

# STATISTICS OF INCOME SUPPLEMENT

COMPILED FROM FEDERAL INCOME  
TAX RETURNS OF INDIVIDUALS FOR  
THE INCOME YEAR 1934

## Section I

NUMBER OF INDIVIDUAL INCOME TAX RETURNS  
FOR 1934 CLASSIFIED BY COUNTIES, AND CITIES  
OF 25,000 AND OVER POPULATION, BY  
NET INCOME CLASSES



UNITED STATES TREASURY DEPARTMENT, DIVISION  
OF RESEARCH AND STATISTICS, IN COOPERATION  
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## FOREWORD

This is the first section of a report covering statistical data compiled from Federal income-tax returns supplementing the regularly published report entitled "Statistics of Income." The tables included in the several sections comprising the supplemental report have been compiled from income-tax returns for 1934 of individuals, partnerships, and fiduciaries.

This section, designated section 1, shows the number of individual income-tax returns for 1934, classified by States, counties, and cities of 25,000 and over population by net income classes. The number of returns on Form 1040, designed for individuals with net incomes from salaries or wages of more than \$5,000 and incomes from business, professions, rents, or sale of property, is shown separately from the number of returns on Form 1040-A, designed for individuals with net incomes of not more than \$5,000 derived chiefly from salaries and wages.

This study was made possible through funds allocated to the Secretary of the Treasury by the Works Progress Administration under Official Projects 12-224, 212-6003, and 512-3-4. The work has been performed under the supervision of the Director of Research and Statistics for the Treasury, with the cooperation of the Central Statistical Board and consulting experts from other agencies.

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## STATISTICS OF INCOME SUPPLEMENT FOR 1934

### RETURNS TABULATED

The individual income tax returns included in the tabulations are of two types, Form 1040 and 1040-A. Form 1040 is designed for "net incomes from salaries or wages of more than \$5,000 and incomes from business, professions, rents, or sale of property." Form 1040-A is designed for "net incomes of not more than \$5,000 derived chiefly from salaries and wages." However, many taxpayers having incomes of such a nature and size as to require the use of Form 1040 have filed Form 1040-A, and vice versa. Facsimiles of these forms are shown in Appendix A (p. 111).

The income period for which the returns are filed is, in general, the calendar year ended December 31, 1934. However, there is included a negligible number of returns filed for a fiscal year ended within the period July 1934 through June 1935, the greater part of the accounting period for these returns falls in 1934. There is, also included a negligible number of part year returns for which the greater part of the period falls in 1934.

The returns for the calendar year 1934 were filed under the provisions of the Revenue Act of 1934 and returns for a fiscal year or part year beginning in 1933 were filed under the provisions of the Revenue Act of 1932 and the income tax provisions of the National Industrial Recovery Act.

Income tax returns for the year 1934 which were in process of audit or other administrative action and therefore could not be made available are not included in these tabulations. The relative importance of these returns from the standpoint of net income classes and States can be appraised from the summary tables shown in Appendix B (p. 119). Accompanying these tables is a statement relative to the bases of other reports showing number of income tax returns.

### PERSONS REQUIRED TO MAKE A RETURN OF INCOME

#### Instruction 21, Individual Income Tax Returns, form 1040 for 1934.

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 1934 amounted to \$5,000, or whose net income amounted to—

- (a) \$1,000 if single or if married and not living with husband or wife;
- (b) \$2,500 if married and living with husband or wife; or
- (c) More than the personal exemption if status of taxpayer changed.

If an individual is single and the net income, including that of dependent minors, if any, is \$1,000 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 \$2,500 or over, or if their 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 1040.

If the net income of a decedent to the date of his death was \$1,000 or over, if unmarried, or in excess of the credit allowed him by section 25 (b) (1) and (3) of

the Revenue Act of 1934 (computed without regard to his status as the head of a family), if married and living with spouse, 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 1040 or 1040-A.

Income of (a) estates of decedents before final settlement, (b) trusts, whether created by will or deed, for unascertained persons or persons with contingent interests; or income held under the terms of the will or trust for future distribution, is taxed to the fiduciary as a single person, except that from the income of a decedent's estate there should be deducted any amount properly paid or credited to a beneficiary.

### GEOGRAPHIC DISTRIBUTION

The allocation of returns by counties within each State is governed by (1) the county shown in the space provided therefor in the block on the return for name and address; and (2) in case the county is not shown, then on the basis of the post-office address of the taxpayer as shown on the return. The distribution by city is based on the post-office address given by the taxpayer on the return and in many cases may be other than the town or city in which the taxpayer resides. Moreover, the data do not necessarily represent the geographic distribution of income origin as income reported by an individual in one State or county may have been derived from sources in other States or counties. It is not possible, therefore, to ascertain from income tax returns the amount of income originating in respective areas.

### NET INCOME CLASSES

"Net income" means the amount of gross income as defined in the Revenue Act of 1934, in excess of the deductions, claimed by the taxpayer under the provisions of the act, and "deficit" means the excess of deductions over gross income. Credits allowed individuals are not included in deductions. Upon this net income basis the returns have been distributed by net income classes.

The amount of "net income" on which the returns are classified by size represents the amount originally reported by the taxpayer prior to final audit by the Bureau of Internal Revenue.

The net income class designated "Under 0" in the tables means returns showing a "deficit."

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Individual income tax returns for 1934, Forms 1040-A and 1040, classified by returns by net

## ALABAMA—FORM 1040-A

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Antauga	18		2	5	5	2	3			1	
2	Baldwin	51		6	13	5	9	12	5		1	
3	Barbour	46		5	7	8	9	9	6	2		
4	Bibb	15		3	3	2	2	1	3	1		
5	Blount	6		1	3	1	1					
6	Bullock	5		2	2	1						
7	Butler	41		4	6	11	7	6	4	3		
8	Calhoun	267	1	18	73	42	24	51	49	8	1	
9	Chambers	83		2	27	6	12	17	13	6		
10	Cherokee	4		1	1	1	1		1			
11	Chilton	12		2	1	4	2	2		1		
12	Choctaw	3		1	1	1	1					
13	Clarke	27	1	6	3	4	5	5	2	1		
14	Clay	10		1	5	1	2	1	1			
15	Cleburne	10		2		3			5			
16	Coffee	12			2		2	3	5			
17	Colbert	236	1	11	64	35	25	62	31	7		
18	Conecuh	17		1	3	5	3	2	3			
19	Coosa	16		1	3	5	4	1	1	1		
20	Covington	52	1	5	12	4	4	8	10	4	4	
21	Crenshaw	6		1	1		2	2				
22	Cullman	37		1	7	4	5	10	6	4		
23	Dale	20			7	1	6	1	4	1		
24	Dallas	260		21	60	44	32	53	44	6		
25	DeKalb	20		3	4	4	1	5	2	1		
26	Elmore	41		2	12	4	7	11	5			
27	Escambia	66		1	17	14	6	12	16			
28	Etowah	231	1	8	80	30	14	59	31	6	2	
29	Fayette	10		2	1	1	5	1	1			
30	Franklin	16		4	3	5		1	3			
31	Geneva	34			9	3	3	9	6	4		
32	Greene	13		5	3	3		2				
33	Hale	23	1	3	5	6	3	4		1		
34	Henry	5		1	1		1	1	1			
35	Houston	104		4	23	17	9	24	24	1	2	
36	Jackson	29	1	4	8	1	5	8	2			
37	Jefferson	5,568	13	222	1,694	829	609	1,106	875	195	24	1
38	Birmingham <sup>1</sup>	4,778	13	188	1,450	721	539	959	724	162	21	1
39	Lamar	5		1		1	2		1			
40	Lauderdale	168		3	64	37	16	27	16	5		
41	Lawrence	40		2	14	9	5	5	4	1		
42	Lee	75	1	2	15	11	9	13	18	4	2	
43	Limestone	39			7	10	13	4	4	1		
44	Lowndes	14		3	1	3	3	3				
45	Macon	104		3	19	35	7	13	15	10	2	
46	Madison	154		14	43	22	16	35	17	5	1	1
47	Marengo	40		2	12	12	4	6	3	1		
48	Marion	6			2	1	1	1	2			
49	Marshall	25			7	4	3	6	5			
50	Mobile	1,522	4	63	523	267	152	244	222	42	5	
51	Mobile	1,406	4	55	480	248	143	229	205	37	5	
52	Monroe	30		3	6	4	4	8	4			
53	Montgomery	1,273	1	48	363	185	151	250	210	55	9	1
54	Montgomery	1,193	1	46	338	178	148	229	191	53	8	1
55	Morgan	179		7	61	34	21	33	18	5		
56	Perry	41		1	19	8	6	4	3			
57	Pickens	16		1	4	4		5	2			
58	Pike	71		2	22	13	8	17	6	2	1	
59	Randolph	8		1	2	1	2	2				
60	Russell	38	2	2	8	7	4	2	3			
61	Saint Clair	30		2	9	7	4	3	3	2		
62	Shelby	46		5	8	11	5	7	9	1		
63	Sumter	33		2	9	6	9	4	3			
64	Talladega	147		10	47	21	18	16	27	8		
65	Tallapoosa	47			11	12	4	9	8	3		
66	Tuscaloosa	373	4	12	106	79	33	69	56	10	4	
67	Walker	113		7	33	16	11	22	19	5		
68	Washington	9			2	1	1	1	2	1	1	
69	Wilcox	22		2	5	3	1	7	4			
70	Winston	9			2	2	2	2	3	2		
71	Residents of other States and nonresident aliens.	272		16	72	41	39	36	54	12	2	
72	Total Alabama	12,353	32	569	3,660	1,973	1,377	2,346	1,900	432	61	3

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of income classes

ALABAMA—FORM 1040

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
40	1	4	3	9	3	5	4	3	5	2	1		1
102	8	12	10	11	7	15	19	3	16	1	1		2
78	2	11	7	16	10	7	9	10	4	1		1	3
46	3	10	2	7	7	10	2	2	3				4
26	2	2		3	3	3	3	3	5	3	1		5
40	3	8	5	5	2	2	7	5	5				6
82	5	7	12	6	7	10	12	5	8	5	2	1	7
253	14	26	18	24	31	31	34	27	26	16	6	2	8
54	7	4	5	2	3	5	12	5	6	3	2		9
16	3	1	2	2	1	3	3	1				1	10
33	3	4	2	3	2	5	6	2	5				11
14	2	3		3	2	2	1	1					12
31	4	4		3	1	5	6	2	1	3	2		13
11	1	2		1	2	2	3						14
12	1	2		2	3	1	1		2				15
46	4	2	4	5	6	6	9	8	2				16
138	13	14	12	15	18	19	11	10	13	9	4		17
38	3	6	1	1	3	6	5	6	6	1			18
8		1		2			1	1	2		1		19
75	9	6	2	8	8	5	18	3	7	1	8		20
27	4	2	2	2	3	1	9	1		3			21
80	6	13	3	9	6	15	14	3	6	1	4		22
30	3	3	2	3	4	1	3	3	2	4	2		23
333	21	32	30	27	41	39	47	23	36	18	14	5	24
49	6	5	4	5	3	6	10	3	3	3	1		25
51	3	4	6	4	5	5	12	7	3	2			26
85	3	13	6	4	11	14	17	2	24	8	8	1	27
265	20	22	26	32	35	28	42	19	24	8	8		28
37	1	1	2		3	11	6	3	5	3	2		29
36	2	5	5	3	2	4	8	3	4	1			30
40	1	1		1	6	5	9	7	4	3	2		31
42	3	6	2	9	2	7	4	2	5	1	1		32
38	2	5		7	9	2	5	3	4	1			33
21	2	1	1		2	2	2	6	3	1	1		34
132	5	9	14	9	11	13	23	10	17	3	16	2	35
53	5	3	8	4	6	6	7	7	3	2	2		36
3,388	180	307	310	306	350	337	488	308	381	219	179	23	37
2,948	150	243	268	260	308	277	412	275	352	206	174	23	38
17				2	3		3	5	2	1			39
163	15	11	12	16	22	14	21	11	20	15	4	2	40
44		4	4	1	8	4	8	5	5	2	3		41
112	8	12	8	11	11	14	23	5	12	4	4		42
57	3	8	2	2	13	2	12	7	6	1	1		43
24	1	5	1		3	1	4	3	4	1	1		44
50	4	7	3	6	2	6	9	4	7	2			45
283	13	24	29	21	27	34	54	22	28	18	10	3	46
72	8	5	5	10	7	11	16	5	4	1			47
25	1	4	3	3	2	4	1	4	1				48
52	3	4	3	6	4	4	12	5	7	3	1		49
1,206	70	128	115	114	122	112	167	104	144	66	54	10	50
1,116	65	114	104	106	112	103	159	97	131	64	52	9	51
37	5	4	1	2	2	2	6	5	4	5	1		52
905	32	91	65	75	86	105	130	79	101	64	63	14	53
860	30	84	62	73	81	100	125	78	96	63	59	9	54
160	14	14	11	17	30	20	22	11	12	6	3		55
70	9	13	4	9	8	8	10	3	3	2	1		56
34	1	4	5	2	4	4	6	4	3	1			57
89	5	9	10	8	5	8	14	8	12	2	7	1	58
28	1	2	2	4	5	3	3	4	3	1			59
40	1	7	1	3	4	3	7	2	5	5	2		60
27	1	1	1	3	4	5	7	1	3		1		61
46	2	11	3	5	7	6	5	3	1	2	1		62
40	1	5	1	6	4	7	9	1	4	1		1	63
141	4	17	13	12	26	15	22	11	11	5	5		64
45		1	6	3	3	1	10	5	9	5	2		65
263	15	25	20	25	25	33	50	21	22	11	15	1	66
142	5	17	13	16	16	19	11	11	19	12	3		67
23	2		2	3	4	3	4	1	2	2			68
42	4	7	6	4	5	7	4	1	1	2	1		69
24	2	6		3	3	4	2	4					70
84	8	6	6	2	7	6	10	12	12	7	6	2	71
10,195	592	1,013	861	947	1,090	1,103	1,534	874	1,086	569	458	68	72

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## ALASKA—FORM 1040-A

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Alaska.....	1,786		2	577	547	280	158	141	65	16	
2	Total Alaska.....	1,786		2	577	547	280	158	141	65	16	

## ARIZONA—FORM 1040-A

1	Apache.....	64		1	27	10	6	12	8			
2	Cochise.....	408	1	17	145	76	42	60	59	7	1	
3	Coconino.....	271		13	96	67	20	43	30	2		
4	Gila.....	183		6	61	44	18	26	22	6		
5	Graham.....	42		1	13	6	3	6	10	3		
6	Greenlee.....	23		3	6	7	4		2	1		
7	Maricopa.....	2,116	4	83	723	350	260	350	287	57	2	
8	Phoenix.....	1,826	3	65	631	308	225	302	241	50	1	
9	Mohave.....	117		4	45	26	4	16	18	4		
10	Navajo.....	365	1	8	95	65	74	81	37	4		
11	Pima.....	941	3	32	319	222	98	165	81	21		
12	Tucson.....	852	2	31	283	206	86	151	72	21		
13	Pinal.....	247		7	94	66	26	20	31	3		
14	Santa Cruz.....	87	1	9	23	23	12	12	7			
15	Yavapai.....	454	5	25	172	98	42	64	37	11		
16	Yuma.....	229		8	88	51	20	33	23	5	1	
17	Residents of other States and nonresident aliens.....	131	1	8	41	24	10	18	17	11	1	
18	Total, Arizona.....	5,678	16	225	1,948	1,135	639	906	669	135	5	

## ARKANSAS—FORM 1040-A

1	Arkansas.....	135		13	44	22	11	22	21		2	
2	Ashley.....	49		5	7	10	6	11	9	1		
3	Baxter.....	32			1	7	18	5	1			
4	Benton.....	61		1	14	18	2	11	11	4		
5	Boone.....	37		6	8	6	2	9	5	1		
6	Bradley.....	37			8	5	12	7	3	2		
7	Calhoun.....	4			1	2	1					
8	Carroll.....	15			5	1	3	5	1			
9	Chicot.....	56		3	16	2	15	9	7	4		
10	Clark.....	60	2	8	6	11	14	13	5	1		
11	Clay.....	18	1	7	5	2		1	1			
12	Cleburne.....	8		1	1		3	1	2			
13	Cleveland.....	5		1			2	2				
14	Columbia.....	14		1	7		1	3	2			
15	Conway.....	32	1		7	8	3	8	5			
16	Craighead.....	162		6	34	16	32	30	32	10	2	
17	Crawford.....	82		2	7	24	19	25	5			
18	Crittenden.....	63	1	4	12	22	6	8	8	2		
19	Cross.....	51		6	11	6		19	8			
20	Dallas.....	27		5	8	5	2	3		3	1	
21	Desha.....	84	1	7	9	14	13	20	17	3		
22	Drew.....	23		4	3	3	1	3	8		1	
23	Faulkner.....	64		3	13	7	12	17	9	3		
24	Franklin.....	13			5		2	2	1	2	1	
25	Fulton.....	5			1	4						
26	Garland.....	265	1	23	67	45	45	40	29	12	3	
27	Grant.....	8		1	2			1	2	1	1	
28	Greene.....	98		8	31	21	14	13	10	1		
29	Hempstead.....	54		4	16	8	4	7	8	7		
30	Hot Springs.....	31		3	4	8	7	7	2			
31	Howard.....	42		2	15	4	2	7	10	1	1	
32	Independence.....	49		5	8	7	7	14	8			
33	Izard.....	3			2			1				
34	Jackson.....	57		2	14	7	8	13	9	3	1	
35	Jefferson.....	494	6	41	117	70	72	108	66	14		
36	Johnson.....	31		2	10	4		7	7	1		
37	Lafayette.....	17			2	7	2	3	3			
38	Lawrence.....	37		5	16	8	2	4	2			
39	Lee.....	24		1	7	6	5	2	1	1	1	
40	Lincoln.....	14		1	6	1	1	3	2			
41	Little River.....	10			5		1		4			
42	Logan.....	23		2	7	3	2	6	3			
43	Lonoke.....	49	2	6	11	5	7	4	5	8	1	

counties and by cities of 25,000 and over population, showing the number of classes—Continued

ALASKA—FORM 1040

Total number of returns	Net income classes (in thousands of dollars)													Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
647	38	95	77	62	56	65	83	45	68	28	28	2	1	
647	38	95	77	62	56	65	83	45	68	28	28	2	2	

ARIZONA—FORM 1040

53	8	5	5	9	3	7	5	6	3	2			1
453	34	78	58	69	41	51	56	26	27	9	3	1	2
232	15	30	15	22	23	45	34	22	14	7	4	1	3
251	29	36	29	33	16	20	44	24	9	4	7		4
90	5	8	8	12	14	10	14	8	8	3			5
34		4	2	8	8	4	3	2	2	1			6
2,601	215	277	255	273	301	265	446	267	177	67	54	4	7
2,078	160	209	196	212	252	199	363	232	143	62	47	3	8
100	6	17	12	17	20	9	12	2	5				9
201	6	26	21	41	27	23	26	10	16	3	2		10
1,022	91	110	113	99	123	120	161	97	63	21	22	2	11
960	84	103	108	97	113	112	154	97	53	17	20	2	12
197	14	28	17	19	24	23	23	19	20	7	3		13
129	16	22	17	18	7	10	20	6	12	1			14
460	50	55	56	59	43	44	76	27	35	10	5		15
199	19	31	26	26	22	21	26	10	10	4	4		16
92	8	10	14	7	5	6	16	5	13	4	4		17
6,114	516	737	648	712	677	658	962	531	414	143	108	8	18

ARKANSAS—FORM 1040

151	15	24	22	21	14	16	18	9	6	2	3	1	1
45	5	4	2	6	5	6	6	3	2	3	2	1	2
9		2				1	2	1	2	1			3
72	3	14	8	9	8	9	11	3	4	3			4
20	2	1		1	4		6		3	3			5
41	2	2	9	2	3	4	6	4	4	2	3		6
7		4	1	1	1								7
20		2	2	4	2	3	4	1	1	1			8
77	1	5	11	6	10	8	17	7	8	2	1	1	9
56	5	8	7	8	9	4	6	4	2	1	2	2	10
46	2	9	2	8	2	5	5	6	2		5		11
9		1	3				3	1	1			5	12
8	2	2		1			1						13
43	4	4	5	7	7	7	3		4	1	1		14
48	2	3	4	5	6	6	15	4	2	1			15
190	17	26	12	20	22	21	28	17	12	10	5		16
35	1	3	5	2	7	6	6	2	1	2			17
104	3	9	11	13	12	6	12	11	12	6	8	1	18
73	6	16	6	5	7	5	13	6	4	2	2	1	19
27	6	4	3	1	3	7	1	1	1	1			20
79	2	7	10	5	8	9	16	7	7	4	2	2	21
34	3	3	4	3	2	4	8	1	5		1		22
58	3	10	7	6	10	2	10	6	3	1			23
6	1			4	4	1							24
3		2		1									25
296	29	39	31	35	23	36	42	27	18	6	8	2	26
5	1	1		1			1						27
64	6	5	6	9	4	9	11	2	4	7	1		28
80	11	15	3	7	7	10	11	7	7	3	1		29
43	3	7	3	6	7	2	8	2	3	1	1		30
27	5	3	3	3	2	4	5		1	1			31
42	3	7	5	3	4	8	8	1	3	1	1		32
2			1	1			1						33
70	6	14	13	6	6	10	9	3	1	1	1		34
296	19	41	31	25	27	27	35	25	41	7	14	4	35
32	1	2	3	2	2	6	5	1	5	2	3		36
31	4	2	3		5	4	2	5	1	4	1	1	37
43	5	7	3	7	3	2	9	5	1	1			38
86	5	4	8	6	7	18	5	7	18	5	3		39
19	1	4	2	1	1	1	3	2	2	1	2	1	40
14	1	1	4	3	3	1	1	3	3				41
28	5		5	5	5	6	3	3	3				42
68	10	7	9	5	12	7	4	7	5	1	1		43

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

ARKANSAS—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)																	
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10								
1	Madison.....	5		2	2		1													
2	Marion.....	6			4			1												
3	Miller.....	199	3	5	59	35	20	34	32	9	2									
4	Texarkana.....	132	3	5	35	23	14	24	20	6	2									
5	Mississippi.....	155		14	41	18	23	27	19	12	1									
6	Monroe.....	34		9	7	5	2	5	4											
7	Montgomery.....	18	2	4	1	2	5	4												
8	Nevada.....	17			3	3	7	2												
9	Newton.....	2																		
10	Ouachita.....	128	2	3	33	20	24	24	12	8	2									
11	Perry.....	4	1					3												
12	Phillips.....	202	1	10	54	51	19	33	27	6	1									
13	Pike.....	13			2	1	3	2	5											
14	Poinsett.....	64		13	10	13	6	7	11	4										
15	Polk.....	23		4	5	1	3	6	3											
16	Pope.....	64		2	17	18	14	8	4											
17	Prairie.....	37		4	4	8	13	5	3											1
18	Pulaski.....	2,770	14	121	752	434	384	524	439	86	13									3
19	Little Rock.....	2,429	13	113	680	366	327	442	394	79	12									3
20	Randolph.....	5		1			1													
21	Saint Francis.....	86	2	5	16	18	16	11	15	3										
22	Saline.....	46			12	7	5	12	4	5	1									
23	Scott.....	10		2	2	1			2											
24	Searcy.....	3			1			1												
25	Sebastian.....	556		18	168	101	59	103	88	19										
26	Fort Smith.....	537		18	157	99	59	99	87	18										
27	Sevier.....	30		4	6	3	4	9	4											
28	Sharp.....	9			6	2		1												
29	Stone.....				6															
30	Union.....	391	4	18	128	75	40	54	62	9										1
31	Van Buren.....																			
32	Washington.....	189	1	10	35	42	23	42	22	13	1									
33	White.....	63	1	3	9	12	15	17	5	1										
34	Woodruff.....	31		7	9	2	5	1	7											
35	Yell.....	15			3	5	4	2	1											
36	Residents of other States and nonresident aliens.	146	2	5	32	26	18	25	21	13	3									1
37	Total Arkansas.....	7,764	48	453	1,997	1,303	1,080	1,432	1,127	276	41									7

CALIFORNIA—FORM 1040-A

1	Alameda.....	19,130	30	602	6,384	3,522	2,009	3,003	2,726	750	100	4								
2	Alameda.....	1,803	5	50	587	320	185	305	269	72	10									
3	Berkeley.....	4,427	5	139	1,347	722	445	734	769	240	25	1								
4	Oakland <sup>1</sup> .....	11,190	16	351	3,928	2,155	1,208	1,685	1,423	369	52	3								
5	Alpine.....	11			5	2			1	3										
6	Amador.....	146	1	10	65	32	12	12	12	2										
7	Butte.....	444	7	23	135	102	40	64	54	13	5	1								
8	Calaveras.....	101	1	4	51	18	9	10	7	1										
9	Colusa.....	118	2	12	32	24	10	14	18	3										
10	Contra Costa.....	2,925	6	80	1,343	661	191	313	268	52	11	2								
11	Del Norte.....	23		2	8	7	1	3		1										
12	Eldorado.....	120	2	4	47	29	7	10	15	6										
13	Fresno.....	2,141	3	50	747	404	211	331	290	91	14									
14	Fresno.....	1,652		42	558	286	172	272	239	71	12									
15	Glenn.....	88	1	11	20	25	13	11	6	1										
16	Humboldt.....	596		14	221	151	50	75	65	17	3									
17	Imperial.....	413	2	10	140	79	37	62	69	12	2									
18	Inyo.....	146	1	5	48	36	22	16	16	2										
19	Kern.....	1,850	2	36	467	499	171	333	273	58	10	1								
20	Bakersfield.....	955		24	227	220	103	198	150	29	3									
21	Kings.....	383	1	16	119	122	29	41	44	7	4									
22	Lake.....	45		5	15	5	8	4	5	2	1									
23	Lassen.....	249		4	123	52	21	17	23	6	3									
24	Los Angeles.....	59,127	192	2,597	20,655	10,715	6,150	8,203	8,082	2,193	326	14								
25	Alhambra.....	903	2	34	244	140	104	185	162	29	2	1								
26	Glendale.....	2,045	8	74	520	254	220	413	437	109	9	1								
27	Long Beach <sup>1</sup> .....	2,528	8	104	902	502	216	382	317	85	12									
28	Los Angeles <sup>1</sup> .....	40,156	129	1,766	14,785	7,482	4,174	5,066	5,121	1,413	209	11								
29	Pasadena.....	2,709	14	142	932	487	276	361	365	110	22									
30	Santa Monica.....	819	3	43	298	133	73	125	103	33	8									
31	Madera.....	101	2	3	36	15	5	20	18	1	1									
32	Marin.....	1,644	4	71	465	319	178	279	252	66	8	2								

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

ARKANSAS—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.				
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over					
4			1	1		1			1				1				1
1								1									2
170	13	20	10	17	12	15	28	16	18	10	8	3					3
143	11	17	7	13	8	14	22	15	16	9	8	4					4
325	17	22	27	25	24	40	66	30	23	27	24	5					5
62	8	10	11	4	6	5	7	5	4	2							6
3		1		1							1						7
47	4	9	2	2	4	6	12	2	6								8
3							1		2								9
93	9	6	11	8	9	11	11	7	11	6	3	1					10
2		1				1											11
211	12	22	14	13	24	17	34	22	29	18	6						12
8		1	1	2	1	1	1		2	2							13
100	2	10	8	14	16	7	19	9	6	5	4						14
27	2	3	2	7	1	4	4	2	2	2							15
39	4	3	3	4	4	7	4	5	1	2	2						16
26	3	5	1	4	4	4	3	5	1								17
1,263	76	126	99	103	143	110	181	112	149	103	51	10					18
1,156	68	114	88	88	128	95	168	107	139	101	50	10					19
12	1	1		4	1	1	2		2								20
135	8	17	15	11	20	14	16	12	10	5	6	1					21
21	2	1	7		2	4	2	1	2								22
11	1		1	3	2	1	3										23
1							1										24
483	22	38	46	35	46	55	60	48	56	38	36	3					25
445	20	30	42	30	45	54	59	42	55	35	31	2					26
30		4	4	4	4	6	6	2									27
2							2										28
																	29
290	9	20	27	26	39	36	54	28	22	15	12	2					30
5	1	1	1				2		1								31
106	5	7	5	7	14	19	22	11	9	5	2						32
62	8	7	7	6	8	6	7		3	4	4						33
74	3	14	5	7	8	7	10	9	9	1	1						34
10	2	1			2	3	1		1								35
54	9	10	2	5	6	5	4	3	6	1	3						36
6,187	421	683	576	563	663	665	926	522	568	330	235	35					37

CALIFORNIA—FORM 1040

11,554	753	1,177	1,040	1,082	1,105	1,062	1,739	1,332	1,406	524	319	65	1
833	44	77	69	77	87	77	115	104	107	38	35	3	2
2,984	159	274	223	258	242	291	476	369	424	168	90	10	3
6,200	438	682	625	569	638	576	945	652	684	225	137	29	4
16		1	2	1	2	4	1	1	1	1	3		5
119	12	15	14	5	12	15	11	13	12	6	3	1	6
652	65	111	63	59	55	66	99	43	57	21	10	3	7
99	12	13	11	14	6	9	16	3	9	3	1	2	8
265	26	33	18	31	36	20	35	27	19	7	13		9
1,026	86	126	110	102	125	108	143	95	85	24	20	2	10
75	5	9	11	7	4	10	11	8	4	3	3		11
231	13	30	20	26	26	24	32	22	15	14	9		12
2,411	196	279	195	231	251	258	359	237	231	117	52	5	13
1,735	126	185	118	157	179	189	271	180	185	98	45	2	14
210	19	28	23	18	22	19	18	22	26	13	2		15
606	39	110	73	56	72	61	89	45	42	9	9	1	16
715	95	82	76	75	80	64	79	70	63	15	12	4	17
146	13	28	14	16	19	15	22	10	7	2			18
1,617	77	159	138	165	171	188	280	155	161	70	47	6	19
944	39	82	76	97	90	114	162	103	87	55	34	5	20
451	28	44	42	31	48	45	74	46	48	25	15	5	21
137	18	13	14	10	20	16	20	11	8	3	3	1	22
145	15	16	10	17	15	17	12	19	13	8	3		23
58,944	4,546	6,472	5,408	5,204	5,618	5,425	8,090	5,671	6,351	2,898	2,609	652	24
675	40	62	81	71	87	67	97	67	52	34	15	2	25
1,754	121	184	131	180	176	190	286	204	192	49	37	4	26
3,263	298	417	357	313	328	328	471	270	280	109	75	17	27
34,003	2,694	3,768	3,119	2,938	3,169	3,010	4,623	3,282	3,775	1,693	1,542	390	28
3,627	279	347	307	283	294	339	506	372	400	234	213	53	29
1,106	114	135	111	125	129	100	120	103	89	47	32	1	30
222	18	44	22	22	26	29	31	12	11	6	1		31
1,050	71	120	95	79	97	103	175	113	110	47	31	9	32

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## CALIFORNIA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)										
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	
1	Mariposa	106		1	38	27	15	13		8	3	1	
2	Mendocino	158	1	9	63	35	16	17	12	5			
3	Merced	397		40	143	82	42	51	31	7	1		
4	Modoc	91	5	7	28	22	13	13	3				
5	Mono	19		3	8	3		2	1	2			
6	Monterey	968	2	68	330	199	100	105	114	42	8		
7	Napa	331	3	14	137	73	42	38	19	5			
8	Nevada	570	1	11	246	180	51	44	26	9	2		
9	Orange	1,008	2	46	352	184	100	150	136	31	5		2
10	Santa Ana	304	1	8	129	43	26	39	45	12	1		
11	Placer	494	3	22	173	94	76	78	35	12	1		
12	Plumas	158	2	8	47	30	31	21	14	3	2		
13	Riverside	1,030	5	54	329	207	103	155	134	38	5		
14	Riverside	560	2	29	186	110	49	83	76	23	2		
15	Sacramento	3,603	10	141	1,239	775	375	505	440	95	23		
16	Sacramento	3,354	9	118	1,158	703	348	481	423	93	21		
17	San Benito	94	1	13	34	15	11	10	9	1			
18	San Bernardino	1,889	9	65	619	362	224	338	221	42	9		
19	San Bernardino	522	1	16	166	82	54	102	83	14	4		
20	San Diego	3,917	13	152	1,291	713	372	632	609	114	20	1	
21	San Diego <sup>1</sup>	3,068	5	93	1,047	574	284	499	469	84	12	1	
22	San Francisco	38,669	67	1,286	15,021	8,313	4,040	4,314	4,197	1,257	171	3	
23	San Francisco <sup>1</sup>	38,669	67	1,286	15,021	8,313	4,040	4,314	4,197	1,257	171	3	
24	San Joaquin	1,910	1	84	679	406	201	261	217	52	9		
25	Stockton	1,450		53	522	315	136	204	171	43	6		
26	San Luis Obispo	388	1	24	127	90	41	57	43	3	2		
27	San Mateo	3,317	3	128	946	476	319	548	680	183	34		
28	Santa Barbara	1,484	2	62	580	334	142	157	168	36	2		1
29	Santa Barbara	1,114	2	37	431	251	111	117	133	30	2		
30	Santa Clara	3,202	7	161	1,067	593	366	435	439	115	19		
31	San Jose	1,537		69	551	292	187	212	182	36	8		
32	Santa Cruz	634	2	43	218	119	73	86	80	7	6		
33	Shasta	185	1	7	76	45	15	21	16	4			
34	Sierra	83		4	19	29	14	2	14	1			
35	Siskiyou	434	1	11	198	80	34	55	43	8	4		
36	Solano	1,486	1	31	588	364	149	179	140	30	4		
37	Sonoma	823	7	71	292	186	91	90	72	12	1		1
38	Stanislaus	574		41	222	103	67	62	63	13	3		
39	Sutter	97	1	4	31	24	11	17	7	2			
40	Tehama	125		8	36	27	18	17	16	2	1		
41	Trinity	54	1	1	26	11	7	4	4				
42	Tulare	541	4	41	168	96	57	81	76	14	4		
43	Tuolumne	147	1	10	48	43	19	13	8	5			
44	Ventura	768	2	35	238	156	61	114	126	35	1		
45	Yolo	243	3	25	67	47	23	42	28	5	2		1
46	Yuba	238	1	20	79	56	26	28	20	6	2		
47	Residents of other States and nonresident aliens.	3,954	8	171	1,019	677	507	695	693	162	20		2
48	Total California	163,990	428	6,481	57,948	32,095	17,026	22,272	21,208	5,645	852		35

## COLORADO—FORM 1040-A

1	Adams	68		3	24	12	3	13	12	1			
2	Alamosa	68		4	22	14	12	9	6	1			
3	Arapahoe	170		7	77	25	15	24	16	4	2		
4	Archuleta	3			1			1					
5	Baca	11	1	2	2	1	1	2	1			1	
6	Bent	74		3	23	28	6	5	7	2			
7	Boulder	309	3	38	97	49	27	50	37	7	1		
8	Chaffee	108		8	33	25	24	13	5				
9	Cheyenne	6	2	1		2		1	1				
10	Clear Creek	36		6	15	5	4	4	2				
11	Conejos	17		2	3	2	5	3	2				
12	Costilla	7		1	1	2		1	2				
13	Crowley	18		4	2	2	4		5	1			
14	Custer	6		2		1	2		1				
15	Delta	65		5	20	8	7	10	11	4			
16	Denver	9,397	25	529	3,330	1,465	1,057	1,477	1,209	271	34		
17	Denver <sup>1</sup>	9,397	25	529	3,330	1,465	1,057	1,477	1,209	271	34		
18	Dolores	8		1	4			3					
19	Douglas	40		3	21	6	3	4	1	1			1
20	Eagle	68		4	35	6	6	9	4	4			
21	Elbert	8		1	1	1	2	2	1				
22	El Paso	895	2	82	308	164	104	109	99	24	3		
23	Colorado Springs	804	2	73	270	147	95	97	95	22	3		

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

## CALIFORNIA—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
57	5	8	6	5	11	4	4	3	9	2			1
301	35	48	34	33	37	34	38	18	19	3	2		2
623	54	79	83	74	52	85	99	25	41	14	16	1	3
81	10	10	6	8	12	7	12	8	5	2	1		4
20	2	2	2	2	1	5			1				5
1,579	121	166	143	163	155	165	214	157	147	76	58	14	6
450	41	44	51	64	50	41	67	38	39	11	4		7
239	12	32	19	25	18	28	35	19	22	11	15	3	8
3,171	194	314	287	307	376	365	532	309	302	117	58	10	9
1,069	73	91	105	102	111	119	194	108	112	35	18	1	10
424	40	62	39	48	55	43	53	47	19	8	9	1	11
91	15	13	14	8	11	12	11	5	1				12
1,472	128	175	171	151	160	156	182	127	116	48	50	8	13
746	60	77	74	75	63	83	101	74	72	32	33	2	14
2,978	256	386	304	303	308	315	378	286	261	107	65	9	15
2,564	219	301	258	261	272	280	332	246	235	95	58	7	16
224	21	35	20	25	34	27	25	17	10	6	3	1	17
2,092	257	255	193	217	239	244	254	186	158	57	26	6	18
547	66	67	43	49	57	75	81	41	49	14	5		19
4,223	304	453	451	388	474	427	637	371	369	139	127	23	20
2,913	247	302	285	254	309	298	473	283	263	104	77	18	21
25,533	1,747	2,821	2,149	2,115	2,155	2,039	3,421	2,601	3,044	1,500	1,499	442	22
25,533	1,747	2,821	2,149	2,115	2,155	2,039	3,421	2,601	3,044	1,500	1,499	442	23
2,247	188	245	244	271	239	226	327	205	172	74	49	7	24
1,535	132	160	151	184	162	150	233	136	120	59	41	7	25
512	58	57	84	53	54	47	71	32	33	16	7		26
2,323	113	180	181	176	173	217	350	300	362	144	101	26	27
1,995	146	208	191	172	213	199	282	168	173	102	118	23	28
1,316	91	119	112	114	135	120	189	116	133	64	103	20	29
3,850	308	489	363	356	397	385	564	338	347	155	129	19	30
1,934	148	251	209	192	202	205	288	157	140	69	68	5	31
902	60	105	83	113	97	83	133	72	93	35	27	1	32
225	19	23	26	23	27	25	31	25	17	3	6		33
53	4	12	5	2	3	6	4	7	5	3	2		34
294	33	40	35	36	38	35	24	26	21	5	1		35
721	66	75	80	77	101	75	114	35	56	28	9	5	36
1,348	134	216	158	161	168	120	192	81	70	29	16	3	37
1,111	71	124	127	114	141	128	177	86	88	30	24	1	38
258	25	34	25	30	25	21	29	20	23	18	7	1	39
196	23	20	22	25	13	21	29	15	22	2	4		40
23		1	5	6	3	2	2	2	1		1		41
1,271	100	161	118	128	163	117	197	114	101	54	16	2	42
134	9	18	15	18	18	14	23	8	9	2			43
1,407	101	173	118	144	135	125	215	135	133	60	58	10	44
509	57	66	45	48	54	46	53	58	43	27	11	1	45
315	29	34	30	30	38	28	48	26	35	12	3	2	46
719	69	85	58	48	56	48	82	59	83	60	54	17	47
144,662	11,022	16,179	13,384	13,168	14,114	13,523	20,249	13,984	15,128	6,776	5,742	1,393	48

## COLORADO—FORM 1040

72	4	13	7	8	8	8	14	4	5	1			1
109	8	16	13	11	17	17	14	6	7				2
116	14	20	9	14	13	10	9	6	9	8	1	3	3
22	5	3	4		2	2	1	1	2				4
21	1	4	2	2	2	5	4		1				5
71	10	10	5	8	6	12	11	5	4				6
457	24	55	90	12	51	41	72	32	41	24	13	2	7
103	4	10	14	15	14	13	14	9	7		3		8
10	2			2		1	1		1				9
32	2	3	5	6	4	1	5	4	1		1		10
33	2	7	6	2	1	4	6	3	1		1		11
12	1	3	3		1	1	2		1				12
25	2	10		2	4	2	3	1	1				13
20	3	6		7		1	3						14
94	8	18	10	12	12	14	12	4	3	1			15
7,390	285	784	643	617	703	667	978	655	903	518	538	99	16
7,390	285	784	643	617	703	667	978	655	903	518	538	99	17
3		1					1		1				18
22	1	4	5	5	4	3							19
95	6	16	12	8	10	9	16	6	8	2	2		20

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

COLORADO—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)																		
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10									
1	Fremont.....	92	1	12	40	12	8	12	6	1											
2	Garfield.....	60	2	13	18	7	3	11	4	2											
3	Gilpin.....	6	1	1	1	2				1											
4	Grand.....	20		4	6	3	3	1	2	1											
5	Gunnison.....	94	1	18	38	8	13	8	8												
6	Hinsdale.....	1		1																	
7	Huerfano.....	69		6	26	10	6	13	8												
8	Jackson.....	10		2	3	1	2	1	1												
9	Jefferson.....	286		23	128	40	25	40	28	2											
10	Kiowa.....	7		1	3				1	1										1	
11	Kit Carson.....	22		2	8	1	5	3	3												
12	Lake.....	158		8	82	45	11	4	7	1											
13	La Plata.....	127	2	10	36	32	17	17	8	4										1	
14	Larimer.....	178		11	54	33	22	32	19	5										2	
15	Las Animas.....	234		18	59	38	32	59	24	4											
16	Lincoln.....	28		2	9	4	3	8	1	1											
17	Logan.....	83		4	25	5	15	22	12												
18	Mesa.....	266		15	71	48	44	51	35	1										1	
19	Mineral.....	6		1	3	1			1												
20	Moffat.....	32		6	7	6	2	1	6	1										3	
21	Montezuma.....	33		5	10	11	2	4	1												
22	Montrose.....	45		7	14	9	5	3	7												
23	Morgan.....	74	1	7	9	8	18	17	9	4										1	
24	Otero.....	197	1	16	50	19	30	59	14	6										2	
25	Ouray.....	24		1	9	4	6	4													
26	Park.....	53		5	20	19	4	3	2												
27	Phillips.....	1																			
28	Pitkin.....	10			3	3	2		1	1											
29	Prowers.....	51		3	15	7	9	7	9	1											
30	Pueblo.....	859		35	319	135	109	150	99	9										3	
31	Pueblo.....	842		31	312	134	108	148	97	9										3	
32	Rio Blanco.....	9		3	2	2	1		1												
33	Rio Grande.....	37	3	9	6	6	3	6	3	1											
34	Routt.....	68		10	26	13	1	10	8												
35	Saguache.....	15		5	5	2		1	2												
36	San Juan.....	42		2	15	14	3	5	3												
37	San Miguel.....	13		3	4	4	1		1												
38	Sedgwick.....	22		4	3	3	3	6	2											1	
39	Summit.....	16		1	9	4		2													
40	Teller.....	134		7	66	25	12	8	11	5											
41	Washington.....	9	2	2	1	2			2												
42	Weld.....	274	3	27	82	47	48	27	30	8										2	
43	Yuma.....	9		2	1	1	3	1	1												
44	Residents of other States and nonresident aliens.....	210	6	29	42	41	25	26	32	9											
45	Total Colorado.....	15,366	56	1,047	5,347	2,495	1,781	2,359	1,833	389										58	1

CONNECTICUT—FORM 1040-A

1	Fairfield.....	12,891	25	619	5,232	2,128	1,207	1,753	1,509	370	47										1
2	Bridgeport <sup>1</sup> .....	4,804		208	2,283	791	414	532	466	91	19										
3	Norwalk.....	977	2	52	342	169	93	163	122	30	4										
4	Stamford.....	1,791	6	96	670	288	163	267	235	61	5										
5	Hartford.....	17,917	31	854	8,022	2,868	1,527	2,135	1,945	476	59										
6	Bristol.....	837		25	393	128	70	104	96	21											
7	Hartford <sup>1</sup> .....	10,938	20	499	4,984	1,841	891	1,219	1,161	282	41										
8	New Britain.....	1,599	4	74	723	239	125	230	168	32	4										
9	Litchfield.....	2,174	7	152	907	372	183	247	235	61	10										
10	Torrington.....	679		51	332	103	40	68	70	14	1										
11	Middlesex.....	1,409	3	73	694	216	113	142	135	26	7										
12	New Haven.....	16,160	27	887	6,802	2,608	1,517	2,058	1,774	440	44										3
13	Meriden.....	1,209	3	59	596	179	109	140	105	18											
14	New Haven <sup>1</sup> .....	6,145	14	329	2,550	1,120	614	694	629	178	17										
15	Waterbury.....	3,360	4	177	1,523	543	286	417	323	75	11										1
16	West Haven.....	1,022	2	59	377	147	101	184	130	19	3										
17	New London.....	2,710	3	119	1,010	506	239	413	334	80	6										
18	New London.....	1,021	1	32	349	213	96	172	130	28											
19	Tolland.....	535	1	33	274	71	41	56	43	16											
20	Windham.....	832	4	82	314	143	69	112	86	19	3										
21	Residents of other States and nonresident aliens.....	582	1	50	174	103	66	87	73	28											
22	Total Connecticut.....	55,210	102	2,869	23,429	9,015	4,962	7,003	6,134	1,516	176										4

