576 | 1,177,947,991 | ----- | ----- | 26 | 41,064,128 | 242 | 501,853,166 | 46 | 106,214,424 | 7 | (1) | 4 | 7,245,222 |
| 5,000 and over..... | 160 | 2,538,241,197 | 1 | (1) | 5 | 52,624,686 | 76 | 1,292,659,606 | 18 | 305,434,295 | 1 | (1) | 1 | (1) |
| Classes grouped ¹ | ----- | ----- | ----- | 17,057,501 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 26,326,331 | ----- | 16,391,745 |
| Total..... | 221,420 | 6,428,812,710 | 3,475 | 40,484,407 | 4,700 | 194,118,444 | 40,641 | 2,757,508,070 | 8,092 | 580,239,081 | 5,678 | 105,610,197 | 894 | 38,690,513 |

RETURNS SHOWING NO NET INCOME

| | | | | | | | | | | | | | | |
|---|---------|---------------|--------|--------------|--------|--------------|--------|---------------|--------|-------------|--------|---------------|-------|--------------|
| Under 1..... | 67,541 | \$26,344,180 | 1,697 | \$661,264 | 2,168 | \$657,882 | 9,466 | \$4,083,114 | 1,552 | \$628,415 | 1,343 | \$630,990 | 185 | \$84,453 |
| 1 under 2..... | 32,805 | 48,146,068 | 839 | 1,241,511 | 713 | 1,026,936 | 5,914 | 8,835,201 | 912 | 1,345,771 | 910 | 1,346,091 | 156 | 236,907 |
| 2 under 3..... | 22,404 | 55,563,730 | 569 | 1,414,293 | 497 | 1,219,439 | 4,266 | 10,642,555 | 621 | 1,548,632 | 670 | 1,659,370 | 116 | 286,494 |
| 3 under 4..... | 16,593 | 57,657,368 | 427 | 1,468,591 | 421 | 1,467,666 | 3,413 | 11,865,570 | 447 | 1,559,059 | 560 | 1,935,678 | 88 | 304,612 |
| 4 under 5..... | 12,325 | 55,378,624 | 323 | 1,439,362 | 306 | 1,375,045 | 2,667 | 11,969,676 | 381 | 1,717,731 | 422 | 1,894,180 | 69 | 311,646 |
| 5 under 10..... | 34,208 | 243,935,400 | 1,015 | 7,196,810 | 976 | 7,031,125 | 7,954 | 56,958,186 | 971 | 6,891,462 | 1,290 | 9,285,054 | 211 | 1,534,008 |
| 10 under 15..... | 15,658 | 191,881,053 | 465 | 5,741,241 | 567 | 7,011,607 | 4,101 | 50,526,462 | 447 | 5,529,199 | 705 | 8,853,844 | 136 | 1,699,658 |
| 15 under 20..... | 8,882 | 153,646,940 | 247 | 4,290,584 | 362 | 6,288,673 | 2,468 | 42,865,820 | 281 | 4,871,704 | 439 | 7,675,514 | 91 | 1,562,983 |
| 20 under 25..... | 5,777 | 129,329,364 | 170 | 3,802,226 | 243 | 5,427,780 | 1,661 | 37,280,774 | 181 | 4,036,398 | 332 | 7,411,691 | 63 | 1,390,545 |
| 25 under 50..... | 12,341 | 431,924,078 | 366 | 12,787,452 | 571 | 20,095,759 | 4,034 | 142,573,151 | 348 | 12,207,940 | 822 | 29,319,301 | 182 | 6,575,081 |
| 50 under 100..... | 6,680 | 463,450,002 | 195 | 13,517,487 | 354 | 24,411,807 | 2,416 | 169,167,569 | 196 | 12,874,142 | 578 | 41,092,238 | 119 | 8,383,619 |
| 100 under 250..... | 4,002 | 612,509,628 | 85 | 12,643,086 | 230 | 35,192,250 | 1,540 | 236,720,353 | 115 | 17,176,651 | 424 | 65,200,886 | 47 | 6,562,089 |
| 250 under 500..... | 1,244 | 430,634,319 | 22 | 7,708,852 | 69 | 23,262,262 | 511 | 176,287,906 | 43 | 14,967,174 | 143 | 51,184,291 | 30 | 9,775,390 |
| 500 under 1,000..... | 630 | 437,108,089 | 7 | 5,511,819 | 29 | 21,343,292 | 253 | 171,657,123 | 20 | 13,710,777 | 66 | 45,080,910 | 12 | 8,792,880 |
| 1,000 under 5,000..... | 483 | 949,651,994 | 4 | 6,945,123 | 24 | 52,358,323 | 183 | 348,381,642 | 20 | 36,087,326 | 48 | (1) | 10 | 16,624,103 |
| 5,000 and over..... | 43 | 590,434,017 | ----- | ----- | 3 | 30,289,596 | 16 | 160,029,369 | ----- | ----- | 1 | (1) | ----- | ----- |
| Classes grouped 1..... | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 97,119,488 | ----- | ----- |
| Total..... | 241,616 | 4,877,594,854 | 6,431 | 86,369,701 | 7,533 | 238,459,442 | 50,863 | 1,639,844,471 | 6,525 | 135,152,381 | 8,753 | 369,689,526 | 1,515 | 64,124,468 |
| Returns showing no income data—inactive corporations..... | 55,700 | ----- | 1,055 | ----- | 5,402 | ----- | 3,594 | ----- | 635 | ----- | 261 | ----- | 52 | ----- |
| Grand total—Net income less deficit..... | 318,736 | 1,551,217,856 | 10,961 | 2 45,885,294 | 17,635 | 2 44,340,998 | 95,098 | 1,117,663,599 | 15,252 | 445,086,700 | 14,692 | 2 264,079,329 | 2,461 | 2 25,433,955 |

For footnotes see p. 265.

TABLE 18.—*Corporation returns for 1930 by net income and deficit classes and by major industrial groups, showing number of returns, net income and deficit—Continued*

| Net income and deficit classes (Thousands of dollars) | Manufacturing—Continued | | | | | | | | | | | | | |
|--|-------------------------|--------------|-----------------|--------------|---------------------------|--------------|---|---------------|-------------------------------|---------------|---------------------------------|--------------|------------------------|------------------|
| | Rubber products | | Forest products | | Paper, pulp, and products | | Printing, publishing, and allied industries | | Chemicals and allied products | | Stone, clay, and glass products | | Metal and its products | |
| | Num-ber | Amount | Num-ber | Amount | Num-ber | Amount | Num-ber | Amount | Num-ber | Amount | Num-ber | Amount | Num-ber | Amount |
| RETURNS SHOWING NET INCOME | | | | | | | | | | | | | | |
| Under 1..... | 52 | \$21, 590 | 592 | \$251, 490 | 169 | \$76, 145 | 1, 692 | \$740, 068 | 856 | \$312, 539 | 413 | \$181, 835 | 1, 726 | \$742, 493 |
| 1 under 2..... | 26 | 36, 925 | 343 | 506, 590 | 115 | 172, 472 | 909 | 1, 317, 093 | 355 | 527, 085 | 257 | 374, 321 | 979 | 1, 433, 900 |
| 2 under 3..... | 32 | 77, 119 | 327 | 830, 948 | 114 | 287, 773 | 881 | 2, 220, 601 | 364 | 915, 752 | 225 | 571, 900 | 997 | 2, 532, 871 |
| 3 under 4..... | 12 | 40, 458 | 168 | 575, 571 | 62 | 215, 841 | 420 | 1, 443, 018 | 158 | 540, 119 | 121 | 418, 014 | 508 | 1, 747, 891 |
| 4 under 5..... | 7 | 30, 893 | 92 | 406, 941 | 55 | 248, 142 | 237 | 1, 053, 634 | 131 | 586, 488 | 71 | 313, 499 | 324 | 1, 479, 413 |
| 5 under 10..... | 25 | 190, 286 | 261 | 1, 827, 152 | 117 | 834, 241 | 607 | 4, 300, 747 | 305 | 2, 181, 288 | 183 | 1, 291, 842 | 851 | 6, 077, 715 |
| 10 under 15..... | 9 | 106, 345 | 127 | 1, 608, 531 | 66 | 808, 666 | 290 | 3, 538, 748 | 152 | 1, 886, 266 | 116 | 1, 409, 969 | 455 | 5, 529, 402 |
| 15 under 20..... | 10 | 168, 646 | 72 | 1, 276, 771 | 67 | 1, 183, 990 | 172 | 2, 990, 779 | 132 | 2, 299, 394 | 73 | 1, 270, 431 | 295 | 5, 099, 765 |
| 20 under 25..... | 5 | 111, 113 | 61 | 1, 369, 039 | 43 | 945, 620 | 152 | 3, 403, 541 | 100 | 2, 244, 720 | 54 | 1, 217, 966 | 259 | 5, 816, 848 |
| 25 under 50..... | 13 | 479, 109 | 137 | 4, 867, 120 | 93 | 3, 448, 353 | 270 | 9, 865, 370 | 211 | 7, 660, 498 | 95 | 3, 454, 650 | 552 | 19, 950, 548 |
| 50 under 100..... | 16 | 1, 206, 429 | 82 | 5, 924, 036 | 73 | 4, 785, 227 | 206 | 14, 493, 130 | 177 | 12, 628, 347 | 79 | 5, 329, 217 | 473 | 33, 301, 782 |
| 100 under 250..... | 9 | 1, 412, 958 | 56 | 8, 529, 254 | 76 | 12, 044, 861 | 156 | 23, 388, 557 | 148 | 23, 424, 941 | 46 | 6, 913, 580 | 394 | 60, 175, 785 |
| 250 under 500..... | 7 | 2, 390, 605 | 20 | 6, 682, 576 | 33 | 11, 592, 658 | 53 | 17, 912, 303 | 81 | 28, 412, 242 | 31 | 10, 439, 680 | 174 | 62, 226, 423 |
| 500 under 1,000..... | 3 | (1) | 2 | 1, 168, 493 | 19 | 13, 907, 924 | 25 | 16, 832, 382 | 57 | 40, 509, 659 | 19 | 13, 864, 448 | 97 | 67, 975, 206 |
| 1,000 under 5,000..... | 1 | (1) | ----- | ----- | 12 | 23, 089, 161 | 26 | 42, 999, 848 | 38 | 86, 708, 040 | 20 | 35, 160, 403 | 76 | 158, 669, 265 |
| 5,000 and over..... | ----- | ----- | ----- | ----- | ----- | ----- | 2 | 29, 636, 726 | 22 | 323, 239, 885 | 2 | 10, 599, 764 | 28 | 570, 260, 358 |
| Classes grouped ¹ | ----- | 5, 969, 034 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| Total..... | 227 | 12, 241, 510 | 2, 340 | 35, 824, 512 | 1, 114 | 73, 641, 074 | 6, 098 | 176, 136, 515 | 3, 287 | 534, 077, 263 | 1, 805 | 92, 811, 519 | 8, 188 | 1, 003, 019, 665 |

RETURNS SHOWING NO NET INCOME

| | | | | | | | | | | | | | | |
|---|-----|--------------|-------|---------------|-------|------------|--------|-------------|-------|-------------|-------|------------|--------|-------------|
| Under 1..... | 57 | \$26,924 | 593 | \$253,860 | 119 | \$58,864 | 1,489 | \$648,146 | 957 | \$384,370 | 448 | \$197,993 | 1,837 | \$806,221 |
| 1 under 2..... | 37 | 52,789 | 410 | 606,788 | 87 | 134,876 | 874 | 1,322,942 | 463 | 677,041 | 318 | 469,267 | 1,254 | 1,906,794 |
| 2 under 3..... | 28 | 69,248 | 325 | 805,953 | 77 | 189,216 | 579 | 1,452,810 | 277 | 691,033 | 238 | 600,612 | 980 | 2,454,799 |
| 3 under 4..... | 16 | 55,011 | 313 | 1,087,975 | 64 | 221,076 | 390 | 1,350,166 | 240 | 833,022 | 199 | 695,505 | 805 | 2,809,136 |
| 4 under 5..... | 10 | 45,703 | 237 | 1,066,939 | 52 | 228,516 | 282 | 1,258,213 | 181 | 816,061 | 150 | 675,415 | 670 | 3,005,553 |
| 5 under 10..... | 49 | 356,780 | 783 | 5,676,106 | 172 | 1,230,511 | 744 | 5,268,564 | 538 | 3,857,726 | 471 | 3,406,328 | 2,019 | 14,369,544 |
| 10 under 15..... | 24 | 302,711 | 460 | 5,641,905 | 87 | 1,045,388 | 339 | 4,090,496 | 249 | 3,073,975 | 250 | 3,075,826 | 1,049 | 12,842,718 |
| 15 under 20..... | 18 | 314,040 | 305 | 5,347,871 | 53 | 925,237 | 128 | 2,213,061 | 150 | 2,579,184 | 149 | 2,602,262 | 655 | 11,309,404 |
| 20 under 25..... | 11 | 248,231 | 192 | 4,323,357 | 39 | 873,193 | 98 | 2,233,696 | 102 | 2,287,241 | 85 | 1,885,521 | 428 | 9,642,373 |
| 25 under 50..... | 33 | 1,089,453 | 602 | 21,368,855 | 80 | 2,692,758 | 187 | 6,423,751 | 262 | 9,448,115 | 215 | 7,469,395 | 1,023 | 35,945,067 |
| 50 under 100..... | 22 | 1,536,316 | 349 | 24,101,145 | 56 | 3,999,206 | 95 | 6,784,303 | 146 | 9,894,359 | 100 | 7,088,155 | 590 | 41,305,005 |
| 100 under 250..... | 24 | 3,796,644 | 222 | 33,804,081 | 43 | 7,232,099 | 36 | 5,048,762 | 77 | 11,552,677 | 63 | 9,984,210 | 368 | 57,865,616 |
| 250 under 500..... | 9 | 3,266,758 | 44 | 15,143,791 | 15 | 4,812,328 | 17 | 5,918,540 | 42 | 14,367,911 | 17 | 5,981,931 | 114 | 38,637,766 |
| 500 under 1,000..... | 4 | 5,857,462 | 23 | 15,452,905 | 4 | 2,872,064 | 10 | 6,539,523 | 21 | 13,917,155 | 7 | 4,595,866 | 63 | 42,149,518 |
| 1,000 under 5,000..... | 4 | 8,613,026 | 10 | 17,778,487 | 5 | 9,864,073 | 3 | 3,958,631 | 16 | 30,756,870 | 3 | 4,645,876 | 45 | 95,298,274 |
| 5,000 and over..... | 3 | 38,265,057 | | | | | | | 6 | 70,322,299 | | | 4 | 30,027,305 |
| Classes grouped ¹ | | | | | | | | | | | | | | |
| Total..... | 354 | 63,876,153 | 4,868 | 152,460,018 | 953 | 36,379,405 | 5,271 | 54,511,604 | 3,727 | 175,450,039 | 2,713 | 53,374,162 | 11,904 | 400,375,093 |
| Returns showing no income data—inactive corporations..... | 26 | | 293 | | 46 | | 367 | | 366 | | 206 | | 739 | |
| Grand total—Net income less deficit..... | 607 | * 51,634,643 | 7,501 | * 116,635,506 | 2,113 | 37,261,669 | 11,736 | 121,624,911 | 7,380 | 358,618,224 | 4,724 | 39,437,357 | 20,831 | 602,644,572 |

For footnotes see p. 265.

TABLE 18.—Corporation returns for 1930 by net income and deficit classes and by major industrial groups, showing number of returns, net income and deficit—Continued

| Net income and deficit classes (Thousands of dollars) | Manufacturing—Continued | | Construction | | Transportation and other public utilities | | Trade | | Service—Professional amusements, hotels, etc. | | Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc. | | Nature of business not given | |
|--|--|---------------|--------------|---------------|---|------------------|---------|---------------|---|---------------|---|------------------|------------------------------|------------------|
| | Manufacturing not elsewhere classified | | | | | | | | | | | | | |
| | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| RETURNS SHOWING NET INCOME | | | | | | | | | | | | | | |
| Under 1..... | 826 | \$332, 626 | 2, 508 | \$1, 075, 663 | 4, 625 | \$1, 733, 511 | 19, 222 | \$8, 283, 341 | 7, 310 | \$2, 919, 792 | 23, 983 | \$10, 010, 041 | 646 | \$202, 104 |
| 1 under 2..... | 398 | 581, 608 | 1, 433 | 2, 128, 351 | 1, 835 | 2, 686, 977 | 11, 027 | 16, 248, 198 | 3, 267 | 4, 786, 098 | 13, 326 | 19, 605, 075 | 187 | 268, 267 |
| 2 under 3..... | 388 | 979, 752 | 1, 380 | 3, 500, 090 | 1, 410 | 3, 539, 799 | 9, 972 | 25, 162, 812 | 2, 651 | 6, 663, 638 | 10, 873 | 27, 302, 416 | 119 | 295, 194 |
| 3 under 4..... | 194 | 661, 135 | 648 | 2, 218, 858 | 638 | 2, 199, 165 | 4, 622 | 15, 839, 164 | 1, 086 | 3, 716, 413 | 4, 613 | 15, 878, 260 | 26 | 87, 820 |
| 4 under 5..... | 111 | 489, 454 | 359 | 1, 605, 357 | 392 | 1, 753, 645 | 2, 470 | 11, 041, 294 | 617 | 2, 794, 429 | 2, 606 | 11, 684, 848 | 12 | 53, 123 |
| 5 under 10..... | 299 | 2, 128, 855 | 843 | 5, 933, 473 | 937 | 6, 662, 604 | 5, 351 | 37, 363, 888 | 1, 404 | 10, 050, 643 | 6, 446 | 45, 698, 815 | 26 | 174, 906 |
| 10 under 15..... | 154 | 1, 900, 315 | 433 | 5, 284, 423 | 444 | 5, 450, 961 | 2, 213 | 27, 077, 640 | 611 | 7, 455, 824 | 2, 755 | 33, 653, 627 | 11 | 140, 755 |
| 15 under 20..... | 99 | 1, 698, 048 | 260 | 4, 496, 227 | 259 | 4, 404, 800 | 1, 159 | 19, 990, 069 | 372 | 6, 440, 812 | 1, 725 | 29, 815, 322 | 5 | 84, 542 |
| 20 under 25..... | 68 | 1, 551, 637 | 202 | 4, 567, 569 | 194 | 4, 503, 142 | 850 | 19, 076, 768 | 295 | 6, 632, 662 | 1, 153 | 28, 880, 580 | 4 | 93, 316 |
| 25 under 50..... | 157 | 5, 661, 622 | 339 | 12, 234, 697 | 406 | 14, 546, 456 | 1, 401 | 49, 639, 360 | 551 | 19, 655, 305 | 2, 074 | 72, 983, 124 | 1 | (¹) |
| 50 under 100..... | 99 | 7, 068, 434 | 204 | 14, 507, 103 | 306 | 21, 256, 842 | 778 | 54, 001, 916 | 303 | 20, 914, 711 | 1, 267 | 87, 452, 231 | 2 | (¹) |
| 100 under 250..... | 70 | 10, 776, 931 | 165 | 25, 126, 198 | 249 | 38, 754, 071 | 422 | 64, 654, 357 | 174 | 25, 924, 080 | 762 | 116, 732, 637 | 1 | (¹) |
| 250 under 500..... | 25 | 8, 607, 607 | 55 | 18, 739, 473 | 142 | 48, 789, 742 | 120 | 40, 402, 776 | 56 | 19, 616, 996 | 271 | 94, 980, 929 | ----- | ----- |
| 500 under 1,000..... | 16 | 12, 106, 377 | 28 | 19, 081, 260 | 100 | 72, 812, 800 | 79 | 53, 916, 919 | 23 | 15, 959, 297 | 124 | 84, 419, 473 | ----- | ----- |
| 1,000 under 5,000..... | 12 | 21, 312, 572 | 14 | 30, 048, 884 | 126 | 265, 549, 088 | 46 | 88, 156, 109 | 17 | 34, 870, 681 | 105 | 216, 405, 935 | ----- | ----- |
| 5,000 and over..... | 2 | 29, 459, 248 | ----- | ----- | 46 | 839, 665, 272 | 9 | 120, 242, 466 | 4 | 45, 825, 769 | 19 | 172, 312, 237 | ----- | ----- |
| Classes grouped ¹ | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 385, 484 |
| Total..... | 2, 918 | 105, 216, 221 | 8, 871 | 150, 547, 626 | 12, 109 | 1, 334, 228, 875 | 59, 741 | 651, 097, 077 | 18, 741 | 234, 227, 150 | 72, 102 | 1, 064, 815, 550 | 1, 040 | 1, 785, 511 |

RETURNS SHOWING NO NET INCOME

| | | | | | | | | | | | | | | |
|---|-------|-------------------------|--------|-------------|--------|---------------|---------|-------------------------|--------|-------------|-------------|--------------------------|--------|-------------------------|
| Under 1..... | 885 | \$362,878 | 2,478 | \$1,054,430 | 3,562 | \$1,247,064 | 17,298 | \$7,591,761 | 6,888 | \$2,526,022 | 22,864 | \$8,251,009 | 1,123 | \$271,634 |
| 1 under 2..... | 493 | 735,935 | 1,407 | 2,086,823 | 1,277 | 1,847,384 | 10,744 | 15,777,905 | 2,981 | 4,351,198 | 8,690 | 12,640,339 | 240 | 338,771 |
| 2 under 3..... | 355 | 884,388 | 1,009 | 2,502,072 | 830 | 2,090,767 | 7,755 | 19,213,964 | 1,885 | 4,661,174 | 5,483 | 13,546,491 | 110 | 272,975 |
| 3 under 4..... | 291 | 1,014,330 | 763 | 2,684,298 | 572 | 1,980,874 | 5,772 | 20,101,099 | 1,345 | 4,651,345 | 3,802 | 13,171,999 | 78 | 265,926 |
| 4 under 5..... | 213 | 949,719 | 576 | 2,590,622 | 434 | 1,942,305 | 4,239 | 19,019,224 | 1,938 | 4,205,501 | 2,786 | 12,587,295 | 56 | 249,594 |
| 5 under 10..... | 706 | 5,082,103 | 1,618 | 11,509,754 | 1,106 | 7,828,219 | 11,545 | 82,534,866 | 2,484 | 17,603,216 | 7,376 | 52,327,057 | 134 | 946,167 |
| 10 under 15..... | 356 | 4,370,742 | 629 | 7,707,499 | 444 | 5,393,228 | 4,916 | 59,893,116 | 946 | 11,519,830 | 3,543 | 43,408,673 | 46 | 589,397 |
| 15 under 20..... | 199 | 3,464,560 | 367 | 6,283,904 | 253 | 4,363,476 | 2,690 | 46,436,738 | 487 | 8,414,106 | 1,975 | 34,122,806 | 33 | 580,743 |
| 20 under 25..... | 130 | 2,948,528 | 218 | 4,814,765 | 162 | 3,617,738 | 1,627 | 36,330,502 | 318 | 7,125,477 | 1,366 | 30,666,746 | 12 | 263,356 |
| 25 under 50..... | 280 | 10,033,435 | 386 | 13,158,199 | 350 | 12,399,651 | 3,033 | 104,456,530 | 657 | 22,775,769 | 2,905 | 102,260,740 | 39 | 1,416,827 |
| 50 under 100..... | 175 | 12,109,081 | 153 | 10,411,363 | 206 | 14,097,753 | 1,307 | 89,526,620 | 310 | 21,183,530 | 1,720 | 119,852,500 | 19 | 1,281,373 |
| 100 under 250..... | 121 | 18,496,638 | 55 | 8,641,215 | 159 | 24,297,941 | 588 | 87,906,756 | 169 | 25,698,622 | 1,172 | 180,765,211 | 4 | 644,194 |
| 250 under 500..... | 37 | 12,232,026 | 10 | 3,304,091 | 65 | 22,477,310 | 143 | 49,966,752 | 38 | 13,174,776 | 384 | 133,819,759 | 2 | (1) |
| 500 under 1,000..... | 18 | 12,708,063 | 6 | (1) | 46 | 31,814,435 | 55 | 38,756,343 | 14 | 10,109,708 | 219 | 152,673,467 | 1 | (1) |
| 1,000 under 5,000..... | 19 | 32,639,965 | 1 | (1) | 50 | 102,596,005 | 34 | 61,182,354 | 12 | 21,229,313 | 174 | 351,912,440 | 1 | (1) |
| 5,000 and over..... | 2 | 16,410,231 | | | 6 | 95,534,285 | | | | 18 | 304,580,767 | | | |
| Classes grouped ¹ | | | | 5,738,808 | | | | | | | | | | 5,182,499 |
| Total..... | 4,280 | 134,442,622 | 9,674 | 82,487,933 | 9,522 | 333,528,435 | 71,746 | 738,694,530 | 19,472 | 179,229,587 | 64,477 | 1,566,677,299 | 1,898 | 12,303,456 |
| Returns showing no income data—inactive corporations..... | 603 | | 1,490 | | 2,031 | | 3,282 | | 3,851 | | 16,603 | | 18,392 | |
| Grand total—Net income less deficit..... | 7,801 | ² 29,226,401 | 20,035 | 68,059,693 | 23,662 | 1,000,700,440 | 134,769 | ² 87,597,453 | 42,064 | 54,997,563 | 153,182 | ² 501,861,749 | 21,330 | ² 10,517,945 |

¹ Classes grouped to conceal the amount and identity of taxpayers.

² Deficit.

TABLE 19.—*Assets and liabilities of corporations submitting balance sheets for 1930, by major industrial groups, showing the number of balance sheets and major items of assets and liabilities as of December 31, 1930, or at close of fiscal year nearest thereto; also grand totals for all returns for prior years*

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

ALL RETURNS

| Industrial groups | Number of returns filed ¹ | Number of balance sheets | Total assets—total liabilities ² | Assets | | | | | |
|---|--------------------------------------|--------------------------|---|-------------------|-------------------------------|-------------------|-------------------------------------|---|--|
| | | | | Cash ³ | Notes and accounts receivable | Inventories | Tax-exempt investments ⁴ | Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc. ⁵ | Capital assets—Real estate, buildings, and equipment (less depreciation) |
| Agriculture and related industries..... | 9, 906 | 7, 862 | \$2, 031, 253, 461 | \$40, 844, 422 | \$219, 217, 716 | \$196, 271, 948 | \$22, 375, 650 | \$239, 712, 132 | \$1, 188, 436, 398 |
| Mining and quarrying..... | 12, 233 | 10, 025 | 11, 395, 273, 284 | 331, 294, 603 | 730, 448, 249 | 444, 283, 378 | 179, 719, 845 | 1, 554, 324, 373 | 7, 259, 110, 323 |
| Manufacturing: | | | | | | | | | |
| Food products, beverages, and tobacco..... | 14, 617 | 13, 240 | 9, 203, 376, 579 | 582, 473, 021 | 1, 221, 287, 553 | 1, 697, 352, 342 | 152, 535, 803 | 1, 098, 419, 049 | 3, 577, 320, 820 |
| Textiles and their products..... | 14, 431 | 13, 711 | 5, 772, 305, 565 | 389, 100, 615 | 864, 396, 489 | 1, 345, 861, 607 | 130, 739, 700 | 879, 602, 118 | 2, 313, 017, 103 |
| Leather and its manufactures..... | 2, 409 | 2, 318 | 1, 081, 285, 707 | 82, 296, 400 | 225, 807, 879 | 356, 811, 182 | 17, 197, 549 | 74, 192, 303 | 255, 037, 872 |
| Rubber products..... | 581 | 556 | 1, 368, 170, 126 | 78, 731, 900 | 232, 061, 909 | 230, 979, 373 | 12, 018, 062 | 206, 097, 594 | 491, 445, 317 |
| Forest products..... | 7, 208 | 6, 824 | 3, 443, 792, 572 | 113, 807, 974 | 490, 623, 500 | 637, 855, 852 | 42, 155, 206 | 257, 991, 048 | 1, 677, 301, 294 |
| Paper, pulp, and products..... | 2, 067 | 2, 019 | 2, 524, 540, 487 | 86, 959, 926 | 253, 141, 204 | 309, 608, 681 | 44, 086, 812 | 447, 774, 500 | 1, 240, 972, 784 |
| Printing, publishing, and allied industries..... | 11, 369 | 10, 259 | 3, 025, 405, 894 | 140, 036, 324 | 431, 795, 048 | 198, 994, 811 | 89, 208, 168 | 450, 941, 169 | 951, 092, 877 |
| Chemicals and allied products..... | 7, 014 | 6, 453 | 14, 448, 646, 842 | 571, 436, 013 | 1, 336, 146, 445 | 1, 830, 693, 881 | 323, 760, 482 | 3, 127, 107, 694 | 6, 412, 113, 171 |
| Stone, clay, and glass products..... | 4, 518 | 4, 245 | 2, 458, 844, 202 | 115, 061, 017 | 230, 499, 150 | 330, 422, 391 | 74, 523, 954 | 185, 139, 500 | 1, 393, 508, 918 |
| Metal and its products..... | 20, 092 | 19, 200 | 23, 405, 717, 715 | 1, 643, 668, 651 | 3, 015, 984, 302 | 3, 741, 327, 142 | 855, 262, 388 | 2, 750, 335, 522 | 9, 885, 220, 394 |
| Manufacturing not elsewhere classified..... | 7, 198 | 6, 690 | 2, 513, 115, 646 | 156, 224, 614 | 428, 564, 803 | 476, 904, 494 | 57, 757, 977 | 287, 133, 481 | 790, 154, 019 |
| Total manufacturing..... | 91, 504 | 85, 520 | 69, 245, 201, 335 | 3, 959, 796, 455 | 8, 730, 248, 182 | 11, 156, 811, 756 | 1, 799, 246, 092 | 9, 262, 733, 987 | 28, 987, 184, 569 |
| Construction..... | 18, 545 | 16, 496 | 3, 012, 394, 588 | 214, 600, 488 | 800, 458, 054 | 248, 404, 355 | 108, 259, 750 | 445, 372, 794 | 896, 340, 007 |
| Transportation and other public utilities..... | 21, 631 | 17, 248 | 80, 478, 534, 938 | 1, 693, 070, 175 | 3, 669, 653, 319 | 973, 053, 614 | 216, 150, 713 | 14, 288, 980, 935 | 55, 060, 339, 479 |
| Trade..... | 131, 487 | 119, 792 | 20, 114, 787, 863 | 1, 268, 783, 474 | 5, 652, 390, 159 | 5, 045, 876, 473 | 243, 119, 152 | 1, 788, 994, 332 | 4, 889, 228, 955 |
| Service—Professional, amusements, hotels, etc..... | 38, 213 | 30, 312 | 7, 518, 330, 106 | 291, 908, 183 | 686, 337, 999 | 240, 877, 658 | 43, 198, 112 | 1, 661, 493, 626 | 3, 879, 694, 926 |
| Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc..... | 136, 579 | 114, 275 | 140, 035, 298, 064 | 13, 206, 804, 369 | 39, 158, 404, 423 | 461, 635, 582 | 7, 612, 688, 307 | 54, 523, 400, 933 | 18, 792, 429, 032 |
| Nature of business not given..... | 2, 938 | 1, 643 | 170, 778, 674 | 5, 032, 946 | 28, 234, 504 | 4, 249, 208 | 3, 471, 619 | 44, 276, 238 | 41, 597, 628 |
| Grand total..... | 463, 036 | 403, 173 | 334, 001, 852, 313 | 21, 012, 135, 115 | 59, 675, 392, 605 | 18, 771, 463, 972 | 10, 228, 229, 240 | 83, 809, 289, 350 | 120, 994, 370, 317 |
| Summary for preceding years: | | | | | | | | | |
| 1929..... | 456, 021 | 398, 815 | 335, 777, 909, 511 | 22, 371, 167, 749 | 66, 810, 463, 619 | 21, 910, 972, 773 | 10, 338, 363, 877 | 55, 844, 147, 801 | 116, 446, 100, 356 |
| 1928..... | 443, 611 | 384, 548 | 307, 218, 376, 558 | 21, 952, 418, 960 | 62, 804, 344, 933 | 20, 751, 291, 561 | 10, 116, 160, 404 | ----- | 109, 931, 469, 720 |
| 1927..... | 425, 675 | 379, 156 | 287, 542, 317, 222 | 16, 851, 216, 594 | 50, 959, 387, 033 | 21, 005, 344, 454 | 9, 780, 520, 513 | ----- | 104, 945, 293, 826 |
| 1926..... | 455, 320 | 359, 449 | 262, 178, 684, 379 | 16, 801, 531, 607 | 23, 551, 610, 003 | 20, 939, 026, 826 | 8, 694, 433, 351 | ----- | 97, 623, 460, 090 |

| Industrial groups | Assets—Con. | | | | Liabilities | | | | |
|---|---|----------------------------|---------------------------|--|----------------|-----------------|-------------------------------|---------------|--|
| | Miscellaneous assets not distributed ⁵ | 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 |
| | | | | | Preferred | Common | | | |
| Agriculture and related industries..... | \$124,395,195 | \$392,981,526 | \$229,368,743 | \$144,619,325 | \$78,688,128 | \$921,988,360 | \$463,266,590 | \$199,659,211 | \$263,607,379 |
| Mining and quarrying..... | 896,092,513 | 1,028,323,902 | 941,234,864 | 1,674,927,475 | 452,103,154 | 5,333,105,643 | 2,768,299,504 | 802,721,258 | 1,965,578,246 |
| Manufacturing: | | | | | | | | | |
| Food products, beverages, and tobacco..... | 873,987,991 | 1,096,854,668 | 981,300,304 | 545,821,594 | 1,143,003,566 | 3,432,457,708 | 2,215,840,191 | 211,901,452 | 2,003,938,739 |
| Textiles and their products..... | 349,587,933 | 877,320,533 | 251,983,168 | 294,533,696 | 830,950,158 | 2,382,157,949 | 1,471,751,940 | 336,391,879 | 1,135,360,061 |
| Leather and its manufactures..... | 69,942,531 | 170,261,393 | 33,249,422 | 49,918,718 | 193,890,951 | 439,824,228 | 248,214,289 | 54,073,294 | 194,140,995 |
| Rubber products..... | 116,896,071 | 147,233,433 | 267,755,002 | 57,445,211 | 276,713,247 | 515,123,189 | 176,385,886 | 72,485,842 | 103,900,044 |
| Forest products..... | 224,057,698 | 530,085,637 | 253,567,314 | 203,407,341 | 215,671,116 | 1,266,843,758 | 1,161,651,805 | 193,434,399 | 968,217,406 |
| Paper, pulp, and products..... | 141,996,580 | 228,202,125 | 337,306,440 | 109,788,543 | 311,991,545 | 963,143,397 | 602,924,760 | 28,816,323 | 574,108,437 |
| Printing, publishing, and allied industries..... | 763,337,497 | 392,405,708 | 340,096,630 | 369,772,276 | 217,778,289 | 849,197,841 | 959,564,700 | 103,409,550 | 856,155,150 |
| Chemicals and allied products..... | 847,389,156 | 1,246,462,377 | 1,151,426,046 | 947,511,430 | 738,975,036 | 6,656,128,812 | 4,016,278,267 | 308,135,126 | 3,708,143,141 |
| Stone, clay, and glass products..... | 131,689,263 | 209,342,876 | 213,602,445 | 97,433,468 | 340,472,284 | 1,011,647,524 | 662,151,429 | 75,805,824 | 586,345,605 |
| Metal and its products..... | 1,513,919,316 | 1,664,887,449 | 1,877,852,907 | 1,535,394,320 | 2,329,435,649 | 8,426,127,775 | 7,942,011,239 | 369,991,684 | 7,572,019,556 |
| Manufacturing not elsewhere classified..... | 316,376,258 | 289,364,970 | 165,299,373 | 180,079,110 | 238,288,636 | 1,075,207,973 | 691,016,714 | 126,141,130 | 564,875,584 |
| Total manufacturing..... | 5,349,180,294 | 6,852,421,169 | 5,879,439,111 | 4,391,105,707 | 6,837,170,477 | 27,017,860,154 | 20,147,791,220 | 1,880,586,503 | 18,267,204,717 |
| Construction..... | 298,950,140 | 772,523,180 | 350,413,228 | 433,987,220 | 167,428,838 | 764,147,120 | 653,332,603 | 129,437,601 | 523,895,002 |
| Transportation and other public utilities..... | 4,577,286,703 | 4,145,503,927 | 28,739,372,458 | 6,818,165,656 | 5,397,827,815 | 22,946,817,825 | 13,213,751,649 | 782,904,292 | 12,430,847,257 |
| Trade..... | 1,226,395,318 | 5,029,443,351 | 1,330,864,426 | 961,273,366 | 1,845,662,076 | 7,328,414,871 | 4,476,001,810 | 856,872,037 | 3,619,129,773 |
| Service—Professional, amusements, hotels, etc..... | 714,819,602 | 962,812,570 | 1,718,525,187 | 547,834,359 | 509,131,307 | 2,064,287,466 | 2,075,637,625 | 359,898,408 | 1,715,739,217 |
| Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc..... | 6,279,935,418 | 7,639,569,158 | 11,078,582,833 | 80,783,880,750 | 3,814,575,816 | 20,541,812,900 | 17,809,116,416 | 1,632,239,809 | 16,176,876,607 |
| Nature of business not given..... | 43,916,531 | 46,107,739 | 13,879,882 | 12,576,613 | 14,099,154 | 148,590,686 | 24,788,691 | 89,264,091 | 64,475,400 |
| Grand total..... | 19,510,971,714 | 26,869,686,522 | 50,281,680,732 | 95,768,370,471 | 19,116,686,765 | 87,067,025,025 | 61,631,986,108 | 6,733,583,310 | 54,898,402,798 |
| Summary for preceding years: | | | | | | | | | |
| 1929..... | 42,056,693,336 | 29,452,537,280 | 46,642,534,653 | *99,313,619,470 | 19,738,158,746 | *85,519,765,237 | 60,699,188,747 | 5,587,894,622 | 55,111,294,125 |
| 1928..... | 81,662,690,980 | 27,437,292,421 | 42,943,309,573 | *93,950,013,473 | 18,475,459,088 | 77,256,127,581 | 52,069,292,140 | 4,913,108,718 | 47,156,183,422 |
| 1927..... | 84,000,555,302 | 24,125,895,140 | *37,739,571,192 | *93,274,333,003 | 17,800,278,039 | 74,080,965,946 | 45,414,697,191 | 4,893,423,289 | 40,521,273,902 |
| 1926..... | 94,668,622,502 | 24,041,916,466 | *31,801,040,964 | *87,075,673,460 | 17,146,121,847 | 67,516,635,312 | 39,154,426,185 | 4,557,129,855 | 34,597,296,330 |

For footnotes see p. 271.

TABLE 19.—*Assets and liabilities of corporations submitting balance sheets for 1930, by major industrial groups, showing the number of balance sheets and major items of assets and liabilities as of December 31, 1930, or at close of fiscal year nearest thereto; also grand totals for all returns for prior years—Continued*

| Industrial groups | Number of returns filed ¹ | Number of balance sheets | Total assets—total liabilities ² | Assets | | | | | |
|---|--------------------------------------|--------------------------|---|-------------------|-------------------------------|-------------------|-------------------------------------|---|--|
| | | | | Cash ³ | Notes and accounts receivable | Inventories | Tax-exempt investments ⁴ | Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc. ⁵ | Capital assets—Real estate, buildings, and equipment (less depreciation) |
| Agriculture and related industries..... | 3, 475 | 2, 687 | \$613, 263, 020 | \$19, 369, 019 | \$78, 989, 650 | \$67, 366, 874 | \$4, 789, 047 | \$56, 012, 364 | \$351, 582, 143 |
| Mining and quarrying..... | 4, 700 | 3, 826 | 4, 532, 606, 710 | 189, 739, 772 | 356, 473, 465 | 189, 309, 766 | 121, 267, 112 | 713, 456, 630 | 2, 694, 173, 975 |
| Manufacturing: | | | | | | | | | |
| Food products, beverages, and tobacco..... | 8, 092 | 7, 375 | 6, 224, 294, 125 | 492, 191, 848 | 772, 826, 021 | 1, 218, 270, 576 | 135, 992, 612 | 721, 274, 512 | 2, 231, 069, 693 |
| Textiles and their products..... | 5, 678 | 5, 464 | 1, 879, 999, 142 | 161, 010, 199 | 337, 404, 571 | 410, 806, 615 | 74, 663, 008 | 163, 086, 312 | 629, 225, 749 |
| Leather and its manufactures..... | 894 | 874 | 491, 507, 435 | 53, 950, 017 | 125, 325, 551 | 143, 486, 609 | 11, 165, 235 | 31, 855, 037 | 99, 470, 151 |
| Rubber products..... | 227 | 222 | 507, 825, 793 | 45, 564, 263 | 91, 850, 789 | 101, 907, 521 | 9, 763, 323 | 51, 379, 106 | 191, 692, 511 |
| Forest products..... | 2, 340 | 2, 209 | 939, 284, 246 | 45, 161, 314 | 171, 017, 737 | 182, 921, 280 | 19, 670, 582 | 96, 273, 537 | 384, 312, 224 |
| Paper, pulp, and products..... | 1, 114 | 1, 095 | 1, 397, 741, 757 | 65, 335, 253 | 132, 532, 803 | 196, 779, 175 | 40, 237, 535 | 155, 303, 893 | 723, 076, 796 |
| Printing, publishing, and allied industries..... | 6, 098 | 5, 527 | 2, 422, 244, 669 | 119, 658, 355 | 321, 956, 194 | 140, 797, 006 | 83, 867, 848 | 399, 705, 099 | 744, 661, 970 |
| Chemicals and allied products..... | 3, 287 | 3, 062 | 11, 873, 747, 474 | 494, 599, 232 | 1, 099, 350, 153 | 1, 486, 765, 449 | 307, 242, 346 | 2, 925, 592, 453 | 4, 972, 965, 745 |
| Stone, clay, and glass products..... | 1, 805 | 1, 704 | 1, 621, 924, 922 | 88, 219, 902 | 153, 974, 653 | 216, 122, 337 | 56, 035, 302 | 139, 812, 301 | 896, 764, 249 |
| Metal and its products..... | 8, 188 | 7, 868 | 16, 824, 659, 012 | 1, 320, 010, 804 | 2, 265, 292, 801 | 2, 480, 378, 262 | 722, 212, 727 | 2, 257, 645, 971 | 6, 959, 424, 153 |
| Manufacturing not elsewhere classified..... | 2, 918 | 2, 737 | 1, 175, 247, 888 | 96, 867, 713 | 221, 520, 355 | 240, 762, 683 | 40, 764, 519 | 123, 030, 193 | 352, 472, 155 |
| Total manufacturing..... | 40, 641 | 38, 137 | 45, 358, 476, 463 | 2, 982, 568, 900 | 5, 693, 051, 628 | 6, 818, 997, 513 | 1, 501, 615, 037 | 7, 064, 958, 414 | 18, 185, 135, 396 |
| Construction..... | 8, 871 | 7, 921 | 1, 941, 246, 504 | 166, 847, 417 | 520, 229, 746 | 145, 410, 012 | 85, 855, 211 | 331, 135, 058 | 530, 913, 638 |
| Transportation and other public utilities..... | 12, 109 | 9, 646 | 63, 895, 826, 772 | 1, 357, 407, 475 | 2, 868, 168, 331 | 783, 761, 077 | 179, 180, 493 | 11, 988, 843, 502 | 43, 710, 873, 403 |
| Trade..... | 59, 741 | 54, 742 | 11, 659, 002, 879 | 876, 794, 902 | 3, 280, 967, 523 | 2, 798, 360, 198 | 173, 714, 855 | 1, 025, 222, 638 | 2, 931, 041, 810 |
| Service—Professional, amusements, hotels, etc..... | 18, 741 | 14, 773 | 4, 670, 194, 137 | 221, 904, 895 | 460, 165, 643 | 177, 246, 920 | 26, 881, 544 | 1, 402, 710, 557 | 2, 002, 202, 398 |
| Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc..... | 72, 102 | 60, 577 | 86, 257, 348, 290 | 8, 632, 603, 879 | 25, 652, 366, 656 | 137, 135, 115 | 4, 704, 786, 719 | 33, 914, 107, 975 | 9, 621, 406, 160 |
| Nature of business not given..... | 1, 040 | 512 | 38, 075, 541 | 2, 807, 067 | 10, 457, 455 | 896, 166 | 413, 265 | 9, 004, 301 | 8, 558, 335 |
| Grand total..... | 221, 420 | 192, 821 | 218, 966, 040, 316 | 14, 450, 043, 326 | 38, 920, 870, 097 | 11, 118, 483, 641 | 6, 798, 503, 283 | 56, 505, 451, 439 | 80, 035, 887, 258 |

| Industrial groups | Assets—Con. | Liabilities | | | | | | | |
|--|--|----------------------------------|------------------------------|---|----------------|----------------|-------------------------------------|--------------|---|
| | Miscellaneous assets not distributed | 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 |
| | | | | | Preferred | Common | | | |
| Agriculture and related industries..... | \$35,153,923 | \$91,373,990 | \$38,250,829 | \$33,716,263 | \$24,163,374 | \$259,369,193 | \$189,990,218 | \$23,600,847 | \$166,389,371 |
| Mining and quarrying..... | 268,185,990 | 278,586,740 | 320,632,514 | 576,464,529 | 222,430,282 | 1,808,901,856 | 1,473,047,728 | 147,456,939 | 1,325,590,789 |
| Manufacturing: | | | | | | | | | |
| Food products, beverages, and tobacco..... | 652,668,863 | 509,338,461 | 491,902,016 | 381,643,260 | 651,938,717 | 2,439,346,299 | 1,772,762,058 | 22,636,686 | 1,750,125,372 |
| Textiles and their products..... | 103,802,638 | 224,272,236 | 44,778,671 | 103,534,197 | 221,663,307 | 713,688,136 | 591,695,665 | 19,633,070 | 572,062,595 |
| Leather and its manufac- tures..... | 26,254,835 | 48,807,244 | 7,498,516 | 17,451,398 | 70,368,222 | 197,034,609 | 152,091,358 | 1,743,912 | 150,347,446 |
| Rubber products..... | 15,668,280 | 25,884,107 | 81,179,598 | 19,901,549 | 163,144,402 | 92,958,592 | 126,007,646 | 1,250,101 | 124,757,545 |
| Forest products..... | 39,927,572 | 115,275,828 | 34,558,932 | 50,840,021 | 43,585,252 | 354,161,730 | 354,468,324 | 13,605,841 | 340,862,483 |
| Paper, pulp, and products..... | 84,476,302 | 90,734,436 | 130,394,789 | 61,223,205 | 149,014,720 | 568,809,949 | 401,198,645 | 3,633,987 | 397,564,658 |
| Printing, publishing, and allied industries..... | 611,598,197 | 223,181,391 | 252,009,489 | 323,261,910 | 163,079,734 | 627,538,646 | 847,945,805 | 14,772,306 | 833,173,499 |
| Chemicals and allied prod- ucts..... | 587,232,096 | 733,988,084 | 867,222,710 | 746,476,923 | 477,331,467 | 5,553,768,441 | 3,524,073,696 | 31,113,847 | 3,492,959,849 |
| Stone, clay, and glass prod- ucts..... | 70,996,178 | 99,561,731 | 116,607,369 | 57,579,773 | 192,444,013 | 666,502,131 | 496,292,646 | 7,062,741 | 489,229,905 |
| Metal and its products..... | 819,694,294 | 960,996,351 | 1,082,334,356 | 1,139,767,469 | 1,538,657,908 | 5,714,428,799 | 6,430,567,248 | 42,093,119 | 6,388,474,129 |
| Manufacturing not else- where classified..... | 99,830,270 | 100,531,441 | 39,534,687 | 99,631,005 | 110,777,073 | 398,983,136 | 433,521,046 | 7,730,500 | 425,790,546 |
| Total manufacturing..... | 3,112,149,575 | 3,132,571,310 | 3,148,021,133 | 3,001,310,710 | 3,782,004,815 | 17,329,220,468 | 15,130,624,137 | 165,276,110 | 14,965,348,027 |
| Construction..... | 160,855,422 | 467,623,066 | 220,191,884 | 284,935,421 | 108,314,518 | 412,807,689 | 467,531,928 | 20,158,002 | 447,373,926 |
| Transportation and other public utilities..... | 3,007,592,491 | 2,941,147,910 | 22,182,068,910 | 4,757,058,433 | 4,298,223,626 | 19,077,437,092 | 10,792,996,387 | 153,105,586 | 10,639,890,801 |
| Trade..... | 572,900,953 | 2,560,567,280 | 640,712,043 | 516,206,850 | 1,058,059,283 | 3,809,416,609 | 3,155,907,005 | 81,866,191 | 3,074,040,814 |
| Service—Professional, amuse- ments, hotels, etc..... | 379,082,180 | 451,079,381 | 797,229,362 | 270,777,726 | 261,916,333 | 1,203,905,092 | 1,750,427,594 | 65,141,351 | 1,685,286,243 |
| Finance—Banking, insurance, real estate and holding com- panies, stock and bond bro- kers, etc..... | 3,594,941,786 | 3,146,986,561 | 4,932,312,914 | 55,942,102,940 | 1,784,075,367 | 9,812,283,084 | 10,913,122,233 | 273,534,809 | 10,639,587,424 |
| Nature of business not given..... | 5,938,952 | 9,678,711 | 3,118,439 | 2,570,928 | 2,718,101 | 31,474,476 | 6,912,197 | 18,397,311 | * 11,485,114 |
| Grand total..... | 11,136,801,272 | 13,079,614,949 | 32,282,538,028 | 65,385,143,800 | 11,541,905,099 | 53,744,815,559 | 43,880,559,427 | 948,537,146 | 42,932,022,281 |

For footnotes see p. 271.

TABLE 19.—*Assets and liabilities of corporations submitting balance sheets for 1930, by major industrial groups, showing the number of balance sheets and major items of assets and liabilities as of December 31, 1930, or at close of fiscal year nearest thereto; also grand totals for all returns for prior years—Continued*

RETURNS SHOWING NO NET INCOME

| Industrial groups | Number of returns filed ¹ | Number of balance sheets | Total assets—total liabilities ² | Assets | | | | | |
|---|--------------------------------------|--------------------------|---|-------------------|-------------------------------|---------------|-------------------------------------|---|--|
| | | | | Cash ³ | Notes and accounts receivable | Inventories | Tax-exempt investments ⁴ | Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc. ⁵ | Capital assets—Real estate, buildings, and equipment (less depreciation) |
| Agriculture and related industries..... | 6,431 | 5,175 | \$1,417,990,441 | \$21,475,403 | \$140,228,066 | \$128,905,074 | \$17,586,603 | \$183,609,768 | \$836,854,255 |
| Mining and quarrying..... | 7,533 | 6,199 | 6,862,666,574 | 141,554,831 | 373,974,784 | 254,973,612 | 58,452,733 | 840,867,743 | 4,564,936,348 |
| Manufacturing: | | | | | | | | | |
| Food products, beverages, and tobacco | 6,525 | 5,865 | 2,979,082,454 | 90,281,173 | 448,461,532 | 479,081,766 | 16,543,191 | 377,144,537 | 1,346,251,127 |
| Textiles and their products..... | 8,753 | 8,247 | 3,892,306,423 | 228,090,416 | 526,991,918 | 935,054,992 | 56,076,692 | 216,515,806 | 1,683,791,354 |
| Leather and its manufactures..... | 1,515 | 1,444 | 589,778,272 | 28,346,383 | 100,482,328 | 213,324,573 | 6,032,305 | 42,337,266 | 155,567,721 |
| Rubber products..... | 354 | 334 | 860,344,333 | 33,167,637 | 140,151,020 | 129,071,852 | 2,254,739 | 154,718,488 | 299,752,806 |
| Forest products..... | 4,868 | 4,615 | 2,504,508,326 | 68,646,060 | 319,605,763 | 454,934,572 | 22,484,624 | 161,717,511 | 1,292,989,070 |
| Paper, pulp, and products..... | 953 | 924 | 1,126,798,730 | 21,624,673 | 120,608,401 | 112,829,506 | 3,849,277 | 292,470,607 | 517,895,988 |
| Printing, publishing and allied industries..... | 5,271 | 4,732 | 603,161,225 | 20,377,969 | 109,838,854 | 58,197,805 | 5,340,320 | 51,236,070 | 206,430,907 |
| Chemicals and allied products..... | 3,727 | 3,396 | 2,574,899,368 | 76,836,781 | 236,796,292 | 343,928,432 | 16,518,136 | 201,515,241 | 1,439,147,426 |
| Stone, clay, and glass products..... | 2,713 | 2,541 | 836,919,280 | 26,841,115 | 76,524,497 | 114,300,054 | 18,488,652 | 43,327,208 | 496,744,669 |
| Metal and its products..... | 11,904 | 11,332 | 6,581,058,703 | 323,657,847 | 750,691,501 | 1,260,948,880 | 133,049,661 | 492,689,551 | 2,925,796,241 |
| Manufacturing not elsewhere classified..... | 4,280 | 3,953 | 1,337,867,758 | 59,356,901 | 207,044,448 | 236,141,811 | 16,993,458 | 164,103,288 | 437,681,864 |
| Total manufacturing..... | 50,863 | 47,383 | 23,886,724,872 | 977,227,555 | 3,037,196,554 | 4,337,814,243 | 297,631,055 | 2,197,775,573 | 10,802,049,173 |
| Construction..... | 9,674 | 8,575 | 1,071,148,084 | 47,753,071 | 280,228,308 | 102,994,343 | 22,404,539 | 114,237,736 | 365,435,369 |
| Transportation and other public utilities..... | 9,522 | 7,602 | 16,582,708,166 | 335,662,700 | 801,484,988 | 189,292,537 | 36,970,220 | 2,300,137,433 | 11,349,466,076 |
| Trade..... | 71,746 | 65,050 | 8,455,784,984 | 391,988,572 | 2,371,422,636 | 2,247,516,275 | 69,404,297 | 763,771,694 | 1,958,187,145 |
| Service—Professional, amusements, hotels, etc..... | 19,472 | 15,539 | 2,848,135,969 | 70,003,288 | 226,172,356 | 63,630,738 | 16,316,568 | 258,783,069 | 1,877,492,528 |
| Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc..... | 64,477 | 53,698 | 53,777,949,774 | 4,574,200,490 | 13,506,037,767 | 324,500,467 | 2,907,901,588 | 20,609,292,958 | 9,171,022,872 |
| Nature of business not given..... | 1,898 | 1,131 | 132,703,133 | 2,225,879 | 17,777,049 | 3,353,042 | 3,058,354 | 35,271,937 | 33,039,293 |
| Grand total..... | 241,616 | 210,352 | 115,035,811,997 | 6,562,091,789 | 20,754,522,508 | 7,652,980,331 | 3,429,725,957 | 27,303,837,911 | 40,958,483,059 |

| Industrial groups | Assets—Con. | | Liabilities | | | | | | |
|--|--|----------------------------------|------------------------------|---|---------------|----------------|-------------------------------------|---------------|---|
| | Miscellaneous assets not distributed | 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 |
| | | | | | Preferred | Common | | | |
| Agriculture and related industries..... | \$89,241,272 | \$301,607,536 | \$191,117,914 | \$110,903,062 | \$54,524,754 | \$662,619,167 | \$273,276,372 | \$176,058,364 | \$97,218,008 |
| Mining and quarrying..... | 627,906,523 | 749,737,162 | 620,602,350 | 1,098,462,946 | 229,672,872 | 3,524,203,787 | 1,295,251,776 | 655,264,319 | 639,987,457 |
| Manufacturing: | | | | | | | | | |
| Food products, beverages, and tobacco..... | 221,319,128 | 587,516,207 | 489,398,288 | 164,178,334 | 491,064,849 | 993,111,409 | 443,078,133 | 189,264,766 | 253,813,367 |
| Textiles and their products..... | 245,785,245 | 653,048,297 | 207,204,497 | 190,990,499 | 609,286,851 | 1,668,469,813 | 880,656,275 | 316,758,809 | 563,297,466 |
| Leather and its manufactures..... | 43,687,696 | 121,454,149 | 25,750,906 | 32,467,320 | 123,522,729 | 242,789,619 | 96,122,931 | 52,329,382 | 43,793,549 |
| Rubber products..... | 101,227,791 | 121,349,326 | 186,575,404 | 37,543,662 | 113,568,845 | 422,164,597 | 50,378,240 | 71,235,741 | 20,857,501 |
| Forest products..... | 184,130,126 | 414,809,809 | 225,008,382 | 152,567,320 | 172,085,864 | 912,682,028 | 807,183,481 | 179,828,558 | 627,354,923 |
| Paper, pulp, and products..... | 57,520,278 | 137,467,689 | 206,911,651 | 48,566,838 | 162,976,825 | 304,333,448 | 201,726,115 | 25,182,336 | 176,543,779 |
| Printing, publishing and allied industries..... | 151,739,300 | 169,224,317 | 88,087,141 | 46,510,366 | 54,698,555 | 221,659,195 | 111,618,895 | 88,637,244 | 22,981,651 |
| Chemicals and allied prod- ucts..... | 260,187,060 | 512,474,293 | 284,203,336 | 201,034,507 | 261,643,569 | 1,100,360,371 | 492,204,571 | 277,021,279 | 215,183,292 |
| Stone, clay, and glass prod- ucts..... | 60,693,085 | 109,781,145 | 96,995,076 | 39,853,695 | 148,028,271 | 345,145,393 | 165,858,783 | 68,743,083 | 97,115,700 |
| Metal and its products..... | 694,225,022 | 703,891,098 | 795,518,611 | 395,626,851 | 790,777,741 | 2,711,698,976 | 1,511,443,991 | 327,898,565 | 1,183,545,426 |
| Manufacturing not elsewhere classified..... | 216,545,988 | 188,833,529 | 125,764,686 | 80,448,105 | 127,511,563 | 676,224,837 | 257,495,668 | 118,410,630 | 139,085,038 |
| Total manufacturing..... | 2,237,030,719 | 3,719,849,859 | 2,731,417,978 | 1,389,794,997 | 3,055,165,662 | 9,688,639,686 | 5,017,167,083 | 1,715,310,393 | 3,301,856,690 |
| Construction..... | 138,094,718 | 304,900,114 | 130,221,344 | 149,051,799 | 59,114,320 | 351,339,431 | 185,800,675 | 109,279,599 | 76,521,076 |
| Transportation and other public utilities..... | 1,569,694,212 | 1,204,356,017 | 6,557,303,548 | 2,061,107,223 | 1,099,604,189 | 3,869,380,733 | 2,420,755,262 | 629,798,806 | 1,790,956,456 |
| Trade..... | 653,494,365 | 2,468,876,071 | 690,152,383 | 445,066,516 | 787,602,793 | 3,518,998,262 | 1,320,094,805 | 775,005,846 | 545,088,959 |
| Service — Professional, amuse- ments, hotels, etc..... | 335,737,422 | 511,733,189 | 921,295,825 | 277,056,633 | 247,214,974 | 860,382,374 | 325,210,031 | 294,757,057 | 30,452,974 |
| Finance—Banking, insurance, real estate and holding com- panies, stock and bond brokers, etc..... | 2,684,993,632 | 4,492,582,597 | 6,146,269,919 | 24,841,777,810 | 2,030,500,449 | 10,729,529,816 | 6,895,994,183 | 1,358,705,000 | 5,537,289,183 |
| Nature of business not given..... | 37,977,579 | 36,429,028 | 10,761,443 | 10,005,685 | 11,381,053 | 117,116,210 | 17,876,494 | 70,866,780 | 52,990,286 |
| Grand total..... | 8,374,170,442 | 13,790,071,573 | 17,999,142,704 | 30,383,226,671 | 7,574,781,066 | 33,322,209,466 | 17,751,426,681 | 5,785,046,164 | 11,966,380,517 |

¹ Excludes returns for inactive corporations.² Less deficit.³ Includes cash in till and deposits in bank.⁴ Includes 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.⁵ "Investments other than tax-exempt" not segregated from "Miscellaneous assets not distributed" prior to 1929; for explanation of change in classification for 1930 see p. 26.⁶ Revised. For text explaining revisions, see p. 28 of this report and p. 33 of 1928 report.⁷ Deficit.

TABLE 20.—*Assets and liabilities of corporations submitting balance sheets for 1930, by net income and deficit classes, showing the number of balance sheets and the major items of assets and liabilities as of December 31, 1930, or at close of fiscal year nearest thereto*

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

RETURNS SHOWING NET INCOME

| Net income and deficit classes (Thousands of dollars) | Number of balance sheets | Cash ¹ | Notes and accounts receivable | Inventories | Tax-exempt investments ² | Investments, other than tax-exempt— Stocks, bonds, mortgages, loans, real estate, etc. | Capital as- sets—Real estate, build- ings, and equipment (less depre- ciation) | Miscellaneous assets not distributed | Total assets ³ |
|--|--------------------------------|-------------------|-------------------------------------|-------------------|--|--|--|--|---------------------------|
| Under 1..... | 55, 108 | \$293, 304, 965 | \$1, 127, 089, 003 | \$326, 648, 717 | \$109, 473, 248 | \$707, 190, 763 | \$1, 573, 091, 215 | \$346, 640, 148 | \$4, 483, 438, 059 |
| 1 under 2..... | 31, 774 | 249, 186, 012 | 1, 042, 903, 829 | 283, 225, 318 | 111, 094, 568 | 593, 423, 388 | 1, 304, 144, 969 | 258, 679, 755 | 3, 842, 657, 839 |
| 2 under 3..... | 28, 882 | 311, 077, 039 | 1, 250, 943, 225 | 322, 744, 628 | 135, 611, 119 | 678, 488, 020 | 1, 413, 339, 881 | 266, 506, 711 | 4, 378, 710, 623 |
| 3 under 4..... | 13, 889 | 190, 926, 688 | 765, 152, 384 | 198, 193, 964 | 76, 576, 458 | 395, 814, 572 | 779, 998, 307 | 121, 506, 090 | 2, 528, 168, 463 |
| 4 under 5..... | 8, 037 | 175, 378, 865 | 651, 073, 636 | 149, 119, 101 | 63, 592, 232 | 353, 096, 894 | 706, 990, 818 | 109, 445, 226 | 2, 208, 696, 772 |
| 5 under 10..... | 19, 174 | 610, 199, 933 | 2, 242, 086, 198 | 426, 920, 507 | 250, 110, 538 | 1, 372, 594, 905 | 1, 779, 932, 441 | 380, 988, 895 | 7, 062, 833, 417 |
| 10 under 15..... | 8, 774 | 353, 156, 651 | 1, 392, 096, 952 | 206, 713, 733 | 168, 439, 371 | 872, 952, 026 | 1, 273, 015, 256 | 180, 594, 112 | 4, 536, 968, 101 |
| 15 under 20..... | 5, 287 | 265, 174, 955 | 1, 036, 140, 746 | 211, 497, 917 | 113, 995, 029 | 757, 419, 278 | 999, 700, 314 | 200, 548, 695 | 3, 584, 476, 934 |
| 20 under 25..... | 3, 921 | 225, 629, 261 | 931, 551, 875 | 216, 091, 068 | 136, 454, 084 | 610, 363, 604 | 861, 255, 982 | 123, 266, 015 | 3, 104, 611, 889 |
| 25 under 50..... | 7, 276 | 661, 678, 042 | 2, 331, 433, 167 | 489, 507, 336 | 335, 122, 956 | 1, 975, 995, 751 | 2, 264, 777, 320 | 391, 138, 068 | 8, 449, 652, 640 |
| 50 under 100..... | 4, 822 | 875, 579, 322 | 2, 781, 708, 633 | 637, 874, 486 | 473, 045, 526 | 2, 140, 961, 180 | 2, 641, 414, 022 | 482, 772, 511 | 10, 033, 355, 680 |
| 100 under 250..... | 3, 216 | 1, 081, 095, 904 | 3, 411, 054, 913 | 804, 473, 282 | 556, 990, 287 | 3, 533, 038, 908 | 4, 218, 493, 109 | 832, 378, 142 | 14, 437, 524, 545 |
| 250 under 500..... | 1, 247 | 1, 205, 711, 899 | 3, 072, 792, 496 | 567, 818, 589 | 621, 201, 412 | 3, 331, 505, 447 | 4, 181, 751, 232 | 670, 478, 366 | 13, 651, 259, 441 |
| 500 under 1,000..... | 685 | 1, 039, 411, 422 | 2, 310, 486, 243 | 782, 369, 478 | 535, 554, 397 | 3, 552, 137, 727 | 4, 643, 554, 777 | 1, 066, 561, 878 | 13, 930, 075, 922 |
| 1,000 under 5,000..... | 571 | 3, 235, 028, 863 | 7, 484, 573, 902 | 1, 860, 726, 367 | 1, 285, 225, 791 | 12, 345, 068, 693 | 19, 276, 721, 285 | 2, 857, 884, 778 | 48, 345, 229, 679 |
| 5,000 and over..... | 158 | 3, 677, 503, 505 | 7, 089, 782, 895 | 3, 544, 559, 150 | 1, 826, 016, 267 | 23, 285, 400, 283 | 32, 117, 706, 330 | 2, 847, 411, 882 | 74, 388, 380, 312 |
| Total..... | 192, 821 | 14, 450, 043, 326 | 38, 920, 870, 097 | 11, 118, 483, 641 | 6, 798, 503, 283 | 56, 505, 451, 439 | 80, 035, 887, 258 | 11, 136, 801, 272 | 218, 966, 040, 316 |

| 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 1..... | \$651, 178, 165 | \$560, 434, 755 | \$1, 098, 373, 743 | \$156, 749, 793 | \$1, 598, 021, 927 | \$631, 155, 227 | \$212, 475, 551 | \$418, 679, 676 | \$4, 483, 438, 059 |
| 1 under 2..... | 535, 622, 200 | 495, 397, 457 | 1, 058, 079, 969 | 119, 916, 323 | 1, 126, 456, 080 | 587, 200, 786 | 80, 044, 976 | 507, 155, 810 | 3, 842, 657, 839 |
| 2 under 3..... | 581, 300, 024 | 538, 637, 252 | 1, 285, 814, 822 | 145, 302, 502 | 1, 206, 317, 230 | 696, 416, 249 | 75, 097, 456 | 621, 318, 793 | 4, 378, 710, 623 |
| 3 under 4..... | 345, 182, 693 | 276, 073, 802 | 776, 242, 829 | 75, 950, 502 | 716, 605, 630 | 386, 908, 888 | 48, 795, 881 | 338, 113, 007 | 2, 528, 168, 463 |
| 4 under 5..... | 210, 925, 719 | 241, 880, 416 | 772, 065, 125 | 63, 639, 118 | 570, 315, 804 | 380, 883, 934 | 31, 013, 344 | 349, 870, 590 | 2, 208, 696, 772 |
| 5 under 10..... | 684, 492, 353 | 577, 994, 704 | 2, 755, 114, 329 | 240, 900, 452 | 1, 724, 346, 562 | 1, 160, 234, 087 | 80, 249, 070 | 1, 079, 985, 017 | 7, 062, 833, 417 |
| 10 under 15..... | 408, 010, 573 | 374, 750, 053 | 1, 628, 669, 177 | 202, 368, 646 | 1, 127, 754, 803 | 838, 250, 535 | 42, 835, 686 | 795, 414, 849 | 4, 536, 968, 101 |
| 15 under 20..... | 351, 862, 756 | 377, 889, 500 | 1, 183, 354, 095 | 197, 043, 109 | 899, 375, 955 | 614, 034, 986 | 39, 083, 467 | 574, 951, 519 | 3, 584, 476, 934 |
| 20 under 25..... | 278, 093, 657 | 264, 802, 559 | 1, 083, 563, 582 | 158, 793, 389 | 742, 455, 140 | 597, 508, 722 | 20, 605, 160 | 576, 903, 562 | 3, 104, 611, 889 |
| 25 under 50..... | 656, 549, 104 | 804, 987, 086 | 2, 863, 619, 218 | 470, 918, 144 | 2, 038, 605, 625 | 1, 668, 790, 789 | 53, 817, 326 | 1, 614, 973, 463 | 8, 449, 652, 640 |
| 50 under 100..... | 716, 273, 238 | 960, 140, 916 | 3, 492, 223, 396 | 574, 154, 272 | 2, 250, 456, 983 | 2, 087, 162, 974 | 47, 056, 099 | 2, 040, 106, 875 | 10, 033, 355, 680 |
| 100 under 250..... | 943, 930, 989 | 1, 561, 565, 353 | 4, 498, 949, 261 | 913, 681, 736 | 3, 563, 741, 225 | 3, 039, 012, 595 | 83, 356, 614 | 2, 955, 655, 981 | 14, 437, 524, 545 |
| 250 under 500..... | 781, 404, 349 | 1, 598, 841, 569 | 4, 747, 035, 331 | 873, 645, 009 | 3, 050, 253, 125 | 2, 631, 143, 001 | 31, 062, 943 | 2, 600, 080, 058 | 13, 651, 259, 441 |
| 500 under 1,000..... | 642, 765, 313 | 1, 667, 149, 548 | 4, 091, 039, 059 | 899, 821, 871 | 3, 139, 625, 275 | 3, 500, 193, 084 | 10, 518, 228 | 3, 489, 674, 856 | 13, 930, 075, 922 |
| 1,000 under 5,000..... | 2, 406, 691, 570 | 9, 423, 071, 647 | 13, 838, 236, 340 | 3, 503, 785, 309 | 10, 506, 671, 144 | 8, 740, 055, 966 | 73, 282, 297 | 8, 666, 773, 669 | 48, 345, 229, 679 |
| 5,000 and over..... | 2, 885, 332, 246 | 12, 558, 901, 411 | 20, 212, 763, 524 | 2, 945, 235, 524 | 19, 483, 783, 051 | 16, 321, 607, 604 | 19, 243, 048 | 16, 302, 364, 556 | 74, 388, 380, 312 |
| Total..... | 13, 079, 614, 949 | 32, 282, 538, 028 | 65, 385, 143, 800 | 11, 541, 905, 699 | 53, 744, 815, 559 | 43, 880, 559, 427 | 948, 537, 146 | 42, 932, 022, 281 | 218, 966, 040, 316 |

For footnotes see p. 275.

TABLE 20.—*Assets and liabilities of corporations submitting balance sheets for 1930, by net income and deficit classes, showing the number of balance sheets and the major items of assets and liabilities as of December 31, 1930, or at close of fiscal year nearest thereto—Continued*

RETURNS SHOWING NO NET INCOME

| Net income and deficit classes (Thousands of dollars) | Number of balance sheets | Cash ¹ | Notes and accounts receivable | Inventories | Tax-exempt investments ² | Investments, other than tax-exempt— Stocks, bonds, mortgages, loans, real estate, etc. | Capital as- sets—Real estate, build- ings, and equipment (less depre- ciation) | Miscellaneous assets not distributed | Total assets ¹ |
|--|--------------------------------|-------------------|-------------------------------------|-------------------|--|--|--|--|---------------------------|
| Under 1..... | 52, 315 | \$209, 155, 561 | \$943, 857, 483 | \$267, 434, 697 | \$100, 978, 830 | \$826, 881, 393 | \$1, 680, 712, 011 | \$419, 510, 137 | \$4, 448, 530, 112 |
| 1 under 2..... | 28, 152 | 162, 545, 088 | 664, 908, 857 | 218, 654, 056 | 81, 687, 453 | 458, 116, 902 | 1, 021, 969, 839 | 261, 664, 506 | 2, 869, 546, 701 |
| 2 under 3..... | 19, 721 | 147, 718, 001 | 549, 313, 265 | 194, 271, 230 | 81, 403, 948 | 372, 786, 190 | 853, 275, 120 | 175, 382, 564 | 2, 374, 150, 327 |
| 3 under 4..... | 14, 917 | 105, 264, 476 | 448, 692, 650 | 165, 218, 584 | 60, 736, 296 | 338, 022, 964 | 757, 295, 837 | 155, 097, 351 | 2, 030, 328, 158 |
| 4 under 5..... | 11, 222 | 139, 386, 053 | 477, 636, 519 | 134, 289, 357 | 69, 886, 823 | 319, 516, 361 | 613, 238, 701 | 176, 582, 411 | 1, 930, 536, 225 |
| 5 under 10..... | 31, 411 | 403, 262, 069 | 1, 564, 454, 328 | 561, 543, 773 | 275, 857, 998 | 1, 155, 288, 452 | 2, 404, 824, 749 | 570, 026, 001 | 6, 995, 257, 370 |
| 10 under 15..... | 14, 645 | 271, 001, 960 | 1, 237, 571, 254 | 374, 679, 800 | 186, 390, 417 | 851, 797, 154 | 1, 721, 830, 387 | 427, 052, 677 | 5, 070, 323, 649 |
| 15 under 20..... | 8, 351 | 185, 706, 515 | 726, 068, 671 | 306, 851, 811 | 122, 625, 590 | 728, 751, 290 | 1, 553, 541, 685 | 305, 849, 942 | 3, 929, 395, 504 |
| 20 under 25..... | 5, 441 | 162, 705, 844 | 598, 542, 725 | 231, 767, 596 | 90, 810, 140 | 584, 375, 773 | 937, 918, 900 | 234, 718, 026 | 2, 840, 839, 004 |
| 25 under 50..... | 11, 712 | 510, 701, 673 | 1, 921, 938, 655 | 745, 463, 291 | 355, 582, 476 | 2, 271, 888, 037 | 3, 056, 023, 466 | 907, 580, 174 | 9, 789, 227, 782 |
| 50 under 100..... | 6, 342 | 596, 430, 453 | 1, 987, 322, 644 | 763, 100, 900 | 271, 559, 471 | 2, 112, 277, 503 | 4, 027, 444, 133 | 817, 495, 510 | 10, 575, 630, 614 |
| 100 under 250..... | 3, 830 | 1, 185, 614, 434 | 3, 456, 994, 462 | 899, 626, 037 | 536, 810, 509 | 3, 198, 772, 758 | 4, 355, 298, 850 | 812, 860, 758 | 14, 445, 977, 838 |
| 250 under 500..... | 1, 188 | 494, 237, 717 | 1, 553, 799, 341 | 725, 952, 372 | 254, 047, 566 | 2, 160, 961, 432 | 3, 056, 588, 343 | 751, 289, 169 | 8, 996, 875, 940 |
| 500 under 1,000..... | 601 | 625, 662, 159 | 1, 738, 034, 643 | 644, 398, 897 | 404, 217, 910 | 4, 698, 299, 566 | 3, 327, 924, 669 | 554, 845, 973 | 11, 993, 383, 817 |
| 1,000 under 5,000..... | 464 | 1, 106, 433, 314 | 2, 484, 577, 027 | 1, 010, 618, 637 | 513, 456, 868 | 5, 317, 442, 239 | 7, 312, 765, 540 | 1, 485, 321, 530 | 19, 230, 615, 155 |
| 5,000 and over..... | 40 | 256, 266, 472 | 400, 759, 974 | 409, 109, 254 | 23, 673, 662 | 1, 908, 650, 897 | 4, 217, 830, 829 | 318, 893, 713 | 7, 535, 193, 801 |
| Total..... | 210, 352 | 6, 562, 091, 789 | 20, 754, 522, 508 | 7, 652, 980, 331 | 3, 429, 725, 957 | 27, 303, 837, 911 | 40, 958, 483, 059 | 8, 374, 170, 442 | 115, 035, 811, 997 |
| Grand total..... | 403, 173 | 21, 012, 135, 115 | 59, 675, 392, 605 | 18, 771, 463, 972 | 10, 228, 229, 240 | 83, 809, 289, 350 | 120, 994, 370, 317 | 19, 510, 971, 714 | 334, 001, 852, 313 |

| 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 1..... | \$659,679,319 | \$557,626,600 | \$1,003,365,790 | \$151,739,888 | \$1,827,280,464 | \$579,141,941 | \$330,303,890 | \$248,838,051 | \$4,448,530,112 |
| 1 under 2..... | 425,985,506 | 376,465,140 | 748,146,439 | 108,943,145 | 1,045,447,008 | 368,929,534 | 204,370,071 | 164,559,463 | 2,869,546,701 |
| 2 under 3..... | 368,276,716 | 354,292,363 | 602,511,811 | 93,752,494 | 813,345,286 | 284,046,424 | 142,074,767 | 141,971,657 | 2,374,150,327 |
| 3 under 4..... | 349,356,765 | 256,520,285 | 483,554,293 | 83,081,956 | 736,420,714 | 269,720,136 | 148,325,991 | 121,394,145 | 2,030,328,158 |
| 4 under 5..... | 280,382,214 | 216,483,082 | 629,311,910 | 82,507,071 | 626,698,693 | 220,058,146 | 124,904,891 | 95,153,255 | 1,930,536,225 |
| 5 under 10..... | 1,096,636,361 | 972,287,146 | 1,884,800,255 | 301,050,411 | 2,279,796,660 | 909,077,749 | 448,391,212 | 460,686,537 | 6,995,257,370 |
| 10 under 15..... | 815,258,975 | 707,831,291 | 1,387,490,153 | 256,033,253 | 1,595,259,482 | 623,668,213 | 315,217,718 | 308,450,495 | 5,070,323,649 |
| 15 under 20..... | 545,663,362 | 563,027,371 | 1,021,272,352 | 193,050,434 | 1,290,377,514 | 562,862,146 | 246,857,675 | 316,004,471 | 3,929,395,504 |
| 20 under 25..... | 427,281,326 | 357,811,388 | 761,234,502 | 164,828,729 | 942,924,902 | 381,329,894 | 194,571,737 | 186,758,157 | 2,840,839,004 |
| 25 under 50..... | 1,502,908,967 | 1,195,229,145 | 2,529,144,196 | 631,464,615 | 3,044,600,940 | 1,458,726,232 | 592,846,313 | 865,879,919 | 9,769,227,782 |
| 50 under 100..... | 1,252,932,420 | 1,907,617,950 | 2,706,061,538 | 846,339,990 | 2,920,062,404 | 1,519,546,822 | 576,930,510 | 942,616,312 | 10,575,630,614 |
| 100 under 250..... | 1,565,645,937 | 1,966,503,443 | 4,740,789,259 | 1,062,743,401 | 3,676,020,661 | 2,143,693,206 | 709,418,069 | 1,434,275,137 | 14,445,977,838 |
| 250 under 500..... | 961,924,599 | 1,561,532,125 | 2,386,110,187 | 815,363,370 | 2,217,804,034 | 1,487,775,243 | 433,633,618 | 1,054,141,625 | 8,996,875,940 |
| 500 under 1,000..... | 1,059,643,979 | 1,462,950,196 | 3,176,766,876 | 937,932,876 | 3,144,065,380 | 2,593,266,207 | 381,241,697 | 2,212,024,510 | 11,993,383,817 |
| 1,000 under 5,000..... | 1,857,477,582 | 4,095,326,006 | 5,113,375,100 | 1,412,730,180 | 4,720,242,401 | 2,713,350,812 | 681,886,926 | 2,031,463,886 | 19,230,615,155 |
| 5,000 and over..... | 621,017,545 | 1,447,639,173 | 1,209,292,010 | 433,219,253 | 2,441,862,923 | 1,636,233,976 | 254,071,079 | 1,382,162,897 | 7,535,193,801 |
| Total..... | 13,790,071,573 | 17,999,142,704 | 30,383,226,671 | 7,574,781,066 | 33,322,209,466 | 17,751,426,681 | 5,785,046,164 | 11,966,380,517 | 115,035,811,997 |
| Grand total..... | 26,869,686,522 | 50,281,680,732 | 95,768,370,471 | 19,116,686,765 | 87,067,025,025 | 61,631,986,108 | 6,733,583,310 | 54,898,402,798 | 334,001,852,313 |

¹ Includes cash in till and deposits in bank.

² Includes 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.

³ Less deficit.

TABLE 21.—Consolidated corporation returns for 1930 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, 28-29]

PART 1.—ALL CONSOLIDATED RETURNS

| Distribution | Aggregate | Agriculture and related industries | Mining and quarrying | Manufacturing | | | |
|--|------------------|------------------------------------|----------------------|---------------------|---------------------------------------|-----------------------------|------------------------------|
| | | | | Total manufacturing | Food products, beverages, and tobacco | Textiles and their products | Leather and its manufactures |
| A. Receipts, taxable income: | | | | | | | |
| Gross sales..... | \$45,132,514,163 | \$144,558,175 | \$1,546,572,114 | \$33,858,116,334 | \$8,152,940,921 | \$1,453,551,003 | \$592,851,980 |
| Profit or loss from sales— | | | | | | | |
| Returns showing profit..... | 10,468,252,296 | 91,372,616 | 406,581,432 | 7,783,720,166 | 1,643,553,323 | 255,717,590 | 112,588,945 |
| Returns showing loss..... | 29,151,146 | 977,879 | 2,170,905 | 22,524,771 | 1,453,490 | 5,327,587 | 4,008,275 |
| Profits less losses..... | 10,439,101,150 | 90,394,737 | 404,410,527 | 7,760,395,395 | 1,642,104,333 | 250,390,203 | 108,580,670 |
| Gross profit from operations other than amounts tabulated as gross sales..... | 14,376,845,684 | 5,609,160 | 47,625,451 | 462,570,511 | 35,683,393 | 10,922,822 | 3,240,166 |
| Interest..... | 1,377,671,120 | 3,624,637 | 17,247,710 | 291,730,948 | 49,855,424 | 8,871,270 | 2,880,131 |
| Rents..... | 663,280,129 | 2,385,253 | 18,212,703 | 120,361,017 | 12,133,958 | 8,694,582 | 1,588,486 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 288,999,726 | 1,268,389 | 45,208,246 | 78,895,942 | 3,910,045 | 1,478,359 | 674,298 |
| Miscellaneous receipts..... | 2,476,391,094 | 42,528,377 | 35,538,993 | 1,247,216,981 | 52,624,781 | 12,524,071 | 2,799,472 |
| B. Receipts, tax-exempt income: | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 1,590,445,551 | 3,206,598 | 38,980,299 | 461,017,112 | 32,240,149 | 4,387,627 | 969,121 |
| Interest on Federal, State, and municipal bonds..... | 189,484,567 | 403,458 | 6,629,989 | 48,780,714 | 4,058,302 | 2,624,237 | 292,620 |
| C. Total compiled receipts ² | 66,095,632,034 | 203,584,047 | 1,756,015,505 | 36,568,689,559 | 8,343,446,973 | 1,503,053,971 | 605,296,274 |
| D. Statutory deductions: | | | | | | | |
| Cost of goods sold..... | 34,802,053,268 | 54,163,436 | 1,142,171,677 | 26,206,358,992 | 6,609,330,335 | 1,204,118,696 | 494,362,763 |
| Compensation of officers..... | 469,480,995 | 1,832,022 | 14,979,799 | 229,521,649 | 37,302,568 | 21,423,586 | 4,863,092 |
| Interest paid..... | 2,477,572,314 | 5,865,838 | 52,366,067 | 448,068,972 | 86,594,745 | 19,645,458 | 5,151,894 |
| Taxes paid other than income tax..... | 1,245,214,505 | 9,870,156 | 48,570,490 | 387,384,190 | 47,032,981 | 17,244,748 | 4,349,434 |
| Bad debts..... | 289,297,600 | 4,964,347 | 5,857,845 | 131,976,747 | 16,822,485 | 9,398,181 | 3,760,762 |
| Depreciation..... | 2,344,541,871 | 13,506,529 | 105,453,981 | 1,164,149,930 | 126,800,443 | 47,021,219 | 8,889,494 |
| Depletion..... | 320,189,900 | 1,375,883 | 96,103,923 | 204,271,118 | 351,090 | 17,476 | ----- |
| Loss from sale of real estate, stocks, and bonds..... | 265,062,409 | 1,888,925 | 10,754,786 | 96,184,884 | 22,924,888 | 4,658,219 | 779,534 |
| Miscellaneous deductions..... | 20,234,963,343 | 101,400,509 | 239,514,227 | 6,205,230,765 | 1,088,220,307 | 234,117,331 | 83,311,405 |
| E. Total statutory deductions..... | 62,457,376,205 | 194,867,645 | 1,715,772,795 | 35,073,147,247 | 8,035,379,842 | 1,557,644,914 | 605,468,378 |
| F. Compiled net profit less net deficit..... | 3,638,255,829 | 8,716,402 | 40,242,710 | 1,495,542,312 | 308,067,131 | \$ 54,590,943 | \$ 172,104 |

| | | | | | | | |
|---|---------------|-----------|-------------|---------------|-------------|--------------|-------------|
| G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income | 1,779,930,118 | 3,610,056 | 45,610,288 | 509,797,826 | 36,298,451 | 7,011,864 | 1,261,741 |
| H. Statutory net income less statutory net deficit | 1,858,325,711 | 5,106,346 | * 5,367,578 | 985,744,486 | 271,768,680 | * 61,602,807 | * 1,433,845 |
| I. Net loss for prior year deducted by concerns reporting net income for 1930 | 51,045,218 | 127,970 | 2,025,876 | 25,057,604 | 3,369,376 | 173,139 | 65,776 |
| J. Statutory net income (H) less net loss for prior year (I) | 1,807,280,493 | 4,978,376 | * 7,393,454 | 960,686,882 | 268,399,304 | * 61,775,946 | * 1,499,621 |
| K. Total tax | 398,284,195 | 2,071,011 | 10,833,518 | 196,149,303 | 38,561,742 | 3,931,497 | 2,969,306 |
| L. Compiled net profit (F) less total tax (K) | 3,239,971,634 | 6,645,391 | 29,409,192 | 1,299,393,009 | 269,505,389 | * 58,522,440 | * 3,141,410 |
| Cash and stock dividends distributed: ³ | | | | | | | |
| Cash dividends | 5,177,896,838 | 3,101,671 | 184,768,023 | 2,206,870,189 | 301,592,917 | 49,702,154 | 26,036,713 |
| Stock dividends | 173,255,676 | 1,525,200 | 2,496,860 | 62,699,455 | 3,811,631 | 1,006,970 | 582,600 |
| Total dividends distributed | 5,351,152,514 | 4,626,871 | 187,264,883 | 2,269,569,644 | 305,404,548 | 50,709,124 | 26,619,313 |

For footnotes see p. 293.

TABLE 21.—Consolidated corporation returns for 1930 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 RETURNS—Continued

| Distribution | Manufacturing—Continued | | | | | | |
|--|-------------------------|-----------------|---------------------------|---|-------------------------------|---------------------------------|------------------------|
| | Rubber products | Forest products | Paper, pulp, and products | Printing, publishing, and allied industries | Chemicals and allied products | Stone, clay, and glass products | Metal and its products |
| A. Receipts, taxable income: | | | | | | | |
| Gross sales..... | \$886, 474, 068 | \$538, 243, 660 | \$624, 960, 080 | \$816, 930, 876 | \$8, 549, 016, 378 | \$582, 683, 706 | \$10, 937, 670, 371 |
| Profit or loss from sales— | | | | | | | |
| Returns showing profit..... | 188, 811, 711 | 110, 999, 881 | 157, 677, 995 | 204, 073, 707 | 2, 062, 161, 841 | 181, 788, 058 | 2, 627, 972, 276 |
| Returns showing loss..... | 1, 008, 291 | 1, 056, 428 | 61, 475 | 1, 572, 251 | 248, 960 | 352, 791 | 2, 564, 209 |
| Profits less losses..... | 187, 803, 320 | 109, 943, 456 | 157, 616, 520 | 202, 501, 456 | 2, 061, 912, 881 | 181, 575, 267 | 2, 625, 408, 067 |
| Gross profit from operations other than amounts tabulated as gross sales..... | 3, 312, 419 | 5, 221, 842 | 3, 950, 209 | 6, 479, 856 | 285, 239, 675 | 1, 968, 860 | 101, 195, 706 |
| Interest..... | 8, 661, 567 | 8, 500, 858 | 22, 421, 137 | 5, 214, 366 | 72, 128, 232 | 3, 430, 899 | 98, 736, 416 |
| Rents..... | 4, 801, 836 | 5, 166, 874 | 2, 376, 669 | 13, 579, 724 | 28, 679, 637 | 1, 692, 493 | 35, 743, 201 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 128, 518 | 2, 758, 536 | 915, 955 | 565, 625 | 59, 498, 434 | 435, 692 | 7, 830, 640 |
| Miscellaneous receipts..... | 9, 705, 280 | 9, 411, 180 | 4, 593, 922 | 6, 887, 959 | 934, 143, 437 | 6, 980, 741 | 192, 496, 814 |
| B. Receipts, tax-exempt income: | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 11, 971, 596 | 3, 238, 979 | 21, 192, 139 | 40, 823, 861 | 259, 752, 771 | 2, 179, 235 | 61, 411, 201 |
| Interest on Federal, State, and municipal bonds..... | 277, 506 | 648, 854 | 626, 504 | 819, 998 | 16, 212, 896 | 1, 141, 189 | 20, 977, 578 |
| C. Total compiled receipts..... | 925, 332, 790 | 573, 190, 783 | 681, 036, 615 | 891, 302, 265 | 10, 204, 671, 460 | 600, 512, 815 | 11, 456, 061, 927 |
| D. Statutory deductions: | | | | | | | |
| Cost of goods sold..... | 699, 170, 748 | 428, 300, 204 | 467, 253, 560 | 614, 603, 455 | 6, 487, 103, 497 | 400, 309, 439 | 8, 312, 271, 726 |
| Compensation of officers..... | 3, 228, 931 | 8, 933, 921 | 7, 000, 560 | 14, 497, 642 | 35, 659, 026 | 7, 711, 044 | 75, 897, 977 |
| Interest paid..... | 23, 199, 171 | 17, 826, 211 | 31, 293, 885 | 19, 096, 733 | 124, 980, 660 | 7, 710, 233 | 102, 240, 179 |
| Taxes paid other than income tax..... | 7, 317, 775 | 12, 898, 213 | 9, 856, 121 | 11, 185, 341 | 142, 390, 749 | 6, 796, 140 | 120, 722, 114 |
| Bad debts..... | 10, 348, 640 | 3, 917, 990 | 2, 137, 093 | 10, 010, 439 | 21, 955, 913 | 2, 661, 696 | 42, 938, 228 |
| Depreciation..... | 33, 725, 659 | 27, 190, 725 | 31, 732, 762 | 17, 823, 478 | 409, 380, 186 | 35, 563, 981 | 408, 510, 909 |
| Depletion..... | 128 | 16, 136, 125 | 2, 225, 976 | 1, 387 | 158, 620, 553 | 1, 271, 763 | 25, 447, 861 |
| Loss from sale of real estate, stocks, and bonds..... | 972, 797 | 4, 099, 660 | 2, 855, 299 | 3, 493, 143 | 10, 792, 335 | 2, 052, 577 | 31, 760, 666 |
| Miscellaneous deductions..... | 184, 461, 765 | 87, 141, 272 | 92, 479, 332 | 122, 744, 662 | 2, 244, 330, 861 | 100, 326, 693 | 1, 761, 803, 883 |
| E. Total statutory deductions..... | 962, 425, 614 | 606, 444, 321 | 646, 834, 588 | 813, 456, 280 | 9, 635, 213, 780 | 564, 403, 566 | 10, 881, 593, 543 |

| | | | | | | | |
|--|---------------|---------------|------------|------------|-------------|------------|-------------|
| F. Compiled net profit less net deficit..... | \$ 37,092,824 | \$ 33,253,538 | 34,202,027 | 77,845,985 | 569,457,680 | 36,109,249 | 574,468,384 |
| G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income..... | 12,249,102 | 3,887,833 | 21,818,643 | 41,643,859 | 275,965,667 | 3,320,424 | 82,388,779 |
| H. Statutory net income less statutory net deficit..... | \$ 49,341,926 | \$ 37,141,371 | 12,383,384 | 36,202,126 | 293,492,013 | 32,788,825 | 492,079,605 |
| I. Net loss for prior year deducted by concerns reporting net income for 1930..... | 619,107 | 282,071 | 282,430 | 1,006,665 | 2,008,284 | 331,998 | 16,491,398 |
| J. Statutory net income (H) less net loss for prior year (I)..... | \$ 49,961,033 | \$ 37,423,442 | 12,100,954 | 35,195,461 | 291,483,729 | 32,456,827 | 475,588,207 |
| K. Total tax..... | 690,842 | 713,576 | 3,228,628 | 5,551,889 | 49,863,780 | 5,313,804 | 78,566,662 |
| L. Compiled net profit (F) less total tax (K)..... | \$ 37,783,666 | \$ 33,967,114 | 30,973,399 | 72,294,096 | 519,593,900 | 30,795,445 | 495,901,722 |
| Cash and stock dividends distributed: ³ | | | | | | | |
| Cash dividends..... | 37,469,586 | 25,382,217 | 41,231,867 | 75,200,560 | 770,138,145 | 55,591,791 | 766,006,073 |
| Stock dividends..... | 20,000 | 1,200,000 | 10,393,492 | 366,011 | 21,779,468 | 6,753,951 | 13,842,289 |
| Total dividends distributed..... | 37,489,586 | 26,582,217 | 51,625,359 | 75,566,571 | 791,917,613 | 62,345,742 | 779,848,362 |

For footnotes see p. 293.