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

## COLORADO—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
172	13	22	25	22	23	10	23	12	12	6	4		1
108	9	21	18	11	12	11	7	3	12	4			2
10		3	1		1		3		2				3
30	3	6	4	3	3	3	2	3	3				4
103	7	18	12	10	18	10	14	7	3	2	2		5
3		1	1	1									6
75	4	6	5	6	7	10	16	8	6	3	3	1	7
31	3	12	1	3	4	4	2		2				8
204	10	36	15	20	27	33	28	12	10	10	3		9
11	1	1	4		2	1	2						10
49	6	8	7	11	4	5	3	1	2	1	1		11
93	2	8	8	9	13	11	14	9	16	3			12
111	6	16	16	12	18	13	11	8	6	3	2		13
435	33	48	46	58	49	54	64	32	23	15	12	1	14
192	19	26	16	22	28	18	28	13	12	6	4		15
46	4	5	5	3	10	10	5	1	2	1			16
156	11	22	15	16	23	20	20	9	11	5	3	1	17
264	22	33	33	19	29	33	37	20	21	11	6	1	18
9		2		1	2		2		1		1		19
34	2	6	6	4	3	5	4	2	2				20
59	10	9	5	10	6	6	8		3	1	1		21
118	9	13	18	9	11	21	17	13	4	2	1		22
179	12	22	15	17	26	21	32	14	5	12	3		23
236	20	40	24	29	24	35	27	19	10	6	2		24
22	2	2	6	3	2	2	2	2	1				25
40	4	9	6	4	3	3	4	2	2	1			26
45	6	8	7	6	5	3	7	3		2	2		27
27		4		7	7	3							28
131	10	17	12	16	18	12	20	10	13	3			29
661	33	66	62	56	65	73	115	44	75	35	27	10	30
647	32	64	59	55	61	72	113	44	75	35	27	10	31
36	7	7	2	4	4	5	6		1				32
133	20	21	14	17	16	15	19	5	5	1			33
63	4	18	6	6	7	6	9	4	2	1			34
55	9	19	7	3	2	6	3	3	2	1			35
12	2		1				4	2	1	1	1		36
14	1	5			2		2	1	3				37
43	5	4	5	5	6	10	3	3	1	1			38
13	3	3		2	1	1	1			2			39
72	2	7	16	5	5	9	9	2	10	4	3		40
33	3	4	5	8	3	4	1	2	3				41
694	50	93	116	69	61	78	92	47	41	28	17	2	42
48	6	4	6	10	7	4	5	2	2	1	1		43
154	9	11	10	22	17	11	16	24	12	8	13	1	44
14,954	821	1,815	1,536	1,380	1,550	1,505	2,008	1,177	1,479	810	729	144	45

## CONNECTICUT—FORM 1040

9,479	583	990	748	795	787	764	1,214	832	1,006	698	819	243	1
2,742	181	326	239	275	278	237	343	214	268	174	168	39	2
503	28	44	42	48	38	48	83	54	63	16	37	2	3
1,237	89	119	100	94	104	108	148	126	130	90	90	39	4
9,821	464	940	839	836	924	811	1,238	857	1,192	716	764	240	5
388	17	31	41	33	39	37	52	32	31	32	26	17	6
4,855	264	489	442	420	501	413	565	384	515	323	410	129	7
894	55	105	80	86	83	78	122	76	89	52	57	11	8
1,845	98	198	165	161	186	176	216	175	168	122	130	50	9
400	14	57	38	39	33	37	50	39	38	28	22	5	10
1,003	58	123	95	89	97	95	123	88	118	71	33	13	11
9,785	543	1,111	911	845	898	840	1,171	868	1,119	702	619	158	12
704	41	85	72	55	83	62	100	71	64	40	22	9	13
4,394	259	443	372	374	362	361	510	372	543	372	347	79	14
1,746	194	227	156	150	160	151	191	151	201	107	113	35	15
294	14	35	41	46	23	31	30	25	31	6	10	2	16
1,954	120	231	196	202	211	199	248	149	179	81	115	23	17
689	54	75	67	65	74	70	78	58	69	28	43	8	18
398	27	54	46	39	42	31	44	30	30	25	20	10	19
821	46	121	93	93	83	86	100	58	76	38	20	7	20
596	34	73	36	45	37	46	69	63	58	53	50	32	21
35,702	1,973	3,841	3,129	3,105	3,265	3,048	4,423	3,120	3,946	2,506	2,570	776	22

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## DELAWARE—FORM 1040-A

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Kent.....	261		39	68	45	41	37	19	9	3	
2	New Castle.....	5,420	11	337	1,897	862	596	759	720	192	43	3
3	Wilmington <sup>1</sup> .....	4,604	9	268	1,599	738	529	643	610	169	38	1
4	Sussex.....	311	3	30	74	59	44	30	58	11	2	
5	Residents of other States and nonresident aliens.....	221	1	14	62	46	23	36	29	8	2	
6	Total Delaware.....	6,213	15	420	2,101	1,012	704	862	825	220	50	3

## DISTRICT OF COLUMBIA—FORM 1040-A

1	District of Columbia.....	62,550	89	1,625	21,215	14,392	6,671	7,363	7,826	2,931	422	16
2	Total District of Columbia.....	62,550	89	1,625	21,215	14,392	6,671	7,363	7,826	2,931	422	16

## FLORIDA—FORM 1040-A

1	Alachua.....	189	2	23	31	25	24	33	31	19	1	
2	Baker.....	12			4	4		2	1	1		
3	Bay.....	95		8	33	16	7	17	9	4	1	
4	Bradford.....	21	1	2	3	5	3	5	2			
5	Brevard.....	75	1	8	19	11	11	17	7	1		
6	Broward.....	123	2	11	30	21	17	15	19	7	1	
7	Calhoun.....	8		1	2		2	1	2			
8	Charlotte.....	19	1	5	6	4	2	1				
9	Citrus.....	24		2	5	4	3	5	5			
10	Clay.....	21		2	8	3	2	4	2			
11	Collier.....	16		1	1	7	3	1	2	1		
12	Columbia.....	96		5	20	35	5	14	15	1	1	
13	Dade.....	2,930	10	155	752	556	316	449	507	152	30	3
14	Miami <sup>1</sup> .....	2,555	10	135	663	501	275	375	437	133	23	3
15	DuSoto.....	45		4	8	7	9	9	5	3		
16	Dixie.....	12			3		1	2	4	2		
17	Duval.....	3,491	7	151	973	632	377	640	562	136	13	
18	Jacksonville <sup>1</sup> .....	3,406	7	144	951	621	370	616	549	135	13	
19	Escambia.....	690	5	27	187	125	77	128	108	21	12	
20	Pensacola.....	594	4	24	159	111	67	109	89	19	12	
21	Flagler.....	4		1	2					1		
22	Franklin.....	19		2	3	6	4	1	2	1		
23	Gadsden.....	55	2		12	11	5	12	10	2		1
24	Gilchrist.....	3	1			1			1			
25	Glades.....	13	1	1	2	2	2		3	1	1	
26	Gulf.....	5		1	1	1		1	1	1		
27	Hamilton.....	16		1	4	2	3	2	4			
28	Hardee.....	19		2	7	5		1	4			
29	Hendry.....	57		1	20	15	4	10	5	2		
30	Hernando.....	25		2	6	7	2	5	3			
31	Highlands.....	52		8	13	1	4	13	8	4	1	
32	Hillsborough.....	1,903	12	79	520	282	219	360	340	77	14	
33	Tampa <sup>1</sup> .....	1,762	8	70	488	263	206	326	317	70	14	
34	Holmes.....	4			1		1	1	1			
35	Indian River.....	29	1	5	8	4	3	3	2	3		
36	Jackson.....	38		3	8	5	5	4	11	2		
37	Jefferson.....	19		1	3	4	5	1	3	2		
38	Lafayette.....	2				1	1					
39	Lake.....	138	1	21	32	18	18	19	24	5		
40	Lee.....	122	2	5	39	13	10	21	20	8	4	
41	Leon.....	180	1	11	43	29	31	24	29	11	1	
42	Levy.....	12		1	3	1	2	3	1	1		
43	Liberty.....	5			4			1				
44	Madison.....	25		8	4	2	2	6	3			
45	Manatee.....	113	1	10	31	19	15	23	12	2		
46	Marion.....	147	1	9	25	22	25	24	32	8	1	
47	Martin.....	38		3	6	5	1	12	10		1	
48	Monroe.....	110		8	30	18	13	21	20		1	
49	Nassau.....	24			9	3	4	7	1			
50	Okealoosa.....	18	1	2	2	2	5	4	1	1		
51	Okeechobee.....	10		2	3	1		3	1			
52	Orange.....	631	5	47	159	108	70	113	97	30	2	

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

## DELAWARE—FORM 1040

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
379	26	63	53	56	40	33	36	25	22	14	6	5	1
3,681	163	439	372	325	310	276	363	266	354	304	327	182	2
3,097	139	364	302	259	267	232	297	226	312	262	287	150	3
443	24	55	39	57	55	44	60	36	37	16	14	6	4
131	3	10	6	15	6	8	15	14	18	13	16	7	5
4,634	216	567	470	453	411	361	474	341	431	347	363	200	6

## DISTRICT OF COLUMBIA—FORM 1040

16,063	564	1,011	1,075	1,216	1,246	1,275	2,158	1,774	2,857	1,422	1,172	293	1
16,063	564	1,011	1,075	1,216	1,246	1,275	2,158	1,774	2,857	1,422	1,172	293	2

## FLORIDA—FORM 1040

175	11	18	13	16	16	23	24	17	18	11	7	1	1
9	2				3	1	2		1				2
64	3	5	5	4	6	8	10	6	7	4	6		3
27	2	4	3	4	5	2	3	2	1		1		4
194	23	28	21	20	22	29	18	11	10	5	7		5
278	29	24	23	15	32	19	44	28	27	26	9	2	6
10	1			1	2	1	1	1	2	1			7
25	3	1	1	1	5	5	7	2					8
19	1	2	2	4		1	1	4	3		1		9
47	6	5	4	5	4	7	4	6	3	2	1		10
28	4	1	1		1	2	2	5	5	5	2		11
65	7	5	7	6	7	4	9	11	3	4	2		12
3,362	238	304	246	269	302	308	450	272	407	260	245	61	13
2,616	184	228	193	208	241	248	348	211	329	199	190	37	14
57	6	12	7	4	8	6	8	1	2	2	1		15
15	1	2	2			1	1	4	2		1		16
2,455	155	272	195	214	228	205	372	223	264	158	142	27	17
2,380	147	261	190	210	218	203	358	219	259	152	136	27	18
544	39	75	58	37	61	68	73	44	38	30	17	4	19
492	34	63	54	33	60	62	66	43	34	24	15	4	20
17	2	1	2	1	2	2	1	2	3	1			21
23	1	3			2	5	7	1	3		1		22
104	4	14	5	10	7	10	18	11	14	7	4		23
3					2						1		24
11	1		1	2	1	2	3		1				25
7	2			1	1	1	1	1			1		26
24	1	8	4	2	1		6		1		1		27
52	1	3	8	10	7	5	11	2	4		1		28
17					2	3	5	1	4		2		29
28	1	2	4	2	1	4	9	2	1	1	1		30
66	7	8	3	8	9	7	11	4	6	3			31
1,486	126	155	104	113	161	157	204	121	157	106	70	12	32
1,354	111	142	89	99	150	137	190	111	148	99	66	12	33
16	2	2	1	1	1	2	1	1	3	2			34
77	10	13	5		3	8	13	4	8	2	3	35	35
76	8	8	10	5	6	9	4	5	4	8	7	2	36
20	2	2	1	2	4	1	2	2	2	2			37
													38
302	34	36	31	30	45	29	36	19	20	11	11		39
144	17	15	13	15	20	9	14	15	10	6	7	3	40
166	16	17	13	14	17	9	14	18	25	13	9	1	41
24	3	5	1	3	2	3	5	1					42
8	3	1			1	1	2						43
31	6	3	1	2	4	2	4	2	2	3	2		44
199	22	26	27	19	17	21	31	12	11	5	5	3	45
194	13	24	22	19	22	26	23	16	17	2	8	2	46
50	4	8	3	3	11	3	3	4	1	2	6	2	47
99	9	15	10	10	9	9	16	11	8	1	1		48
53	8	8	5	3	7	4	9	5	1	2	1		49
16		2	3		4		1		4	1	1		50
12	1	2			2		3	3	1	1			51
977	75	113	80	85	114	107	133	82	101	46	36	5	52

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## FLORIDA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Orlando.....	442	4	33	117	77	39	80	65	25	2	
2	Osceola.....	34	2	3	7	4	5	11	2			
3	Palm Beach.....	653	7	31	177	115	83	112	104	17	7	
4	West Palm Beach.....	451	7	15	126	77	57	76	80	10	3	
5	Pasco.....	33		2	9	7	6	3	6			
6	Pinellas.....	898	6	100	249	168	111	113	118	31	2	
7	St. Petersburg.....	679	2	65	193	126	82	89	98	23	1	
8	Polk.....	572	4	33	138	88	71	113	98	24	2	1
9	Putnam.....	86	1	8	22	15	13	12	15			
10	St. Johns.....	293		21	86	49	39	48	41	9		
11	St. Lucie.....	66	1	2	22	13	10	10	5	3		
12	Santa Rosa.....	17		3	2	2	2	4	4			
13	Sarasota.....	106	3	5	27	16	13	15	19	6	2	
14	Seminole.....	156	7	11	24	23	30	29	24	6	2	
15	Sumter.....	28		2	2	6	3	10	5			
16	Suwannee.....	35	1	4	4	10	6	6	4			
17	Taylor.....	48		4	11	9	6	7	8	3		
18	Union.....	6			2		2	1	1			
19	Volusia.....	426	8	45	111	71	51	74	50	15	1	
20	Wakulla.....	1		1								
21	Walton.....	24	2	3	9	1	5	4				
22	Washington.....	12			2	7	1	1	1			
23	Residents of other States and nonresident aliens.	189	3	21	38	30	32	35	29	1		
24	Total Florida.....	15,386	103	938	4,026	2,677	1,802	2,646	2,464	625	100	5

## GEORGIA—FORM 1040-A

1	Appling.....	16			3	1	4	5	2	1		
2	Atkinson.....	9			4	2	1			1		
3	Bacon.....	3			2			1				
4	Baker.....	2						1	1			
5	Baldwin.....	48		7	15	10	7	6	1		2	
6	Banks.....	6			4		1					
7	Barrow.....	13			6	5			2	1		
8	Bartow.....	78		10	20	15	7	13	10	3		
9	Ben Hill.....	65	1	4	12	10	5	23	8	2		
10	Berrien.....	9		1		3		4	1			
11	Bibb.....	970	1	32	269	136	106	222	166	32	6	
12	Macon.....	925	1	31	254	129	99	216	159	30	6	
13	Bleckley.....	6	1		2	1			2			
14	Brantley.....	8			4	1		2	1			
15	Brooks.....	24		2	7	5		5	3	2		
16	Bryan.....	13		2	3	3	3		2			
17	Bulloch.....	38		3	5	6	3	11	6	2	1	1
18	Burke.....	24		2	9	4	1	4	4			
19	Butts.....	7		1	1	4	1					
20	Calhoun.....	6				1	3	2				
21	Camden.....	6	1		1	1		1	2			
22	Campbell.....	4			1	2		1				
23	Candler.....	8		1	2		2	1	1		1	
24	Carroll.....	64		3	12	13	12	10	14			
25	Catoosa.....	36			9	4	5	8	10			
26	Charlton.....	4				2	1	1				
27	Chatham.....	1,923	4	93	535	339	213	375	274	81	9	
28	Savannah.....	1,888	4	88	529	333	209	369	267	80	9	
29	Chattahoochee.....	158		1	22	13	13	45	55	6	3	
30	Chattooga.....	41	1	3	8	11	5	4	7	1	1	
31	Cherokee.....	45		4	8	10	3	4	11	4	1	
32	Clarke.....	228	4	13	54	31	40	49	33	3	1	
33	Clay.....	6			1		2	2	1			
34	Clayton.....	43		3	16	4	6	6	8			
35	Clinch.....	6				2	1	2	1			
36	Cobb.....	187	1	17	42	36	29	32	22	7	1	
37	Coffee.....	34		2	9	6	5	8	4			
38	Colquitt.....	74	1	3	18	12	6	10	16	7	1	
39	Columbia.....	14		2	4	4	1	1	2			
40	Cook.....	10			2	2		2	4			
41	Coweta.....	74		5	14	15	18	11	7	2	2	
42	Crawford.....	7		1	2	1		2	1			
43	Crisp.....	36			5	9	5	9	5	2	1	

counties and by cities of 25,000 and over population, showing the number of classes—Continued

FLORIDA—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)													Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
689	47	70	57	62	82	79	96	55	77	33	28	3	1	
52	7	10	5	9	4	7	4	3	2	1	1	2	2	
943	71	93	83	89	91	77	143	74	83	51	52	36	3	
503	29	58	52	42	47	53	82	41	36	23	23	17	4	
58	6	12	7	5	6	9	7	3	2	1	1	5	5	
1,577	136	210	144	156	161	168	229	110	121	67	66	9	6	
1,191	108	160	106	110	115	128	170	89	95	55	50	5	7	
727	87	97	63	55	89	64	110	54	63	22	21	2	8	
151	15	18	19	20	15	16	22	12	9	4	1	9	9	
301	20	42	32	36	38	39	40	12	22	12	7	1	10	
115	13	17	14	14	14	10	20	4	5	3	1	11	11	
39	2	4	6	4	4	2	7	3	3	4	1	12	12	
198	28	24	16	15	13	13	37	15	21	5	6	5	13	
219	28	43	26	17	19	24	21	15	14	8	4	14	14	
18	1	4	4	1	1	2	3	1	1	1	1	15	15	
49	3	9	6	2	5	2	10	2	6	3	1	16	16	
44	3	3	1	4	3	5	10	4	6	1	2	17	17	
7	1	1	1	1	3	1	1	1	1	1	1	18	18	
731	70	116	69	66	68	71	103	48	54	26	35	5	19	
3	1	1	1	1	1	1	1	1	1	1	1	20	20	
36	5	2	4	4	3	4	8	2	3	1	1	21	21	
20	1	3	2	4	2	3	3	1	2	1	1	22	22	
93	10	6	5	13	9	8	13	11	3	14	1	23	23	
17,057	1,416	1,966	1,451	1,476	1,734	1,654	2,405	1,353	1,630	950	831	191	24	

GEORGIA—FORM 1040

24	1	1	3	1	4	4	5	3	1	1	1	1	1
11	2	2	1	1	1	2	1	2	1	1	1	1	2
8	1	1	1	1	1	1	3	1	3	1	1	1	3
8	1	1	2	1	1	2	2	1	2	1	1	1	4
70	1	3	6	9	16	3	14	7	7	4	1	1	5
5	2	1	1	1	1	1	1	1	1	1	1	1	6
34	3	3	1	1	8	4	8	2	1	2	2	1	7
56	3	8	4	3	8	5	9	7	4	4	1	1	8
46	2	5	3	5	9	5	7	4	2	3	1	1	9
26	3	3	4	1	3	1	4	1	2	4	1	1	10
707	30	74	65	85	65	91	138	70	75	64	31	9	11
781	30	73	64	85	61	89	134	69	73	63	31	9	12
15	1	1	1	3	3	3	1	1	2	1	1	1	13
12	1	1	4	1	1	1	2	1	3	1	1	1	14
38	4	2	3	4	4	7	6	3	3	1	1	1	15
12	2	1	2	3	1	1	1	1	1	1	1	1	16
48	2	4	4	7	8	7	6	3	1	3	3	1	17
96	5	16	11	14	14	11	11	5	6	3	1	1	18
22	1	2	2	2	6	2	5	2	2	2	1	1	19
12	2	1	2	2	1	2	1	1	1	1	1	1	20
15	1	2	1	2	1	1	2	1	3	2	1	1	21
1	1	1	1	1	1	1	1	1	1	1	1	1	22
6	1	1	1	1	1	2	1	2	1	1	1	1	23
86	4	5	6	7	11	11	22	6	9	4	1	1	24
8	1	1	1	1	1	1	3	2	2	1	1	1	25
11	1	1	1	1	2	2	2	1	1	1	1	1	26
1,412	86	171	128	127	137	129	179	115	151	92	81	16	27
1,387	84	170	125	125	131	129	176	111	149	92	79	16	28
8	1	1	1	1	1	2	2	2	2	1	1	1	29
13	2	3	3	1	4	1	1	1	1	1	1	1	30
42	1	4	4	3	1	6	6	10	4	1	1	1	31
250	17	31	14	15	44	20	49	16	25	10	8	1	32
10	2	2	2	2	2	3	3	1	1	1	1	1	33
16	1	2	2	2	1	2	3	4	1	1	1	1	34
22	2	7	2	4	2	2	1	1	2	1	1	1	35
140	13	9	9	16	14	17	24	14	13	7	4	1	36
52	6	7	4	8	8	3	7	3	2	5	1	1	37
86	4	7	9	6	2	6	17	14	10	4	7	1	38
24	1	3	3	6	3	3	4	2	2	1	1	1	39
14	4	3	3	3	2	2	1	2	2	1	1	1	40
130	9	14	12	9	19	8	16	10	13	11	7	2	41
9	1	1	1	3	1	1	2	1	1	1	1	1	42
78	8	11	9	8	10	9	14	5	4	1	1	1	43

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

GEORGIA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)																		
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10									
1	Dade	4			1	1	1	1													
2	Dawson	2			1							1									
3	Decatur	80	1	2	20	16	5	19	15		2										
4	De Kalb	713	1	25	154	79	83	192	140	37	2										
5	Dodge	14			4	1	1	3	4	1											
6	Dooley	10		1	5	2			1	1											
7	Dougherty	266		11	65	38	32	53	57	9	1										
8	Douglas	19			5	6		5		3											
9	Early	14		1	7	1	1		4												
10	Echols	4			2	1		1													
11	Effingham	15			1	2	2	6	4												
12	Elbert	49		4	7	8	5	10	7	5	2	1									
13	Emanuel	30		2	10	2	3	5	7	1											
14	Evans	8			2	2		2	2												
15	Fannin	16	2	1	2	5	1	4		1											
16	Fayette	9		2	4	1	1	1													
17	Floyd	402		19	138	62	44	80	43	14	2										
18	Forsyth																				
19	Franklin	21			3	7	4	4	2	1											
20	Fulton	10,788	26	367	3,297	1,652	1,132	1,879	1,842	505	81	7									
21	Atlanta <sup>1</sup>	10,344	26	350	3,138	1,587	1,093	1,789	1,779	494	81	7									
22	Gilmer	9			5	3															
23	Glascocok																				
24	Glynn	173		8	53	28	18	28	30	6	2										
25	Gordon	33		2	6	2	6	6	9	1	1										
26	Grady	14	1		2	3		4	3	1											
27	Greene	20			8	5	2	3	1	1											
28	Gwinnett	54		3	21	9	4	8	6	3											
29	Habersham	25		2	7	4	2	1	4	4	1										
30	Hall	113	1	5	29	19	15	18	20	5	1										
31	Hancock	16		5	5	3	1	1	1												
32	Haralson	13			4	2	3	3	1												
33	Harris	10			5	3	1		1												
34	Hart	7		2	2	1		1			1										
35	Heard	4					3		1												
36	Henry	19		1	5	3	4	3	3												
37	Houston	15		2	3	3	2	1	4												
38	Irwin	5			2	1	1	1	1												
39	Jackson	19	1		2	2	3	8	2	1											
40	Jasper	9			2	1	2	2	2												
41	Jeff Davis	7		1				2	4												
42	Jefferson	18		1	1	2	3	5	5	1											
43	Jenkins	15			7			4	4												
44	Johnson	10			1	2		4	3												
45	Jones	3		1				1	1												
46	Lamar	20			5	3	5	2	5												
47	Lanier	1																			
48	Laurens	62		7	12	10	8	13	11												
49	Lee	3			1	2															
50	Liberty	6				2	2														
51	Lincoln	6			1	1	2		2												
52	Long	2				1			1												
53	Lowndes	168	1	9	47	20	32	31	20	6	2										
54	Lumpkin	8		1		1	2	1	3												
55	McDuffie	22			7	3	4	4	1	3											
56	McIntosh	20		1	5	2	2	5	5												
57	Macon	24	1	4	4	5		6	4												
58	Madison	11		2	2	1		2	3	1											
59	Marion	3							2												
60	Meriwether	64		4	20	6	4	14	10	2	4										
61	Miller	2			1					1											
62	Milton	1							1												
63	Mitchell	17		1	4		4	5	2	1											
64	Monroe	16		3	2	4	2	3	1	1											
65	Montgomery	10		1	2	2		3	2												
66	Morgan	18		3	6	1	4	2	2												
67	Murray	3			1	1	1														
68	Muscogee	710	2	37	192	113	72	138	120	31	5										
69	Columbus	689	2	36	189	110	71	129	117	30	5										
70	Newton	38		6	7	7	3	7	6	2											
71	Oconee	3			1		2														
72	Oglethorpe	7		1	2				2												
73	Paulding	15			3	6	1	2	3												
74	Peach	45		5	11	4	7	7	8	3											

<sup>1</sup> Cities of 100,000 and over population.



Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

GEORGIA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)												
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10			
1	Pickens	22	1	1	6	5	1	4	4						
2	Pierce	8			2	3	3								
3	Pike	17		2	4		1	3	4	2	1				
4	Polk	117	1	5	27	15	17	28	18	4	2				
5	Pulaski	16		1	7	1	2	1	1	3					
6	Putnam	5		2	2			1							
7	Quitman	1				1									
8	Rabun	3			1	1		1							
9	Randolph	14	1	1	2	5	1	1	2	1					
10	Richmond	849		33	255	131	113	157	117	39	4				
11	Augusta	831		33	247	129	112	153	115	38	4				
12	Rockdale	17		2	7	5	2		1						
13	Schley	6		1	3	2									
14	Screven	18		2	1	5	3	2	4	1					
15	Seminole	4		1		2	1								
16	Spalding	131	1	10	31	15	17	24	26	5	2				
17	Stephens	24		2	4	2	7	4	5						
18	Stewart	14		4	3	2	2	3							
19	Sumter	111		7	23	9	20	31	17	3	1				
20	Talbot	7	1		2	1		2	1	1					
21	Taliaferro	5		1	1		1	1	1	1					
22	Tattnall	14		3		4		1	6						
23	Taylor	10			3	3	3		1						
24	Telfair	10			4	3		2		1					
25	Terrell	16		2	1	3	5	2	3						
26	Thomas	128		7	28	19	16	25	25	7	1				
27	Tift	37		3	11	8	6	5	1	3					
28	Toombs	30		1	2	6	6	10	4	1					
29	Towns	1				1									
30	Treutlen	7				1	1	2	3						
31	Troup	252		11	65	41	22	43	45	19	6				
32	Turner	3		1		1		1			1				
33	Twiggs	4		1	1			1							
34	Union	6			3	1		1	1						
35	Upson	59			20	7	4	14	5	4	5				
36	Walker	51		1	14	9	5	11	9	2					
37	Walton	30		1	5	5	3	9	6	1					
38	Ware	179		5	52	27	21	50	22	2					
39	Warren	16			2		4	3	6	1					
40	Washington	31		3	5	10	3	3	6	1					
41	Wayne	19		1	4	4	2	4	2	1	1				
42	Webster	2			1		1								
43	Wheeler	3				1		1	1						
44	White														
45	Whitfield	65		5	11	17	7	11	13		1				
46	Wilcox	5				1	1	3							
47	Wilkes	14			3	4	1	1	4	1					
48	Wilkinson	9		1	2	2		2	1	1					
49	Worth	8			1	2	4		1						
50	Residents of other States and nonresident aliens.	425	1	28	96	58	48	81	80	27	6				
51	Total Georgia	21,556		58	918	6,080	3,346	2,405	4,047	3,582	944	167			9

HAWAII—FORM 1040-A

1	Hawaii	269		3	75	45	19	29	66	29	3				
2	Honolulu	2,669		31	712	477	303	397	532	207	10				
3	Honolulu	2,377		29	617	444	279	341	475	183	9				
4	Kauai	193		5	66	30	18	27	39	8					
5	Maui	189	1	9	49	31	19	23	36	18	3				
6	Residents of other States and nonresident aliens.	65		1	23	6	5	12	14	4					
7	Total Hawaii	3,385	1	49	925	589	364	488	687	265	16				

counties and by cities of 25,000 and over population, showing the number of classes—Continued

GEORGIA—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.				
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over					
12	1		2		2		2		1	4							1
23		1		2		5		3	6	2		2		2			2
15		1	2	1	1	1	1	4	1	2		2					3
64	2	6	8	4	10	11	11	14	5	2		2					3
19		2		1	2	4		5	2	2		1		2			4
12			4	1	3			4									5
																	6
9			1	1		2	3	1	1								7
31	2	4	1	4	3	4	3	3	3	4	2	1					8
784	21	76	60	73	102	87	111	67	93	46	45	3					9
771	21	73	60	69	100	85	110	67	93	45	45	3					10
12			1	1	2	2	1	2									11
4		1	1	1			1		1		2						12
14		1		2	2	6	1										13
12	1	1	1	1	2		2			2	1			1			14
130	3	15	13	18	19	14	12	14	7	7	7	7	1				15
21	1	4	1	3	3	1	3	5									16
23		5	3	1	2	3	5	1	1	2							17
88	3	14	10	11	6	8	11	8	10	5	2						18
6		1	2	1		1					2						19
2					2												20
15		1	3		3	4	3		1								21
16	1		1	2	1	3	3	3									22
33		7	2	7	1	4	4	5	1	2							23
34	3	2	3	4	5	6	5	2	1		2						24
104	2	18	11	15	10	14	10	7	5	6	6						25
64		7	5	8	13	4	14	3	4	3	3						26
28		5	1	2	2	4	8	2	4								27
																	28
9		2	1		1	2	2		1								29
202		23	18	25	16	19	41	20	9	15	16						30
15		3		1	2	2	3	3			1						31
1							1										32
2							1										33
54	3	3	5	8	6	11	3	4	6	2	3						34
39		2	2	3	1	5	13	1	3	3	4						35
35	1	4	1	2	2	1	5	4	5	5	5						36
135	3	15	9	17	14	22	28	12	6	7	1						37
20	2	1	1	2	3	2	1	3	3	1	1						38
41	1	3	5	5	4	7	5	4	4	2	1						39
22	2	4	2	7	2	1	2	2									40
																	41
																	42
1		1															43
63		9	13	7	8	6	13	8	14	7	7						44
9		1			3		2		3								45
20		3	2	1	3	4	5	2									46
8	2				2			1	1	1	1						47
31	1	1	2	1	4	2	6	10	1	2	1						48
633	148	54	42	45	32	60	67	61	75	15	34						49
15,388	817	1,416	1,181	1,335	1,504	1,592	2,341	1,458	1,690	1,009	884	161					51

HAWAII—FORM 1040

467	27	116	52	41	33	45	40	23	45	25	17	3					1
3,406	222	678	299	228	250	223	331	274	413	212	193	83					2
3,204	191	617	274	219	232	212	318	263	399	207	190	82					3
160	8	27	21	13	12	10	9	16	25	9	8	2					4
460	41	117	50	41	43	37	44	30	33	13	7	4					5
137	6	16	5	11	13	10	16	3	31	17	8	1					6
4,630	304	954	427	334	351	325	440	346	547	276	233	93					7

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

IDAHO—FORM 1040-A

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Ada.....	785		1	342	109	31	133	136	26	5	2
2	Boise.....	739		1	323	106	29	125	126	23	4	2
3	Adams.....	6			2	3	1					
4	Bannock.....	406	1	1	167	62	26	95	44	9	1	
5	Bear Lake.....	29			7	3	4	10	4			
6	Benewah.....	32		1	18	6	1	2	4			
7	Bingham.....	57		1	24	4	3	13	12			
8	Blaine.....	14	1		6	1		3	3			
9	Boise.....	11			7	2		1	1			
10	Bonner.....	69			37	8	8	8	6	2		
11	Bonneville.....	122		1	39	19	1	34	27	1		
12	Boundary.....	32			17	5		8	2			
13	Butte.....											
14	Camas.....	1			1							
15	Canyon.....	156		1	54	16	4	49	27	4	1	
16	Caribou.....	15		1	6	2	3	2	1			
17	Cassia.....	25			5	3		6	8	3		
18	Clark.....	3						2	1			
19	Clearwater.....	37	1		17	7	1	5	4	1	1	
20	Custer.....	4			1			1	2			
21	Elmore.....	81			35	23	2	15	6			
22	Franklin.....	6			1		1	2	2			
23	Fremont.....	12			3	1		5	3			
24	Gem.....	25			15	4	2	2	2			
25	Gooding.....	27		2	8	6	1	5	4	1		
26	Idaho.....	33			14	4	7	3	4		1	
27	Jefferson.....	8			6			1	1			
28	Jerome.....	17			6	2		3	5	1		
29	Kootenai.....	160		1	72	25	12	30	16	2	2	
30	Latah.....	98			42	13	4	18	13	6	2	
31	Lemhi.....	12			3	2	1	1	4		1	
32	Lewis.....	4			2	2						
33	Lincoln.....	20		1	7	3		6	2		1	
34	Madison.....	11			6	2		3				
35	Minidcka.....	24	1		6	6	2	5	3	1		
36	Nez Perce.....	169		1	69	26	11	28	27	4	3	
37	Oneida.....											
38	Owyhee.....	5			5							
39	Payette.....	25		2	11			6	5	1		
40	Power.....	7			5			1	1			
41	Shoshone.....	554		3	375	73	15	46	33	6	3	
42	Teton.....	3					1	1		1		
43	Twin Falls.....	133		2	42	20	9	34	20	6		
44	Valley.....	38			20	6	1	7	4			
45	Washington.....	24			7	8	3	1	4	1		
46	Residents of other States and nonresident aliens.....	79		1	18	10	6	23	17	4		
47	Total Idaho.....	3,379	4	21	1,527	487	161	618	457	81	21	2

ILLINOIS—FORM 1040-A

1	Adams.....	800	1	53	311	135	87	105	80	23	5	
2	Quincy.....	766	1	45	302	126	85	103	76	23	5	
3	Alexander.....	256		12	88	41	24	50	31	8	2	
4	Bond.....	52		3	17	6	3	12	8	2	1	
5	Boone.....	72	1	3	25	15	7	10	9	1	1	
6	Brown.....	20		5	5	5	5					
7	Bureau.....	104	1	10	44	22	5	10	12			
8	Calhoun.....	12		3	7	1			1			
9	Carroll.....	155	3	5	49	36	25	19	15	1	2	
10	Cass.....	144		15	45	23	22	29	6	4		
11	Champaign.....	764	6	58	192	103	98	154	127	21	5	
12	Christian.....	282		22	130	39	21	45	18	6	1	
13	Clark.....	66		6	19	11	9	16	5			
14	Clay.....	56		3	15	6	9	13	6	4		
15	Clinton.....	84		6	30	14	9	12	10	3		
16	Coles.....	401	1	26	118	41	71	97	36	11		
17	Cook.....	141,782	307	5,138	49,775	24,687	14,895	20,700	20,389	5,647	236	8
18	Berwyn.....	2,038	5	57	685	287	230	429	282	61	2	
19	Chicago <sup>1</sup> .....	117,625	242	4,251	43,122	21,288	12,297	16,257	15,747	4,241	173	7
20	Cicero.....	1,696	4	60	758	291	146	220	189	27	1	
21	Evanston.....	3,917	14	159	836	566	427	625	904	371	15	
22	Maywood.....	1,115	2	30	277	166	140	237	225	34	4	
23	Oak Park.....	4,927	16	181	1,209	690	578	938	1,011	292	12	

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

IDAHO—FORM 1040

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
636	31	20	48	54	65	92	136	76	74	18	16	6	1
606	29	20	45	49	61	88	131	75	69	17	16	6	2
17	1	2	2	2	3	5	1	3	3	1	1	3	3
381	11	15	32	35	28	103	71	52	30	1	3	4	4
36	1	6	6	5	11	5	1	1	1	1	1	5	5
34	1	2	4	5	9	7	1	3	2	2	2	6	6
120	8	3	11	10	10	16	27	23	8	3	1	7	7
25	4	6	4	2	3	4	1	1	1	1	1	8	8
11	1	3	3	1	1	1	3	3	1	1	1	9	9
63	1	11	14	1	7	11	9	3	3	5	5	10	10
225	8	12	25	15	22	38	44	33	18	5	5	11	11
36	1	1	3	5	6	8	3	3	6	6	6	12	12
9	4	1	1	1	1	1	1	1	1	1	1	13	13
12	1	2	2	4	4	1	3	2	2	2	2	14	14
237	9	18	35	26	30	35	53	17	23	8	2	15	15
21	1	3	2	2	3	5	2	2	1	1	1	16	16
64	3	3	6	5	11	11	15	3	6	1	1	17	17
5	1	1	1	1	1	2	2	2	2	2	2	18	18
48	2	4	3	8	3	1	9	8	7	2	1	19	19
7	1	1	1	2	1	1	2	2	2	2	2	20	20
33	3	4	4	2	9	7	3	1	1	1	1	21	21
24	1	1	1	2	1	5	5	6	2	2	2	22	22
43	1	3	2	6	4	11	8	2	6	6	6	23	23
31	3	3	6	3	3	4	5	4	4	4	4	24	24
75	3	2	10	7	15	11	16	7	4	4	4	25	25
123	2	2	13	10	14	23	35	9	12	3	3	26	26
28	1	1	3	1	2	6	8	3	2	1	1	27	27
79	1	1	5	7	11	15	21	9	6	3	3	28	28
151	3	3	16	27	33	18	28	6	12	2	3	29	29
220	7	11	22	22	22	39	52	14	18	6	7	30	30
33	5	1	6	6	4	6	6	2	1	2	2	31	31
33	3	3	4	3	3	5	7	6	2	2	2	32	32
35	1	2	5	2	7	7	9	1	1	1	1	33	33
46	5	6	1	8	5	7	6	6	6	2	2	34	34
50	2	1	4	3	7	7	11	7	7	1	1	35	35
265	15	17	24	18	19	40	59	33	27	10	3	36	36
42	1	2	5	9	5	12	5	3	1	1	1	37	37
11	1	4	1	1	1	2	1	1	1	1	1	38	38
63	5	5	10	2	14	6	13	1	5	2	2	39	39
27	3	1	1	8	2	3	5	2	1	1	1	40	40
302	8	13	34	34	34	43	59	31	30	5	10	41	41
14	2	1	2	1	2	2	4	1	1	1	1	42	42
440	8	20	38	33	57	63	100	43	46	19	12	43	43
27	1	6	3	3	1	5	5	2	5	5	5	44	44
58	8	10	3	9	9	2	8	5	3	1	2	45	45
51	4	3	2	8	6	12	4	6	4	2	2	46	46
4,311	179	202	428	425	476	693	890	443	389	100	77	9	47

ILLINOIS—FORM 1040

677	47	85	86	66	59	57	99	47	63	39	21	8	1
617	39	79	79	60	52	52	87	43	62	37	19	8	2
191	19	20	26	13	24	26	19	11	17	7	7	3	3
57	3	4	6	11	7	7	5	7	5	2	2	4	4
74	2	2	7	7	11	6	5	11	11	5	6	5	5
26	3	6	2	4	6	2	1	2	2	2	2	6	6
240	23	32	28	30	30	24	27	24	11	8	3	7	7
28	2	1	4	8	2	3	5	3	3	3	3	8	8
121	11	23	15	15	21	6	14	10	5	1	1	9	9
175	13	36	20	17	23	15	23	11	7	4	2	10	10
997	85	135	92	100	96	109	142	79	79	46	33	11	11
277	27	35	28	28	33	31	37	15	21	12	9	12	12
93	2	10	10	16	8	13	13	5	7	7	2	13	13
38	4	8	6	4	2	1	5	3	2	2	1	14	14
121	12	16	13	13	19	10	15	4	10	3	4	15	15
300	24	49	54	38	49	56	50	22	27	15	5	16	16
77,160	4,980	6,499	5,599	5,460	6,125	6,318	9,921	7,225	10,436	6,525	6,430	1,042	17
587	25	49	50	53	55	66	100	47	86	34	21	18	18
60,863	4,184	5,400	4,671	4,539	5,156	5,108	7,842	5,402	7,684	4,719	4,833	1,325	19
501	41	66	58	55	54	62	73	27	35	18	11	20	20
3,742	161	205	160	162	168	252	441	436	761	505	408	83	21
249	15	14	24	9	25	26	41	27	39	15	13	1	22
2,905	131	180	155	139	171	233	386	370	527	324	244	45	23

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## ILLINOIS—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Crawford	179	1	13	82	18	18	28	11	6	2	
2	Cumberland	25		3	9	9	2	1	1			
3	DeKalb	238	3	16	89	34	17	36	35	7	1	
4	DeWitt	167		14	41	28	29	28	25	1	1	
5	Douglas	93		9	20	14	21	19	3	4	3	
6	DuPage	3,340	7	116	736	361	410	710	782	205	13	
7	Edgar	99	3	13	33	15	8	14	9	2	1	1
8	Edwards	6		1	2	1			1			
9	Efingham	81	2	9	23	13	15	9	8	2		
10	Fayette	71	1	9	15	12	15	6	5	6	1	1
11	Ford	82	1	11	26	12	11	13	6		2	
12	Franklin	175		12	40	30	22	46	20	5		
13	Fulton	235		25	105	31	20	17	25	10	2	
14	Gallatin	15		1	6	3		1	4			
15	Greene	99	1	7	29	21	13	16	11	1		
16	Grundy	199		13	95	33	20	18	16	4		
17	Hamilton	14		2	7	2	1	2				
18	Hancock	101	6	25	25	18	10	10	7			
19	Hardin	16		2	5	3	1	3	2			
20	Henderson	3			3							
21	Henry	260	1	20	109	33	18	38	35	6		
22	Iroquois	124		9	50	23	10	19	12		1	
23	Jackson	323	2	14	76	53	41	84	47	4	2	
24	Jasper	28		3	8	12	2	2	1			
25	Jefferson	118		3	18	21	17	26	21	10	2	
26	Jersey	77	1	7	28	15	10	5	10	1		
27	Jo Daviess	93		10	34	22	11	7	9			
28	Johnson	13		2	5	5		1				
29	Kane	2,504	3	116	955	383	239	387	351	67	3	
30	Aurora	1,269	2	58	492	187	125	205	169	30	1	
31	Elgin	677	1	24	244	110	62	100	115	21		
32	Kankakee	458		21	182	62	55	61	66	10	1	
33	Kendall	35		3	14	5	1	4	6	2		
34	Knox	637	1	29	200	91	104	127	71	13	1	
35	Galesburg	476	1	22	153	71	74	90	53	11	1	
36	Lake	2,568	11	104	930	416	241	395	371	97	3	
37	Waukegan	849	3	21	352	131	74	140	99	28	1	
38	La Salle	928	6	66	390	152	93	112	87	22		
39	Lawrence	141		6	50	24	13	23	23	2		
40	Lee	209	1	14	61	38	22	29	25	17	2	
41	Livingston	217	3	21	77	47	25	21	17	3	3	
42	Logan	180	3	36	56	25	19	25	13	3		
43	McDonough	118	3	17	37	13	14	9	20	5		
44	McHenry	329		34	88	65	36	62	35	8	1	
45	McLean	1,104	5	96	378	168	136	184	117	16	4	
46	Bloomington	766	2	56	287	117	84	116	90	11	3	
47	Macon	1,268	4	63	451	175	128	244	177	21	5	
48	Decatur	1,229	4	60	441	170	122	236	170	21	5	
49	Macoupin	229	2	31	93	40	20	27	15	1		
50	Madison	2,355	8	104	896	421	218	335	277	85	10	1
51	Alton	1,079	7	41	381	193	89	161	148	55	3	1
52	Granite City	185		12	75	28	20	24	20	6		
53	Marion	397	1	16	109	65	67	75	53	9	2	
54	Marshall	49		3	25	10	4	6			1	
55	Mason	81		10	29	17	9	7	5	4		
56	Massac	53		5	12	10	10	10	6			
57	Menard	34		3	16	6	2	5	2			
58	Mercer	31		3	9	8	2	7	2			
59	Monroe	97	1	5	34	18	11	14	11	3		
60	Montgomery	146	2	11	56	25	12	26	12	2		
61	Morgan	328	2	43	106	53	41	41	33	6	3	
62	Moultrie	33		3	10	5	9	2	3	1		
63	Ogle	232		14	61	37	34	45	34	6		1
64	Peoria	3,505	4	140	1,318	557	318	556	451	135	25	1
65	Peoria 1	3,354	4	133	1,256	540	306	524	436	130	24	1
66	Perry	157	1	14	62	21	24	20	15			
67	Piatt	60	1	4	22	8	4	13	8			
68	Pike	72	3	13	15	15	10	9	5		2	
69	Pope	12		2	1	3	1	2	3			
70	Pulaski	40		4	12	9	3	8	2	1	1	
71	Putnam	10		1	3	2	1	2	1			
72	Randolph	127	3	18	41	19	10	21	15			
73	Richland	56		7	15	10	5	8	7	2	2	

1 Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

ILLINOIS—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
154	13	21	11	16	21	19	25	10	11	4	3		1
34	1	5	5	5	4	7	1	2	2	2			2
273	28	26	31	27	26	26	32	21	22	23	11		3
215	6	27	26	22	31	26	33	16	19	6	3		4
181	13	35	17	31	25	15	20	8	11	3	3		5
1,853	102	123	116	122	146	142	263	210	328	135	135	31	6
258	20	20	25	36	29	26	32	26	21	13	10		7
24	1	4	3	5	5	2	4						8
91	9	10	16	9	9	11	12	6	5	2	2		9
81	10	12	13	9	8	7	9	5	6	1	1		10
146	10	26	15	19	21	15	21	5	10	2	2		11
229	14	46	24	26	30	21	27	14	11	11	5		12
224	27	31	23	30	28	16	34	18	11	3	2	1	13
26	3	6	4		1	3	3	5	1				14
142	15	28	16	15	13	13	27	4	8	2	1		15
150	9	25	32	13	16	14	12	6	14	5	3	1	16
25	3	3	1	2	3	1	2	2	6	2			17
132	18	28	17	17	15	10	14	4	4	5			18
12	1				1		4	4		1	1		19
27	1	4	4	5	2	1	3	2	4	1			20
278	21	31	30	37	28	27	37	18	23	11	11	4	21
223	24	45	29	30	21	23	24	12	7	3	5		22
203	16	24	23	27	17	18	32	15	15	10	4	2	23
28	3	2	6	2	3	5	3	1			2	1	24
118	5	8	21	8	20	10	15	10	7	5	8	1	25
110	7	18	18	15	5	14	14	10	7	1	1		26
109	13	19	13	17	12	8	5	7	7	7	1		27
22		5	3	3	4	3	2	1		1			28
1,784	141	230	182	159	163	159	246	120	181	100	93	10	29
778	79	110	73	64	71	53	99	57	84	43	41	4	30
540	32	59	57	45	45	64	89	36	54	32	26	1	31
417	40	52	42	42	49	52	37	22	35	21	24	1	32
50	2	9	3	5	4	8	7	6	2	1	2	1	33
474	33	47	52	38	46	59	64	42	50	21	18	4	34
379	26	41	39	29	34	51	51	31	42	16	16	3	35
2,234	147	169	135	143	195	160	277	190	294	218	225	81	36
375	34	45	30	33	38	36	68	29	42	12	7	1	37
882	71	109	94	78	91	80	115	88	79	39	33	5	38
120	12	15	14	11	14	7	19	16	7	3	2		39
285	11	29	32	39	35	40	36	28	15	6	13	1	40
370	36	52	64	49	38	41	44	15	19	8	4		41
293	27	43	32	32	32	33	39	21	17	8	6	3	42
220	22	33	23	29	34	23	22	18	7	1	6	2	43
5,444	54	121	63	50	66	52	47	26	40	13	11	1	44
1,096	68	152	96	122	142	108	154	88	84	40	34	8	45
747	51	101	66	76	89	69	106	63	64	30	24	8	46
1,011	49	99	89	84	113	93	157	100	105	74	39	9	47
905	44	82	82	75	100	83	141	89	94	70	36	9	48
350	33	103	46	48	31	25	36	9	15	2			49
1,376	89	183	160	162	143	158	158	85	93	58	62	25	50
572	28	56	63	63	45	53	69	42	57	28	45	23	51
194	16	33	27	25	15	23	23	12	11	5	3	1	52
208	18	36	22	23	25	26	26	10	10	6	6		53
82	1	4	8	14	10	10	14	7	6	4	3	1	54
122	13	21	11	13	18	10	17	4	5	4	3	3	55
47	5	2	13	3	6	3	9	3	3				56
85	5	12	10	9	14	8	13	3	7	2	2		57
102	7	15	8	16	5	14	19	7	3	7	1		58
114	4	26	14	11	18	14	17	7	2	1			59
224	18	38	21	30	23	22	22	19	16	11	2	2	60
400	30	49	56	41	34	42	57	40	25	22	4		61
85	3	14	10	10	12	11	11	7	3	3	1		62
160	13	18	28	15	19	10	24	5	15	6	5	2	63
1,825	119	182	137	142	168	171	283	168	204	132	102	17	64
1,724	108	168	127	129	155	162	271	165	193	128	101	17	65
102	9	7	5	7	8	12	21	6	14	8	5		66
141	16	20	17	11	17	14	17	15	8	3	3		67
113	10	19	18	16	8	12	11	6	8	5			68
11	1	2	2	1	2	1	1			1			69
52	4	10	7	6	9	4	5	2	3	1	1		70
20		3	2	1	7	1	3	3					71
155	7	30	17	14	18	19	16	12	11	5	4	2	72
53	4	6	6	8	9	1	5	2	5	3	4		73

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## ILLINOIS—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Rock Island.....	1,608	1	66	609	237	141	244	205	44	1	
2	Moline.....	638	1	33	262	99	48	99	74	21	1	
3	Rock Island.....	811		32	321	113	87	117	119	22		
4	Saint Clair.....	3,116	16	152	1,352	503	257	460	305	64	7	
5	Belleville.....	732	1	56	281	96	68	105	103	21	1	
6	East St. Louis.....	2,008	15	78	930	331	155	286	171	37	5	
7	Saline.....	150	1	7	49	16	23	26	22	6		
8	Sangamon.....	2,115	2	139	802	310	222	331	248	57	4	
9	Springfield.....	2,039	2	124	763	301	217	327	244	57	4	
10	Schuyler.....	19		1	5	4	5	2	2			
11	Scott.....	27	1	3	9	4	4	5		1		
12	Shelby.....	53		12	19	3	8	3	4	4		
13	Stark.....	23		2	7	4	3	2	4	1		
14	Stephenson.....	516	1	27	186	79	58	99	56	10		
15	Tazewell.....	629		30	298	96	54	75	62	9	4	1
16	Union.....	87		13	25	19	14	6	7	3		
17	Vermillion.....	980	3	77	302	175	101	179	111	27	5	
18	Danville.....	815	3	50	248	150	91	155	91	24	3	
19	Wabash.....	61		3	13	6	16	14	8	1		
20	Warren.....	141		10	47	28	19	15	19	3		
21	Washington.....	50		8	21	8	3	6	3	1		
22	Wayne.....	28		5	8	6	3	2	1	3		
23	White.....	33		6	7	4	1	8	7			
24	Whiteside.....	235	1	18	91	34	21	36	28	3		
25	Will.....	1,844	2	66	673	362	167	315	222	35	2	
26	Joliet.....	1,396	1	42	496	283	130	234	177	31	2	
27	Williamson.....	202	4	12	46	40	24	39	34	2	1	
28	Winnebago.....	1,445	2	56	620	205	106	206	195	45	1	
29	Rockford.....	1,411	2	53	613	198	103	204	192	45	1	
30	Woodford.....	92		20	28	13	7	15	8		1	
31	Residents of other States and nonresident aliens.	836	5	48	235	151	93	124	123	50	7	
33	Total, Illinois.....	184,414		7,598	64,924	31,357	19,324	27,565	25,872	6,918	386	14

## INDIANA—FORM 1040-A

1	Adams.....	125	2	13	44	17	16	15	13	5		
2	Allen.....	3,344	5	135	1,447	472	308	518	369	76	14	
3	Fort Wayne <sup>1</sup> .....	3,266	5	127	1,398	464	304	514	364	76	14	
4	Bartholomew.....	143		7	42	26	21	25	17	4	1	
5	Benton.....	57	2	8	16	5	2	16	7	1		
6	Blackford.....	103	1	8	29	14	15	26	9	1		
7	Boone.....	83		5	32	9	8	18	9	1	1	
8	Brown.....	3				1		2				
9	Carroll.....	26		2	6	10	3	3	2			
10	Cass.....	312	2	15	101	55	45	49	33	9	3	
11	Clark.....	256	3	14	117	44	23	31	19	5		
12	Clay.....	127		9	43	22	10	24	14	5		
13	Clinton.....	233	3	18	67	38	30	47	26	3	1	
14	Crawford.....	12				3		5	1		1	
15	Daviess.....	159	1	13	38	16	28	39	20	4		
16	Dearborn.....	187		13	75	33	16	30	16	3	1	
17	Decatur.....	92		5	27	15	10	18	14	1	2	
18	De Kalb.....	278	1	15	55	32	72	61	32	9	1	
19	Delaware.....	869	1	41	339	103	69	160	120	30	6	
20	Muncie.....	811	1	35	307	98	63	154	118	29	6	
21	Dubois.....	91	1	4	25	18	8	18	14	2	1	
22	Elkhart.....	735		53	203	102	99	157	90	26	5	
23	Elkhart.....	575		36	159	81	77	124	73	22	3	
24	Fayette.....	180		11	58	44	17	23	18	8	1	
25	Floyd.....	465	2	19	160	79	43	80	64	17	1	
26	New Albany.....	447	2	19	154	76	41	75	62	17	1	
27	Fountain.....	68	1	2	21	16	7	12	6	2	1	
28	Franklin.....	35	2	7	8	5	7	5	1			
29	Fulton.....	61		12	14	6	7	7	14	1		
30	Gibson.....	170	1	12	41	21	27	38	24	5	1	
31	Grant.....	512	1	21	173	104	43	79	71	15	4	1
32	Greene.....	90		11	23	14	10	17	11	4		
33	Hamilton.....	130	2	10	39	16	17	17	21	8		
34	Hancock.....	98		4	33	10	12	15	22	2		
35	Harrison.....	46	1	2	15	6	4	9	7	1	1	
36	Hendricks.....	102	1	9	35	13	14	15	12	3		
37	Henry.....	296	3	12	114	27	33	51	49	5	2	

<sup>1</sup> Cities of 100,000 and over population.



Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## INDIANA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Howard	397		21	131	55	41	66	69	13	1	
2	Kokomo	374		21	124	49	39	61	66	13	1	
3	Huntington	216	5	14	54	32	30	51	22	6	2	
4	Jackson	145		8	44	18	33	24	16	1	1	
5	Jasper	42		5	12	11	3	6	4	1		
6	Jay	125		7	40	31	6	21	14	5	1	
7	Jefferson	64		3	13	15	9	9	11	4		
8	Jennings	48		3	15	9	12	7	1		1	
9	Johnson	128		15	49	18	17	16	10	3		
10	Knox	275	1	16	95	32	31	45	43	12		
11	Kosciusko	134	1	16	39	21	16	20	18	3		
12	Lagrange	17		1	8	3	3	2				
13	Lake	6,160	11	170	2,828	1,117	443	808	648	110	25	
14	East Chicago	1,248	2	41	681	207	58	112	114	27	6	
15	Gary <sup>1</sup>	2,007	3	39	932	305	131	296	249	41	11	
16	Hammond	1,641	2	46	646	320	160	265	171	24	7	
17	La Porte	668	1	56	242	93	69	105	83	18	1	
18	Michigan City	357		23	136	51	35	56	47	9		
19	Lawrence	170	2	14	41	30	23	43	12	4	1	
20	Madison	1,247	2	41	543	152	123	202	143	32	8	1
21	Anderson	956	1	24	433	113	91	160	107	20	7	
22	Marion	12,568	29	506	4,610	1,819	1,324	2,110	1,711	400	57	2
23	Indianapolis <sup>1</sup>	12,382	27	496	4,538	1,798	1,306	2,072	1,691	396	56	2
24	Marshall	155	2	11	44	15	18	33	25	6	1	
25	Martin	12		3	5	2	1		1			
26	Miami	290	1	22	66	48	54	60	33	6		
27	Monroe	238	3	24	67	36	23	47	34	4		
28	Montgomery	217		15	74	25	15	44	36	8		
29	Morgan	64		1	22	12	5	9	10	4	1	
30	Newton	44	1	3	12	8	11	4	4		1	
31	Noble	92	3	7	32	10	12	16	8	4		
32	Ohio	6										
33	Orange	50	1	2	21	5	5	8	8			
34	Owen	37		1	13	7	7	5	3	1		
35	Parke	47	1	4	17	7	8	8	1	1		
36	Perry	77	1	10	22	16	7	6	11	3		1
37	Pike	65	1	5	16	8	11	16	5	3		
38	Porter	270		28	96	31	32	46	29	7	1	
39	Posey	67		6	18	11	10	14	7	1		
40	Pulaski	18			4	7	2	2	2		1	
41	Putnam	173		9	39	32	23	34	28	6	2	
42	Randolph	172	1	14	52	30	30	24	20	1		
43	Ripley	56		9	18	6	8	9	5	1		
44	Rush	62	3	4	17	10	5	12	10	1		
45	St. Joseph	2,529	7	114	969	317	248	443	349	65	16	1
46	Mishawaka	304	1	28	132	44	27	35	29	7	1	
47	South Bend <sup>1</sup>	2,145	6	81	812	262	205	397	309	57	15	1
48	Scott	24		1	4	5	1	8	4	1		
49	Shelby	144	1	7	43	17	11	23	36	5	1	
50	Spencer	22		4	7	3	3	2	3			
51	Starke	28		4	9	5	4	2	4			
52	Steuben	49		2	12	11	3	11	9	1		
53	Sullivan	86	1	6	28	11	13	13	13	1		
54	Switzerland	11		3	3	1	2	1	1			
55	Tippecanoe	643	1	32	238	99	55	117	81	19	1	
56	La Fayette	541	1	27	217	88	45	95	54	14		
57	Tipton	56		4	10	11	7	8	12	2	2	
58	Union	19	1	2	8	6		1	1			
59	Vanderburg	1,957	4	85	704	323	227	321	226	58	6	3
60	Evansville <sup>1</sup>	1,948	4	82	702	322	227	319	225	58	6	3
61	Vermillion	98	3	6	42	14	12	16	5			
62	Vigo	1,459	3	47	471	205	158	303	209	54	8	1
63	Terre Haute	1,419	3	47	457	200	150	296	204	53	8	1
64	Wabash	143		8	42	22	23	26	17	4	1	
65	Warren	27		2	5	4	5	3	8			
66	Warrick	90		8	30	15	12	11	13	1		
67	Washington	37		5	13	6	3	8	2			
68	Wayne	657	3	36	230	94	90	103	81	17	3	
69	Richmond	551	2	33	190	83	81	89	68	14	1	
70	Wells	71		3	24	12	4	11	14	2	1	
71	White	49		4	14	9	7	9	5	1		
72	Whitley	55		8	15	6	6	8	10	2		
73	Residents of other States and nonresident aliens	1,408	1	9	488	330	111	114	225	107	21	2
74	Total Indiana	43,766	131	1,984	16,274	6,704	4,500	7,124	5,559	1,265	213	12

<sup>1</sup>Cities of 100,000 and over population.





counties and by cities of 25,000 and over population, showing the number of classes—Continued

IOWA—FORM 1040

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
57	3	10	10	7	5	3	9	3	5	1	1		1
38	1	8	8	5	4	4	6	2					2
104	6	26	22	19	8	9	9	1	3	1			3
142	11	25	26	17	16	11	19		10	3	3	1	4
80	5	14	11	18	14	11	2	4		1			5
135	11	15	27	32	11	9	17	7	5	1			6
864	49	126	101	103	69	115	108	43	77	40	29	4	7
707	36	92	73	87	57	97	97	38	65	33	28	4	8
254	26	46	28	33	36	25	21	16	13	9		1	9
135	12	14	27	22	17	10	13	3	10	5	2		10
128	12	25	21	11	18	10	9	11	8	1		2	11
210	12	41	33	23	26	16	30	7	13	5	3	1	12
73	4	18	11	14	8	8	7	3					13
163	9	21	36	31	16	13	17	7	11	1	1		14
253	18	42	53	36	31	22	23	12	10	4	2		15
149	18	27	20	23	15	16	13	5	9	3			16
94	7	16	21	23	9	5	10	1	1	1			17
520	28	69	74	52	58	66	51	37	41	25	15	4	18
191	18	34	28	19	15	21	30	4	14	5	3		19
90	4	24	16	9	7	12	8	4	4	2			20
39	5	7	10		4	5	2	3	1	1	1		21
204	13	35	35	18	26	22	21	14	9	7	4		22
155	14	47	34	13	18	13	10	1	2	1	2		23
627	49	99	114	72	65	53	61	33	34	23	19	5	24
474	40	70	83	52	44	41	47	28	31	17	16	5	25
176	21	42	31	31	26	9	6	5	4	1	5		26
190	16	24	27	24	30	20	22	9	10	5	3		27
46	3	8	6	4	10	5	7		3				28
56	3	11	7	10	7	5	5	4	1	3			29
107	4	25	15	19	13	16	5	5	4	1			30
498	24	86	80	63	54	54	51	20	34	20	12		31
455	23	76	72	56	51	46	50	18	32	20	11		32
109	5	28	14	14	16	11	11	6	4				33
820	44	149	128	88	85	59	75	54	58	44	34	2	34
699	33	126	107	63	76	51	65	48	55	40	33	2	35
129	6	14	23	18	16	12	21	7	7	2	3		36
188	13	35	27	24	17	30	24	9	5	3	1		37
183	18	36	28	21	21	14	19	8	12	4	2		38
111	10	17	19	14	14	12	11	6	7	1			39
92	7	12	15	6	10	9	12	5	8	5	2	1	40
137	12	17	26	11	19	18	11	10	9	4			41
57	4	13	10	8	6	8	5	1	2				42
81	7	19	12	11	8	16	6	2					43
160	12	33	29	19	15	18	20	8	4	1	1		44
91	4	19	12	14	15	9	7	4	5	2			45
188	18	33	26	25	24	24	20	6	11			1	46
129	14	37	20	16	18	5	8	7	2	2			47
114	2	27	14	19	14	8	18	5	4	2	1		48
83	5	11	17	10	9	7	7	8	2	4	2	1	49
104	7	16	21	12	16	7	10	8	3	4			50
124	14	32	25	20	12	6	9	2	3	1			51
115	11	20	14	18	14	14	13	4	5	1	1		52
138	7	30	20	25	17	7	11	10	4	4	3		53
263	12	40	33	37	24	37	37	11	14	13	4	1	54
125	11	33	16	15	14	11	14	3	5	1	2		55
353	23	62	44	41	41	38	38	24	23	9	9	1	56
116	12	19	17	18	12	11	16	1	4	5	1		57
95	9	16	16	12	15	9	8	4	5	1			58
238	21	27	33	34	29	30	22	18	11	8	5		59
506	44	93	61	62	66	44	55	23	33	17	8		60
1,248	71	130	137	125	148	131	170	78	113	69	63	13	61
1,127	64	119	117	100	136	116	157	70	108	66	61	13	62
46	8	8	5	6	8	6	5	1	1	1			63
83	8	16	16	8	11	10	5	5		3	1		64
127	12	20	26	22	14	9	13	6	3	2			65
79	11	12	14	10	10	9	8	2	2		1		66
178	11	34	27	23	24	22	16	8	8	5			67
118	10	26	14	17	13	10	11	5	6	2	3	1	68
384	31	50	58	46	64	29	55	18	21	8	4		69
124	12	33	15	18	11	13	8	4	5	2	3		70
107	11	27	12	14	10	12	8	5	3	4	1		71
102	11	18	12	16	19	9	8	5	3		1		72
62	7	17	14	10	4	4	2		1	1	2		73
172	18	32	35	20	21	13	10	7	9	6		1	74
392	28	61	49	49	43	44	44	13	25	17	15	4	75
201	21	23	40	33	21	21	22	8	8	4			76

## Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## IOWA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Osceola	53	1	4	18	9	3	7	8	3		
2	Page	175	6	16	54	19	27	32	19	2		
3	Palo Alto	44	1	14	13	4	2	4	5	1		
4	Plymouth	95	4	10	29	19	12	12	6	3		
5	Pocahontas	73	3	9	28	9	7	8	8	1		
6	Polk	5,655	10	279	2,130	810	612	854	715	235	10	
7	Des Moines	5,453	9	262	2,045	786	581	824	701	235	10	
8	Pottawattamie	1,055	11	69	433	161	123	150	87	20	1	
9	Council Bluffs	912	2	42	388	144	109	135	76	15	1	
10	Poweshiek	133	1	13	40	21	14	32	10	2		
11	Ringgold	10		1	5	2	2					
12	Sac	96	4	13	23	18	14	8	15	1		
13	Scott	1,674	6	67	708	263	137	259	188	45	1	
14	Davenport	1,588	6	57	674	251	130	245	180	44	1	
15	Shelby	81	5	12	21	11	11	13	8			
16	Sioux	74	1	14	18	9	15	7	8	2		
17	Story	218	7	28	67	40	20	26	22	7	1	
18	Tama	101	3	15	36	18	11	7	8	3		
19	Taylor	23		1	13	1	2	2	4			
20	Union	130	3	10	41	19	27	25	4	1		
21	Van Buren	22		3	6	5	3	3	2			
22	Wapello	583	3	25	220	68	84	94	70	19		
23	Ottumwa	522	3	22	203	56	70	84	65	19		
24	Warren	53	1	8	16	8	4	8	5	3		
25	Washington	114	4	15	33	18	13	11	10	8	2	
26	Wayne	20	1	4	6	4	2	1	2			
27	Webster	476		32	161	93	50	75	51	14		
28	Winnebago	41		4	17	4	1	9	4	2		
29	Winneshiek	85	1	10	32	18	6	11	3	4		
30	Woodbury	2,261	7	105	956	297	221	332	263	77	3	
31	Sioux City	2,142	2	87	920	270	210	313	255	73	3	
32	Worth	53	2	4	17	11	7	7	5			
33	Wright	123	3	13	19	14	27	21	17	9		
34	Residents of other States and nonresident aliens.	94	2	4	31	15	15	10	10	7		
35	Total Iowa	25,978	280	1,858	9,719	3,920	2,915	3,702	2,751	801	31	1

## KANSAS—FORM 1040-A

1	Allen	88	1	8	17	21	15	15	9	2		
2	Anderson	40		4	14	8	7	3	2	2		
3	Atchison	177	2	23	46	23	30	29	16	8		
4	Barber	22		1	9	9		1	2			
5	Barton	137		5	44	32	16	24	12	4		
6	Bourbon	148		20	33	26	23	35	9	2		
7	Brown	52	2	5	18	10	7	5	5			
8	Butler	239	1	20	98	47	15	33	20	5		
9	Chase	26		4	11	2	3	6				
10	Chautaugua	14			5	3	6					
11	Cherokee	84	1	13	24	12	12	9	12	1		
12	Cheyenne	9			2	1			3	2		1
13	Clark	20		1	9	4	3		2	1		
14	Clay	30		8	7	4	4	2	4	1		
15	Cloud	91		3	49	8	9	14	5	3		
16	Coffey	22		1	5	8	4	2	1	1		
17	Comanche	8		1	2	1	1	1	1	1		
18	Cowley	358		19	119	54	52	64	38	12		
19	Crawford	308		25	97	42	47	53	37	7		
20	Decatur	14		1	6	2		2	1	2		
21	Dickinson	220	2	15	74	42	39	29	14	5		
22	Doniphan	28		5	6	3	5	3	4	2		
23	Douglas	250	3	19	96	52	29	22	25	4		
24	Edwards	4			1		2	1				
25	Elk	11		2	1	4	1		3			
26	Ellis	67		9	19	12	14	9	4			
27	Ellsworth	60	1	10	19	15	6	5	2	1	1	
28	Finney	46		6	13	12	3	7	4	1		
29	Ford	124	1	18	42	19	14	18	8	4		
30	Franklin	102		14	40	15	8	11	11	3		
31	Geary	120		8	43	14	10	20	19	5	1	
32	Gove	10		1	5		3		1			

1 Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

IOWA—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
111	6	22	20	11	13	10	14	7	4	1	3	-----	1
245	15	31	23	29	27	30	48	14	15	9	3	-----	2
109	8	21	18	13	15	8	11	7	4	3	1	-----	3
159	11	32	27	23	16	24	13	7	5	-----	1	-----	4
155	13	24	23	21	25	14	15	6	6	7	1	-----	5
3,231	146	361	367	318	299	341	390	237	348	199	185	40	6
3,097	141	335	341	302	280	332	373	226	345	199	183	40	7
782	49	110	122	94	93	81	95	40	50	34	13	1	8
610	36	80	99	70	63	69	71	33	43	32	13	1	9
156	16	27	24	21	17	20	18	7	4	1	1	-----	10
35	1	9	7	3	7	3	3	1	1	-----	-----	-----	11
180	11	30	37	29	20	13	21	12	3	3	1	-----	12
1,177	73	152	149	121	112	123	134	71	105	84	49	4	13
1,070	69	133	132	106	101	110	123	66	98	82	47	3	14
128	12	35	22	12	15	10	12	5	2	2	1	-----	15
152	12	28	22	20	15	21	18	6	3	4	3	-----	16
320	27	50	49	54	38	24	41	12	18	6	1	-----	17
153	10	29	31	19	19	12	10	8	7	5	3	-----	18
45	4	7	15	6	3	6	3	-----	-----	1	-----	-----	19
153	16	26	32	21	17	13	14	4	8	-----	2	-----	20
33	4	7	7	4	5	5	5	-----	-----	-----	-----	-----	21
437	20	71	44	53	37	50	55	32	33	25	12	5	22
374	13	57	39	44	29	45	49	28	30	24	11	5	23
71	6	13	9	8	11	4	9	6	3	2	-----	-----	24
164	14	22	28	25	16	13	23	7	9	4	2	1	25
36	3	6	9	5	4	3	3	2	-----	1	-----	-----	26
447	33	35	69	54	51	49	69	23	34	14	16	-----	27
89	8	20	13	11	8	8	10	4	4	3	-----	-----	28
153	13	36	29	19	18	12	13	3	7	3	-----	-----	29
1,539	93	169	197	188	147	178	185	104	140	77	50	11	30
1,390	77	144	177	164	136	164	169	93	133	74	48	11	31
66	8	15	9	6	6	6	8	4	3	1	-----	-----	32
213	15	34	34	32	32	24	27	9	4	2	-----	-----	33
110	4	10	8	16	12	4	17	10	11	1	12	5	34
24,099	1,676	3,812	3,570	3,016	2,722	2,513	2,765	1,331	1,625	924	633	112	35

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135	11	26	10	15	18	10	21	8	8	4	4	-----	1
62	6	12	6	8	9	3	6	6	4	1	-----	-----	2
231	20	39	20	23	29	32	28	17	10	6	6	1	3
121	12	16	20	19	12	10	18	5	6	1	1	1	4
448	14	53	78	77	44	35	72	24	29	11	11	-----	5
171	13	26	21	16	22	19	21	11	11	7	4	-----	6
134	13	20	23	17	20	9	22	4	5	-----	1	-----	7
401	43	64	57	62	38	32	39	18	20	15	13	-----	8
66	5	10	16	11	6	6	5	3	2	1	1	-----	9
59	8	11	10	5	9	4	4	5	1	1	1	-----	10
230	23	33	23	34	28	22	13	22	14	9	8	1	11
46	1	5	10	5	5	3	10	3	2	1	1	-----	12
53	13	7	5	3	6	6	6	1	4	2	-----	-----	13
142	16	18	18	24	15	12	16	10	9	2	2	-----	14
172	6	30	17	14	22	12	28	16	17	9	1	-----	15
51	1	3	8	4	11	12	3	3	2	4	-----	-----	16
54	13	10	4	12	4	3	4	2	2	-----	-----	-----	17
449	29	76	60	69	52	40	40	23	31	20	8	1	18
457	39	68	62	68	63	40	37	23	25	14	16	2	19
81	5	19	11	15	7	11	6	4	2	-----	1	-----	20
333	15	44	56	46	25	35	51	28	20	7	6	-----	21
57	7	11	4	6	9	5	10	2	1	2	-----	-----	22
365	29	57	48	49	37	36	42	24	24	9	9	1	23
133	14	22	21	17	23	8	13	8	6	1	-----	-----	24
48	4	1	5	10	10	1	7	5	3	2	-----	-----	25
160	18	29	15	11	22	23	27	5	6	2	1	1	26
184	5	17	29	24	19	21	30	14	10	9	5	1	27
194	23	42	21	26	21	14	15	13	12	6	1	-----	28
345	39	68	52	45	36	30	34	15	15	7	5	1	29
189	14	35	25	24	26	19	20	2	13	3	7	1	30
150	12	27	12	19	12	10	23	10	14	5	6	-----	31
48	7	11	8	5	5	4	6	1	-----	1	-----	-----	32

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## KANSAS—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)																	
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10								
1	Graham	4		1		3														
2	Grant	2			1			1												
3	Gray	7	1	1	3			2												
4	Greeley	4		1																
5	Greenwood	61	1	6	24	10	8	7	5											
6	Hamilton	3			2			1												
7	Harper	49		3	18	9	5	6	6	2										
8	Harvey	268		16	85	42	33	54	26	12										
9	Haskell	1						1												
10	Hodgeman	7			2	4														
11	Jackson	32	1	3	13	11	1	1	1	1										
12	Jefferson	10		2	4			2	1	1										
13	Jewell	39		1	15	3	4	9	5	2										
14	Johnson	194	2	23	44	32	37	26	21	8										
15	Kearny	7	2		3	1														
16	Kingman	46	1	4	18	10	1	5	3	3										
17	Kiowa	7			3			1	1	2										
18	Labette	250		30	58	38	58	50	14	2										
19	Lane	8			3	1	2		1	1										
20	Leavenworth	472	3	29	137	106	47	60	62	28										
21	Lincoln	9			5	1	2		1											
22	Linn	27		1	5	7	9	3	1	1										
23	Logan	6			1	1	1	1	1	1										
24	Lyon	272	2	24	85	38	61	39	20	2										
25	McPherson	212	2	18	94	36	19	24	15	4										
26	Marion	47		5	15	8	4	8	7	4										
27	Marshall	88		9	29	11	12	19	8											
28	Meade	7		4	1															
29	Miami	126		9	25	20	34	28	10											
30	Mitchell	51	2	2	17	16	8	2	4											
31	Montgomery	369	3	29	129	46	53	65	31	12										
32	Morris	41		5	10	12	5	6	2	1										
33	Morton	15		2	4	2	3	4												
34	Nemaha	15		4	4	3	1	3												
35	Neosho	104	1	11	25	13	20	25	7	1										
36	Ness	14		1	6	4	2													
37	Norton	13		2	7	1			3											
38	Osage	25		2	14	2	3		2	1										
39	Osborne	25		1	9	5	5	3	2											
40	Ottawa	19		3	6	4	3	1	1	1										
41	Pawnee	42		3	12	6	5	9	7											
42	Phillips	18		2	4	6	3	1	2											
43	Pottawatomie	46	3	9	14	6	4	5	4	1										
44	Pratt	89		7	18	14	21	17	12											
45	Rawlins	9		1	5			1	2											
46	Reno	395	2	17	90	97	45	80	46	17										
47	Hutchinson	252	2	12	31	76	24	58	33	16										
48	Republic	43		3	15	4	6	10	2	3										
49	Rice	82	1	8	23	15	13	9	8	5										
50	Riley	125	1	18	39	19	15	22	11											
51	Rooks	11		1	7	2	1													
52	Rush	10			3	4	2	1												
53	Russell	48		1	21	10	6	8	1	1										
54	Saline	304		10	111	45	36	50	41	10										
55	Scott	7			3	2	1													
56	Sedgwick	2,354	5	115	979	298	242	351	275	79										
57	Wichita <sup>1</sup>	2,297	4	112	959	291	236	339	270	77										
58	Seward	32		6	10	5	2	5	4											
59	Shawnee	1,736	6	82	767	263	173	228	182	30										
60	Topeka	1,692	4	80	751	258	167	219	178	30										
61	Sheridan	7		2		1	2													
62	Sherman	56		3	16	7	11	11	7	1										
63	Smith	14		5	4	2		1	2											
64	Stafford	23		3	4	2	6	6	1											
65	Stanton	2																		
66	Stevens	13		2	6	1	1	2	1											
67	Sumner	113		7	35	23	13	21	11											
68	Thomas	20		2	8	3	2	1	3											
69	Trego	7		1	2	1	1	1	1											
70	Wabaunsee	14		1	5	3	2	2	2											
71	Wallace	15	1	3	5	3	3	1	1											
72	Washington	20		6	4	7	1	1	1											
73	Wichita	3			2	1														

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

KANSAS—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)													Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
31	1	6	7	4	3	2	1	1	1				1	
50	2	9	7	7	6	7	1	5	1				2	
48	10	10	5	1	6	9	2						3	
12	3	2	1	1	2	2	1						4	
185	20	38	19	32	24	21	11	3	10				5	
25	1	2	6	5	3	1	2	1	2				6	
132	10	12	17	14	13	18	25	12	7	1			7	
354	15	44	54	50	35	45	44	29	19	8	10		8	
27	3	8	5	2	3	5	1						9	
33	5	4	7	3	5	4	2						10	
61	2	9	15	14	3	7	7	2	1			1	11	
58	7	11	7	13	7	5	4	7	2	1		1	12	
70	5	7	14	11	7	10	5	7	2	1		1	13	
194	12	20	24	22	24	15	22	16	19	8	8	4	14	
25	4	7	3	2	2	4	1	2	2				15	
97	7	6	11	17	9	8	22	7	8	2			16	
54	4	15	10	5	5	6	5	3	1				17	
262	12	45	37	35	30	30	41	7	10	7	8		18	
39	7	4	9	3	2	1	3	7	2				19	
307	30	28	42	49	41	36	26	25	20	10			20	
56	8	12	6	10	4	5	1	1	4	1			21	
67	5	19	17	5	8	6	5	1	5				22	
29	4	8	1	2	5	1	6	1	1				23	
359	27	66	37	51	39	37	41	22	20	14	5		24	
481	18	46	71	60	53	55	68	42	36	14	16		25	
167	16	27	28	22	16	18	19	8	2	11			26	
182	13	33	40	23	23	16	22	10	1	1			27	
44	7	7	6	7	4	2	7	2	2				28	
150	10	17	21	19	25	26	15	7	7	1	2		29	
139	11	23	12	18	22	22	17	5	8		1		30	
603	43	91	79	72	73	68	69	31	47	15	12	3	31	
75	7	20	10	10	5	8	5	2	4	4			32	
49	3	5	6	3	10	10	4	3	2	3			33	
84	5	12	9	17	11	10	9	2	7	1	1		34	
192	11	40	23	19	26	19	22	10	14	6	2		35	
60	4	8	9	17	2	10	4	3	3	2			36	
91	9	29	9	6	13	11	6	3	5				37	
70	9	12	11	15	6	4	9	1	2		1		38	
69	5	11	15	11	6	8	6	4	2		1		39	
90	4	14	15	14	13	13	6	4	3	3	1		40	
172	9	26	22	19	18	21	25	16	8	4	4		41	
75	11	17	15	10	5	3	6	2	4	1	1		42	
106	9	28	14	13	13	10	8	8	3	11	6		43	
210	6	22	19	19	31	33	27	24	12	3	2		44	
84	5	13	22	11	5	6	13	3	3	2	1		45	
737	27	49	83	55	88	78	140	76	70	33	31	7	46	
562	25	40	66	38	69	56	98	56	54	25	28	7	47	
125	11	23	20	20	17	9	11	9	4		1		48	
230	8	20	24	25	27	35	43	14	15	13	6		49	
270	20	45	52	30	29	24	33	18	13	2	4		50	
64	8	8	12	6	10	13	2	3	2				51	
127	8	21	18	11	17	17	14	7	8	2	4		52	
172	14	20	31	19	18	20	26	9	11	2	2		53	
424	18	30	56	46	58	42	68	22	37	25	21	1	54	
38	3	4	6	5	8	4	5	2	1				55	
2,802	194	276	286	300	277	303	383	246	258	137	123	19	56	
2,603	184	263	265	277	256	278	350	222	242	129	119	18	57	
107	12	13	8	10	11	10	16	5	8	8	6		58	
1,325	92	119	143	140	129	114	183	123	133	84	58	7	59	
1,277	85	111	139	137	123	110	173	121	132	83	56	7	60	
31	2	10	8	1	2	1	6	1					61	
85	11	16	15	9	7	8	9	4	4	2			62	
72	5	14	19	10	7	7	8	1	2	1			63	
158	5	20	16	18	22	22	20	15	12	7	1		64	
30	1	6	4	3	5	6	4			1	1		65	
50	3	8	9	1	7	6	6	5	4	1			66	
317	22	47	28	44	45	40	35	19	19	13	2	3	67	
105	9	8	22	12	9	13	12	5	9	1	5		68	
51	7	5	6	6	4	6	12	5	2				69	
48	7	5	8	4	6	4	7	3	4				70	
40	6	12	3	5	5	5	1						71	
68	4	22	12	10	7	4	1	5	3				72	
17	5	2	2	1	3	2	2						73	

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## KANSAS—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Wilson.....	81	1	9	21	10	12	19	8	1		
2	Woodson.....	17			6	4	2	2	3			
3	Wyandotte.....	2,067	3	98	856	335	265	341	139	29	1	
4	Kansas City <sup>1</sup> .....	1,999	2	92	835	329	256	324	132	28	1	
5	Residents of other States and nonresident aliens.....	164		17	35	29	28	20	25	9		
6	Total Kansas.....	13,872	58	963	5,029	2,235	1,762	2,105	1,339	351	29	1

## KENTUCKY—FORM 1040-A

1	Adair.....	7			1	1			4	1		
2	Allen.....	6			3	1			2			
3	Anderson.....	23			10	1	3	6	3			
4	Ballard.....	9			2	3	3	1				
5	Barren.....	54		9	11	9	9	9	5	2		
6	Bath.....	17	1	3	6	2	3		2			
7	Bell.....	149		4	37	15	24	44	19	6		
8	Boone.....	36		1	18	6	6	3	2			
9	Bourbon.....	96		12	26	19	10	15	11	2	1	
10	Boyd.....	585		13	176	80	45	129	106	31	5	
11	Ashland.....	530		10	156	73	42	116	99	29	5	
12	Boyle.....	139		6	27	22	25	37	21	1		
13	Bracken.....	23		3	6	2	2	4	4	2		
14	Breathitt.....	7		2	1	2	1		1			
15	Breckinridge.....	20		4	6	2	4	2	2			
16	Bullitt.....	20		1	8	1	4	3	2		1	
17	Butler.....	4		2		1			1			
18	Caldwell.....	28		1	8	6	4	5	4			
19	Calloway.....	17		2	1		4	5	5			
20	Campbell.....	1,846	1	107	776	304	163	233	194	55	13	
21	Newport.....	665		49	354	112	54	48	38	9	1	
22	Carlisle.....	2			1	1						
23	Carroll.....	42	1	7	12	5	7	6	4			
24	Carter.....	17			10	2	2	1	1	1		
25	Casey.....	2			1		1					
26	Christian.....	161		18	32	27	28	24	23	8	1	
27	Clark.....	118	1	12	38	19	14	17	16	1		
28	Clay.....	4		1		1		1		1		
29	Clinton.....											
30	Crittenden.....	20		1	3	8	2	4	2			
31	Cumberland.....	5						1	2	1	1	
32	Daviess.....	230		9	71	41	23	41	37	6	2	
33	Edmonson.....	12		1	2	2	2	3	1	1		
34	Elliott.....	1						1				
35	Estill.....	64		5	5	7	11	26	7	2	1	
36	Fayette.....	1,167	2	64	348	182	150	212	156	45	8	
37	Lexington.....	1,153	2	60	343	180	149	211	155	45	8	
38	Fleming.....	9		1	4	2		2				
39	Floyd.....	117		5	45	16	10	16	19	5	1	
40	Franklin.....	184	3	12	46	37	17	26	28	13	2	
41	Fulton.....	79		7	20	7	7	21	10	6	1	
42	Gallatin.....	5		1	2				1		1	
43	Garrard.....	25	1	4	4	7	1		7	1		
44	Grant.....	33		4	10	7	6	1	5			
45	Graves.....	61		4	14	6	7	9	20	1		
46	Grayson.....	11			2	1	2	3	3			
47	Green.....	6			1	1	3		1			
48	Greenup.....	116		2	23	23	19	40	8	1		
49	Hancock.....	7			1	1	2	2	1			
50	Hardin.....	116		9	33	17	14	25	17	1		
51	Harlan.....	262	1	10	76	37	31	48	45	10	4	
52	Harrison.....	52		5	12	8	11	8	7	1		
53	Hart.....	16		3	5	2	1	1	3	1		
54	Henderson.....	97	1	3	24	18	21	16	12	2		
55	Henry.....	24		6	6	4	2	3	3			
56	Hickman.....	5		2	1	1	2	2				
57	Hopkins.....	114	1	2	29	25	17	19	18	3		
58	Jackson.....	3			1		1	1				
59	Jefferson.....	8,943	27	474	3,289	1,452	946	1,311	1,107	285	49	3
60	Louisville <sup>1</sup> .....	8,665	27	453	3,203	1,414	916	1,261	1,069	271	48	3
61	Jessamine.....	32			5	8	7	4	3		1	

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

KANSAS—FORM 1040-A—Continued

Total number of returns	Net income classes (in thousands of dollars)											Line No.	
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25		25 and over
127	9	21	23	13	13	15	11	12	6	2	2		1
42	0	6	11	5	4	6	6	2	2				2
1,261	66	197	162	156	140	107	137	90	106	49	45	6	3
1,184	59	183	150	141	134	103	127	87	104	46	44	6	4
134	10	17	6	9	15	20	16	7	14	7	11	2	5
20,594	1,478	2,849	2,684	2,513	2,279	2,126	2,578	1,382	1,396	698	542	69	6

KENTUCKY—FORM 1040

4				1			3						1
8	1			2	2		2		1				2
31	1	4	3	4	5	3	4	3	1	2	1		3
6	3		1	2									4
55	7	7	2	5	8	8	6	4	3	3	2		5
19	3	3		3	3	1	4	2	4				6
118	11	11	7	8	6	7	21	12	23	7	5		7
22	2	3	4	1	3	1	4	3	1				8
195	9	26	21	24	25	17	27	20	9	5	9	3	9
369	30	34	26	24	32	39	60	37	47	23	16	1	10
326	28	30	18	18	27	38	51	33	44	22	16	1	11
143	10	12	19	16	16	11	19	9	13	9	9		12
35	2	3	8	4	5	3	4	3	2	1			13
10		3			2	1		3	1				14
30	2	4	4	5	3	4	2	4	1	1			15
7	1		1	2	1		1	1					16
3			1								1		17
61	4	12	7	12	7	6	6	2	3	2			18
43	5	5	6	3	9	5	3	4	1	2			19
725	52	71	80	73	80	76	106	50	54	50	29	4	20
258	21	34	35	29	30	32	30	13	9	16	6	3	21
7	1	2	1	1	1	1							22
54	8	5	5	10	8	7	5	1	4	1	1		23
21		1	5	2	5	1	4	1		1	1		24
5			1	1	1	1	1		2				25
138	4	24	20	10	3	14	15	21	12	9	6		26
192	7	28	35	18	22	16	21	10	17	9	9		27
5		1	1		1				2				28
2		2							4	1			29
12	1				1	1	2	2	4	1			30
9					1	1	2	2	4	1	1		31
317	14	27	20	24	23	35	54	28	42	30	15	5	32
7		2	1		1		2				1		33
													34
16		5		2		5	1	1	1	1			35
1,327	77	134	98	150	107	139	185	108	151	86	75	17	36
1,309	73	132	97	149	106	138	180	108	149	85	75	17	37
36	3	1	6	3	3	5	5	4	5	1			38
69	3	5	8	6	7	12	9	6	6	4	3		39
182	6	22	23	16	18	18	25	13	17	8	14	2	40
70	2	10	5	9	11	10	10	5	4	2	2		41
10		1		3	2	2	2	1	2	1			42
21	2	3	5	1	3	2	1	2	2	2			43
36	2	4	7	2	7	7	2	2	2	2			44
144	2	8	15	22	12	17	19	17	15	10	6	1	45
14	1	2	1	2			3		4	1			46
13		2	2	5		2			1	1			47
47	2	6	6	5	6	10	1	4	1	1			48
10	2		1	1	1	4	1						49
32	1	1	1	3	3	4	5	5	6	2		1	50
139	6	13	7	7	10	11	19	16	18	14	14	4	51
92	1	11	10	9	17	10	15	8	4	4	2	1	52
29	2	3	1	1	1	4	4	2	2	4	5		53
114	6	13	15	8	12	9	17	8	12	4	10		54
18	3	1		1	3	3	2	3	2				55
7			3	1	1					1			56
97	11	17	5	8	7	12	11	11	7	6	2		57
4		1	2				1						58
5,135	208	453	370	380	413	446	688	497	688	422	440	118	59
4,902	201	432	362	364	394	426	669	475	659	409	410	101	60
49	5	4	5	17	6	4	2	4	1	1			61

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

KENTUCKY—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)											
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10		
1	Johnson	50		2	21	7	2	6	11					
2	Kenton	2,362	1	120	1,048	441	206	322	177	42			5	
3	Covington	1,952	1	104	882	367	172	252	139	31			4	
4	Knott	5				3	1						1	
5	Knox	60		1	10	4	13	24	7	1				
6	Larue	5		1	2		1	1						
7	Laurel	25		1	8	4	4	3	5					
8	Lawrence	23		1	6	5	3	7	1					
9	Lee	6		1	1	1	1	2						
10	Leslie	12		1	7	3	1							
11	Letcher	156		11	78	21	10	19	11	5		1		
12	Lewis	9	1	1	2	2			3					
13	Lincoln	25		3	5	8	1	4	3					1
14	Livingston	5					2		3					
15	Logan	41	1	3	9	7	10	6	4					
16	Lyon	3			1		1	1						
17	McCracken	502		16	136	91	47	130	64	16		2		
18	Paducah	494		16	134	90	45	128	63	16		2		
19	McCreary	27			3	3	2	11	5	2		1		
20	McLean	5			1	2	2							
21	Madison	184	2	14	73	32	8	32	18	5				
22	Magoffin	5			2	1		1	1					
23	Marion	44			11	12	8	8	5					
24	Marshall	14		2	4	3	1	2	1					
25	Martin	4		1		1	1			1				
26	Mason	112	1	9	29	22	16	14	17	3		1		
27	Meade	5			3	1						1		
28	Menifee													
29	Mercer	44		6	11	5	7	3	10	2				
30	Metcalfe	1			1									
31	Monroe	2							1	1				
32	Montgomery	52		2	15	3	13	9	7	3				
33	Morgan	5		1		2		2						
34	Muhlenberg	69	2	8	15	10	5	13	9	6		1		
35	Nelson	46		2	16	10	5	8	2	3				
36	Nicholas	14		2	3	3	2	2	2					
37	Ohio	15		1	3	8	1	2						
38	Oldham	38		3	16	9	5	1	4					
39	Owen	15		2	6	5	1	1						
40	Owsley													
41	Pendleton	15		1	6	2	4			2				
42	Perry	158		5	41	22	19	34	26	10		1		
43	Pike	131		3	27	18	13	30	30	9		1		
44	Powell	4			4									
45	Pulaski	107	1	4	22	15	17	33	12	3				
46	Robertson													
47	Rockcastle	11		1	5	2	1	2						
48	Rowan	15	1		4	4	2	1	3					
49	Russell													
50	Scott	90	2	13	20	20	12	14	5	4				
51	Shelby	62		9	22	6	5	9	7	4				
52	Simpson	33			11	2	8	7	5					
53	Spencer	9		4	1	2		1	1					
54	Taylor	16		1	3	2	3	2	3	2				
55	Todd	12			3	3	1	4	1					
56	Trigg	13			2	4	3		2	2				
57	Trimble	5		1	1	2								
58	Union	28	2	5	5	3	1	7	3	2				
59	Warren	190		17	55	24	29	38	24	2		1		
60	Washington	45		4	10	5	5	6	13	2				
61	Wayne	4				1	2		1					
62	Webster	28		4	9	7	1	4	3					
63	Whitley	128		5	43	19	14	29	15	3				
64	Wolfe	2					2							
65	Woodford	57	1	10	17	11	7	4	2	4		1		
66	Residents of other States and nonresident aliens.	227	2	15	62	36	32	36	32	11		1		
67	Total Kentucky	20,628	57	1,164	7,220	3,390	2,233	3,287	2,513	650		110		4

counties and by cities of 25,000 and over population, showing the number of classes—Continued