TABLE 21.—Consolidated corporation returns for 1930 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 RETURNS—Continued

| Distribution | Manufacturing not elsewhere classified | Construction | Transportation and other public utilities | Trade | Service—Pro- fessional, amusements, hotels, etc. | Finance—Bank- ing, insurance, real estate and holding com- panies, stock and bond brokers, etc. | Nature of business not given |
|---|--|-----------------|---|--------------------|---|---|------------------------------------|
| A. Receipts, taxable income: | | | | | | | |
| Gross sales..... | \$722, 793, 291 | \$363, 261, 641 | | \$9, 220, 005, 899 | | | |
| Profit or loss from sales— | | | | | | | |
| Returns showing profit..... | 237, 929, 836 | 63, 419, 828 | | 2, 124, 168, 264 | | | |
| Returns showing loss..... | 4, 671, 114 | 28, 012 | | 5, 649, 679 | | | |
| Profits less losses ¹ | 233, 258, 722 | 63, 391, 816 | | 2, 120, 508, 675 | | | |
| Gross profit from operations other than amounts tabulated as gross sales..... | 5, 355, 563 | 52, 159, 369 | \$11, 449, 095, 992 | 91, 730, 392 | \$1, 132, 438, 602 | \$1, 135, 610, 881 | \$5, 326 |
| Interest..... | 11, 030, 648 | 10, 535, 502 | 316, 963, 970 | 43, 621, 111 | 20, 769, 285 | 673, 161, 511 | 16, 446 |
| Rents..... | 5, 903, 557 | 8, 081, 399 | 143, 057, 014 | 78, 173, 252 | 54, 675, 108 | 238, 324, 239 | 10, 144 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 699, 840 | 1, 509, 309 | 29, 260, 881 | 4, 981, 521 | 10, 868, 092 | 116, 972, 946 | 34, 400 |
| Miscellaneous receipts..... | 15, 049, 324 | 10, 452, 703 | 805, 733, 294 | 99, 226, 800 | 51, 695, 777 | 183, 998, 169 | |
| B. Receipts, tax-exempt income: | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 22, 850, 433 | 20, 773, 181 | 712, 058, 595 | 25, 086, 453 | 43, 375, 447 | 285, 945, 766 | 2, 100 |
| Interest on Federal, State, and municipal bonds..... | 1, 101, 030 | 857, 745 | 26, 630, 256 | 2, 985, 228 | 486, 121 | 102, 706, 885 | 4, 171 |
| C. Total compiled receipts ² | 784, 783, 686 | 467, 630, 849 | 13, 482, 800, 002 | 9, 565, 810, 656 | 1, 314, 308, 432 | 2, 736, 720, 397 | 72, 587 |
| D. Statutory deductions: | | | | | | | |
| Cost of goods sold..... | 489, 534, 569 | 299, 869, 825 | | 7, 099, 489, 338 | | | |
| Compensation of officers..... | 13, 003, 302 | 10, 762, 725 | 36, 479, 955 | 66, 869, 477 | 19, 247, 919 | 89, 778, 249 | 9, 200 |
| Interest paid..... | 10, 329, 803 | 16, 808, 770 | 1, 352, 960, 621 | 75, 901, 132 | 58, 511, 936 | 467, 086, 921 | 2, 057 |
| Taxes paid other than income tax..... | 7, 590, 574 | 4, 475, 998 | 606, 072, 199 | 67, 806, 737 | 27, 563, 709 | 93, 454, 963 | 16, 063 |
| Bad debts..... | 8, 025, 320 | 3, 180, 282 | 24, 849, 442 | 45, 285, 901 | 4, 532, 474 | 68, 645, 647 | 4, 915 |
| Depreciation..... | 17, 511, 074 | 12, 634, 229 | 824, 054, 873 | 101, 799, 607 | 62, 049, 890 | 60, 892, 832 | |
| Depletion..... | 198, 759 | 173, 305 | 25, 475, 615 | 774, 006 | | 1, 016, 060 | |
| Loss from sale of real estate, stocks, and bonds..... | 11, 795, 766 | 2, 983, 510 | 28, 530, 273 | 12, 042, 334 | 4, 570, 236 | 108, 107, 461 | |
| Miscellaneous deductions..... | 206, 293, 254 | 75, 817, 979 | 9, 024, 099, 010 | 1, 937, 168, 837 | 1, 035, 879, 034 | 41, 615, 818, 487 | 34, 495 |
| E. Total statutory deductions..... | 764, 282, 421 | 426, 706, 623 | 11, 922, 521, 988 | 9, 407, 137, 369 | 1, 212, 355, 198 | 52, 504, 800, 610 | 66, 730 |
| F. Compiled net profit less net deficit..... | 20, 501, 265 | 40, 924, 226 | 1, 560, 278, 014 | 158, 673, 287 | 101, 953, 234 | 231, 919, 787 | 5, 857 |

| | | | | | | | |
|--|--------------|------------|---------------|-------------|------------|----------------|----------|
| G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income..... | 23,951,463 | 21,630,926 | 738,688,851 | 28,071,681 | 43,861,568 | 388,652,651 | 6,271 |
| H. Statutory net income less statutory net deficit..... | \$ 3,450,198 | 19,293,300 | 821,589,163 | 130,601,606 | 58,091,666 | \$ 156,732,864 | \$ 414 |
| I. Net loss for prior year deducted by concerns reporting net income for 1930..... | 427,360 | 949,065 | 9,290,825 | 3,621,831 | 2,121,878 | 7,841,936 | 8,233 |
| J. Statutory net income (H) less net loss for prior year (I)..... | \$ 3,877,558 | 18,344,235 | 812,298,338 | 126,979,775 | 55,969,788 | \$ 164,574,800 | \$ 8,647 |
| K. Total tax..... | 6,757,577 | 2,896,337 | 123,906,012 | 28,591,154 | 10,657,305 | 23,179,555 | ----- |
| L. Compiled net profit (F) less total tax (K)..... | 13,743,688 | 38,027,889 | 1,436,372,002 | 130,082,133 | 91,295,929 | 208,740,232 | 5,857 |
| Cash and stock dividends distributed: ^a | | | | | | | |
| Cash dividends..... | 58,518,166 | 56,846,551 | 1,949,809,103 | 246,599,323 | 80,429,756 | 449,472,222 | ----- |
| Stock dividends..... | 2,943,043 | 515,963 | 13,987,549 | 19,140,561 | 778,500 | 72,111,588 | ----- |
| Total dividends distributed..... | 61,461,209 | 57,362,514 | 1,963,796,652 | 265,739,884 | 81,208,256 | 521,583,810 | ----- |

For footnotes see p. 293.

TABLE 21.—Consolidated corporation returns for 1930 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 RETURNS SHOWING NET INCOME

| Distribution | Aggregate | Agriculture and related industries | Mining and quarrying | Manufacturing | | | |
|--|------------------|------------------------------------|----------------------|---------------------|---------------------------------------|-----------------------------|------------------------------|
| | | | | Total manufacturing | Food products, beverages, and tobacco | Textiles and their products | Leather and its manufactures |
| A. Receipts, taxable income: | | | | | | | |
| Gross sales..... | \$32,065,600,416 | \$105,020,424 | \$768,082,541 | \$23,827,779,004 | \$5,026,421,651 | \$479,257,544 | \$342,700,445 |
| Profit or loss from sales— | | | | | | | |
| Returns showing profit..... | 8,081,741,611 | 84,171,107 | 218,272,611 | 6,048,491,049 | 1,388,849,185 | 184,957,606 | 75,278,655 |
| Returns showing loss..... | 594,465 | 9,089 | 124,139 | 89,894 | 79,230 | | |
| Profits less losses ¹ | 8,081,147,146 | 84,162,018 | 218,148,472 | 6,048,401,155 | 1,388,769,905 | 184,957,606 | 75,278,655 |
| Gross profit from operations other than amounts tabulated as gross sales..... | 11,391,495,389 | 4,418,442 | 19,460,461 | 386,301,494 | 23,132,797 | 4,769,615 | 314,279 |
| Interest..... | 934,106,538 | 1,585,294 | 9,265,164 | 181,674,861 | 20,529,886 | 3,077,065 | 1,460,759 |
| Rents..... | 418,091,282 | 1,681,597 | 8,976,374 | 84,961,304 | 7,524,046 | 2,051,042 | 421,336 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 226,942,038 | 538,792 | 41,858,136 | 68,675,847 | 3,445,549 | 332,773 | 581,466 |
| Miscellaneous receipts..... | 2,213,419,977 | 40,365,307 | 18,874,389 | 1,163,804,673 | 39,854,370 | 4,519,777 | 1,731,983 |
| B. Receipts, tax-exempt income: | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 1,258,907,919 | 620,236 | 21,656,993 | 389,376,873 | 28,087,962 | 1,715,411 | 413,371 |
| Interest on Federal, State, and municipal bonds..... | 144,123,094 | 4,393 | 4,809,963 | 41,524,266 | 3,705,120 | 1,986,886 | 72,061 |
| C. Total compiled receipts ² | 48,652,686,653 | 154,234,485 | 892,984,021 | 26,144,098,322 | 5,152,701,981 | 497,710,113 | 347,695,720 |
| D. Statutory deductions: | | | | | | | |
| Cost of goods sold..... | 24,085,310,430 | 20,858,404 | 549,934,069 | 17,880,295,011 | 3,736,698,974 | 345,252,716 | 267,421,790 |
| Compensation of officers..... | 293,367,846 | 751,232 | 7,111,696 | 146,288,699 | 30,916,438 | 6,927,890 | 2,123,942 |
| Interest paid..... | 1,603,231,521 | 959,279 | 20,434,896 | 217,339,439 | 35,895,608 | 2,249,855 | 1,111,450 |
| Taxes paid other than income tax..... | 895,194,195 | 8,094,477 | 23,123,690 | 239,069,324 | 32,555,523 | 4,282,833 | 1,970,768 |
| Bad debts..... | 152,039,136 | 1,353,765 | 1,839,175 | 66,874,172 | 11,223,214 | 2,308,023 | 1,732,403 |
| Depreciation..... | 1,684,968,154 | 11,498,986 | 44,296,965 | 784,044,116 | 91,370,893 | 16,400,427 | 4,426,729 |
| Depletion..... | 171,241,559 | 567,240 | 38,141,857 | 113,561,988 | 297,206 | 8,082 | |
| Loss from sale of real estate, stocks, and bonds..... | 63,991,259 | 208,106 | 2,146,594 | 35,408,578 | 12,873,641 | 292,603 | 81,878 |
| Miscellaneous deductions..... | 14,917,466,538 | 91,892,041 | 86,871,124 | 4,567,675,181 | 843,577,760 | 83,215,869 | 43,387,859 |
| E. Total statutory deductions..... | 43,871,810,638 | 136,183,530 | 773,900,066 | 24,050,556,508 | 4,795,409,257 | 460,938,298 | 322,256,819 |
| F. Compiled net profit..... | 4,780,876,015 | 18,050,955 | 119,083,955 | 2,093,541,814 | 357,292,724 | 36,771,815 | 25,438,901 |
| G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income..... | 1,403,031,013 | 624,629 | 26,466,956 | 430,901,139 | 31,793,082 | 3,702,297 | 485,452 |

| | | | | | | | |
|--|---------------|------------|-------------|---------------|-------------|------------|------------|
| H. Statutory net income..... | 3,377,845,002 | 17,426,326 | 92,616,999 | 1,662,640,675 | 325,499,642 | 33,069,518 | 24,953,449 |
| I. Net loss for prior year deducted by concerns reporting net income for 1930..... | 51,045,218 | 127,970 | 2,025,876 | 25,057,604 | 3,369,376 | 173,139 | 65,776 |
| J. Statutory net income (H) less net loss for prior year (I)..... | 3,326,799,784 | 17,298,356 | 90,591,123 | 1,637,583,071 | 322,130,266 | 32,896,379 | 24,887,673 |
| K. Total tax..... | 398,284,195 | 2,071,011 | 10,833,518 | 196,149,303 | 38,561,742 | 3,931,497 | 2,969,306 |
| L. Compiled net profit (F) less total tax (K)..... | 4,382,591,820 | 15,979,944 | 108,250,437 | 1,897,392,511 | 318,730,982 | 32,840,318 | 22,469,595 |
| Cash and stock dividends distributed: ³ | | | | | | | |
| Cash dividends..... | 4,489,668,104 | 1,828,088 | 109,796,998 | 1,919,589,558 | 282,828,167 | 31,921,428 | 20,969,124 |
| Stock dividends..... | 99,752,328 | 1,525,200 | 2,496,860 | 46,315,568 | 3,722,778 | 420,460 | 582,600 |
| Total dividends distributed..... | 4,589,420,432 | 3,353,288 | 112,293,858 | 1,965,905,126 | 286,550,945 | 32,341,888 | 21,551,724 |

For footnotes see p. 293.

TABLE 21.—Consolidated corporation returns for 1930 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 RETURNS SHOWING NET INCOME—Continued

| Distribution | Manufacturing—Continued | | | | | | |
|--|-------------------------|-----------------|---------------------------|---|-------------------------------|---------------------------------|------------------------|
| | Rubber products | Forest products | Paper, pulp, and products | Printing, publishing, and allied industries | Chemicals and allied products | Stone, clay, and glass products | Metal and its products |
| A. Receipts, taxable income: | | | | | | | |
| Gross sales..... | \$425,831,771 | \$129,342,704 | \$369,697,728 | \$698,856,831 | \$6,830,660,743 | \$510,063,224 | \$8,575,716,201 |
| Profit or loss from sales— | | | | | | | |
| Returns showing profit..... | 81,763,017 | 35,315,115 | 110,546,735 | 175,645,947 | 1,598,167,309 | 164,769,686 | 2,115,275,439 |
| Returns showing net loss..... | | 10,664 | | | | | |
| Profits less losses..... | 81,763,017 | 35,304,451 | 110,546,735 | 175,645,947 | 1,598,167,309 | 164,769,686 | 2,115,275,439 |
| Gross profit from operations other than amounts tabulated as gross sales..... | 749,234 | 1,845,021 | 674,813 | 5,653,659 | 250,805,814 | 1,692,909 | 94,747,222 |
| Interest..... | 6,885,600 | 1,830,377 | 1,960,409 | 4,246,288 | 52,049,990 | 2,731,028 | 80,019,971 |
| Rents..... | 2,672,541 | 730,468 | 1,142,492 | 12,694,335 | 21,187,796 | 1,043,691 | 31,620,869 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 44,776 | 266,326 | 634,907 | 272,193 | 56,064,046 | 181,490 | 6,561,767 |
| Miscellaneous receipts..... | 5,275,143 | 1,241,434 | 3,120,187 | 5,891,738 | 910,747,267 | 6,135,303 | 175,450,284 |
| B. Receipts, tax-exempt income: | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 4,625,057 | 1,108,909 | 2,958,504 | 33,025,051 | 239,064,791 | 1,861,345 | 55,346,031 |
| Interest on Federal, State, and municipal bonds..... | 211,945 | 403,685 | 573,970 | 797,550 | 15,251,407 | 1,095,677 | 16,552,766 |
| C. Total compiled receipts ² | 446,296,067 | 136,768,924 | 380,763,010 | 766,437,645 | 8,375,831,854 | 524,824,667 | 9,036,015,111 |
| D. Statutory deductions: | | | | | | | |
| Cost of goods sold..... | 344,068,754 | 94,038,253 | 259,060,993 | 523,210,884 | 5,232,493,434 | 346,324,538 | 6,460,446,918 |
| Compensation of officers..... | 1,285,969 | 2,319,920 | 4,453,550 | 10,907,748 | 26,582,747 | 5,652,507 | 48,339,934 |
| Interest paid..... | 9,685,654 | 1,888,124 | 5,968,274 | 15,315,592 | 76,807,708 | 4,326,171 | 59,402,472 |
| Taxes paid other than income taxes..... | 3,098,619 | 2,473,077 | 5,025,348 | 10,369,459 | 83,522,703 | 5,627,889 | 85,888,561 |
| Bad debts..... | 907,512 | 752,050 | 876,200 | 7,176,941 | 12,097,062 | 1,845,451 | 25,754,448 |
| Depreciation..... | 15,745,928 | 5,491,883 | 18,748,352 | 15,033,195 | 280,285,409 | 29,857,600 | 302,063,388 |
| Depletion..... | | 4,977,723 | 1,282,149 | 1,387 | 85,696,719 | 812,296 | 20,394,146 |
| Loss from sale of real estate, stocks, and bonds..... | 2,256 | 390,756 | 529,897 | 1,629,948 | 6,261,872 | 1,002,538 | 11,745,406 |
| Miscellaneous deductions..... | 60,287,664 | 16,615,860 | 54,003,128 | 96,465,992 | 1,899,570,063 | 81,248,614 | 1,278,119,461 |
| E. Total statutory deductions..... | 435,082,356 | 128,947,646 | 349,937,891 | 680,111,146 | 7,703,317,717 | 477,197,604 | 8,292,154,734 |
| F. Compiled net profit..... | 11,213,711 | 7,821,278 | 30,825,119 | 86,326,499 | 672,514,137 | 47,627,063 | 743,860,377 |
| G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income..... | 4,837,002 | 1,512,594 | 3,532,474 | 38,822,601 | 254,316,198 | 2,957,022 | 71,898,797 |

| | | | | | | | |
|---|------------|------------|------------|------------|-------------|------------|-------------|
| H. Statutory net income..... | 6,376,709 | 6,308,634 | 27,292,645 | 47,503,898 | 418,197,939 | 44,670,041 | 671,961,580 |
| I. Net loss for prior year deducted by concerns reporting net income for 1930..... | 619,107 | 282,071 | 282,430 | 1,006,665 | 2,008,284 | 331,998 | 16,491,39 |
| J. Statutory net income (H) less net loss for prior year (I)..... | 5,757,602 | 6,026,613 | 27,010,215 | 46,497,233 | 416,189,655 | 44,338,043 | 655,470,182 |
| K. Total tax..... | 690,842 | 713,576 | 3,223,628 | 5,551,889 | 49,863,780 | 5,313,804 | 78,566,662 |
| L. Computed net profit (F) less total tax (K)..... | 10,522,869 | 7,107,702 | 27,596,491 | 80,774,610 | 622,650,357 | 42,313,259 | 665,293,715 |
| Cash and stock dividends distributed: ¹ | | | | | | | |
| Cash dividends..... | 25,028,487 | 11,161,251 | 29,035,194 | 72,244,842 | 692,708,985 | 41,158,217 | 658,062,795 |
| Stock dividends..... | | | 9,961,242 | 331,761 | 17,355,304 | 2,036,707 | 9,256,856 |
| Total dividends distributed..... | 25,028,487 | 11,161,251 | 38,996,436 | 72,576,603 | 710,064,289 | 43,194,924 | 667,319,651 |

For footnotes see p. 293.

TABLE 21.—Consolidated corporation returns for 1930 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 RETURNS SHOWING NET INCOME—Continued

| Distribution | Manufacturing not elsewhere classified | Construction | Transportation and other public utilities | Trade | Service—Pro- fessional, amusements, hotels, etc. | Finance—Bank- ing, insurance, real estate and holding com- panies, stock and bond brokers, etc. | Nature of business not given |
|---|--|---------------|---|-----------------|---|---|------------------------------------|
| A. Receipts, taxable income: | | | | | | | |
| Gross sales..... | \$439,210,162 | \$292,206,885 | | \$7,072,511,562 | | | |
| Profit or loss from sales— | | | | | | | |
| Returns showing profit..... | 167,852,405 | 54,249,680 | | 1,676,557,164 | | | |
| Returns showing loss..... | | | | 371,548 | | | |
| Profits less losses ¹ | 167,852,405 | 54,249,680 | | 1,676,185,821 | | | |
| Gross profit from operations other than amounts tabulated as gross sales..... | 1,916,131 | 33,672,193 | \$9,441,353,151 | 56,627,061 | \$870,459,805 | \$579,197,799 | \$4,983 |
| Interest..... | 6,883,488 | 9,585,270 | 267,293,168 | 32,175,421 | 18,159,762 | 414,351,152 | 16,446 |
| Rents..... | 3,872,088 | 7,338,034 | 122,857,571 | 35,715,777 | 32,821,589 | 123,731,532 | 7,504 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 290,554 | 922,654 | 23,082,587 | 3,500,224 | 4,069,493 | 84,259,905 | 34,400 |
| Miscellaneous receipts..... | 9,837,187 | 9,246,840 | 756,455,486 | 62,727,031 | 44,487,996 | 117,458,255 | |
| B. Receipts, tax-exempt income: | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 16,170,441 | 20,283,494 | 649,181,307 | 17,220,727 | 38,424,014 | 122,144,275 | |
| Interest on Federal, State, and municipal bonds..... | 873,179 | 499,761 | 22,942,893 | 2,713,709 | 468,002 | 71,155,936 | 4,171 |
| C. Total compiled receipts ² | 479,053,230 | 373,755,131 | 11,283,166,163 | 7,283,191,512 | 1,008,890,661 | 1,512,298,854 | 67,504 |
| D. Statutory deductions: | | | | | | | |
| Cost of goods sold..... | 271,277,757 | 237,957,205 | | 5,396,265,741 | | | |
| Compensation of officers..... | 6,778,054 | 7,739,600 | 25,772,097 | 39,553,716 | 13,453,125 | 57,688,481 | 9,200 |
| Interest paid..... | 4,198,531 | 14,739,098 | 1,033,259,472 | 41,390,235 | 34,260,219 | 240,846,826 | 2,057 |
| Taxes paid other than income tax..... | 4,254,544 | 3,391,340 | 504,151,315 | 46,963,389 | 17,728,832 | 52,657,854 | 13,974 |
| Bad debts..... | 2,200,868 | 1,457,554 | 20,564,514 | 21,429,727 | 2,165,385 | 36,349,929 | 4,915 |
| Depreciation..... | 4,620,312 | 8,939,066 | 683,613,841 | 75,210,563 | 44,911,536 | 32,453,081 | |
| Depletion..... | 92,280 | 173,056 | 17,502,056 | 452,485 | | 842,877 | |
| Loss from sale of real estate, stocks, and bonds..... | 597,783 | 1,822,696 | 13,880,862 | 3,219,631 | 1,761,445 | 5,543,347 | |
| Miscellaneous deductions..... | 111,182,911 | 51,584,198 | 7,270,195,002 | 1,395,423,466 | 763,794,271 | 690,010,503 | 20,752 |
| E. Total statutory deductions..... | 405,203,040 | 327,803,813 | 9,568,939,159 | 7,019,908,953 | 878,074,813 | 1,116,392,898 | 50,898 |
| F. Compiled net profit..... | 73,850,190 | 45,951,318 | 1,714,227,004 | 263,282,559 | 130,815,848 | 395,905,956 | 16,606 |
| G. Less tax-exempt interest and dividends on capital stock of domes- tic corporations to arrive at statutory net income..... | 17,043,620 | 20,783,255 | 672,124,200 | 19,934,436 | 38,892,016 | 193,300,211 | 4,171 |

| | | | | | | | |
|---|------------|------------|---------------|-------------|-------------|-------------|--------|
| H. Statutory net income..... | 56,806,570 | 25,168,063 | 1,042,102,804 | 243,348,123 | 91,923,832 | 202,605,745 | 12,435 |
| I. Net loss for prior year deducted by concerns reporting net income for 1930..... | 427,360 | 949,065 | 9,290,825 | 3,621,831 | 2,121,878 | 7,841,936 | 8,233 |
| J. Statutory net income (H) less net loss for prior year (I)..... | 56,379,210 | 24,218,998 | 1,032,811,979 | 239,726,292 | 89,801,954 | 194,763,809 | 4,202 |
| K. Total tax..... | 6,757,577 | 2,896,337 | 123,906,012 | 28,591,154 | 10,657,305 | 23,179,555 | ----- |
| L. Compiled net profit (F) less total tax (K)..... | 67,092,613 | 43,054,981 | 1,590,320,992 | 234,691,405 | 120,158,543 | 372,726,401 | 16,606 |
| Cash and stock dividends distributed: ¹ | | | | | | | |
| Cash dividends..... | 54,471,068 | 53,426,621 | 1,838,219,019 | 214,042,297 | 76,829,774 | 275,935,749 | ----- |
| Stock dividends..... | 2,647,860 | 182,963 | 6,862,258 | 18,136,147 | 104,485 | 24,128,847 | ----- |
| Total dividends distributed..... | 57,118,928 | 53,609,584 | 1,845,081,277 | 232,178,444 | 76,934,259 | 300,064,596 | ----- |

For footnotes see p. 293.

TABLE 21.—Consolidated corporation returns for 1930 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 RETURNS SHOWING NO NET INCOME

| Distribution | Aggregate | Agriculture and related industries | Mining and quarrying | Manufacturing | | | |
|--|------------------|------------------------------------|----------------------|---------------------|---------------------------------------|-----------------------------|------------------------------|
| | | | | Total manufacturing | Food products, beverages, and tobacco | Textiles and their products | Leather and its manufactures |
| A. Receipts, taxable income: | | | | | | | |
| Gross sales..... | \$13,066,913,747 | \$39,537,751 | \$778,489,573 | \$10,030,337,330 | \$3,126,519,270 | \$974,293,459 | \$250,151,535 |
| Profit or loss from sales— | | | | | | | |
| Returns showing profit..... | 2,386,510,688 | 7,201,509 | 188,308,821 | 1,734,229,117 | 254,709,188 | 120,759,984 | 37,510,290 |
| Returns showing loss..... | 28,556,681 | 968,790 | 2,046,766 | 22,234,877 | 1,374,260 | 5,337,337 | 4,008,275 |
| Profits less losses..... | 2,357,954,004 | 6,232,719 | 186,262,055 | 1,711,994,240 | 253,334,928 | 115,422,647 | 33,502,015 |
| Gross profits from operations other than amounts tabulated as gross sales..... | 2,985,350,295 | 1,190,718 | 28,164,990 | 76,269,017 | 12,550,596 | 6,153,207 | 2,925,887 |
| Interest..... | 443,564,582 | 2,039,343 | 7,982,546 | 110,056,087 | 29,325,538 | 5,794,205 | 1,419,372 |
| Rents..... | 245,188,847 | 703,656 | 9,236,329 | 35,399,713 | 4,609,312 | 6,643,540 | 1,167,150 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 62,057,688 | 729,597 | 3,350,110 | 10,220,095 | 464,496 | 1,145,586 | 92,832 |
| Miscellaneous receipts..... | 262,971,117 | 2,163,070 | 16,664,604 | 83,412,308 | 12,770,411 | 8,004,294 | 1,067,489 |
| B. Receipts, tax-exempt income: | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 331,537,632 | 2,536,362 | 17,323,306 | 71,640,239 | 4,152,187 | 2,672,216 | 555,750 |
| Interest on Federal, State, and municipal bonds..... | 45,361,473 | 399,065 | 1,820,026 | 7,256,448 | 353,182 | 637,351 | 220,539 |
| C. Total compiled receipts ² | 17,442,945,381 | 49,349,562 | 863,031,484 | 10,424,591,237 | 3,190,744,992 | 1,005,343,858 | 257,600,554 |
| D. Statutory deductions: | | | | | | | |
| Cost of goods sold..... | 10,716,742,838 | 33,305,032 | 592,237,608 | 8,326,063,981 | 2,872,631,361 | 858,865,980 | 226,940,973 |
| Compensation of officers..... | 171,113,149 | 1,080,790 | 7,868,103 | 83,232,950 | 6,386,130 | 14,495,696 | 2,739,150 |
| Interest paid..... | 874,340,793 | 4,906,559 | 31,931,171 | 230,729,533 | 50,699,137 | 17,395,603 | 4,040,444 |
| Taxes paid other than income tax..... | 350,020,310 | 1,775,679 | 25,446,800 | 148,314,866 | 14,477,458 | 12,961,915 | 2,378,666 |
| Bad debts..... | 137,258,464 | 3,610,582 | 4,018,670 | 65,102,575 | 5,599,271 | 7,090,158 | 2,028,359 |
| Depreciation..... | 659,573,717 | 2,007,543 | 61,157,016 | 380,105,814 | 35,429,550 | 30,620,792 | 4,462,765 |
| Depletion..... | 157,945,341 | 808,643 | 57,962,066 | 90,709,130 | 53,884 | 9,394 | ----- |
| Loss from sale of real estate, stocks, and bonds..... | 201,071,150 | 1,680,819 | 8,608,192 | 60,776,306 | 10,051,247 | 4,365,616 | 697,656 |
| Miscellaneous deductions..... | 5,317,496,805 | 9,508,468 | 152,643,103 | 1,637,555,584 | 244,642,547 | 150,901,462 | 39,923,546 |
| E. Total statutory deductions..... | 18,585,565,567 | 58,684,115 | 941,872,729 | 11,022,590,739 | 3,239,970,585 | 1,096,706,616 | 283,211,559 |
| F. Compiled net deficit..... | 1,142,620,186 | 9,334,553 | 78,841,245 | 597,999,502 | 49,225,593 | 91,362,758 | 25,611,005 |

| | | | | | | | |
|--|---------------|------------|------------|-------------|------------|------------|------------|
| G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit..... | 376,899,105 | 2,985,427 | 19,143,332 | 78,896,687 | 4,505,369 | 3,309,567 | 776,280 |
| II. Statutory deficit..... | 1,519,519,291 | 12,319,980 | 97,984,577 | 676,896,189 | 53,730,962 | 94,672,325 | 26,387,294 |
| Cash and stock dividends distributed: ¹ | | | | | | | |
| Cash dividends..... | 688,228,734 | 1,273,583 | 74,971,025 | 287,280,631 | 18,764,750 | 17,780,726 | 5,067,589 |
| Stock dividends..... | 73,503,348 | | | 16,383,887 | 88,853 | 586,510 | |
| Total dividends distributed..... | 761,732,082 | 1,273,583 | 74,971,025 | 303,664,518 | 18,853,603 | 18,367,236 | 5,067,589 |

For footnotes see p. 293.

TABLE 21.—Consolidated corporation returns for 1930 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 RETURNS SHOWING NO NET INCOME—Continued

| Distribution | Manufacturing—Continued | | | | | | |
|--|-------------------------|-----------------|---------------------------|---|-------------------------------|---------------------------------|------------------------|
| | Rubber products | Forest products | Paper, pulp, and products | Printing, publishing, and allied industries | Chemicals and allied products | Stone, clay, and glass products | Metal and its products |
| A. Receipts, taxable income: | | | | | | | |
| Gross sales..... | \$460,642,297 | \$408,900,956 | \$255,262,352 | \$118,074,045 | \$1,718,355,635 | \$72,600,482 | \$2,361,954,170 |
| Profit or loss from sales— | | | | | | | |
| Returns showing profit..... | 106,648,694 | 76,634,768 | 47,131,260 | 28,427,760 | 463,394,532 | 16,968,372 | 512,696,837 |
| Returns showing loss..... | 1,008,391 | 1,045,764 | 61,475 | 1,572,251 | 248,960 | 352,791 | 2,564,209 |
| Profits less losses ¹ | 106,540,303 | 74,639,005 | 47,069,785 | 26,855,509 | 463,145,572 | 16,615,581 | 510,132,628 |
| Gross profits from operations other than amounts tabulated as gross sales..... | 2,563,185 | 3,376,821 | 3,275,396 | 826,197 | 34,433,861 | 275,951 | 6,448,484 |
| Interest..... | 1,775,967 | 6,670,481 | 20,460,728 | 968,078 | 20,078,242 | 699,871 | 18,716,445 |
| Rents..... | 2,129,295 | 4,436,406 | 1,234,177 | 885,389 | 7,491,841 | 648,802 | 4,122,332 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 83,742 | 2,492,210 | 281,048 | 293,432 | 3,434,388 | 254,202 | 1,268,873 |
| Miscellaneous receipts..... | 4,430,137 | 8,169,746 | 1,473,735 | 996,221 | 23,396,170 | 845,438 | 17,046,530 |
| B. Receipts, tax-exempt income: | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 7,346,539 | 2,130,070 | 18,233,635 | 2,798,810 | 20,687,980 | 317,890 | 6,065,170 |
| Interest on Federal, State, and municipal bonds..... | 65,561 | 245,169 | 52,534 | 22,448 | 961,489 | 45,512 | 4,424,812 |
| C. Total compiled receipts ² | 479,036,723 | 436,421,859 | 300,273,605 | 124,864,620 | 1,828,839,606 | 75,688,148 | 2,420,046,816 |
| D. Statutory deductions: | | | | | | | |
| Cost of goods sold..... | 355,101,994 | 334,261,951 | 208,192,567 | 91,392,571 | 1,254,610,063 | 53,984,901 | 1,851,824,808 |
| Compensation of officers..... | 1,942,962 | 6,614,001 | 2,547,010 | 3,589,894 | 9,076,279 | 2,058,537 | 27,558,043 |
| Interest paid..... | 13,513,517 | 15,938,087 | 25,335,611 | 3,781,141 | 48,172,952 | 2,884,062 | 42,837,707 |
| Taxes paid other than income tax..... | 4,219,156 | 10,425,136 | 4,830,773 | 815,882 | 58,868,046 | 1,168,251 | 34,833,553 |
| Bad debts..... | 9,441,128 | 3,165,940 | 1,260,893 | 2,833,498 | 9,858,851 | 816,245 | 17,183,780 |
| Depreciation..... | 17,979,731 | 21,698,842 | 12,984,410 | 2,790,283 | 129,094,777 | 5,706,381 | 106,447,521 |
| Depletion..... | 128 | 11,158,402 | 943,827 | | 72,923,834 | 459,467 | 5,053,715 |
| Loss from sale of real estate, stocks, and bonds..... | 970,541 | 3,708,904 | 2,325,402 | 1,863,195 | 4,530,463 | 1,050,039 | 20,015,260 |
| Miscellaneous deductions..... | 124,174,101 | 70,525,412 | 38,476,204 | 26,278,670 | 344,760,798 | 19,078,079 | 483,684,422 |
| E. Total statutory deductions..... | 527,343,258 | 477,496,675 | 296,896,697 | 133,345,134 | 1,931,896,063 | 87,205,962 | 2,589,438,809 |

| | | | | | | | |
|---|------------|------------|------------|------------|-------------|------------|-------------|
| F. Compiled net deficit..... | 48,306,535 | 41,074,816 | 73,376,908 | 8,480,514 | 103,056,457 | 11,517,814 | 169,391,993 |
| G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit..... | 7,412,100 | 2,375,239 | 18,286,169 | 2,821,258 | 21,649,469 | 363,402 | 10,489,982 |
| H. Statutory deficit..... | 55,718,635 | 43,450,055 | 14,909,261 | 11,301,772 | 124,705,926 | 11,881,216 | 179,881,975 |
| Cash and stock dividends distributed: ^a | | | | | | | |
| Cash dividends..... | 12,441,099 | 14,220,966 | 12,196,673 | 2,955,718 | 77,429,160 | 14,433,574 | 107,943,278 |
| Stock dividends..... | 20,000 | 1,200,000 | 432,250 | 34,250 | 4,424,164 | 4,717,244 | 4,585,433 |
| Total dividends distributed..... | 12,461,099 | 15,420,966 | 12,628,923 | 2,989,968 | 81,853,324 | 19,150,818 | 112,528,711 |

For footnotes see p. 293.

TABLE 21.—Consolidated corporation returns for 1930 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 RETURNS SHOWING NO NET INCOME—Continued

| Distribution | Manufacturing not elsewhere classified | Construction | Transportation and other public utilities | Trade | Service—Pro- fessional, amusements, hotels, etc. | Finance—Bank- ing, insurance, real estate and holding com- panies, stock and bond brokers, etc. | Nature of business not given |
|---|--|---------------------|---|-------------------------|---|---|------------------------------------|
| A. Receipts, taxable income: | | | | | | | |
| Gross sales..... | \$283, 583, 129 | \$71, 054, 756 | | \$2, 147, 494, 337 | | | |
| Profit or loss from sales— | | | | | | | |
| Returns showing profit..... | 69, 997, 431 | 9, 170, 148 | | 447, 601, 090 | | | |
| Returns showing loss..... | 4, 671, 114 | 28, 012 | | 5, 278, 236 | | | |
| Profits less losses ¹ | 65, 526, 317 | 9, 142, 136 | | 444, 322, 854 | | | |
| Gross profits from operations other than amounts tabulated as gross sales..... | 3, 439, 432 | 18, 487, 176 | \$2, 007, 742, 841 | 35, 103, 331 | \$261, 978, 797 | \$ 556, 413, 082 | \$343 |
| Interest..... | 4, 147, 160 | 950, 232 | 49, 670, 802 | 11, 445, 690 | 2, 609, 523 | 258, 810, 359 | |
| Rents..... | 2, 031, 469 | 743, 365 | 20, 199, 443 | 42, 457, 475 | 21, 853, 519 | 114, 592, 707 | 2, 640 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 409, 286 | 586, 655 | 6, 178, 294 | 1, 481, 297 | 6, 798, 599 | 32, 713, 041 | |
| Miscellaneous receipts..... | 5, 212, 137 | 1, 205, 863 | 49, 277, 808 | 36, 499, 769 | 7, 207, 781 | 66, 539, 914 | |
| B. Receipts, tax-exempt income: | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 6, 679, 992 | 489, 687 | 62, 877, 288 | 7, 865, 726 | 4, 951, 433 | 163, 801, 491 | 2, 100 |
| Interest on Federal, State, and municipal bonds..... | 227, 851 | 357, 984 | 3, 687, 363 | 271, 519 | 18, 119 | 31, 550, 949 | |
| C. Total compiled receipts²..... | 305, 730, 456 | 93, 875, 718 | 2, 199, 633, 839 | 2, 282, 619, 144 | 305, 417, 771 | 1, 224, 421, 543 | 5, 083 |
| D. Statutory deductions: | | | | | | | |
| Cost of goods sold..... | 218, 256, 812 | 61, 912, 620 | | 1, 703, 223, 597 | | | |
| Compensation of officers..... | 6, 225, 248 | 3, 023, 125 | 10, 707, 858 | 27, 315, 761 | 5, 794, 794 | 32, 089, 768 | |
| Interest paid..... | 6, 131, 272 | 2, 069, 672 | 319, 701, 149 | 34, 510, 897 | 24, 251, 717 | 226, 240, 095 | |
| Taxes paid other than income tax..... | 3, 336, 030 | 1, 084, 658 | 101, 920, 884 | 20, 843, 348 | 9, 834, 877 | 40, 797, 109 | 2, 089 |
| Bad debts..... | 5, 824, 452 | 1, 722, 728 | 4, 284, 928 | 23, 856, 174 | 2, 367, 089 | 32, 295, 718 | |
| Depreciation..... | 12, 890, 762 | 3, 695, 163 | 140, 441, 032 | 26, 589, 044 | 17, 138, 354 | 28, 439, 751 | |
| Depletion..... | 106, 479 | 249 | 7, 973, 559 | 321, 521 | | 173, 173 | |
| Loss from sale of real estate, stocks, and bonds..... | 11, 197, 983 | 1, 160, 814 | 14, 649, 411 | 8, 822, 703 | 2, 808, 791 | 102, 564, 114 | |
| Miscellaneous deductions..... | 95, 110, 343 | 24, 233, 781 | 1, 753, 904, 008 | 541, 745, 371 | 272, 094, 763 | \$ 925, 807, 984 | 13, 743 |
| E. Total statutory deductions..... | 359, 079, 381 | 98, 902, 810 | 2, 353, 582, 829 | 2, 387, 228, 416 | 334, 280, 385 | \$ 1, 388, 407, 712 | 15, 832 |

| | | | | | | | |
|---|------------|-----------|-------------|-------------|------------|-------------|--------|
| F. Compiled net deficit..... | 53,348,925 | 5,027,092 | 153,948,990 | 104,609,272 | 28,862,614 | 163,986,169 | 10,749 |
| G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit..... | 6,907,843 | 847,671 | 66,564,651 | 8,137,245 | 4,969,552 | 195,352,440 | 2,100 |
| H. Statutory deficit..... | 60,256,768 | 5,874,763 | 220,513,641 | 112,746,517 | 33,832,166 | 359,338,609 | 12,849 |
| Cash and stock dividends distributed: ¹ | | | | | | | |
| Cash dividends..... | 4,047,098 | 3,419,930 | 111,590,084 | 32,557,026 | 3,599,982 | 173,536,473 | ----- |
| Stock dividends..... | 295,183 | 333,000 | 7,125,291 | 1,004,414 | 674,015 | 47,982,741 | ----- |
| Total dividends distributed..... | 4,342,281 | 3,752,930 | 118,715,375 | 33,561,440 | 4,273,997 | 221,519,214 | ----- |

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. Excludes nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L of the return.

³ Excludes cash dividends and stock dividends of life insurance companies.

⁴ Includes for a limited number of returns the cost of securities purchased for customers.

⁵ Includes special nonexpense deduction of life insurance companies. (See p. 20.)

⁶ Deficit.

⁷ Profit.

TABLE 22.—*Corporation fiscal year returns, by month ending fiscal year, and part year returns for 1930, 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, 31]

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, 1930 | August, 1930 | September, 1930 | October, 1930 | November, 1930 |
| A. Receipts, taxable income: | | | | | | | |
| Gross sales..... | \$24,982,912,553 | \$22,404,434,067 | \$1,217,063,758 | \$1,096,504,602 | \$1,186,491,324 | \$4,376,757,231 | \$1,866,422,911 |
| Profit or loss from sales— | | | | | | | |
| Returns showing profit..... | 4,925,791,846 | 4,562,799,845 | 208,787,890 | 208,308,067 | 258,837,502 | 507,728,908 | 397,832,691 |
| Returns showing loss..... | 80,118,611 | 64,167,279 | 5,006,637 | 2,663,909 | 5,586,210 | 5,109,229 | 4,240,371 |
| Profits less losses ¹ | 4,845,673,235 | 4,498,632,571 | 203,782,253 | 205,645,058 | 253,251,292 | 504,619,679 | 393,592,320 |
| Gross profit from operations other than amounts tabulated as gross sales..... | 972,038,305 | 830,577,284 | 33,069,314 | 228,097,993 | 60,468,515 | 107,764,179 | 40,895,316 |
| Interest..... | 337,682,745 | 256,199,154 | 6,719,335 | 15,294,743 | 27,023,839 | 53,891,575 | 33,600,527 |
| Rents..... | 402,511,263 | 346,503,534 | 15,355,650 | 18,849,101 | 45,477,510 | 30,658,138 | 24,426,153 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 66,242,301 | 50,156,450 | 4,483,716 | 3,530,181 | 6,417,446 | 9,849,346 | 7,125,911 |
| Miscellaneous receipts..... | 334,210,173 | 299,876,492 | 16,005,899 | 18,108,749 | 17,901,202 | 18,388,070 | 17,573,225 |
| B. Receipts, tax-exempt income: | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 161,714,233 | 113,339,203 | 3,777,794 | 5,808,708 | 10,082,773 | 13,463,685 | 15,864,190 |
| Interest on Federal, State, and municipal bonds..... | 24,982,529 | 19,379,943 | 468,634 | 700,974 | 1,515,319 | 2,528,327 | 4,026,156 |
| C. Total compiled receipts ² | 27,282,294,102 | 24,320,466,127 | 1,296,944,100 | 1,386,895,051 | 1,355,377,928 | 4,613,300,551 | 2,009,934,419 |
| D. Statutory deductions: | | | | | | | |
| Cost of goods sold..... | 20,137,239,218 | 18,105,801,496 | 1,013,281,505 | 890,859,544 | 933,040,032 | 3,872,137,552 | 1,472,830,591 |
| Compensation of officers..... | 580,096,699 | 491,979,654 | 31,120,790 | 30,564,494 | 36,352,141 | 40,415,400 | 47,932,642 |
| Interest paid..... | 568,026,128 | 452,363,673 | 20,235,069 | 30,300,382 | 44,188,171 | 75,909,264 | 35,369,763 |
| Taxes paid other than income tax..... | 265,587,379 | 227,367,328 | 8,797,665 | 12,905,558 | 21,380,230 | 21,129,006 | 20,881,504 |
| Bad debts..... | 184,747,340 | 157,067,128 | 7,947,613 | 8,159,947 | 9,061,142 | 16,921,023 | 19,350,552 |
| Depreciation..... | 527,302,767 | 438,226,683 | 19,118,002 | 34,664,586 | 40,791,904 | 50,379,684 | 35,160,872 |
| Depletion..... | 25,448,821 | 16,329,300 | 547,612 | 949,448 | 1,748,461 | 1,282,143 | 3,703,171 |
| Loss from sale of real estate, stocks, and bonds..... | 167,678,229 | 134,908,998 | 680,553 | 2,365,231 | 9,620,495 | 6,537,366 | 33,106,381 |
| Miscellaneous deductions..... | 4,880,806,456 | 4,306,137,859 | 196,385,894 | 341,831,641 | 258,855,521 | 515,533,653 | 335,824,531 |
| E. Total statutory deductions..... | 27,336,933,037 | 24,330,182,119 | 1,298,114,703 | 1,352,600,831 | 1,355,038,097 | 4,600,245,151 | 2,004,160,007 |

| | | | | | | | |
|--|----------------|----------------|--------------|------------|---------------|--------------|---------------|
| F. Compiled net profit less net deficit..... | \$ 54,638,935 | \$ 9,715,992 | \$ 1,170,603 | 34,294,220 | 339,831 | 13,055,400 | 5,774,412 |
| G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income..... | 186,696,762 | 132,719,146 | 4,246,428 | 6,509,682 | 11,598,092 | 15,992,012 | 19,890,346 |
| H. Statutory net income less statutory net deficit..... | \$ 241,335,697 | \$ 142,435,138 | \$ 5,417,031 | 27,784,538 | \$ 11,258,261 | \$ 2,936,612 | \$ 14,115,934 |
| I. Net loss for prior year deducted by concern reporting net income for 1930..... | 30,936,687 | 23,749,298 | 2,402,762 | 1,617,699 | 3,292,940 | 1,968,555 | 1,774,006 |
| J. Statutory net income (H) less net loss for prior year (I)..... | \$ 272,272,384 | \$ 166,184,436 | \$ 7,819,793 | 26,166,839 | \$ 14,551,201 | \$ 4,905,167 | \$ 15,889,940 |
| K. Total tax..... | 81,814,979 | 70,640,309 | 3,212,268 | 6,831,177 | 5,991,476 | 7,217,636 | 7,986,512 |
| L. Compiled net profit (F) less total tax (K)..... | \$ 136,453,914 | \$ 80,356,301 | \$ 4,382,871 | 27,463,043 | \$ 5,651,645 | 5,837,764 | \$ 2,212,100 |
| Cash and stock dividends distributed: ^a | | | | | | | |
| Cash dividends..... | 749,810,244 | 628,022,813 | 20,750,922 | 49,520,691 | 44,370,308 | 65,475,159 | 92,677,802 |
| Stock dividends..... | 84,024,481 | 79,256,219 | 18,537,314 | 3,318,137 | 4,623,058 | 13,232,651 | 11,470,809 |
| Total dividends distributed..... | 833,834,725 | 707,279,032 | 39,288,236 | 52,838,828 | 48,993,366 | 78,707,810 | 104,148,611 |

For footnotes see p. 297.