KENTUCKY—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.	
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
41		3		2	3	4	2	6	2	5	5	5	9	1
891	49	156	100	87	99	82	112	47	59	51	40	31	9	2
759	46	132	84	72	78	70	104	40	49	44	31		9	3
3						1	1	1						4
16		2		1	4	2	2		2					5
6				1			1	3			2	1		6
13	2		2	1	1	1	2	1			2	1		7
23	3	4	1	2	1	2	6	1	1		2			8
7	1		1	2	1		1	1	1				1	9
2							1							10
27	1	3	4	1	3	2	3	3	4	1	2			11
14	1	5	1		1		1	1	1	1				12
33	1	4	7	6	1	6	5	1	1	1				13
3									2		1			14
53	1	3	2	7	2	8	9	9	6	6	4			15
20	3	4	1	3		1	1	1	1	1	1	4		16
310	22	23	19	28	25	42	60	24	26	20	17	4		17
283	22	22	17	24	21	35	53	22	26	20	17	4		18
8		1			1		1		4	1				19
7		1		1		2		2			1			20
138	9	14	15	12	21	16	16	11	11	7	4	2		21
10		3	2		1		1	2	1					22
28	1		2	4	3	2	8	3	4		1			23
12		2		2			4		3	1				24
3							1		1	1				25
163	9	23	14	16	15	11	26	19	10	7	13			26
6		2	1	1			2							27
1			1	6	11	10	12	7	4					28
67	2	10	5	6										29
														30
														31
														32
101	10	12	6	11	6	9	10	7	10	14	6			33
4		3		1										34
80	8	7	4	7	9	4	12	7	8	8	6			35
54	1	7	2	4	7	6	6	3	11	4	3			36
28		2	1	8	3	3	3	2	5	1				37
33	1	1	2	8	4	5	7	4	4	1				38
27	2	1	2	4	3	2	2	1	4	1	5			39
18		4	2	2	3	2	4	1						40
														41
20	1	2	3	3	1	5	5			10	7	1		42
65	2	4	5	4	4	10	11	11	15	12	3	3		43
105	4	8	6	6	21	10	17	15						44
3						2	2							45
45	1	4	2	10	5	5	8	8	1	1				46
3	1		1			1			1					47
8		3					3	1		2				48
11		1		1	2	2	3							49
1						1	1							50
54		5	2	9	7	6	14	3	5	1	2			51
60		7	5	7	3	8	7	8	8	5	2			52
15		2			4	2	2	2	2	1				53
5			1	2	1	1	1							54
15		2	1		2	1	4	2	3	2				55
15		4	3		2	1	2	1			1			56
13		2		1	2	1	5	1	1					57
2														58
36	2	5	1	5	4	4	7	2	4	1				59
132	1	14	10	17	13	6	18	12	14	11	16			60
12					4	1	2	1	3					61
9		1	1		2		1	1	1	2				62
29		1	2	1	5	5	3	5	4	1				63
51	4	3	1	4	4	8	2	11	11	2	1			64
1			1											65
84		6	5	6	22	6	11	8	9	8	3			66
176	28	32	12	9	19	16	20	10	15	7	8			66
13,584	696	1,416	1,146	1,221	1,285	1,310	1,881	1,202	1,500	927	826	174		67

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## LOUISIANA—FORM 1040-A

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Acadia.....	116	2	6	27	15	18	27	16	4	1	
2	Allen.....	48		2	13	6	5	10	10	2		
3	Ascension.....	58		1	18	11	8	13	4	2	1	
4	Assumption.....	22		2	3	5	8	1		3		
5	Avoyelles.....	31		9	8	5	3	4	2			
6	Beauregard.....	24		2	4	3	3	6	6			
7	Bienville.....	19		1	4	4	3	4	1			
8	Bossier.....	50		1	9	5	8	13	10	4		
9	Caddo.....	1,757	5	64	504	283	184	325	327	57	8	
10	Shreveport.....	1,597	3	57	449	254	168	304	300	54	8	
11	Calcasieu.....	621	1	25	208	75	82	117	90	22	1	
12	Caldwell.....	23		4	7	3	2	2	5			
13	Cameron.....	35			18	4	2	7	4			
14	Catahoula.....	6	1		1	1	1	1		1		
15	Clabourne.....	61		3	20	8	9	13	7	1		
16	Concordia.....	42		4	10	10	4	4	6	4		
17	De Soto.....	60		3	23	7	8	14	4	1		
18	East Baton Rouge.....	1,013		24	267	179	101	232	165	42	3	
19	Baton Rouge.....	978		23	249	173	98	228	162	42	3	
20	East Carroll.....	33		1	10	8	4	1	5	4		
21	East Feliciana.....	24		1	5	3	4	9	2			
22	Evangeline.....	13			2	3	2	2	4			
23	Franklin.....	27			8	6	3	6	3	1		
24	Grant.....	16		2	2	5	1	2	2	2		
25	Iberia.....	121		7	29	19	14	27	20	2	3	
26	Iberville.....	115		5	56	13	9	15	15	2		
27	Jackson.....	46		1	9	7	5	8	12	3	1	
28	Jefferson.....	288	1	15	97	50	36	38	42	8	1	
29	Jefferson Davis.....	76		4	16	13	9	21	10	3		
30	Lafayette.....	166		10	32	37	17	33	31	6		
31	Lafourche.....	125		11	23	11	10	26	37	7		
32	La Salle.....	31	1	4	13	4	4	4	1			
33	Lincoln.....	52	2	2	13	17	6	5	6	1		
34	Livingston.....	9		1		3	2	1	2			
35	Madison.....	45		2	13	2	9	7	9	3		
36	Morehouse.....	78	1	5	36	7	9	10	10			
37	Natchitoches.....	49	1	5	16	10	5	4	7		1	
38	Orleans.....	9,965	29	410	3,583	1,620	1,018	1,407	1,435	427	35	1
39	New Orleans <sup>1</sup> .....	9,965	29	410	3,583	1,620	1,018	1,407	1,435	427	35	1
40	Ouachita.....	462		18	133	66	47	100	87	10	1	
41	Monroe.....	285		13	77	37	30	67	53	7	1	
42	Plaquemines.....	103		4	33	21	14	20	9	2		
43	Pointe Coupee.....	31		4	15	3	4	2	1	2		
44	Rapides.....	451	3	12	102	87	57	98	74	18		
45	Red River.....	20	1	2	2	3	3	3	3	3		
46	Richland.....	19			5	2	4	6	1	1		
47	Sabine.....	50		3	13	13	4	7	7	3		
48	St. Bernard.....	23		1	13	1	4	2	2			
49	St. Charles.....	91		1	45	15	11	8	10	1		
50	St. Helena.....	1										
51	St. James.....	37		2	13	5	7	6	1	2	1	
52	St. John the Baptist.....	42	1		14	6		7	10	4		
53	St. Landry.....	83		5	22	26	8	9	11	2		
54	St. Martin.....	24			9	10	3	1	1			
55	St. Mary.....	92	1	3	21	23	7	13	22	2		
56	St. Tammany.....	61	1	7	13	10	6	16	8			
57	Tangipahoa.....	79		7	26	13	6	12	14	1		
58	Tensas.....	37		4	12	10	6	3	2			
59	Terrebonne.....	130		10	23	26	23	23	21	4		
60	Union.....	19		4	7	3	3		2			
61	Vermilion.....	58		1	12	12	10	11	7	3	2	
62	Vernon.....	23		1	3	2	4	5	7	1		
63	Washington.....	160		11	53	17	12	38	22	6	1	
64	Webster.....	94		6	29	19	8	17	13	2		
65	West Baton Rouge.....	39		1	13	7		13	5			
66	West Carroll.....	6		2	1		2			1		
67	West Feliciana.....	9		1	4	1		3				
68	Winn.....	35	1	1	7	5	8	8	3	2		
69	Residents of other States and nonresident aliens.....	285	1	15	89	42	31	56	33	15	3	
70	Total Louisiana.....	17,829	55	763	5,840	2,910	1,908	2,906	2,686	697	63	1

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

LOUISIANA—FORM 1040

Total number of returns	Net income classes (in thousands of dollars)													Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
232	18	19	16	29	30	22	38	20	23	8	9		1	
54	4	10	9	4	5	8	8	2	3	1			2	
45	5	4	3	5	7	3	8	4	3	3			3	
42	4	5	5	4	2	5	9	2	2	2	2		4	
62	7	7	5	6	7	10	11	4	5				5	
57	3	8	5	3	9	7	14	5	1				6	
40	4	5	3	5	5	7	7	1		2			7	
74	4	19	6	13	8	6	7	4	4	3			8	
2,003	161	185	145	165	222	187	316	221	202	110	73	16	9	
1,823	146	161	124	140	205	164	292	205	193	108	70	15	10	
550	19	44	42	51	70	74	92	48	62	20	23	5	11	
28	4	2	1	6	3	2	3	5	1		1		12	
9			1	1	1	1	1	3	1				13	
18	6	1	2	2	3	2	1				1		14	
103	11	12	13	12	12	11	15	4	9		4		15	
51	2	8	8	10	4	10	5	3	1				16	
77	8	11	8	3	11	7	18	5	3		3		17	
777	40	73	53	67	68	112	148	94	76	19	26	1	18	
749	40	71	53	62	65	101	142	93	76	19	26	1	19	
81	8	14	6	5	8	7	14	7	5	1	4	2	20	
50	6	10	5	5	9	3	5	2	3	2			21	
40		6	1	11	5	4	5	8					22	
86	2	9	8	9	9	11	24	4	6	3	1		23	
32		2	2	4	4	5	11	3	1				24	
191	14	18	12	15	21	23	36	23	17	8	4		25	
118	6	13	9	7	10	12	28	16	8	4	5		26	
29	2	2	4	1		1	10	4	5				27	
232	8	29	40		26	30	41	31	13	11	1	2	28	
145	14	16	11	20	21	17	19	9	8	5	5		29	
202	11	21	25	22	22	21	29	24	14	9	2	2	30	
140	5	9	17	10	13	14	25	14	22	4	3	4	31	
43	3	11	6	6	3	4	5	1	2	1	1		32	
99	9	10	8	12	13	11	14	11	9	2			33	
10			2	3	3	4	4	1					34	
69	9	12	7	6	7	12	5	4			5	2	35	
115	4	21	17	12	9	12	17	12	4	4	1	2	36	
102	10	9	11	11	12	7	21	7	7	6			37	
8,971	515	895	844	787	833	775	1,459	963	1,035	428	351	86	38	
8,971	515	895	844	787	833	775	1,459	963	1,035	428	351	86	39	
622	32	50	46	59	69	70	110	76	60	21	27	2	40	
530	27	41	39	44	57	57	93	65	60	20	25	2	41	
39	3	6	1	2	4	5	7	8	1	2			42	
60	4	6	7	7	6	5	8	5	6	3	3		43	
463	44	47	30	54	40	38	97	46	44	14	6	3	44	
17	2	1	2	1	5	2	2	1		1			45	
53	3	3	7	12		10	10	5	2		1		46	
79	4	15	8	4	9	9	18	8	2	2			47	
38	2	3	4	8		8	6	1	2	3	1		48	
32	1	4	3	4	4	3	5	4	2	1	1		49	
2							1		1				50	
62	6	6	11	7	2	5	11	7	5	2			51	
39	3	4	3	5	4	5	5	5	2		3		52	
256	11	30	15	51	35	26	30	30	18	9	1		53	
45	4	3	9	3	6	5	8	3	2	2			54	
172	20	21	20	20	11	23	25	11	6	7	8		55	
124	11	18	9	12	15	16	21	13	3	1	3	2	56	
150	17	22	17	17	11	13	29	11	4	6	3		57	
61	2	10	2	11	15	10	4	3	4				58	
116	6	14	5	16	13	11	13	16	14	7	1		59	
26	4	7	2	2		2	7	1		1			60	
131	5	12	10	3	9	18	30	18	21	5			61	
42	5	3	4	14	6	2	3	2	1		2		62	
132	5	9	6	14	16	16	29	15	12	6	4		63	
94	9	12	12	6	13	8	15	4	4	6	5		64	
14		2	2	2	3		4	1		1		1	65	
27	2	4	3	2	9	2		3	2				66	
24		2	6	4	4	1	4	3					67	
37		9	6	3	2	7	7	2	1				68	
227	16	24	25	24	24	19	29	20	21	13	10	2	69	
18,161	1,147	1,867	1,633	1,690	1,829	1,777	3,018	1,892	1,799	771	605	133	70	

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## MAINE—FORM 1040-A

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Androscoggin	1,059	2	45	400	147	119	158	143	37	8	
2	Lewiston	433		17	174	73	40	50	55	21	3	
3	Aroostock	423	3	31	148	63	38	69	60	9	2	
4	Cumberland	3,707	14	233	1,434	639	343	514	411	101	18	
5	Portland	2,948	12	192	1,168	531	261	381	311	76	16	
6	Franklin	124		8	52	20	12	13	14	4	1	
7	Hancock	278		24	86	49	35	34	46	9	1	
8	Kennebec	996	3	69	397	143	90	138	115	35	6	
9	Knox	261	2	15	85	52	26	39	28	11	3	
10	Lincoln	92		10	33	8	13	10	14	4		
11	Oxford	377	1	26	126	46	34	51	44	8	1	
12	Penobscot	1,450	7	60	541	202	118	248	212	52	10	
13	Bangor	816	5	34	294	116	74	127	123	34	9	
14	Piscataquis	130		11	52	15	9	26	12	5		
15	Sagadahoc	212		14	81	36	17	21	30	13		
16	Somerset	234	1	16	88	37	23	38	28	2	1	
17	Waldo	97	1	12	29	19	9	15	11	1		
18	Washington	193	2	20	59	25	29	28	19	9	2	
19	York	908	2	72	398	154	78	108	81	14	1	
20	Residents of other States and nonresident aliens.	151	2	9	53	11	32	11	23	9	1	
21	Total Maine	10,652	40	675	4,062	1,666	1,025	1,521	1,285	323	55	

## MARYLAND—FORM 1040-A

1	Allegany	1,667	5	79	723	258	158	228	176	39	1	
2	Cumberland	1,206	5	59	494	181	119	173	146	28	1	
3	Anne Arundel	1,073	1	30	265	169	92	230	223	57	6	
4	Baltimore	2,354	3	126	750	323	253	437	357	97	8	
5	Baltimore City <sup>1</sup>	26,170	52	1,348	9,420	4,279	2,871	3,912	3,303	891	91	3
6	Calvert	27		2	13	6	2	1	3			
7	Caroline	64		8	13	6	11	8	5			
8	Carroll	229	2	16	93	33	23	32	24	6		
9	Cecil	280		31	108	51	28	29	27	6		
10	Charles	137		7	49	27	10	22	18	4		
11	Dorchester	117		14	30	19	14	27	7	2	4	
12	Frederick	496	1	30	173	98	63	72	47	9	3	
13	Garrett	61		7	21	12	8	5	7	1		
14	Harford	500		18	174	72	47	93	75	17	4	
15	Howard	195	1	6	85	39	16	19	14	13	1	
16	Kent	81	1	11	26	7	7	14	11	4		1
17	Montgomery	3,530	3	97	712	464	377	671	820	338	45	3
18	Prince Georges	2,274	6	75	664	393	252	443	337	99	5	
19	Queen Annes	47		3	18	6	5	7	6	2		
20	St. Marys	29		4	5	1	5	7	4	3		
21	Somerset	52		3	10	8	7	12	10	2		
22	Talbot	163	2	17	55	27	24	19	15	3	1	
23	Washington	723	1	31	249	107	67	124	113	27	4	
24	Hagerstown	575	1	24	191	84	56	104	90	21	4	
25	Wicomico	260	1	16	71	42	27	54	40	6	3	
26	Worcester	93		8	28	12	16	12	17			
27	Residents of other States and nonresident aliens.	9,838	39	305	1,631	1,270	962	1,851	2,063	1,008	107	2
28	Total Maryland	50,460	118	2,292	15,386	7,736	5,340	8,332	8,325	2,639	283	9

## MASSACHUSETTS—FORM 1040-A

1	Barnstable	742	6	95	223	126	100	94	72	24	2	
2	Berkshire	3,322	10	274	1,271	509	343	396	391	120	8	
3	Pittsfield	1,463	7	83	538	228	154	210	182	58	3	
4	Bristol	6,182	24	388	2,351	996	622	857	718	218	8	
5	Fall River <sup>1</sup>	1,533	6	89	605	243	127	224	197	38	4	
6	New Bedford <sup>1</sup>	1,640	9	102	637	282	172	222	164	51	1	
7	Taunton	793	1	59	318	139	81	98	72	25	1	
8	Dukes	129		15	40	27	13	18	12	4		

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

MAINE—FORM 1040

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
1,025	44	95	106	93	106	95	150	93	135	52	47	9	1
491	20	41	50	50	55	53	68	46	52	35	17	4	2
555	63	67	70	63	56	56	70	33	41	26	9	1	3
2,922	123	289	288	280	302	317	388	256	322	177	161	19	4
2,074	95	208	204	193	210	212	278	187	217	137	124	9	5
258	9	34	27	31	28	33	32	18	14	12	19	1	6
414	23	25	40	27	43	39	66	33	54	23	33	8	7
1,019	46	101	114	90	119	115	156	85	103	52	30	8	8
396	21	39	45	38	39	33	61	44	34	20	16	6	9
178	5	37	9	15	19	15	25	24	9	9	8	3	10
420	34	45	57	36	41	39	69	32	34	15	14	4	11
1,021	34	95	80	68	112	102	137	108	128	89	60	8	12
656	17	57	45	38	65	66	78	70	100	67	46	7	13
149	7	14	8	12	17	16	23	15	19	11	5	2	14
259	8	20	27	21	30	20	44	27	25	15	21	1	15
304	19	41	43	25	36	25	48	26	21	12	8	-----	16
144	3	15	15	16	23	14	19	15	14	4	3	3	17
218	17	29	11	27	25	20	29	20	18	11	9	2	18
1,078	43	130	130	118	123	129	132	72	65	67	56	13	19
144	6	15	17	11	10	13	18	13	18	9	8	6	20
10,504	505	1,091	1,087	971	1,129	1,081	1,467	914	1,054	604	507	94	21

MARYLAND—FORM 1040

876	44	99	93	91	89	85	111	72	93	57	36	6	1
709	38	80	73	67	77	70	84	60	72	49	34	5	2
602	25	57	50	39	62	54	112	69	74	38	19	3	3
1,409	74	122	119	130	125	108	172	122	175	110	129	23	4
15,748	613	1,292	1,250	1,324	1,458	1,402	1,981	1,522	2,017	1,293	1,252	344	5
34	3	7	2	4	5	5	5	-----	2	1	-----	-----	6
111	13	4	5	18	15	11	12	9	12	7	3	2	7
278	21	22	29	31	34	34	36	25	32	6	6	2	8
195	12	20	28	21	28	12	29	19	16	7	3	-----	9
81	2	8	7	7	8	13	9	9	6	6	4	2	10
205	13	27	23	19	26	20	24	20	15	11	6	1	11
464	14	58	62	58	49	51	66	31	37	23	12	3	12
73	6	7	13	7	13	5	6	5	4	4	3	-----	13
302	17	26	16	26	29	28	48	33	37	23	16	3	14
132	5	11	15	17	18	5	18	6	17	10	8	2	15
121	10	7	23	6	11	14	23	10	9	6	2	-----	16
1,590	41	92	76	94	89	128	223	240	320	160	109	18	17
519	22	36	56	51	59	59	75	61	54	24	20	2	18
100	5	26	13	-----	15	5	15	4	6	4	3	4	19
62	2	10	9	3	9	4	9	4	3	4	3	2	20
86	5	6	6	5	15	8	12	5	13	10	1	-----	21
234	15	24	23	24	31	19	32	10	19	19	14	4	22
728	46	58	81	61	68	62	113	60	63	60	48	8	23
532	36	44	47	55	54	51	87	37	52	38	26	5	24
247	11	33	17	25	29	27	43	25	19	10	7	1	25
144	15	27	11	21	13	15	18	6	10	4	4	-----	26
4,669	261	444	241	208	245	268	554	580	1,045	393	335	95	27
29,010	1,295	2,523	2,268	2,290	2,543	2,442	3,746	2,947	4,098	2,290	2,043	525	28

MASSACHUSETTS—FORM 1040

920	77	124	107	91	99	88	107	42	70	50	45	20	1
2,338	160	352	283	270	263	188	233	137	206	103	112	31	2
999	73	138	128	113	118	83	108	57	84	41	44	12	3
5,041	325	807	633	591	546	454	458	258	427	243	257	42	4
1,405	97	214	170	162	161	132	128	67	124	70	70	10	5
1,651	108	314	212	213	171	142	139	81	119	63	78	11	6
500	22	65	64	52	58	43	65	27	34	32	35	3	7
119	9	19	12	12	12	13	14	6	8	-----	13	1	8

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

MASSACHUSETTS—FORM 1040-A—Continued

Line No.	County and city	Total number of re- turns	Net income classes (in thousands of dollars)								
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7
1	Essex	15,287	41	1,003	6,242	2,497	1,529	1,891	1,555	503	26
2	Beverly	1,052	3	75	470	167	89	133	90	24	1
3	Haverhill	915	1	61	356	146	97	109	109	33	3
4	Lawrence	1,566	5	132	692	304	125	166	101	41	3
5	Lynn	3,416	7	198	1,502	582	385	401	274	64	3
6	Salem	1,504	3	71	716	240	161	151	116	45	1
7	Franklin	1,171	2	95	417	207	117	155	124	53	1
8	Hampden	10,524	18	588	4,263	1,661	1,089	1,340	1,154	395	16
9	Chicopee	231	---	18	130	20	14	27	18	4	---
10	Holyoke	1,514	5	86	626	247	155	172	164	57	2
11	Springfield	6,623	7	315	2,687	1,070	724	862	725	224	9
12	Hampshire	1,947	3	158	684	339	216	216	223	101	7
13	Middlesex	42,259	101	2,709	15,636	7,164	4,498	5,275	4,971	1,794	104
14	Arlington	2,810	5	166	944	417	328	472	367	107	4
15	Cambridge	5,390	8	306	2,081	1,315	565	483	444	174	14
16	Everett	1,575	4	105	765	285	140	163	90	20	2
17	Malden	2,076	3	123	948	394	147	202	187	68	4
18	Malden	2,509	5	145	1,047	454	294	252	233	75	4
19	Medford	3,176	3	175	1,217	479	351	499	356	89	7
20	Newton	3,487	18	296	942	466	424	453	629	239	19
21	Somerville	4,071	6	247	2,056	734	391	348	229	55	4
22	Waltham	1,279	2	81	533	235	135	146	109	36	2
23	Watertown	1,800	2	99	656	259	206	276	217	81	3
24	Nantucket	91	---	16	24	19	14	8	7	2	1
25	Norfolk	17,456	56	1,168	5,798	2,588	2,054	2,480	2,365	886	54
26	Brookline	4,221	29	342	1,327	675	522	460	581	259	23
27	Quincy	2,862	6	157	998	429	323	493	356	94	6
28	Plymouth	4,643	20	363	1,781	763	478	555	503	166	14
29	Brockton	1,936	9	106	855	305	190	236	179	52	4
30	Suffolk	34,660	70	2,146	15,197	6,553	3,644	3,389	2,724	872	63
31	Boston	31,616	62	1,952	14,014	6,047	3,291	2,991	2,415	784	58
32	Chelsea	833	---	67	338	165	85	94	64	19	1
33	Revere	778	---	59	303	135	94	109	66	11	1
34	Worcester	12,726	33	764	5,377	2,014	1,226	1,481	1,349	453	28
35	Fitchburg	847	---	46	371	139	81	88	89	30	3
36	Worcester	6,500	18	308	2,749	1,070	619	786	697	236	16
37	Residents of other States and nonresident aliens.	1,142	2	116	301	172	156	156	171	56	11
38	Total Massachusetts.	152,281	386	9,898	59,605	25,635	16,099	18,311	16,339	5,647	343

MICHIGAN—FORM 1040-A

1	Alcona	9	---	---	5	1	---	2	1	---	---
2	Alger	102	---	11	33	23	8	13	10	4	---
3	Allegan	132	---	19	45	14	17	18	11	6	2
4	Alpena	107	---	8	28	17	11	26	14	3	---
5	Antrim	30	---	7	10	6	1	5	1	---	---
6	Arenac	17	---	1	6	1	---	5	4	---	---
7	Baraga	23	---	2	8	5	4	3	---	---	---
8	Barry	75	2	12	15	9	11	16	9	1	---
9	Bay	709	2	49	269	105	64	108	83	22	5
10	Bay City	611	2	38	234	93	57	92	69	20	4
11	Benzie	57	---	5	20	9	7	8	5	3	---
12	Berrien	719	3	71	223	99	70	108	112	28	5
13	Branch	108	1	9	30	18	12	22	6	9	1
14	Calhoun	1,495	4	89	567	221	151	237	179	44	3
15	Battle Creek	1,290	4	71	511	185	136	195	148	37	3
16	Cass	93	---	17	24	10	16	15	9	2	---
17	Charlevoix	40	1	7	15	4	1	6	6	---	---
18	Cheboygan	64	---	7	20	11	11	6	7	2	---
19	Chippewa	363	2	10	198	42	22	50	34	4	1
20	Clare	19	---	---	3	2	6	6	2	---	---
21	Clinton	53	---	11	9	7	2	9	8	7	---
22	Crawford	32	---	2	12	6	5	3	4	---	---
23	Delta	363	1	32	101	44	73	58	45	9	---
24	Dickinson	211	1	18	79	33	33	24	23	---	---
25	Eaton	114	---	17	41	14	13	18	9	---	2
26	Emmet	122	---	12	35	16	19	19	20	---	1
27	Genesee	2,548	5	90	800	440	267	440	405	92	8
28	Flint	2,386	4	86	733	416	257	407	385	89	8

1 Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

MASSACHUSETTS—FORM 1040—Continued

Total number of re- turns	Net income classes (in thousands of dollars)													Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
9,447	664	1,375	1,113	996	978	789	935	513	856	538	551	139	1	
474	33	59	58	49	47	38	43	27	52	26	24	18	2	
818	63	110	96	100	92	73	84	37	63	52	44	4	3	
1,135	111	238	155	143	132	100	102	43	46	32	30	3	4	
1,498	117	233	194	195	169	115	131	77	117	73	58	19	5	
857	54	97	115	94	76	78	91	54	84	44	58	12	6	
775	44	109	84	104	111	64	79	34	74	34	31	7	7	
5,430	339	754	585	564	558	464	620	295	552	339	297	63	8	
119	8	28	13	13	11	19	12	2	6	4	3	-----	9	
1,061	70	177	139	111	105	96	90	46	92	62	59	14	10	
2,670	173	318	245	272	281	230	339	173	279	168	156	36	11	
1,250	90	168	135	136	147	104	119	91	145	65	43	7	12	
21,632	1,170	2,486	2,010	2,019	1,986	1,834	2,186	1,368	2,870	1,715	1,625	363	13	
1,021	57	124	92	113	116	97	104	62	127	63	53	13	14	
2,508	143	259	212	222	205	218	239	178	342	227	214	49	15	
345	18	59	48	50	44	39	21	13	17	16	11	9	16	
1,389	107	227	171	155	154	121	116	54	133	57	82	12	17	
854	53	119	88	88	102	91	95	47	86	41	35	9	18	
692	40	93	71	91	78	76	66	44	83	28	18	4	19	
1,449	74	94	86	99	117	102	138	113	212	181	185	48	20	
960	59	173	133	128	117	95	85	53	58	35	22	2	21	
541	44	88	75	76	48	37	51	32	42	23	22	3	22	
310	14	33	29	29	36	41	39	16	45	16	11	1	23	
134	15	25	16	23	15	9	13	7	6	3	2	-----	24	
10,690	607	1,050	855	846	861	815	1,124	692	1,467	953	1,123	297	25	
4,430	292	356	310	311	294	304	438	300	621	455	601	148	26	
818	56	105	90	87	92	93	94	34	73	48	43	3	27	
3,305	216	461	403	364	339	277	332	193	331	176	182	31	28	
1,023	80	137	134	104	97	86	121	39	106	53	57	9	29	
18,033	1,317	2,388	1,738	1,703	1,685	1,432	1,699	1,049	1,727	1,173	1,535	587	30	
12,867	966	1,625	1,148	1,100	1,043	904	1,153	794	1,255	959	1,363	557	31	
583	41	98	74	65	92	58	54	33	28	20	19	1	32	
223	19	28	32	29	36	22	21	9	16	6	5	-----	33	
7,687	435	1,055	904	804	869	641	738	427	766	473	454	121	34	
628	36	85	83	58	56	49	61	37	66	48	43	6	35	
3,493	202	436	389	330	367	309	339	191	396	234	242	58	36	
1,348	99	229	83	117	107	96	134	97	164	88	107	27	37	
88,149	5,567	11,402	8,961	8,640	8,576	7,268	8,791	5,209	9,669	5,953	6,377	1,736	38	

MICHIGAN—FORM 1040

20	3	2	-----	3	3	2	1	2	1	1	2	-----	1
52	2	8	6	7	6	3	6	5	5	1	-----	-----	2
230	23	42	19	33	24	20	27	18	12	4	8	-----	3
192	9	36	21	27	30	21	11	12	11	5	6	3	4
50	8	13	10	4	4	2	6	2	1	-----	-----	-----	5
40	3	13	3	3	2	5	4	3	3	1	-----	-----	6
43	3	9	3	8	4	5	7	1	1	2	-----	-----	7
107	11	13	10	10	14	11	12	9	13	1	3	-----	8
702	47	93	74	82	73	60	77	65	59	26	39	7	9
629	42	83	55	69	66	54	72	59	58	25	39	7	10
57	4	11	9	6	7	5	7	2	5	1	-----	-----	11
916	64	146	83	107	90	82	128	58	77	32	42	7	12
163	16	33	20	19	12	12	23	13	6	3	4	2	13
1,099	84	158	109	118	118	106	139	82	92	45	42	6	14
846	60	123	70	88	86	88	112	70	63	40	40	6	15
139	12	23	18	18	15	8	22	5	10	6	2	-----	16
118	2	33	23	10	15	11	18	1	1	2	2	-----	17
90	6	21	11	17	14	8	4	5	-----	4	-----	-----	18
218	14	20	24	28	31	19	29	18	22	10	3	-----	19
46	4	9	7	7	5	4	8	1	-----	1	-----	-----	20
84	9	11	10	14	8	7	10	6	2	4	3	-----	21
48	3	13	5	3	8	2	7	1	2	3	1	-----	22
265	24	29	38	26	24	28	37	13	21	13	11	1	23
200	20	34	18	24	24	13	25	12	13	10	7	-----	24
211	17	41	24	25	25	18	18	19	15	4	5	-----	25
205	14	33	31	27	19	18	31	10	10	7	5	-----	26
2,012	166	214	152	192	209	220	294	164	193	105	79	24	27
1,799	153	180	132	163	181	199	264	155	176	98	74	24	28

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## MICHIGAN—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)																		
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10									
1	Gladwin	11		3	1	2			1	4											
2	Gogebic	206	1	18	66	38	24	31	22	6											
3	Grand Traverse	140		8	32	21	21	26	24	7	1										
4	Gratiot	126	1	10	35	22	19	20	14	3	1										1
5	Hillsdale	106	1	14	26	16	14	14	16	2	3										
6	Houghton	334	2	42	124	53	32	41	35	5											
7	Huron	97		10	29	19	10	12	13	4											
8	Ingham	1,637	5	85	495	231	165	294	273	70	17	2									
9	Lansing	1,523	5	77	477	219	151	263	248	65	16										2
10	Ionia	108	1	14	44	13	11	14	10	1											
11	Iosco	43	1	5	13	8	5	4	4	2	1										
12	Iron	157		12	37	38	13	24	28	2	3										
13	Isabella	141		12	41	20	12	20	23	11	2										
14	Jackson	1,221	4	69	425	148	130	228	181	36											
15	Jackson	1,072	4	56	372	126	114	197	169	34											
16	Kalamazoo	1,582	5	102	582	228	147	246	197	60	13										2
17	Kalamazoo	1,479	5	94	551	216	135	231	179	55	12										1
18	Kalkaska	9			1	1	5		2												
19	Kent	3,465	8	268	1,185	478	348	572	480	118	8										
20	Grand Rapids <sup>1</sup>	3,297	8	260	1,113	460	329	549	458	113	7										
21	Keweenaw	10		1	3		2	2	2												
22	Lake	12		3	3	2	1	1	2												
23	Lapeer	79		14	20	12	8	12	11	2											
24	Leelanau	12		2	3	4	2	1													
25	Lenawee	282	2	39	76	42	35	39	36	11	2										
26	Livingston	103		10	38	6	17	15	16	1											
27	Luce	33		1	13	5	6	2	4	2											
28	Mackinac	40		5	18	8	2	7													
29	Macomb	723		56	269	111	57	122	84	21	3										
30	Manistee	128		12	49	23	10	19	12	2	1										
31	Marquette	489	4	44	169	79	63	72	48	10											
32	Mason	155	3	20	49	13	21	25	21	2	1										
33	Mecosta	59		4	17	7	13	10	6	2											
34	Menominee	183		17	66	31	19	19	18	12	1										
35	Midland	406		18	152	61	39	43	68	16	8										1
36	Missaukee	3		1	1		1														
37	Monroe	529	4	48	208	64	53	65	60	25											
38	Montcalm	85	1	17	19	11	12	12	10	3											
39	Montmorency	7			2	3			2												
40	Muskegon	743		39	278	121	48	107	118	29	3										
41	Muskegon	425		19	156	75	26	69	61	18	1										
42	Newaygo	54		5	15	10	5	9	4	6											
43	Oakland	3,285	10	119	887	384	284	682	708	193	15										3
44	Pontiac	946	4	29	333	146	80	159	159	35	1										
45	Oceana	17		3	5	1	3	1	3	1											
46	Ogemaw	28		3	17	3		2	3												
47	Ontonagon	38		6	12	9	1	3	6	1											
48	Osceola	26		3	10	2	2	2	6	1											
49	Oscoda	10	1	1	3	2	2	1													
50	Otsego	14	1	2	4	2		4		1											
51	Ottawa	471	1	57	131	62	62	80	63	13											2
52	Presque Isle	43	1	3	14	4	5	6	7	2	1										
53	Roscommon	5		1	1		2	1													
54	Saginaw	1,538	4	90	592	220	146	244	206	36											
55	Saginaw	1,445	4	84	550	209	135	234	196	33											
56	St. Clair	903	4	67	308	133	98	132	132	26	3										
57	Port Huron	649	2	38	222	94	79	101	94	16	3										
58	St. Joseph	248		18	75	39	32	35	34	11	4										
59	Sanilac	46		2	9	14	9	3	7	1	1										
60	Schoolcraft	74		6	24	8	11	11	11	3											
61	Shiawassee	214	1	15	59	39	38	40	22												
62	Tuscola	67		11	17	14	9	5	9	2											
63	Van Buren	145	2	19	37	17	28	19	21	1	1										
64	Washtenaw	1,034	7	122	319	160	98	159	135	32	2										
65	Ann Arbor	703	5	79	209	112	71	110	94	22	1										
66	Wayne	53,174	102	2,130	20,919	9,061	4,704	7,498	6,856	1,706	191										7
67	Dearborn	1,052	2	34	340	137	92	211	184	46	6										
68	Detroit <sup>1</sup>	47,052	90	1,856	18,598	8,112	4,200	6,588	5,984	1,462	156										6
69	Hamtramck	371	2	16	258	61	17	9	4	4											
70	Highland Park	1,835	2	92	749	342	154	228	204	56	8										
71	Wyandotte	685		27	273	117	52	90	107	16	3										
72	Wexford	74		5	21	12	13	10	13												
73	Residents of other States and nonresident aliens.	509	2	44	132	85	59	75	83	22	7										
74	Total Michigan	83,086	201	4,261	30,796	13,377	7,800	12,367	11,180	2,760	323										21

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

## MICHIGAN—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.	
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
37	3	9	5	5	2	5	2	3	3					1
294	17	67	39	27	43	21	30	16	23	11				2
182	19	40	18	19	22	8	19	13	16	4	3			3
183	15	22	16	24	20	16	23	16	19	6	5			4
123	13	17	12	12	14	11	10	13	10	9	2			5
487	48	81	58	44	33	32	65	41	40	23	18			6
170	17	30	17	12	24	12	29	13	4	6	4			7
1,193	75	123	110	99	101	123	177	131	115	76	57			8
997	66	96	92	84	78	103	147	113	98	65	50			9
210	19	44	19	29	26	26	25	5	9	5	3			10
63	4	12	9	8	14	3	7	3	2	1				11
122	12	28	13	13	10	12	8	12	7	6	1			12
171	9	34	12	14	23	14	26	9	15	7	4			13
789	59	79	61	77	89	70	96	70	91	41	40			14
715	51	65	56	69	77	64	91	66	89	39	34			15
1,166	52	129	114	96	114	111	150	95	113	89	78			16
1,097	47	113	107	87	110	106	142	90	108	88	76			17
25	1	5	4	4	4	5		1						18
3,327	284	403	328	274	315	314	447	258	341	190	147			19
3,106	280	369	311	242	301	295	422	245	316	178	141			20
13		4	1	1		2	1	2	1	1				21
14	3	1	2			2	4							22
163	4	27	35	21	19	16	17	11	7	3	3			23
43	5	7	6	6	8	4	2		3					24
364	31	40	52	32	38	44	51	24	25	16	9		2	25
128	4	24	19	14	18	16	11	10	5	3	3		1	26
39	4	4	4	3	3	6	4	3	4	3	1			27
53	5	7	9	14	4	6	3	2	1	2				28
511	54	76	62	72	62	43	57	29	32	11	10		3	29
149	13	27	22	17	11	9	18	13	6	6	7			30
467	27	72	54	50	53	44	61	32	31	20	19		4	31
153	13	26	18	22	17	13	18	5	6	8	5		2	32
69	5	10	12	7	13	4	8	3	6	1				33
155	12	21	14	22	16	8	8	17	17	7	13			34
253	7	16	24	22	17	26	28	13	37	25	24		14	35
19	3	4	3			3	1	2	1	1	1			36
328	19	24	43	26	42	22	48	26	40	19	16		3	37
144	21	35	34	10	12	14	5	5	5	2	1			38
23		2	4	5		4	1	2	2	1	2			39
738	52	118	78	57	78	61	106	52	67	37	32			40
578	40	87	65	44	59	45	85	38	55	30	30			41
94	7	12	11	12	8	11	13	7	9	3	1			42
2,411	176	250	189	158	185	206	316	216	335	197	148		35	43
604	64	64	52	46	55	62	80	49	71	32	24		5	44
64	7	13	6	10	6	5	7	6	2				2	45
41	3	4	3	9	3	7	7	1	4					46
46	2	10	14	4	3	4	6	3	3	1	2		1	47
55	3	9	5	6	11	8	5	2	5	1				48
11			4	3	1	2	1							49
39	5	5	14		5	2	4	2	1		1			50
471	39	86	52	43	48	39	61	37	32	15	18		1	51
59	4	15	9	7	7	5	5	2	3	1	1			52
28		6	4	3	6	4	2			1				53
1,249	95	165	140	141	131	126	122	84	124	61	52		8	54
1,119	83	146	121	128	117	110	105	79	115	60	47		8	55
687	59	107	61	69	71	88	67	54	49	25	34		3	56
433	33	65	34	43	46	59	42	29	39	16	25		2	57
298	19	50	38	41	37	25	28	24	14	10	7		5	58
106	5	16	9	14	18	11	14	11	4	2	1		1	59
60	5	9	8	8	7	5	8	3	4	2	1			60
252	21	46	30	27	35	27	18	16	17	6	7		2	61
168	7	33	20	20	22	19	20	10	7	6	4			62
270	14	49	34	32	38	16	40	17	18	9	3			63
1,078	100	147	116	101	122	99	143	62	88	64	32		4	64
808	65	106	95	67	93	70	106	45	75	54	29		3	65
24,362	1,867	2,518	1,967	1,968	2,123	2,145	3,129	2,098	2,824	1,701	1,594		428	66
472	21	52	39	38	32	48	73	49	58	28	31		3	67
20,895	1,618	2,169	1,706	1,732	1,859	1,870	2,662	1,783	2,393	1,430	1,323		350	68
97	6	21	15	9	14	8	10	3	6	4	1			69
565	39	63	50	42	50	55	65	60	74	37	27		3	70
258	22	34	21	22	17	25	42	24	27	8	9		7	71
129	12	22	14	13	18	17	17	7	5	4				72
450	40	49	34	27	42	34	59	32	50	32	41		10	73
52,103	3,987	6,347	4,841	4,689	4,997	4,727	6,606	4,174	5,276	3,075	2,721		663	74

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## MINNESOTA—FORM 1040-A

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)																	
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10								
1	Aitkin	31	1	5	6	5	4	2	8											
2	Anoka	80		6	32	12	3	16	11											
3	Becker	72	1	3	21	16	8	10	9	4										
4	Beltrami	87		6	23	18	10	19	8	2	1									
5	Benton	46		4	21	6	6	3	4	1	1									
6	Big Stone	31		2	9	9	6	1	4											
7	Blue Earth	280		12	88	36	35	46	53	10										
8	Brown	158		14	49	30	13	25	19	7	1									
9	Carlton	157	2	11	69	24	13	15	18	5										
10	Carver	54		8	20	8	5	6	6	1										
11	Cass	126		5	18	25	6	9	62	1										
12	Chippewa	85	2	6	30	12	10	15	7	3										
13	Chisago	58	1	7	11	2	8	3	26											
14	Clay	202	1	12	69	36	24	36	19	5										
15	Clearwater	10		1	5	1	1	1	1											
16	Cook	26		1	4	11	4	3	2	1										
17	Cottonwood	38	1	1	9	7	7	2	10	1										
18	Crow Wing	185	1	12	60	23	21	32	34	2										
19	Dakota	350		15	146	62	38	45	39	5										
20	Dodge	18			10	2	4		2											
21	Douglas	74		6	30	13	9	8	5	2	1									
22	Faribault	47		4	14	13	8	5	2	1										
23	Fillmore	60	1	8	19	10	3	6	11	2										
24	Freeborn	227	1	17	88	34	24	36	24	3										
25	Goodhue	224		22	91	30	23	22	31	5										
26	Grant	44		4	5	5	2	2	25	1										
27	Hennepin	17,153	38	327	7,458	2,555	1,724	2,329	2,146	561	15									
28	Minneapolis <sup>1</sup>	16,651	37	299	7,272	2,472	1,682	2,249	2,078	547	15									
29	Houston	35		4	10	5	5	10	1											
30	Hubbard	32	1	2	6	9	3		11											
31	Isanti	39		3	11	7	4	5	8	1										
32	Itasca	160		3	56	27	13	23	26	12										
33	Jackson	98		2	18	5	8	9	55	1										
34	Kanabec	25		5	6	1	1		12											
35	Kandiyohi	224	3	6	48	29	29	28	73	8										
36	Kittson	19	1	1	2	5	4	2	3	1										
37	Koochiching	167		6	65	19	12	19	42	4										
38	Lac qui Parle	35		7	15	3	4	5	1	1										
39	Lake	105		7	53	15	4	16	7	3										
40	Lake of the Woods	21			6	6	1	1	7											
41	Le Sueur	67		12	20	15	6	7	6	1										
42	Lincoln	125		1	4	5	3		112											
43	Lyon	88		8	26	18	12	12	11	1										
44	McLeod	62	2	5	21	10	8	8	8											
45	Mahnomen	14		2		1	1	4	6											
46	Marshall	34		2	7	4	6	4	11											
47	Martin	98		14	38	15	8	13	8	2										
48	Meeker	62		11	21	8	13	2	4	3										
49	Mille Lacs	23		5	6	1	1	4	3	3										
50	Morrison	72		7	28	8	8	10	10	1										
51	Mower	484	2	23	242	75	43	46	38	12	1									2
52	Murray	36		5	11	6	3	3	8											
53	Nicollet	84		2	35	11	6	10	18	2										
54	Nobles	73	1	3	24	10	13	9	9	3	1									
55	Norman	43		2	13	4	5	4	15											
56	Olmsted	442		42	207	53	30	43	45	21	1									
57	Otter Tail	190	2	16	74	40	19	18	17	4										
58	Pennington	74	1	3	20	9	11	12	13	4	1									
59	Pine	51		7	11	14	4	6	8	1										
60	Pipestone	55		5	22	11	4	6	7											
61	Polk	289		13	57	27	23	28	129	10	2									
62	Pope	76		4	17	14	17	15	5	4										
63	Ramsey	9,273	22	336	3,948	1,453	879	1,274	1,061	294	6									
64	St. Paul <sup>1</sup>	9,047	22	328	3,850	1,426	851	1,242	1,031	291	6									
65	Red Lake	20		4	4	2	2	2	5	1										
66	Redwood	62	2	5	16	17	2	8	10	2										
67	Renville	76		5	16	10	7	9	28											
68	Rice	234	1	26	76	34	20	37	36	4										
69	Rock	56	1	6	19	7	7	7	8	1										
70	Roseau	28		2	5	5	6	3	7											
71	St. Louis	3,071	1	109	1,171	486	278	466	451	109										
72	Duluth <sup>1</sup>	2,235	1	76	880	346	186	329	329	88										
73	Scott	57		8	19	10	5	9	6											
74	Sherburne	30		1	11	5	5	3	2	2	1									

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

MINNESOTA—FORM 1040

Total number of returns	Net income classes (in thousands of dollars)													Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
49	8	12	3	4	4	6	4	3	4			1	1	
67	4	11	9	10	10	6	8	3	3		2	1	2	
104	8	17	5	13	14	13	16	9	6		2	1	3	
111	3	7	6	14	18	15	14	13	12		7	2	4	
36	5	6	5	2	4	1	4	5	1		2	1	5	
56	7	9	5	10	2	5	13	1	1		2	1	6	
338	18	42	27	37	31	50	55	29	21		20	7	7	
184	10	23	17	17	24	28	26	13	18		5	2	8	
145	5	11	15	18	19	15	19	12	17		5	8	9	
76	7	13	9	8	15	10	6	2	3		1	2	10	
53	1	7	6	6	11	6	10	2	1		3		11	
77	6	7	7	9	12	15	10	4	5		1	1	12	
57	2	7	9	10	6	14	4		2		2	1	13	
144	8	15	17	20	16	24	17	6	9		8	4	14	
14		2	3	1	1	2	4	1					15	
20	1	5	4	2	3		1		2		2		16	
59	2	7	5	3	11	8	8	6	5		4		17	
213	14	28	22	21	33	17	31	15	17		12	3	18	
216	9	37	25	23	18	22	30	20	19		9	4	19	
32	2	7	3	4	10		2	1	2		1		20	
88	2	21	10	13	6	10	13	4	5		4		21	
119	9	14	15	19	17	10	13	7	8		6	1	22	
103	9	17	15	10	18	12	11	5	2		3	1	23	
200	13	27	22	21	30	28	24	16	13		4	2	24	
250	9	47	38	25	25	28	30	13	14		13	7	25	
32	2	6	6	6	3	4	5						26	
9,945	473	865	823	838	924	896	1,323	929	1,270		692	729	183	
9,521	455	829	780	790	886	859	1,258	884	1,227		669	707	177	
41	4	9	6	1	6	4	4	3	4				28	
27	1	7	1	3	3	4	4		4				29	
55	4	10	6	6	7	3	15	2	1		1		30	
164	6	24	22	14	23	17	23	14	12		4	5	31	
77	3	7	14	9	17	5	15	4	3				32	
31	5	6	5	5	3		6	1					33	
101	10	15	10	7	18	12	8	11	9		1		34	
43	1	5	1	8	6	3	8	3	1		4	3	35	
90	7	7	18	14	10	9	13	3	5		3	1	36	
41	6	10	11	3	5	1	1	2	1		1		37	
54	2	7	8	6	8		6	2	5		1	2	38	
35	4	5	2	2	6	6	4	4	1				39	
71	4	8	8	7	11	7	13	4	6		1	2	40	
29	2	7	3	3	3	5	2	1	2		1		41	
162	12	20	27	19	14	22	20	8	14		4	2	42	
97	2	11	19	18	12	13	10	5	3		3	1	43	
14		3			4	4	4	1	1		1		44	
48	4	6	7	3	4	9	3	4	2		5	1	45	
161	13	26	12	19	10	19	27	14	9		5	7	46	
91	8	15	17	8	8	8	11	8	5		3		47	
51	2	15	7	6	7	5	7		1			1	48	
100	7	11	13	13	14	9	12	8	6		4	2	49	
256	12	19	30	24	27	21	36	23	32		23	7	50	
39	2	6	6	5	2	1	6	5	5			1	51	
77	3	10	9	16	9	10	12	4	4				52	
110	5	15	9	10	11	14	21	11	7		2	4	53	
55		9	5	5	8	5	11	4	7		1		54	
883	17	34	39	22	33	32	48	25	66		34	31	55	
223	15	29	24	22	32	14	30	19	23		8	7	56	
79	2	5	4	19	12	9	14	7	5		2		57	
56	2	12	8	7	7	6	9	1	2			2	58	
86	12	10	7	7	10	7	13	7	10			3	59	
192	8	26	23	17	17	18	38	24	12		8	1	60	
44	4	10	8	6	1	2	8	1	4				61	
5,243	235	417	427	406	471	488	735	511	684		425	378	66	
5,110	229	404	414	394	459	476	710	496	676		419	371	62	
19	1	1	2	5	3	1	2	2	1		1		63	
112	12	17	10	10	9	13	21	9	6		2	2	64	
109	7	24	9	18	16	10	13	3	5		2	2	65	
219	12	32	23	24	24	26	37	12	19		5	5	66	
59	3	10	5	8	4	8	7	8	5		1		67	
88		3	3	2	8	5	10	5	1		1		68	
2,307	117	266	193	221	215	205	326	225	270		130	120	19	
1,510	69	146	107	119	123	127	212	165	214		108	102	18	
61	4	15	7	7	8	7	7	4	7				73	
45	3	4	4	6	2	7	9	3	2		3	2	74	

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## MINNESOTA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)										
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	
1	Sibley.....	39		1	13	10	5	3	7				
2	Stearns.....	501	2	25	188	85	56	73	60	10	2		
3	Steele.....	150		10	49	21	25	15	26	4			
4	Stevens.....	34		2	13	7	1	7	4				
5	Swift.....	52	1	5	12	6	9	6	11	2			
6	Todd.....	96	1	4	22	13	23	12	20	1			
7	Traverse.....	23	1		8	2	2	2	8				
8	Wabasha.....	99	1	11	28	24	8	6	20	1			
9	Wadena.....	56		2	10	5	9	3	25	2			
10	Waseca.....	55	1	6	25	8	8	5	2				
11	Washington.....	226	1	18	80	33	33	27	29	5			
12	Watsonwan.....	63	2	3	19	11	11	13	4				
13	Wilkin.....	54		3	16	9	11	10	5				
14	Winona.....	538	1	22	204	92	60	72	69	17	1		
15	Wright.....	60	1	7	15	15	7	7	8				
16	Yellow Medicine.....	47		8	16	14	3	1	5				
17	Residents of other States and nonresident aliens	434	2	33	88	78	35	56	128	14			
18	Total, Minnesota.....	38,859	104	1,419	15,696	5,957	3,868	5,215	5,367	1,195	36		2

## MISSISSIPPI—FORM 1040-A

1	Adams.....	213	4	25	83	34	18	23	23	3			
2	Alcorn.....	61		5	15	14	10	10	5	2			
3	Amite.....	18		4	6	3	1	1	1	2			
4	Attala.....	29	1	2	8	7	2	6	3				
5	Benton.....												
6	Bolivar.....	117	1	23	25	20	19	14	13	2			
7	Calhoun.....	4		1	1	1	4	1	1				
8	Carroll.....	26		7	10	2	4	2		1			
9	Chickasaw.....	21		2	7	6	1	5	3				
10	Choctaw.....	9		2	1	1	1	3	2				
11	Claiborne.....	45	3	8	9	8	8	3	5		1		
12	Clarke.....	15		1	4	3	1	4	2				
13	Clay.....	37		4	6	10	4	5	8				
14	Coahoma.....	171	8	25	32	33	37	13	13	6	1		3
15	Copiah.....	58	1	10	16	11	8	8	2	1	1		
16	Covington.....	9		1	5	2	1						
17	De Soto.....	13		4	3	2			4				
18	Forrest.....	223	6	11	60	38	30	40	26	12			
19	Franklin.....	13		1	3	2	2	2	2	1			
20	George.....	4		1	1		1	1					
21	Greene.....	5		2	1								
22	Grenada.....	59		3	12	12	18	6	8	1			
23	Hancock.....	27	1	4	6	8	2	5		1			
24	Harrison.....	399	1	35	131	82	54	44	42	9	1		
25	Hinds.....	1,181	8	87	324	189	181	196	162	28	6		
26	Jackson.....	1,074	5	79	297	168	167	180	146	27	5		1
27	Holmes.....	71	2	6	13	15	15	16	3				
28	Humphreys.....	43	3	8	11	9	4	2	4	2			
29	Issaquena.....	12				5	3	4					
30	Itawamba.....	5				1	4						
31	Jackson.....	71	6	7	22	11	6	6	11	2			
32	Jasper.....	7		1	1	1	2	1	1				
33	Jefferson.....	9		1	4	1		3					
34	Jefferson Davis.....	6		2	1			1	1				
35	Jones.....	182		17	47	29	30	32	21	4	2		
36	Kemper.....	7		2			2	2	2				
37	Lafayette.....	20		4	2	4	4	4	2				
38	Lamar.....	9		2	3	1		3					
39	Lauderdale.....	367	3	23	106	66	55	64	40	8	2		
40	Meridian.....	278	2	18	81	50	40	46	33	6	2		
41	Lawrence.....	6		2	3		1						
42	Leake.....	1											
43	Lee.....	73		3	21	12	11	11	3		1		
44	Leflore.....	252	3	17	85	47	29	41	23	7			
45	Lincoln.....	68	2	6	14	18	7	9	11	1			
46	Lowndes.....	143		4	27	23	30	29	22	5	3		
47	Madison.....	48		10	18	7	4	2	6	1			

counties and by cities of 25,000 and over population, showing the number of classes—Continued

MINNESOTA—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
51	3	10	2	8	5	5	10	4	2		2		1
311	26	42	37	34	38	32	37	21	25	11	8		2
171	12	10	13	28	21	20	30	13	13	5	5	1	3
70	7	12	8	17	6	5	5	2	5	2	1		5
56	6	14	4	7	7	5	8	4	1				5
74	3	11	5	12	13	10	12	4	4				6
32	2	5	8	5	2	1	3	3	3				7
107	11	20	21	10	11	8	10	7	3	4	2		8
65	2	12	10	5	7		15	10	1	2	1		9
109	8	18	19	8	16	8	16	6	7	3			10
183	8	34	22	24	18	17	23	10	16	7	3	1	11
88	9	12	6	17	9	12	13	3	2	4	1		12
43	1	6	4	4	8	6	4	5	5				13
406	18	34	34	43	42	38	58	37	51	25	22	4	14
127	8	23	25	23	14	9	13	4	3	5			15
65	6	10	17	6	9	7	7	2		1			16
244	8	35	17	27	21	19	31	19	23	24	14	6	17
26,385	1,358	2,786	2,455	2,483	2,656	2,528	3,622	2,286	2,897	1,589	1,434	291	18

MISSISSIPPI—FORM 1040

159	20	27	21	18	13	10	10	18	12	5	5		1
68	7	11	7	4	8	6	9	3	5	6	2		2
8	1		1		1	1	3	1					3
44	5	8	5	1	7	3	2	4	6	3			4
1			1										5
302	42	65	35	38	42		28	15	19	12	5	1	6
6			1	1	2	1	1						7
26	1	2	6	4	3	2	3	1	1	2	1		8
31	1	9	5	3	3	3	4		3				9
2	1		1										10
50	7	14	7	2	4	4	4		3	2	3		11
16	2	2	1	3	2	1	3		1	1			12
36	4	5	4	1	1	7	7	2	2		2	1	13
311	34	49	38	40	30	28	24	19	19	14	16		14
50	6	9	5	3	7	4	8	3	3	1	1		15
9	2	1	1	1	1	1	2	1					16
59	7	6	6	6	7	3	8	4	3	5	4		17
175	15	26	20	24	19	11	20	11	15	6	7	1	18
13	2	8	2			1							19
8			2	6	2		2						20
14	1	5	2	2	2		2			2			21
62	5	11	4	10	8	7	8	3	4	1	1		22
50	8	9	5	11	4	4	6		1	1			23
314	39	61	46	36	32	18	26	15	19	12	9	1	24
634	63	82	54	63	59	65	72	53	59	39	25		25
568	51	73	46	55	55	57	65	50	55	38	23		26
107	17	19	10	20	9	7	10	5	2	3	3	2	27
63	18	14	5	6	5	5	2	3	3	1	1		28
9	1	1	2	1	1	1	2			1			29
3			1	1	1								30
61	12	11	8	4	8	4	7	3	4				31
14	1	2	1	6	1	2	2	1					32
28	2	5	6	6	2	2	3	3	1	1			33
5				1	2	1	1	1					34
170	13	25	20	24	15	9	21	17	12	5	7	2	35
27	2	9	4	1	3		2	2	3	1			36
23	1	3	3	2		2	3	2	4	1	2		37
11	1	3	2	1	1	2	1						38
249	18	38	35	25	22	15	27	24	26	13	4	2	39
227	18	34	27	24	20	13	26	23	23	13	4	2	40
7			2	1	1	2	1				1		41
13	1	4	1	2	1	1	2						42
99	8	11	8	5	13	11	12	15	7	5	4		43
291	37	46	26	49	30	15	20	23	24	13	6	2	44
77	10	14	8	15	6	7	3	4	4	2	3	1	45
91	6	14	9	9	10	12	11	8	3	7	2		46
85	10	17	15	14	8	5	4	7	4	1			47

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## MISSISSIPPI—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Marion	44	1	4	12	14	6	4	2	1		
2	Marshall	31		6	1	12	6	3	2	1		
3	Monroe	74	1	11	11	12	15	20	1	2	1	
4	Montgomery	24	1	4	9	3	3	2	1	1		1
5	Neshoba	22	1		3	7	3	4	2	2		
6	Newton	22		4	3	4	5	3	2	1		
7	Noxubee	26		5	8	7	5	1	1			
8	Oktibbeha	36		7	4	3	6	11	5			
9	Panola	32		3	8	7	6	5	3			
10	Pearl River	43	2	3	14	5	7	9	2	1		
11	Perry	2				1	1					
12	Pike	187	3	18	28	44	50	28	14	2		
13	Pontotoc	7		3	1	2			1			
14	Prentiss	11		3	2	2	1	3				
15	Quitman	13		3	3	1	3	1	1	1		
16	Rankin	12		4	5	1	1	1				
17	Scott	13		3	3	2	2	2	1			
18	Sharkey	16		4	6			2		3	1	
19	Simpson	15		2	4	4	1	2	1	1		
20	Smith	4			1	1	1	1	1			
21	Stone	6			1	1	2	2				
22	Sunflower	68	2	8	15	15	11	4	7	5	1	
23	Tallahatchie	36	2	6	4	7	9	6	1	1		
24	Tate	16		2	5	1	2	2		3	1	
25	Tippah	28	1	3	11	6	3	2	1	1		
26	Tishomingo	7			2	1	3	1	1			
27	Tunica	29	1	5	11	6	1	3	2			
28	Union	16		2	4	2	4	3	1			
29	Walthall	8		1	1			2		2	1	
30	Warren	549	5	41	159	146	67	72	44	12	3	
31	Washington	359	2	32	106	55	53	50	49	11	1	
32	Wayne	5		1	1	1	2					
33	Webster	6		2	2	1	1					
34	Wilkinson	17	2	2	5	1	5		2			
35	Winston	26			7	3	4	7	4			1
36	Yalobusha	50		3	11	9	15	9	3			
37	Yazoo	72		6	26	18	6	12	2	2		
38	Residents of other States and nonresident aliens	160	1	14	40	28	19	23	27	8		
39	Total Mississippi	6,249	78	594	1,682	1,174	936	927	661	164	29	4

## MISSOURI—FORM 1040-A

1	Adair	72	1	8	22	13	7	9	9	3		
2	Andrew	22	1	3	11	3		2	1	1		
3	Atchison	41		3	13	10	7	3	3	2		
4	Audrain	144	1	12	44	24	16	19	23	5		
5	Barry	61		3	16	11	16	11	4			
6	Barton	27		1	10	3	1	7	5			
7	Bates	49	1	5	12	10	7	10	3	1		
8	Benton	13		2	1	3	4	1	2			
9	Bollinger	9			3	1	1	2	2			
10	Boone	257		11	79	49	32	31	41	12	2	
11	Buchanan	1,603	2	64	579	299	192	248	170	42	7	
12	St. Joseph	1,582	2	61	573	293	190	246	168	42	7	
13	Butler	114		7	23	16	25	17	19	7		
14	Caldwell	19		6		2	3	5	2	1		
15	Callaway	46		3	20	10	7	4	2			
16	Camden	3			1				2			
17	Cape Girardeau	250		12	80	42	45	36	30	4	1	
18	Carroll	67		8	18	14	8	12	7			
19	Carter	10		1	2	2	2		2	1		
20	Cass	59		8	19	11	9	8	4			
21	Cedar	7		1	1	1	1	2	1	2		
22	Chariton	32	3	2	12	6	4	2	2	1		
23	Christian	5				3		2				
24	Clark	17		3	6	5	1	1				
25	Clay	295	2	13	95	51	49	41	36	6	2	
26	Clinton	40		7	12	6	4	8	2	1		
27	Cole	353	2	21	125	57	48	53	36	11		
28	Cooper	100	1	8	28	15	22	17	8	1		

counties and by cities of 25,000 and over population, showing the number of classes—Continued

## MISSISSIPPI—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.	
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
35	2	2	2	3	3	7	8	3	2	1	2	1	1	1
37	2	3	5	4	4	5	4	4	3	2	1	1	1	1
80	8	18	17	6	6	6	5	4	5	4	1	1	1	1
26	3	5	5	2	3	2	2	1	3	2	1	1	1	1
29	3	2	7	2	3	4	4	1	3	2	1	1	1	1
21	2	6	2	3	3	3	3	1	1	1	1	1	1	1
42	10	3	8	7	2	5	1	2	3	1	1	1	1	1
43	7	6	11	4	6	4	1	1	1	2	1	1	1	1
72	7	8	13	10	5	7	4	4	5	5	4	4	4	4
61	4	9	12	7	5	3	5	2	7	4	3	3	3	3
4	1	1	1	1	1	1	1	1	1	1	1	1	1	1
119	6	28	11	24	18	11	11	1	4	3	2	2	2	2
9	1	1	1	3	1	2	2	1	2	1	1	1	1	1
13	1	6	3	1	1	1	1	1	1	1	1	1	1	1
58	5	4	12	10	7	5	6	3	5	1	1	1	1	1
11	1	2	1	3	3	3	3	1	1	2	1	1	1	1
29	1	5	3	4	4	3	3	1	1	1	3	1	1	1
54	3	10	5	10	5	2	8	2	4	4	1	1	1	1
13	2	1	3	4	1	2	2	1	1	1	1	1	1	1
5	1	3	2	2	2	1	1	1	1	1	1	1	1	1
14	1	4	3	1	4	4	4	1	1	1	1	1	1	1
200	27	36	29	32	23	8	19	9	10	4	3	3	3	3
90	12	9	14	14	7	6	10	5	3	8	2	2	2	2
38	3	7	2	5	1	5	4	2	7	1	1	1	1	1
16	1	4	3	2	1	1	2	1	2	1	1	1	1	1
8	2	2	1	1	1	1	1	1	1	1	1	1	1	1
101	12	23	10	8	5	4	10	9	5	3	12	12	12	12
36	3	5	3	6	3	3	4	2	1	5	1	1	1	1
15	1	1	3	3	1	1	1	1	1	2	1	1	1	1
300	28	52	45	28	33	25	29	13	18	19	10	10	10	10
363	45	64	43	35	27	22	33	20	32	18	22	22	22	22
15	2	1	6	4	2	2	2	2	3	1	1	1	1	1
16	1	3	3	1	1	1	2	2	3	1	1	1	1	1
33	1	1	8	6	4	3	1	6	1	2	2	2	2	2
31	2	7	6	5	3	2	2	1	2	1	1	1	1	1
31	4	4	4	7	3	2	1	5	1	1	1	1	1	1
127	16	25	18	14	15	8	9	8	8	2	4	4	4	4
83	13	1	8	10	10	7	9	12	7	1	4	4	4	4
6,159	668	1,018	768	759	613	449	589	395	422	263	197	18	18	18

## MISSOURI—FORM 1040

132	10	22	16	13	16	16	18	7	7	4	3	1	1	1
23	1	1	1	2	4	2	9	1	1	1	1	1	1	1
46	2	4	5	6	5	2	9	4	8	1	1	1	1	1
134	10	16	16	16	12	18	12	6	14	5	8	1	1	1
26	3	3	3	4	2	4	2	2	3	1	1	1	1	1
27	3	6	6	4	2	6	3	3	2	1	1	1	1	1
36	1	6	5	5	4	5	3	2	3	2	2	2	2	2
14	3	3	3	4	1	1	1	1	1	1	1	1	1	1
3	1	1	2	2	2	2	2	2	2	2	2	2	2	2
261	17	28	30	32	29	25	39	18	32	8	3	3	3	3
865	38	64	72	74	59	83	126	94	120	56	61	18	18	18
840	36	61	71	69	59	80	122	93	116	55	60	18	18	18
113	7	15	15	13	14	10	16	6	7	4	6	1	1	1
12	2	2	3	3	2	2	2	1	2	1	1	1	1	1
79	5	6	16	14	10	10	7	6	4	1	1	1	1	1
4	1	1	1	1	1	1	1	1	1	1	1	1	1	1
215	16	33	18	17	19	16	34	17	26	12	7	7	7	7
56	3	4	5	6	7	6	11	6	5	3	3	3	3	3
3	1	1	1	1	1	1	1	1	1	1	1	1	1	1
57	2	20	10	6	4	7	2	3	1	1	1	1	1	1
4	1	1	1	1	1	1	1	1	1	1	1	1	1	1
23	3	2	4	3	1	4	4	1	1	1	1	1	1	1
6	1	1	1	1	1	1	1	1	1	1	1	1	1	1
11	2	2	1	2	3	1	1	1	1	1	1	1	1	1
135	13	16	7	19	15	16	14	8	14	5	7	1	1	1
54	1	6	5	6	5	8	11	4	2	6	6	6	6	6
209	16	18	17	26	15	23	32	21	18	13	10	10	10	10
68	10	4	8	9	2	5	7	10	8	4	1	1	1	1

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

MISSOURI—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)																		
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10									
1	Crawford	15		2	4		2	5	2												
2	Dade	6			1	3	2														
3	Dallas	2							2												
4	Daviess	9		1	3	1	1	1	1	1											
5	De Kalb	5			4		1														
6	Dent	10		1	3	3			1	1											
7	Douglas	1							1												
8	Dunklin	51		3	14	9	10	5	7	3											
9	Franklin	185		16	97	29	10	16	14	2											
10	Gasconade	38		5	11	8	7	4	3												
11	Gentry	34		3	9	11	7	2	1	1											
12	Greene	865		26	295	157	96	161	103	25											
13	Springfield	845		25	289	155	92	156	101	25											
14	Grundy	98	1	9	16	15	24	21	8	4											
15	Harrison	35		1	12	8	3	5	6												
16	Henry	96	1	10	39	12	11	10	10	3											
17	Hickory																				
18	Holt	11		1	8	1				1											
19	Howard	63		8	12	12	13	13	4	1											
20	Howell	50		3	10	10	5	8	10	4											
21	Iron	12		2	5	1			4												
22	Jackson	14,329	62	745	4,808	2,346	1,804	2,163	1,845	483											3
23	Kansas City <sup>1</sup>	13,776	57	713	4,621	2,256	1,726	2,066	1,796	471											2
24	Jasper	559		38	159	79	91	102	70	15											5
25	Joplin	404		25	111	51	69	75	55	13											5
26	Jefferson	184	1	10	77	25	23	24	19	5											5
27	Johnson	74		8	22	9	8	13	11	3											
28	Knox	8		1	2	3		1	1												
29	Laclede	23		1	8	7	3	3	1												
30	Lafayette	136	2	19	47	22	17	14	9	6											
31	Lawrence	36	4	4	5	5	4	8	6												
32	Lewis	31	1	2	13	9	2	2	2												
33	Lincoln	17		1	4	3	1	5	3												
34	Linn	168		13	35	32	41	29	17	1											
35	Livingston	75		9	19	14	7	12	11	3											
36	McDonald	8			4	2	1		1												
37	Macon	62		8	15	11	13	7	6	2											
38	Madison	14		1	5	3	3		1	1											
39	Marion	5			2	1			2												
40	Marion	304		5	112	45	30	66	38	8											
41	Mercer	6		2	2	1		1													
42	Miller	42		3	9	4	13	9	4												
43	Mississippi	27		1	12	6		5	2	1											
44	Moniteau	33	1	2	9	6	5	4	4	2											
45	Monroe	29		4	7	8	4	3	3												
46	Montgomery	25		5	8	7	1	4													
47	Morgan	10			3	2	3	2													
48	New Madrid	14			8	3	2		1												
49	Newton	42		2	8	5	6	6	11	3											
50	Nodaway	66	3	5	21	11	13	2	11												
51	Oregon	31			5	2	13	10	1												
52	Osage	26		2	11	4	6	2	1												
53	Ozark	3			1	2															
54	Pemiscot	48		1	13	7	6	6	10	5											
55	Perry	40			27	6	1		5	1											
56	Pettis	254	3	12	65	48	36	53	29	8											
57	Phelps	47	1	2	8	9	12	7	6	2											
58	Pike	60		3	21	16	6	4	8	2											
59	Platte	72	1	8	22	11	12	8	8	2											
60	Polk	13		2	3	4	1	2	1												
61	Pulaski	6			2	2															
62	Putnam	8			4		2	2													
63	Ralls	5		1			1	1	2												
64	Randolph	261	1	14	61	41	66	56	17	5											
65	Ray	41	1	2	10	10	6	6	4	2											
66	Reynolds	2				1		1													
67	Ripley	9		1	1	2	2	3													
68	St. Charles	207		9	106	45	17	19	11												
69	St. Clair	13		5	3	3	1		1												
70	St. Francois	128		12	26	19	21	26	22	2											
71	Ste. Genevieve	32		1	10	3	7	8	3												
72	St. Louis	5,755	7	260	1,327	763	822	1,053	1,127	364											32
73	University City	1,245	3	64	213	179	178	216	284	97											11
74	St. Louis City <sup>1</sup>	27,841	46	1,300	11,626	4,897	3,115	3,430	2,691	676											1

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

MISSOURI—FORM 1040—A—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
19	1	1	6	2	4	3	2						1
7				3	1	2		1					2
2		1				1							3
16	1	1	1	2	1	1	5	1	3				4
11	1	2		2	1	1	2	2					5
14	2	1	1	1	2	2	2	1	1	1			6
1			1										7
102	7	7	11	5	12	5	17	15	13	3	6		8
146	9	22	19	28	27	13	12	6	4	6			9
42	1	9	7	4	6	2	6	2	2	1	2		10
31	3	2	4	1	4	6	6	1	1		2	1	11
569	18	29	51	32	39	75	126	60	76	43	18	2	12
550	18	29	51	32	37	73	120	57	73	40	18	2	13
55	3	9	4	6	5	6	13	5	5	1	3		14
22	2			2	4	2	3	4	3	2			15
77	5		9	10	7	10	11	6	5	3	3	1	16
1				1									17
23	1			3	5	4	4	3	1	2			18
70	7	14	8	9	9	10	5	4	4				19
57	4	7	2	4	6	9	12	1	6	4	2		20
16	1	1	3	2	2	1	2	2	3	1			21
6,474	314	355	403	452	395	543	892	700	1,015	654	614	137	22
6,205	207	336	388	415	372	512	850	674	982	641	602	136	23
530	30	31	36	52	39	74	84	69	56	23	33	3	24
350	19	20	21	35	27	50	47	51	39	14	24	3	25
193	11	34	29	24	27	18	22	6	11	7	4		26
88	3	11	4	9	14	12	11	4	7	5	4	4	27
9	3		1	1	3		1	1					28
31	1	4	5	5	3	2	4	3	2	1	1		29
121	14	8	16	23	7	15	17	10	7	2	2		30
30	3		6	4	3	2	5	2	3	2			31
26	1	6	7	6	2	2	2						32
31	2	9	3	5	6	3	1	1		1			33
68	10	14	11	13	13	1	2	2	2				34
72	7	9	10	5	7	10	6	6	6	5			35
18	2	1	2	1	1	3	1	1	4	1	1		36
68	4	13	6	11	11	9	5	3	3	2	1		37
18		4	2	5	3	2	2						38
5			2	1			1						39
283	13	34	30	42	37	20	46	18	20	8	15		40
11	1	2	1	3	3	1	1	1	2	1			41
27		1	2	3	6	6	3	1	5				42
60	4	6	11	6	1	5	8	7	4	5	2	1	43
25	2	3	2	2	2	2	4	5			3		44
34	3	6	2	9	3	4	1		4	2			45
23	3	6	2	6	2	2	1		1				46
10	2	1	2	1	2	2	2						47
70		7	9	2	9	5	13	10	8	4	1	2	48
51		4	6	8	4	4	8	7	7	2	1		49
63	2	4	5	9	5	7	12	9	8	1	1		50
10	1		2	1	1	2	1	2	1				51
14	4	2	1	3			1			2	1		52
1			1										53
128	7	7	8	8	19	15	25	9	16	6	8		54
40		6	8	5	5	4	6	1	3		2		55
169	10	13	10	21	22	28	18	15	13	14	5		56
50	2	10	4	8	8	6	5	1	2	2	2		57
87	8	12	13	5	7	12	11	4	5	4	4	2	58
45	5	2	4	6	5	5	5	7	3	1	2		59
16	2	1	1	3		1	6	2					60
17	1	6		5	1	3				1			61
7			1	3		2	1						62
15		1	4	2	3	2	2	1					63
172	11	36	20	20	14	23	14	8	10	6	8	2	64
60	8	3	4	5	9	5	10	5	5	6			65
7		2	2		3	3							66
13	1	1		1	1	1	5		2	1			67
172	14	22	27	23	17	12	21	12	16	6	2		68
18	1			3	2	3	5		2	1	1		69
163	14	24	15	27	20	20	24	9	4	2	3	1	70
53	3	4	6	4	9	4	10	5	5	1	2		71
5,412	238	414	351	401	433	422	633	537	843	528	505	107	72
1,459	53	77	73	82	108	121	189	162	257	169	150	18	73
17,804	1,044	2,317	2,004	1,943	1,823	1,444	1,739	1,183	1,656	1,134	1,169	348	74

Individual income tax returns for 1924, Forms 1040-A, and 1040, classified by returns by net income

MISSOURI—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Saline	176		12	64	35	25	21	16	3		
2	Schuyler	8		2	3	1	2	1				
3	Scotland	2					1	1				
4	Scott	120		2	22	19	41	22	8	6		
5	Shannon	3			3							
6	Shelby	8		1	4	1		1		1		
7	Stoddard	26		2	5	6	8	2	3			
8	Stone	46		3	19	4	9	8	2	1		
9	Sullivan	15		1	3	4	3	2	2			
10	Taney	6		1	2	2		1				
11	Texas	5			3							
12	Vernon	165	2				2					
13	Warren	12		11	39	21	32	38	18	3	1	
14	Washington	12		1	7	2	2					
15	Wayne	18		2	8	2	1	2	3			
16	Webster	13		3	3	2	2	1	2			
17	Worth	4			6	1	3		4			
18	Wright	3		2					1			
19	Residents of other States and nonresident aliens.	5					4	1				
		393		12	139	62	38	60	60	20	2	
20	Total Missouri	57,568	152	2,882	20,881	9,672	7,127	8,151	6,733	1,781	185	4

MONTANA—FORM 1040-A

1	Beaverhead	73		1	12	17	7	15	13	6	2	
2	Big Horn	34		1	6	11	2	5	8		1	
3	Blaine	46			14	8	5	10	7	2		
4	Broadwater	11			5	2		2	1	1		
5	Carbon	51			17	1	4	16	12	1		
6	Carter	1						1				
7	Cascade	1,042	2	18				1				
8	Great Falls	951	2	16	381	194	66	178	163	35	5	
9	Chouteau	53		2	16	340	178	62	169	149	30	5
10	Custer	144			24	4	4	9	9	1		
11	Daniels	14			46	22	18	37	19	2		
12	Dawson	117			5	1	3	3	2			
13	Deer Lodge	225			44	16	11	28	15	3		
14	Fallon	9		5	84	55	17	23	29	10	2	
15	Fergus	138	1	2	4	2	1	1		1		
16	Flathead	244		5	56	11	9	34	20	5		
17	Gallatin	197	1	2	81	40	29	52	29	7	1	
18	Garfield	4			57	41	18	42	33	3		
19	Glacier	109		1	1		2	1				
20	Golden Valley	3		2	33	30	13	16	11	4		1
21	Granite	43			1							
22	Hill	211		3	16	9	5	6	6	1		
23	Jefferson	42			51	29	30	60	31	6	1	
24	Judith Basin	9			15	7	3	14	2	1		
25	Lake	26		1	3	3	1	1				
26	Lewis and Clark	758	2	14	5	5	3	8	4	1		
27	Liberty	9			325	138	53	108	79	36	3	
28	Lincoln	46			1	4		1	1	1	1	
29	McCone	4			23	4	2	7	10			
30	Madison	20			3				1			
31	Meagher	11			11	3	2	4				
32	Mineral	10			1	2	2	4	1			
33	Missoula	22			7	5	4	5	1			
34	Musselshell	622	1	5	225	113	48	117	89	21	3	
35	Park	71			41	7	6	13	2	2		
36	Petroleum	180		5	60	42	14	33	23	3		
37	Phillips	8	1		5		1	1	1			
38	Pondera	37		2	11	5	6	5	6	1	1	
39	Powder River	65		2	13	13	4	11	13	6	3	
40	Powell	4			1		3					
41	Prairie	100			34	20	12	20	11	3		
42	Ravalli	5			3	2						
43	Richland	40		2	22	7	1	3	4	1		
44	Roosevelt	38			17	6	6	4	3	2		
45	Rosebud	34			11	10	2	7	2	2		
46	Sanders	59			16	13	8	10	12			
47	Sheridan	34			12	9	3	6	4	4		
		18			6	3	4	1	4			

counties and by cities of 25,000 and over population, showing the number of classes—Continued

MISSOURI—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
133	10	13	21	15	12	8	24	5	15	6	4		1
11	2	1	1		2	2	1	1		1			2
5	1	1	1			1			1				3
108	6	8	9	19	12	15	16	8	11	1	2	1	4
1		1											5
20	2	7	4	2	3		1	1					6
40	3	4	6	5	8	3	7	3	1				7
10		2	2	2	1	2	1			1	1		8
13	1	3		2	1		4	2					9
8		1	1	1	2	1	1		1				10
19	1	1	5		3	3	3		1				11
86	3	2	12	12	9	8	13	7	13	5	2		12
12	1	3	2	1			1	1	1				13
22	1	4	6		2	2	2	2	3				14
11	1		1		3	3	2				1		15
8			1	1		2		1	2	1			16
7		1	2	1			2	1					17
8			1	1	2		3	1					18
457	37	53	54	46	28	36	40	31	52	34	33	13	19
37,788	2,114	3,945	3,609	3,719	3,462	3,274	4,416	3,058	4,272	2,686	2,586	647	20

MONTANA—FORM 1040

85	7	8	14	3	5	12	16	7	12	1			1
30	3	3	3	2	3	6	5	3	2	1			2
58	2	5	5	5	3	14	7	5	6	5			3
9	1		2			1	2	2	1				4
52		7		6	8	7	12	6	2	3	1		5
13			1	2	3	2	4	1					6
650	30	16	45	63	49	100	139	77	63	43	24	1	7
583	27	16	41	54	40	90	127	67	56	42	22	1	8
141	2	4	17	5	9	21	43	15	17	4	4		9
114	7	7	9	12	10	23	15	14	15	2			10
19	2	3	4	2	2	3	1		1	1			11
67	2	12	8	3	4	13	15	5	4		1		12
124	4	15	9	11	8	17	23	17	15	3	2		13
12			3		1	3	3		1				14
128	3	7	11	14	22	22	23	12	9	5			15
147	9	4	15	14	17	17	24	24	15	7	1		16
162	9	6	16	12	25	24	25	19	18	3	5		17
8			1	2	2	2	3						18
65	3	1	3	5	4	9	10	10	11	8	1		19
5			1	3		1			2	1			20
33	2	3	4	2	4	7	7	1	2	1			21
92	3	2	8	5	6	17	17	7	14	8	4	1	22
19	2	2	4	3	2	4	2						23
11	1	1	1	1		2	5						24
30	1	1	4		3	3	8	8	2				25
442	13	17	35	32	38	68	85	55	52	28	16	3	26
14	1	1	2	2	1	2	3	2	1	1			27
29	1	2	3	1	3	8	7	2	1		1		28
7				2	2	1	1	1	1				29
36	6		5	2	7	7	7	1	1				30
32	3	1	3	5	3	1	10	2	2	1	1		31
12			1	1		2	4	2	1				32
317	8	13	22	30	30	49	54	29	41	24	17		33
38	3	2	4	2	1	5	7	7	5	1	1		34
103	8	3	13	15	6	16	25	7	7	2	1		35
11			2	2	2	3	2						36
44	1	2	3	2	6	4	11	6	7	1	1		37
87	3	4	4	6	8	11	21	16	8	5	1		38
16	1			2	2	3	4	2	2				39
50	5		10	3	1	9	14	7	1				40
9	3	1		1	1	1	2	1					41
69	2	2	9	9	6	9	16	9	5	1	1		42
63	1	2	9	4	3	7	19	12	3	3			43
49		4	7	5	2	12	8	4	4	2	1		44
25	5			2	1	5	5	3	2	1	1		45
31			1	6	4	6	4	4	2	3	1		46
23	1	1	1	7	1	4	5	2	1				47

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## MONTANA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Silver Bow	1,577		17	622	306	127	227	194	73	11	
2	Butte	1,522		17	598	294	123	219	189	71	11	
3	Stillwater	13		1	3	1	1	2	4	1		
4	Sweet Grass	12		1	4	2	2	3				
5	Teton	45			11	6	1	9	14	4		
6	Toole	92	1		31	14	8	22	13	3		
7	Treasure	4			1		2	1				
8	Valley	296			151	52	33	28	25	7		
9	Wheatland	39		1	12	5	4	10	6	1		
10	Wibaux	1						1				
11	Yellowstone	666		12	212	99	55	140	117	25	6	
12	Yellowstone National Park (part).	19			8	4		4	3			
13	Residents of other States and nonresident aliens.	110		3	37	17	13	11	20	6	3	
14	Total Montana	7,904	9	108	2,901	1,420	678	1,379	1,077	288	43	1

## NEBRASKA—FORM 1040-A

1	Adams	170		10	64	25	13	33	20	5		
2	Antelope	12			2	2	5		1	2		
3	Arthur											
4	Banner											
5	Blaine	1		1								
6	Boone	29		3	9	1	3	4	6	2	1	
7	Box Butte	127		3	31	28	22	31	10	2		
8	Boyd	9		4	4	1						
9	Brown	19		1	6	3	2	2				
10	Buffalo	88	1	4	26	12	15	17	11	2		
11	Burt	29		4	6	6	5	7		1		
12	Butler	33	1	4	11	8	4	2	2	1		
13	Cass	80		5	33	18	6	12	6	1		
14	Cedar	18		2	6	5	3	1	1			
15	Chase	6		1	2			1	2			
16	Cherry	26		4	9	7	1	3	2			
17	Cheyenne	33		2	12	5	1	9	1	3		
18	Clay	14			4	3	3	3		1		
19	Colfax	11		3	1	6	1					
20	Cuming	25		2	9	5	5	1	3			
21	Custer	45	2	5	11	8	5	6	7	1		
22	Dakota	33		2	12	5	2	11	1			
23	Dawes	102		5	26	13	18	27	11	2		
24	Dawson	50	2	6	13	8	6	5	7	3		
25	Deuel	9		2	2	3	1	1				
26	Dixon	21		2	6	7	2	3	1			
27	Dodge	142	1	11	50	22	18	25	14	1		
28	Douglas	7,599	13	263	3,059	1,196	635	1,162	985	260	25	1
29	Omaha	7,523	13	257	3,038	1,185	626	1,148	972	258	25	1
30	Dundy	6		1	1	1	3	1	3			
31	Fillmore	9			3	3	2		1			
32	Franklin	5			2	1						
33	Frontier	10		2	1	1	2	2	1	2		
34	Furnas	26		1	12	2	4	5	2			
35	Gage	163		10	47	19	25	42	15	3	2	
36	Garden	7		2		2	2		1			
37	Garfield	3				1		1	1			
38	Gosper	4				1		1		2		
39	Grant	12	2	1	3	2	2	1	1			
40	Greeley	4		1	2	1						
41	Hall	292		11	97	51	26	54	40	10	3	
42	Hamilton	21			9	9	3					
43	Harlan	16	1	5	4	2		3	1			
44	Hayes	3			1	1		1				
45	Hitchcock	15		2	5	2	3	2			1	
46	Holt	27		4	7	2	5	4	2	2	1	
47	Hooker	3			3						1	
48	Howard	14		2	4							
49	Jefferson	83		2	27	8	17	14	13		2	
50	Johnson	16		2	3	5		4	2			
51	Kearney	9		2	1	2		4				
52	Keith	9		1	2		1	2	3			

1 Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

MONTANA—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
624	32	42	32	41	51	89	118	55	82	36	37	9	1
800	31	39	30	39	50	82	116	52	80	36	36	9	2
19		1	2	3	3	3	5	2					3
22	2	2		1	3	4	6	2	1		1		4
149	2	2	8	7	15	11	37	22	27	14	4		5
72	4	7	5	6	1	11	17	6	7	3	5		6
12				2		3	4	3					7
113	4	4	7	10	7	10	29	14	15	4	8	1	8
21	5	1	2	3	2	4	1	3					9
5	1			1	2		1						10
410	12	11	29	27	25	65	90	44	60	37	10		11
13		3	2		1	2	4				1		12
93	12	5	13	5	8	13	9	7	10	3	6	2	13
5,134	234	240	421	416	436	779	1,044	565	558	266	158	17	14

NEBRASKA—FORM 1040

247	24	25	24	24	31	30	33	11	28	7	10		1
44	2	7	4	6	4	6	9	2	2	1	1		2
1		1											3
4			1	1			2						4
4	1	2	1										5
92	5	19	13	11	11	12	14	2	3		2		6
129	15	14	14	19	15	24	15	3	6	3	1		7
20	4	6	3	3	2		2						8
27	1	7		4	4	3	1	3			1		9
200	10	28	25	23	25	19	32	11	18	6	3		10
135	11	24	22	14	16	21	16	4	6	1			11
108	13	19	11	7	12	13	12	10	4	5	2		12
124	8	9	25	17	18	9	15	10	9	1	3		13
86	12	15	15	17	9	4	9	2	2	1			14
38	2	6	3	2	3	2	7	3	5	2	3		15
121	19	19	12	20	11	16	12	7	3	2			16
87	5	11	14	5	9	8	21	8	4	2			17
57	12	17	9	7	3	2	3	3	1				18
83	13	10	11	18	8	8	6	6	2	1			19
194	14	30	24	24	30	21	20	15	7	5	4		20
85	11	14	10	12	12	10	7	6	1	2			21
49	1	10	6	6	4	7	5	4	4	2			22
86	8	13	8	7	12	15	13	3	5	1	1		23
161	6	20	14	13	21	20	29	11	18	6	3		24
31	3	1	3	3	6	5	5	2		3			25
82	6	17	16	14	8	8	9	2	1		1		26
360	31	57	47	39	45	38	57	5	23	10	6	2	27
4,817	238	412	359	400	482	491	692	415	623	339	310	56	28
4,701	228	396	345	382	478	479	676	408	613	335	305	56	29
29	2	5		3	9	2	3	2		1	2		30
74	7	10	13	5	10	7	9	3	6	3	1		31
40	5	4	6	7	7	3	5	3					32
35	1	8	4	6	2	3	9		1	1			33
69	9	12	8	10	14	3	5	2	5	1			34
253	21	35	24	30	25	23	42	11	21	13	8		35
27	3	7	4		1	5	3		1	1	1		36
14	2	3	2	2	2	3							37
13	2	4		1	1	5							38
61	13	19	6	1	5	5	4	1	3	4			39
27	3	4	4	5	2	2	4		3				40
316	12	15	23	26	36	33	53	51	29	19	16	3	41
75	7	15	9	10	6	4	13	3	6	2			42
42	7	6	6	5	2	4	5	4	2	1			43
2				1					1				44
39	2	2	6	2	6	6	7	5	2	1			45
63	7	12	10	3	7	7	6	1	7	2	1		46
17	5	1	2	1	1	4	2						47
25	5	3		2	1	4	5	2	2	1			48
153	10	19	13	20	21	22	25	8	7	3	5		49
42	3	9	2	6	7	4	5	5	1				50
56	4	1	11	6	7	8	11	4	1	3			51
57	3	7	3	6	3	9	11	5	7	3			52



counties and by cities of 25,000 and over population, showing the number of classes—Continued