TABLE 22.—Corporation fiscal year returns by month ending fiscal year, and part year returns for 1930, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax—Continued

ALL FISCAL YEAR AND PART-YEAR RETURNS—Continued

| Distribution | Fiscal year returns—Continued | | | | | | Part year returns |
|--|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Month ending fiscal year—Continued | | | | | | |
| | January, 1931 | February, 1931 | March, 1931 | April, 1931 | May, 1931 | June, 1931 | |
| A. Receipts, taxable income: | | | | | | | |
| Gross sales..... | \$3, 445, 342, 422 | \$2, 122, 123, 598 | \$1, 283, 902, 030 | \$1, 157, 531, 773 | \$1, 376, 485, 854 | \$3, 275, 808, 564 | \$2, 578, 478, 486 |
| Profit or loss from sales— | | | | | | | |
| Returns showing profit..... | 681, 067, 940 | 415, 898, 443 | 285, 602, 753 | 238, 812, 387 | 222, 654, 129 | 636, 368, 253 | 562, 892, 008 |
| Returns showing loss..... | 3, 189, 175 | 3, 230, 814 | 7, 027, 788 | 6, 706, 503 | 3, 434, 209 | 20, 174, 432 | 16, 951, 259 |
| Profits less losses ¹ | 878, 778, 765 | 412, 667, 629 | 278, 574, 970 | 232, 106, 884 | 219, 219, 920 | 616, 153, 801 | 547, 040, 764 |
| Gross profit from operations other than amounts tabulated as gross sales..... | 55, 612, 988 | 41, 737, 821 | 58, 055, 084 | 47, 642, 596 | 52, 279, 115 | 104, 954, 333 | 141, 461, 021 |
| Interest..... | 26, 712, 217 | 10, 918, 512 | 15, 144, 382 | 16, 513, 971 | 10, 821, 905 | 39, 558, 148 | 81, 483, 591 |
| Rents..... | 48, 901, 609 | 21, 784, 887 | 21, 969, 026 | 55, 918, 296 | 18, 297, 737 | 44, 865, 427 | 56, 007, 729 |
| Profits from sale of real estate, stocks, bonds, and other capital assets..... | 3, 846, 238 | 1, 475, 695 | 3, 014, 482 | 2, 985, 233 | 1, 692, 680 | 4, 735, 522 | 16, 085, 851 |
| Miscellaneous receipts..... | 105, 289, 301 | 26, 258, 337 | 17, 450, 566 | 15, 182, 057 | 15, 889, 118 | 31, 829, 968 | 34, 333, 681 |
| B. Receipts, tax-exempt income: | | | | | | | |
| Dividends on capital stock of domestic corporations..... | 9, 423, 422 | 6, 114, 078 | 10, 840, 538 | 8, 056, 523 | 8, 161, 428 | 21, 746, 064 | 48, 375, 030 |
| Interest on Federal, State, and municipal bonds..... | 1, 889, 056 | 1, 699, 099 | 1, 012, 693 | 1, 457, 957 | 939, 689 | 3, 142, 039 | 5, 602, 586 |
| C. Total compiled receipts ² | 3, 697, 017, 253 | 2, 232, 112, 027 | 1, 411, 388, 801 | 1, 306, 288, 406 | 1, 484, 567, 526 | 3, 526, 640, 065 | 2, 961, 827, 975 |
| D. Statutory deductions: | | | | | | | |
| Cost of goods sold..... | 2, 466, 563, 657 | 1, 709, 455, 969 | 1, 005, 327, 060 | 925, 424, 889 | 1, 157, 265, 934 | 2, 659, 614, 763 | 2, 031, 437, 722 |
| Compensation of officers..... | 79, 119, 571 | 31, 385, 652 | 38, 998, 716 | 38, 195, 868 | 35, 105, 646 | 82, 788, 674 | 88, 117, 045 |
| Interest paid..... | 53, 713, 906 | 18, 379, 174 | 31, 988, 465 | 36, 047, 731 | 23, 182, 673 | 83, 049, 075 | 115, 662, 455 |
| Taxes paid other than income tax..... | 43, 832, 236 | 14, 314, 108 | 15, 048, 191 | 19, 127, 558 | 12, 354, 215 | 37, 597, 057 | 38, 220, 051 |
| Bad debts..... | 27, 297, 849 | 7, 527, 043 | 13, 205, 484 | 12, 168, 332 | 10, 200, 813 | 25, 227, 330 | 27, 680, 212 |
| Depreciation..... | 55, 608, 894 | 33, 296, 522 | 34, 775, 233 | 34, 400, 670 | 26, 664, 002 | 73, 366, 314 | 89, 076, 084 |
| Depletion..... | 446, 673 | 888, 944 | 1, 383, 574 | 2, 321, 174 | 655, 679 | 2, 402, 421 | 9, 119, 521 |
| Loss from sale of real estate, stocks, and bonds..... | 6, 541, 443 | 5, 987, 990 | 21, 964, 135 | 9, 365, 762 | 15, 953, 086 | 22, 786, 556 | 32, 769, 231 |
| Miscellaneous deductions..... | 957, 367, 501 | 378, 522, 406 | 282, 135, 613 | 244, 849, 803 | 220, 525, 061 | 574, 306, 235 | 574, 668, 597 |
| E. Total statutory deductions..... | 3, 690, 491, 730 | 2, 199, 757, 808 | 1, 444, 826, 471 | 1, 321, 901, 787 | 1, 501, 907, 109 | 3, 561, 138, 425 | 3, 006, 750, 918 |

| | | | | | | | |
|--|--------------|------------|---------------|---------------|---------------|---------------|----------------|
| F. Compiled net profits less net deficit..... | 6,525,523 | 32,354,219 | \$ 33,437,670 | \$ 15,613,381 | \$ 17,330,583 | \$ 34,498,360 | \$ 44,922,943 |
| G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income..... | 11,312,478 | 7,813,177 | 11,853,231 | 9,514,480 | 9,101,117 | 24,888,103 | 53,977,616 |
| H. Statutory net income less statutory net deficit..... | \$ 4,786,955 | 24,541,042 | \$ 45,290,901 | \$ 25,127,861 | \$ 26,440,700 | \$ 59,386,463 | \$ 98,900,559 |
| I. Net loss for prior year deducted by concerns reporting net income for 1930..... | 2,004,239 | 1,756,995 | 1,906,263 | 1,461,242 | 2,534,268 | 3,030,329 | 7,187,389 |
| J. Statutory net income (H) less net loss for prior year (I)..... | \$ 6,791,194 | 22,784,047 | \$ 47,197,164 | \$ 26,589,103 | \$ 28,974,968 | \$ 62,416,792 | \$ 106,087,948 |
| K. Total tax..... | 8,520,745 | 7,593,321 | 3,808,790 | 4,640,895 | 3,471,370 | 11,366,119 | 11,174,670 |
| L. Compiled net profit (F) less total tax (K)..... | \$ 1,995,222 | 24,760,898 | \$ 37,246,460 | \$ 20,254,276 | \$ 20,810,953 | \$ 45,864,479 | \$ 56,097,613 |
| Cash and stock dividends distributed: ³ | | | | | | | |
| Cash dividends..... | 92,973,839 | 55,353,033 | 35,695,171 | 44,628,500 | 26,262,369 | 100,315,019 | 121,787,431 |
| Stock dividends..... | 6,885,129 | 1,058,742 | 1,474,221 | 3,476,601 | 2,469,285 | 12,710,272 | 4,768,262 |
| Total dividends distributed..... | 99,858,968 | 56,411,775 | 37,169,392 | 48,105,101 | 28,731,654 | 113,025,291 | 126,555,693 |

¹ "Gross sales" less "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. Excludes nontaxable income other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L of the return.

³ Excludes cash dividends and stock dividends on capital stock of life insurance companies.

⁴ Deficit.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax* ¹

ALABAMA

| Year | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|-----------|-------------------------|----------------------------|--------------|------------------|-------------------------------|-------------|--|
| | | Number | Net income | Tax ² | Number | Deficit | |
| 1916..... | 3,361 | 1,936 | \$45,892,777 | \$912,402 | 1,425 | \$6,547,856 | (³) |
| 1917..... | 3,470 | 2,313 | 60,430,518 | 15,174,347 | 1,157 | 4,531,856 | (³) |
| 1918..... | 3,228 | 2,337 | 44,240,690 | 14,880,689 | 891 | 3,113,244 | (³) |
| 1919..... | 2,983 | 2,092 | 37,012,996 | 7,357,159 | 891 | 4,736,740 | (³) |
| 1920..... | 3,198 | 1,967 | 39,003,402 | 8,183,881 | 1,231 | 10,118,369 | (³) |
| 1921..... | 3,079 | 1,425 | 12,802,636 | 1,782,850 | 1,654 | 23,183,482 | (³) |
| 1922..... | 3,335 | 2,096 | 29,184,794 | 2,832,760 | 1,239 | 7,765,401 | (³) |
| 1923..... | 3,595 | 2,348 | 45,961,341 | 4,756,724 | 1,247 | 7,225,661 | (³) |
| 1924..... | 3,838 | 2,373 | 35,538,812 | 3,905,099 | 1,465 | 9,832,343 | (³) |
| 1925..... | 3,936 | 2,569 | 42,929,890 | 4,978,930 | 1,367 | 8,288,434 | (³) |
| 1926..... | 4,133 | 2,618 | 40,662,231 | 4,860,556 | 1,515 | 9,949,904 | (³) |
| 1927..... | 4,383 | 2,697 | 35,666,948 | 4,171,974 | 1,313 | 9,352,937 | 373 |
| 1928..... | 4,656 | 2,619 | 31,251,443 | 3,054,659 | 1,608 | 10,519,460 | 429 |
| 1929..... | 4,473 | 2,310 | 29,089,134 | 2,642,570 | 1,787 | 16,471,552 | 396 |
| 1930..... | 4,477 | 1,772 | 12,393,874 | 1,047,504 | 2,261 | 25,019,857 | 444 |

ALASKA

| | | | | | | | |
|-----------|-----|-----|-----------|----------|-----|-----------|------------------|
| 1916..... | 206 | 90 | \$744,903 | \$14,636 | 116 | \$331,945 | (³) |
| 1917..... | 212 | 93 | 997,544 | 249,860 | 119 | 199,545 | (³) |
| 1918..... | 127 | 67 | 694,256 | 202,818 | 60 | 142,747 | (³) |
| 1919..... | 63 | 36 | 499,514 | 67,859 | 27 | 100,655 | (³) |
| 1920..... | 69 | 32 | 524,184 | 68,388 | 37 | 100,275 | (³) |
| 1921..... | 121 | 45 | 229,758 | 22,386 | 76 | 399,404 | (³) |
| 1922..... | 107 | 54 | 234,107 | 39,126 | 53 | 191,686 | (³) |
| 1923..... | 138 | 68 | 937,073 | 97,023 | 70 | 217,260 | (³) |
| 1924..... | 140 | 68 | 540,894 | 52,532 | 72 | 1,000,223 | (³) |
| 1925..... | 159 | 72 | 571,677 | 59,523 | 87 | 370,693 | (³) |
| 1926..... | 156 | 73 | 673,666 | 66,149 | 83 | 379,716 | (³) |
| 1927..... | 174 | 94 | 677,513 | 62,639 | 48 | 536,729 | 32 |
| 1928..... | 175 | 94 | 641,591 | 45,749 | 51 | 406,644 | 30 |
| 1929..... | 182 | 109 | 836,818 | 46,257 | 46 | 252,393 | 27 |
| 1930..... | 170 | 92 | 503,259 | 35,243 | 55 | 447,882 | 23 |

ARIZONA

| | | | | | | | |
|-----------|-------|-----|--------------|-----------|-------|--------------|------------------|
| 1916..... | 1,390 | 540 | \$30,924,259 | \$619,181 | 850 | \$11,409,057 | (³) |
| 1917..... | 1,460 | 681 | 31,808,428 | 6,598,863 | 779 | 3,017,507 | (³) |
| 1918..... | 1,101 | 417 | 11,712,463 | 3,913,183 | 684 | 2,404,893 | (³) |
| 1919..... | 1,514 | 627 | 9,928,696 | 1,443,291 | 887 | 4,281,589 | (³) |
| 1920..... | 1,531 | 542 | 6,687,885 | 1,065,165 | 989 | 8,269,494 | (³) |
| 1921..... | 1,572 | 376 | 2,733,873 | 371,878 | 1,196 | 11,795,874 | (³) |
| 1922..... | 1,575 | 486 | 3,888,469 | 394,411 | 1,089 | 7,824,482 | (³) |
| 1923..... | 1,562 | 548 | 8,957,195 | 629,839 | 1,014 | 5,551,722 | (³) |
| 1924..... | 1,525 | 579 | 7,412,641 | 776,072 | 946 | 5,375,135 | (³) |
| 1925..... | 1,451 | 593 | 7,679,289 | 813,539 | 858 | 10,809,776 | (³) |
| 1926..... | 1,505 | 619 | 8,813,276 | 1,011,325 | 886 | 5,154,235 | (³) |
| 1927..... | 1,556 | 668 | 7,779,782 | 865,061 | 403 | 6,343,672 | 485 |
| 1928..... | 1,734 | 766 | 9,810,755 | 935,934 | 430 | 8,922,812 | 538 |
| 1929..... | 1,953 | 822 | 18,991,971 | 1,732,371 | 510 | 19,258,670 | 621 |
| 1930..... | 1,932 | 629 | 4,756,443 | 421,151 | 725 | 9,770,975 | 578 |

ARKANSAS

| | | | | | | | |
|-----------|-------|-------|--------------|-----------|-------|-------------|------------------|
| 1916..... | 2,344 | 1,644 | \$24,791,391 | \$487,130 | 700 | \$2,237,367 | (³) |
| 1917..... | 2,521 | 1,955 | 23,999,995 | 3,962,299 | 566 | 1,328,146 | (³) |
| 1918..... | 1,993 | 1,624 | 20,279,541 | 5,747,375 | 369 | 1,800,431 | (³) |
| 1919..... | 2,135 | 1,721 | 27,764,783 | 5,792,366 | 414 | 2,376,525 | (³) |
| 1920..... | 2,317 | 1,613 | 19,704,635 | 3,590,889 | 804 | 6,466,235 | (³) |
| 1921..... | 2,383 | 1,275 | 9,485,493 | 1,285,945 | 1,108 | 12,136,631 | (³) |
| 1922..... | 2,447 | 1,527 | 18,439,688 | 1,949,055 | 920 | 8,702,914 | (³) |
| 1923..... | 2,612 | 1,669 | 22,372,775 | 2,360,633 | 943 | 7,213,801 | (³) |
| 1924..... | 2,554 | 1,670 | 18,080,153 | 1,864,449 | 884 | 6,820,639 | (³) |

For footnotes see p. 312.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*—Continued

ARKANSAS—Continued

| Year | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|------|-------------------------|----------------------------|--------------|------------------|-------------------------------|-------------|--|
| | | Number | Net income | Tax ¹ | Number | Deficit | |
| 1925 | 2,684 | 1,823 | \$22,899,479 | \$2,515,334 | 861 | \$5,549,165 | (³) |
| 1926 | 2,634 | 1,701 | 18,597,044 | 2,122,827 | 933 | 10,396,812 | (³) |
| 1927 | 15,964 | 7,881 | 16,260,478 | 1,857,906 | 834 | 12,106,704 | 150 |
| 1928 | 2,760 | 1,707 | 17,064,011 | 1,572,542 | 880 | 9,448,999 | 164 |
| 1929 | 2,629 | 1,680 | 17,565,967 | 1,450,711 | 795 | 6,139,868 | 154 |
| 1930 | 2,624 | 1,140 | 6,755,416 | 571,397 | 1,309 | 19,093,901 | 175 |

CALIFORNIA

| | | | | | | | |
|------|--------|--------|---------------|-------------|--------|--------------|------------------|
| 1916 | 17,986 | 8,654 | \$279,952,569 | \$5,458,102 | 9,332 | \$98,845,123 | (³) |
| 1917 | 18,369 | 8,951 | 322,260,909 | 58,394,268 | 9,418 | 45,810,746 | (³) |
| 1918 | 15,964 | 7,881 | 226,771,653 | 71,857,906 | 8,083 | 44,974,027 | (³) |
| 1919 | 14,716 | 8,259 | 342,599,672 | 83,513,277 | 6,457 | 77,837,758 | (³) |
| 1920 | 14,895 | 7,872 | 282,825,053 | 59,574,015 | 6,993 | 82,887,321 | (³) |
| 1921 | 15,181 | 7,397 | 194,184,282 | 32,527,304 | 7,784 | 108,549,719 | (³) |
| 1922 | 16,651 | 8,742 | 303,048,110 | 35,465,270 | 7,909 | 88,755,771 | (³) |
| 1923 | 18,386 | 9,834 | 369,970,234 | 43,033,209 | 8,552 | 99,996,982 | (³) |
| 1924 | 19,737 | 9,990 | 376,724,853 | 44,161,442 | 9,747 | 116,945,379 | (³) |
| 1925 | 20,263 | 10,539 | 417,825,949 | 50,533,672 | 9,724 | 119,911,974 | (³) |
| 1926 | 21,268 | 10,901 | 425,838,778 | 54,319,333 | 10,357 | 138,640,232 | (³) |
| 1927 | 22,162 | 11,098 | 447,749,712 | 56,529,600 | 8,494 | 146,148,863 | 2,570 |
| 1928 | 22,754 | 11,438 | 552,289,223 | 62,038,115 | 8,747 | 145,858,979 | 2,569 |
| 1929 | 23,206 | 11,316 | 512,923,444 | 52,960,071 | 9,243 | 147,570,283 | 2,647 |
| 1930 | 23,836 | 9,517 | 324,584,256 | 36,114,206 | 11,538 | 253,756,750 | 2,781 |

COLORADO

| | | | | | | | |
|------|-------|-------|--------------|-------------|-------|--------------|------------------|
| 1916 | 7,479 | 2,986 | \$57,043,218 | \$1,115,854 | 4,493 | \$13,040,522 | (³) |
| 1917 | 7,618 | 3,539 | 96,761,318 | 14,656,097 | 4,079 | 12,506,521 | (³) |
| 1918 | 7,170 | 3,273 | 74,209,860 | 28,033,824 | 3,897 | 11,039,270 | (³) |
| 1919 | 6,704 | 3,107 | 79,287,797 | 17,590,501 | 3,597 | 16,828,247 | (³) |
| 1920 | 6,812 | 2,976 | 66,034,834 | 12,801,866 | 3,836 | 18,021,558 | (³) |
| 1921 | 6,559 | 2,340 | 34,041,045 | 5,964,783 | 4,219 | 134,544,456 | (³) |
| 1922 | 6,855 | 2,720 | 55,835,080 | 5,546,947 | 4,135 | 29,747,821 | (³) |
| 1923 | 6,344 | 2,636 | 60,490,802 | 6,182,816 | 3,708 | 25,414,654 | (³) |
| 1924 | 6,494 | 2,891 | 60,846,149 | 7,024,097 | 3,603 | 26,209,210 | (³) |
| 1925 | 6,399 | 2,983 | 60,448,005 | 7,077,070 | 3,416 | 26,159,041 | (³) |
| 1926 | 6,580 | 3,071 | 62,872,037 | 7,811,708 | 3,509 | 21,333,038 | (³) |
| 1927 | 6,863 | 3,144 | 47,758,479 | 5,647,319 | 2,291 | 27,717,320 | 1,428 |
| 1928 | 7,134 | 3,342 | 59,932,477 | 6,108,549 | 2,313 | 17,102,817 | 1,479 |
| 1929 | 7,317 | 3,311 | 52,349,386 | 5,084,003 | 2,474 | 21,166,262 | 1,532 |
| 1930 | 7,257 | 2,941 | 30,943,420 | 3,090,052 | 2,845 | 28,736,849 | 1,471 |

CONNECTICUT

| | | | | | | | |
|------|-------|-------|---------------|-------------|-------|--------------|------------------|
| 1916 | 4,852 | 3,096 | \$189,211,399 | \$3,713,384 | 1,756 | \$13,042,728 | (³) |
| 1917 | 4,976 | 3,263 | 181,855,545 | 44,742,693 | 1,713 | 10,013,997 | (³) |
| 1918 | 4,799 | 3,249 | 162,323,386 | 65,472,179 | 1,550 | 10,782,919 | (³) |
| 1919 | 4,405 | 3,012 | 175,757,795 | 39,037,803 | 1,393 | 43,107,499 | (³) |
| 1920 | 4,665 | 2,966 | 99,993,495 | 18,364,729 | 1,699 | 59,227,354 | (³) |
| 1921 | 4,899 | 2,369 | 55,306,167 | 7,510,812 | 2,530 | 67,583,702 | (³) |
| 1922 | 5,227 | 2,947 | 95,297,569 | 10,532,844 | 2,280 | 24,144,339 | (³) |
| 1923 | 5,492 | 3,373 | 120,934,894 | 13,182,336 | 2,119 | 37,594,854 | (³) |
| 1924 | 5,782 | 3,431 | 103,180,674 | 11,848,127 | 2,351 | 36,792,136 | (³) |
| 1925 | 5,958 | 3,720 | 125,092,862 | 14,886,873 | 2,238 | 30,543,543 | (³) |
| 1926 | 6,280 | 3,771 | 124,029,378 | 15,645,630 | 2,509 | 40,943,399 | (³) |
| 1927 | 6,685 | 3,935 | 136,992,216 | 16,827,368 | 2,283 | 27,103,848 | 467 |
| 1928 | 7,105 | 4,302 | 177,470,906 | 19,569,911 | 2,326 | 28,197,261 | 477 |
| 1929 | 7,529 | 4,558 | 199,914,339 | 20,781,847 | 2,486 | 33,654,066 | 485 |
| 1930 | 7,955 | 3,698 | 84,910,504 | 9,169,764 | 3,742 | 80,185,409 | 515 |

For footnotes see p. 312.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*¹—Continued

DELAWARE

| Year | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|-----------|-------------------------|----------------------------|---------------|------------------|-------------------------------|-------------|--|
| | | Number | Net income | Tax ² | Number | Deficit | |
| 1916..... | 960 | 554 | \$136,270,898 | \$2,894,425 | 406 | \$1,293,688 | (³) |
| 1917..... | 1,071 | 616 | 128,477,428 | 29,154,615 | 455 | 8,097,909 | (³) |
| 1918..... | 688 | 384 | 46,730,072 | 19,937,765 | 304 | 1,939,102 | (³) |
| 1919..... | 816 | 466 | 36,679,540 | 8,588,857 | 350 | 2,613,379 | (³) |
| 1920..... | 809 | 401 | 25,227,425 | 3,663,003 | 408 | 6,117,027 | (³) |
| 1921..... | 918 | 383 | 6,056,783 | 943,335 | 535 | 13,626,704 | (³) |
| 1922..... | 1,002 | 481 | 22,716,671 | 2,278,833 | 521 | 11,569,175 | (³) |
| 1923..... | 1,116 | 588 | 41,933,301 | 3,976,282 | 528 | 9,086,570 | (³) |
| 1924..... | 991 | 594 | 39,540,910 | 4,703,290 | 397 | 12,787,463 | (³) |
| 1925..... | 1,376 | 780 | 60,931,345 | 7,664,617 | 596 | 10,701,129 | (³) |
| 1926..... | 1,483 | 811 | 82,896,307 | 10,815,415 | 672 | 13,485,133 | (³) |
| 1927..... | 1,553 | 845 | 116,890,099 | 15,547,645 | 485 | 22,832,110 | 223 |
| 1928..... | 1,705 | 984 | 189,783,492 | 22,067,396 | 471 | 9,440,376 | 250 |
| 1929..... | 1,951 | 1,068 | 272,455,382 | 29,423,386 | 583 | 34,178,027 | 300 |
| 1930..... | 1,951 | 888 | 125,272,479 | 14,548,434 | 811 | 45,823,303 | 252 |

DISTRICT OF COLUMBIA

| | | | | | | | |
|-----------|-------|-------|--------------|-----------|-----|-------------|------------------|
| 1916..... | 1,130 | 653 | \$41,460,981 | \$778,274 | 477 | \$2,012,380 | (³) |
| 1917..... | 1,263 | 821 | 34,393,560 | 4,117,157 | 442 | 1,714,056 | (³) |
| 1918..... | 719 | 552 | 15,100,500 | 4,792,854 | 167 | 1,332,284 | (³) |
| 1919..... | 995 | 659 | 29,746,693 | 6,411,505 | 336 | 2,935,847 | (³) |
| 1920..... | 1,153 | 659 | 24,366,573 | 3,676,069 | 494 | 3,635,912 | (³) |
| 1921..... | 1,258 | 716 | 20,211,960 | 3,421,506 | 542 | 11,812,424 | (³) |
| 1922..... | 1,466 | 822 | 30,390,273 | 3,196,897 | 644 | 6,211,642 | (³) |
| 1923..... | 1,575 | 923 | 44,453,103 | 5,360,889 | 652 | 5,237,736 | (³) |
| 1924..... | 1,656 | 942 | 47,457,560 | 5,745,401 | 714 | 6,679,819 | (³) |
| 1925..... | 1,753 | 1,081 | 64,483,229 | 8,745,401 | 672 | 4,510,589 | (³) |
| 1926..... | 1,988 | 1,077 | 65,987,475 | 8,671,069 | 811 | 7,733,936 | (³) |
| 1927..... | 1,988 | 1,070 | 55,838,329 | 7,225,128 | 695 | 8,733,836 | 223 |
| 1928..... | 2,220 | 1,126 | 55,898,404 | 6,422,798 | 822 | 11,526,873 | 272 |
| 1929..... | 2,329 | 1,197 | 52,609,244 | 5,460,289 | 872 | 10,237,366 | 260 |
| 1930..... | 2,317 | 1,124 | 30,330,490 | 3,285,696 | 966 | 15,134,686 | 227 |

FLORIDA

| | | | | | | | |
|-----------|--------|-------|--------------|------------|-------|-------------|------------------|
| 1916..... | 2,869 | 1,518 | \$17,670,823 | \$351,040 | 1,351 | \$4,349,172 | (³) |
| 1917..... | 2,991 | 1,868 | 18,677,504 | 2,401,069 | 1,123 | 5,488,638 | (³) |
| 1918..... | 3,023 | 1,685 | 14,073,439 | 3,005,475 | 1,338 | 5,428,470 | (³) |
| 1919..... | 2,845 | 1,671 | 25,285,566 | 4,314,974 | 1,174 | 11,334,536 | (³) |
| 1920..... | 3,229 | 1,842 | 22,417,123 | 3,919,056 | 1,387 | 8,212,404 | (³) |
| 1921..... | 3,472 | 1,646 | 16,166,358 | 2,226,419 | 1,826 | 16,066,850 | (³) |
| 1922..... | 3,885 | 2,049 | 24,513,785 | 2,618,536 | 1,836 | 12,917,006 | (³) |
| 1923..... | 4,353 | 2,466 | 35,398,528 | 3,821,481 | 1,887 | 11,855,447 | (³) |
| 1924..... | 5,224 | 3,094 | 62,343,490 | 7,006,389 | 2,130 | 14,287,771 | (³) |
| 1925..... | 8,284 | 5,478 | 192,320,339 | 23,516,457 | 2,806 | 26,545,579 | (³) |
| 1926..... | 10,853 | 4,702 | 82,638,298 | 9,624,929 | 6,151 | 73,208,376 | (³) |
| 1927..... | 11,010 | 3,443 | 32,218,194 | 3,412,552 | 5,323 | 93,803,280 | 2,244 |
| 1928..... | 11,283 | 3,368 | 27,064,343 | 2,275,903 | 5,177 | 75,784,359 | 2,738 |
| 1929..... | 11,119 | 3,489 | 28,114,338 | 2,210,154 | 4,778 | 73,712,820 | 2,852 |
| 1930..... | 11,309 | 3,469 | 20,922,108 | 1,676,279 | 4,769 | 63,398,460 | 3,071 |

GEORGIA

| | | | | | | | |
|-----------|-------|-------|--------------|-------------|-------|-------------|------------------|
| 1916..... | 4,758 | 3,424 | \$56,508,639 | \$1,082,190 | 1,334 | \$5,476,047 | (³) |
| 1917..... | 4,956 | 4,009 | 73,150,726 | 12,312,967 | 947 | 5,695,973 | (³) |
| 1918..... | 4,384 | 3,458 | 72,142,676 | 28,978,044 | 926 | 6,352,453 | (³) |
| 1919..... | 4,420 | 3,487 | 83,470,756 | 21,352,256 | 933 | 6,088,122 | (³) |
| 1920..... | 4,500 | 2,827 | 61,718,452 | 13,504,338 | 1,673 | 20,955,605 | (³) |
| 1921..... | 4,547 | 2,067 | 31,036,614 | 4,409,673 | 2,480 | 39,273,973 | (³) |
| 1922..... | 4,745 | 2,715 | 56,774,636 | 6,204,066 | 2,030 | 17,609,991 | (³) |
| 1923..... | 4,963 | 3,094 | 63,751,487 | 7,023,858 | 1,869 | 16,996,464 | (³) |
| 1924..... | 5,099 | 3,080 | 50,161,660 | 5,536,205 | 2,019 | 22,279,976 | (³) |

For footnotes see p. 312.

TABLE 23.—Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax ¹—Continued

GEORGIA—Continued.

| Year | Total number of re- turns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data— Inactive cor- porations |
|------|------------------------------|----------------------------|--------------|------------------|----------------------------------|--------------|---|
| | | Number | Net income | Tax ² | Number | Deficit | |
| 1916 | 5,251 | 3,354 | \$67,080,735 | \$7,699,583 | 1,897 | \$18,297,398 | (³) |
| 1917 | 5,281 | 3,234 | 61,823,773 | 7,564,471 | 2,047 | 23,522,021 | (³) |
| 1918 | 5,524 | 3,416 | 70,521,193 | 8,320,117 | 1,839 | 19,387,376 | 269 |
| 1919 | 5,620 | 3,409 | 64,903,089 | 6,891,285 | 1,922 | 18,500,350 | 289 |
| 1920 | 5,738 | 3,390 | 62,280,928 | 5,104,989 | 2,037 | 20,485,642 | 311 |
| 1930 | 5,678 | 2,681 | 23,924,817 | 2,252,340 | 2,717 | 39,199,809 | 280 |

HAWAII

| | | | | | | | |
|------|-----|-----|--------------|------------|-----|-------------|------------------|
| 1916 | 571 | 396 | \$45,704,636 | \$889,751 | 175 | \$1,255,144 | (³) |
| 1917 | 617 | 417 | 38,002,867 | 11,381,001 | 209 | 355,581 | (³) |
| 1918 | 480 | 337 | 24,023,809 | 8,014,383 | 143 | 884,848 | (³) |
| 1919 | 521 | 357 | 40,922,726 | 11,037,781 | 164 | 1,448,000 | (³) |
| 1920 | 534 | 368 | 58,284,660 | 19,228,745 | 166 | 1,110,422 | (³) |
| 1921 | 587 | 315 | 10,584,937 | 1,605,477 | 272 | 8,694,042 | (³) |
| 1922 | 604 | 351 | 15,159,068 | 1,750,982 | 253 | 4,427,230 | (³) |
| 1923 | 586 | 364 | 27,706,582 | 3,037,316 | 222 | 1,475,280 | (³) |
| 1924 | 607 | 393 | 31,529,816 | 3,625,419 | 214 | 1,109,053 | (³) |
| 1925 | 594 | 380 | 22,148,292 | 2,794,231 | 214 | 2,269,411 | (³) |
| 1926 | 633 | 429 | 25,849,463 | 3,396,249 | 204 | 1,666,698 | (³) |
| 1927 | 686 | 445 | 28,349,258 | 3,715,310 | 203 | 2,200,129 | 38 |
| 1928 | 734 | 455 | 33,455,832 | 3,883,119 | 238 | 1,696,287 | 31 |
| 1929 | 784 | 448 | 28,828,910 | 3,045,503 | 291 | 2,894,799 | 45 |
| 1930 | 785 | 413 | 22,836,121 | 2,643,151 | 339 | 4,787,319 | 33 |

IDAHO

| | | | | | | | |
|------|-------|-------|--------------|-----------|-------|-------------|------------------|
| 1916 | 1,780 | 969 | \$10,817,234 | \$212,526 | 811 | \$1,934,127 | (³) |
| 1917 | 1,889 | 1,084 | 14,951,419 | 2,497,452 | 805 | 1,954,152 | (³) |
| 1918 | 1,184 | 657 | 7,305,194 | 1,833,894 | 527 | 1,003,655 | (³) |
| 1919 | 1,690 | 951 | 11,399,127 | 1,750,435 | 739 | 2,529,376 | (³) |
| 1920 | 1,771 | 893 | 9,783,905 | 1,377,922 | 878 | 5,685,084 | (³) |
| 1921 | 1,706 | 601 | 2,229,211 | 203,309 | 1,105 | 10,309,380 | (³) |
| 1922 | 1,872 | 734 | 6,347,527 | 462,751 | 1,138 | 5,436,222 | (³) |
| 1923 | 1,951 | 840 | 10,330,884 | 965,874 | 1,111 | 5,320,288 | (³) |
| 1924 | 2,071 | 902 | 6,845,563 | 680,401 | 1,169 | 5,828,747 | (³) |
| 1925 | 2,279 | 1,012 | 9,013,870 | 975,132 | 1,267 | 5,195,974 | (³) |
| 1926 | 2,282 | 991 | 7,707,149 | 837,110 | 1,291 | 6,219,455 | (³) |
| 1927 | 2,270 | 1,014 | 5,930,441 | 587,368 | 564 | 5,915,313 | 692 |
| 1928 | 2,352 | 1,061 | 6,644,819 | 535,238 | 553 | 6,839,394 | 738 |
| 1929 | 2,412 | 1,054 | 7,524,958 | 505,247 | 593 | 4,619,702 | 765 |
| 1930 | 2,509 | 919 | 4,942,993 | 402,616 | 790 | 9,156,477 | 800 |

ILLINOIS

| | | | | | | | |
|------|--------|--------|---------------|--------------|--------|--------------|------------------|
| 1916 | 21,931 | 13,451 | \$762,145,412 | \$15,014,845 | 8,480 | \$28,506,059 | (³) |
| 1917 | 22,389 | 14,399 | 1,133,758,066 | 219,018,819 | 7,990 | 42,739,849 | (³) |
| 1918 | 20,406 | 12,920 | 759,325,582 | 278,662,236 | 7,486 | 34,350,497 | (³) |
| 1919 | 20,214 | 13,792 | 833,157,670 | 189,321,721 | 6,422 | 86,029,202 | (³) |
| 1920 | 21,127 | 13,413 | 677,180,274 | 149,048,598 | 7,714 | 145,320,086 | (³) |
| 1921 | 22,396 | 11,884 | 381,144,453 | 61,308,578 | 11,012 | 357,312,053 | (³) |
| 1922 | 24,184 | 14,360 | 670,758,004 | 75,884,486 | 9,824 | 173,860,580 | (³) |
| 1923 | 25,242 | 15,941 | 752,649,643 | 82,678,907 | 9,301 | 136,524,673 | (³) |
| 1924 | 26,414 | 15,959 | 706,054,194 | 82,467,674 | 10,455 | 161,659,103 | (³) |
| 1925 | 27,239 | 16,767 | 851,832,473 | 105,692,356 | 10,472 | 141,187,284 | (³) |
| 1926 | 28,340 | 16,986 | 901,781,956 | 116,558,602 | 11,354 | 159,686,695 | (³) |
| 1927 | 29,248 | 16,913 | 836,587,699 | 107,498,653 | 10,052 | 185,949,352 | 2,288 |
| 1928 | 30,444 | 17,668 | 1,012,940,140 | 115,222,042 | 10,370 | 179,767,433 | 2,406 |
| 1929 | 31,700 | 17,698 | 1,103,647,465 | 115,132,836 | 11,339 | 216,642,175 | 2,663 |
| 1930 | 32,043 | 13,389 | 586,664,164 | 66,135,079 | 15,780 | 407,149,790 | 2,874 |

For footnotes see p. 312.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*¹—Continued

INDIANA

| Year | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|-----------|-------------------------|----------------------------|---------------|------------------|-------------------------------|-------------|--|
| | | Number | Net income | Tax ¹ | Number | Deficit | |
| 1916..... | 8,546 | 5,881 | \$101,751,368 | \$2,001,337 | 2,665 | \$7,985,988 | (3) |
| 1917..... | 9,019 | 6,849 | 138,322,867 | 28,179,169 | 2,170 | 9,985,836 | (3) |
| 1918..... | 8,589 | 6,090 | 114,146,476 | 40,491,541 | 2,499 | 11,206,248 | (3) |
| 1919..... | 8,788 | 6,227 | 142,371,858 | 33,415,702 | 2,561 | 12,825,286 | (3) |
| 1920..... | 9,275 | 5,885 | 128,164,213 | 27,463,390 | 3,390 | 34,967,606 | (3) |
| 1921..... | 9,397 | 4,991 | 77,168,148 | 12,477,850 | 4,406 | 66,997,689 | (3) |
| 1922..... | 10,041 | 6,241 | 122,163,938 | 13,778,424 | 3,800 | 40,050,443 | (3) |
| 1923..... | 10,399 | 6,721 | 136,413,095 | 15,083,519 | 3,678 | 36,019,103 | (3) |
| 1924..... | 10,832 | 6,556 | 114,989,588 | 12,930,267 | 4,276 | 41,903,489 | (3) |
| 1925..... | 11,057 | 6,826 | 135,335,396 | 15,736,200 | 4,231 | 30,881,041 | (3) |
| 1926..... | 11,080 | 6,889 | 129,343,772 | 15,747,699 | 4,191 | 33,416,050 | (3) |
| 1927..... | 11,463 | 6,821 | 115,759,921 | 13,965,445 | 3,343 | 41,571,092 | 1,299 |
| 1928..... | 11,703 | 6,836 | 122,603,012 | 12,901,862 | 3,561 | 34,983,502 | 1,306 |
| 1929..... | 11,789 | 6,881 | 124,079,665 | 11,980,232 | 3,705 | 40,187,723 | 1,203 |
| 1930..... | 11,663 | 5,289 | 71,466,760 | 7,250,243 | 5,186 | 70,089,952 | 1,188 |

IOWA

| | | | | | | | |
|-----------|-------|-------|--------------|-------------|-------|--------------|-------|
| 1916..... | 9,064 | 5,855 | \$57,610,384 | \$1,113,903 | 3,209 | \$16,055,263 | (3) |
| 1917..... | 9,288 | 6,423 | 77,849,313 | 12,517,328 | 2,865 | 4,058,366 | (3) |
| 1918..... | 8,257 | 5,825 | 60,992,499 | 16,100,592 | 2,432 | 6,062,843 | (3) |
| 1919..... | 7,798 | 5,373 | 71,809,349 | 14,122,884 | 2,425 | 11,338,925 | (3) |
| 1920..... | 8,899 | 5,497 | 59,945,718 | 9,414,567 | 3,402 | 26,444,863 | (3) |
| 1921..... | 8,643 | 4,494 | 35,317,084 | 4,183,749 | 4,149 | 37,950,590 | (3) |
| 1922..... | 8,839 | 5,343 | 49,066,144 | 4,768,550 | 3,496 | 21,689,190 | (3) |
| 1923..... | 9,025 | 5,477 | 57,437,108 | 5,842,916 | 3,548 | 23,042,435 | (3) |
| 1924..... | 8,961 | 4,993 | 49,731,875 | 5,284,901 | 3,968 | 25,289,572 | (3) |
| 1925..... | 9,048 | 5,115 | 56,258,659 | 6,302,485 | 3,933 | 24,376,794 | (3) |
| 1926..... | 8,843 | 5,060 | 56,751,215 | 6,585,785 | 3,783 | 25,033,368 | (3) |
| 1927..... | 9,050 | 5,087 | 53,291,854 | 6,153,952 | 2,592 | 19,190,248 | 1,371 |
| 1928..... | 8,643 | 4,981 | 65,509,670 | 6,604,313 | 2,507 | 18,549,651 | 1,155 |
| 1929..... | 9,116 | 5,109 | 68,045,529 | 6,398,769 | 2,430 | 20,436,342 | 1,577 |
| 1930..... | 9,125 | 4,558 | 46,489,265 | 4,573,825 | 3,077 | 28,275,704 | 1,490 |

KANSAS

| | | | | | | | |
|-----------|-------|-------|---------------|-------------|-------|-------------|-----|
| 1916..... | 4,467 | 3,299 | \$104,070,570 | \$2,073,911 | 1,168 | \$2,548,187 | (3) |
| 1917..... | 4,604 | 3,680 | 121,396,212 | 19,611,875 | 924 | 5,270,237 | (3) |
| 1918..... | 4,474 | 3,353 | 81,794,544 | 19,619,483 | 1,121 | 5,644,387 | (3) |
| 1919..... | 4,531 | 3,436 | 116,251,721 | 20,987,914 | 1,095 | 7,329,727 | (3) |
| 1920..... | 4,658 | 3,202 | 104,600,732 | 16,637,770 | 1,456 | 19,120,098 | (3) |
| 1921..... | 4,749 | 2,852 | 87,549,593 | 15,101,167 | 1,897 | 22,247,520 | (3) |
| 1922..... | 4,956 | 3,115 | 121,146,807 | 14,445,997 | 1,841 | 14,468,330 | (3) |
| 1923..... | 4,928 | 2,987 | 87,085,926 | 10,270,566 | 1,941 | 17,532,728 | (3) |
| 1924..... | 4,985 | 3,184 | 84,610,712 | 9,832,973 | 1,801 | 15,351,310 | (3) |
| 1925..... | 5,003 | 3,132 | 109,216,206 | 13,442,854 | 1,871 | 13,573,394 | (3) |
| 1926..... | 5,280 | 3,253 | 131,453,924 | 17,017,077 | 2,027 | 12,888,990 | (3) |
| 1927..... | 5,191 | 3,122 | 99,605,516 | 12,807,208 | 1,677 | 29,872,526 | 392 |
| 1928..... | 5,228 | 3,258 | 108,126,632 | 12,009,545 | 1,531 | 10,400,044 | 439 |
| 1929..... | 5,192 | 3,278 | 134,228,182 | 13,952,047 | 1,517 | 12,768,097 | 397 |
| 1930..... | 5,308 | 2,846 | 74,320,733 | 8,241,440 | 2,059 | 29,351,949 | 403 |

KENTUCKY

| | | | | | | | |
|-----------|-------|-------|--------------|-------------|-------|-------------|-----|
| 1916..... | 5,405 | 3,439 | \$66,519,119 | \$1,303,454 | 1,966 | \$5,561,520 | (3) |
| 1917..... | 5,580 | 3,853 | 82,895,744 | 17,390,723 | 1,727 | 4,169,934 | (3) |
| 1918..... | 4,307 | 3,143 | 69,821,552 | 23,978,936 | 1,164 | 3,702,543 | (3) |
| 1919..... | 4,571 | 3,075 | 70,588,761 | 15,271,104 | 1,496 | 6,440,506 | (3) |
| 1920..... | 4,804 | 3,079 | 74,869,079 | 16,965,239 | 1,725 | 12,865,946 | (3) |
| 1921..... | 4,757 | 2,617 | 31,877,592 | 4,771,750 | 2,140 | 34,306,672 | (3) |
| 1922..... | 5,119 | 3,315 | 69,658,734 | 7,376,137 | 1,804 | 18,085,668 | (3) |

For footnotes see p. 312.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax* ¹—Continued