## NEBRASKA FORM—1040—Continued

Total number of returns	Net income classes (in thousands of dollars)											Line No.	
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25		25 and over
6	2	1		1	1	1							1
63	2	9	9	7	2	8	10	5	3				2
80	7	25	9	7	11	10	5	3	5	2	4		3
1,748	88	194	160	172	191	261	170	163	162	94	88	5	4
1,677	82	181	155	166	178	251	164	161	159	89	86	5	5
233	12	23	36	19	30	31	38	12	19	8	5		6
16	2	3	1	2	2	1	3			2			7
3					1	1				1			8
3	2		1										9
278	26	41	27	31	43	30	42	14	14	7	3		10
65	6	12	11	8	2	9	11	4	2				11
64	4	11	6	8	9	9	8	2	5	1	1		12
59	7	4	7	12	7	10	4	6	1	1	1		13
95	11	11	12	9	15	12	17	3	4	1	1		14
96	9	15	17	5	17	9	10	9	3	1	1		15
185	8	22	23	22	32	21	15	14	8	12	8		16
31	2	5	2	5	3	4	5	3	2				17
21	1	3			1	1	5	3					18
87	5	10	12	10	7	12	12	7	6	3	3		19
60	2	10	10	7	12	9	5	4	1				20
203	13	27	25	16	29	28	34	12	11	6	2		21
69	10	5	7	15	6	7	12	2	5				22
103	8	15	12	9	15	14	9	11	6	3	1		23
151	2	24	8	22	21	12	23	15	13	5	6		24
10	3	2			1			1			1		25
141	9	24	22	22	16	22	11	4	9	1	1		26
43	2	7	7	3	5	3	8	2	3	3			27
147	12	15	22	23	16	15	19	14	8	3			28
358	22	27	18	39	37	52	58	33	36	23	12	1	29
115	5	17	8	10	16	10	20	9	12	5	3		30
101	6	14	8	22	11	9	17	5	6	3			31
27	5	5	3	2	4	3	4	1					32
18	1	2	2	2	3	3	2				1		33
48	5	9	5	7	4	6	6		3		3		34
61	8	8	9	9	2	4	14	3	2	1	1		35
4	1				1		2						36
90	5	11	14	10	7	11	23	3	4	1	1		37
51	2	3	9	5	7	5	9	6	2	3			38
101	13	25	17	9	12	16	6		1	1	1		39
98	14	22	19	7	13	6	12	2	2	1			40
29		3	3	4	9	5	1	2	1	1			41
3				1	1								42
131	4	16	16	11	17	9	29	14	8	4	3		43
149	17	25	20	11	20	19	16	2	8	6	4	1	44
14,445	971	1,719	1,456	1,458	1,635	1,657	1,968	1,053	1,259	659	541	69	45

## NEVADA—FORM 1040

43	1	7	4		3	4	9	2	9	4			1
263	4	12	6	19	15	25	61	52	45	12	11	1	2
42	5	2	1	6	9	4	6	2	3	1	2	1	3
161	15	17	9	24	23	20	31	8	9	4	1		4
21	1		2	1	3	3	5	3	4				5
19	1	1	6	4	1	2	2	2					6
84	15	11	13	6	6	7	15	2	7	2			7
24	4	5	2	1	3	4	2	1	1	1			8
16		5	1	2	2	2	3	1	2				9
63	7	8	6	6	9	8	5	7	4	1	2		10
26	2	6	2	4	2	4	4	2					11
74	3	1	3	6	2	11	15	14	12	4	2	1	12
48	4	4	6	7	10	3	2	5	5	2			13
33	2	4	2	3	3	3	6	1	4	1	4		14
21	1		3	2	2	3	3	3	4				15
775	43	48	50	58	64	97	152	94	102	29	31	7	16
719	38	44	40	54	57	91	143	92	98	26	29	7	17
106	13	15	10	11	8	5	9	12	15	3	4	1	18
43	3	7	2	1	6	1	12	2	4	1	2	2	19
1,862	124	153	127	161	169	206	342	213	230	65	60	13	20

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## NEW HAMPSHIRE—FORM 1040-A

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Belknap.....	453	2	33	188	62	38	60	50	15	5	
2	Carroll.....	160		19	56	36	14	13	17			
3	Cheshire.....	690	1	64	291	96	35	96	82	20	4	
4	Coos.....	463	1	26	191	70	43	63	54	10	5	1
5	Grafton.....	1,042	2	72	332	162	97	148	164	55	10	
6	Hillsborough.....	3,874	3	210	1,862	599	262	426	389	109	14	
7	Manchester.....	2,281	1	110	1,138	359	147	250	209	61	6	
8	Nashua.....	1,104	2	51	538	157	81	117	120	30	8	
9	Merrimack.....	1,518	2	108	628	255	131	181	153	52	8	
10	Concord.....	1,118	2	74	482	184	92	137	107	35	5	
11	Rockingham.....	1,191		64	444	231	106	143	156	36	11	
12	Strafford.....	826	4	67	361	115	64	119	75	19	2	
13	Sullivan.....	323		19	150	35	28	45	31	12	3	
14	Residents of other States and nonresident aliens.	276	1	27	84	53	27	39	33	9	3	
15	Total New Hampshire.	10,816	16	709	4,587	1,714	845	1,333	1,204	342	65	1

## NEW JERSEY—FORM 1040-A

1	Atlantic.....	2,195	15	144	688	416	262	321	283	58	8	
2	Atlantic City.....	1,262	9	87	434	257	130	170	142	27	6	
3	Bergen.....	17,813	42	872	4,737	2,546	2,095	3,246	3,312	909	54	
4	Garfield.....	166		8	93	23	10	16	12	4		
5	Burlington.....	1,780	10	96	589	307	198	269	224	75	11	
6	Camden.....	6,718	14	271	2,255	978	720	1,230	982	238	29	1
7	Camden <sup>1</sup> .....	2,662	4	130	1,058	473	274	384	277	58	4	
8	Cape May.....	358	3	52	101	51	37	62	45	4	3	
9	Cumberland.....	848	5	44	300	128	99	136	107	25	4	
10	Essex.....	36,905	84	1,812	12,053	5,910	4,274	5,386	5,637	1,671	201	78
11	Belleville.....	1,201	1	46	387	162	144	240	186	35		
12	Bloomfield.....	2,480	2	89	711	365	291	444	448	126	4	
13	East Orange.....	5,674	12	242	1,561	927	651	920	987	357	17	
14	Irvington.....	2,678	1	97	1,040	443	304	426	303	64		
15	Montclair.....	2,239	12	157	549	357	273	297	420	150	14	
16	Newark <sup>1</sup> .....	13,220	28	686	5,573	2,387	1,418	1,404	1,355	350	19	
17	Orange.....	1,577	2	93	577	295	173	205	169	61	2	
18	Gloucester.....	1,545	4	67	527	234	188	256	209	55	5	
19	Hudson.....	24,709	46	1,264	10,528	4,886	2,525	2,842	2,142	452	24	
20	Bayonne.....	2,436	4	113	1,006	496	241	307	218	49	2	
21	Hoboken.....	1,704	2	78	832	369	172	122	104	24	1	
22	Jersey City <sup>1</sup> .....	12,025	25	607	5,261	2,439	1,219	1,289	946	228	11	
23	Kearny.....	1,527	1	108	655	238	132	227	151	15		
24	North Bergen.....	1,320	1	75	467	211	159	209	170	25	3	
25	Union City.....	1,856	4	89	758	373	223	224	160	22	3	
26	West New York.....	1,318	3	71	500	280	125	179	140	20		
27	Hunterdon.....	469	3	33	162	94	51	55	57	13		
28	Mercer.....	4,362	18	223	1,373	744	505	688	586	235	19	1
29	Trenton <sup>1</sup> .....	3,117	15	173	1,020	518	351	510	403	117	10	
30	Middlesex.....	4,773	11	215	1,836	741	483	692	614	171	10	
31	New Brunswick.....	1,306	5	56	531	206	135	159	164	47	3	
32	Perth Amboy.....	731	1	41	315	126	68	84	79	16	1	
33	Woodbridge.....	274		16	102	44	29	30	44	7		
34	Monmouth.....	3,303	20	218	978	553	368	552	487	110	16	
35	Morris.....	4,121	10	230	1,362	614	446	594	662	198	7	
36	Ocean.....	453	4	42	129	75	51	70	53	7		
37	Passaic.....	8,354	27	441	2,927	1,414	934	1,252	1,085	263	11	
38	Clifton.....	1,491	2	63	518	205	185	256	228	32	2	
39	Passaic.....	1,876	3	109	689	330	192	250	229	73	1	
40	Paterson <sup>1</sup> .....	3,539	21	203	1,275	679	374	479	400	103	5	
41	Salem.....	642	3	26	213	129	65	83	93	26	4	
42	Somerset.....	1,787	7	95	677	339	126	176	281	81	5	
43	Sussex.....	436	2	30	180	58	50	60	39	17		
44	Union.....	14,025	24	574	4,130	2,169	1,602	2,406	2,428	651	38	3
45	Elizabeth <sup>1</sup> .....	4,439	14	189	1,625	774	474	602	599	148	13	1
46	Plainfield.....	1,898	2	75	538	312	250	288	319	108	6	
47	Warren.....	713	7	29	281	126	69	114	75	11	1	
48	Residents of other States and nonresident aliens.	1,684	12	99	431	307	213	256	272	84	10	
49	Total, New Jersey..	137,973	371	6,877	46,457	22,819	15,361	20,746	19,673	5,324	337	8

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

NEW HAMPSHIRE—FORM 1040

Total number of returns	Net income classes (in thousands of dollars)											Line No.	
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25		25 and over
358	23	58	39	31	51	30	44	23	32	17	10	-----	1
203	17	30	17	26	28	22	18	15	11	11	6	-----	2
568	27	57	75	47	71	52	61	48	52	37	37	-----	3
409	25	50	62	37	47	48	56	31	29	13	11	-----	4
829	45	101	83	98	97	74	96	62	94	47	25	-----	5
2,286	124	251	233	218	240	204	320	181	234	129	119	-----	6
1,297	65	126	135	121	138	125	193	94	135	78	68	-----	7
554	36	69	49	49	51	47	73	46	60	32	31	-----	8
980	52	122	96	100	87	53	88	142	90	77	65	-----	9
594	29	65	50	56	50	53	92	53	60	42	37	-----	10
846	48	95	95	83	72	94	112	62	83	53	39	-----	11
598	30	73	50	58	66	74	94	51	42	31	22	-----	12
299	12	38	35	36	27	31	44	21	23	17	13	-----	13
163	15	24	8	16	15	12	17	12	11	10	15	-----	14
7,539	418	899	793	750	801	729	1,004	596	688	427	350	84	15

NEW JERSEY—FORM 1040

1,753	105	110	132	122	126	237	340	172	217	85	87	20	1
1,147	84	82	93	88	88	155	200	107	132	50	57	11	2
7,908	378	716	572	616	699	633	990	806	1,214	650	518	116	3
131	12	19	20	19	21	16	7	7	5	1	4	-----	4
931	24	38	69	55	63	97	175	108	134	87	60	21	5
1,987	71	86	129	108	140	234	365	250	306	143	143	11	6
680	32	39	57	50	57	82	130	78	79	30	41	5	7
332	23	27	27	23	42	57	66	21	28	7	9	2	8
485	18	26	42	37	37	65	95	39	64	29	30	3	9
21,145	1,080	1,751	1,427	1,492	1,746	1,688	2,599	1,990	3,122	1,906	1,893	451	10
241	12	19	22	23	23	33	30	19	26	22	9	3	11
643	28	46	49	59	60	93	90	62	100	45	37	4	12
2,740	113	195	180	171	221	192	336	303	488	261	229	51	13
646	31	86	65	74	86	75	87	50	57	26	7	2	14
2,649	106	157	139	140	156	147	304	246	449	325	370	110	15
7,117	520	802	678	660	737	709	937	532	655	389	411	87	16
830	36	59	57	62	74	71	98	64	133	75	80	21	17
549	17	16	34	28	43	76	102	61	93	52	25	2	18
9,063	739	1,235	928	967	1,090	954	1,112	568	697	381	301	91	19
894	75	117	92	112	127	92	131	55	50	23	18	2	20
798	67	135	96	75	105	69	87	38	67	18	26	15	21
4,241	347	525	429	421	488	468	504	272	343	224	165	55	22
121	9	14	19	12	12	17	17	7	7	3	4	-----	23
335	28	44	34	42	40	33	40	22	35	9	7	1	24
1,082	103	198	100	119	141	119	126	55	66	26	26	3	25
455	39	66	45	64	58	51	55	24	27	15	5	6	26
381	24	52	38	41	32	35	54	32	38	16	13	6	27
2,296	91	96	155	117	137	258	418	253	314	238	178	41	28
1,467	63	61	109	76	91	197	300	161	178	131	85	15	29
2,160	163	246	172	197	217	209	305	177	223	137	95	19	30
701	57	81	50	58	59	56	95	57	80	58	45	5	31
389	41	62	25	41	44	39	55	30	29	16	7	-----	32
83	3	9	9	9	8	12	12	7	6	5	3	-----	33
2,307	119	108	148	157	160	261	357	270	311	168	173	75	34
2,556	127	224	205	189	230	168	313	221	352	215	232	80	35
422	18	24	27	38	40	57	83	50	42	15	20	8	36
4,955	337	543	473	457	502	520	612	371	527	294	271	48	37
461	18	43	52	48	51	45	54	31	59	43	16	1	38
1,306	94	145	112	126	123	125	182	90	141	79	77	12	39
2,566	193	302	255	234	262	275	289	189	252	140	145	30	40
311	9	15	22	15	20	53	62	36	46	23	9	1	41
974	52	83	80	83	104	119	124	74	110	47	70	28	42
351	20	34	29	41	36	39	53	32	32	20	9	6	43
6,585	306	494	426	458	568	519	827	702	1,040	610	568	67	44
1,818	94	161	152	149	177	159	260	190	216	148	98	14	45
1,322	68	107	77	109	97	98	146	119	193	146	127	35	46
478	34	59	49	44	53	47	65	36	49	22	18	2	47
1,197	75	102	77	110	64	81	121	127	189	110	133	8	48
69,126	3,830	6,085	5,261	5,395	6,149	6,407	9,239	6,396	9,148	5,255	4,855	1,106	49

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## NEW MEXICO—FORM 1040-A

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Bernalillo	848	2	24	269	162	93	161	112	25		
2	Albuquerque	839	2	24	268	157	93	160	110	25		
3	Catron	5										
4	Chaves	106		5	23	21	11	27	14	5		
5	Colfax	220		8	85	29	27	50	17	3	1	
6	Curry	110		5	27	17	11	31	17	2		
7	De Baca	2										
8	Dona Ana	75	1	5	15	16	14	15	9			
9	Eddy	108		4	32	29	10	16	15	2		
10	Grant	151		6	52	41	14	18	15	5		
11	Guadalupe	29		5	9	4	6	4	1			
12	Harding	1										
13	Hidalgo	32		3	8	7	5	4	5			
14	Lea	71		1	21	20	5	9	12	3		
15	Lincoln	54	1	5	22	6	10	5	5			
16	Luna	26		3	4	6	6	5	2			
17	McKinley	255		14	105	44	34	37	17	4		
18	Mora	19		4	7	5	2	1				
19	Otero	39		4	11	9	3	5	7			
20	Quay	81		5	15	13	13	29	5		1	
21	Rio Arriba	35	1	4	9	13	2	2	3	1		
22	Roosevelt	9		2	4	1	2					
23	Sandoval	25			13	4	1	5	2			
24	San Juan	60			29	15	3	5	8			
25	San Miguel	154		8	43	28	21	33	18	2	1	
26	Santa Fe	303		27	97	68	33	47	21	10		
27	Sierra	11			8	3						
28	Socorro	15		1	6	2	2	2	2			
29	Taos	19		1	5	5	3	2	3			
30	Torrance	8			1	4		1	2			
31	Union	18		1	2	8	2	2	3			
32	Valencia	51		2	16	11	4	11	7			
33	Residents of other States and nonresident aliens	92		8	20	23	11	12	11	4	3	
34	Total New Mexico	3,032	5	155	963	615	349	540	333	66	6	

## NEW YORK—FORM 1040-A

1	Albany	7,502	6	364	2,849	1,211	757	1,122	951	235	6	
2	Albany <sup>1</sup>	5,821	5	249	2,227	949	601	836	756	193	5	1
3	Allegany	936	1	59	322	127	98	168	117	43	1	
4	Bronx	54,617	76	2,787	21,135	9,216	5,119	8,001	6,757	1,444	78	4
5	Bronx Boro <sup>1</sup>	54,617	76	2,787	21,135	9,216	5,119	8,001	6,757	1,444	78	4
6	Broome	6,367	9	242	3,318	898	427	905	467	83	16	2
7	Binghamton	3,237	6	156	1,583	454	254	421	292	59	11	1
8	Cattaraugus	1,043	3	75	471	145	116	128	83	19	3	
9	Cayuga	1,209	4	84	495	174	115	159	128	45	5	
10	Auburn	926	3	61	383	135	89	125	98	27	5	
11	Chautauqua	1,759	10	105	647	263	190	259	216	62	7	
12	Jamestown	741	3	48	316	92	76	104	93	8	1	
13	Chemung	1,564	6	96	580	270	198	262	126	25	1	
14	Elmira	1,356	5	81	489	241	176	235	107	21	1	
15	Chenango	990	8	87	386	156	111	111	104	25	1	
16	Clinton	526	1	32	179	85	60	70	86	12	1	
17	Columbia	606	1	44	237	104	82	58	61	19		
18	Cortland	592	1	46	225	105	69	68	57	17	4	
19	Delaware	493	2	47	170	91	49	71	46	14	3	
20	Dutchess	2,649	8	160	964	455	302	372	298	86	4	
21	Poughkeepsie	1,484	6	75	528	250	166	222	185	51	1	
22	Erie	24,005	36	1,362	10,140	3,968	2,312	3,125	2,442	570	47	3
23	Buffalo <sup>1</sup>	19,918	29	1,129	8,934	3,459	1,879	2,361	1,706	384	35	2
24	Essex	389		39	130	65	39	56	47	12	1	
25	Franklin	668	3	54	254	142	73	81	52	5	4	
26	Fulton	1,074	1	75	458	172	129	124	91	24		
27	Genesee	650	5	51	258	109	64	77	72	13	1	
28	Greene	472	2	32	147	75	60	70	64	22		
29	Hamilton	59		4	14	12	6	9	11	3		
30	Herkimer	1,047	1	101	508	135	93	115	74	18	2	
31	Jefferson	1,456	4	143	592	212	135	195	141	29	5	
32	Watertown	930	1	89	395	127	85	123	94	13	3	
33	Kings	107,465	228	5,907	40,833	18,594	10,948	14,412	13,226	2,990	313	14
34	Brooklyn <sup>1</sup>	107,465	228	5,907	40,833	18,594	10,948	14,412	13,226	2,990	313	14

<sup>1</sup> Cities of 100,000 and over population.

countries and by cities of 25,000 and over population, showing the number of classes—Continued

## NEW MEXICO—FORM 1040

Total number of re- turns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
892	59	71	78	94	102	102	155	107	73	35	16		1
883	58	71	78	93	99	99	155	107	72	35	16		2
29	6	3	5	4	1	3	4	1	2				3
480	57	53	50	46	79	69	59	34	17	13	3		4
198	27	33	21	16	19	20	26	18	12	6			5
189	8	36	30	26	21	13	23	14	13	5			6
38	10	11		3	5	4	1	4					7
279	16	23	25	27	40	32	43	34	29	9	1		8
267	18	23	24	29	22	33	50	31	27	8	2		9
230	20	26	28	35	25	18	26	17	7	7	2		10
35	10	5	2	6	4	5	3						11
19	4	4	2		1	2	1	1	1	3			12
55	10	10	6	6	4	5	5	3	5		1		13
159	19	22	20	14	18	23	18	10	8	6	1		14
66	11	7	8	14	12	7	4		3				15
86	11	10	11	7	8	9	10	11	6	3			16
214	11	20	24	31	23	26	37	23	16	3			17
19	4	4	5		2	2		1	1				18
94	9	8	16	14	13	12	14	2	6				19
100	13	22	10	14	7	11	17	4	2				20
43	3	2	6	5	4	4	8	9	1	1			21
68	10	7	10	10	11	7	9	1	2	1			22
38	1	4	2	2	6		8	12			3		23
64	2	5	8	9	4	7	9	9	4	5	2		24
156	14	22	17	19	15	20	20	11	7		7		25
313	18	47	20	30	21	34	48	44	18	23	10		26
46	10	5	12	6	4	5	3	1					27
65	10	13	9	9	5	11	5	5	2				28
40	5	6	3	4	7		6	2	6		1		29
30	4	7	6	2	3		4	2	2				30
53	5	15	7	9	5	2	6	2	1	1			31
46	6	4	7	3	10	6	5			2	3		32
76	8	16	6	6	11	5	9	1	9	2		3	33
4,487	419	544	478	500	512	497	636	419	290	133	52	7	34

## NEW YORK—FORM 1040

3,743	237	306	313	314	343	348	531	329	431	252	275	64	1
2,971	195	240	243	247	262	267	419	261	354	204	231	48	2
630	52	85	69	77	71	63	72	43	43	25	21	9	3
13,341	1,099	1,623	1,327	1,417	1,605	1,416	1,762	1,030	1,215	509	287	51	4
13,341	1,099	1,623	1,327	1,417	1,605	1,416	1,762	1,030	1,215	509	287	51	5
2,427	126	223	251	244	291	251	348	206	232	129	116	10	6
1,776	100	155	167	173	186	206	253	150	186	102	91	7	7
1,007	65	121	119	108	101	122	150	69	74	41	28	9	8
987	62	124	116	100	94	81	138	74	88	51	48	11	9
772	57	89	90	73	72	64	110	58	72	38	38	11	10
1,600	110	207	166	186	187	177	201	93	119	81	60	13	11
777	55	86	80	90	75	88	101	49	60	51	35	7	12
1,076	90	116	103	99	134	95	146	86	89	65	48	5	13
948	83	107	94	86	113	81	130	68	76	60	45	5	14
470	32	50	49	45	57	56	64	28	27	30	25	7	15
382	26	27	36	39	37	47	52	44	33	23	16	2	16
640	41	79	83	66	76	64	69	50	55	27	26	4	17
504	24	63	49	48	52	52	84	26	52	20	30	4	18
457	52	66	55	53	66	45	54	16	24	16	4	6	19
1,936	129	205	185	180	188	195	263	166	156	110	119	40	20
1,047	76	101	94	97	96	104	144	104	88	67	61	15	21
12,956	957	1,490	1,257	1,208	1,343	1,231	1,686	1,072	1,189	682	667	174	22
10,503	800	1,199	1,032	989	1,077	993	1,337	853	916	564	583	160	23
497	34	59	48	46	46	54	71	31	33	29	33	13	24
686	77	117	77	76	75	68	77	46	46	13	14		25
914	55	88	73	69	102	102	142	91	88	53	41	10	26
479	37	49	42	40	49	51	68	37	48	26	27	5	27
405	28	54	47	41	46	45	52	27	27	20	14	4	28
60	8	14	6	7	5	3	8	5	2	1	1		29
745	11	190	95	78	80	70	78	40	36	37	21	9	30
1,441	62	239	206	159	174	162	157	91	89	48	44	10	31
911	58	123	130	93	99	101	104	59	64	38	33	9	32
39,901	2,940	4,952	4,160	4,124	4,227	3,771	5,030	3,068	3,800	1,939	1,602	288	33
39,901	2,940	4,952	4,160	4,124	4,227	3,771	5,030	3,068	3,800	1,939	1,602	288	34



counties and by cities of 25,000 and over population, showing the number of classes—Continued

NEW YORK—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)													Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
237	12	38	39	26	27	20	24	23	14	10	1	3	1	
421	25	60	52	49	69	48	44	28	26	10	8	2	2	
503	29	53	42	58	64	48	75	51	38	26	18	1	3	
7,984	608	818	790	739	752	739	941	694	801	483	505	114	4	
7,178	538	724	692	666	667	645	843	633	733	451	478	108	5	
776	60	104	69	64	97	79	84	55	78	35	42	9	6	
481	36	65	43	34	57	53	49	36	51	22	31	4	7	
10,883	688	1,027	694	790	843	841	1,324	1,061	1,599	936	822	258	8	
93,620	7,117	7,405	5,814	5,913	6,392	6,125	10,165	7,572	11,601	8,700	11,788	5,028	9	
193,620	7,117	7,405	5,814	5,913	6,392	6,125	10,165	7,572	11,601	8,700	11,788	5,028	10	
2,215	157	275	227	233	230	210	290	169	186	113	103	22	11	
1,273	80	168	122	137	113	138	177	110	104	58	57	9	12	
3,249	200	377	338	374	345	323	409	240	304	156	159	24	13	
560	38	52	45	59	41	64	83	27	63	37	47	4	14	
1,894	124	220	214	221	209	181	225	156	179	75	78	12	15	
4,964	340	592	509	494	524	524	659	376	468	235	210	33	16	
14,296	298	496	431	410	439	467	587	326	422	210	179	31	17	
866	65	88	92	109	95	96	104	74	76	37	26	4	18	
2,157	141	244	184	183	278	212	292	155	185	120	113	50	19	
640	35	84	48	57	84	68	99	44	59	31	26	5	20	
337	27	39	33	32	41	40	49	30	26	16	4	-----	21	
793	41	98	93	90	101	79	106	57	54	37	34	3	22	
701	29	70	86	73	78	76	107	59	57	33	29	4	23	
360	31	40	37	28	26	22	57	30	45	17	20	7	24	
19,684	1,340	2,241	1,806	1,835	2,144	1,960	2,521	1,694	2,181	1,065	788	109	25	
19,684	1,340	2,241	1,806	1,835	2,144	1,960	2,521	1,694	2,181	1,065	788	109	26	
1,701	89	165	153	180	178	182	211	123	191	105	89	26	27	
1,326	70	125	115	128	139	139	153	104	156	84	98	24	28	
2,327	159	323	255	252	238	258	269	151	216	107	85	14	29	
12,327	159	323	255	252	238	258	269	151	216	107	85	14	30	
1,106	91	124	101	85	110	117	141	81	100	85	55	16	31	
926	67	145	104	103	110	90	124	56	68	33	22	4	32	
788	52	86	68	87	106	88	102	59	59	34	39	8	33	
1,771	95	142	125	188	181	197	300	167	175	99	90	12	34	
1,603	86	133	113	170	156	175	274	149	161	89	86	11	35	
218	11	39	33	23	31	26	20	12	12	7	4	-----	36	
127	7	18	17	13	18	16	13	11	8	4	1	-----	37	
275	16	45	32	25	33	36	19	29	29	12	9	-----	38	
885	41	113	89	106	102	69	105	73	77	55	38	-----	39	
4,143	474	579	449	476	434	365	396	231	286	176	189	88	40	
573	53	81	70	68	82	68	63	32	33	10	9	-----	41	
284	16	39	36	34	37	30	40	22	15	8	7	-----	42	
846	46	87	67	76	76	81	126	74	130	48	34	-----	43	
1,140	127	140	146	115	114	100	143	68	87	49	45	-----	44	
562	61	65	69	57	61	46	65	31	51	24	29	-----	45	
663	53	68	78	55	71	57	89	43	55	39	44	-----	46	
448	47	60	60	38	57	41	46	26	37	22	11	-----	47	
611	27	77	64	80	71	47	95	42	57	17	29	-----	48	
19,952	1,437	1,476	1,120	1,208	1,259	1,382	2,207	1,945	3,092	2,052	2,211	563	49	
2,303	187	198	163	160	165	158	264	220	377	216	163	32	50	
2,323	179	153	126	144	148	143	255	205	366	236	298	70	51	
1,693	116	132	100	107	118	126	223	182	263	152	152	22	52	
2,433	231	230	187	207	197	236	283	253	273	177	126	33	53	
274	17	38	34	27	39	35	37	15	15	9	7	-----	54	
195	6	22	22	28	26	18	28	12	12	8	13	-----	55	
7,790	481	598	381	325	382	418	837	799	1,361	918	957	333	56	
284,077	20,676	28,581	23,341	23,506	25,270	23,772	33,965	23,197	31,850	20,153	22,234	7,532	58	
168,749	12,655	16,544	13,362	13,541	14,606	13,530	19,747	13,515	19,013	12,320	14,550	5,366	59	

NORTH CAROLINA—FORM 1040

237	4	17	19	25	23	27	31	23	39	10	17	2	1
9	-----	1	1	4	-----	1	1	-----	-----	-----	-----	1	2
4	-----	-----	1	1	-----	-----	-----	-----	1	1	-----	-----	3
62	7	6	9	5	9	3	7	5	4	4	3	-----	4
6	-----	-----	1	1	-----	-----	1	1	1	-----	-----	-----	5
4	-----	1	1	-----	-----	-----	1	1	-----	-----	-----	-----	6
116	5	10	11	13	17	10	16	15	12	3	3	1	7



counties and by cities of 25,000 and over population, showing the number of classes—Continued

NORTH CAROLINA—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)													Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
33	1	2	2	3	5	5	5	3	4	1	2		1	
13	1		1	2	1	1	1	4	1	1			2	
12		1	2	3	2	1	1		1		1		3	
677	52	82	66	81	70	58	72	48	66	45	32		5	
593	46	67	59	75	61	54	65	45	54	38	26		3	
91	3	4	6	7	8	9	13	10	15	5	10		1	
196	4	13	11	12	16	25	31	19	16	21	22		6	
99	2	5	6	7	6	11	15	13	12	7	12		3	
5	1	1	1	1	1				1				9	
61	1	11	9	10	14	3	5	5	1	1			10	
12			2	4		3	1	1		1			11	
206	11	25	17	18	22	18	25	12	24	14	18		2	
22	2		2	3	3	3	3		1	3	2		13	
18		1	2	2	3	2	6		1				14	
35	4	4	1	6	4	3	2	5	5	2			15	
													16	
113	10	2	5	11	11	9	17	15	14	11	6		2	
56	4	7	2	4	10	4	10	9	4	1	1		18	
121	16	14	9	13	18	8	14	8	12	6	3		19	
148	12	10	18	17	19	15	13	13	15	6	8		2	
6	1	1	2	1	1	1							21	
10	1	1	1	4	2				1				22	
155	10	15	8	19	21	14	23	16	10	6	10		3	
17		2	1	2		4	3	2	2	1			23	
34	2	2	5	5	6	4	3		4	1	2		24	
717	36	69	56	45	79	52	91	61	101	61	49		17	
695	35	69	52	45	77	49	87	56	101	60	48		16	
253	9	20	24	27	33	27	44	17	18	16	14		4	
1,213	59	74	105	99	119	132	179	98	115	78	97		58	
1,167	59	69	99	94	114	125	168	96	111	78	96		58	
35	1	7	3	5	1	2	8	4	2	1	1		31	
315	20	39	37	24	40	23	34	23	30	20	20		5	
3								2					32	
2			1				1		1				33	
2			6	5	3	8	7	6	7	9	2		1	
68	1	2	3	3	3	3	1	7	2	1	1		36	
22	2	2	2	3	3	3	3						37	
1,146	76	101	92	104	104	118	150	99	123	69	75		35	
782	51	67	65	76	75	76	104	68	79	48	51		22	
295	24	28	19	23	25	40	33	24	32	16	20		11	
141	8	9	16	16	18	13	21	12	15	7	6		40	
49	1	3	1	5	9	1	10	5	4	6	4		41	
77	5	17	7	12	8	12	4	5	4	2	1		42	
87	9	16	13	7	10	8	8	3	7	3	3		43	
30	1	4	2	3	3	1	2	5	3	1	5		44	
17			2	2	6	2	2	2	4		1		45	
1			1										46	
151	6	13	14	19	29	20	11	12	13	7	6		1	
23	1	4	6	4	1	1	2	3			1		48	
65	5	10	3	4	6	6	9	5	7	6	2		2	
5			1	1			1		3				50	
52	3	8	4	4	11	4	7	2	5	2	2		51	
181	8	13	9	13	6	22	26	23	22	15	20		4	
38	1	4	2	4	5	1	7	4	4	4	2		52	
57	1	5	3	10	4		10	6	11	3	4		53	
14		2	2	2	2		2	2	1				54	
10	1	1	2	1	1	1	2	1	1				55	
61	4	3	4	1	8	7	13	9	6	4	2		56	
1,466	89	114	110	124	135	117	180	150	210	120	92		25	
1,419	85	109	106	119	131	114	169	144	206	120	91		25	
18		2	3	5	3	1	5	1	1		1		60	
24	4	5	3	2	3		5		2				61	
141	15	24	8	14	16	6	16	12	14	11	4		1	
180	10	12	13	15	22	19	24	14	19	16	14		2	
495	32	60	43	39	58	56	45	36	57	32	28		9	
472	30	56	41	36	56	52	44	36	55	30	27		9	
64	1	4	19	8	5	17	5	17	5	5			66	
14		3	4	4	2	1	1	1					67	
51	3	6	3	6	6	3	9	4	5	5	1		68	
11	4	2	2	2	2		1	1	1				69	
144	20	21	14	20	16	12	16	7	9	8	1		70	
11		1	3	3		1	2	2	2				71	
21	1	2	4	2	6	1	3		2				72	
60	2	5	5	6	9	7	8	6	5	3	4		73	
320	13	28	20	41	29	29	39	34	33	29	22		3	

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

NORTH CAROLINA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)											
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10		
1	Polk	29		4	4	8	8	4						
2	Randolph	127	1	10	37	17	16	27	12	6	1			1
3	Richmond	184	2	9	37	17	28	53	32	5	1			
4	Robeson	118	2	11	35	16	18	17	15	3	1			
5	Rockingham	236		13	53	32	37	64	25	11	1			
6	Rowan	398	1	22	107	53	72	91	46	3	3			
7	Rutherford	74		5	11	18	12	15	8	5				
8	Sampson	32		2	6	7	3	8	5	1				
9	Scotland	45		3	9	3	8	12	8	2				
10	Stanly	95		7	22	11	16	19	15	5				
11	Stokes	11		2	4	2			1					
12	Surry	113		10	29	15	15	18	23	2	1			
13	Swain	36		2	18	3	1	8	2	2				
14	Transylvania	19		2	4	9	1	2	1					
15	Tyrrell	1			1									
16	Union	81		9	11	11	10	30	10					
17	Vance	132		13	27	23	14	16	21	15	2			1
18	Wake	1,318	5	64	400	193	178	251	186	33	7			1
19	Raleigh	1,224	5	57	374	179	169	234	168	30	7			1
20	Warren	59		2	14	8	13	15	4	3				
21	Washington	25		6	5	3	4	3	2	1				
22	Watauga	6		1	3		1	1						
23	Wayne	202		10	48	36	16	45	27	17	3			
24	Wilkes	54	1	4	12	9	13	8	6		1			
25	Wilson	322	2	13	73	42	54	66	43	24	5			
26	Yadkin	3			2			1						
27	Yancey	6			3			1						
28	Residents of other States and nonresident aliens.	118		3	35	26	16	11	14	11	2			
29	Total North Carolina.	19,439	81	1,250	5,674	2,954	2,687	3,651	2,250	718	163			11

NORTH DAKOTA—FORM 1040-A

1	Adams	19		1	6	4	4	1	3					
2	Barnes	87		7	31	18	11	13	6	1				
3	Benson	31		2	10	8	4	4	3					
4	Billings	2	1											
5	Bottineau	33		7	4	5	9	4	4					
6	Bowman	14			4	2	3	3	2					
7	Burke	19		2	4	7	3	3						
8	Burleigh	389	2	24	137	67	58	54	37	8	2			
9	Cass	1,190	5	95	371	165	191	187	146	28	2			
10	Fargo	1,075	3	83	333	143	175	173	137	26	2			
11	Cavalier	20		3	4	2	3	5	3					
12	Dickey	37		7	13	8	5	3	1					
13	Divide	14			2	7	2	1	1	1				
14	Dunn	6			1		3	1	1					
15	Eddy	18		2	4	5	2	1	4					
16	Emmons	15		1	5	1	4	2	1	1				
17	Foster	12			7	1	3		1					
18	Golden Valley	16		1	6	3	1	3	1	1				
19	Grand Forks	518	1	42	140	93	88	95	44	14	1			
20	Grant	14		2	3	4	3	2	2					
21	Griggs	16			5	4	2	2	2	1				
22	Hettinger	26	1	3	3	7	8	1	2	1				
23	Kidder	9		1	3	2	2	2	1					
24	La Moure	25	4	6	6	5	1	3						
25	Logan	7		1		3	2							
26	McHenry	25		2	4	10	6	1	2	1				
27	McIntosh	17		3	5	2	2	4	1					
28	McKenzie	6		1	3			2						
29	McLean	33		3	12	7	6	3	2					
30	Mercer	23		2	5	9	5	1	1					
31	Morton	180	5	22	51	36	25	29	11					
32	Mountrail	20		5	4	5	3	1	1					1
33	Nelson	13		2	6	1	1	2	1					
34	Oliver	1				1								
35	Pembina	29		6	6	6	6	4	1					
36	Pierce	21		3	6	6	3	2	1					
37	Ramsey	101	3	11	33	17	15	13	7	2				
38	Ransom	62		6	13	6	23	8	4	2				

counties and by cities of 25,000 and over population, showing the number of classes—Continued

## NORTH CAROLINA—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
45	1	6	7	4	1	2	11	5	6	1	1		1
88	3	11	12	9	5	5	11	10	10	5	6	1	2
85	8	6	9	8	12	9	8	3	5	6	10	1	3
150	7	11	20	17	17	13	23	6	17	9	8	2	4
187	6	23	12	15	24	13	29	16	31	14	4		5
278	22	19	22	37	45	28	33	19	24	14	10	5	6
57	4	6	5	6	7		9	5	7	5	3		7
45	2	4	4	7	5	7	8		4	4			8
49	3	4	5	1	4	7	8	2	7	3	4	1	9
76	4	7	5	6	16	9	9	5	7	4	3	1	10
8		2	1		1	3	1						11
152	9	14	19	16	14	15	23	13	17	7	4	1	12
12	1	2				3	2	2	1	1			13
17	1	4	4	4		3	1						14
4		2	2										15
44	1	6	7		6	8	6	5		1			16
120	6	9	7	9	16	12	18	10	8	15	8	2	17
616	39	51	47	61	63	57	105	56	61	36	34	6	18
540	36	45	42	49	55	41	91	50	58	36	31	6	19
56	2	2	7	6	12	7	5	3	7	3	2	2	20
26		2	2	2	8	4	4	1	1	1	1		21
7	2	1			1				2			1	22
165	6	27	12	12	16	15	22	15	17	12	9	2	23
60	5	8	6	4	8	6	8	3	9	1	2		24
228	13	12	13	17	23	16	28	25	38	20	19	4	25
10				1	3		5						26
1							1						27
176	6	14	6	15	7	17	16	21	30	19	18	7	28
13,193	757	1,209	1,109	1,246	1,428	1,225	1,748	1,133	1,448	874	784	232	29

## NORTH DAKOTA—FORM 1040

27	2	4	3	5	2	3	7			1			1
140	7	26	38	16	11	16	7	10	4	3	2		2
42	3	9	5	10	6	3	4		2				3
51	5	11	10	8	6	4	3	3	1				4
51	4	15	5	7	4	4	10	2					5
46	5	10	10	6	3	3	7	2					6
280	11	41	33	29	34	16	33	32	25	12	13	1	7
957	71	123	114	98	85	105	125	83	86	39	27	1	8
767	43	93	85	80	67	86	100	69	79	37	27	1	9
56	7	16	8	6	4	5	5	2	3				10
55	6	11	11	6	3	7	5	4		1	1		11
38	4	7	9	5	6	2	1	2	1		1		12
7		1	2		3		1						13
32		6	5	3	6	2	2	2	1		1		14
19	1	1	3	1	4	1	5	1	2				15
46	4	9	5	4	7	8	4	3	2				16
42	5	3	8	6	5	3	5	4	2				17
371	25	42	45	52	45	34	48	28	37	8	7		18
27		7	7	5	3		2	1	1	1			19
28	2	6	4	3	2	2	5	1	2	1			20
40	3	5	8	7	5	2	6	3		1			21
20	1	7	3	1	1	2	3	1	1				22
48	8	9	8	6	5	5	5	1	1				23
18	1	4	4	3	3	2	1						24
75	10	19	19	6	9	7	3	1	1				25
32	9	6	4	4	3	2	2	1	1				26
21	6	3	2	2	2	2	3		1				27
59	3	18	6	13	7	9	2	1					28
29	2	7	6	4	3	1	5	1					29
148	12	20	19	21	21	14	23	6	10	2			30
56	8	10	11	7	3	5	8	1	1	2			31
43	2	10	5	6	5	3	7	1	3	1			32
6		1	2	3									33
82	8	12	11	11	13	6	6	9	3	1	2		34
42	1	7	5	6	3	4	7	3	3	2	1		35
231	15	44	22	30	28	29	36	13	7	6		1	36
50	5	12	9	11	4	5	2	2					37

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## NORTH DAKOTA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Renville	5		1	1	2		1				
2	Richland	113	2	12	40	15	15	14	11	3	1	
3	Rolette	41	1	3	14	7	4	9	2	1		
4	Sargent	9			5	2	2					
5	Sheridan	5		3		2						
6	Sioux	7			2				1			
7	Slope	5				1		4				
8	Stark	108	3	13	32	20	18	13	6	3		
9	Steele	4			2	2						
10	Stutsman	207		12	55	31	49	36	18	5	1	
11	Towner	15		4	7		2	2				
12	Traill	35	1	6	13	5	4	2	3	1		
13	Walsh	51	2	7	13	7	7	7	6	2		
14	Ward	437	3	35	147	68	58	80	42	4		
15	Wells	40		3	13	14	6	3			1	
16	Williams	101		9	29	19	19	15	8	1	1	
17	Residents of other States and nonresident aliens.	54		6	12	10	9	8	8	1		
18	Total North Dakota.	4,305	34	387	1,302	732	700	656	400	83	10	1

## OHIO—FORM 1040-A

1	Adams	33		7	7	7	7	2	2	1		
2	Allen	938	1	44	288	146	116	191	130	19	3	
3	Lima	836	1	38	257	121	103	176	121	16	3	
4	Ashland	235		17	78	34	32	43	26	4	1	
5	Ashtabula	865	1	29	292	148	84	188	101	21	1	
6	Athens	188		12	62	29	16	37	27	4	1	
7	Auglaize	147		18	36	30	19	20	18	6		
8	Belmont	865	5	41	411	142	75	98	77	15	1	
9	Brown	44		3	15	8	3	8	6		1	
10	Butler	2,068		70	880	311	163	294	268	72	9	1
11	Hamilton	994		30	451	170	74	136	105	22	6	
12	Middletown	906		27	366	110	71	140	144	44	3	1
13	Carroll	46		2	9	8	7	11	6	3		
14	Champaign	173		12	62	22	20	29	23	3	2	
15	Clark	1,609	2	47	775	218	102	240	175	49	1	
16	Springfield	1,547	2	44	739	210	99	235	168	49	1	
17	Clermont	196	1	13	81	30	18	25	22	5	1	
18	Clinton	111		2	37	15	15	19	18	4	1	
19	Columbiana	919	2	45	352	164	83	151	96	25	1	
20	Coshocton	182	1	13	45	30	24	36	29	3	1	
21	Crawford	490	2	42	179	93	48	70	49	7		
22	Cuyahoga	40,038	199	1,647	14,693	6,569	3,802	6,075	5,655	1,361	37	
23	Cleveland <sup>1</sup>	25,663	105	1,062	11,202	4,714	2,299	3,146	2,570	551	14	
24	Cleveland Heights	3,363	17	160	647	431	372	644	835	249	8	
25	East Cleveland	1,936	10	78	659	330	221	327	244	64	3	
26	Lakewood	4,824	40	163	1,248	632	467	994	1,004	271	5	
27	Darke	136	2	24	38	16	18	25	11	2		
28	Defiance	138	1	12	53	10	20	18	19	5		
29	Delaware	142		7	53	23	17	26	14	2		
30	Erie	699	2	55	265	104	70	116	70	16	1	
31	Fairfield	345	4	18	126	52	33	52	46	14	1	
32	Fayette	107	1	2	32	16	8	22	18	6	2	
33	Franklin	7,834	23	296	2,787	1,185	755	1,310	1,172	278	26	2
34	Columbus <sup>1</sup>	7,395	20	270	2,680	1,129	710	1,220	1,082	258	24	2
35	Fulton	111	1	15	40	11	9	23	11	1		
36	Gallia	57		5	22	7	9	6	7	1		
37	Geauga	83		6	23	12	9	17	11	5		
38	Greene	310	2	14	111	55	32	58	31	7		
39	Guernsey	162	2	5	68	29	9	25	19	5		
40	Hamilton	21,299	37	986	8,426	3,377	1,920	3,045	2,661	741	101	5
41	Cincinnati <sup>1</sup>	17,726	34	807	6,938	2,840	1,654	2,476	2,251	635	86	5
42	Norwood	1,352		59	571	199	97	236	154	34	2	
43	Hancock	403	2	18	152	56	41	73	48	10	3	
44	Hardin	129		20	33	19	20	16	15	4	2	
45	Harrison	104	3	5	43	16	7	13	11	6		
46	Henry	94	2	11	22	14	15	16	12	2		
47	Highland	100		5	40	18	3	21	11	2		
48	Hocking	64		7	22	13	3	7	12			
49	Holmes	38		3	13	4	4	12	2			

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

## NORTH DAKOTA—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.			
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over				
19	2	4	2	2	2	2	2	1	1							1
111	12	23	26	15	9	6	8	5	4	1	2					2
28	4	6	2	6	5			4								3
12	2	2	3		3	1										3
19	1	5	1	1	3	5	1		2	1						4
10			4	1	1	1	1	2								5
8	1	2	1	1	2	1										6
115	11	16	15	16	9	11	16	7	5	5	4					7
31	2	9	5	8	2	2	3									8
159	12	19	18	18	20	18	25	12	12	4	1					9
69	10	16	12	9	7	5	8	1								10
177	16	23	33	17	17	22	26	11	7	4	1					11
115	9	14	24	15	14	12	13	5	6	2	1					12
375	30	57	53	57	40	29	42	24	28	10	5					13
72	10	13	14	9	9	7	4	4	2							14
111	10	15	23	24	14	7	8	5	5							15
48	4	7	10	2	3	5	6	5	4	1						16
																17
4,794	392	773	716	614	511	454	561	311	278	110	71	3				18

## OHIO—FORM 1040-A

29	4	3	2	4	5	4	2	1	4							1
747	59	105	85	73	91	65	97	38	51	45	34	4				2
619	49	80	64	58	78	54	80	34	45	43	31	3				3
222	4	23	23	20	32	27	36	20	16	10	10	1				4
647	52	88	76	77	89	70	88	39	35	19	12	2				5
210	9	25	16	20	17	25	36	30	17	12	3					6
208	19	35	25	18	24	19	34	7	13	11	3					7
419	23	56	56	30	39	44	77	32	34	19	8	1				8
77	7	11	11	8	7	10	9	6	5	2	1					9
1,231	60	156	140	114	119	126	146	95	115	69	78	13				10
627	31	84	74	58	63	63	65	49	64	33	38	5				11
437	21	51	39	36	37	46	58	39	39	29	34	8				12
41	1	6	9	5	3	6	8	2	1							13
169	5	16	17	17	22	15	23	19	13	11	7	4				14
836	39	66	85	68	82	99	117	72	96	61	44	7				15
778	34	64	78	63	74	89	105	70	91	59	44	7				16
183	12	19	26	24	19	21	22	11	9	7	10	3				17
213	6	35	20	28	33	26	25	12	14	11	3					18
757	48	85	90	88	86	78	95	61	49	38	35	4				19
159	10	14	10	15	8	22	31	13	19	6	6	5				20
420	39	71	50	48	42	43	58	20	17	12	17	3				21
21,162	1,129	2,492	1,964	1,882	1,996	1,716	2,513	1,845	2,418	1,447	1,391	369				22
13,032	772	1,859	1,454	1,342	1,342	1,086	1,401	900	1,166	708	770	232				23
2,427	117	174	133	150	198	165	342	282	403	209	207	47				24
613	29	71	51	65	56	60	79	55	70	50	24	3				25
2,119	76	148	156	141	204	170	298	278	309	181	134	24				26
261	17	44	33	30	41	27	29	13	13	9	4	1				27
173	17	28	28	21	23	15	12	10	6	6	7					28
111	3	22	5	13	11	12	20	10	14	1						29
539	38	90	61	75	66	59	67	26	31	13	11	2				30
285	8	22	14	28	24	29	46	42	34	18	15	5				31
172	9	18	10	17	35	19	23	17	9	7	8					32
4,722	200	317	317	322	454	469	713	504	607	386	360	73				33
4,360	185	302	291	289	424	428	666	467	565	352	328	63				34
117	3	17	10	18	17	12	18	10	7	2	3					35
49	2	2	6	3	8	4	9	5	4	5	1					36
83	5	19	6	8	9	9	8	3	7	4	5					37
281	16	26	32	30	48	27	39	18	26	11	5	3				38
190	8	22	13	30	27	15	25	22	18	6	4					39
12,754	631	1,238	1,055	1,037	1,065	1,052	1,562	1,116	1,541	1,016	1,122	319				40
11,151	555	1,061	892	877	911	878	1,370	996	1,348	926	1,042	295				41
412	21	45	38	39	42	49	47	41	53	25	11	1				42
384	22	49	38	52	39	45	58	21	27	19	11	3				43
164	11	23	18	32	18	19	17	6	7	5	6	2				44
76	6	11	9	8	11	6	13	5	5	2						45
124	9	27	20	14	17	11	13	8	1	3	1					46
210	14	26	40	22	19	23	29	7	22	5	3					47
67	2	8	8	6	12	9	7	5	5	2	2	1				48
42	1	4	4	7	9	6	3	3	5							49

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## OHIO—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)																	
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10								
1	Huron	459		49	131	61	88	87	33											
2	Jackson	85		4	18	18	11	18	12	3	6									
3	Jefferson	1,612	1	51	713	267	130	238	175	37										
4	Stuebenville	1,138	1	21	455	200	107	181	143	30										
5	Knox	177		14	44	21	17	32	40	7	1									
6	Lake	925	3	32	386	130	80	151	122	21										
7	Lawrence	241	2	8	84	40	29	43	30	3	2									
8	Licking	740		37	308	111	47	133	89	15										
9	Newark	611		26	262	88	36	112	75	12										
10	Logan	290		16	92	48	47	58	25	4										
11	Lorain	1,593	4	53	625	226	133	282	208	59										
12	Elyria	540		15	196	70	57	117	79	13	3									
13	Lorain	677	1	23	317	95	39	109	75	18										
14	Lucas	8,383	32	411	3,077	1,351	854	1,310	1,082	238										
15	Toledo <sup>1</sup>	8,161	32	392	3,008	1,323	824	1,269	1,052	234	27	1								
16	Madison	78	1	4	35	13	5	8	9	3										
17	Mahoning	3,626	7	96	1,299	581	294	649	575	123										
18	Youngstown <sup>1</sup>	3,265	5	87	1,411	522	271	600	530	107	2									
19	Marion	444		16	163	74	38	97	44	11										
20	Marion	409		14	151	68	31	91	44	9	1									
21	Medina	332	1	30	128	46	28	46	41	11										
22	Meigs	89		4	29	18	9	15	14	1										
23	Mercer	100		10	29	16	9	23	10	2										
24	Miami	493	3	30	183	66	42	92	51	24	1									
25	Monroe	27		4	9	5	3	3	2	1										
26	Montgomery	6,348	7	239	2,547	947	536	986	875	188	20									
27	Dayton <sup>1</sup>	6,055	7	220	2,406	899	516	953	849	184	18									
28	Morgan	36		1	14	7	5	3	6											
29	Morrow	35		5	12	4	6	4	3											
30	Muskingum	691		37	255	111	70	119	84	14										
31	Zanesville	545		30	212	86	49	89	67	12										
32	Noble	14		1	6	3	2													
33	Ottawa	170		16	56	28	25	25	18	2										
34	Paulding	44		5	15	4	1	12	6	1										
35	Perry	139	1	7	62	18	17	20	10	3										
36	Pickaway	84		7	31	18	10	5	11	2										
37	Pike	18			5	8	1	3	1											
38	Portage	470	1	24	177	80	49	67	62	10										
39	Preble	54		5	18	6	11	6	6	2										
40	Putnam	64		5	20	11	5	13	7	3										
41	Richland	1,156	1	69	437	141	107	179	181	37	4									
42	Mansfield	945		52	355	115	79	152	158	32	2									
43	Ross	543	2	30	223	84	52	65	75	19	3									
44	Sandusky	326	1	33	109	60	50	35	28	10										
45	Scioto	641	1	22	202	95	48	151	103	17	2									
46	Portsmouth	586	1	22	176	87	48	136	97	17	2									
47	Seneca	443	2	39	168	57	48	72	45	10	2									
48	Shelby	118		8	47	14	13	20	13	2										
49	Stark	3,784	7	123	1,568	515	280	650	519	121	1									
50	Canton <sup>1</sup>	2,393	5	78	1,029	305	164	391	340	80	1									
51	Massillon	600		17	212	98	52	110	89	22										
52	Summit	8,473	11	172	3,276	1,565	607	1,398	1,155	287	2									
53	Akron <sup>1</sup>	6,863	8	130	2,758	1,360	473	1,035	879	219	1									
54	Trumbull	1,275	1	50	507	192	93	209	174	48										
55	Warren	692	1	23	263	104	44	110	112	35										
56	Tuscarawas	406	3	24	123	59	43	74	53	24	3									
57	Union	50		4	14	6	4	11	11											
58	Van Wert	234		15	84	32	29	51	18	4	1									
59	Vinton	33			12	7	5	2	6	1										
60	Warren	210		12	81	41	19	29	21	7										
61	Washington	235	5	19	77	38	25	46	17	7										
62	Wayne	450	1	30	137	69	50	89	59	15										
63	Williams	175		17	50	33	16	36	15	7	1									
64	Wood	398		29	187	56	33	51	36	5	1									
65	Wyandot	72		5	25	17	10	10	5											
66	Residents of other States and nonresident aliens	308	3	29	79	46	40	44	56	11										
67	Total, Ohio	128,693	397	5,519	48,648	20,505	11,810	20,208	17,172	4,135	286									13

<sup>1</sup> Cities of 100,000 and over population

counties and by cities of 25,000 and over population, showing the number of classes—Continued

## OHIO—FORM 1040-A—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
279	21	48	33	36	42	29	27	14	12	7	8	2	1
109	1	11	17	9	16	11	15	10	10	5	3	1	2
789	42	91	82	80	81	72	108	69	83	40	36	5	3
592	32	59	57	52	59	51	80	53	72	38	34	5	4
196	12	27	21	16	11	30	27	13	16	11	12	5	5
492	39	59	41	39	52	45	66	36	53	20	30	12	6
127	11	16	5	13	16	11	28	8	11	6	2	7	7
441	23	49	31	39	62	37	57	51	50	22	15	5	8
349	19	43	19	31	48	30	47	35	40	18	15	4	9
160	10	22	17	23	15	15	21	15	15	5	2	10	10
957	45	108	98	126	91	125	139	80	86	31	24	4	11
353	10	33	37	44	32	44	54	31	33	22	10	3	12
287	20	44	32	41	32	39	34	17	18	4	6	13	13
4,987	287	610	471	465	505	473	604	391	462	292	327	100	14
4,765	282	582	436	439	478	455	575	376	451	286	314	91	15
89	3	10	2	12	12	10	14	4	12	6	3	1	16
2,207	143	233	170	207	231	209	315	191	256	120	120	12	17
1,972	119	198	153	174	204	180	289	177	240	112	114	12	18
374	20	27	44	26	33	39	68	33	45	16	21	2	19
333	19	23	36	23	26	36	62	28	43	15	20	2	20
229	11	36	23	31	27	30	34	11	10	9	6	1	21
80	6	11	12	12	9	8	14	3	4	1	1	22	22
125	4	19	10	12	17	10	19	10	8	5	5	1	23
481	25	52	38	47	43	49	83	37	47	19	33	8	24
41	3	8	7	3	3	5	6	2	3	1	1	25	25
3,688	174	379	341	376	337	385	458	309	402	245	224	58	26
3,461	160	344	312	341	314	358	434	297	386	239	219	57	27
42	3	3	4	3	11	4	8	5	1	1	1	28	28
29	2	5	1	2	1	5	2	4	3	3	1	29	29
595	29	81	59	57	69	58	88	46	48	22	35	3	30
525	28	70	49	48	60	49	81	43	42	20	32	3	31
30	2	5	1	1	5	5	4	4	2	2	2	32	32
175	12	22	28	18	27	19	22	11	11	4	1	33	33
56	6	4	4	9	10	9	8	1	1	2	2	34	34
111	4	20	17	12	16	12	14	5	5	2	3	1	35
144	7	11	11	13	20	19	26	13	18	4	2	36	36
25	2	3	3	1	2	1	5	6	1	1	1	37	37
322	20	34	31	27	26	33	56	31	36	17	11	38	38
123	7	26	22	18	16	10	12	4	2	5	1	39	39
113	3	13	18	19	18	11	7	8	8	5	2	1	40
609	21	57	46	60	63	65	78	64	78	36	39	2	41
462	12	41	38	45	52	49	52	56	59	28	29	1	42
346	14	18	40	32	30	37	50	34	42	28	17	4	43
398	24	72	48	47	47	42	43	18	29	17	11	44	44
451	29	38	24	36	58	57	69	53	39	18	20	10	45
414	29	31	21	34	50	51	66	50	38	18	17	9	46
472	42	88	67	48	56	51	52	20	16	18	12	2	47
153	12	21	21	17	21	14	18	9	8	5	7	48	48
2,170	124	227	182	179	234	224	336	190	226	121	109	18	49
1,323	77	118	90	103	127	136	210	124	147	94	83	14	50
288	14	29	26	30	36	24	47	24	37	12	9	51	51
3,211	149	256	225	245	292	300	471	356	470	231	199	37	52
2,576	122	189	174	197	219	239	361	269	388	205	179	34	53
810	56	93	106	86	78	89	98	69	59	43	28	5	54
479	30	50	53	45	43	48	68	43	43	29	23	4	55
382	36	53	46	36	43	36	57	20	29	13	12	1	56
51	1	5	9	3	6	8	10	4	3	2	2	57	57
213	11	24	31	29	33	15	32	11	11	9	6	1	58
19	1	2	2	3	4	2	4	4	3	3	1	59	59
199	9	34	20	19	23	17	22	16	14	13	11	1	60
265	15	36	26	23	26	30	33	25	31	10	10	61	61
379	11	45	33	41	58	30	67	33	24	13	21	3	62
153	15	22	13	16	19	24	21	6	3	8	6	63	63
352	23	62	41	53	47	33	29	18	20	9	7	10	64
116	8	21	15	12	19	8	14	4	9	5	1	65	65
707	48	66	60	61	58	94	70	67	81	40	42	20	66
77,606	4,174	8,600	7,148	7,110	7,702	7,239	10,057	6,597	8,232	4,872	4,719	1,156	67

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## OKLAHOMA—FORM 1040-A

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)																	
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10								
1	Adair	13																		
2	Alfalfa	13		1	4	2		4		1										
3	Atoka	33			8	10	3		1		1									
4	Beaver	11	1		2	1	3		1		1			2						1
5	Beckham	11		2	4		2		3		3									
6	Blaine	69	1	8	19	12	15	10		3										
7	Bryan	41		3	6	8	6	8		3			1							
8	Caddo	74	1	6	21	12	6	8		6			6	4						
9	Canadian	118	1	11	34	30	21	10		9			6	2						
10	Carter	317		22	80	55	65	57		32			4						1	1
11	Cherokee	297	1	24	69	51	51	44		32			9							
12	Choctaw	40		2	15	7	7	3		4			2							2
13	Cimarron	47		5	8	7		8		15			4							2
14	Cleveland	4		1																
15	Coal	156	1	17	49	24	17	24		2			2							
16	Comanche	14		3	4	1		2		2			2							
17	Cotton	249	2	18	58	32		32		49			50						1	
18	Craig	23		3	5	7	3	2		2			1							
19	Creek	48		7	20	4	2	2		1			3							
20	Custer	430	4	29	129	93	63	61		11			9							
21	Delaware	94		7	19	18	19	19		10			2							
22	Dewey	10	1	1	3	3	2	2		1										
23	Ellis	22		3	6	2	8	3		2										
24	Garfield	13	1		2	1	3	2		2			2							
25	Enid	446	1	34	142	68	56	87		45			12							
26	Garvin	260	1	22	76	35	40	56		23			7							
27	Grady	59		12	9	13	10	4		7			2							
28	Grant	189	1	17	60	28	32	27		22			1							
29	Greer	38		5	10	5	6	3		7			2							
30	Harmon	38		5	7	8	10	3		5			1							
31	Harper	11	1		2	2	1	1		1										
32	Haskell	11		2	3	2	3	2		3										
33	Hughes	5																		
34	Jackson	72	2	8	16	11	14	13		7			1							
35	Jefferson	80	1	7	13	12	12	19		12			3							
36	Johnston	25		2	6	5	4	5		2			1							
37	Kay	12		2	3	2	2	3		3			1							
38	Kingfisher	811	4	54	239	141	100	116		125			26							
39	Kiowa	45		8	11	6	7	8		3			2							
40	Latimer	47	1	5	10	8	11	10		2			1							
41	Le Flore	6		2	1		1	1		1										
42	Lincoln	71		7	13	15	10	15		9			1							
43	Logan	91	1	7	24	19	15	11		7			6							
44	Love	170	2	13	46	30	24	40		12			2							
45	McClain	13		2	3	4		2		2										
46	McCurtain	25		1	7	7	3	5		2										
47	McIntosh	14		1	6	4	1	2		2										
48	Major	27		2	9	9	3													
49	Marshall	23			6	7	3			4										
50	Mayes	10		1	2			2		4			1							
51	Murray	31	1	2	13	7	3	2		3			2							
52	Muskogee	39		4	8	7	10	4		1										
53	Muskogee	717	5	35	201	157	122	110		72			2							
54	Noble	613	3	26	180	136	100	95		60			9							
55	Nowata	71	2	9	21	12	13	5		8			1							
56	Okfuskee	44		1	13	5	6	8		5			6							
57	Oklahoma	39	2	4	8	6	5	5		6			1							
58	Oklahoma City 1	5,256	23	303	1,572	854	679	873		729			200							
59	Okmulgee	5,148	18	296	1,539	834	662	861		719			196							
60	Osage	297	1	18	91	44	45	34		8			22							1
61	Ottawa	332	1	21	120	58	46	55		34			1							
62	Pawnee	150	3	23	29	22	23	43		7			2							
63	Payne	100	2	12	40	13	13	26		10			5							
64	Pittsburgh	230	1	17	63	42	28	39		30			9							
65	Pontotoc	169		11	42	32	25	28		25			1							
66	Pottawatomie	156		9	31	25	23	36		26			5							
67	Pushmataha	372	1	21	107	76	59	51		48			7							
68	Roger Mills	16		3	3		2	1		4			1							
69	Rogers	7		1			1													
70	Seminole	45		4	13	11	4	7												
71	Sequoyah	398		17	144	83	42	51		48			11							
72	Stephens	15			4	3	3	4		1										
73	Texas	144	2	9	45	27	20	24		13			4							
74	Tillman	40		4	7	7	8	6		5			3							
				2	10	4	10	6		10			3							

1 Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

OKLAHOMA—FORM 1040

Total number of returns	Net income classes (in thousands of dollars)													Line No.		
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over				
22	1	7	4	3	2	1	2		2							1
77		4	4	10	12	14	14	13	2	3	1					2
16		2	1	3	3	2	1	3								3
34	8	7	7		5	1	6									3
133	26	21	19	10	17	12	19	4	3	2						5
93	7	22	11	9	11	8	12	8	4	1						6
64	8	5	4	10	9	9	8	6	3	1						7
165	23	31	18	16	20	14	22	10	4	5	2					8
217	20	25	16	38	27	26	27	7	13	11	7					9
336	23	42	19	33	25	18	41	21	27	11	19	4				10
13			2	3	1	2	2			2	1					11
51	5	15	5	6	7	5	4	1	2	1						12
19	3	2		2	2	3	4	1	2							13
172	16	21	21	23	20	24	21	11	9	6						14
19		3	5	1	2		3		1	2	2					15
220	16	25	34	29	25	17	33	16	14	9	2					16
30	4	10	3	2	3	2	4		1	1	1					17
51	4	15	5	10	6	3	4		3		1					18
336	40	62	52	42	38	19	39	21	9	5	7	2				19
134	13	21	15	15	20	13	21	5	6	5						20
4		1			1		2									21
44	2	11	7	4	11	3	2	2	2							22
49	4	11	7	9	8	1	6	1	1							23
520	28	59	45	59	58	74	74	38	55	16	14					24
397	19	44	36	44	48	59	49	28	45	13	12					25
96	6	9	13	11	17	8	14	8	4	3	3					26
270	20	53	26	36	32	25	32	13	16	10	7					27
112	13	8	12	16	9	11	20	12	7	4						28
62	6	11	12	13	8	3	5	1	3	4						29
27	7	5			2	5	1		2							30
25	2	5	2	3	5	1	6	1								31
12		2	4	2	2											32
97	8	19	10	20	10	8	14	2	5	1						33
95	11	17	8	13	15	9	5	4	10	2	1					34
48	5	9	5	9	5	3	7	2	1	2						35
17	1	3	4	1	3	1	1	2								36
633	59	101	73	51	78	56	76	40	39	29	29	2				37
96	2	11	13	12	12	17	12	9	6		2					38
121	16	21	10	13	22	11	8	8	5	4	3					39
16	2	4	2	2	1	2	1		1	1						40
53	4	6	6	8	8	5	8	2	5		1					41
149	11	20	9	21	14	15	19	12	14	13	1					42
244	20	43	37	23	24	28	30	13	18	5	3					43
13	3	3	2		2	2	2	1								44
43	5	7	3	7	4	5	7	2	2	1						45
42	5	10	1	6	8	2	4	3	2		1					46
53	6	9	7	7	4	6	4	2	3	5						47
39	3	7	3	7	4	3	6	4	1		1					48
19		2	1	1	4	4	7									49
32	2	11	7	4	2	2	2					2				50
47	3	11	6	6	6	6	6	1	2							51
638	68	98	74	70	59	47	68	39	43	32	35	5				52
590	58	90	64	66	55	45	62	38	43	31	33	5				53
111	8	13	11	17	10	15	20	6	8	2	1					54
65	3	10	12		10	5	13	2	4	3	3					55
81	13	11	6	6	10	7	15	4	4	3	2					56
3,825	290	430	338	361	406	353	485	329	382	207	213	31				57
3,654	274	402	322	345	380	339	475	313	368	198	207	31				58
367	51	67	44	39	47	37	35	17	14	10	4					59
528	21	79	87	44	65	55	82	36	35	18	6					60
197	26	22	23	29	18	17	24	14	12	8	3	1				61
76	10	13	7	12	9	5	12	3	3	2						62
246	29	42	19	32	27	24	31	14	17	9	1	1				63
195	20	33	24	28	28	15	21	8	11	4	2	1				64
220	6	19	15	28	19	23	34	19	26	15	12	4				65
377	32	53	47	54	37	34	55	16	24	17	7	1				66
15	1	5	5				3	1								67
6	1	3		1	1											68
45	2	5	7	11	11	2	5	2								69
288	26	40	34	30	41	26	39	20	16	10	6					70
17	2	1	1	3		4	3		2	1						71
196	11	21	28	27	26	22	26	6	15	7	4	3				72
98	3	12	16	15	13	11	9	4	7	2	6					73
95	11	18	13	7	17	8	13	3	3		2					74

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## OKLAHOMA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Tulsa	5,523	28	267	1,450	1,021	717	945	825	236	32	2
2	Tulsa <sup>1</sup>	5,216	26	248	1,364	970	671	906	772	227	30	2
3	Wagoner	30		3	7	5	2	2	2			
4	Washington	893	5	56	279	143	108	142	123	28	8	1
5	Washita	23		2	8	5	3	5				
6	Woods	81	3	8	21	13	11	12	8	5		
7	Woodward	77		8	23	16	10	10	6	3	1	
8	Residents of other States and nonresident aliens.	196	4	11	49	46	24	26	28	8		
9	Total Oklahoma	20,010	112	1,254	5,640	3,533	2,749	3,253	2,671	690	102	6

## OREGON—FORM 1040-A

1	Baker	110		1	42	21	8	18	19	1		
2	Benton	80		1	22	15	7	17	15	3		
3	Clackamas	314	1	3	150	43	13	60	35	8	1	
4	Clatsop	280		2	142	37	16	42	29	10	2	
5	Columbia	111		1	64	13	3	20	10			
6	Coos	186		2	78	24	13	34	27	5	2	1
7	Crook	11			3	2	1	2	3			
8	Curry	3				1	1		1			
9	Deschutes	150		3	79	25	1	26	13	3		
10	Douglas	104		1	45	22	10	12	8	6		
11	Gilliam	5				1		1	3			
12	Grant	22			16	3	1	1	1			
13	Harney	37	1		21	6		3	3	3		
14	Hood River	55	3	2	21	12	4	11	2			
15	Jackson	271	1	4	86	53	20	56	41	8	2	
16	Jefferson	7				3		2	2			
17	Josephine	71		2	36	9	9	6	6	3		
18	Klamath	408	1	3	195	87	15	62	36	7	2	
19	Lake	33			13	8		9	2			
20	Lane	336	2	6	129	56	20	69	43	11		
21	Lincoln	35			12	7	1	9	3	3		
22	Linn	91		1	50	10	5	14	9	2		
23	Malheur	57	1	2	23	13	5	8	4	1		
24	Marion	385		14	141	60	26	78	52	13	1	
25	Salem	312		9	116	44	23	67	41	11	1	
26	Morrow	5			2	2		1				
27	Multnomah	8,959	9		98	4,006	1,535	504	1,427	1,079	270	29
28	Portland <sup>1</sup>	8,820	9		98	3,943	1,506	498	1,407	1,062	266	29
29	Polk	44	1	1	17	7	3	10	4	1		
30	Sherman	8			3	1	1	2	1			
31	Tillamook	42		2	18	5	6	9	1	1		
32	Umatilla	192	3	2	73	37	13	32	26	5	1	
33	Union	139		3	50	29	9	24	22	2		
34	Wallowa	19		3	4	5	1	2	3	1		
35	Wasco	104			53	12	5	20	12	2		
36	Washington	137		1	67	25	7	24	10	2	1	
37	Wheeler	25			16	4		2	3			
38	Yamhill	68			30	12	7	10	5	2	1	1
39	Residents of other States and nonresident aliens.	243		2	74	43	18	45	46	14	1	
40	Total Oregon	13,147	23	160	5,781	2,248	753	2,168	1,579	387	43	5

## PENNSYLVANIA—FORM 1040-A

1	Adams	239		21	74	36	23	45	34	5	1	
2	Allegheny	45,363	119	2,280	16,680	7,565	4,864	6,492	5,682	1,459	220	2
3	McKeesport	1,468	2	53	691	234	133	178	149	25	3	
4	Pittsburgh <sup>1</sup>	23,712	69	1,232	8,267	4,218	2,740	3,200	2,982	835	138	1
5	Wilkesburg	2,156	4	88	659	348	247	370	338	80	22	
6	Armstrong	703	3	52	266	112	49	109	94	14	4	
7	Beaver	2,735	11	150	1,109	410	232	433	316	66	7	1
8	Aliquippa	405	3	21	159	62	35	70	50	5		
9	Bedford	160		11	68	26	12	21	14	5	3	

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

**OKLAHOMA—FORM 1040—Continued**

Total number of re- turns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
3,056	256	352	257	256	248	260	360	262	386	170	218	31	1
2,917	241	330	237	236	227	248	347	256	383	168	216	28	2
53	14	11	3	6	5	4	5	3	1	1	-----	-----	3
453	24	58	42	53	41	40	42	39	56	27	26	5	4
70	12	13	13	11	5	7	4	2	2	1	-----	-----	5
120	6	22	10	18	17	13	17	5	8	2	2	-----	6
112	7	16	16	19	15	8	17	5	6	3	-----	-----	7
219	11	36	14	18	14	17	28	24	21	17	18	1	8
16,996	1,435	2,332	1,751	1,824	1,831	1,570	2,134	1,193	1,415	733	684	94	9

**OREGON—FORM 1040**

129	13	13	10	13	21	19	16	13	7	1	3	-----	1
125	11	7	12	17	15	19	29	11	3	1	-----	-----	2
211	13	19	22	21	23	36	36	20	14	4	3	-----	3
215	13	16	35	27	21	38	29	9	20	5	2	-----	4
68	6	3	17	3	5	8	12	5	6	-----	3	-----	5
185	19	16	19	26	21	17	30	9	11	10	6	1	6
20	4	2	2	3	2	2	3	-----	1	1	-----	-----	7
14	3	2	1	3	2	2	1	-----	-----	-----	-----	-----	8
130	6	9	10	16	12	11	25	14	13	12	2	-----	9
131	9	17	20	21	13	21	15	8	6	1	-----	-----	10
54	5	4	6	10	4	9	13	1	2	-----	-----	-----	11
44	9	4	4	4	3	11	5	-----	2	2	-----	-----	12
31	7	-----	3	3	3	6	2	2	4	1	-----	-----	13
73	5	8	9	10	9	11	12	4	3	2	-----	-----	14
319	30	32	40	35	34	36	41	31	22	8	9	1	15
12	5	-----	2	2	-----	1	1	1	1	1	-----	-----	16
83	5	11	8	14	13	11	10	4	3	1	3	-----	17
326	21	25	49	37	34	41	47	27	25	13	6	1	18
70	8	8	12	7	5	11	11	4	4	-----	-----	-----	19
357	21	31	33	40	48	61	52	31	23	11	6	-----	20
60	3	11	12	5	6	9	5	3	3	3	-----	-----	21
119	9	14	21	18	15	12	15	7	5	3	-----	-----	22
92	13	9	5	7	13	12	16	5	3	5	-----	-----	23
491	30	42	53	57	59	61	71	57	32	17	11	1	24
353	19	30	39	39	36	41	54	45	25	16	9	-----	25
45	8	5	10	5	2	10	3	2	-----	-----	-----	-----	26
4,850	283	368	601	489	428	573	700	456	449	246	224	33	27
4,761	277	362	595	478	421	559	685	445	440	243	224	32	28
84	8	5	12	19	10	9	6	7	8	-----	-----	-----	29
62	5	6	9	6	7	10	3	7	1	1	-----	-----	30
73	3	7	10	9	12	10	14	3	5	-----	-----	-----	31
409	46	45	56	54	40	47	55	30	29	3	4	-----	32
135	20	18	25	17	10	11	16	6	9	3	-----	-----	33
44	3	8	6	8	3	5	9	1	1	-----	-----	-----	34
161	14	14	19	16	25	30	22	9	10	-----	2	-----	35
129	9	4	21	10	19	23	15	12	7	5	1	3	36
12	2	2	2	1	1	1	-----	-----	2	-----	1	-----	37
133	9	14	20	22	14	20	20	6	7	1	-----	-----	38
150	11	11	14	14	14	21	11	20	13	15	4	2	39
9,646	689	810	1,208	1,069	968	1,231	1,378	821	759	376	295	42	40

**PENNSYLVANIA—FORM 1040**

327	13	50	25	36	37	27	48	30	27	23	10	1	1
10,235	891	1,189	1,443	1,332	1,525	2,056	2,820	1,950	2,523	1,539	1,500	467	2
597	21	44	65	52	46	87	94	53	56	36	31	12	3
13,098	636	772	910	854	992	1,272	1,838	1,347	1,791	1,113	1,179	394	4
574	25	34	37	54	46	70	127	65	71	31	13	1	5
353	18	20	41	25	46	55	63	26	29	20	10	-----	6
1,013	54	75	85	96	102	147	180	83	104	50	32	5	7
123	6	6	11	12	11	27	24	11	8	5	2	-----	8
190	9	31	23	29	22	17	22	9	9	14	5	-----	9

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

PENNSYLVANIA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Berks	5,526	6	228	2,460	919	461	757	531	143	21	
2	Reading <sup>1</sup>	3,561	2	141	1,685	629	286	439	296	73	10	
3	Blair	2,122	4	121	911	349	222	281	182	42	10	
4	Altoona	1,700	3	86	755	295	163	225	138	27	8	
5	Bradford	632	1	34	275	91	62	104	54	8	3	
6	Bucks	1,645	2	85	650	286	165	218	175	52	12	
7	Butler	934	2	61	354	126	103	146	99	35	8	
8	Cambria	2,218	3	159	871	317	201	329	267	59	12	
9	Johnstown	1,462	3	78	537	221	152	232	190	41	8	
10	Cameron	125		5	60	22	9	19	9	1		
11	Carbon	1,429	4	94	629	223	136	180	131	25	6	1
12	Centre	411	3	51	138	69	30	56	53	9	2	
13	Chester	2,173	10	146	822	401	215	250	249	71	8	1
14	Clarion	261		24	105	41	24	35	23	7	2	
15	Clearfield	630		31	226	89	73	106	101	4	8	
16	Clinton	447	1	41	180	89	47	47	37	4	1	
17	Columbia	377	1	28	138	63	32	66	36	12	1	
18	Crawford	1,153	4	77	461	157	126	165	131	28	4	
19	Cumberland	1,095	3	57	328	149	126	226	154	48	4	
20	Dauphin	3,759	13	213	1,393	575	426	581	433	109	16	
21	Harrisburg	2,912	8	162	1,007	448	366	459	357	90	15	
22	Delaware	13,197	23	570	3,791	1,824	1,461	2,465	2,339	627	95	2
23	Chester	1,515	3	67	667	256	122	205	155	37	2	1
24	Elk	568		38	228	77	57	88	68	10	2	
25	Erie	3,433	11	168	1,243	490	336	651	435	89	10	
26	Erie <sup>1</sup>	2,948	8	133	1,080	424	289	553	375	77	9	
27	Fayette	1,713	12	94	705	258	162	269	177	31	5	
28	Forrest	36		2	13	5	4	2	7	3		
29	Franklin	596	3	51	188	85	64	93	94	15	2	1
30	Fulton	15		2	7	2		1	2	1		
31	Greene	466	2	23	297	48	20	37	37	2	1	
32	Huntingdon	287	1	32	96	41	26	51	34	5	1	
33	Indiana	651	1	55	330	71	52	76	56	8	2	
34	Jefferson	454	4	44	162	76	42	63	50	11	2	
35	Junista	40		3	15	5	5	4	6	2		
36	Lackawanna	8,670	11	380	3,861	1,553	741	1,219	755	136	14	
37	Scranton <sup>1</sup>	5,106	7	230	2,209	909	453	711	480	99	8	
38	Lancaster	2,613	7	149	1,039	389	282	336	328	63	20	
39	Lancaster	1,613	4	72	629	227	174	232	216	47	12	
40	Lawrence	1,482	2	77	619	192	143	247	164	33	5	
41	New Castle	945	2	59	341	123	111	177	109	21	2	
42	Lebanon	717		38	305	116	56	101	80	16	5	
43	Lebanon	422		26	168	65	34	67	50	9	3	
44	Lehigh	2,834	3	192	977	427	278	436	390	111	20	
45	Allentown	2,282	3	151	761	343	225	368	323	93	15	
46	Luzerne	9,828	17	486	4,469	1,739	863	1,283	816	139	16	
47	Hazleton	1,339	5	57	570	246	99	198	132	26	6	
48	Nanticoke	537		41	234	103	46	74	33	5	1	
49	Wilkes-Barre	2,507	9	135	1,065	496	257	330	184	28	3	
50	Lycoming	1,575	5	92	592	256	141	251	181	50	7	
51	Williamsport	1,222	1	71	449	202	107	200	146	40	6	
52	McKean	1,351	3	64	615	239	95	152	146	34	3	
53	Mercer	1,616	8	83	605	221	157	297	204	33	8	
54	Sharon	761	7	33	278	92	64	161	99	21	6	
55	Mifflin	313	1	34	113	44	32	45	35	6	4	
56	Monroe	365		20	113	76	45	58	39	9	4	
57	Montgomery	8,945	28	510	2,785	1,416	986	1,282	1,438	415	83	2
58	Norristown	1,208	6	67	456	199	131	163	155	28	3	
59	Montour	115	1	8	48	18	10	18	9	2	1	
60	Northampton	3,729	9	200	1,426	565	344	547	483	134	21	
61	Bethlehem	1,346	1	47	533	179	111	183	216	66	10	
62	Easton	1,564	3	92	548	261	159	261	182	50	8	
63	Northumberland	2,257	3	98	1,034	427	195	291	172	32	5	
64	Perry	156		6	66	25	21	18	15	5		
65	Philadelphia	61,268	136	3,241	24,500	10,976	6,580	7,296	6,562	1,707	260	10
66	Philadelphia <sup>1</sup>	61,268	136	3,241	24,500	10,976	6,580	7,296	6,562	1,707	260	10
67	Pike	92		14	30	8	17	17	5	1		
68	Potter	131	1	10	50	23	16	16	8	4	3	
69	Schuylkill	3,295	3	200	1,311	644	330	439	301	55	12	
70	Snyder	81		5	22	23	8	14	8	1		

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

## PENNSYLVANIA—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
3,329	270	435	365	363	361	307	386	239	278	163	127	35	1
2,010	168	254	119	318	213	183	234	144	166	112	79	20	2
1,359	105	194	178	154	163	135	140	98	95	50	39	8	3
939	70	135	123	112	110	97	92	67	70	29	28	6	4
503	24	75	60	64	55	60	65	26	33	25	13	3	5
1,220	68	131	133	128	142	127	162	98	111	62	46	12	6
591	19	38	63	63	50	73	110	54	54	30	30	7	7
1,075	66	96	95	94	94	135	199	84	119	57	34	2	8
735	54	65	70	67	57	86	125	57	84	42	26	2	9
65	8	8	3	8	7	10	7	2	4	8	5	3	10
545	29	87	65	66	66	56	62	29	48	23	12	2	11
471	36	64	43	65	76	35	54	43	32	14	8	1	12
1,864	125	201	174	144	179	163	229	152	194	137	127	39	13
246	12	17	24	16	32	29	45	28	28	4	9	2	14
403	20	37	32	43	30	56	75	39	31	23	15	2	15
303	12	46	44	35	42	18	32	18	26	16	11	3	16
381	20	34	31	30	65	40	56	38	33	19	13	2	17
596	23	38	38	62	64	65	116	58	54	36	27	15	18
716	28	70	75	79	78	76	109	71	72	33	23	2	19
2,241	185	288	233	231	230	211	263	144	206	122	107	21	20
1,672	139	210	168	163	167	162	184	106	169	96	93	15	21
6,125	294	456	410	423	503	506	822	680	978	548	400	105	22
737	59	77	88	73	86	79	83	73	53	30	19	7	23
257	13	17	20	23	22	29	43	20	30	19	17	4	24
1,676	107	101	151	132	136	182	251	187	200	102	93	34	25
1,369	90	77	116	105	106	148	206	149	173	87	80	32	26
879	57	68	91	81	104	89	137	84	91	37	36	4	27
17	2	1	1	5	3	3	3	2	2	1	1	4	28
614	33	70	50	74	57	47	87	54	68	29	31	1	29
13	2	1	3	3	1	1	1	1	1	1	1	1	30
185	7	15	17	17	12	22	32	27	26	9	1	2	31
253	17	27	23	28	16	25	41	23	26	15	10	4	32
364	37	24	35	35	47	46	53	24	26	17	16	1	33
303	22	27	38	26	37	46	46	29	19	6	6	6	34
62	3	7	8	8	2	10	6	4	4	4	3	3	35
4,101	279	538	439	465	499	427	531	244	278	181	173	47	36
2,725	183	303	261	287	317	291	364	174	219	137	151	38	37
2,413	169	285	248	231	250	241	322	245	207	105	94	16	38
1,385	106	143	132	126	131	138	184	129	151	72	71	9	39
607	36	31	66	56	58	81	102	59	48	34	32	4	40
459	29	19	48	44	40	63	77	48	36	26	25	4	41
755	47	113	86	68	59	95	99	56	60	34	32	6	42
458	27	73	44	41	33	58	61	32	43	20	21	5	43
2,132	172	313	261	193	245	194	229	159	168	97	82	19	44
1,651	141	212	199	129	192	160	175	122	154	81	69	17	45
4,464	345	606	441	468	469	429	554	321	353	227	195	56	46
626	45	80	54	63	60	46	72	43	60	48	40	15	47
207	14	39	33	16	20	27	23	12	11	7	5	25	48
1,540	128	204	147	153	153	155	194	108	115	84	74	7	49
1,150	69	152	142	117	123	113	139	81	104	48	55	7	50
837	43	102	86	81	82	86	108	71	86	39	46	7	51
1,070	45	59	83	71	103	109	169	114	116	75	105	21	52
689	37	46	65	71	63	92	97	64	89	30	32	3	53
305	18	18	24	33	26	33	42	26	45	15	24	1	54
298	34	37	36	31	37	24	35	20	22	14	7	1	55
372	40	53	32	44	39	51	44	19	27	14	6	3	56
7,979	407	627	482	503	553	601	951	771	1,166	779	886	253	57
753	45	79	80	66	69	73	89	69	96	48	28	11	58
126	11	11	17	17	19	13	11	11	7	3	6	6	59
2,618	177	313	258	255	254	196	318	208	293	180	135	31	60
978	61	100	81	83	89	63	108	85	136	87	68	17	61
1,039	78	123	98	94	98	77	129	86	117	75	51	13	62
1,216	81	182	152	131	148	137	141	80	86	42	26	10	63
102	9	17	16	12	14	9	14	4	3	3	1	1	64
33,599	1,974	3,205	2,878	2,958	3,005	2,918	4,024	2,857	3,780	2,481	2,644	875	65
33,599	1,974	3,205	2,878	2,958	3,005	2,918	4,024	2,857	3,780	2,481	2,644	875	66
97	9	16	10	8	8	11	16	5	4	6	1	3	67
134	12	19	11	13	23	12	18	13	7	4	2	2	68
1,922	121	267	197	238	220	206	250	134	133	77	68	11	69
80	5	10	13	9	14	15	6	3	4	1	1	1	70

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

PENNSYLVANIA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Somerset.....	574	4	67	240	73	45	65	67	11	2	
2	Sullivan.....	28	1	1	9	5	3	4	1			
3	Susquehanna.....	376		21	145	81	37	53	34	5		
4	Tioga.....	277		23	117	38	27	33	31	6	1	
5	Union.....	219		13	61	36	22	44	31	10	2	
6	Venango.....	1,268	3	107	480	220	129	144	148	31	5	
7	Warren.....	563	3	38	215	93	48	80	71	14	1	
8	Washington.....	3,247	7	213	1,480	471	233	418	351	71	3	
9	Wayne.....	243		25	92	37	32	33	20	4		
10	Westmoreland.....	4,218	6	232	1,848	597	325	593	490	112	14	
11	Wyoming.....	118		10	49	27	8	14	10			
12	York.....	2,125	8	120	787	317	223	300	275	79	15	
13	Residents of other States and nonresident aliens.	1,586	3	76	593	256	167	222	198	60	10	
14	Residents of other States and nonresident aliens.	749	1	49	242	116	83	103	112	37	5	
15	Total Pennsylvania.	221,031	518	11,877	85,618	36,585	22,422	30,713	25,893	6,377	1,003	25

RHODE ISLAND—FORM 1040-A

1	Bristol.....	476	3	25	176	62	38	77	68	24	3	
2	Kent.....	979		40	368	139	97	176	130	27	2	
3	Newport.....	1,237	1	46	463	297	112	151	134	28	4	
4	Newport.....	1,129	1	39	436	277	99	135	113	25	3	
5	Providence.....	15,063	19	728	6,124	2,331	1,346	2,124	1,855	480	55	
6	Central Falls.....	224		5	123	37	18	24	13	4		
7	Cranston.....	1,513	2	80	498	189	149	287	249	55	4	
8	East Providence.....	600		17	252	95	69	88	57	22		
9	Pawtucket.....	1,943	3	77	838	316	176	281	212	34	6	
10	Providence <sup>1</sup> .....	8,373	10	444	3,485	1,359	732	1,057	985	271	29	
11	Woonsocket.....	774	2	39	333	137	63	88	90	19	3	
12	Washington.....	647	1	36	273	107	65	81	70	11	3	
13	Residents of other States and nonresident aliens.	16		2	3	4	3	1	2		1	
14	Total Rhode Island.	18,418	24	877	7,407	2,940	1,661	2,610	2,259	570	68	2

SOUTH CAROLINA—FORM 1040-A

1	Abbeville.....	73	1	8	15	11	18	11	4	5	
2	Aiken.....	138	1	16	37	27	16	18	17	6	
3	Allendale.....	14		1	2	4	4		3		
4	Anderson.....	212		13	60	36	29	36	29	8	1
5	Bamberg.....	26		3	9	3	5	1	5		
6	Barnwell.....	23		2	7	5	3	2	4		
7	Beaufort.....	68	2	6	13	14	14	8	10	1	
8	Berkeley.....	25		2	8	8	1	1	4	1	
9	Calhoun.....	22		1	4	2	6	3	4	2	
10	Charleston.....	1,500	9	125	457	296	181	231	150	48	2
11	Charleston.....	1,438	9	122	440	285	174	219	139	47	2
12	Cherokee.....	63		5	15	8	16	11	6	2	
13	Chester.....	118	1	14	28	13	29	21	10	2	
14	Chesterfield.....	45	1	6	9	11	10	5	2		1
15	Charendon.....	18		2	3	3	2	5	2		
16	Colleton.....	35		5	8	5	8	3	1	1	
17	Darlington.....	153	3	13	30	27	22	27	22	8	1
18	Dillon.....	90		12	21	11	15	16	12	3	
19	Dorchester.....	60	1	8	13	13	9	7	6	3	
20	Edgefield.....	17	1	1	8	1	4	2			
21	Fairfield.....	56		9	13	15	8	4			
22	Florence.....	321	1	19	82	52	57	70	6	1	
23	Georgetown.....	65		7	17	15	9	12	5	4	1
24	Greenville.....	992	3	60	276	160	144	181	134	34	
25	Greenville.....	869	3	52	251	138	130	153	115	27	
26	Greenwood.....	163	1	10	49	31	30	24	15	3	
27	Hampton.....	18		3	1	4	4	1	4	1	
28	Horry.....	59		3	15	7	6	15	8	5	

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

## PENNSYLVANIA—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
311	16	29	31	31	31	33	61	33	25	11	10	-----	1
56	4	7	6	4	11	2	6	-----	6	2	5	3	2
218	17	45	30	30	19	22	28	6	13	5	-----	-----	3
229	10	32	19	16	34	29	34	16	16	9	13	1	4
208	12	27	26	28	16	26	28	19	14	6	5	1	5
841	39	58	75	53	66	108	133	95	98	48	55	13	6
449	24	35	47	35	47	41	58	39	52	28	34	9	7
1,376	54	110	133	147	136	192	236	114	130	63	49	18	8
314	26	51	38	31	33	29	47	23	19	6	11	-----	9
1,630	86	126	154	124	154	202	276	167	174	86	73	8	10
110	3	13	18	22	20	5	11	4	3	7	4	-----	11
1,964	131	200	194	188	220	159	250	176	200	106	106	34	12
1,281	79	125	107	122	127	86	163	131	153	85	82	21	13
1,585	143	144	154	110	98	167	245	82	196	125	103	12	14
122,989	7,263	11,815	10,985	10,797	11,504	11,885	16,246	10,696	13,481	8,192	7,869	2,256	15