KENTUCKY—Continued

| Year | Total number of returns | Returns showing net income ^a | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|------|-------------------------|---|--------------|------------------|-------------------------------|--------------|--|
| | | Number | Net income | Tax ¹ | Number | Deficit | |
| 1923 | 5,153 | 3,381 | \$72,582,288 | \$8,139,710 | 1,772 | \$13,264,642 | (3) |
| 1924 | 5,225 | 3,226 | 64,974,995 | 7,347,437 | 1,999 | 16,972,876 | (3) |
| 1925 | 5,295 | 3,418 | 78,148,741 | 9,418,224 | 1,877 | 11,483,729 | (3) |
| 1926 | 5,479 | 3,403 | 77,202,970 | 9,612,262 | 2,076 | 14,471,051 | (3) |
| 1927 | 5,718 | 3,397 | 72,269,854 | 8,892,758 | 1,691 | 14,493,784 | 630 |
| 1928 | 5,894 | 3,457 | 75,154,449 | 8,172,028 | 1,783 | 15,998,237 | 654 |
| 1929 | 5,668 | 3,316 | 77,305,053 | 7,745,933 | 1,799 | 16,387,992 | 553 |
| 1930 | 5,764 | 2,767 | 38,452,724 | 3,981,810 | 2,364 | 74,305,037 | 638 |

LOUISIANA

| | | | | | | | |
|------|-------|-------|--------------|-------------|-------|-------------|-----|
| 1916 | 3,705 | 2,380 | \$52,633,117 | \$1,047,775 | 1,325 | \$5,929,989 | (3) |
| 1917 | 4,096 | 3,113 | 88,178,618 | 17,557,639 | 983 | 6,653,731 | (3) |
| 1918 | 3,661 | 2,557 | 67,167,621 | 18,300,881 | 1,104 | 5,394,984 | (3) |
| 1919 | 4,001 | 2,690 | 88,957,200 | 22,785,950 | 1,311 | 8,189,629 | (3) |
| 1920 | 4,365 | 2,441 | 67,291,639 | 15,427,607 | 1,924 | 26,883,684 | (3) |
| 1921 | 4,470 | 2,053 | 27,125,000 | 3,905,935 | 2,417 | 40,131,350 | (3) |
| 1922 | 4,987 | 2,580 | 51,649,253 | 5,483,592 | 2,407 | 44,743,533 | (3) |
| 1923 | 5,109 | 2,841 | 68,344,723 | 7,543,885 | 2,268 | 23,034,850 | (3) |
| 1924 | 5,155 | 2,943 | 54,436,362 | 5,934,261 | 2,212 | 24,738,179 | (3) |
| 1925 | 5,250 | 3,121 | 64,232,938 | 7,268,660 | 2,129 | 26,152,664 | (3) |
| 1926 | 5,657 | 3,277 | 62,497,081 | 7,554,101 | 2,380 | 26,200,382 | (3) |
| 1927 | 5,817 | 3,219 | 56,860,797 | 6,752,612 | 2,092 | 28,323,044 | 506 |
| 1928 | 6,072 | 3,370 | 60,220,625 | 6,122,204 | 2,132 | 27,384,846 | 570 |
| 1929 | 6,314 | 3,424 | 53,648,140 | 4,980,312 | 2,242 | 32,195,852 | 648 |
| 1930 | 6,440 | 2,903 | 33,217,314 | 3,096,364 | 2,881 | 51,988,388 | 656 |

MAINE

| | | | | | | | |
|------|-------|-------|--------------|------------|-------|-------------|-----|
| 1916 | 3,084 | 1,949 | \$38,312,774 | \$744,773 | 1,135 | \$3,936,433 | (3) |
| 1917 | 3,311 | 2,390 | 55,824,590 | 8,082,526 | 921 | 3,475,614 | (3) |
| 1918 | 2,469 | 1,496 | 25,251,628 | 7,997,729 | 973 | 6,490,020 | (3) |
| 1919 | 2,841 | 1,908 | 48,758,261 | 10,824,757 | 933 | 7,148,075 | (3) |
| 1920 | 2,830 | 1,737 | 43,835,668 | 8,808,774 | 1,093 | 8,382,167 | (3) |
| 1921 | 2,994 | 1,595 | 30,485,349 | 5,102,019 | 1,399 | 34,487,166 | (3) |
| 1922 | 3,219 | 1,855 | 40,170,194 | 4,755,360 | 1,364 | 11,175,507 | (3) |
| 1923 | 3,297 | 2,001 | 44,434,980 | 4,983,800 | 1,296 | 10,320,017 | (3) |
| 1924 | 3,444 | 1,966 | 31,347,813 | 3,533,832 | 1,478 | 12,818,615 | (3) |
| 1925 | 3,464 | 1,945 | 39,071,919 | 4,584,431 | 1,519 | 10,186,819 | (3) |
| 1926 | 3,443 | 1,972 | 32,528,974 | 3,908,753 | 1,471 | 10,464,172 | (3) |
| 1927 | 3,489 | 2,072 | 36,574,450 | 4,326,805 | 1,042 | 11,269,604 | 375 |
| 1928 | 3,644 | 2,092 | 34,914,666 | 3,702,506 | 1,133 | 8,974,306 | 419 |
| 1929 | 3,720 | 2,095 | 35,378,748 | 3,431,942 | 1,180 | 20,792,197 | 445 |
| 1930 | 3,789 | 1,888 | 24,232,269 | 2,496,359 | 1,476 | 28,486,786 | 425 |

MARYLAND

| | | | | | | | |
|------|-------|-------|--------------|-------------|-------|-------------|-----|
| 1916 | 4,039 | 2,584 | \$87,284,003 | \$1,658,036 | 1,455 | \$4,664,013 | (3) |
| 1917 | 4,250 | 2,897 | 109,891,583 | 18,699,793 | 1,353 | 7,895,451 | (3) |
| 1918 | 3,498 | 2,529 | 84,761,692 | 30,116,417 | 969 | 4,875,517 | (3) |
| 1919 | 3,885 | 2,647 | 93,967,364 | 22,249,481 | 1,238 | 8,650,851 | (3) |
| 1920 | 4,662 | 3,012 | 76,902,019 | 13,879,487 | 1,650 | 22,765,511 | (3) |
| 1921 | 4,246 | 2,073 | 62,791,198 | 8,095,320 | 2,173 | 37,760,712 | (3) |
| 1922 | 4,599 | 2,520 | 65,766,880 | 7,355,370 | 2,079 | 23,130,838 | (3) |
| 1923 | 4,783 | 2,810 | 99,326,345 | 11,349,059 | 1,973 | 16,301,840 | (3) |
| 1924 | 5,202 | 2,933 | 83,492,835 | 9,846,911 | 2,269 | 21,782,532 | (3) |
| 1925 | 5,461 | 3,090 | 103,664,691 | 12,753,251 | 2,371 | 19,345,232 | (3) |
| 1926 | 5,621 | 3,188 | 118,165,800 | 14,934,207 | 2,433 | 20,398,160 | (3) |
| 1927 | 5,787 | 3,162 | 104,113,296 | 13,188,854 | 1,882 | 36,988,167 | 743 |
| 1928 | 5,970 | 3,144 | 156,351,652 | 17,573,370 | 2,067 | 25,824,764 | 759 |
| 1929 | 6,189 | 3,334 | 165,645,057 | 16,850,939 | 2,143 | 30,009,770 | 712 |
| 1930 | 5,922 | 2,775 | 116,375,490 | 13,224,817 | 2,479 | 57,807,757 | 668 |

For footnotes see p. 312.

TABLE 23.—Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax ¹—Continued

MASSACHUSETTS

| Year | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|------|-------------------------|----------------------------|-----------------|------------------|-------------------------------|----------------|--|
| | | Number | Net income | Tax ² | Number | Deficit | |
| 1916 | 13, 273 | 8, 350 | \$467, 503, 662 | 58, 927, 594 | 4, 923 | \$28, 086, 373 | (8) |
| 1917 | 13, 799 | 9, 849 | 831, 735, 324 | 137, 224, 705 | 3, 950 | 26, 540, 035 | (8) |
| 1918 | 12, 622 | 8, 501 | 614, 896, 233 | 274, 088, 286 | 4, 121 | 67, 643, 422 | (8) |
| 1919 | 13, 286 | 8, 894 | 654, 556, 714 | 168, 931, 296 | 4, 392 | 61, 866, 252 | (8) |
| 1920 | 14, 150 | 8, 142 | 402, 527, 511 | 87, 847, 073 | 6, 008 | 199, 140, 818 | (8) |
| 1921 | 14, 837 | 7, 199 | 277, 810, 546 | 46, 939, 213 | 7, 638 | 250, 489, 947 | (8) |
| 1922 | 15, 867 | 8, 922 | 415, 230, 727 | 47, 813, 576 | 6, 945 | 153, 696, 505 | (8) |
| 1923 | 15, 861 | 9, 486 | 462, 478, 692 | 53, 151, 343 | 6, 375 | 125, 643, 432 | (8) |
| 1924 | 17, 101 | 9, 412 | 352, 209, 591 | 40, 796, 074 | 7, 689 | 173, 656, 457 | (8) |
| 1925 | 16, 444 | 9, 631 | 407, 768, 963 | 49, 269, 096 | 6, 813 | 112, 722, 084 | (8) |
| 1926 | 17, 639 | 9, 752 | 382, 931, 611 | 48, 500, 010 | 7, 887 | 146, 128, 051 | (8) |
| 1927 | 18, 182 | 9, 907 | 399, 971, 159 | 49, 174, 304 | 7, 149 | 136, 207, 941 | 1, 126 |
| 1928 | 18, 851 | 10, 266 | 412, 506, 062 | 45, 923, 268 | 7, 501 | 147, 014, 255 | 1, 084 |
| 1929 | 19, 401 | 10, 383 | 444, 569, 972 | 44, 619, 551 | 7, 980 | 190, 780, 215 | 1, 038 |
| 1930 | 20, 070 | 8, 316 | 249, 537, 347 | 27, 837, 352 | 10, 546 | 346, 662, 268 | 1, 208 |

MICHIGAN

| | | | | | | | |
|------|---------|--------|-----------------|---------------|--------|----------------|--------|
| 1916 | 9, 823 | 6, 362 | \$375, 253, 744 | \$7, 362, 945 | 3, 461 | \$13, 792, 528 | (8) |
| 1917 | 9, 993 | 7, 162 | 307, 749, 892 | 60, 968, 508 | 2, 831 | 31, 405, 052 | (8) |
| 1918 | 9, 021 | 5, 951 | 338, 728, 021 | 143, 175, 293 | 3, 070 | 18, 492, 536 | (8) |
| 1919 | 9, 626 | 6, 637 | 517, 774, 681 | 159, 566, 677 | 2, 989 | 16, 956, 204 | (8) |
| 1920 | 10, 872 | 6, 704 | 402, 047, 385 | 102, 620, 785 | 4, 168 | 49, 535, 366 | (8) |
| 1921 | 11, 426 | 5, 209 | 251, 304, 416 | 61, 840, 089 | 6, 217 | 180, 495, 092 | (8) |
| 1922 | 11, 853 | 6, 571 | 447, 225, 520 | 56, 070, 746 | 5, 282 | 76, 326, 217 | (8) |
| 1923 | 12, 174 | 7, 294 | 521, 024, 836 | 60, 729, 137 | 4, 880 | 79, 047, 812 | (8) |
| 1924 | 12, 778 | 7, 429 | 497, 940, 013 | 59, 698, 257 | 5, 349 | 63, 963, 119 | (8) |
| 1925 | 13, 016 | 8, 103 | 762, 997, 200 | 96, 056, 344 | 4, 913 | 63, 876, 038 | (8) |
| 1926 | 13, 553 | 8, 282 | 672, 422, 283 | 88, 183, 330 | 5, 271 | 84, 481, 252 | (1) |
| 1927 | 14, 120 | 7, 953 | 624, 658, 470 | 81, 971, 438 | 4, 873 | 134, 299, 345 | 1, 294 |
| 1928 | 14, 920 | 8, 655 | 735, 670, 950 | 85, 310, 239 | 4, 840 | 159, 476, 988 | 1, 425 |
| 1929 | 15, 543 | 8, 631 | 762, 434, 851 | 71, 628, 026 | 5, 448 | 119, 044, 474 | 1, 464 |
| 1930 | 15, 758 | 6, 045 | 389, 342, 499 | 43, 857, 774 | 8, 063 | 193, 927, 520 | 1, 650 |

MINNESOTA

| | | | | | | | |
|------|---------|--------|-----------------|---------------|--------|----------------|--------|
| 1916 | 9, 276 | 5, 916 | \$205, 685, 329 | \$4, 053, 243 | 3, 360 | \$12, 209, 895 | (8) |
| 1917 | 9, 486 | 7, 235 | 273, 447, 667 | 48, 898, 270 | 2, 251 | 18, 861, 338 | (8) |
| 1918 | 8, 576 | 5, 787 | 138, 101, 260 | 35, 545, 623 | 2, 789 | 10, 168, 846 | (8) |
| 1919 | 8, 588 | 5, 946 | 190, 433, 359 | 35, 325, 303 | 2, 642 | 11, 484, 989 | (8) |
| 1920 | 9, 315 | 5, 821 | 148, 473, 971 | 23, 338, 489 | 3, 494 | 24, 776, 907 | (8) |
| 1921 | 9, 177 | 4, 710 | 61, 611, 676 | 8, 476, 750 | 4, 467 | 08, 709, 897 | (8) |
| 1922 | 10, 269 | 5, 547 | 96, 881, 835 | 11, 097, 391 | 4, 722 | 38, 678, 456 | (8) |
| 1923 | 10, 568 | 5, 795 | 116, 711, 287 | 12, 604, 260 | 4, 773 | 36, 011, 169 | (8) |
| 1924 | 10, 800 | 5, 783 | 111, 844, 643 | 12, 698, 035 | 5, 017 | 41, 333, 313 | (8) |
| 1925 | 10, 733 | 5, 999 | 131, 886, 399 | 15, 796, 494 | 4, 734 | 31, 810, 112 | (8) |
| 1926 | 10, 965 | 5, 870 | 130, 211, 654 | 16, 155, 550 | 5, 095 | 31, 055, 904 | (8) |
| 1927 | 11, 101 | 5, 910 | 117, 223, 824 | 14, 227, 460 | 3, 693 | 36, 398, 263 | 1, 498 |
| 1928 | 11, 302 | 6, 229 | 155, 636, 570 | 17, 090, 924 | 3, 544 | 28, 225, 755 | 1, 529 |
| 1929 | 11, 482 | 6, 316 | 146, 668, 780 | 14, 697, 284 | 3, 563 | 32, 732, 271 | 1, 603 |
| 1930 | 11, 476 | 5, 491 | 87, 556, 089 | 9, 224, 930 | 4, 435 | 60, 139, 408 | 1, 550 |

MISSISSIPPI

| | | | | | | | |
|------|--------|--------|----------------|-------------|-----|---------------|-----|
| 1916 | 1, 653 | 1, 148 | \$11, 382, 856 | \$222, 380 | 505 | \$1, 714, 999 | (8) |
| 1917 | 1, 811 | 1, 431 | 13, 714, 159 | 1, 927, 457 | 380 | 1, 397, 359 | (8) |
| 1918 | 1, 132 | 1, 872 | 11, 244, 051 | 3, 180, 341 | 200 | 1, 694, 434 | (8) |
| 1919 | 1, 436 | 1, 177 | 18, 702, 567 | 3, 765, 160 | 259 | 1, 277, 555 | (8) |
| 1920 | 1, 573 | 1, 015 | 17, 374, 055 | 3, 280, 929 | 558 | 7, 586, 273 | (8) |
| 1921 | 1, 548 | 819 | 5, 187, 255 | 616, 643 | 729 | 9, 384, 206 | (8) |
| 1922 | 1, 678 | 1, 170 | 13, 023, 355 | 1, 136, 723 | 508 | 3, 690, 726 | (8) |
| 1923 | 1, 805 | 1, 253 | 17, 143, 525 | 1, 721, 120 | 552 | 4, 789, 735 | (8) |

For footnotes see p. 312.

TABLE 23.—Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax ¹—Continued

MISSISSIPPI—Continued

| Year | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|------|-------------------------|----------------------------|--------------|------------------|-------------------------------|--------------|--|
| | | Number | Net income | Tax ² | Number | Deficit | |
| 1924 | 1,977 | 1,305 | \$13,197,415 | \$1,335,653 | 672 | \$12,171,217 | (3) |
| 1925 | 1,999 | 1,447 | 15,758,775 | 1,663,545 | 552 | 3,797,289 | (3) |
| 1926 | 2,113 | 1,413 | 13,166,440 | 1,435,100 | 700 | 7,404,954 | (3) |
| 1927 | 2,240 | 1,435 | 12,175,942 | 1,241,953 | 674 | 7,861,017 | 131 |
| 1928 | 2,432 | 1,482 | 12,700,024 | 1,066,132 | 780 | 6,779,445 | 170 |
| 1929 | 2,562 | 1,493 | 13,736,947 | 1,130,678 | 894 | 7,728,478 | 175 |
| 1930 | 2,604 | 1,044 | 5,999,753 | 512,460 | 1,293 | 14,364,516 | 267 |

MISSOURI

| | | | | | | | |
|------|--------|-------|---------------|-------------|-------|--------------|-------|
| 1916 | 14,262 | 8,901 | \$222,630,602 | \$4,347,717 | 5,361 | \$18,999,972 | (3) |
| 1917 | 14,840 | 9,304 | 303,219,274 | 57,452,011 | 5,536 | 18,557,409 | (3) |
| 1918 | 13,332 | 8,294 | 258,919,402 | 103,399,779 | 5,038 | 20,533,855 | (3) |
| 1919 | 12,764 | 8,740 | 286,507,230 | 70,928,260 | 4,024 | 26,162,252 | (4) |
| 1920 | 13,428 | 8,431 | 226,302,500 | 48,149,874 | 4,967 | 51,540,622 | (3) |
| 1921 | 13,735 | 7,338 | 129,380,452 | 19,623,827 | 6,397 | 90,199,610 | (3) |
| 1922 | 14,190 | 8,445 | 203,959,349 | 23,127,247 | 5,745 | 59,551,941 | (4) |
| 1923 | 14,562 | 9,018 | 227,323,356 | 25,782,472 | 5,544 | 51,267,986 | (4) |
| 1924 | 15,139 | 8,906 | 225,899,300 | 26,039,340 | 6,233 | 56,248,620 | (3) |
| 1925 | 13,673 | 8,372 | 272,483,866 | 33,347,365 | 6,301 | 48,706,864 | (4) |
| 1926 | 16,145 | 9,160 | 267,510,006 | 33,947,811 | 6,985 | 51,022,185 | (3) |
| 1927 | 16,870 | 9,107 | 239,670,651 | 30,280,874 | 5,627 | 66,959,919 | 1,726 |
| 1928 | 16,751 | 9,137 | 256,780,500 | 27,953,085 | 5,711 | 60,573,083 | 1,903 |
| 1929 | 17,223 | 9,146 | 262,694,594 | 26,786,038 | 6,068 | 65,537,732 | 2,009 |
| 1930 | 17,106 | 7,411 | 102,446,149 | 17,748,477 | 7,691 | 103,085,730 | 2,004 |

MONTANA

| | | | | | | | |
|------|-------|-------|--------------|-----------|-------|-------------|-------|
| 1916 | 3,613 | 2,019 | \$33,580,309 | \$663,332 | 1,594 | \$3,496,541 | (3) |
| 1917 | 3,774 | 2,430 | 31,302,667 | 3,891,316 | 1,344 | 3,954,547 | (3) |
| 1918 | 3,804 | 2,359 | 28,821,251 | 5,463,830 | 1,445 | 3,684,462 | (3) |
| 1919 | 3,337 | 1,770 | 14,867,974 | 1,756,820 | 1,567 | 5,996,423 | (3) |
| 1920 | 3,571 | 1,586 | 11,531,723 | 1,243,971 | 1,985 | 13,238,676 | (3) |
| 1921 | 3,782 | 1,183 | 6,104,401 | 567,728 | 2,599 | 14,397,838 | (3) |
| 1922 | 3,922 | 1,435 | 9,069,415 | 390,678 | 2,487 | 9,111,489 | (3) |
| 1923 | 3,865 | 1,424 | 8,515,440 | 876,050 | 2,441 | 12,343,115 | (3) |
| 1924 | 4,028 | 1,489 | 8,948,562 | 841,019 | 2,539 | 8,765,873 | (3) |
| 1925 | 3,907 | 1,609 | 11,841,163 | 1,196,446 | 2,298 | 7,716,215 | (3) |
| 1926 | 3,866 | 1,686 | 13,936,917 | 1,519,524 | 2,180 | 6,642,616 | (3) |
| 1927 | 4,020 | 1,837 | 13,312,092 | 1,361,229 | 983 | 9,342,514 | 1,200 |
| 1928 | 3,708 | 1,933 | 14,643,477 | 1,249,331 | 960 | 5,483,184 | 815 |
| 1929 | 3,585 | 1,822 | 11,941,519 | 940,562 | 1,070 | 6,769,981 | 693 |
| 1930 | 3,350 | 1,419 | 5,581,686 | 378,965 | 1,454 | 10,628,715 | 477 |

NEBRASKA

| | | | | | | | |
|------|-------|-------|--------------|-----------|-------|-------------|-----|
| 1916 | 4,561 | 3,329 | \$35,742,854 | \$701,490 | 1,232 | \$2,186,853 | (3) |
| 1917 | 4,684 | 3,885 | 46,189,285 | 6,728,556 | 799 | 2,809,859 | (3) |
| 1918 | 4,464 | 3,380 | 33,872,984 | 8,259,550 | 1,084 | 4,045,410 | (3) |
| 1919 | 4,510 | 3,515 | 45,160,163 | 8,448,905 | 995 | 4,864,181 | (3) |
| 1920 | 4,873 | 3,113 | 31,690,995 | 5,214,041 | 1,760 | 21,971,136 | (3) |
| 1921 | 5,092 | 2,447 | 18,478,322 | 2,244,920 | 2,645 | 24,154,666 | (3) |
| 1922 | 5,102 | 2,933 | 26,166,141 | 2,645,915 | 2,169 | 12,068,951 | (3) |
| 1923 | 4,858 | 2,857 | 25,019,824 | 2,555,243 | 2,001 | 13,204,151 | (3) |
| 1924 | 4,679 | 2,896 | 26,913,914 | 2,762,866 | 1,783 | 13,116,117 | (3) |
| 1925 | 4,583 | 2,868 | 30,390,919 | 3,317,807 | 1,715 | 12,537,516 | (3) |
| 1926 | 4,594 | 2,815 | 27,497,556 | 3,122,134 | 1,779 | 10,177,762 | (3) |
| 1927 | 4,716 | 2,958 | 26,750,144 | 2,981,537 | 1,296 | 9,461,626 | 462 |
| 1928 | 4,836 | 3,060 | 30,623,670 | 2,882,277 | 1,251 | 10,355,716 | 525 |
| 1929 | 4,725 | 2,969 | 30,079,150 | 2,662,466 | 1,352 | 17,306,069 | 404 |
| 1930 | 4,786 | 2,708 | 21,995,936 | 2,043,076 | 1,705 | 15,628,432 | 373 |

For footnotes see p. 312.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax* ¹—Continued

NEVADA

| Year | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|-----------|-------------------------|----------------------------|-------------|------------------|-------------------------------|-------------|--|
| | | Number | Net income | Tax ² | Number | Deficit | |
| 1916..... | 939 | 318 | \$3,778,312 | \$75,148 | 621 | \$2,092,058 | (³) |
| 1917..... | 1,051 | 399 | 3,805,024 | 431,467 | 652 | 2,676,455 | (³) |
| 1918..... | 440 | 206 | 2,288,227 | 438,975 | 234 | 1,876,750 | (³) |
| 1919..... | 958 | 285 | 3,336,250 | 408,712 | 673 | 2,324,937 | (³) |
| 1920..... | 1,193 | 338 | 2,032,080 | 232,466 | 855 | 4,881,629 | (³) |
| 1921..... | 1,244 | 274 | 1,332,043 | 126,634 | 970 | 4,294,924 | (³) |
| 1922..... | 1,268 | 329 | 1,723,404 | 150,011 | 939 | 3,666,525 | (³) |
| 1923..... | 1,156 | 337 | 2,558,594 | 225,107 | 819 | 3,293,952 | (³) |
| 1924..... | 1,049 | 327 | 1,661,752 | 147,158 | 722 | 3,378,237 | (³) |
| 1925..... | 1,029 | 351 | 2,341,538 | 214,831 | 678 | 6,442,370 | (³) |
| 1926..... | 969 | 326 | 2,881,101 | 315,794 | 643 | 3,076,990 | (³) |
| 1927..... | 874 | 314 | 4,108,708 | 486,925 | 253 | 3,412,418 | 307 |
| 1928..... | 1,026 | 353 | 6,963,436 | 736,162 | 281 | 4,601,795 | 392 |
| 1929..... | 1,033 | 351 | 9,771,174 | 971,353 | 315 | 4,329,528 | 367 |
| 1930..... | 1,022 | 309 | 5,547,452 | 594,841 | 401 | 5,845,095 | 312 |

NEW HAMPSHIRE

| | | | | | | | |
|-----------|-------|-----|--------------|------------|-----|-------------|------------------|
| 1916..... | 1,052 | 748 | \$14,861,724 | \$285,939 | 304 | \$1,383,921 | (³) |
| 1917..... | 1,177 | 890 | 16,319,046 | 2,099,312 | 287 | 1,304,969 | (³) |
| 1918..... | 1,275 | 997 | 42,223,546 | 17,636,174 | 278 | 1,594,443 | (³) |
| 1919..... | 1,003 | 727 | 25,505,450 | 5,977,204 | 276 | 917,206 | (³) |
| 1920..... | 994 | 682 | 17,061,850 | 3,307,959 | 312 | 3,176,615 | (³) |
| 1921..... | 1,021 | 591 | 12,712,973 | 1,625,876 | 430 | 4,875,557 | (³) |
| 1922..... | 1,074 | 689 | 10,783,131 | 1,138,995 | 385 | 6,404,849 | (³) |
| 1923..... | 1,121 | 750 | 12,673,162 | 1,404,078 | 371 | 2,515,780 | (³) |
| 1924..... | 1,175 | 704 | 8,635,896 | 929,840 | 471 | 4,392,440 | (³) |
| 1925..... | 1,198 | 758 | 10,261,622 | 1,168,632 | 440 | 5,780,378 | (³) |
| 1926..... | 1,183 | 715 | 9,293,314 | 1,064,656 | 468 | 8,052,167 | (³) |
| 1927..... | 1,227 | 754 | 11,147,514 | 1,240,353 | 399 | 6,099,320 | 74 |
| 1928..... | 1,322 | 767 | 11,398,167 | 1,167,830 | 466 | 11,104,022 | 89 |
| 1929..... | 1,349 | 803 | 11,948,182 | 1,116,811 | 477 | 4,781,862 | 69 |
| 1930..... | 1,396 | 707 | 7,455,155 | 720,031 | 621 | 11,646,670 | 68 |

NEW JERSEY

| | | | | | | | |
|-----------|--------|--------|---------------|-------------|--------|--------------|------------------|
| 1916..... | 9,777 | 5,750 | \$245,706,911 | \$4,819,514 | 4,027 | \$14,598,656 | (³) |
| 1917..... | 10,112 | 6,222 | 256,292,144 | 47,280,689 | 3,890 | 17,573,903 | (³) |
| 1918..... | 8,807 | 5,503 | 191,018,725 | 59,670,460 | 3,304 | 41,398,289 | (³) |
| 1919..... | 9,392 | 6,035 | 254,570,015 | 65,332,488 | 3,357 | 86,090,439 | (³) |
| 1920..... | 9,896 | 5,875 | 190,785,595 | 33,301,120 | 4,021 | 86,207,453 | (³) |
| 1921..... | 10,631 | 5,545 | 154,208,750 | 25,934,801 | 5,086 | 98,970,417 | (³) |
| 1922..... | 11,762 | 6,892 | 235,261,473 | 27,150,690 | 4,870 | 49,644,019 | (³) |
| 1923..... | 13,062 | 8,120 | 273,897,476 | 31,254,966 | 4,942 | 53,746,530 | (³) |
| 1924..... | 14,229 | 8,580 | 260,526,000 | 30,688,913 | 5,649 | 59,665,611 | (³) |
| 1925..... | 15,151 | 9,494 | 331,624,315 | 39,208,726 | 5,657 | 55,326,204 | (³) |
| 1926..... | 17,480 | 10,413 | 342,090,109 | 42,830,414 | 7,067 | 67,550,666 | (³) |
| 1927..... | 19,143 | 10,783 | 349,484,078 | 43,336,568 | 6,863 | 83,001,929 | 1,497 |
| 1928..... | 20,509 | 11,310 | 376,247,302 | 41,171,307 | 7,605 | 85,635,488 | 1,694 |
| 1929..... | 21,885 | 11,646 | 444,894,582 | 45,680,190 | 8,468 | 136,749,363 | 1,771 |
| 1930..... | 22,489 | 9,945 | 224,871,340 | 24,074,963 | 10,711 | 238,325,954 | 1,833 |

NEW MEXICO

| | | | | | | | |
|-----------|-------|-----|--------------|-----------|-----|-------------|------------------|
| 1916..... | 979 | 474 | \$15,138,195 | \$303,499 | 505 | \$1,104,136 | (³) |
| 1917..... | 1,103 | 542 | 14,592,888 | 3,204,692 | 561 | 2,336,330 | (³) |
| 1918..... | 965 | 558 | 6,628,744 | 1,277,469 | 407 | 2,255,275 | (³) |
| 1919..... | 940 | 494 | 4,273,632 | 577,138 | 446 | 1,956,173 | (³) |
| 1920..... | 797 | 411 | 3,985,982 | 495,388 | 386 | 3,447,476 | (³) |
| 1921..... | 961 | 392 | 2,177,450 | 216,539 | 569 | 4,707,421 | (³) |
| 1922..... | 941 | 450 | 3,405,536 | 329,732 | 491 | 3,385,536 | (³) |
| 1923..... | 953 | 424 | 2,974,836 | 269,960 | 529 | 2,894,045 | (³) |
| 1924..... | 1,037 | 413 | 2,873,952 | 270,885 | 624 | 3,441,216 | (³) |

For footnotes see p. 312.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*¹—Continued

NEW MEXICO—Continued

| Year | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|------|-------------------------|----------------------------|---------------|------------------|-------------------------------|---------------|--|
| | | Number | Net income | Tax ² | Number | Deficit | |
| 1925 | 941 | 435 | \$3, 172, 807 | \$311, 179 | 506 | \$2, 815, 352 | (³) |
| 1926 | 1, 108 | 471 | 3, 707, 875 | 395, 119 | 637 | 3, 667, 859 | (³) |
| 1927 | 1, 019 | 495 | 3, 998, 320 | 417, 713 | 283 | 2, 748, 105 | 241 |
| 1928 | 1, 103 | 541 | 4, 620, 555 | 415, 303 | 282 | 2, 221, 217 | 280 |
| 1929 | 1, 126 | 558 | 4, 320, 225 | 353, 891 | 300 | 2, 527, 200 | 268 |
| 1930 | 1, 136 | 491 | 2, 455, 485 | 178, 817 | 430 | 3, 228, 122 | 215 |

NEW YORK

| | | | | | | | |
|------|----------|---------|--------------------|----------------|---------|------------------|------------------|
| 1916 | 44, 632 | 27, 777 | \$2, 274, 661, 422 | \$44, 464, 771 | 16, 855 | \$139, 221, 231 | (³) |
| 1917 | 46, 144 | 29, 880 | 2, 201, 153, 456 | 394, 470, 651 | 16, 264 | 139, 466, 814 | (³) |
| 1918 | 47, 535 | 27, 760 | 2, 153, 317, 770 | 807, 306, 499 | 19, 775 | 169, 754, 770 | (³) |
| 1919 | 48, 494 | 30, 470 | 2, 392, 486, 064 | 501, 467, 755 | 18, 024 | 193, 049, 765 | (³) |
| 1920 | 58, 495 | 30, 349 | 1, 958, 628, 723 | 353, 192, 684 | 25, 146 | 471, 267, 898 | (³) |
| 1921 | 57, 596 | 27, 374 | 1, 136, 363, 439 | 168, 480, 511 | 30, 222 | 901, 975, 895 | (³) |
| 1922 | 64, 862 | 35, 504 | 1, 752, 190, 868 | 200, 002, 150 | 29, 358 | 541, 870, 527 | (³) |
| 1923 | 69, 865 | 40, 848 | 2, 156, 929, 895 | 248, 108, 284 | 29, 015 | 537, 455, 537 | (³) |
| 1924 | 75, 043 | 43, 406 | 2, 096, 541, 720 | 246, 109, 308 | 31, 637 | 520, 316, 060 | (³) |
| 1925 | 79, 414 | 46, 538 | 2, 598, 418, 524 | 322, 979, 149 | 32, 576 | 455, 798, 999 | (³) |
| 1926 | 89, 617 | 51, 424 | 2, 770, 885, 150 | 356, 408, 976 | 38, 193 | 517, 071, 252 | (³) |
| 1927 | 96, 949 | 53, 051 | 2, 545, 506, 995 | 324, 572, 838 | 36, 108 | 576, 624, 818 | 7, 790 |
| 1928 | 103, 372 | 55, 008 | 3, 248, 916, 408 | 367, 733, 278 | 40, 062 | 573, 651, 985 | 8, 302 |
| 1929 | 107, 300 | 55, 504 | 3, 646, 921, 991 | 383, 110, 174 | 43, 865 | 854, 292, 019 | 8, 131 |
| 1930 | 111, 100 | 47, 674 | 2, 091, 540, 171 | 238, 010, 215 | 54, 627 | 1, 355, 500, 331 | 8, 799 |

NORTH CAROLINA

| | | | | | | | |
|------|--------|--------|----------------|---------------|--------|---------------|------------------|
| 1916 | 5, 021 | 3, 438 | \$60, 882, 803 | \$1, 200, 185 | 1, 583 | \$3, 936, 837 | (³) |
| 1917 | 5, 155 | 3, 986 | 91, 608, 121 | 20, 353, 098 | 1, 169 | 3, 391, 146 | (³) |
| 1918 | 4, 212 | 3, 362 | 107, 028, 177 | 50, 678, 099 | 850 | 2, 543, 401 | (³) |
| 1919 | 4, 396 | 3, 501 | 114, 681, 366 | 29, 809, 916 | 895 | 3, 662, 723 | (³) |
| 1920 | 4, 812 | 3, 143 | 102, 277, 769 | 23, 970, 252 | 1, 669 | 14, 614, 276 | (³) |
| 1921 | 4, 914 | 2, 529 | 65, 426, 587 | 12, 999, 480 | 2, 385 | 22, 424, 732 | (³) |
| 1922 | 5, 714 | 3, 486 | 99, 169, 237 | 11, 465, 957 | 2, 228 | 9, 786, 038 | (³) |
| 1923 | 5, 987 | 3, 810 | 107, 931, 479 | 12, 502, 613 | 2, 177 | 11, 655, 029 | (³) |
| 1924 | 6, 085 | 3, 529 | 83, 731, 523 | 9, 726, 312 | 2, 556 | 19, 489, 850 | (³) |
| 1925 | 6, 267 | 3, 762 | 106, 623, 327 | 12, 821, 971 | 2, 505 | 14, 536, 347 | (³) |
| 1926 | 6, 450 | 3, 686 | 102, 878, 778 | 13, 016, 769 | 2, 764 | 22, 012, 600 | (³) |
| 1927 | 6, 501 | 3, 688 | 114, 607, 046 | 14, 146, 627 | 2, 308 | 16, 413, 483 | 505 |
| 1928 | 6, 669 | 3, 462 | 96, 562, 498 | 10, 769, 650 | 2, 667 | 20, 784, 146 | 540 |
| 1929 | 6, 570 | 3, 009 | 104, 313, 766 | 10, 862, 756 | 3, 011 | 25, 344, 075 | 550 |
| 1930 | 6, 544 | 2, 161 | 73, 172, 101 | 8, 333, 930 | 3, 732 | 36, 858, 968 | 651 |

NORTH DAKOTA

| | | | | | | | |
|------|--------|--------|----------------|-------------|--------|---------------|------------------|
| 1916 | 2, 769 | 2, 220 | \$10, 664, 421 | \$207, 064 | 549 | \$1, 026, 359 | (³) |
| 1917 | 3, 124 | 2, 559 | 9, 795, 608 | 2, 144, 686 | 565 | 1, 083, 398 | (³) |
| 1918 | 2, 752 | 2, 217 | 9, 900, 561 | 1, 485, 977 | 535 | 883, 625 | (³) |
| 1919 | 2, 639 | 2, 135 | 9, 152, 029 | 1, 004, 639 | 504 | 1, 414, 501 | (³) |
| 1920 | 2, 898 | 1, 747 | 6, 867, 604 | 731, 555 | 1, 151 | 4, 841, 788 | (³) |
| 1921 | 2, 819 | 1, 362 | 4, 000, 679 | 337, 784 | 1, 457 | 5, 494, 665 | (³) |
| 1922 | 2, 848 | 1, 529 | 4, 748, 221 | 338, 363 | 1, 319 | 4, 572, 992 | (³) |
| 1923 | 2, 938 | 1, 334 | 3, 477, 845 | 215, 939 | 1, 604 | 5, 848, 250 | (³) |
| 1924 | 3, 084 | 1, 601 | 5, 699, 606 | 443, 397 | 1, 483 | 4, 778, 668 | (³) |
| 1925 | 3, 245 | 1, 684 | 7, 972, 051 | 547, 214 | 1, 561 | 3, 982, 311 | (³) |
| 1926 | 3, 445 | 1, 552 | 6, 574, 165 | 421, 660 | 1, 893 | 4, 864, 782 | (³) |
| 1927 | 3, 471 | 1, 695 | 5, 411, 978 | 399, 437 | 943 | 3, 150, 030 | 833 |
| 1928 | 3, 528 | 1, 737 | 5, 687, 850 | 320, 818 | 972 | 3, 220, 329 | 819 |
| 1929 | 3, 425 | 1, 467 | 4, 537, 607 | 251, 247 | 1, 085 | 3, 844, 972 | 873 |
| 1930 | 3, 574 | 1, 183 | 2, 721, 265 | 132, 594 | 1, 458 | 4, 533, 020 | 933 |

For footnotes see p. 312.

TABLE 23.—Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax ¹—Continued

OHIO

| Year | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|-----------|-------------------------|----------------------------|---------------|------------------|-------------------------------|--------------|--|
| | | Number | Net income | Tax ² | Number | Deficit | |
| 1916..... | 17,660 | 12,251 | \$630,144,978 | \$12,364,799 | 5,409 | \$23,034,658 | (³) |
| 1917..... | 17,615 | 13,546 | 936,496,775 | 218,117,703 | 4,069 | 36,780,735 | (³) |
| 1918..... | 15,815 | 11,394 | 643,186,133 | 267,344,555 | 4,421 | 28,807,704 | (³) |
| 1919..... | 17,088 | 12,194 | 619,258,196 | 148,160,295 | 4,894 | 41,388,082 | (³) |
| 1920..... | 18,822 | 12,302 | 560,556,917 | 126,262,551 | 6,520 | 124,983,990 | (³) |
| 1921..... | 20,091 | 9,555 | 235,467,847 | 38,881,502 | 10,536 | 338,788,204 | (³) |
| 1922..... | 21,390 | 12,495 | 419,174,756 | 44,710,601 | 8,895 | 144,661,602 | (³) |
| 1923..... | 22,097 | 13,758 | 538,602,037 | 57,442,924 | 8,339 | 118,996,299 | (³) |
| 1924..... | 22,754 | 13,369 | 442,810,151 | 51,129,974 | 9,385 | 144,560,904 | (³) |
| 1925..... | 23,239 | 14,266 | 564,543,064 | 69,182,027 | 8,973 | 153,510,940 | (³) |
| 1926..... | 23,475 | 14,266 | 530,119,098 | 66,541,324 | 9,209 | 113,122,321 | (³) |
| 1927..... | 24,305 | 14,020 | 505,740,230 | 63,487,483 | 8,901 | 132,171,607 | 1,384 |
| 1928..... | 24,722 | 14,344 | 589,966,142 | 64,775,638 | 8,942 | 123,330,483 | 1,436 |
| 1929..... | 25,173 | 14,299 | 687,230,541 | 71,392,513 | 9,515 | 153,560,559 | 1,359 |
| 1930..... | 25,459 | 10,676 | 301,339,374 | 33,041,146 | 13,365 | 250,365,035 | 1,418 |

OKLAHOMA

| | | | | | | | |
|-----------|-------|-------|---------------|-------------|-------|-------------|------------------|
| 1916..... | 7,150 | 3,431 | \$112,338,867 | \$2,196,340 | 3,719 | \$6,126,976 | (³) |
| 1917..... | 7,364 | 3,872 | 76,978,232 | 14,476,725 | 3,492 | 7,334,419 | (³) |
| 1918..... | 6,321 | 3,261 | 37,626,312 | 10,324,532 | 3,060 | 11,974,054 | (³) |
| 1919..... | 5,904 | 3,295 | 41,622,387 | 8,614,021 | 2,609 | 21,337,279 | (³) |
| 1920..... | 5,564 | 3,004 | 56,880,894 | 9,554,269 | 2,560 | 26,614,608 | (³) |
| 1921..... | 5,569 | 2,301 | 17,729,976 | 2,510,336 | 3,268 | 57,665,489 | (³) |
| 1922..... | 5,750 | 2,701 | 39,456,544 | 3,924,253 | 3,049 | 47,004,612 | (³) |
| 1923..... | 5,709 | 2,615 | 26,788,077 | 2,700,605 | 3,094 | 54,042,501 | (³) |
| 1924..... | 5,729 | 2,929 | 39,221,970 | 3,969,267 | 2,800 | 42,571,798 | (³) |
| 1925..... | 5,608 | 3,141 | 73,912,161 | 8,025,171 | 2,467 | 27,331,697 | (³) |
| 1926..... | 5,835 | 3,299 | 84,300,599 | 10,327,122 | 2,536 | 32,927,563 | (³) |
| 1927..... | 6,132 | 3,271 | 56,608,465 | 6,368,039 | 2,090 | 45,640,673 | 771 |
| 1928..... | 6,456 | 3,512 | 79,233,405 | 8,124,164 | 2,177 | 36,289,113 | 767 |
| 1929..... | 6,671 | 3,649 | 105,607,364 | 9,794,658 | 2,169 | 28,448,151 | 853 |
| 1930..... | 6,944 | 2,943 | 71,297,425 | 7,739,213 | 3,073 | 69,417,719 | 923 |

OREGON

| | | | | | | | |
|-----------|-------|-------|--------------|------------|-------|--------------|------------------|
| 1916..... | 5,022 | 2,108 | \$18,732,510 | \$357,644 | 2,914 | \$13,477,766 | (³) |
| 1917..... | 5,352 | 2,642 | 34,385,889 | 6,331,770 | 2,710 | 8,403,391 | (³) |
| 1918..... | 4,398 | 2,421 | 34,694,323 | 12,277,923 | 1,977 | 8,074,512 | (³) |
| 1919..... | 4,252 | 2,260 | 48,138,408 | 14,976,082 | 1,992 | 10,428,383 | (³) |
| 1920..... | 4,588 | 2,236 | 39,521,816 | 8,503,530 | 2,352 | 23,197,897 | (³) |
| 1921..... | 4,840 | 1,948 | 17,030,724 | 2,368,688 | 2,892 | 20,171,593 | (³) |
| 1922..... | 5,134 | 2,399 | 27,892,453 | 3,029,367 | 2,735 | 20,327,675 | (³) |
| 1923..... | 5,301 | 2,592 | 35,418,795 | 3,630,726 | 2,709 | 14,470,563 | (³) |
| 1924..... | 5,647 | 2,733 | 29,088,365 | 3,106,610 | 2,914 | 40,856,244 | (³) |
| 1925..... | 5,850 | 2,910 | 28,652,483 | 3,153,701 | 2,940 | 16,873,653 | (³) |
| 1926..... | 6,144 | 3,063 | 26,867,008 | 2,994,717 | 3,141 | 21,240,211 | (³) |
| 1927..... | 6,350 | 3,028 | 23,694,466 | 2,493,716 | 2,172 | 21,736,061 | 1,150 |
| 1928..... | 6,673 | 3,131 | 29,384,715 | 2,736,918 | 2,232 | 18,903,985 | 1,310 |
| 1929..... | 6,863 | 3,105 | 30,026,503 | 2,600,773 | 2,345 | 20,409,805 | 1,413 |
| 1930..... | 7,012 | 2,590 | 17,009,781 | 1,516,892 | 2,979 | 37,439,083 | 1,443 |

PENNSYLVANIA

| | | | | | | | |
|-----------|--------|--------|-----------------|--------------|--------|--------------|------------------|
| 1916..... | 20,460 | 12,899 | \$1,122,447,066 | \$22,276,545 | 7,561 | \$55,724,045 | (³) |
| 1917..... | 20,834 | 13,544 | 1,476,471,639 | 387,895,679 | 7,290 | 54,047,668 | (³) |
| 1918..... | 18,473 | 11,996 | 963,262,739 | 385,262,742 | 6,477 | 43,981,200 | (³) |
| 1919..... | 16,944 | 11,100 | 902,728,720 | 198,978,411 | 5,844 | 52,215,031 | (³) |
| 1920..... | 18,827 | 12,012 | 971,581,884 | 208,770,846 | 6,815 | 106,652,862 | (³) |
| 1921..... | 19,806 | 9,665 | 431,800,206 | 73,124,667 | 10,141 | 266,641,775 | (³) |
| 1922..... | 21,354 | 12,256 | 683,697,493 | 78,956,643 | 9,098 | 173,995,154 | (³) |
| 1923..... | 22,656 | 13,478 | 992,478,647 | 104,619,295 | 9,178 | 136,776,201 | (³) |

For footnotes see p. 312.

TABLE 23.—Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax¹—Continued

PENNSYLVANIA—Continued

| Year | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|------|-------------------------|----------------------------|------------------|------------------|-------------------------------|-----------------|--|
| | | Number | Net income | Tax ¹ | Number | Deficit | |
| 1924 | 23, 429 | 12, 988 | \$730, 528, 286 | \$87, 512, 252 | 10, 441 | \$158, 156, 630 | (3) |
| 1925 | 23, 502 | 13, 569 | 891, 119, 486 | 111, 207, 111 | 9, 933 | 151, 097, 052 | (3) |
| 1926 | 24, 173 | 13, 820 | 941, 818, 944 | 122, 361, 366 | 10, 353 | 150, 306, 532 | (3) |
| 1927 | 24, 853 | 13, 193 | 806, 494, 048 | 104, 134, 847 | 9, 330 | 188, 396, 811 | 2, 360 |
| 1928 | 25, 558 | 13, 370 | 905, 714, 567 | 104, 000, 212 | 9, 665 | 181, 313, 094 | 2, 523 |
| 1929 | 26, 357 | 13, 880 | 1, 060, 023, 187 | 112, 112, 660 | 9, 795 | 193, 501, 282 | 2, 682 |
| 1930 | 26, 577 | 11, 254 | 565, 536, 120 | 64, 380, 325 | 12, 549 | 316, 422, 080 | 2, 774 |

RHODE ISLAND

| | | | | | | | |
|------|--------|--------|----------------|---------------|--------|---------------|-----|
| 1916 | 2, 133 | 1, 353 | \$71, 874, 276 | \$1, 395, 766 | 730 | \$1, 834, 238 | (3) |
| 1917 | 2, 271 | 1, 340 | 76, 653, 837 | 17, 236, 710 | 931 | 2, 802, 820 | (3) |
| 1918 | 1, 617 | 1, 023 | 78, 399, 455 | 35, 882, 763 | 594 | 10, 296, 798 | (3) |
| 1919 | 1, 748 | 1, 177 | 112, 140, 991 | 31, 032, 854 | 571 | 5, 575, 311 | (3) |
| 1920 | 1, 837 | 1, 146 | 55, 944, 450 | 11, 623, 880 | 891 | 27, 689, 027 | (3) |
| 1921 | 2, 023 | 1, 043 | 44, 843, 583 | 8, 447, 999 | 955 | 34, 488, 097 | (3) |
| 1922 | 2, 237 | 1, 250 | 61, 613, 177 | 7, 303, 249 | 987 | 25, 541, 260 | (3) |
| 1923 | 2, 353 | 1, 441 | 70, 428, 803 | 8, 213, 788 | 912 | 25, 344, 069 | (3) |
| 1924 | 2, 455 | 1, 310 | 44, 561, 723 | 5, 236, 749 | 1, 145 | 37, 321, 858 | (3) |
| 1925 | 2, 503 | 1, 419 | 50, 375, 599 | 6, 018, 592 | 1, 084 | 24, 129, 917 | (3) |
| 1926 | 2, 568 | 1, 368 | 43, 305, 772 | 5, 476, 879 | 1, 198 | 22, 640, 088 | (3) |
| 1927 | 2, 688 | 1, 536 | 49, 045, 878 | 5, 790, 707 | 947 | 16, 193, 305 | 205 |
| 1928 | 2, 871 | 1, 628 | 51, 732, 377 | 5, 555, 311 | 1, 000 | 15, 106, 989 | 243 |
| 1929 | 2, 964 | 1, 650 | 54, 487, 241 | 5, 503, 588 | 1, 067 | 19, 730, 964 | 247 |
| 1930 | 3, 068 | 1, 370 | 23, 344, 797 | 2, 677, 226 | 1, 450 | 57, 782, 959 | 248 |

SOUTH CAROLINA

| | | | | | | | |
|------|--------|--------|----------------|--------------|--------|---------------|-----|
| 1916 | 3, 915 | 2, 390 | \$23, 512, 698 | \$445, 222 | 1, 525 | \$6, 438, 981 | (3) |
| 1917 | 4, 087 | 2, 771 | 54, 561, 644 | 9, 069, 122 | 1, 316 | 1, 670, 819 | (3) |
| 1918 | 3, 554 | 2, 549 | 58, 292, 576 | 26, 302, 736 | 1, 005 | 1, 814, 723 | (3) |
| 1919 | 3, 501 | 2, 454 | 63, 423, 640 | 17, 751, 128 | 1, 047 | 2, 393, 370 | (3) |
| 1920 | 3, 874 | 2, 219 | 53, 342, 402 | 15, 680, 744 | 1, 655 | 14, 333, 302 | (3) |
| 1921 | 3, 760 | 1, 567 | 14, 486, 665 | 1, 917, 328 | 2, 193 | 17, 896, 940 | (3) |
| 1922 | 4, 006 | 2, 027 | 29, 325, 430 | 3, 019, 195 | 1, 979 | 9, 518, 405 | (3) |
| 1923 | 4, 171 | 2, 368 | 34, 067, 477 | 3, 369, 771 | 1, 803 | 7, 827, 952 | (3) |
| 1924 | 4, 104 | 2, 111 | 14, 250, 797 | 1, 372, 469 | 1, 993 | 12, 435, 208 | (3) |
| 1925 | 3, 924 | 2, 158 | 20, 003, 470 | 1, 912, 104 | 1, 766 | 12, 046, 959 | (3) |
| 1926 | 3, 822 | 1, 768 | 15, 324, 801 | 1, 692, 911 | 2, 054 | 12, 468, 188 | (3) |
| 1927 | 3, 713 | 1, 768 | 24, 790, 792 | 2, 693, 817 | 1, 548 | 8, 612, 131 | 397 |
| 1928 | 3, 817 | 1, 710 | 17, 815, 740 | 1, 804, 383 | 1, 709 | 9, 368, 341 | 398 |
| 1929 | 3, 759 | 1, 597 | 16, 160, 909 | 1, 464, 494 | 1, 775 | 11, 462, 544 | 387 |
| 1930 | 3, 626 | 1, 229 | 6, 281, 234 | 525, 487 | 2, 031 | 25, 630, 017 | 366 |

SOUTH DAKOTA

| | | | | | | | |
|------|--------|--------|---------------|-------------|--------|---------------|-----|
| 1916 | 2, 442 | 1, 744 | \$7, 924, 094 | \$155, 845 | 698 | \$2, 708, 153 | (3) |
| 1917 | 2, 588 | 2, 172 | 10, 856, 357 | 1, 780, 969 | 416 | 729, 587 | (3) |
| 1918 | 2, 202 | 1, 732 | 9, 704, 447 | 2, 001, 261 | 470 | 850, 006 | (3) |
| 1919 | 2, 337 | 1, 887 | 12, 080, 876 | 1, 859, 544 | 450 | 1, 031, 281 | (3) |
| 1920 | 2, 564 | 1, 571 | 7, 703, 223 | 1, 043, 011 | 993 | 4, 472, 331 | (3) |
| 1921 | 2, 213 | 1, 062 | 3, 161, 372 | 224, 584 | 1, 151 | 4, 725, 659 | (3) |
| 1922 | 2, 813 | 1, 525 | 4, 559, 706 | 313, 282 | 1, 288 | 3, 703, 884 | (3) |
| 1923 | 2, 856 | 1, 536 | 4, 222, 579 | 296, 618 | 1, 320 | 4, 062, 127 | (3) |
| 1924 | 2, 970 | 1, 559 | 4, 732, 550 | 355, 445 | 1, 411 | 4, 022, 924 | (3) |
| 1925 | 2, 838 | 1, 576 | 5, 257, 250 | 426, 159 | 1, 262 | 3, 357, 254 | (3) |
| 1926 | 2, 872 | 1, 354 | 3, 435, 814 | 256, 921 | 1, 518 | 3, 926, 672 | (3) |
| 1927 | 3, 008 | 1, 665 | 5, 230, 326 | 357, 136 | 704 | 2, 898, 846 | 639 |
| 1928 | 2, 954 | 1, 712 | 6, 229, 593 | 394, 344 | 677 | 2, 336, 842 | 565 |
| 1929 | 3, 071 | 1, 685 | 6, 295, 795 | 394, 531 | 816 | 2, 783, 680 | 570 |
| 1930 | 3, 127 | 1, 514 | 4, 845, 501 | 293, 708 | 998 | 3, 441, 056 | 615 |

For footnotes see p. 312.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*¹—Continued

| Year | Total number of re- turns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data— Inactive corpora- tions |
|------|------------------------------|----------------------------|--------------|------------------|----------------------------------|-------------|--|
| | | Number | Net income | Tax ² | Number | Deficit | |
| 1916 | 4,670 | 2,961 | \$48,737,212 | \$949,638 | 1,709 | \$5,949,294 | (3) |
| 1917 | 4,714 | 3,565 | 68,770,977 | 12,841,971 | 1,149 | 8,002,654 | (3) |
| 1918 | 4,186 | 2,984 | 53,465,096 | 19,108,846 | 1,202 | 5,195,757 | (3) |
| 1919 | 4,392 | 3,093 | 69,106,207 | 16,654,261 | 1,299 | 6,691,439 | (3) |
| 1920 | 4,742 | 2,788 | 52,402,287 | 11,682,935 | 1,954 | 19,381,347 | (3) |
| 1921 | 4,753 | 2,428 | 30,607,384 | 5,127,723 | 2,325 | 26,398,967 | (3) |
| 1922 | 4,906 | 3,005 | 57,724,465 | 6,265,767 | 1,901 | 12,750,418 | (3) |
| 1923 | 4,860 | 3,084 | 54,321,630 | 5,900,220 | 1,776 | 15,591,285 | (3) |
| 1924 | 5,100 | 3,074 | 52,089,336 | 5,789,104 | 2,026 | 20,990,555 | (3) |
| 1925 | 4,801 | 3,047 | 66,906,463 | 7,792,719 | 1,754 | 12,677,414 | (3) |
| 1926 | 4,955 | 3,047 | 66,926,646 | 8,176,829 | 1,908 | 17,420,527 | (3) |
| 1927 | 5,039 | 3,054 | 61,403,025 | 7,404,893 | 1,577 | 18,545,018 | 408 |
| 1928 | 5,213 | 3,039 | 65,892,917 | 7,039,468 | 1,747 | 18,068,755 | 427 |
| 1929 | 5,338 | 3,032 | 59,532,771 | 5,744,440 | 1,852 | 24,702,126 | 454 |
| 1930 | 5,408 | 2,463 | 33,117,367 | 3,363,850 | 2,483 | 46,887,973 | 462 |

TEXAS

| | | | | | | | |
|------|--------|-------|---------------|-------------|-------|--------------|-------|
| 1916 | 8,693 | 5,827 | \$123,581,835 | \$2,352,057 | 2,866 | \$13,119,046 | (3) |
| 1917 | 9,039 | 6,974 | 208,191,837 | 36,004,391 | 2,065 | 12,605,058 | (3) |
| 1918 | 8,198 | 5,765 | 124,123,481 | 34,459,580 | 2,433 | 13,964,819 | (3) |
| 1919 | 8,709 | 5,957 | 128,674,523 | 28,772,317 | 2,752 | 58,749,641 | (3) |
| 1920 | 8,571 | 5,183 | 127,546,820 | 23,264,395 | 3,388 | 54,694,878 | (3) |
| 1921 | 9,185 | 4,739 | 65,392,138 | 10,477,598 | 4,446 | 107,556,513 | (3) |
| 1922 | 9,591 | 5,497 | 94,059,389 | 10,466,223 | 4,094 | 75,424,343 | (3) |
| 1923 | 10,227 | 6,273 | 102,801,770 | 11,038,403 | 3,954 | 68,461,272 | (3) |
| 1924 | 10,787 | 6,815 | 150,501,590 | 16,819,180 | 3,972 | 50,576,805 | (3) |
| 1925 | 11,245 | 6,890 | 206,658,194 | 24,862,385 | 4,355 | 45,913,933 | (3) |
| 1926 | 11,970 | 7,253 | 199,524,527 | 24,863,040 | 4,717 | 52,191,067 | (3) |
| 1927 | 12,930 | 7,524 | 142,338,038 | 17,051,098 | 4,353 | 57,302,815 | 1,053 |
| 1928 | 14,238 | 8,293 | 173,980,186 | 18,441,180 | 4,761 | 68,852,151 | 1,184 |
| 1929 | 14,552 | 8,156 | 189,131,653 | 18,193,363 | 5,243 | 66,898,581 | 1,153 |
| 1930 | 15,431 | 6,660 | 97,054,498 | 9,738,593 | 7,362 | 106,850,621 | 1,409 |

UTAH

| | | | | | | | |
|------|-------|-------|--------------|-------------|-------|-------------|-----|
| 1916 | 3,481 | 1,616 | \$57,600,820 | \$1,145,035 | 1,865 | \$4,098,272 | (3) |
| 1917 | 3,545 | 1,825 | 49,028,217 | 7,349,631 | 1,720 | 5,385,718 | (3) |
| 1918 | 2,542 | 1,170 | 19,170,237 | 6,147,459 | 1,372 | 8,184,881 | (3) |
| 1919 | 2,872 | 1,442 | 23,992,237 | 3,995,547 | 1,430 | 5,504,428 | (3) |
| 1920 | 3,094 | 1,420 | 15,513,096 | 2,507,222 | 1,674 | 11,679,579 | (3) |
| 1921 | 3,086 | 1,155 | 8,570,716 | 1,019,901 | 1,931 | 20,997,642 | (3) |
| 1922 | 3,051 | 1,349 | 16,528,900 | 1,473,935 | 1,702 | 9,401,418 | (3) |
| 1923 | 3,045 | 1,468 | 22,517,474 | 1,833,488 | 1,577 | 8,137,648 | (3) |
| 1924 | 3,096 | 1,483 | 19,351,555 | 2,098,811 | 1,613 | 7,727,188 | (3) |
| 1925 | 3,120 | 1,635 | 21,297,449 | 2,431,578 | 1,485 | 9,698,262 | (3) |
| 1926 | 3,083 | 1,537 | 18,565,796 | 2,182,905 | 1,546 | 9,894,309 | (3) |
| 1927 | 3,125 | 1,589 | 17,178,821 | 1,951,660 | 913 | 9,636,529 | 623 |
| 1928 | 3,508 | 1,712 | 20,363,458 | 2,003,533 | 932 | 8,750,964 | 864 |
| 1929 | 3,245 | 1,646 | 19,932,652 | 1,813,568 | 888 | 8,581,567 | 711 |
| 1930 | 3,301 | 1,392 | 11,322,667 | 1,054,956 | 1,173 | 14,324,989 | 736 |

VERMONT

| | | | | | | | |
|------|-------|-----|-------------|-----------|-----|-------------|-----|
| 1916 | 905 | 609 | \$9,201,351 | \$180,639 | 296 | \$1,216,891 | (3) |
| 1917 | 936 | 719 | 12,630,109 | 2,200,582 | 217 | 1,527,163 | (3) |
| 1918 | 736 | 516 | 9,251,162 | 3,564,707 | 218 | 1,182,066 | (3) |
| 1919 | 751 | 561 | 12,480,258 | 2,876,785 | 190 | 903,854 | (3) |
| 1920 | 916 | 620 | 11,268,793 | 2,106,179 | 296 | 2,315,356 | (3) |
| 1921 | 932 | 552 | 6,313,221 | 784,929 | 380 | 5,114,274 | (3) |
| 1922 | 1,036 | 682 | 9,245,945 | 972,216 | 354 | 3,626,931 | (3) |
| 1923 | 1,038 | 755 | 12,163,457 | 1,261,188 | 283 | 2,983,699 | (3) |
| 1924 | 1,060 | 683 | 9,133,396 | 1,011,271 | 377 | 3,774,774 | (3) |

For footnotes see p. 312.

TABLE 23.—Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax ¹—Continued

VERMONT—Continued

| Year | Total number of returns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|------------|-------------------------|----------------------------|--------------|------------------|-------------------------------|-------------|--|
| | | Number | Net income | Tax ² | Number | Deficit | |
| 1925 | 1,088 | 708 | \$10,237,937 | \$1,213,235 | 380 | \$3,469,910 | (³) |
| 1926 | 1,096 | 699 | 10,429,322 | 1,230,132 | 397 | 4,178,051 | (³) |
| 1927 | 1,089 | 683 | 9,926,674 | 1,164,237 | 248 | 5,571,051 | 58 |
| 1928 | 1,112 | 724 | 10,314,266 | 1,038,308 | 342 | 4,597,934 | 46 |
| 1929 | 1,120 | 704 | 10,254,589 | 962,763 | 357 | 9,641,572 | 59 |
| 1930 | 1,120 | 572 | 5,287,457 | 491,254 | 492 | 6,215,430 | 56 |

VIRGINIA

| | | | | | | | |
|------------|-------|-------|--------------|-------------|-------|-------------|------------------|
| 1916 | 5,950 | 3,457 | \$93,482,931 | \$1,709,418 | 2,493 | \$6,094,518 | (³) |
| 1917 | 6,012 | 3,863 | 136,977,815 | 18,948,380 | 2,149 | 5,881,174 | (³) |
| 1918 | 5,009 | 3,418 | 107,670,674 | 31,014,980 | 1,591 | 6,331,550 | (³) |
| 1919 | 5,027 | 3,423 | 128,641,705 | 25,615,375 | 1,604 | 11,230,411 | (³) |
| 1920 | 5,230 | 3,184 | 96,353,038 | 18,210,785 | 2,096 | 33,006,225 | (³) |
| 1921 | 5,288 | 2,705 | 54,450,456 | 6,396,129 | 2,583 | 32,457,366 | (³) |
| 1922 | 5,643 | 3,268 | 83,014,730 | 9,534,323 | 2,375 | 25,066,918 | (³) |
| 1923 | 5,957 | 3,711 | 94,500,115 | 10,835,110 | 2,246 | 27,636,063 | (³) |
| 1924 | 6,018 | 3,675 | 82,085,981 | 9,392,478 | 2,343 | 27,703,922 | (³) |
| 1925 | 6,214 | 3,834 | 112,238,006 | 13,405,461 | 2,380 | 38,639,838 | (³) |
| 1926 | 6,358 | 3,795 | 135,858,624 | 17,283,674 | 2,563 | 17,389,272 | (³) |
| 1927 | 6,485 | 3,795 | 123,647,900 | 15,770,453 | 2,137 | 22,530,747 | 553 |
| 1928 | 6,785 | 3,835 | 118,504,599 | 13,166,376 | 2,337 | 18,790,382 | 613 |
| 1929 | 7,168 | 3,837 | 132,956,424 | 13,793,936 | 2,613 | 22,534,628 | 718 |
| 1930 | 7,139 | 3,241 | 110,674,829 | 12,519,433 | 3,185 | 44,413,507 | 713 |

WASHINGTON

| | | | | | | | |
|------------|--------|-------|--------------|-------------|-------|--------------|------------------|
| 1916 | 9,908 | 4,071 | \$53,468,785 | \$1,054,032 | 5,837 | \$20,741,050 | (³) |
| 1917 | 9,043 | 4,942 | 84,300,592 | 14,143,322 | 4,101 | 12,900,918 | (³) |
| 1918 | 9,287 | 4,369 | 70,751,208 | 23,869,313 | 4,918 | 19,222,612 | (³) |
| 1919 | 9,059 | 4,744 | 96,005,295 | 24,166,134 | 4,315 | 16,781,728 | (³) |
| 1920 | 9,598 | 4,522 | 79,194,723 | 15,319,807 | 5,076 | 38,489,170 | (³) |
| 1921 | 9,701 | 3,540 | 34,231,688 | 4,360,752 | 6,161 | 51,368,014 | (³) |
| 1922 | 9,302 | 4,327 | 59,864,574 | 6,195,157 | 5,475 | 31,441,777 | (³) |
| 1923 | 9,786 | 4,884 | 83,737,488 | 8,999,412 | 4,902 | 26,508,053 | (³) |
| 1924 | 10,095 | 4,855 | 54,809,158 | 5,850,662 | 5,240 | 31,770,309 | (³) |
| 1925 | 10,191 | 5,259 | 63,838,646 | 7,122,278 | 4,932 | 29,367,037 | (³) |
| 1926 | 10,748 | 5,305 | 63,300,511 | 7,285,819 | 5,443 | 33,503,266 | (³) |
| 1927 | 10,977 | 5,355 | 62,700,449 | 7,222,231 | 3,748 | 33,997,344 | 1,874 |
| 1928 | 11,847 | 5,874 | 75,391,047 | 7,419,216 | 3,799 | 31,004,392 | 2,174 |
| 1929 | 12,159 | 5,924 | 76,230,227 | 6,985,766 | 4,058 | 31,683,927 | 2,177 |
| 1930 | 12,709 | 4,934 | 31,491,683 | 2,685,657 | 5,306 | 57,351,262 | 2,469 |

WEST VIRGINIA

| | | | | | | | |
|------------|-------|-------|--------------|-------------|-------|-------------|------------------|
| 1916 | 4,381 | 2,668 | \$66,409,707 | \$1,314,023 | 1,713 | \$4,148,166 | (³) |
| 1917 | 4,559 | 3,008 | 109,543,951 | 28,631,705 | 1,551 | 4,900,753 | (³) |
| 1918 | 3,519 | 2,410 | 158,550,172 | 34,955,959 | 1,100 | 9,073,708 | (³) |
| 1919 | 4,004 | 2,448 | 74,646,962 | 17,709,906 | 1,556 | 6,905,589 | (³) |
| 1920 | 4,473 | 2,867 | 134,304,029 | 37,908,065 | 1,606 | 9,090,400 | (³) |
| 1921 | 4,623 | 2,383 | 42,702,204 | 7,288,242 | 2,240 | 37,807,355 | (³) |
| 1922 | 4,848 | 2,062 | 71,767,773 | 7,871,828 | 1,886 | 13,846,191 | (³) |
| 1923 | 5,062 | 3,088 | 73,477,884 | 8,344,075 | 1,974 | 20,016,457 | (³) |
| 1924 | 5,366 | 2,818 | 50,065,172 | 5,635,527 | 2,548 | 28,027,542 | (³) |
| 1925 | 5,205 | 2,843 | 64,525,291 | 7,632,661 | 2,362 | 23,393,066 | (³) |
| 1926 | 5,142 | 3,000 | 76,151,591 | 9,415,061 | 2,142 | 18,899,981 | (³) |
| 1927 | 5,239 | 2,928 | 57,023,960 | 6,995,769 | 1,825 | 23,073,304 | 486 |
| 1928 | 5,145 | 2,773 | 51,922,822 | 5,445,406 | 1,910 | 19,963,689 | 462 |
| 1929 | 5,173 | 2,873 | 59,046,703 | 5,757,011 | 1,843 | 17,257,822 | 457 |
| 1930 | 5,101 | 2,477 | 27,457,239 | 2,646,873 | 2,108 | 21,379,803 | 516 |

For footnotes see p. 312.

TABLE 23.—*Corporation returns for 1916 to 1930 by States and Territories, showing for returns with net income, no net income, and no income data, the number of returns, net income or deficit, and tax*¹—Continued

WISCONSIN

| Year | Total number of re- turns | Returns showing net income | | | Returns showing no net income | | Number of returns showing no income data—Inactive corporations |
|-----------|------------------------------|----------------------------|---------------|------------------|-------------------------------|--------------|--|
| | | Number | Net income | Tax ² | Number | Deficit | |
| 1916..... | 11,635 | 6,857 | \$132,762,577 | \$2,615,579 | 4,778 | \$10,350,167 | (3) |
| 1917..... | 11,923 | 7,469 | 149,917,972 | 30,893,450 | 4,454 | 8,894,622 | (3) |
| 1918..... | 10,961 | 6,889 | 76,642,276 | 60,827,480 | 4,072 | 3,054,148 | (3) |
| 1919..... | 10,154 | 6,875 | 172,213,124 | 42,364,151 | 3,279 | 9,049,810 | (3) |
| 1920..... | 11,198 | 6,972 | 163,938,088 | 38,387,397 | 4,226 | 39,464,067 | (3) |
| 1921..... | 12,142 | 6,009 | 71,382,306 | 11,027,236 | 6,133 | 80,569,408 | (3) |
| 1922..... | 12,596 | 7,127 | 129,878,747 | 14,204,878 | 5,469 | 45,799,114 | (3) |
| 1923..... | 12,797 | 7,881 | 150,217,630 | 16,386,929 | 4,916 | 37,604,961 | (3) |
| 1924..... | 13,144 | 7,679 | 132,284,875 | 15,113,200 | 5,465 | 36,919,635 | (3) |
| 1925..... | 13,489 | 8,141 | 171,192,887 | 20,325,149 | 5,348 | 35,078,061 | (3) |
| 1926..... | 13,827 | 8,253 | 187,043,641 | 23,192,758 | 5,574 | 36,632,012 | (3) |
| 1927..... | 14,456 | 8,567 | 185,418,099 | 23,117,908 | 4,172 | 30,756,032 | 1,717 |
| 1928..... | 15,393 | 8,828 | 184,569,354 | 20,122,264 | 4,681 | 45,955,101 | 1,884 |
| 1929..... | 15,836 | 8,810 | 198,397,599 | 19,928,164 | 5,079 | 47,430,472 | 1,947 |
| 1930..... | 16,009 | 6,777 | 103,139,633 | 10,920,503 | 7,234 | 73,340,050 | 1,998 |

WYOMING

| | | | | | | | |
|-----------|-------|-----|-------------|-----------|-------|-----------|-----|
| 1916..... | 1,291 | 694 | \$8,895,659 | \$170,818 | 597 | \$934,223 | (3) |
| 1917..... | 1,341 | 839 | 9,785,041 | 1,675,681 | 502 | 1,408,804 | (3) |
| 1918..... | 1,303 | 581 | 6,861,873 | 1,875,018 | 722 | 1,668,414 | (3) |
| 1919..... | 1,651 | 805 | 8,039,500 | 1,276,917 | 846 | 3,102,550 | (3) |
| 1920..... | 1,707 | 706 | 5,652,692 | 818,334 | 1,001 | 9,566,011 | (3) |
| 1921..... | 1,663 | 601 | 3,250,804 | 355,478 | 1,062 | 8,926,569 | (3) |
| 1922..... | 1,661 | 710 | 4,959,118 | 465,724 | 951 | 6,000,804 | (3) |
| 1923..... | 1,636 | 747 | 5,322,717 | 512,562 | 889 | 5,656,787 | (3) |
| 1924..... | 1,527 | 761 | 4,411,941 | 391,311 | 766 | 5,329,329 | (3) |
| 1925..... | 1,451 | 789 | 8,187,858 | 884,463 | 662 | 2,865,360 | (3) |
| 1926..... | 1,418 | 778 | 5,232,669 | 533,681 | 642 | 3,569,376 | (3) |
| 1927..... | 1,402 | 788 | 4,920,111 | 491,747 | 413 | 3,856,435 | 201 |
| 1928..... | 1,441 | 881 | 5,737,269 | 456,749 | 364 | 2,677,567 | 196 |
| 1929..... | 1,468 | 798 | 3,975,846 | 262,160 | 450 | 3,650,718 | 220 |
| 1930..... | 1,440 | 721 | 3,065,778 | 202,889 | 492 | 3,991,481 | 227 |

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 322-325.

² Includes war-profits and excess-profits tax for the years 1917-1921 and for 1922, tax 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.

³ Not available.

SYNOPSIS OF
INCOME AND PROFITS TAX RATES
ESTATE TAX RATES
CREDITS AND EXEMPTIONS
AFFECTING THE COMPARABILITY OF DATA IN
“STATISTICS OF INCOME”

**SYNOPSIS OF INCOME AND PROFITS TAX RATES, ESTATE TAX RATES,
CREDITS, AND EXEMPTIONS 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

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STATISTICS OF INCOME

| 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 | | | Amount of net income subject to normal tax ⁶ | Normal tax rate (per cent) | 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 | Credit for dependents ⁸ | Normal tax rate ⁵ (per cent) |
| | | Net income ⁵ | Gross income regardless of amount of net income | Net income | Gross income regardless of amount of net income | Married and living with husband or wife, or head of family ⁷ | Single, or married and not living with husband or wife ⁷ | 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} (per cent) |
| 1913 (Oct. 3, 1913)----- | { Mar. 1, 1913, to Dec. 31, 1915. | \$3,000 | ----- | \$3,000 | ----- | \$4,000 | \$3,000 | None. | All----- | 1 | None. | None. | None. | 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----- | 2 | None. | None. | None. | 2 |
| | | | | | | | | | { Balance over \$2,000.. | 4 | | | | |
| 1918 (Feb. 24, 1919)----- | { 1918----- | 2,000 | ----- | 1,000 | ----- | 2,000 | 1,000 | 200 | { First \$4,000----- | 6 | (⁹) | (⁹) | (⁹) | 12 |
| | | | | | | | | | { Balance over \$4,000.. | 12 | | | | |
| | { 1919, 1920----- | 2,000 | ----- | 1,000 | ----- | 2,000 | 1,000 | 200 | { First \$4,000----- | 4 | (⁹) | (⁹) | (⁹) | 8 |
| | { 1921----- | | | | | | | | { Balance over \$4,000.. | 8 | | | | |
| 1921 (Nov. 23, 1921)----- | { 1922----- | 2,000 | \$5,000 | 1,000 | \$5,000 | 11 2,500 | 1,000 | 400 | { First \$4,000----- | 4 | \$1,000 | \$1,000 | 12 None | 13 8 |
| | { 1923 ¹⁰ ----- | | | | | | | | { Balance over \$4,000.. | 8 | | | | |
| 1924 (June 2, 1924)----- | 1924----- | 2,500 | 5,000 | 1,000 | 5,000 | 2,500 | 1,000 | 400 | { First \$4,000----- | 2 | 1,000 | 1,000 | (12) | 13 6 |
| | | | | | | | | | { Second \$4,000----- | 4 | | | | |
| | | | | | | | | | { Balance over \$8,000.. | 6 | | | | |
| 1926 (Feb. 26, 1926)----- | { 1925----- | 3,500 | 5,000 | 1,500 | 5,000 | 3,500 | 1,500 | 400 | { First \$4,000----- | 11½ | 1,500 | 1,500 | (12) | 13 5 |
| | { 1926----- | | | | | | | | { Second \$4,000----- | 3 | | | | |
| | { 1927----- | | | | | | | | { Balance over \$8,000.. | 5 | | | | |
| 1928 (May 29, 1928)----- | 1928----- | 3,500 | 5,000 | 1,500 | 5,000 | 3,500 | 1,500 | 400 | { First \$4,000----- | 11½ | 1,500 | 1,500 | (12) | 13 5 |
| | | | | | | | | | { Second \$4,000----- | 3 | | | | |
| | | | | | | | | | { Balance over \$8,000.. | 5 | | | | |

| | | | | | | | | | | | | | | |
|--------------------------|---|-------|-------|-------|-------|-------|-------|-----|--|---|-------|-------|------|---------|
| 1928 (May 29, 1928)----- | { 1929----- 1930----- 1931----- } | 3,500 | 5,000 | 1,500 | 5,000 | 3,500 | 1,500 | 400 | { First \$4,000----- Second \$4,000----- Balance over \$8,000----- First \$4,000----- Second \$4,000----- Balance over \$8,000----- First \$4,000----- Second \$4,000----- Balance over \$8,000----- } | { 14 1/2 14 2 14 4 11 1/2 3 5 1 1/2 3 5 } | 1,500 | 1,500 | (12) | 13 14 4 |
| | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | |
| | | | | | | | | | | | 1,500 | 1,500 | (12) | 13 5 |
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| | | | | | | | | | | | | | | |
| | | | | | | | | | | 1,500 | 1,500 | (12) | 12 5 | |
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| | | | | | | | | | | | | | | |

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) Under the revenue acts of 1913, 1916, and 1917 individuals were required to file returns on a calendar year basis, while under the revenue act of 1918 and subsequent acts, returns are permitted for a fiscal year other than that ending Dec. 31. (b) 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. (c) 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.) (d) 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 (c) 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 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 12 1/2 per cent of the loss. (See Table C.) (d) Net loss for prior year resulting from the operation of any trade or business regularly carried on by the taxpayer. In the case of a net loss for any taxable year beginning after Oct. 31, 1918, and ending prior to Jan. 1, 1920, the revenue act of 1918 provides for the deduction of such loss from net income of the preceding year, a redetermination of taxes for the preceding year being made. When 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. The revenue acts of 1921 to 1928, inclusive, provide that net loss in any year beginning after Dec. 31, 1920, may 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.

⁶ 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 on stock 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.

⁷ No provision for head of family in revenue act of 1913. Exemption prorated for period Mar. 1 to Dec. 31, 1913.

⁸ For each dependent 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 allowed for each dependent.

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 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 |
| \$20,000 to \$50,000..... | 1 | \$300 | \$5,000 to \$6,000..... | 1 | \$10 |
| \$50,000 to \$75,000..... | 2 | 800 | \$6,000 to \$8,000..... | 2 | 50 |
| \$75,000 to \$100,000..... | 3 | 1,550 | \$8,000 to \$10,000..... | 3 | 110 |
| \$100,000 to \$250,000..... | 4 | 7,550 | \$10,000 to \$12,000..... | 4 | 190 |
| \$250,000 to \$500,000..... | 5 | 20,050 | \$12,000 to \$14,000..... | 5 | 290 |
| Over \$500,000..... | 6 | ----- | \$14,000 to \$16,000..... | 6 | 410 |
| Revenue act of 1916, applicable to incomes for 1916 | | | \$16,000 to \$18,000..... | 7 | 550 |
| Amount of net income | Rate (per cent) | Total surtax | \$18,000 to \$20,000..... | 8 | 710 |
| \$20,000 to \$40,000..... | 1 | \$200 | \$20,000 to \$22,000..... | 9 | 860 |
| \$40,000 to \$60,000..... | 2 | 600 | \$22,000 to \$24,000..... | 10 | 1,090 |
| \$60,000 to \$80,000..... | 3 | 1,290 | \$24,000 to \$26,000..... | 11 | 1,310 |
| \$80,000 to \$100,000..... | 4 | 2,000 | \$26,000 to \$28,000..... | 12 | 1,550 |
| \$100,000 to \$150,000..... | 5 | 4,500 | \$28,000 to \$30,000..... | 13 | 1,810 |
| \$150,000 to \$200,000..... | 6 | 7,500 | \$30,000 to \$32,000..... | 14 | 2,090 |
| \$200,000 to \$250,000..... | 7 | 11,000 | \$32,000 to \$34,000..... | 15 | 2,390 |
| \$250,000 to \$300,000..... | 8 | 15,000 | \$34,000 to \$36,000..... | 16 | 2,710 |
| \$300,000 to \$500,000..... | 9 | 33,000 | \$36,000 to \$38,000..... | 17 | 3,050 |
| \$500,000 to \$1,000,000..... | 10 | 83,000 | \$38,000 to \$40,000..... | 18 | 3,410 |
| \$1,000,000 to \$1,500,000..... | 11 | 138,000 | \$40,000 to \$42,000..... | 19 | 3,790 |
| \$1,500,000 to \$2,000,000..... | 12 | 198,000 | \$42,000 to \$44,000..... | 20 | 4,190 |
| Over \$2,000,000..... | 13 | ----- | \$44,000 to \$46,000..... | 21 | 4,610 |
| Revenue act of 1917, applicable to incomes for 1917 | | | \$46,000 to \$48,000..... | 22 | 5,050 |
| Amount of net income | Rate (per cent) | Total surtax | \$48,000 to \$50,000..... | 23 | 5,510 |
| \$5,000 to \$7,500..... | 1 | \$25 | \$50,000 to \$52,000..... | 24 | 5,990 |
| \$7,500 to \$10,000..... | 2 | 75 | \$52,000 to \$54,000..... | 25 | 6,490 |
| \$10,000 to \$12,500..... | 3 | 150 | \$54,000 to \$56,000..... | 26 | 7,010 |
| \$12,500 to \$15,000..... | 4 | 250 | \$56,000 to \$58,000..... | 27 | 7,550 |
| \$15,000 to \$20,000..... | 5 | 500 | \$58,000 to \$60,000..... | 28 | 8,110 |
| \$20,000 to \$40,000..... | 8 | 2,100 | \$60,000 to \$62,000..... | 29 | 8,690 |
| \$40,000 to \$60,000..... | 12 | 4,500 | \$62,000 to \$64,000..... | 30 | 9,290 |
| \$60,000 to \$80,000..... | 17 | 7,900 | \$64,000 to \$66,000..... | 31 | 9,910 |
| \$80,000 to \$100,000..... | 22 | 12,300 | \$66,000 to \$68,000..... | 32 | 10,550 |
| \$100,000 to \$150,000..... | 27 | 25,800 | \$68,000 to \$70,000..... | 33 | 11,210 |
| \$150,000 to \$200,000..... | 31 | 41,300 | \$70,000 to \$72,000..... | 34 | 11,890 |
| \$200,000 to \$250,000..... | 37 | 59,800 | \$72,000 to \$74,000..... | 35 | 12,590 |
| \$250,000 to \$300,000..... | 42 | 80,800 | \$74,000 to \$76,000..... | 36 | 13,310 |
| \$300,000 to \$500,000..... | 46 | 172,800 | \$76,000 to \$78,000..... | 37 | 14,050 |
| \$500,000 to \$750,000..... | 50 | 297,800 | \$78,000 to \$80,000..... | 38 | 14,810 |
| \$750,000 to \$1,000,000..... | 55 | 435,300 | \$80,000 to \$82,000..... | 39 | 15,590 |
| \$1,000,000 to \$1,500,000..... | 61 | 740,300 | \$82,000 to \$84,000..... | 40 | 16,390 |
| \$1,500,000 to \$2,000,000..... | 62 | 1,050,300 | \$84,000 to \$86,000..... | 41 | 17,210 |
| Over \$2,000,000..... | 63 | ----- | \$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 \$500,000..... | 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 | | |
|--|-----------------------|-----------------|--|-----------------------|-----------------|
| 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 \$12,000..... | 2 | 80 | \$14,000 to \$16,000..... | 2 | 80 |
| \$12,000 to \$14,000..... | 3 | 140 | \$16,000 to \$18,000..... | 3 | 140 |
| \$14,000 to \$16,000..... | 4 | 220 | \$18,000 to \$20,000..... | 4 | 220 |
| \$16,000 to \$18,000..... | 5 | 320 | \$20,000 to \$22,000..... | 5 | 320 |
| \$18,000 to \$20,000..... | 6 | 440 | \$22,000 to \$24,000..... | 6 | 440 |
| \$20,000 to \$22,000..... | 8 | 600 | \$24,000 to \$26,000..... | 7 | 580 |
| \$22,000 to \$24,000..... | 9 | 780 | \$26,000 to \$28,000..... | 8 | 740 |
| \$24,000 to \$26,000..... | 10 | 980 | \$28,000 to \$30,000..... | 9 | 920 |
| \$26,000 to \$28,000..... | 11 | 1,200 | \$30,000 to \$34,000..... | 10 | 1,320 |
| \$28,000 to \$30,000..... | 12 | 1,440 | \$34,000 to \$36,000..... | 11 | 1,540 |
| \$30,000 to \$32,000..... | 13 | 1,700 | \$36,000 to \$38,000..... | 12 | 1,780 |
| \$32,000 to \$36,000..... | 15 | 2,300 | \$38,000 to \$42,000..... | 13 | 2,300 |
| \$36,000 to \$38,000..... | 16 | 2,620 | \$42,000 to \$44,000..... | 14 | 2,580 |
| \$38,000 to \$40,000..... | 17 | 2,960 | \$44,000 to \$46,000..... | 15 | 2,880 |
| \$40,000 to \$42,000..... | 18 | 3,320 | \$46,000 to \$48,000..... | 16 | 3,200 |
| \$42,000 to \$44,000..... | 19 | 3,700 | \$48,000 to \$50,000..... | 17 | 3,540 |
| \$44,000 to \$46,000..... | 20 | 4,100 | \$50,000 to \$52,000..... | 18 | 3,900 |
| \$46,000 to \$48,000..... | 21 | 4,520 | \$52,000 to \$56,000..... | 19 | 4,660 |
| \$48,000 to \$50,000..... | 22 | 4,960 | \$56,000 to \$58,000..... | 20 | 5,060 |
| \$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 | 8,320 |
| \$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 | | | | |

| Revenue act of 1926, applicable to incomes for 1925, 1926, and 1927, and revenue act of 1928, appli- cable to incomes for 1928, 1929, 1930, and 1931 | | |
|--|-----------------------|-----------------|
| Amount of net income | Rate (per cent) | Total surtax |
| \$10,000 to \$14,000..... | 1 | \$40 |
| \$14,000 to \$16,000..... | 2 | 80 |
| \$16,000 to \$18,000..... | 3 | 140 |
| \$18,000 to \$20,000..... | 4 | 220 |
| \$20,000 to \$22,000..... | 5 | 320 |
| \$22,000 to \$24,000..... | 6 | 440 |
| \$24,000 to \$28,000..... | 7 | 720 |
| \$28,000 to \$32,000..... | 8 | 1,040 |
| \$32,000 to \$36,000..... | 9 | 1,400 |
| \$36,000 to \$40,000..... | 10 | 1,800 |
| \$40,000 to \$44,000..... | 11 | 2,240 |
| \$44,000 to \$48,000..... | 12 | 2,720 |
| \$48,000 to \$52,000..... | 13 | 3,240 |
| \$52,000 to \$56,000..... | 14 | 3,800 |
| \$56,000 to \$60,000..... | 15 | 4,400 |
| \$60,000 to \$64,000..... | 16 | 5,040 |
| \$64,000 to \$70,000..... | 17 | 6,060 |
| \$70,000 to \$80,000..... | 18 | 7,880 |
| \$80,000 to \$100,000..... | 19 | 11,660 |
| Over \$100,000..... | 20 | |

¹ Tax for 1923 reduced 25 per cent by credit or re-
fund 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 | | | | | Income and profits taxes paid to foreign countries or United States possessions were not allowed as a tax credit but were included in general deductions from gross income, except that taxes paid to foreign countries were not allowed to nonresident aliens. |
| | | Net income from business having invested capital: ² | | | | | | |
| | | Net income equal to 15 per cent of invested capital less deduction. ³ | 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. ⁴ |

| | | | | | | | |
|------|---------------------------------|--|---|--|---|---|------------|
| 1921 | 1921 1922, 1923 ¹ | | Taxpayer may elect to be taxed at 12½ per cent on capital net gain, provided that the total tax, including the tax on capital net gain, is not less than 12½ per cent of the total net income. (Loss in ordinary net income can not be deducted from capital net gain.) | | | | Do. 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 ordinary net income. (Loss in ordinary net income may be deducted from capital net gain and the balance taxed at 12½ per cent.) | Capital net loss may be reported apart from ordinary net income and a tax credit of 12½ per cent of the capital net loss taken, if the tax thus produced is not less than the tax would be if the capital net loss were deducted from ordinary net income. | All net income up to \$5,000 whether earned or not, and up to \$10,000 if earned. | 25 per cent of normal tax on earned net income. (Can not exceed 25 per cent of normal tax on ordinary net income.) | Do. |
| 1926 | 1925, 1926, 1927 | | 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 ordinary net income and 25 per cent of 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 | | do | do | do | do | Do. |
| | 1930 | | do | do | do | do | Do. |
| | 1931 | | do | do | do | do | Do. |

¹ In excess of \$3,000 for nonresident aliens.

² 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.

³ 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.)

⁴ 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.

⁵ 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. For the years 1921 to 1931, inclusive, the amount of income and profits taxes paid to foreign countries or United States possessions, in excess of that deducted as a tax credit, is permitted to be included in deductions against gross income.

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, exemp

[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) (Aug. 5, 1909). | 1909 to Feb. 28, 1913. | \$5,000 | All net income ¹ in excess of exemption. | 1 | | | | |
| 1913 (Oct. 3, 1913). | Mar. 1, 1913, to Dec. 31, 1915. | None. | All net income. | 1 | | | | |
| 1916 (Sept. 8, 1916; amended Mar. 3, 1917, and Oct. 3, 1917). | 1916. | None. | do. | 2 | \$3,000 ⁴ plus: An amount equal to the same percentage of invested capital ³ 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.) | | | |
| 1917 (Oct. 3, 1917). | 1917. | None. | Dividends out of earnings from Mar. 1, 1913, to Dec. 31, 1915. | 1 | | Net income equal to 15 per cent of invested capital less credit. | 20 | |
| | | | 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. | 2 | | 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 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. | 4 | | 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 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. 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. 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.

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. 328, revenue acts of 1918 and 1921).

³ Net income means "statutory" net income, i. e., the excess of gross income over deductions as defined in the various revenue acts. Foreign corporations report only 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. 252 (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, is included to a reasonable amount in business deductions for 1918, 1919, 1920,

[Applicable to domestic and foreign corporations]

[illegible]

and 1921. (b) 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, or from the Chinese Trade Corporations, 1922 and subsequent years) were entirely tax exempt under the revenue acts of 1909, 1910, and subsequent years, and dividends paid by foreign corporations receiving a certain amount of income from sources within the United States under the revenue acts of 1913, and subsequent years. (c) Net loss for prior year: In the case of a net loss for any taxable year beginning after Oct. 31, 1918, and ending prior to Jan. 1, 1920, the revenue act of 1918 provides for the deduction of such loss from net income of the preceding year, a redetermination of taxes for the preceding year being made. When 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. The revenue acts of 1921 to 1928, inclusive, provide that net loss in any year beginning after Dec. 31, 1920, may be deducted from the net income of the succeeding taxable year, and if such net loss exceeds the net income for the succeeding year, the amount of such excess is to be allowed in the next succeeding year. (d) For insurance companies, see special provisions in the various revenue acts.

⁴ The \$3,000 credit not allowable to foreign corporations.

* Invested capital within the meaning of the statute is the capital actually paid in to the corporation by the stockholders, including surplus and undivided profits (exclusive of that for the current year), stocks, bonds, and other obligations (other than obligations of the United States) the dividends or interest from which are not included in computing net income, and excluding inadmissible assets. (See art. 821 of Regulations 45, relating to the revenue act of 1918.) For 1917, foreign corporations reported that proportion of invested capital which net income from sources within the United States was of the entire net income. For example, for the year 1917, 100 per cent of the net income of the American Petroleum Corporation was from sources within the United States, and for the year 1921 it was not necessary for corporations deriving a large portion of their gross income from sources within a possession of the United States to report invested capital. (See note 2.)

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 (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 (Nov. 23, 1921). | 1921..... | 2,000 | do..... | 10 | do. ⁷ | do..... | |
| | 1922, 1923. | 2,000 | Net income in excess of exemption. ⁵ | 12½ | | | |
| 1924 (June 2, 1924). | 1924..... | 2,000 | do..... | 12½ | | | |
| 1926 (Feb. 26, 1926). | 1925..... | 2,000 | do..... | ¹⁰ 13 | | | |
| | 1926, 1927. | 2,000 | do..... | ¹⁰ 13½ | | | |
| 1928 (May 29, 1928). | 1928..... | 3,000 | do..... | 12 | | | |
| | 1929..... | 3,000 | do..... | ¹¹ 11 | | | |
| | 1930..... | 3,000 | do..... | 12 | | | |
| | 1931..... | 3,000 | do..... | 12 | | | |
| | | | | | | | |

¹ Exemption allowable to domestic corporations with net income of \$25,000 or less for 1921 to 1931, inclusive, 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 Foreign corporations 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. 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 foreign corporations or to domestic corporations deriving a large portion of their gross income from sources within a possession of the United States, but to such corporations these taxes are allowable as a deduction from gross income if imposed upon income from sources within the United States. For the years 1921 to 1931, inclusive, the amount of taxes paid to foreign countries or United States possessions in excess of that deducted as a tax credit is permitted to be included in deductions against gross income.

³ The \$3,000 credit not allowable to foreign corporations for 1918 and subsequent years.

⁴ See notes 2 and 5, preceding page.

⁵ The \$3,000 credit not allowable to foreign corporations.

⁶ If corporation was not in existence during the whole of at least one calendar year during the pre-war period, the credit (with certain exceptions) shall be the sum of \$3,000 and an amount equal to the same percentage of invested capital for the taxable year as the average percentage of net income to invested capital for the pre-war period of representative corporations; but such amount shall in no case be less than 10 per cent of the invested capital of the taxpayer for the taxable year. (See sec. 311, revenue act of 1918.)

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.

credits under the revenue acts of 1909 to 1928, inclusive ¹—Continued

| War profits tax ⁴ | | | Tax on income from Government contracts | | | Tax credit for income and profits taxes paid to foreign countries or United States possessions ² |
|--|--|---|---|--|---|---|
| Credit | Amount subject to tax | Rate (per cent) | Ex-emption | Amount subject to tax | Rate (per cent) | |
| \$3,000 ³ 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. ⁵ | Net income in excess of war profits credits. | 80 (less amount of excess profits tax). | | | | 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. ⁷ |
| | | | | | | Do. ⁸ |
| | | | | | | Do. |
| | | | | | | Do. |
| | | | | | | Do. |
| | | | | | | Do. |
| | | | | | | Do. |
| | | | | | | Do. |
| | | | | | | Do. |

¹ Not allowable to China Trade Act corporations for 1922 and subsequent years.² For 1922 and subsequent years corporations are allowed, as a credit against net income, the amount received as interest upon obligations of the United States which is included in gross income (e. g., see sec. 236 (a), revenue act of 1924). For 1922 and subsequent years China Trade Act corporations are entitled to a specific credit. (See sec. 264 (a), revenue act of 1921 amended.)³ Income of insurance companies, exclusive of mutual companies other than life, taxable at 12½ per cent.⁴ 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 for 1926 and subsequent years 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 exceeding | Amount of block | 1916 In effect from Sept. 9, 1916, to Mar. 2, 1917, inclusive | 1916 as amended by revenue act of Mar. 3, 1917 In effect from Mar. 3, 1917, to Oct. 3, 1917, inclusive | 1917 In effect from Oct. 4, 1917, to 6.55 p. m. Feb. 24, 1919, inclusive | 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 |
| | 100,000 | 50,000 | 2 | 3 | 4 | 2 | 2 |
| | 150,000 | 50,000 | 2 | 3 | 4 | 2 | 3 |
| | 200,000 | 50,000 | 3 | 4½ | 6 | 3 | 3 |
| | 250,000 | 50,000 | 3 | 4½ | 6 | 3 | 4 |
| | 300,000 | 50,000 | 4 | 6 | 8 | 4 | 4 |
| | 350,000 | 50,000 | 4 | 6 | 8 | 4 | 5 |
| | 400,000 | 50,000 | 5 | 7½ | 10 | 6 | 5 |
| | 450,000 | 50,000 | 5 | 7½ | 10 | 6 | 6 |
| | 500,000 | 50,000 | 5 | 7½ | 10 | 8 | 6 |
| | 550,000 | 50,000 | 5 | 7½ | 10 | 8 | 7 |
| | 600,000 | 50,000 | 6 | 9 | 12 | 10 | 8 |
| | 650,000 | 50,000 | 6 | 9 | 12 | 12 | 9 |
| | 700,000 | 50,000 | 7 | 10½ | 14 | 14 | 10 |
| | 750,000 | 50,000 | 7 | 10½ | 14 | 14 | 11 |
| | 800,000 | 50,000 | 8 | 12 | 16 | 16 | 12 |
| | 850,000 | 50,000 | 8 | 12 | 16 | 16 | 13 |
| | 900,000 | 50,000 | 9 | 13½ | 18 | 18 | 14 |
| | 950,000 | 50,000 | 10 | 15 | 20 | 20 | 15 |
| | 1,000,000 | 50,000 | 10 | 15 | 20 | 20 | 16 |
| | 1,050,000 | 50,000 | 10 | 15 | 20 | 20 | 17 |
| | 1,100,000 | 50,000 | 10 | 15 | 22 | 22 | 18 |
| | 1,150,000 | 50,000 | 10 | 15 | 22 | 22 | 19 |
| | 1,200,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,250,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,300,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,350,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,400,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,450,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,500,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,550,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,600,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,650,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,700,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,750,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,800,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,850,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,900,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 1,950,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,000,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,050,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,100,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,150,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,200,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,250,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,300,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,350,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,400,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,450,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,500,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,550,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,600,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,650,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,700,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,750,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,800,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,850,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,900,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 2,950,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,000,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,050,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,100,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,150,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,200,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,250,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,300,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,350,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,400,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,450,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,500,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,550,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,600,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,650,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,700,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,750,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,800,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,850,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,900,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 3,950,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,000,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,050,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,100,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,150,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,200,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,250,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,300,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,350,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,400,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,450,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,500,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,550,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,600,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,650,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,700,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,750,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,800,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,850,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,900,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 4,950,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,000,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,050,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,100,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,150,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,200,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,250,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,300,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,350,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,400,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,450,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,500,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,550,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,600,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,650,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,700,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,750,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,800,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,850,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,900,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 5,950,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,000,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,050,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,100,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,150,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,200,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,250,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,300,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,350,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,400,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,450,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,500,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,550,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,600,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,650,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,700,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,750,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,800,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,850,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,900,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 6,950,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,000,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,050,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,100,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,150,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,200,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,250,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,300,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,350,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,400,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,450,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,500,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,550,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,600,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,650,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,700,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,750,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,800,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,850,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,900,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 7,950,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 8,000,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 8,050,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 8,100,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 8,150,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 8,200,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 8,250,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 8,300,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 8,350,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 8,400,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 8,450,000 | 50,000 | 10 | 15 | 25 | 25 | 20 |
| | 8,500,000 | 50,000 | | | | | |

INCOME TAX FORMS

FACSIMILES OF INDIVIDUAL AND CORPORATION INCOME TAX RETURNS FOR 1930 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.

Form 1040
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
(Auditor's Stamp)

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES FROM SALARIES OR WAGES OF MORE THAN \$5,000
AND INCOMES FROM BUSINESS, PROFESSION, RENTS, OR SALE OF PROPERTY

For Calendar Year 1930

File This Return With the Collector of Internal Revenue for Your District on or Before March 15, 1931

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name)

(Street and number, or rural route)

(Post office)

(County)

(State)

Occupation

Do Not Write in These Spaces

File
Code

Serial
Number

District

(Collector's Stamp)

Cash Check M.O. Cert. of Ind.
First Payment

1. Are you a citizen or resident of the United States?
2. If you filed a return for 1929, to what Collector's office was it sent?
3. Is this a joint return of husband and wife?
4. State name of husband or wife if a separate return was made and the Collector's office where it was sent.
5. Were you married and living with husband or wife on the last day of your taxable year?
6. If not, were you on the last day of your taxable year supporting in your household one or more persons closely related to you?
7. If your status in respect to questions 5 and 6 changed during the year, state date and nature of change.
8. How many dependent persons (other than husband or wife) under 18 years of age or incapable of self-support were receiving their chief support from you on the last day of your taxable year?

| Item and Subitem No. | INCOME (State name and address of employer) | Amount received | Excess paid (Explain in Schedule F) | | | | | | |
|---|--|-----------------|--|----|--|--|--|--|--|
| 1. Salaries, Wages, Commissions, etc. | | \$ | \$ | \$ | | | | | |
| 2. Income from Business or Profession. (From Schedule A) | | | | | | | | | |
| 3. Interest on Bank Deposits, Notes, Corporation Bonds, etc. (except interest on tax-free covenant bonds) | | | | | | | | | |
| 4. Interest on Tax-free Covenant Bonds Upon Which a Tax was Paid at Source | | | | | | | | | |
| 5. Income from Partnerships. (State name and address) | | | | | | | | | |
| 6. Income from Fiduciaries. (State name and address) | | | | | | | | | |
| 7. Rents and Royalties. (From Schedule B) | | | | | | | | | |
| 8. Profit from Sale of Real Estate, Stocks, Bonds, etc. (From Schedule C) | | | | | | | | | |
| 9. Taxable Interest on Liberty Bonds, etc. (From Schedule E) | | | | | | | | | |
| 10. Dividends on Stock of Domestic Corporations | | | | | | | | | |
| 11. Other Income (including dividends on stock of foreign corporations). (State nature of income) | | | | | | | | | |
| (a) | | | | | | | | | |
| (b) | | | | | | | | | |
| 12. TOTAL INCOME IN ITEMS 1 TO 11 | | | | | | | | | |
| 13. Interest Paid | | | | | | | | | |
| 14. Taxes Paid. (Explain in Schedule F) | | | | | | | | | |
| 15. Losses by Fire, Storm, etc. (Explain in Table at foot of page 2) | | | | | | | | | |
| 16. Bad Debts. (Explain in Schedule F) | | | | | | | | | |
| 17. Contributions. (Explain in Schedule F) | | | | | | | | | |
| 18. Other Deductions Authorized by Law. (Explain in Schedule F) | | | | | | | | | |
| 19. TOTAL DEDUCTIONS IN ITEMS 13 TO 18 | | | | | | | | | |
| 20. NET INCOME (Item 12 minus Item 19) | | | | | | | | | |

| EARNED INCOME CREDIT | | COMPUTATION OF TAX (See Instruction 23) | |
|---|----|---|----|
| 21. Earned Income (not over \$30,000) | \$ | 33. Net Income (Item 20 above) | \$ |
| 22. Less Personal Exemption and Credit for Dependents | \$ | 34. Liberty Bond Interest (Item 9) | \$ |
| 23. Balance (Item 21 minus 22) | \$ | 35. Dividends (Item 10) | \$ |
| 24. Amount taxable at 1½% (not over \$4,000) | \$ | 36. Credit for Dependents | \$ |
| 25. Amount taxable at 3% (not over \$4,000) | \$ | 37. Personal Exemption | \$ |
| 26. Amount taxable at 5% (Balance over \$8,000 of Item 23) | \$ | 38. Total of Items 34 to 37 | \$ |
| 27. Normal Tax (1½% of Item 24) | \$ | 39. Balance (Item 33 minus 38) | \$ |
| 28. Normal Tax (3% of Item 25) | \$ | 40. Amount taxable at 1½% (not over \$4,000) | \$ |
| 29. Normal Tax (5% of Item 26) | \$ | 41. Balance (Item 39 minus 40) | \$ |
| 30. Surplus on Item 21 | \$ | 42. Amount taxable at 3% (not over \$4,000) | \$ |
| 31. Tax on Earned Net Income (total of Items 27 to 30) | \$ | 43. Amount taxable at 5% (Item 41 minus 42) | \$ |
| 32. Credit of 25% of Tax (not over 25% of Items 20, 44, 45, and 46) | \$ | | |
| | | 44. Normal Tax (1½% of Item 40) | \$ |
| | | 45. Normal Tax (3% of Item 42) | \$ |
| | | 46. Normal Tax (5% of Item 43) | \$ |
| | | 47. Surplus on Item 20 (see Instruction 23) | \$ |
| | | 48. Tax on Net Income (total of Items 44 to 47) | \$ |
| | | 49. Tax on Capital Gain or Loss (12½% of Col. 8, Sched. D) | \$ |
| | | 50. Total of or difference between Items 48 and 49 | \$ |
| | | 51. Less Credit of 25% of Tax on Earned Income (Item 32) | \$ |
| | | 52. Total Tax (Item 50 minus 51) | \$ |
| | | 53. Less Income Tax Paid at Source | \$ |
| | | 54. Income Tax paid to a foreign country or U.S. possession | \$ |
| | | 55. Balance of Tax (Item 52 minus Items 53 and 54) | \$ |

AFFIDAVIT

I swear (or affirm) that this return, including the accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief, is a true and complete return made in good faith for the taxable year stated, pursuant to the Revenue Act of 1928 and the Regulations issued thereunder.

(If return is made by agent, the return therefor must be signed on this line)

Sworn to and subscribed before me this _____ day of _____, 1931.

NOTARIAL
SEAL

(Signature of officer administering oath)

(Title)

(Signature of individual or agent)

(Address of agent)

An amended return must be marked "Amended" at top of return

Checks and drafts will be accepted only if payable at par

7-16411

INSTRUCTIONS

The Instruction Numbers on this Page Correspond with the Item Numbers on the First Page of the Return

1. INCOME FROM SALARIES, WAGES, COMMISSIONS, ETC.

Enter as Item 1 on page 1 of the return, all salaries or other compensation credited by or received from outside sources. Use a separate line for each entry, giving the information requested.

Any amount claimed as a deduction for necessary expenses against salaries, etc., such as traveling expenses, while away from home in the pursuit of a trade or business, should be fully explained in Schedule F on page 2 of the return, or on an attached statement. Traveling expenses ordinarily include expenditures for railroad fares, meals, and lodging.

2. INCOME FROM BUSINESS OR PROFESSION

If you owned a business, or practiced a profession, on your own account, fill in Schedule A on page 2 of the return, and enter the net income (or loss) as Item 2 on page 1 of the return.

This schedule should include income from: (a) Sale of merchandise or products of manufacturing, mining, construction, and agriculture; (b) Business service, such as hotel, restaurant, and garage service, amusements, laundering, storage, transportation, etc.; and (c) Professional service, such as dentistry, law, or medicine. In general, report any income in the earning of which you incurred expenses for material, labor, supplies, etc.

Farmer's income schedule.—If you are a farmer and keep no books of account, or keep books on a cash basis, obtain from the Collector, and attach to this return Form 1040-F, Schedule of Farm Income and Expenses, and enter the net farm income as Item 2 on page 1 of this return. If your farm books of account are kept on an accrual basis, the filing of Form 1040-F is optional.

Installment sales.—If the installment method is used, attach to the return a schedule showing separately for the years 1927, 1928, 1929, and 1930 the following: (a) Gross sales; (b) Cost of goods sold; (c) Gross profit; (d) Percentage of profit to be included as income; and (e) Gross profit on amount collected. See Article 381 of Regulations 74.

Kind of business.—Describe the business or profession in the space provided as the top of page 2 of the return, and explain briefly the nature of the business, such as "doctor," "lawyer," "farmer," etc.

Total receipts.—Enter on Line 1 of Schedule A the total receipts, less any discounts or allowances for return of goods or service charges.

Inventory.—If engaged in a trade or business in which the production, purchase, or sale of merchandise is an income-producing factor, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, which may be valued at cost, or cost or market, whichever is lower.

Salaries.—Enter on Line 1 of Schedule A the salaries or other compensation for your services, your dependent minor children, or husband or wife if a joint return is filed, which is not deductible.

Interest.—Enter on Line 2 of Schedule A the interest on loans. Do not include interest to yourself on capital invested in or advanced to the business.

Taxes.—Enter on Line 12 taxes on business property or for carrying on business. Do not include taxes assessed against a kind of business for the purpose of increasing the value of the property assessed, nor Federal income taxes.

Losses.—Enter on Line 13 losses incurred in the trade or business, if not compensated for by insurance or otherwise and not made good by repairs claimed as a deduction. Losses of business property arising from fire, storm, etc., should be explained in the table at the foot of page 2 of the return.

Bad debts.—Enter on Line 14 the amount of bad debts written off from sales or services that have been reflected in income, which have been definitely ascertained to be worthless and chargeable to the taxable year, or such reasonable amount as has been added to a reserve for bad debts within the year.

A debt previously charged off as bad, if subsequently collected, must be returned as income for the year in which it was collected.

Depreciation.—Enter on Line 15 the amount claimed as depreciation by reason of exhaustion, wear and tear of property used in the trade or business, or as obsolescence or depletion, and explain in the table at the foot of page 2 how this amount was determined. If obsolescence is claimed, explain why the useful life is less than the actual life.

The amount of depreciation on property acquired by purchase should be determined upon the basis of the original cost (net replacement cost) of the property and the probable number of years remaining of its useful life, except if the property was purchased prior to March 1, 1913. It will be computed on the fair market value of such property as of that date or its original cost, whichever is greater. If the property was acquired in any other manner than by purchase, see Articles 201 to 210 of Regulations 74.

In case a deduction is claimed on account of depletion of mines, oil or gas wells, or timber, see Article 221 to 227 of Regulations 74.

Do not claim any deduction for depreciation in the value of a building occupied by you as a dwelling, or property held for personal use, nor for land (exclusive of improvements thereon), nor on stocks, bonds, and securities.

Repairs, and other expenses.—Enter on Line 16 rent on business property in which you have a profit, or depreciation on such property in a usable condition, and other necessary business expenses not classified above, such as heat, light, and fire insurance. Do not include rent for a dwelling occupied by you for residential purposes, or for the business of a proprietor, furniture, expenditures for replacements or permanent improvements to property, nor persons' living, or family expenses.

Deficit.—If the amount to be entered on Line 19 shows a deficit, such amount should be preceded by a minus sign or written with red ink.

3. INTEREST ON BANK DEPOSITS, ETC.

Enter as Item 3 all interest received or credited to your account during the taxable year on bank deposits, notes, mortgages, and corporation bonds, except interest on bonds upon which a tax was paid at the source. Interest on bonds is considered income when due and payable.

4. INTEREST ON TAX-FREE COVENANT BONDS

Enter as Item 4 bond interest upon which a tax was paid at source. A tax of 1½ per cent was paid at source on such interest if it was entered on Line 2 of Form 1090 which indicates that Item 3 will not exceed \$4,000, or 2 per cent was paid if the interest was entered on Line 3 of Form 1090 which indicates that Item 3 will exceed \$4,000. Such tax paid at source may be claimed as a credit in Item 53 on the return.

5 AND 6. INCOME FROM PARTNERSHIPS AND FIDUCIARIES

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 5a shall be reported in Schedule D, (b) taxable interest on obligations of the United States shall be included in Schedule E, and (c) profits which consisted of dividends on stock of domestic corporations shall be included in Item 10, on the return. Include in Items 53 and 54, respectively, credit claimed for income tax paid at source, and foreign income taxes.

If the taxable year on the basis of which you file your return fails to coincide with the annual accounting period of the partnership or fiduciary, then you should include in your return the distributive share of the partnership or such accounting period ending within your taxable year. See Instruction 23.

7. INCOME FROM RENTS AND ROYALTIES

Fill in Schedule B, giving the information requested. If you received property or crops in lieu of cash rent, report the income as though the rent had been cash. Crops received as rent on a crop share basis should be reported as income for the year in which disposed of (unless your return shows income accrued).

Enter as depreciation the amount of wear and tear, or depletion sustained during the taxable year 1930, and explain in the table at the foot of page 2.

Other expenses, such as interest, taxes, fire insurance, fuel, light, labor, and other necessary expenses of this character should be itemized.

8. PROFIT FROM SALE OF REAL ESTATE, BONDS, ETC.

Describe the property briefly in Schedule C, and state the price received, and the fair market value of the property received in exchange. Expenses connected with the sale may be deducted from the price received.

Enter the cost of the property, or if acquired prior to March 1, 1913, its fair market value as of that date, whichever is greater. Attach statement

explaining how the value as of March 1, 1913, was determined. If the property was not acquired by purchase, see Articles 601 to 604 of Regulations 74.

Enter as depreciation the amount of wear and tear, obsolescence, or depletion which has been allowable in respect of such property since date of acquisition, or since March 1, 1913, if the property was acquired before that date. In addition, if the property was acquired before March 1, 1913, and if the cost of such property is greater than its fair market value as of that date, the cost shall be reduced by the depreciation actually sustained before that date.

Subsequent improvements include expenditures for additions, improvements, and repairs made to restore the property or prolong its useful life.

No loss shall be recognized in any sale or other disposition of stock or securities where you have acquired substantially identical property within 30 days before or after the date of such sale, unless you are a dealer in securities.

In case the amount to be entered in Column 7 is a deductible loss, such amount should be preceded by a minus sign or written with red ink.

9a. CAPITAL NET GAIN OR LOSS

If desired, a capital net gain derived from the sale or exchange of capital assets may be computed separately and a tax of 12½ per cent paid thereon in lieu of the normal tax and surtax. The term "capital net gain" means the excess of the total amount of capital gain over the sum of (a) the capital deductions and capital losses, plus (b) the amount, if any, by which the ordinary deductions exceed the gross income computed without capital gain.

In case a capital net loss is sustained from the sale or exchange of capital assets, the total normal tax and surtax computed on the basis of the ordinary net income shall be reduced by 12½ per cent of such capital net loss; but in no case shall the tax computed in this manner be less than the total normal tax and surtax that would be imposed without the benefit of this provision. The term "capital net loss" means the excess of the sum of the capital losses plus the capital deductions over the total amount of capital gain.

Capital assets.—"Capital assets" means property held for more than two years (whether or not connected with your trade or business), but does not include your stock in trade or other property of a kind which would properly be included in your inventory if on hand at the close of the taxable year.

Fill in Schedule D in accordance with Instruction 8, if the tax is computed under this provision, and enter 12½ per cent of the capital net gain or loss as Item 49 on page 1 of the return. In case of a capital net loss, the amount of such loss and the credit claimed should be preceded by a minus sign or written with red ink. See Article 601 to 603 of Regulations 74.

9. INTEREST ON LIBERTY BONDS, ETC.

Schedule D should be filled in if you own any of the obligations or securities enumerated in Column 1. Enter in Column 2 all interest received or credited to your account during the year on such obligations, including your share of such interest received from a partnership, or an estate or trust, and enter in Column 3 the principal amounts of the various obligations owned.

Interest on all coupons falling due during the taxable year will be considered as income for the year, where the books are kept on a cash receipts and disbursements basis, and where the books are kept on an accrual basis, the actual amount of interest accrued, or the obligations owned during the taxable year.

If the obligations enumerated on Line (d) are owned in excess of the exemption of \$5,000, or any other (e) and (f) of the table, Items 6 and 8 should be filled in, and the total of the interest reported on Lines (d) and (e), Column 6, entered as Item 9 on page 1 of the return.

10. DIVIDENDS

Enter as Item 10 the amount received as dividends (a) from a domestic corporation other than a corporation entitled to the benefits of Section 251 of the Act of 1928 and other than a corporation organized under the China Trade Act, 442, or (b) from a foreign corporation which is shown to the satisfaction of the Commissioner that more than 50 per cent of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the deduction such dividends (or for such part of such period as the corporation has been in existence) was derived from sources within the United States, including your share of such dividends received on stock owned by a partnership, or an estate, or a trust.

11. OTHER INCOME

Enter as Item 11 all other taxable income for which no place is provided on the return, together with any dividends specifically excluded from Item 10.

12. TOTAL INCOME

Enter as Item 12 the net amount of Items 1 to 11, inclusive, after deducting any expenses reported in Item 1, and losses in Items 2, 6, 7, and 8.

13. INTEREST PAID

Enter as Item 13 interest paid on personal indebtedness as distinguished from business indebtedness (which should be taxed 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.

14. TAXES PAID

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 on a credit in Item 54.

Any deduction on account of taxes should be explained in Schedule F.

15. LOSSES BY FIRE, STORM, ETC.

Enter as Item 15 losses of property not connected with your business or profession, sustained during the year if arising from fire, storm, shipwreck, or other cause, or from theft, and if not compensated for by insurance or otherwise. See Article 171 of Regulations 74.

Explain losses claimed in the table provided on page 2 of the return.

16. BAD DEBTS

Enter as Item 16 all bad debts other than those claimed as a deduction in Schedule A. State in Schedule F, (a) of what the debts consisted, (b) when they were created, (c) when they became due, (d) what efforts were made to collect, and (e) how they were actually determined to be worthless.

17. CONTRIBUTIONS

Enter as Item 17 contributions or gifts made within the taxable year to any corporation, or trust, or community club, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual. The amount claimed shall not exceed 10 per cent of your net income computed without the benefit of this deduction.

A statement of the return of the donee in the process of administration may claim, in lieu of this deduction, that provided in Article 382 of Regulations 74. List organizations and amounts contributed to each in Schedule F.

18. OTHER DEDUCTIONS

Enter as Item 18 any other authorized deduction for which no place is provided on the return. Do not deduct losses incurred in transactions which were neither connected with your trade or business, nor entered into for profit.

If the amount claimed for an estate in proceedings for administration may be deducted the amount of any income paid or credited to a beneficiary.

Any deduction claimed should be explained in Schedule F.

19. TOTAL DEDUCTIONS

Enter as Item 19 the total of Items 13 to 18, inclusive. This amount should not include any deduction claimed in Schedule A or B.

20. NET INCOME

Enter as Item 20 the net income, which is obtained by deducting Item 19 from Item 12. The net income shall be computed upon the basis of the taxable year in accordance with the method of accounting regularly employed in keeping your books, unless such method does not clearly reflect your income.

21. PERSONS REQUIRED TO MAKE A RETURN OF INCOME

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States though not a citizen thereof, whose gross income for the taxable year 1930 amounted to \$5,000, or whose net income amounted to \$5,000.

- (a) \$1,500 if single or if married and not living with husband or wife;
(b) \$3,500 if married and living with husband or wife; or
(c) More than the personal exemption of status of taxpayer changes.

If an individual is single and the net income, including that of dependent minors, if any, is \$1,500 or over, or if the gross income is \$5,000 or over, a return must be filed. If the combined net income of husband and wife, and dependent minor children, if any, is \$3,500 or over, or if the combined gross income is \$5,000 or over, all such income must be reported on a joint return, or on separate returns of husband and wife. In case the husband and wife elect to file separate returns and their combined net income is \$5,000 or over, each shall make a return on Form 1010.

If the net income of a decedent to the date of his death was \$1,500 or over, if unmarried, or \$3,500 or over, if married and living with husband or wife, or if his gross income for the period was \$5,000 or over, the executor or administrator shall make a return for him on Form 1010 or 1040A.

Income of (a) estates of decedents before final settlement, (b) trusts, whether created by will or deed, for unascertained persons or persons with contingent interests, or income held under the terms of the will or trust for future distribution, is taxed to the beneficiary as a single person, except that from the income of a decedent's estate there may be deducted any amount properly paid or credited to a beneficiary.

22. PERSONAL EXEMPTION AND CREDIT FOR DEPENDENTS

A single person, or a married person not living with husband or wife, may claim an exemption of \$1,500. A person who was the head of a family or was married and living with husband or wife during the taxable year, may claim an exemption of \$3,500. If husband and wife file separate returns, the exemption may be taken by either or both, but not by both.

A "head of a family" is an individual who actually supports and maintains in his household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for dependent individuals is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of \$400 may be claimed for each person (other than husband or wife) under eighteen years of age, or incapable of self-support, or a dependent minor child, who was receiving regular or other support from the taxpayer on the last day of the taxable year. This credit may be claimed only by the person who furnishes the child support, and can not be divided between two taxpayers.

In case the status of a taxpayer changes during the year, the personal exemption shall be an amount which bears the same ratio to \$1,500 as the number of months the taxpayer was married, or by adoption, and whose right to exercise family control and provide for dependent individuals is based upon some moral or legal obligation, to twelve months. Taxpayers who are married and whose right to exercise family control and provide for dependent individuals is based upon some moral or legal obligation, but who are separated for more than half a month, in which case it shall be considered as a full month. Taxpayers who are separated for less than half a month, in which case it shall be considered as a full month, shall not exceed \$3,500, where the least of a family is married during the year.

In the case of an individual who dies during the taxable year, the personal exemption and credit for dependents shall be determined by his or her status at the time of death. Full credits shall also be allowed to the surviving spouse according to his or her status at the close of the taxable year.

Where a return is filed on Form 1010 for an estate in process of administration, or for a trust, an exemption of \$1,500 may be claimed.

23. COMPUTATION OF TAX

Severed income.—In computing the tax on your net income you may claim a credit of 25 per cent of the tax on your earned net income.

To determine this credit, compute the tax on your earned net income in Item 21 to 31 on page 1 of this return. If your earned net income is \$5,000, Items 32 and 33 will be 25 per cent of Item 31, or 25 per cent of the sum of Items 30, 41, 45, and 46, whichever amount is the smaller.

Earned income may consist of amounts received as compensation for personal services actually rendered, or an amount not in excess of 20 per cent of net profits derived by you from a trade or business in which both persons, services and capital are material income-producing factors.

If your net income is not more than \$5,000, the entire amount shall be considered as earned net income, or if your net income is more than \$5,000, the earned net income shall not be considered to be less than \$5,000. In no case shall the earned net income be more than \$30,000.

Fiscal year income.—Income from a partnership or estate, if income is received from a partnership, or an estate or trust, which makes its return for a fiscal year ending in 1930, the income attributable to 1930 shall be added to your other income for that year and your return shall be computed on the basis of the income attributable to 1930, and the income attributable to 1929 shall be taxed at the next higher normal rate and surtax rates applicable to 1929. In case of 3 per cent personal exemption and credit for dependents was not required in computing the tax for 1930, the balance may be applied against the income attributable to 1929.

Foreign tax paid to a foreign country or U. S. possession.—If a credit is claimed in Item 54 for income tax paid to a foreign country or a possession of the United States, submit Form 1116 with your return.

Surtax.—The surtax for any amount of net income not shown in the table below is computed by adding to the surtax for the largest amount shown which is less than the income, the surtax upon the excess over that amount at the rate indicated in the table.

In the case of bona fide sale of mines, oil or gas wells, or any interest therein, the surtax on the profit shall not exceed 10 per cent of the selling price. See article 51 of regulations 74.

The surtax upon \$15,450 would be \$33.50, computed as follows:

| 1. ESTATE | EXAMPLE: NET INCOME OF \$50,450 | | COMPUTATION OF SURTAX ON ITEM 26, PAGE 1 OF THIS RETURN | |
|----------------------|---------------------------------|-----------|---|-----------|
| | 2. Net Income | 3. Surtax | 4. Net Income | 5. Surtax |
| Surtax from table | \$16,450.00 | \$50.00 | | |
| Surtax at 3 per cent | 450.00 | 13.50 | | |
| Total | \$16,450.00 | \$63.50 | | |

SURTAX RATES FOR 1930

| Amount of net income | Rate per cent | Total surtax | Amount of net income | Rate per cent | Total surtax |
|----------------------|---------------|--------------|----------------------|---------------|--------------|
| A | B | C | A | B | C |
| \$0 to \$10,000 | 1 | \$10.00 | \$40,000 to \$44,000 | 11 | \$2,240 |
| 10,000 to \$14,000 | 2 | 20.00 | 44,000 to \$48,000 | 12 | 2,720 |
| 14,000 to \$18,000 | 3 | 30.00 | 48,000 to \$52,000 | 13 | 3,200 |
| 18,000 to \$22,000 | 4 | 40.00 | 52,000 to \$56,000 | 14 | 3,680 |
| 22,000 to \$26,000 | 5 | 50.00 | 56,000 to \$60,000 | 15 | 4,160 |
| 26,000 to \$30,000 | 6 | 60.00 | 60,000 to \$64,000 | 16 | 4,640 |
| 30,000 to \$34,000 | 7 | 70.00 | 64,000 to \$68,000 | 17 | 5,120 |
| 34,000 to \$38,000 | 8 | 80.00 | 68,000 to \$72,000 | 18 | 5,600 |
| 38,000 to \$42,000 | 9 | 90.00 | 72,000 to \$76,000 | 19 | 6,080 |
| 42,000 to \$46,000 | 10 | 1,000.00 | 76,000 to \$80,000 | 20 | 6,560 |
| 46,000 to \$50,000 | 11 | 1,100.00 | | | |

24. ITEMS EXEMPT FROM TAX

The following items are exempt from Federal income tax and should not be reported, unless it is desired to establish a net loss, in which case see Section 117 of the Revenue Act of 1928:

(a) Amounts received under a life insurance contract paid by reason of the death of the insured, whether in a single sum or in installments (but if such amounts are held by the insurer under an agreement to pay interest thereon, the interest payments shall be included in gross income);

(b) Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts) under a life insurance, endowment, or annuity contract, but if such amounts (when added to amounts received before the taxable year under such contract) exceed the aggregate premiums or contributions paid (whether or not paid during the taxable year) then the excess shall be included in gross income. In the case of a transfer for a valuable consideration, by assignment or otherwise, of a life insurance, endowment, or annuity contract, or any interest therein, the actual value of such consideration and the amount of the premiums and other sums subsequently paid by the transferee shall be exempt from taxation under paragraph (a) above or this paragraph;

(c) Gifts (not made as a consideration for services rendered), and money and property acquired by bequest, devise, or inheritance (but the income derived from such property is taxable and must be reported);

(d) Interest upon (1) the obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia; or (2) securities issued by the provinces of the Federal Farm Loan Act or under such Act as amended; or (3) the obligations of the United States or its possessions. In the case of obligations of the United States issued after September 1, 1917 (other than postal savings certificates of deposit) the interest on 4 per cent and 4½ per cent Liberty Bonds, Treasury Certificates of Indebtedness issued before June 15, 1929, Treasury Bonds, and Treasury Savings Certificates, earned in excess of \$3,600, and the interest on Treasury Notes, is subject to surtax if the net income is over \$5,000. Such interest should be reported as gross income.

(e) Amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus amounts received as damages received, whether by suit or agreement, on account of such injuries or sickness;

(f) Amounts received as compensation, family allotments and allowances under the provisions of the War Risk Insurance Act, the Vocational Rehabilitation Act or the World War Veterans' Act, 1924, or as pensions from the United States for service of the beneficiary or another in the military or naval forces of the United States in time of war, or as a pension from a pension fund created by the beneficiary or another for which the State is paying a pension;

(g) Amounts received by an individual as dividends or interest, not exceeding \$100, from domestic building and loan associations, substantially all the business of which is confined to making loans to members;

(h) Amounts received by an individual as interest on a loan made or furnished to a minister of the gospel as part of his compensation;

(i) Compensation paid by a State or political subdivision thereof to its officers and employees for services rendered in connection with the exercise of an essential governmental function; and

(j) Amounts received as accrued income from sources without the United States in the hands of citizens of the United States who are bona fide non-resident for more than six months during the taxable year. The taxpayer in such a case may not deduct from his gross income any amount properly allocable to or chargeable against the amount of such income.

25. ACCRUED OR RECEIVED INCOME

If your books or accounts are kept on an accrual basis, report all income accrued, even though it has not been actually received or entered on the books, and expenses incurred instead of expenses paid.

If your books do not show income accrued and expenses incurred, report all income received or constructively received, such as bank interest credited to your account, and expenses paid.

26. PERIOD TO BE COVERED BY RETURN

Your return for the calendar year 1930 shall be made on Form 1040. If the return is for a fiscal year ending on the last day of any month, other than December, in 1930, Form 1040-X should be used.

The accounting period established must be adhered to for subsequent years, unless permission was received from the Commissioner to make a change.

An application for a change in the accounting period shall be made on Form 1123 and for a period of not less than 12 months and not more than 36 months from the close of the proposed taxable year.

27. AFFIDAVIT

The affidavit must be executed by the person whose income is reported unless he is ill, absent from the country, or otherwise incapacitated, in which case the legal representative or agent may execute the affidavit. A minor, however, making his own return must execute the affidavit.

The oath will be administered without charge by any collector, deputy collector, or internal revenue agent. If an internal revenue agent is not available, the return should be sworn to before a notary public, justice of the peace, or other person authorized to administer oaths.

28. WHEN AND WHERE THE RETURN MUST BE FILED

The return must be sent to the Collector of Internal Revenue for the district in which you live or have your principal place of business, or to the Collector's office on or before March 15, 1931. In case you have no legal residence or place of business in the United States, the return should be forwarded to the Collector of Internal Revenue, Baltimore, Maryland.

29. WHEN AND TO WHOM THE TAX MUST BE PAID

The tax should be paid, if possible, by sending or bringing with the return a check or money order drawn to the order of "Collector of Internal Revenue at (name of city and State)." Do not send cash by mail, nor pay it in person, except at the Collector's office.

The tax may be paid when the return is filed, or in four equal installments, as follows: The first installment shall be paid on or before March 15, 1931, the second installment shall be paid on or before June 15, 1931, the third installment on or before September 15, 1931, and the fourth installment on or before December 15, 1931.

If any installment is not paid on the date fixed for payment the whole amount of tax unpaid shall be paid upon notice and demand by the Collector.

30. PENALTIES

For willful failure to make and file a return on time.—Not more than \$10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

For willfully making a false or fraudulent return.—Not more than \$10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

For delinquency in tax.—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the date after which a final determination of the right to file a petition with the Board of Tax Appeals, whichever date is earlier, and, in addition, 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of the law, and 10 per cent interest to be added, or 60 per cent of amount of deficiency if due to fraud.

31. INFORMATION AT SOURCE

Every person making payments of salaries, wages, interest, rents, commissions, or other fixed or determinable income of \$1,600 or more during the calendar year, to a single person, a partnership, or a fiduciary, or \$3,500 or more to a married person, is required to make a return on Form 1040 and 1060 showing the amount of such payments and the name and address of each recipient. These forms will be furnished by any collector of internal revenue upon request. Such returns covering the calendar year 1930 must be forwarded to the Collector of Internal Revenue for that district in time to be received not later than February 15, 1931.

U. S. GOVERNMENT PRINTING OFFICE 1930-284511

Form 1040A
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
(Auditor's Stamp)

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES OF NOT MORE THAN \$5,000
DERIVED CHIEFLY FROM SALARIES AND WAGES

For Calendar Year 1930

To be filed with the Collector of Internal Revenue for your district on or before March 15, 1931

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name)
(Street and number, or rural route)
(Post office) (County) (State)

Do not write in this space

Social
Number

Amount
Paid \$
(Cashier's Stamp)

OCCUPATION

Cash Check M.O.

1. Are you a citizen or resident of the United States?
2. Was a separate return filed by husband or wife?
3. Were you married and living with husband or wife on the last day of the year?
4. If not, were you the head of a family on the last day of the year?
5. State date and nature of any change under questions 3 or 4 during the year.
6. How many dependents (except husband or wife) were receiving their chief support from you on the last day of the year?

INCOME

1. Salaries, Wages, etc. (State from whom received) \$
2. Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds
3. Interest on bonds upon which a tax of 1½% was paid at source
4. Other Income (including income from partnerships and fiduciaries) (State source):
5. TOTAL INCOME IN ITEMS 1 TO 4. \$

DEDUCTIONS

6. Taxes Paid \$
7. Contributions (Explain on reverse side)
8. Other Deductions Authorized by Law (Explain below):
9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8. \$

COMPUTATION OF TAX

10. Net Income (Item 5 minus Item 9) \$
11. Credit for Dependents \$
12. Personal Exemption
13. Balance taxable at 1½%, not over \$4,000 (Item 10 minus Items 11 and 12) \$
14. Total Income Tax (1½% of Item 13) \$
15. Less: Income Tax paid at source on tax-free covenant bonds (1½% of Item 3) \$
16. Income tax paid to a foreign country or possession of the U. S. (Attach Form 1116)
17. Credit of 25% of tax on earned net income (25% of Item 14)
18. BALANCE OF TAX (Item 14 minus Items 15, 16, and 17) \$

AFFIDAVIT

I swear (or affirm) that this return has been examined by me, and, to the best of my knowledge and belief, is a true and complete return for the taxable year as stated, pursuant to the Revenue Act of 1928 and Regulations issued under authority thereof.

(If return is made by agent, the reason therefor must be stated on this line)

Sworn to and subscribed before me this

(Signature of taxpayer or agent)

day of , 1931

(Address of agent)

(Signature of officer administering oath)

(Title)

NOTE.—If you derive income, regardless of amount, from a profession or business, including farming, or from rents or sale of property, use Form 1040 Report interest on non-taxable obligations and dividends from domestic corporations on the reverse side of this form.

12-15479

STATEMENT OF CONTRIBUTIONS

| NAME OF ORGANIZATION | AMOUNT PAID | NAME OF ORGANIZATION | AMOUNT PAID |
|----------------------|-------------|----------------------|-------------|
| | \$ | | \$ |

NONTAXABLE OBLIGATIONS AND SECURITIES

| OBLIGATIONS AND SECURITIES | AMOUNT OWNED | INTEREST RECEIVED |
|---|--------------|-------------------|
| (a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia. | \$ | \$ |
| (b) Securities issued under the Federal Farm Loan Act, or under such Act as amended. | | |
| (c) Obligations of the United States or its possessions. | | |

DIVIDENDS FROM DOMESTIC CORPORATIONS

State the amount of dividends received from domestic corporations, including your share of such dividends on stock owned by a partnership, or an estate or trust. \$

PENALTIES

For Willful Failure to Make and File a Return on Time.—Not more than \$10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

For Willfully Making a False or Fraudulent Return.—Not more than \$10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

For Deficiency in Tax.—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition, 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of amount of deficiency if due to fraud.

INSTRUCTIONS

Liability for Filing Return

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States, though not a citizen thereof, having a gross income for the calendar year 1930 of \$5,000, or over, or a net income for the same period of (a) \$1,500 or over, if single, or if married and not living with husband or wife, or (b) \$3,500 or over, if married and living with husband or wife, or (c) more than the personal exemption if the status of the taxpayer changes.

Items Exempt from Tax

(a) Amounts received under a life insurance contract paid by reason of the death of the insured.

(b) Amounts received (other than by reason of the death of the insured) under a life insurance, endowment, or annuity contract, not to exceed the premiums or consideration paid for such contract.

(c) Gifts (not made as a consideration for services), and property acquired by bequest, devise, or inheritance (but the income from such property is taxable and must be reported).

(d) Interest upon (1) obligations of a State, Territory, or a political subdivision thereof, or the District of Columbia; (2) Federal Farm Loan bonds; and (3) all obligations of the United States and its possessions as to normal tax. Interest on Liberty Bonds owned in excess of \$5,000 is subject to surtax if the net income is over \$10,000.

(e) Amounts received as accident or health insurance for personal injuries or sickness, plus damages received on account of such injuries or sickness.

(f) Amounts received under the War Risk Insurance and Vocational Rehabilitation Acts, or the World War Veterans' Act, 1924, or as pensions from the United States for services in the military or naval forces in time of war, or as a State pension for services rendered for which the State is paying a pension.

(g) Dividends or interest, not exceeding \$300, received from domestic building and loan associations, substantially all the business of which is confined to making loans to members.

(h) Rental value of a dwelling house and appurtenances thereof furnished a minister of the gospel as part of his compensation.

(i) Compensation paid by a State or political subdivision thereof to its officers or employees for services rendered in connection with the exercise of an essential governmental function.

(j) Compensation received from sources without the United States by a citizen who is a nonresident for more than six months during the taxable year.

Income

Salaries.—Enter as Item 1 all salaries, wages, or other compensation received from outside sources by (a) yourself, (b) your husband or wife if a joint return is filed, and (c) each dependent minor child.

Interest.—Enter as Item 2 interest received on bank deposits, notes, mortgages, and corporation bonds, except that interest received on bonds upon which a tax was paid at source by the debtor corporation should be entered as Item 3 if you filed with the interest coupons a certificate on Form 1020 that your net income in excess of the personal exemption and credits does not exceed \$4,000. (The tax of 1½ per cent paid at source on such interest should be claimed as a credit in Item 15. Interest on bonds is considered income when due and payable.

Other income.—Enter as Item 4 all other taxable income, including dividends on stock of foreign corporations, income of an estate or trust, and your share (whether received or not) in the profits of a partnership.

Deductions

Taxes.—Enter as Item 6 all personal taxes and taxes on property paid during the year. Do not include Federal income taxes nor taxes claimed as a credit in Item 16 of the return.

Contributions.—Enter as Item 7 any contributions or gifts made during the year to any corporation or fund organized and operated exclusively for religious, charitable, or educational purposes. The amount claimed shall not exceed 15 per cent of the net income computed without the benefit of this deduction.

List names of organizations and amounts contributed to each in space above. Other deductions.—Enter as Item 8 any other deductions authorized by law, including interest paid on personal indebtedness.

Personal Exemption and Credits

A single person, or a married person not living with husband or wife, may claim a personal exemption of \$1,500. A person who, during the entire taxable year, was the head of a family or was married and living with husband or wife, may claim an exemption of \$3,000. If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.

A "head of a family" is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of \$400 may be claimed for each person (other than husband or wife) under eighteen years of age, or incapable of self-support because mentally or physically defective, who was receiving his or her chief support from the taxpayer on the last day of the taxable year. This credit can be claimed only by the person who furnishes the chief support, and can not be divided between two individuals.

In case the status of a taxpayer changes during the taxable year, the personal exemption shall be an amount which bears the same ratio to \$1,500 as the number of months during which the taxpayer was single bears to twelve months, plus an amount which bears the same ratio to \$3,000 as the number of months during which the taxpayer was married and living with husband or wife, or was the head of a family, bears to twelve months. For this purpose a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a full month. The amount of personal exemption shall not exceed \$3,000 where the head of a family is married during the taxable year.

In the case of an individual who dies during the taxable year, the credits for personal exemption and dependents shall be determined by his or her status at the time of death. Full credits shall also be allowed to the surviving spouse according to his or her status at the close of the taxable year.

General Information

Refund.—The oath will be administered without charge by any collector, deputy collector, or internal revenue agent.

Returns.—File the return with the Collector of Internal Revenue for the district in which you reside on or before March 15, 1931.

Tax.—The tax may be paid at the time of filing the return, or in four equal installments payable quarterly.

2-15339

Form 1190
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
(Individual's Return)

CORPORATION INCOME TAX RETURN For Calendar Year 1930

File This Return with the Collector of Internal Revenue for Your District on or Before March 15, 1931

PILDT PLAINLY CORPORATION'S NAME AND BUSINESS ADDRESS

(Name)

(Street and Number)

(Post Office and State)

Date of Incorporation

Under the Laws of what State or Country

Page 1 of Return

File
Code

Serial
Number

District

(Cashier's Stamp)

Cash

Check

M.O.

Cert. of Ind.

First Payment

Kind of Business Is This a Consolidated Return of Two or More Corporations? If so, How Many?

| GROSS INCOME | | | | | | | | | | | |
|---|---------------------------------|-----------------|--|-------|--|--|--|--|--|--|--|
| 1. Gross Sales from Trading or Manufacturing, \$ | Less Returns and Allowances, \$ | Net Sales, \$ | | | | | | | | | |
| 2. Less Cost of Goods Sold: | | | | | | | | | | | |
| (a) Inventory at beginning of year | | | | | | | | | | | |
| (b) Merchandise bought for sale | | | | | | | | | | | |
| (c) Cost of manufacturing or producing goods (From Schedule A): | | | | | | | | | | | |
| Salaries and Wages, \$ | | Other costs, \$ | | Total | | | | | | | |
| (d) Total of lines (a), (b), and (c) | | | | | | | | | | | |
| (e) Less inventory at end of year | | | | | | | | | | | |
| 3. Gross Profit from Trading or Manufacturing (Item 1 minus Item 2) | | | | | | | | | | | |
| 4. Gross Profit from Operations Other Than Trading or Manufacturing. (State source of income): | | | | | | | | | | | |
| (a) | | | | | | | | | | | |
| (b) | | | | | | | | | | | |
| (c) | | | | | | | | | | | |
| 5. Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds | | | | | | | | | | | |
| 6. Rents | | | | | | | | | | | |
| 7. Royalties | | | | | | | | | | | |
| 8. Profit from Sale of Real Estate, Stocks, Bonds, and other Capital Assets (From Schedule B) | | | | | | | | | | | |
| 9. Dividends on Stock of Domestic Corporations | | | | | | | | | | | |
| 10. Other Income (including dividends received on Stock of foreign corporations). (State nature of income): | | | | | | | | | | | |
| (a) | | | | | | | | | | | |
| (b) | | | | | | | | | | | |
| (c) | | | | | | | | | | | |
| 11. TOTAL INCOME IN ITEMS 3 TO 10 | | | | | | | | | | | |
| DEDUCTIONS | | | | | | | | | | | |
| 12. Compensation of Officers (From Schedule C) | | | | | | | | | | | |
| 13. Rent on Business Property | | | | | | | | | | | |
| 14. Repairs (From Schedule D); Salaries and Wages, \$ | | Other Costs, \$ | | Total | | | | | | | |
| 15. Interest | | | | | | | | | | | |
| 16. Taxes (From Schedule E) | | | | | | | | | | | |
| 17. Losses (From Schedule F) | | | | | | | | | | | |
| 18. Bad Debts (From Schedule G) | | | | | | | | | | | |
| 19. Dividends (From Schedule H) | | | | | | | | | | | |
| 20. Depreciation (resulting from exhaustion, wear and tear, or obsolescence) (From Schedule I) | | | | | | | | | | | |
| 21. Depletion of Mines, Oil and Gas Wells, Timber, etc. (Submit schedule, see Instruction 21) | | | | | | | | | | | |
| 22. Other Deductions Not Reported Above. (Explain below, or on separate sheet): | | | | | | | | | | | |
| (a) Salaries and wages. (Not included in Item 2, 12, or 14 above) | | | | | | | | | | | |
| (b) Net Loss for 1928-1929 (Submit schedule) | | | | | | | | | | | |
| (c) | | | | | | | | | | | |
| (d) | | | | | | | | | | | |
| (e) | | | | | | | | | | | |
| 23. TOTAL DEDUCTIONS IN ITEMS 12 TO 22 | | | | | | | | | | | |
| 24. NET INCOME (Item 11 minus Item 23) | | | | | | | | | | | |

COMPUTATION OF TAX

| | | | | | | | | | | | | | | | | | | | |
|---|----|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 25. Net Income (Item 24 above) | \$ | | | | | | | | | | | | | | | | | | |
| 26. Less Credit of \$3,000 (for a domestic corporation having a net income of less than \$25,000) | \$ | | | | | | | | | | | | | | | | | | |
| 27. Balance (Item 25 minus Item 26) | \$ | | | | | | | | | | | | | | | | | | |
| 28. Income Tax Paid at Source. (This credit can only be allowed to a nonresident foreign corporation) | \$ | | | | | | | | | | | | | | | | | | |
| 29. Income Tax Paid to a Foreign Country or U.S. possession by a domestic corporation (see Inst. 27) | \$ | | | | | | | | | | | | | | | | | | |
| 30. Total Tax (Item 28 plus Item 29) | \$ | | | | | | | | | | | | | | | | | | |
| 31. Balance of Tax (Item 30 minus Items 31 and 32) | \$ | | | | | | | | | | | | | | | | | | |

An amended return must be marked "Amended" at top of return

Checks and drafts will be accepted only if payable at par

9-13412

Page 2 of Return

SCHEDULE K—BALANCE SHEETS (See Instruction 43)

| Item | Beginning of Taxable Year | | | | End of Taxable Year | | | |
|---|---------------------------|--|-------|--|---------------------|----|-------|--|
| | Amount | | Total | | Amount | | Total | |
| ASSETS | | | | | | | | |
| 1. Cash..... | | | \$ | | | \$ | | |
| 2. Notes receivable..... | | | | | | | | |
| 3. Accounts receivable..... | \$ | | | | \$ | | | |
| Less reserve for bad debts..... | | | | | | | | |
| 4. Inventories: | | | | | | | | |
| Raw materials..... | \$ | | | | \$ | | | |
| Work in process..... | | | | | | | | |
| Finished goods..... | | | | | | | | |
| Supplies..... | | | | | | | | |
| 5. Investments (nontaxable): | | | | | | | | |
| Obligations of a State, Territory, or any po- | | | | | | | | |
| litical subdivision thereof, or the District | | | | | | | | |
| of Columbia..... | \$ | | | | \$ | | | |
| Securities issued under the Federal Farm Loan | | | | | | | | |
| Act, or under such Act as amended..... | | | | | | | | |
| Obligations of the United States or its pos- | | | | | | | | |
| sessions..... | | | | | | | | |
| 6. Other investments: | | | | | | | | |
| Stocks of domestic corporations..... | \$ | | | | \$ | | | |
| Bonds of domestic corporations..... | | | | | | | | |
| Stocks and bonds of foreign corporations..... | | | | | | | | |
| All other investments or loans..... | | | | | | | | |
| 7. Deferred charges: | | | | | | | | |
| Prepaid insurance..... | \$ | | | | \$ | | | |
| Prepaid taxes..... | | | | | | | | |
| All other..... | | | | | | | | |
| 8. Capital assets: | | | | | | | | |
| Land..... | | | | | | | | |
| Buildings..... | \$ | | | | \$ | | | |
| Machinery and equipment..... | | | | | | | | |
| Furniture and fixtures..... | | | | | | | | |
| Delivery equipment..... | | | | | | | | |
| Less reserves for depreciation..... | \$ | | | | \$ | | | |
| 9. Patents..... | | | | | | | | |
| 10. Good will..... | | | | | | | | |
| 11. Other assets (describe fully): | \$ | | | | \$ | | | |
| 12. TOTAL ASSETS..... | | | \$ | | | | \$ | |
| LIABILITIES | | | | | | | | |
| 13. Notes payable (less than one year)..... | | | \$ | | | | \$ | |
| 14. Accounts payable..... | | | | | | | | |
| 15. Bonds and notes (not secured by mortgage)..... | | | | | | | | |
| 16. Mortgages (including bonds and notes so secured)..... | | | | | | | | |
| 17. Accrued expenses: | | | | | | | | |
| Interest..... | \$ | | | | \$ | | | |
| Taxes..... | | | | | | | | |
| All other..... | | | | | | | | |
| 18. Other liabilities (describe fully): | | | | | | | | |
| 19. Capital stock: | | | | | | | | |
| Preferred stock (less stock in treasury)..... | \$ | | | | \$ | | | |
| Common stock (less stock in treasury)..... | | | | | | | | |
| 20. Surplus..... | \$ | | | | \$ | | | |
| 21. Undivided profits..... | | | | | | | | |
| 22. TOTAL LIABILITIES..... | | | \$ | | | | \$ | |

Remarks.....

Page 4 of Return SCHEDULE A—COST OF MANUFACTURING OR PRODUCING GOODS (See Instruction 2)

| Items | Amount | Items | Amount (Enter as Item 2c) |
|----------------------------|---------|-------|------------------------------|
| Salaries and wages..... | \$..... | | \$..... |
| Material and supplies..... | \$..... | | \$..... |
| | | | |
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SCHEDULE B—PROFIT FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC. (See Instruction 8)

| 1. KIND OF PROPERTY | 2. DATE ACQUIRED | 3. AMOUNT REALIZED | 4. DEPRECIATION ALLOWABLE PRIOR ACQUISITION | 5. COST OR VALUE AS OF MARCH 1, 1913, WHICHEVER IS GREATER | 6. SUBSEQUENT IMPROVEMENTS | 7. NET PROFIT (Enter as Item 2c) |
|---------------------|------------------|--------------------|---|--|----------------------------|-------------------------------------|
| | | \$..... | \$..... | \$..... | \$..... | \$..... |
| | | | | | | |
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State how property was acquired.....

SCHEDULE C—COMPENSATION OF OFFICERS (See Instruction 12)

| 1. NAME OF OFFICER | 2. OFFICIAL TITLE | 3. TOTAL COMPENSATION TO BUSINESS | SHARES OF STOCK OWNED | | 6. AMOUNT OF COMPENSATION (Enter as Item 1c) |
|--------------------|-------------------|-----------------------------------|-----------------------|--------------|---|
| | | | 4. Common | 5. Preferred | |
| | | | | | \$..... |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |

SCHEDULE D—COST OF REPAIRS (See Instruction 14)

| 1. Items | 2. AMOUNT (Enter as Item 1c) |
|-------------------------|---------------------------------|
| Salaries and wages..... | \$..... |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |

SCHEDULE E—TAXES PAID (See Instruction 16)

| 1. Items | 2. AMOUNT (Enter as Item 1c) |
|----------|---------------------------------|
| | |
| | |
| | |
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| | |

SCHEDULE F—EXPLANATION OF LOSSES BY FIRE, STORM, ETC. (See Instruction 17)

| 1. KIND OF PROPERTY | 2. DATE ACQUIRED | 3. COST OR VALUE AS OF MARCH 1, 1913, WHICHEVER IS GREATER | 4. SUBSEQUENT IMPROVEMENTS | 5. DEPRECIATION ALLOWABLE PRIOR ACQUISITION | 6. INSURANCE AND SALVAGE VALUE | 7. DEDUCTIBLE LOSS (Enter as Item 1c) |
|---------------------|------------------|--|----------------------------|---|--------------------------------|--|
| | | \$..... | \$..... | \$..... | \$..... | \$..... |
| | | | | | | |
| | | | | | | |
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State how property was acquired.....

SCHEDULE G—BAD DEBTS (See Instruction 18)

| 1. Year | 2. PAID OR ACCRUED | 3. BAD DEBTS |
|-----------|--------------------|--------------|
| 1926..... | \$..... | \$..... |
| 1927..... | | |
| 1928..... | | |
| 1929..... | | |
| 1930..... | | |

SCHEDULE H—DIVIDENDS DEDUCTIBLE (See Instruction 19)

| 1. NAME OF CORPORATION | AMOUNT OF DIVIDENDS | |
|------------------------|---------------------|------------|
| | 2. Domestic | 3. Foreign |
| | \$..... | \$..... |
| | | |
| | | |
| | | |
| | | |

SCHEDULE I—EXPLANATION OF DEDUCTION FOR DEPRECIATION (See Instruction 20)

| 1. KIND OF PROPERTY (Buildings, lease material of which depreciated) | 2. DATE ACQUIRED | 3. AGE WHEN ACQUIRED | 4. PROBABLE LIFE AFTER ACQUISITION | 5. COST OR VALUE AS OF MARCH 1, 1913, WHICHEVER IS GREATER (Exclusive of Land) | AMOUNT OF DEPRECIATION CREDITED | |
|---|------------------|----------------------|------------------------------------|--|---------------------------------|--------------|
| | | | | | 6. Previous years | 7. This year |
| | | | | \$..... | \$..... | \$..... |
| | | | | | | |
| | | | | | | |
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AFFIDAVIT

We, the undersigned, president and treasurer of the corporation for which this return is made, being severally duly sworn, each for himself depose and say that this return, including the accompanying schedules and statements, has been examined by him and is, to the best of his knowledge and belief, a true and complete return made in good faith, for the taxable year stated, pursuant to the Revenue Act of 1928 and the Regulations issued thereunder.

Sworn to and subscribed before me this day of, 1931.

President.



(Signature of officer administering oath)

(Title)



Attach a separate sheet if any of the above schedules do not provide sufficient space

2-10446

Page 1 of Instructions

INSTRUCTIONS

The Instructions Numbered 1 to 24 on this Page Correspond with the Item Numbers on Page 1 of the Return

GROSS INCOME AND DEDUCTIONS

1. **Gross sales.**—If engaged in trading or manufacturing, enter as Item 1 on page 1 of the return, the gross sales, less goods returned and any allowances or discounts from the sale price.

Banks, insurance companies, and other corporations required to submit statements of income and expenses to any national, State, municipal, or other public officer may submit with the return a statement of income and expenses in the form furnished to such officer, in lieu of the information requested in Items 1 to 23 of the return, except that a railroad company will submit with the return a statement on Form 1090. In such cases the taxable net income will be recorded by means of Schedule L on page 3 of the return, with the net profit shown by the income and expense statement submitted, and should be entered as Item 24 on page 1 of the return.

2. **Cost of goods sold.**—Enter as Item 2 the information requested on lines (a) to (e) and list in Schedule A on page 6 of the return the principal items of cost, including the amount entered on line (e), the minor items to be grouped in one amount. Enter as salaries and wages on line (c) the total compensation, during the period covered by this return, of individuals employed (exclusive of officers and firm members).

If the production, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, which may be valued at cost, or cost or market, whichever is lower. Enter the letters "C," or "C or M," immediately before the amount column on lines (a) and (e) under Item 2, if the inventories are valued at either cost, or cost and market, whichever is lower, and explain fully in question 8 on page 3 the method used. In case the inventories reported do not agree with the balance sheet, attach a statement explaining how difference occurred.

3. **Gross profit.**—Enter as Item 3 the gross profit from trading or manufacturing, which is obtained by deducting Item 2, the cost of goods sold as extended, from Item 1, the net sales.

4. **Gross profit from other operations.**—Enter as Item 4 the gross profit from operations other than trading or manufacturing, stating in the space provided the nature and amount of the principal items; the minor items should be grouped in one amount.

5. **Interest on bank deposits, etc.**—Enter as Item 5 all interest received or credited to the corporation during the taxable year on bank deposits, notes, mortgages, and corporation bonds.

6. **Rents.**—Enter as Item 6 the gross amount received for the rent of property. Any deductions claimed for repairs, interest, taxes, and depreciation should be included in Items 14, 15, 16, and 20, respectively.

7. **Royalties.**—Enter as Item 7 the gross amount received as royalties. If a deduction is claimed for depletion, it should be reported as Item 21.

8. **Profit from sale of capital assets.**—Enter as Item 8 the amount of gain or loss from the sale or other disposition of real estate, stocks, bonds, and capital assets.

Describe the property briefly in Schedule B, and state the actual consideration or price received, or the fair market value of the property received in exchange. Expenses connected with the sale, such as commissions paid agents, may be deducted in computing the amount received.

Enter the original cost of the property, or if it was acquired prior to March 1, 1913, the fair market value as of that date, whichever is greater. Attach statement explaining how value as of March 1, 1913, was determined. Expenses incidental to the purchase may be included in the cost if never deducted from income.

Enter as depreciation the amount of exhaustion, wear and tear, obsolescence, or depletion which has been allowable in respect of such property since date of acquisition, or since March 1, 1913, if the property was acquired before that date. In addition, if the property was acquired before March 1, 1913, and if the cost of such property is greater than its fair market value as of that date, the cost shall be reduced by the depreciation actually sustained before that date. See Articles 591 to 604 of Regulations 74.

Subsequent improvements include expenditures for additions, improvements, and repairs made to restore the property or prolong its useful life. Do not deduct ordinary repairs, interest, or taxes in computing gain or loss.

No loss shall be recognized in any sale or other disposition of shares of stock or securities where the corporation has acquired substantially identical property within 30 days before or after the date of such sale, unless the corporation is a dealer in stock or securities in the ordinary course of business.

In case the amount to be entered in Column 7 is a deductible loss, such amount should be preceded by a minus sign or written with red ink.

9. **Dividends.**—Enter as Item 9 the amount received as dividends (a) from a domestic corporation other than a corporation entitled to the benefits of Section 251 of the Revenue Act of 1928 and other than a corporation organized under the China Trade Act, 1922, or (b) from a foreign corporation when it is shown to the satisfaction of the Commissioner that more than 50 per cent of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the corporation has been in existence) was derived from sources within the United States.

10. **Other income.**—Enter as Item 10 all other taxable income for which no place is provided on the return, together with any dividends specifically excluded from Item 9.

11. **Total income.**—Enter as Item 11 the net amount of Items 3 to 10, inclusive, after deducting any losses reported in Items 7, 8, and 9.

12. **Compensation of officers.**—Enter as Item 12 the compensation of all officers, in whatever form paid, and fill in Schedule C, giving the information requested.

13. **Rent.**—Enter as Item 13 rent paid for business property in which the corporation has no equity.

14. **Repairs.**—Enter as Item 14 the cost of incidental repairs including the labor, supplies and other items which do not add to the value or appreciably prolong the life of the property. Enter as salaries and wages the compensation, during the period covered by this return, of persons employed directly in connection with these incidental repairs, as shown in Schedule D. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account. Expenditures for restoring or replacing property are not deductible, as such expenditures are chargeable to capital account or to depreciation reserve, depending on how depreciation is charged on the books of the corporation.

List in Schedule D the principal items of cost, grouping the minor items in one amount.

15. **Interest.**—Enter as Item 15 interest paid on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest upon which is wholly exempt from taxation.

16. **Taxes.**—Enter as Item 16 taxes paid or accrued during the taxable year. Do not include Federal income taxes, income taxes claimed as a credit in Item 32, taxes assessed against local benefits tending to increase the value of the property assessed, Federal taxes paid on bonds containing a tax-free covenant, nor taxes imposed upon sales by the manufacturer.

List in Schedule E each class of taxes deducted.

17. **Losses.**—Enter as Item 17 losses sustained during the year and not compensated for by insurance or otherwise. Losses of business property arising from fire, storm, shipwreck, or other casualty, or from theft, should be explained in Schedule F, giving the information requested.

18. **Bad debts.**—Enter as Item 18 debts, or portions thereof, arising from sales or services that have been reflected in income, which have been definitely ascertained to be worthless and have been charged off within the year, or such reasonable amount as has been added to a reserve for bad debts within the year.

If the debts are included in the deduction claimed, submit a schedule showing the amounts charged off, and state how each was determined to be worthless.

If the amount deducted is an addition to a reserve, enter in Schedule G the amount of sales charged on account, and the amount of bad debts charged off, for each of the years indicated.

A debt previously charged off as bad, if subsequently collected, must be returned as income for the year in which collected.

19. **Dividends.**—Enter as Item 19 the dividends described in Instruction 9 which were reported as income in Item 9.

Describe in Schedule H any dividends claimed as a deduction.

20. **Depreciation.**—The amount deductible on account of depreciation in Item 20 is an amount fairly measuring the portion of the investment in depreciable property by reason of exhaustion, wear and tear, or obsolescence, which is properly chargeable against the operations of the year. If the property was acquired by purchase on or after March 1, 1913, the amount of depreciation should be determined upon the basis of the original cost (not replacement cost) of the property, and the probable number of years remaining of its useful life. In case the property was purchased prior to March 1, 1913, the amount of depreciation will be determined in the same manner, except that it will be computed on its original cost, or the fair market value as of March 1, 1913, whichever is greater. If the property was acquired in any other manner than by purchase see Article 611 of Regulations 74. The capital sum to be replaced should be charged off over the useful life of the property either in equal annual installments or in accordance with any other recognized trade practice, such as an apportionment over units of production. Whatever plan or method of apportionment is adopted must be reasonable and must have due regard to operating conditions during the taxable year. The method adopted should be described in the return. Stocks, bonds, and like securities are not subject to exhaustion, wear and tear within the meaning of the law.

If a deduction is claimed on account of depreciation Schedule I shall be filled in, and the total amount claimed therein should correspond with the figures reflected in the balance sheet. In case obsolescence is included, state separately amount claimed and basis upon which it is computed. Land values must not be included in this schedule. See Articles 201 to 210 of Regulations 74.

21. **Depletion.**—If a deduction is claimed on account of depletion, secure from the Collector Form D (minerals), Form E (coal), Form F (miscellaneous non-metallic), Form G (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with Questionnaire in previous years, then file with this return information necessary to bring your depletion schedule up to date, setting forth in full statement of all transactions bearing on deductions or additions to value of physical assets with explanation of how depletion deduction for the taxable year has been determined. See Articles 221 to 257 of Regulations 74.

22. **Other deductions.**—Enter any other deductions authorized by law, and fill with the return a schedule showing how each deduction was computed. If a deduction is claimed on account of a net loss for prior year, see Article 652 of Regulations 74.

23. **Total deductions.**—Enter as Item 23 the total of Items 12 to 22, inclusive.

24. **Net income.**—Enter as Item 24 the net income, which is obtained by deducting Item 23 from Item 11. The net income of a corporation shall be computed upon the basis of its taxable year in accordance with the method of accounting regularly employed in keeping the books, unless such method does not clearly reflect the income.

COMPUTATION OF TAX

25. **The tax is computed** upon the amount of net income in excess of the credit of \$3,000 which may be claimed in Item 26 by a domestic corporation having a net income of less than \$25,360. In such case, if the first or final return of a corporation is for a period of less than twelve months, the full credit of \$3,000 is allowed. If the return is made for a fractional part of a year to effect a change in the accounting period, the tax shall be computed as provided in Instruction 46. For the credit allowed a corporation organized under the China Trade Act, 1922, see Section 261 of the Act of 1923.

CREDIT FOR TAXES

26. **A foreign corporation** subject to taxation and not engaged in a trade or business within the United States and not having any office or place of business therein may claim as a credit in Item 31 any income tax required to be deducted and withheld at the source.

27. **If a credit is claimed** by a domestic corporation in Item 32 on account of income tax paid to a foreign country or a possession of the United States, submit Form 1118 with this return, together with the receipt for each such tax payment. In case credit is sought for taxes accrued the form must have attached to it a certified copy of the return on which such accrued tax was based, and the Commissioner may require a bond on Form 1119 for the payment of any tax found due if the tax when paid differs from the credit claimed. A foreign corporation is not entitled to claim this credit.

Page 2 of Instructions

LIABILITY FOR FILING RETURNS

28. **Corporations generally.**—Every domestic or resident corporation, joint-stock company, association, or insurance company not specifically exempted by Section 104 of the Revenue Act of 1926, whether or not having any net income, must file a return on this form, or on Form 1120A if for a fiscal year.

29. **Corporations in possessions of the United States.**—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the United States, provided, (a) 80 per cent or more of the gross income for the three-year period immediately preceding the close of the taxable year (or such part thereof as may be applicable) was derived from sources within a possession of the United States; and (b) 50 per cent or more of the gross income for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States.

30. **Foreign corporations.**—A foreign corporation subject to the provisions of the Revenue Act of 1926, regardless of the amount of its net income, is required to file a return with the Collector in whose district is located its principal office or agency through which is transacted the business in the United States. The net income should be computed in accordance with Articles 671 to 684 of Regulations 74.

INSURANCE COMPANIES

31. **Life insurance companies.**—A life insurance company issuing life insurance and annuity contracts (including contracts of combined life, health, and accident insurance), as defined by Section 201 of the Revenue Act of 1926, shall file its tax return on Form 1120L, instead of this form.

32. **Mutual insurance companies.**—A mutual insurance company (other than a life insurance company), in addition to the deductions allowed a corporation, unless otherwise allowed, may claim as deductions in Item 22 of the return, (a) the net addition required by law to be made within the taxable year to reserve funds (including in the case of an assessment insurance company the actual deposit of sums with State or Territorial officers pursuant to law as additions to guarantee or reserve funds); and (b) the sums other than dividends paid within the taxable year on policy and annuity contracts.

33. **A mutual marine insurance company** shall include in its gross income in Item 4 of this return the gross premiums collected and received, less amounts paid for reinsurance, and in addition to the deductions allowed a corporation, and to a mutual insurance company in Instruction 32 above, unless otherwise allowed, may claim as a deduction in Item 22 of the return amounts repaid to policyholders on account of premiums previously paid by them, and interest paid upon such amounts between the ascertainment and the payment thereof.

34. **A mutual insurance company** (including interinsurance and reciprocal rewriters), but not including a mutual life or mutual marine insurance company) requiring its members to make premium deposits to provide for losses and expenses, in addition to the deductions allowed a corporation, and to a mutual insurance company in Instruction 32 above, unless otherwise allowed, may claim as a deduction in Item 22 of the return, the amount of premium deposits returned to its policyholders and the amount of premium deposits retained for losses, expenses, and reinsurance reserves.

35. **The receipts of shipowners' mutual protection and indemnity associations** not organized for profit, and no part of the net earnings of which inures to the benefit of any private stockholder or member, are exempt from taxation; but such associations shall be subject as other corporations to the tax upon their net income from interest, dividends, and rents.

36. **Benevolent life insurance associations of a purely local character**, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or life organizations are exempt from taxation only if 85 per cent or more of the income consists of amounts collected from members for the sole purpose of meeting losses and expenses.

37. **Other insurance companies.**—The net income of an insurance company (other than a life or mutual insurance company referred to above) is the gross income earned during the taxable year from investment income and from underwriting income, computed on the basis of the underwriting and investment surplus of the Annual Statement approved by the National Convention of Insurance Commissioners, plus the gain from the sale or other disposition of property, less the deductions for ordinary and necessary expenses, interest, taxes, losses, bad debts, depreciation, etc., as provided in Article 991 of Regulations 74.

CONSOLIDATED RETURNS

38. Subject to the provisions of Section 141 of the Revenue Act of 1926 and Regulations 75, an affiliated group of corporations may make a consolidated return, in lieu of separate returns. The making of a consolidated return, and the determination, computation, assessment, collection, and adjustment of tax liabilities under a consolidated return, are governed by Regulations 75. If a consolidated return is made for any taxable year, a consolidated return must be made for each subsequent taxable year.

39. The parent corporation, when filing a consolidated return on this form, shall attach thereto a schedule showing the names and addresses of all the corporations included in the return. Each subsidiary must prepare two duplicate originals of Form 1122 consenting to Regulations 75 and authorizing the making of the return on its behalf. See Article 209 of Regulations 75. One of such forms shall be attached to the consolidated return as a part thereof, and the other shall be filed, at or before the time the consolidated return is filed, in the office of the Collector for the subsidiary's district.

40. Supporting schedules shall be filed with the consolidated return. These schedules shall be prepared in columnar form, one column being provided for each corporation included in the consolidation, one column for a total of like items before adjustments are made, one column for intercompany eliminations and adjustments, and one column for a total of like items after giving effect to the eliminations and adjustments. The items included in the column for eliminations and adjustments should be symbolized to identify contra items affected, and should be explained and appended, if necessary. Similar schedules shall also contain in columnar form a reconciliation of surplus for each corporation, together with a reconciliation of the consolidated surplus.

41. Consolidated balance sheets at the beginning and close of the taxable year of the group, shall accompany the consolidated return prepared in a form similar to that required for reconciliation of surplus.

WORKING PAPERS

42. Every corporation should preserve, for inspection by a revenue officer, working papers showing the balance in each account on the corporation's books used in preparing the return. State in question 9 where books are located.

BALANCE SHEETS

43. The balance sheets on page 2 of the return, Schedule K, should agree with the books, or any differences should be reconciled. The balance sheets for a consolidated return should be furnished in accordance with Instruction 41. All corporations engaged in an interstate and intrastate trade or business and reporting to the Interstate Commerce Commission and to any national, State, municipal, or other public officer, may submit, in lieu of Schedule K, copies of their balance sheets prescribed by said Commission or State and municipal authorities, as at the beginning and end of the taxable year.

In case the balance sheet as at the beginning of the current taxable year does not agree, in every respect with the balance sheet which was submitted as at the end of the previous taxable year the difference should be fully explained in the space provided under Schedule K.

PERIOD COVERED

44. Except in the case of the first return the corporation shall make its return on the basis upon which the return was made for the taxable year immediately preceding unless, with the approval of the Commissioner, a change is made in the accounting period.

45. If a corporation desires to change its accounting period from fiscal year to calendar year, from calendar year to fiscal year, or from one fiscal year to another fiscal year, an application for such change shall be made on Form 1122 and forwarded to the Collector prior to the expiration of thirty days from the close of the proposed taxable year.

46. Where the Commissioner approves a change in the accounting period the net income computed on the separate return for a fractional part of a year shall be placed on an annual basis by multiplying the amount thereof by twelve and dividing by the number of months included in the period, and the tax shall be each part of the tax computed on such annual basis as the number of months in such period is of twelve months.

TIME AND PLACE FOR FILING

47. The return for the calendar year 1930 must be sent to the Collector of Internal Revenue for the district in which the corporation's principal office is located as to reach the Collector's office on or before March 15, 1931. In the case of a foreign corporation not having any office or place of business in the United States the return shall be filed on or before June 15, 1931, with the Collector of Internal Revenue, Baltimore, Maryland.

48. The Collector of Internal Revenue may grant a reasonable extension of time for filing a return, if application therefor is made before the date prescribed by law for filing such return, whenever in his judgment good cause exists.

SIGNATURES AND VERIFICATION

49. The return shall be sworn to by the president, vice president, or other principal officer, and by the treasurer or assistant treasurer. The return of a foreign corporation having an agent in the United States shall be sworn to by such agent. If receivers, trustees in bankruptcy, or assignees are operating the property or business of the corporation, such receivers, trustees, or assignees shall execute the return for such corporation under oath.

PAYMENT OF TAXES

50. The tax should be paid by sending or bringing with the return a check or money order drawn to the order of "Collector of Internal Revenue at (insert name of city and State)." Do not send cash by mail, nor pay it in person, except at the Collector's office.

The tax in the case of a domestic corporation may be paid when the return is filed, or in four equal installments, as follows: The first installment shall be paid on or before March 15, 1931, the second installment shall be paid on or before June 15, 1931, the third installment on or before September 15, 1931, and the fourth installment on or before December 15, 1931.

If any installment is not paid on the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand by the Collector.

PENALTIES

51. For willful failure to make and file return on time.—Not more than \$10,000 or imprisonment for not more than one year, or both, and, in addition, 50 per cent of the amount of the tax.

52. For willfully making a false or fraudulent return.—Not more than \$10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

53. For deficiency in tax.—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of the amount of the deficiency if due to fraud.

UNDISTRIBUTED PROFITS

54. If any corporation is formed or availed of for the purpose of preventing the imposition of the surtax upon its shareholders by permitting its gains and profits to accumulate instead of being divided or distributed, there shall be levied, collected, and paid for each taxable year upon the net income of such corporation a tax equal to 50 per cent of the amount thereof, which shall be in addition to the tax imposed by Section 13 of this Act. In such case the net income shall include interest on obligations of the United States issued after September 1, 1917, which would be subject to tax in whole or in part in the hands of an individual owner, and dividends received from a domestic corporation. See Section 104 of the Revenue Act of 1926.

INFORMATION AT THE SOURCE

55. Every corporation making payments of salaries, wages, interest, rent, commission, or other fixed or determinable income of \$1,500 or more during the calendar year, to a single person, a partnership, or a fiduciary, or \$3,500 or more to a married person, or payments of dividends of \$500 or more to a person, a partnership, or a fiduciary, is required to make a return on Forms 1090 and 1099 showing the amount of such payments and the name and address of each recipient. These forms will be furnished by any collector of internal revenue upon request. Such returns covering the calendar year 1930 must be forwarded to the Commissioner of Internal Revenue, Sorting Section, Washington, D. C., in time to be received not later than February 15, 1931.

7-12445

Form 1120 L
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
(Auditor's Stamp)

INSURANCE COMPANY INCOME TAX RETURN

FOR COMPANIES ISSUING LIFE AND ACCIDENT CONTRACTS, INCLUDING COMBINED LIFE, HEALTH, AND ACCIDENT INSURANCE

For Calendar Year 1930

File This Return with the Collector of Internal Revenue for Your District on or Before March 15, 1931

PRINT PLAINLY COMPANY'S NAME AND BUSINESS ADDRESS

(Name)

(Street and Number)

(Post office and State)

Do Not Write in These Spaces

File Code

Serial Number

District

(Cashier's Stamp)

Cash Checks M. O. Cert. of Ind.
First Payment

Kind of Business

See and
Instructions to

GROSS INCOME

| | 1. LIFE DEPARTMENT | 2. OTHER DEPARTMENTS | 3. TOTAL |
|---|--------------------|----------------------|----------|
| 1. Interest on Bank Deposits, Bonds, Mortgages, Notes, etc. | \$ | \$ | \$ |
| 2. Dividends on Stock of Domestic and Foreign Corporations | \$ | \$ | \$ |
| 3. Rents (attach schedule) | \$ | \$ | \$ |
| 4. TOTAL INCOME IN ITEMS 1 TO 3 (extend total to column 3) | \$ | \$ | \$ |
| DEDUCTIONS | | | |
| 5. Interest Exempt from Taxation (attach schedule) | \$ | \$ | \$ |
| 6. Four per cent of the Mean of the Reserve Funds (Item 11, Schedule A) | \$ | \$ | \$ |
| 7. Dividends (attach schedule) | \$ | \$ | \$ |
| 8. Two per cent of the Reserve Held for Deferred Dividends | \$ | \$ | \$ |
| 9. Investment Expenses (attach schedule) | \$ | \$ | \$ |
| 10. Taxes | \$ | \$ | \$ |
| 11. Other Real Estate Expenses | \$ | \$ | \$ |
| 12. Depreciation, Obsolescence, and Depletion (attach schedule) | \$ | \$ | \$ |
| 13. Interest on Indebtedness | \$ | \$ | \$ |
| 14. TOTAL DEDUCTIONS IN ITEMS 5 TO 13 (extend total to column 3) | \$ | \$ | \$ |
| 15. NET INCOME (Item 4 minus Item 14) | \$ | \$ | \$ |

COMPUTATION OF TAX

| | | | |
|---|----|---|----|
| 16. Net Income (Item 15 above) | \$ | 20. Income Tax (12% of Item 15); or | \$ |
| 17. Less Credit of \$3,000 (for domestic company having a net income of less than \$25,000) | \$ | 21. If a Foreign company, 12% of Item 15 | \$ |
| 18. Balance (Item 16 minus Item 17) | \$ | 22. If the Net Income of Domestic Company is less than \$25,000, enter amount in excess of \$25,000 | \$ |
| 19. Net Income of Foreign Company (see Item 15) | \$ | 23. Total Tax (Item 20 or 21 plus Item 22) | \$ |
| 24. Less: Income Tax Paid at Source. (This credit can only be allowed to a Nonresident Foreign Company) | \$ | | \$ |
| 25. Income Tax Paid a Foreign Country or United States Possession by a Domestic Company (see Inst. 15) | \$ | | \$ |
| 26. Balance of Tax (Item 23 minus Items 24 and 25) | \$ | | \$ |

SCHEDULE A—RESERVE FUNDS

| 1. ITEMS | 2. BEGINNING OF TAXABLE YEAR | 3. END OF TAXABLE YEAR |
|---|------------------------------|------------------------|
| 1. Reserve for Outstanding Policies and Annuities | \$ | \$ |
| 2. Reserve for Disability and Accidental Death Benefits | \$ | \$ |
| 3. Reserve for Supplementary Contracts | \$ | \$ |
| 4. Reserve for Incurred Disability Benefits | \$ | \$ |
| 5. Reserve for Policies upon which a Surrender Value May Be Demanded (not included elsewhere) | \$ | \$ |
| 6. Deposits Made with State Officers by Assessment Companies as Required by Law | \$ | \$ |
| 7. Other Reserve Funds (attach itemized statement) | \$ | \$ |
| 8. TOTALS OF ITEMS 1 TO 7 | \$ | \$ |
| 9. Total of Columns 2 and 3, as Shown in Item 8 above | \$ | \$ |
| 10. Mean of the Reserve Funds for the Taxable Year (one-half of Item 9) | \$ | \$ |
| 11. Four per cent of the Mean of the Reserve Funds, as Shown in Item 10 | \$ | \$ |
| 12. Total Reserve Funds of Foreign Companies at End of Taxable Year upon Business within the United States (attach statement) | \$ | \$ |
| 13. Percentage which Item 12 is of Item 8, Column 3 (compute a fraction of one per cent to three decimal figures) | | % |
| 14. Give the Title and Sections of State Statutes or Insurance Department Rulings Requiring the Reserves Claimed Above | | |

SCHEDULE B—INVESTED ASSETS BOOK VALUES

| 1. ITEMS | 2. BEGINNING OF TAXABLE YEAR | 3. END OF TAXABLE YEAR | 4. BEGINNING OF TAXABLE YEAR | 5. END OF TAXABLE YEAR |
|---|------------------------------|------------------------|------------------------------|------------------------|
| 1. Real Estate | \$ | \$ | \$ | \$ |
| 2. Mortgage Loans | \$ | \$ | \$ | \$ |
| 3. Collateral Loans | \$ | \$ | \$ | \$ |
| 4. Policy Loans, Including Premium Notes | \$ | \$ | \$ | \$ |
| 5. Bonds and Stocks | \$ | \$ | \$ | \$ |
| 6. Bank Deposits Bearing Interest | \$ | \$ | \$ | \$ |
| 7. Other Interest-bearing Assets (attach statement) | \$ | \$ | \$ | \$ |
| 8. TOTALS OF ITEMS 1 TO 7 | \$ | \$ | \$ | \$ |
| 9. Total of Columns 2 to 5, Inclusive, as Shown in Item 8 above | \$ | \$ | \$ | \$ |
| 10. Mean of the Invested Assets for the Taxable Year (one-half of Item 9) | \$ | \$ | \$ | \$ |
| 11. One-fourth of One per cent of the Mean of the Invested Assets | \$ | \$ | \$ | \$ |

AFFIDAVIT

We, the undersigned, president and treasurer of the company for which this return is made, being solemnly duly sworn, each for himself, depose and say that this return, including the accompanying schedules and statements, has been examined by him and is, to the best of his knowledge and belief, a true and complete return made in good faith for the taxable year stated, pursuant to the Revenue Act of 1928, and the Regulations issued thereunder.

Sworn to and subscribed before me this _____ day of _____, 1931.

President.

NOTARIAL
SEAL

(Signature of officer administering oaths)

(Title)

CERTIFICATE
SEAL

8-11475

Treasurer.

The Instructions Numbered 1 to 13 on this Page Correspond with the Item Numbers on Page 1 of the Return

COMPANIES REQUIRED TO FILE A RETURN

17. **Liability.**— Every domestic or foreign life insurance company that derives income from sources within the United States, issuing life and annuity contracts (including life, health, and accident insurance), the reserve funds of which held for the fulfillment of such contracts comprise more than 50 per cent of its total reserve funds, shall file a return on this form. See Sections 201 to 203 of the Revenue Act of 1928.

18. **Basis of return.**—A return on this form shall be rendered on a cash receipts and disbursements basis in conformity with the annual statement made to the State Insurance Department, instead of the accrual basis.

19. **Annual statement.**—A copy of the annual statement for life insurance companies adopted by the National Convention of Insurance Commissioners for the year 1930 as filed with the Insurance Department of the State in which the company is located, together with copies of Schedule A (real estate) and Schedule D (bonds and stocks), must accompany this return. Similar copies for the preceding year must be also furnished, if not filed with the return for the previous year.

| | | |
|---|---------|---------|
| 1. Location of building..... | | |
| 2. Book value at end of taxable year..... | | \$..... |
| 3. Gross rents for year, including \$..... of the rental value of space occupied by the company..... | | \$..... |
| 4. Less: Taxes..... | \$..... | |
| 5 Depreciation..... | \$..... | |
| 6 Other expenses..... | \$..... | |
| 7. Total of Lines 4, 5, and 6..... | \$..... | |
| 8. Net income from operations (Line 3, minus Line 7)..... | \$..... | |

PERIOD COVERED

20. The return shall be for the calendar year ended December 31, 1930, and the net income computed on the calendar year basis in accordance with the State laws regulating insurance companies.

TIME AND PLACE FOR FILING

5. **Interest exempt from taxation.**—Enter as Item 5 the amount of interest received on the following obligations which are exempt from taxation: (1) Obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia; (2) Securities issued under the provisions of the Federal Farm Loan Act or under the provisions of such Act as amended; and (3) Obligations of the United States in its possession, or in a subordinate position, for the redemption of securities of such obligation. (b) amount of principal, (c) rate of interest, and (d) interest received.

21. The return must be sent to the Collector of Internal Revenue for the district in which the company's principal office is located, so as to reach the collector's office on or before March 15, 1931. In the case of a foreign company not having an office or place of business in the United States, the return shall be filed with the Collector of Internal Revenue, Baltimore, Maryland, on or before June 15, 1931.

The Commissioner may grant a reasonable extension of time for filing a return, if application therefor is made before the date prescribed by law for filing such return, whenever in his judgment good cause exists.

AFFIDAVIT

22. The return shall be sworn to by the president, vice president, or other principal officer, and by the treasurer or assistant treasurer. The return of a foreign company having an agent in the United States shall be sworn to by such agent.

PAYMENT OF TAX

23. The tax should be paid by sending with the return a check or money order drawn to the order of "Collector of Internal Revenue at (insert name of city and State)." Do not send cash by mail nor pay it in person except at the collector's office.

The total tax in the case of a domestic company may be paid at the time of filing the return or in four equal installments, as follows: The first installment shall be paid on or before March 15, 1931, the second installment shall be paid on or before June 15, 1931, the third installment on or before September 15, 1931, and the fourth installment on or before December 15, 1931.

If any installment is not paid on the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand by the collector.

PENALTIES

24. For willful failure to make and file a return on time.—Not more than \$10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

25. For willfully making a false or fraudulent return.—Not more than \$10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax

26. For deficiency in tax.—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition, 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of amount of deficiency if due to fraud.

INFORMATION AT SOURCE

27. Every corporation making payments of salaries, wages, interest, rents, commissions, or other fixed or determinable income of \$1,500 or more during the calendar year to a single person, a partnership, or a fiduciary, or \$3,500 or more to a married person, or payments of dividends of \$500 or more to a person, a partnership, or a fiduciary, is required to make a return on Form 1096 and 1099 showing the amount of such payments and the name and address of each recipient. These forms will be furnished by any collector of internal revenue upon request. Such returns of information covering the calendar year 1930 must be forwarded to the Commis sioner of Internal Revenue, Sorting Section, Washington, D. C., in time to be received not later than February 15, 1931.

QUESTIONS

1. Date of incorporation.....

2. Under the laws of what State or country?.....

3. Did the company file a return under the same name for the preceding taxable year? Was the company in any way an outgrowth, result, continuation, or reorganization of a business or businesses in existence during this or any prior year since December 31, 1917? If answer is "yes," give name and address of each predecessor business, and the date of the change in entity.

Upon such change were any asset values increased or decreased?

4. State the amount of deferred dividend funds at the end of the taxable year, exclusive of any amount held for payments during the following taxable year.

5. Describe method used for determining investment expenses shown in Item 9

6. Is the above method the same as that used in preparing the Gain and Loss Exhibit for 1929? If not, state change and reason therefor.

7. Are any general expenses in part assigned to or included in the investment expenses shown in Item 9?

LIST OF ATTACHED SCHEDULES

16. Attach a list of the schedules accompanying this return, giving for each a brief title and the schedule number. Place name and address of company on each schedule.

[illegible]

13. **Interest on indebtedness.**—Enter as Item 13 the amount of interest paid during the taxable year on the company's indebtedness, except on indebtedness incurred or continued to purchase or carry obligations or securities the interest upon which is wholly exempt from taxation. Interest paid on dividends held on deposit and surrendered during the taxable year should be included in this item.

CREDIT FOR TAXES

14. A foreign company subject to taxation and not engaged in a trade or business within the United States and not having any office or place of business therein may claim as a credit in Item 24 any income tax required to be deducted and withheld at the source.

15. If credit is claimed in Item 25 for income tax paid to a foreign country or possession of the United States, Form 1118, together with the receipt for each such tax payment, must be submitted with this return. If credit is claimed for taxes accrued a bond may be also required on Form 1119. A foreign company is not entitled to claim this credit.

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