## RHODE ISLAND FORM 1040

393	14	41	29	40	30	42	49	31	54	28	27	8	1
574	35	60	67	70	59	48	67	50	48	30	31	9	2
946	57	102	87	116	88	78	103	60	89	55	68	43	3
762	45	86	75	95	72	57	85	46	70	37	56	38	4
9,641	467	921	943	813	879	857	1,186	843	1,117	680	745	190	5
121	9	19	16	20	18	8	13	4	4	3	6	1	6
735	32	54	68	61	67	70	108	74	109	47	37	8	7
190	8	18	15	19	20	35	32	19	14	5	5	-----	8
949	47	94	97	78	99	85	128	86	105	54	55	21	9
6,118	264	543	566	490	542	511	742	533	739	486	557	145	10
730	73	110	82	73	65	67	62	54	62	35	40	7	11
660	34	65	53	62	69	59	92	44	59	55	42	26	12
9	-----	1	1	2	1	2	-----	-----	1	-----	1	-----	13
12,223	607	1,190	1,180	1,103	1,126	1,086	1,497	1,028	1,368	848	914	276	14

## SOUTH CAROLINA—FORM 1040

35	1	5	3	3	7	7	5	1	2	-----	1	-----	1
128	10	18	19	12	15	12	13	8	5	11	5	-----	2
29	4	5	6	5	2	4	3	-----	-----	-----	-----	-----	3
290	18	24	41	26	32	33	39	19	21	19	16	2	4
30	3	4	3	6	4	3	2	3	2	-----	-----	-----	5
36	7	8	-----	6	5	1	3	1	3	2	-----	-----	6
46	8	7	14	4	5	3	3	-----	1	1	-----	-----	7
19	-----	2	4	5	-----	3	3	1	1	-----	-----	-----	8
25	-----	1	4	-----	3	3	6	1	6	1	-----	-----	9
866	66	112	96	92	95	103	112	58	72	27	30	3	10
797	52	101	91	83	88	94	106	55	68	26	30	3	11
64	-----	10	10	3	10	6	12	6	2	3	-----	-----	12
84	11	16	10	9	6	7	10	5	5	3	2	-----	13
47	8	8	6	7	6	4	2	4	4	2	-----	-----	14
32	4	6	4	3	2	2	5	4	1	1	-----	-----	15
43	4	5	3	8	11	5	4	-----	2	1	-----	-----	16
122	10	6	15	14	16	6	24	5	16	3	6	1	17
98	8	14	8	15	14	11	11	7	6	2	2	-----	18
61	9	9	6	9	4	4	8	3	2	2	4	1	19
24	1	1	3	4	4	4	5	1	1	-----	-----	-----	20
35	4	9	3	2	1	7	1	5	1	2	-----	-----	21
268	12	31	32	44	41	35	32	17	16	7	1	-----	22
52	8	7	5	6	5	6	7	3	2	1	1	-----	23
806	27	61	59	65	84	73	129	80	103	67	46	12	24
732	26	52	53	58	78	66	117	68	96	64	43	11	25
111	6	12	12	11	13	10	7	15	14	3	6	2	26
28	4	1	6	4	4	3	1	5	-----	-----	-----	-----	27
47	2	1	7	7	5	2	11	6	5	1	-----	-----	28





Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## SOUTH DAKOTA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)																	
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10								
1	Lyman	1																		
2	McCook	6																		
3	McPherson	6				3	1													
4	Marshall	9	1	1	2															
5	Meade	23			4	2														
6	Mellette	2		1	8	6														
7	Miner	3				1														
8	Minnehaha	892			1	1														
9	Sioux Falls	845	3	49	334	138	91	120	130	25										
10	Moody	21	3	42	316	126	89	117	127	23	2									
11	Pennington	184		1	7	7	4	1												
12	Perkins	18		6	57	40	22	27	26	1										
13	Potter	18		1	7	2	1	2	5	6										
14	Roberts	8		3	3	1														
15	Sanborn	10		2	3	2	1	2												
16	Shannon	10			3	2														
17	Spink	29		1	4	2														
18	Stanley	39	3	1	12	10	2	2	2	1										
19	Sully	4		3	9	13	3	4	3											
20	Todd	11		2	2	2														
21	Tripp	30		1	5	2	1													
22	Turner	25		17	8	1	3													
23	Union	17		1	13	3	3													
24	Walworth	36		4	5	4														
25	Washabaugh	66		8	10	8														
26	Washington	1		3	18	7	15	14	7											
27	Yankton	1		1																
28	Ziebach	92	1	6	36	13	8	15	8	4										
29	Residents of other States and nonresident aliens.	82	1	8	20	15	8	11	14	5										
30	Total, South Dakota.	3,979	12	223	1,392	762	426	612	446	97										

## TENNESSEE—FORM 1040-A

1	Anderson																			
2	Bedford	278	1	15	143	34	17	35	28	4	1									
3	Benton	50		3	18	7	6	10	4		2									
4	Bledsoe	7			4	1	1		1											
5	Blount	12			2	5	2													
6	Bradley	197		4	52	35	25	37												
7	Campbell	164		26	50	17	20	16	34	8	2									
8	Cannon	112		7	42	23	14	12	25	8	2									
9	Carroll	4							13		1									
10	Carter	49		8	6	14	10	2	1	1										
11	Cheatham	195	1	12	77	31	13	8	26	9	2									
12	Chester	8		1	1	2		24	3											
13	Claiborne	2			2				2	2										
14	Clay	33			10	6	1													
15	Cocke	3			1			10	4	2										
16	Coffee	39		5	11	6	3		2											
17	Crockett	68		4	11	14	10	5	5	3	1									
18	Cumberland	23	1	5	3	5	3		14											
19	Davidson	15		1	3	3	3	2	3	1										
20	Nashville <sup>1</sup>	6,484	11	337	2,172	969	678	1,084	924	208	41									
21	Decatur	6,051	10	320	1,939	924	654	1,034	879	254	37									
22	De Kalb	7			2				1											
23	Dickson	4		3					1											
24	Dyer	26		3	4															
25	Fayette	108		4	20	6	2	9	2											
26	Fentress	36		6	14	16	19	24	18	7										
27	Franklin	17		1	3	7	5	2	1	1										
28	Gibson	122		10	21	3	2		5	3										
29	Giles	83	1	14	16	17		36	21											
30	Grainger	42		5	3	8	5	13	7	2										
31	Greene	5			2	1			1											
32	Grundy	104		10	23	15	20	20	11	3										
33	Hamblen	15		1	5	3	1		3											
34	Hamilton	85		8	25	11	14	16	8	2										
35	Chattanooga <sup>1</sup>	3,090	8	157	1,065	488	276	530	427	107	27									
		2,950	7	153	1,027	469	266	497	401	102	26									

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

## SOUTH DAKOTA—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.	
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
13		3	2	2	1	3	1	1						1
27	3	5	2	3	6	1	5	1		1				2
18	3	2	1		3	3	4		2					3
34	1	11	5	4	4	3	3	2		1				4
67	9	12	8	5	2	5	14	5	6		1			5
5			2	1		1	1							6
26	4	4	4	2	6	1	4	1						7
751	34	101	91	83	86	67	91	56	76	38	26	2		8
673	29	81	76	74	79	59	84	53	73	37	26	2		9
31	1	6	5	5	4	5	3	1			1			10
179	11	18	11	11	17	22	35	14	24	12	4			11
47	5	9	5	7	5	9	5		2					12
25	5	11	3	1	1	2	1		1					13
33	5	10	4	6	2	1	4		1					14
16	5	3	3	3		1	1							15
7	2	2	1						2					16
84	14	23	14	8	5	8	7	2		1				17
9	2	1	1	1	2	1	1		2					18
16	4	2	2	2	1	3		1						19
11	2		2	3	1	1	1	1		1				20
71	13	11	6	7	10	5	7	3	6	2	1			21
76	14	18	10	4	10	12	6	1	1					22
46	5	6	5	4	7	4	10	1	2		2			23
48	2	4	7	8	3	9	7	2	4		2			24
2	1							1						25
2						1								26
145	16	26	16	20	16	13	10	12	11	5		0		27
8	1	1		2		1	1	1	2					28
50	3	11	3	2	8	4	6	1	3	5	4			29
4,281	388	713	532	462	486	439	543	243	268	130	69	8		30

## TENNESSEE—FORM 1040

43		2	4		13		14	3	6		1			1
40	4	2	2	1	9	1	7	1	11		2			2
3			1		1		1							3
85	4	6	8	8	20	5	14	8	11		1			4
87	5	5	3	6	17	5	12	4	23		5	2		5
50	1	2	3	7	10	1	6	5	12		3			6
3			1	1	1	1								7
41	4	4	2	3	5	7	7	4	3		2			8
49	4	1	8	5	4	5	3	4	14		1			9
11			2	1	5		2		1					10
10	2		1		3	1	2	1						11
14		2			4		5	1	2					12
46	2	8	1	4	8		6	8	8		1			13
38		5	2	2	8	6	6	2	3					14
19	1	3		5	4		2	2	1	4				15
22	2	1	1	1	3		3	5	6					16
2,984	137	273	264	264	293	268	393	297	341	214	203	37		17
2,888	134	267	257	264	272	258	382	289	329	198	201	37		18
7					3		2	1	1					19
2					1				1					20
32	4	2	4	3		5	6	4	2					21
121	10	8	18	16	8	13	18	5	19	2				22
29		2	2	3	8	4	3	1	6		6			23
11	3	3			4				1					24
53	5	9	9	1	8	1	9	6	5					25
127	6	13	13	14	30	9	26	6	5	5				26
35	1	3	2	3	10	10	2		3					27
6		1	3				1				1			28
95	10	8	6	2	19	2	16	12	18		2			29
19		3		1	6	2	4	1	2					30
58	1	6	8	2	6	9	9	8	4	1	4			31
1,495	84	113	92	110	143	148	223	156	170	107	109	40		32
1,369	79	105	78	104	125	136	199	151	158	92	105	37		33

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

TENNESSEE—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)																		
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10									
1	Hancock	7			3	1	1			2											
2	Hardeman	24	1	5	7	5	2			2		1		1							
3	Hardin	27		1	12	3				6		3		2							
4	Hawkins	83		7	27	8		16	9	14		2		4							
5	Haywood	36		3	9	9		6	3	2		4		2							
6	Henderson	22	1	2	3	4		4	4	2		2		2							
7	Henry	123		5	32	17		28	24	15		2		2							
8	Hickman	26		2	8	4		7	2	2		1									
9	Houston	7			1	3			3												
10	Humphreys	13			4	3		3	3												
11	Jackson	23		1	7	5		7	2			1									
12	Jefferson	30		2	7	3		3	8	4		2								1	
13	Johnson	12			5	2		1	2	1											
14	Knox	2,705	5	126	759	411		334	540	396		111		22						1	
15	Knoxville <sup>1</sup>	2,568	4	122	719	392		316	508	380		108		18						1	
16	Lake	29	1	5	6	7		1	4	4		1									
17	Lauderdale	45		5	13	11		6	6	3		1									
18	Lawrence	35		6	7	8		7	4	3											
19	Lewis	9		1	3	1		3	1												
20	Lincoln	63		5	17	5		8	10	17		1									
21	Loudon	43		7	11	10		1	6	7		1									
22	McMinn	150	1	12	33	23		26	38	12		4		1							
23	McNairy	13		4	2	5		1	1			1									
24	Macon	8			5	1		1	1												
25	Madison	509	1	40	109	64		74	127	82		11		1							
26	Marion	49		6	15	6		6	3	11		2									
27	Marshall	32		4	4	4		6	4	10											
28	Maury	209		11	80	38		23	27	18		11		1							
29	Meigs	11			4	1		1	2	3											
30	Monroe	35		2	8	9		5	5	6											
31	Montgomery	182	1	15	45	21		27	32	27		13		1							
32	Moore	1			1																
33	Morgan	38		3	10	8		5	7	5											
34	Obion	62		6	16	7		14	11	7		1									
35	Overton	11		1	3	5		1	3	1											
36	Perry	5		1		1			1												
37	Pickett	1							1												
38	Polk	95		4	14	16		11	23	21		5		1							
39	Putnam	62		14	12	10		13	8	2		2		1							
40	Rhea	34		3	9	8		3	4	7											
41	Roane	125		8	40	25		16	17	12		7									
42	Robertson	95		6	22	12		18	18	15		3		1							
43	Rutherford	166		15	53	30		26	23	12		6		1							
44	Scott	15		2	3	1		2	4	2		1									
45	Sequatchie	4						2	1			1									
46	Sevier	44		3	14	10		6	7	3		1									
47	Shelby	7,412	21	351	2,310	1,216		835	1,326	1,046		254		47						6	
48	Memphis <sup>1</sup>	7,300	21	347	2,270	1,200		823	1,303	1,031		252		47						6	
49	Smith	10		3	1			4	2												
50	Stewart	5		2	1			2													
51	Sullivan	580		31	170	71		66	109	105		19		9							
52	Sumner	65		5	15	6		10	14	13		2									
53	Tipton	25		3	3	4		5	5	3				2							
54	Trousdale	3		1	2																
55	Unicoi	137		5	21	9		29	49	21		3									
56	Union	16		1	9	1		3	1	1											
57	Van Buren	1				1															
58	Warren	30		7	6	3		5	6	2				1							
59	Washington	467		35	123	97		52	67	71		17		5							
60	Johnson City	343		29	85	79		37	44	52		14		3							
61	Wayne	5				1		1	2	1											
62	Weakley	55		6	19	10		6	9	3		1		1							
63	White	10		2	3	1		1	1	1											
64	Williamson	110		14	26	19		20	12	16		1		2							
65	Wilson	54		1	24	9		8	3	6		2		1							
66	Residents of other States and nonresident aliens.	399	12	34	87	65		53	64	53		24		7							
67	Total Tennessee	26,189	67	1,494	8,072	4,102		3,002	4,604	3,687		956		194							11

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

TENNESSEE—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)													Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
1						1								1
24	2		6	2	3	4	3	3	1					2
15		2		2	1	2	4	1	3					3
25	2	2	2	4	2	2	4	6	1					4
55	1	5	6	5	8	4	10	8	7	1				5
20		2		2	1	4	6	3	1	1				6
64	4	1	8	7	7	3	9	11	6	5	2	1		7
9	1				2		3	2	1					8
3			1		1		1							9
15	1	1	4	2		4		1		1				10
5	1	1	1		1				1					11
23	1	2	3	5	2			4	4	2				12
8	1	1				1	4							13
1,487	79	144	101	112	144	149	224	145	182	110	83	14		14
1,425	74	140	100	107	136	139	215	138	177	106	80	13		15
37		3	2	5	4	5	2	5	5	4	2			16
75	4	13	3	7	7	8	16	7	7	3				17
25		3	2	3	5	2	5	1		4				18
7			1	1	1	2			2					19
52	4	9	8	4	7	6	5		5	2	1	1		20
53	5	5	5	7	12	3	7	2	5	1		1		21
61	5	9	3	5	7	10	8	3	2	2	7			22
9		1	2	1	2		1		1		1			23
3		1			1			1						24
253	13	28	12	28	26	32	30	28	24	14	14	4		25
47	2	5	6	4	6	7	9	6	2					26
38	1	6	4	5	4	3	4	5	4	2				27
141	13	15	15	16	10	19	17	12	15	4	4	1		28
														29
35	1	6		3	6	5	7	4		3				30
169	9	18	7	9	19	9	27	21	26	12	9	3		31
2	1								1					32
9	2		1	3	2		1							33
65	2	3	8	7	12	6	8	10	5	2	2			34
7			1	2	1	2	1							35
														36
														37
32		3	2	4	3	3	3	6	5		3			38
35	5	3	1	5	5	4	2	3	1		2			39
26	1	2	5	8	6	1	1	1	1		4			40
87	6	10	11	8	9	8	12	4	11	3	5			41
101	3	10	11	8	3	11	20	6	17	5	7			42
96	4	12	8	12	6	13	15	9	6	10	1			43
17	4	2	3	1		1	3		3					44
1					1									45
24	1	5	2	2	4	2	4		1		2	1		46
3,919	257	387	331	320	359	335	528	323	447	291	284	57		47
3,822	253	374	319	311	348	321	514	317	437	290	281	57		48
8	1	1			2				1		2			49
8	1		2			3	1		1					50
257	13	26	15	31	34	33	38	19	20	16	11	1		51
61	2	4	11	4	8	5	13	7	3	3		1		52
68	4	10	5	4	9	9	13	5	2	3	4			53
7		1		1		1	1	1		1	1			54
17		3		2	1	5	1	2	2		1			55
2		1	1											56
														57
29	1	2	1		3	5	6	2	6	1	2			58
186	20	16	9	15	26	16	30	21	16	10	7			59
144	15	15	6	12	20	12	20	16	14	8	6			60
3					1				1		1			61
27	3	3	4	10		3	1	1	1		1			62
22	1	2			6	1	9	1	1		1			63
82	4	15	10	7	9	7	12	3	6	6	2	1		64
32	2	3	0	2	3	5	8	3	2	3	1			65
182	11	55	0	18	0	0	39	17	22	15	4	1		66
13,806	788	1,347	1,103	1,178	1,457	1,267	1,978	1,269	1,565	879	809	166	67	



counties and by cities of 25,000 and over population, showing the number of classes—Continued

## TEXAS—FORM 1040

Total number of returns	Net income classes (in thousands of dollars)													Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
286	4	12	11	20	49	47	70	35	24	12	2		1	
3	1	1						1		1			2	
151	6	11	10	11	23	14	43	5	11	2	15		3	
24	2	3	4	2	8	5	1	3	4				4	
62	7	10	4	8	9	10	6	3	3	2			5	
33		7	2	3	5	5	4	2	5				6	
54	4	7	3	7	8	9	8	5	1	2			7	
139	9	17	17	18	20	14	21	8	10	2	3		8	
10	2			1		1	2	2	2				9	
20		3	4		4	4	3		2				10	
124	5	21	19	19	18	12	20	3	6	1			11	
47	8	6	10	2	6	5	3	6	1				12	
203	8	22	20	34	22	28	27	16	14	8	4		13	
338	18	45	35	37	55	39	46	27	18	9	9		14	
4,207	342	449	397	375	448	416	666	430	379	155	126	24	15	
4,142	334	440	392	370	443	407	656	426	370	154	126	24	16	
13	3	1	2				1	1			1		17	
16	3	1		4		2	4	1	2				18	
49	6	8	5	3	8	7	6	2	2	2			19	
233	18	30	23	28	17	22	48	15	13	6	11	2	20	
166	11	15	18	18	13	15	37	12	11	6	9	1	21	
197	15	18	24	27	24	25	35	17	10		2		22	
207	15	27	16	21	19	17	34	16	24	7	10	1	23	
89	23	16	8	10	6	8	8	6	3	1			24	
23	7	2	1		5	5	1		2				25	
61	6	3	4	10	4	9	11	7	7				26	
131	7	17	11	15	17	22	28	8	4	1	1		27	
82	3	24		12	12	7	15	7	2				28	
46	6	5	5	6	7	6	5	4		1	1		29	
229	10	28	24	44	26	26	32	21	14	2	2		30	
39	5	9	1	4	2	2	8	2	4	1	1		31	
51	11	7	11	4	5	5	5		3				32	
616	71	89	71	73	77	69	89	32	26	10	8	1	33	
22	1	4	1	1	5	8	1	1					34	
122	6	15	6	18	16	12	19	10	13	1	4	2	35	
45	9	7	3	7	2	3	5	4	3	2			36	
8		1	3				1	3					37	
77	1	14	3	10	5	6	19	5	9	3	1	1	38	
225	16	14	15	27	27	22	43	23	20	12	6		39	
93	10	22	9	11	11	9	14	2	2		3		40	
60	13	15	6	6	2	5	6	4	2	1			41	
10	1	1	2	1	4	1							42	
18	2	4	1	1	3	1	5		1				43	
113	16	17	8	14	14	16	13	8	6	1			44	
182	14	23	20	26	17	16	24	18	9	11	4		45	
55	6	5	7	10	9	4	7	3	3	1			46	
190	10	28	19	16	31	28	27	19	7		2	3	47	
160	9	27	28	14	18	12	21	9	12	6	4		48	
45	2	4	4	2	7	5	9	5	6	1			49	
60	8	7	11	2	7	5	15	2	3				50	
140	15	20	10	12	23	9	20	14	12	2	3		51	
61	1	6	7		10	7	9	5	12	3	1		52	
85	3	9	9	6	7	8	13	14	8	3	5		53	
15	1	2	3		1	1	4	1	2				54	
103	55	12	12	6	4		3	6	3	2			55	
64	7	10	8	8	5	10	5	8	3				56	
32	10	5			1	3	5	5	1	2			57	
78	16	11	5	7	15	4	14	3	2	1			58	
7,278	324	492	464	539	654	724	1,345	926	1,010	364	362	74	59	
7,142	313	481	451	533	627	708	1,326	912	996	364	357	74	60	
53	1	9	12	8	6	2	10	1	2	2			61	
62	11	9	11	4	5	4	7	4	4	1	1	1	62	
25	2	5	1	6	4	2	5						63	
171	13	24	26	27	21	17	26	11	5	1			64	
176	16	33	25	20	10	28	18	18	7		1		65	
36	5	3		3	6	7	9	2	1				66	
40	7	7	7	8		1	7	2	1				67	
73	10	12	9	20	7	7	4	1	2	1			68	
95	5	16	10	12	5	12	18	7	10				69	
203	21	23	13	17	35	32	32	12	11	4	3		70	
60	6	4	4	8	7	7	9	5	6	4			71	
51	32	7	3	4	3	1					1		72	
298	31	36	33	36	33	32	43	21	20	8	5		73	

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## TEXAS—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	El Paso	2,132	11	95	586	381	264	387	318	75	14	1
2	El Paso	1,997	11	90	550	363	250	366	289	65	12	1
3	Erath	41			6	6	9	7	9	4		
4	Falls	76	1	6	20	17	12	10	10			
5	Fannin	46		7	8	7	10	9	4	1		
6	Fayette	79		8	28	14	14	8	5	2		
7	Fisher	18	1	1	5		2	5	3	1		
8	Floyd	12		1	1	3	1	3	4			
9	Foard	6				4	2					
10	Fort Bend	163		6	59	19	18	27	30	4		
11	Franklin	4		1	2		1					
12	Freestone	69		6	10	8	17	19	7	2		
13	Frio	21		2	5	4	3	1	6			
14	Gaines	7		2		2	2	1				
15	Galveston	2,008	8	83	742	403	190	266	244	64	7	1
16	Galveston	1,778	8	75	650	354	172	231	221	59	7	1
17	Garza	16		1	4	4	2	3	2			
18	Gillespie	28		6	6	7	3	2	4			
19	Glasscock	4				1	3					
20	Goliad	21		2	10	1	2	3	3			
21	Gonzales	65		11	22	10	5	10	7			
22	Gray	299	1	8	133	50	35	26	33	13		
23	Grayson	379	2	20	95	66	59	87	42	7	1	
24	Gregg	906	1	31	305	214	84	119	107	37	8	
25	Grimes	72		6	28	14	7	11	6			
26	Guadalupe	65	4	21	6	14	9	10	1			
27	Hale	87	5	10	23	16	13	10	9	1		
28	Hall	13		2	2	2	1	1	5	1		
29	Hamilton	27		3	3	7	1	2	5	1		
30	Hansford	6		2	2		2	2				
31	Hardeman	50		3	12	6	6	10	10	2		
32	Hardin	124	1	4	44	19	18	19	18	2		
33	Harris	11,867	27	373	3,870	2,051	1,229	1,849	1,846	528	92	2
34	Houston	11,112	25	363	3,574	1,907	1,146	1,752	1,750	505	88	2
35	Harrison	170		13	59	24	12	35	25	2		
36	Hartley	9		1	1	4	1	1	2	1		
37	Haskell	8	1	1	2	1	1	1	1			
38	Hays	78	2	8	15	23	12	9	8	1		
39	Hemphill	29		4	6	3	8	8				
40	Henderson	36		4	12	6	4	6	2	1	1	
41	Hidalgo	310	3	28	86	48	47	56	34	5	3	
42	Hill	77		9	19	10	11	15	12	1		
43	Hockley	4		1	1			1	3			
44	Hood	4		1	1	1		1				
45	Hopkins	30		4	5	3	6	7	3	1	1	
46	Houston	47		4	16	8	5	7	7			
47	Howard	177		4	37	23	38	44	27	4		
48	Hudspeth	11		1	3	2	1	1	1			
49	Hunt	131	2	10	29	25	16	26	19	4		
50	Hutchinson	270		11	144	36	23	19	32	2	3	
51	Irion	12			4	3	1	1	3			
52	Jack	18		7	1	3	1	1	3	1	1	
53	Jackson	22		2	6	4	2	4	2	2		
54	Jasper	37	1	2	9	9	4	6	6			
55	Jeff Davis	12		2	5	1		4				
56	Jefferson	2,875	9	131	1,025	584	247	426	370	71	11	1
57	Beaumont	1,326	5	47	420	263	142	217	194	32	5	1
58	Port Arthur	1,234	3	77	480	257	77	176	129	29	6	1
59	Jim Hogg	56		3	19	12	8	9	4			
60	Jim Wells	46	1	2	13	12	4	7	3	3	1	
61	Johnson	124		8	32	21	17	36	10			
62	Jones	62		3	18	13	4	13	8	2	1	
63	Karnes	58	1	5	19	12	7	9	5			
64	Kaufman	81		6	17	18	13	13	9	4	1	
65	Kendall	23		8	5	3	3	1	3			
66	Kenedy	5			2	2			1			
67	Kent	2		1				1				
68	Kerr	140		20	39	31	14	14	14	7	1	
69	Kimble	7			1	5		1				
70	King											
71	Kinney	19		2	7	1	2	2	5			
72	Kleberg	153		10	43	18	21	42	19			
73	Knox	11			3	2	2	2	2			

<sup>1</sup>Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

TEXAS—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)													Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
1,702	123	180	133	155	174	189	303	164	178	59	38	6	1	
1,570	120	166	126	140	160	176	265	153	169	53	36	6	2	
64	3	4	11	7	15	5	8	3	4	3	1	6	3	
208	13	26	19	21	21	25	40	14	23	5	1	-----	4	
111	8	14	14	24	14	12	19	3	2	1	-----	-----	5	
214	13	43	32	22	24	26	20	14	14	3	3	-----	6	
35	1	2	1	5	7	6	3	5	5	-----	-----	-----	7	
77	10	13	7	5	10	5	12	3	10	2	-----	-----	8	
34	2	8	3	3	3	6	5	-----	4	-----	-----	-----	9	
218	11	23	24	28	26	19	39	20	16	10	2	-----	10	
14	1	3	2	3	1	2	2	-----	-----	-----	-----	-----	11	
82	4	10	11	11	9	11	13	6	6	-----	-----	-----	12	
39	10	4	5	4	4	4	5	1	2	-----	-----	-----	13	
16	2	2	5	2	1	-----	-----	-----	-----	-----	-----	-----	14	
1,471	86	152	140	147	146	166	233	143	134	47	67	10	15	
1,371	84	147	131	134	125	150	217	138	126	44	65	10	16	
22	3	3	3	3	2	2	2	3	3	2	-----	-----	17	
77	4	15	10	13	6	13	10	2	1	3	-----	-----	18	
14	2	1	-----	2	2	1	1	2	3	-----	-----	-----	19	
60	3	7	5	8	5	6	13	6	4	2	1	-----	20	
124	9	20	15	15	9	16	19	9	5	6	1	-----	21	
369	31	19	25	31	48	38	56	49	48	13	10	1	22	
484	23	56	52	62	68	43	63	42	41	22	11	1	23	
1,150	29	49	61	89	134	165	223	148	122	61	55	14	24	
146	5	11	17	25	16	22	20	10	10	9	1	-----	25	
169	10	35	18	17	31	19	22	8	7	2	-----	-----	26	
188	21	20	15	17	27	19	38	13	12	6	-----	-----	27	
64	9	11	5	6	5	12	9	3	3	1	-----	-----	28	
40	1	6	3	5	8	6	7	4	-----	-----	-----	-----	29	
51	1	13	1	8	4	6	6	7	3	1	1	-----	30	
87	9	6	6	7	10	12	21	7	7	-----	2	-----	31	
83	8	16	2	7	9	12	12	7	6	-----	2	-----	32	
7,617	425	587	554	583	638	711	1,355	869	961	416	401	117	33	
7,193	404	536	509	533	589	657	1,274	847	929	408	390	117	34	
334	21	29	21	40	39	40	65	19	25	18	12	5	35	
11	4	2	2	-----	-----	-----	-----	-----	-----	-----	-----	-----	36	
48	6	14	5	5	7	1	4	3	1	-----	-----	-----	37	
127	16	16	12	10	18	13	20	12	6	-----	4	-----	38	
62	17	11	4	5	6	4	10	3	-----	2	-----	-----	39	
107	4	16	9	12	7	11	18	14	13	1	2	-----	40	
674	62	105	68	69	105	61	98	50	37	16	3	-----	41	
203	12	35	16	27	18	19	40	18	12	3	3	-----	42	
2	2	-----	7	-----	2	5	5	5	2	-----	-----	-----	43	
8	2	3	1	1	8	-----	1	1	-----	-----	-----	-----	44	
68	5	7	7	11	8	7	12	4	5	2	-----	-----	45	
92	5	6	7	12	18	16	9	8	8	1	2	-----	46	
197	13	21	17	25	27	31	26	15	14	4	4	-----	47	
30	3	4	8	-----	3	3	3	2	1	3	-----	-----	48	
234	16	29	24	21	34	26	44	18	13	7	1	1	49	
132	12	16	17	11	18	16	19	11	6	3	3	-----	50	
22	5	4	1	2	4	3	3	-----	-----	-----	-----	-----	51	
44	3	10	5	2	7	7	6	1	1	2	-----	-----	52	
79	5	7	9	7	9	6	20	12	1	2	1	-----	53	
49	-----	3	7	11	6	5	6	3	2	-----	6	-----	54	
21	9	3	1	1	2	1	2	1	-----	-----	-----	-----	55	
1,630	80	151	144	151	161	194	317	160	155	67	33	17	56	
1,068	60	110	95	103	103	119	195	110	91	43	22	17	57	
430	16	32	35	29	42	54	94	43	51	23	11	-----	58	
58	5	6	6	4	10	3	9	7	6	-----	2	-----	59	
131	9	6	10	12	20	22	16	23	7	5	1	-----	60	
126	10	14	15	14	18	18	20	11	5	1	-----	-----	61	
134	6	11	13	13	17	21	30	12	5	5	1	-----	62	
154	9	20	18	12	18	23	30	14	4	5	1	-----	63	
143	6	18	18	25	19	19	24	6	4	1	1	2	64	
64	2	10	11	10	9	6	9	4	1	2	-----	-----	65	
13	3	1	-----	-----	5	-----	1	-----	2	-----	-----	-----	66	
12	3	2	2	2	1	-----	1	1	-----	-----	-----	-----	67	
160	32	26	14	11	22	24	12	8	6	1	4	-----	68	
41	7	7	10	8	1	3	2	2	2	-----	-----	-----	69	
5	-----	-----	1	1	1	-----	-----	-----	2	-----	-----	-----	70	
47	11	12	4	8	2	1	-----	-----	1	-----	-----	-----	71	
86	6	5	8	10	17	12	17	2	5	-----	4	-----	72	
52	8	9	4	11	8	3	7	-----	-----	2	-----	-----	73	

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## TEXAS—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Lamar	120		12	36	20	14	15	18	5		
2	Lamb	21		3	7	2	1	4	2	1	1	
3	Lampasas	32	1	2	8	5	9	4	3			
4	La Salle	11		3	2	3	1	1	1			
5	Lavaca	65	3	6	12	14	12	16	1		1	
6	Lee	15		1	5	3		3	3			1
7	Leon	13		2	3	1	2	1	4			
8	Liberty	165	1	15	53	33	14	25	20	3	1	
9	Limestone	103		8	35	16	14	16	12	2		
10	Lipscomb	6		2	3				1			
11	Live Oak	24		2	5	10		4	3			
12	Llano	15		2		1	6	3	2		1	
13	Loving	2			1	1						
14	Lubbock	241		10	39	31	32	53	59	10	6	1
15	Lynn	9		1	5	1	1	1				
16	McCulloch	36		8	6	2	8	8	3			1
17	McLennan	921	5	43	248	178	124	160	117	36	10	
18	Waco	794	4	30	225	153	94	138	107	34	9	
19	McMullen	1						1				
20	Madison	10		3	1	2	1	2	1			
21	Marion	12	3		3	2	2	1	1			
22	Martin	2		1		1						
23	Mason	12	1	1	4	2		2			2	
24	Matagorda	116	2	13	32	25	9	13	17	5		
25	Maverick	51	1	4	12	9	6	10	9			
26	Medina	29		9	8	6	2	2	2			
27	Menard	16	1	4	3	2	2	4	2			
28	Midland	109		7	22	20	7	25	24	2	2	
29	Milam	75	1	5	12	15	19	8	10	4	1	
30	Mills	7		2				1	4			
31	Mitchell	49		2	20	10	6	5	4	2		
32	Montague	35	1	3	8	4	2	10	4	2	1	
33	Montgomery	124	1	6	36	34	12	15	16	4		
34	Moore	16		4	9		1		2			
35	Morris	9		2			1	3	2	1		
36	Motley	3					1	2				
37	Nacogdoches	78		7	16	11	14	15	13	2		
38	Navarro	136	1	9	32	28	11	27	22	5	1	
39	Newton	18		1	5	2	3	4	3			
40	Nolan	78		2	19	14	10	19	12	2		
41	Nueces	538	2	27	184	95	49	88	73	19	1	
42	Corpus Christi	430	1	18	145	79	43	65	62	17		
43	Ochiltree	8		1	3	1			2			
44	Oldham	2			1		1					
45	Orange	107		5	41	16	8	17	16	3	1	
46	Palo Pinto	71	1	6	22	12	12	5	13			
47	Panola	9		1	2	1		3	1	1		
48	Parker	41	1	2	7	7	3	7	11	3		
49	Parmer	8		1	2	4		1				
50	Pecos	78	1	6	23	21	11	12	2	2		
51	Polk	53	1	4	11	9	5	7	12	4		
52	Potter	842	2	24	195	147	110	200	141	22	1	
53	Amarillo	747	2	23	174	123	100	176	123	20	1	
54	Presidio	43	2	1	12	9	8	4	7			
55	Rains											
56	Randall	25		4	8	6	2	3	2			
57	Reagan	78	1	3	39	14	6	4	8	3		
58	Real	1				1						
59	Red River	13	1		1	2	5	3		1		
60	Reeves	45		7	18	8	4	5	2	1		
61	Refugio	128		5	50	27	6	17	15	5	3	
62	Roberts	4		2	2	1	1		1			
63	Robertson	57		2	15	11	8	9	11	1		
64	Rockwall	6		2	1	6	1		3			
65	Runnels	54		8	15	6	7	13	5			
66	Rusk	324	1	5	81	100	39	53	33	9	3	
67	Sabine	5		1	1	1		1	1			
68	San Augustine	4		1	1	1		1				
69	San Jacinto	5		1	2				1	1		
70	San Patricio	133		6	53	32	8	25	8	1		
71	San Saba	15	1	1	4	2	3	2	2	1		
72	Schleicher	6		2	2	2		1	1			
73	Scurry	8		1	1	1	1	2	2			
74	Shackelford	25	1		9	3	3	6	3			
75	Shelby	19		1	2	7	4	4		1		

countries and by cities of 25,000 and over population, showing the number of classes—Continued

TEXAS—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)													Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over		
293	21	39	26	28	42	32	39	28	17	13	8	1	1	
72	11	11	11	5	10	8	5	5	1	4	1	1	2	
45	8	4	3	4	4	3	9	5	4	1	1	1	3	
33	6	7	3	4	4	6	3	3	1	1	1	1	4	
152	10	22	15	25	15	23	18	10	11	3	3	3	5	
28	4	3	4	4	4	5	4	3	1	1	1	1	6	
38	1	9	6	2	3	5	3	7	1	1	1	1	7	
188	5	15	12	15	29	31	41	16	19	5	2	2	8	
225	16	31	19	34	35	19	38	13	11	3	6	6	9	
29	7	3	2	4	6	6	6	1	1	1	1	1	11	
28	3	5	2	4	2	4	5	2	1	1	1	1	12	
52	16	10	5	4	6	7	2	2	2	2	2	2	13	
4	1	1	1	1	1	1	1	1	1	1	1	1	14	
423	44	38	26	33	51	54	60	44	49	16	7	1	15	
33	3	3	3	5	4	2	4	6	3	3	3	3	16	
107	17	13	25	6	12	21	7	7	5	1	1	1	17	
1,190	78	109	101	166	142	124	176	115	102	40	28	9	18	
1,001	63	84	71	142	104	109	152	104	101	36	28	7	19	
43	1	3	3	6	9	9	5	2	3	2	2	2	20	
14	2	3	2	2	4	4	1	1	1	1	1	1	21	
35	3	6	5	8	4	5	4	4	1	1	1	1	22	
55	10	10	6	4	10	4	4	2	4	1	1	1	23	
182	19	19	14	15	23	21	34	12	16	3	4	2	24	
75	11	14	9	6	7	6	12	1	5	1	2	1	25	
89	10	20	16	9	9	9	8	6	1	1	1	1	26	
72	21	11	7	9	7	6	6	4	1	1	1	1	27	
225	25	22	17	23	20	27	45	16	19	7	2	2	28	
171	15	24	18	19	22	20	25	11	9	5	3	3	29	
12	7	12	8	4	2	2	1	2	2	2	2	2	30	
67	4	10	11	10	10	10	6	5	3	2	1	1	31	
72	9	20	16	14	27	16	28	20	20	6	8	2	32	
186	1	4	2	5	2	2	9	2	2	2	2	2	33	
23	1	3	3	2	2	1	2	1	1	1	1	1	34	
13	8	3	2	3	5	5	1	1	1	1	1	1	35	
22	5	9	17	16	19	22	17	15	13	1	1	1	36	
135	28	42	32	44	52	45	61	32	40	28	18	1	37	
423	1	1	1	3	2	2	4	2	2	2	2	2	38	
14	17	20	14	12	16	19	8	11	5	2	2	2	39	
124	56	102	89	112	114	96	145	91	75	18	19	2	40	
919	46	71	74	89	81	61	109	63	54	12	19	2	41	
681	9	11	14	10	22	6	12	7	1	1	1	1	42	
92	4	2	3	2	2	1	1	1	1	1	1	1	43	
14	6	15	9	20	7	12	12	14	11	5	1	1	44	
112	10	16	15	14	30	20	15	10	10	1	3	1	45	
144	2	2	6	5	2	1	6	2	2	1	1	1	46	
29	5	10	5	11	18	3	10	9	3	2	2	2	47	
76	5	6	3	2	4	1	10	7	5	1	1	1	48	
34	19	16	7	8	13	10	7	6	5	2	1	1	49	
92	4	10	5	10	8	8	18	3	13	4	2	2	50	
79	90	116	181	4	101	147	179	85	93	41	24	4	51	
1,065	89	111	175	8	98	142	169	83	91	39	24	4	52	
1,025	17	12	7	8	14	12	10	4	3	2	2	2	53	
89	7	5	6	4	7	1	2	3	1	2	2	2	54	
4	7	7	2	4	3	4	7	6	3	3	3	3	55	
47	4	6	1	5	6	6	1	1	4	2	2	2	56	
43	5	4	6	5	6	6	5	5	4	2	2	2	57	
13	23	9	14	6	12	11	10	3	8	1	1	1	58	
48	7	17	7	8	12	20	25	17	19	4	2	2	59	
97	8	2	4	2	2	1	3	3	3	6	1	1	60	
140	7	18	12	10	17	16	27	22	12	6	1	1	61	
25	1	5	1	3	3	1	1	1	1	2	2	2	62	
148	18	25	32	14	34	14	19	5	2	2	2	2	63	
14	12	13	11	30	45	45	88	66	58	30	19	4	64	
165	3	1	2	1	5	1	5	1	1	1	1	1	65	
421	2	2	7	7	6	5	1	1	2	2	2	2	66	
13	2	2	1	1	2	2	2	1	1	1	1	1	67	
25	3	3	1	1	1	1	1	1	1	1	1	1	68	
9	19	25	34	28	36	33	34	24	17	8	1	1	69	
260	13	13	4	5	2	1	1	1	2	2	2	2	70	
42	10	4	2	3	2	3	3	1	1	1	1	1	71	
28	3	8	5	5	6	2	7	4	7	3	3	3	72	
32	7	13	10	7	13	8	7	4	7	2	2	2	73	
78	5	6	2	6	7	4	14	7	3	1	1	1	74	
55	5	6	2	6	7	4	14	7	3	1	1	1	75	

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## TEXAS—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)												
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10			
1	Sherman	9		1	6		2								
2	Smith	573	1	34	153	103	57	107	95	19	4				
3	Somervell	3		1			1	1							
4	Starr	57		6	13	8	8	8	11	3					
5	Stephens	74		4	19	15	6	15	13	2					
6	Sterling	10			1	2	3	2	1	1					
7	Stonewall	2		1				1							
8	Sutton	16	1	3	7			5							
9	Swisher	15	1	1	2	6	1	2	2						
10	Tarrant	3,231	9	88	940	482	349	597	588	147	31				
11	Fort Worth <sup>1</sup>	3,124	9	85	905	466	335	582	570	142	30				
12	Taylor	278	2	12	63	47	31	70	39	11	3				
13	Terrell	30	2	3	5	10	6	1	3						
14	Terry	15	1		3	5		3	2						
15	Throckmorton	5			1		1	3							
16	Titus	23			4	4	2	7	6						
17	Tom Green	293	5	20	72	47	35	54	36	21	3				
18	San Angelo	229	4	19	51	33	31	44	32	13	2				
19	Travis	1,051	7	70	329	158	140	149	134	57	7				
20	Austin	961	7	69	307	141	123	137	120	50	7				
21	Trinity	25		3	3	6	7	3	2	1					
22	Tyler	33		2	9	8	2	5	5	1	1				
23	Upshur	32		2	7	4	4	5	3	5	2				
24	Upton	86		1	32	22	11	10	8	2					
25	Uvalde	46	2	4	18	7	8	2	4	1					
26	Val Verde	110	4	10	27	21	13	16	14	5					
27	Van Zandt	68			32	9	10	10	4	3					
28	Victoria	200		15	55	33	28	36	26	7					
29	Walker	79	2	3	23	10	10	13	9	9					
30	Waller	21		3	9	3		5	1						
31	Ward	41		2	10	14	1	7	6	1					
32	Washington	101		16	31	17	14	17	3	1	2				
33	Webb	376	3	21	101	61	53	58	51	24	3				1
34	Laredo	195		14	36	35	30	40	25	15					
35	Wharton	202	2	7	62	38	21	35	28	9					
36	Wheeler	39	1	1	7	11	3	7	6	3					
37	Wichita	637	2	31	137	114	81	102	134	31	5				
38	Wichita Falls	524	2	27	113	92	65	83	112	26	4				
39	Wilbarger	66	2	9	16	6	12	9	9	3					
40	Willacy	22		4	4	5	3	2	3	1					
41	Williamson	204		28	57	41	21	31	23	3					
42	Wilson	16		1	5	2	3	2	2	1					
43	Winkler	84		2	29	20	10	6	12	5					
44	Wise	17		4	1	5	4		1	2					
45	Wood	54		5	8	10	7	15	6	3					
46	Yoakum	2				1	1								
47	Young	82	3	6	21	12	18	13	9						
48	Zapata	10			6	3			1						
49	Zavala	17	1	2	3	3	5		3						
50	Residents of other States and nonresident aliens.	426	2	55	97	86	42	67	53	18	6				
51	Total Texas	55,918	262	2,744	16,859	9,736	6,196	9,245	8,323	2,154	380				19

## UTAH—FORM 1040-A

1	Beaver	40		1	5	8	13	10	3						
2	Box Elder	74	1	6	21	14	6	11	8	5	2				
3	Cache	170		21	25	23	21	38	31	11					
4	Carbon	375	1	31	158	59	29	57	37	2	1				
5	Daggett														
6	Davis	76		4	26	10	8	15	10	3					
7	Duchesne	15		6	2	3	1	1	1		1				1
8	Emery	15		1	7	1		5	1						
9	Garfield														
10	Grand	21			9	4	4	3	1						
11	Iron	38		4	8	4	5	5	10	2					
12	Juab	46		3	18	11	5	3	3	3					
13	Kane	2					1		1						
14	Millard	23		3	8	6	1	3	2						
15	Morgan	10			4	1	2	1	2						
16	Piute	4	1			2		1							

<sup>1</sup> Cities of 100,000 and over population.



Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

UTAH—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)																	
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10								
1	Rich.....	5		2	1															
2	Salt Lake.....	4,972	6	245	1,460	703	581	908	824	223	19	3								
3	Salt Lake City 1.....	4,566	5	212	1,273	656	551	860	779	208	19	3								
4	San Juan.....	1		1																
5	Sanpete.....	36		4	8	10	2	5	6	1										
6	Sevier.....	45	1	4	9	7	3	7	7	6										
7	Summit.....	91		11	35	17	3	13	12											
8	Tooele.....	94		3	28	25	10	9	15	3										
9	Utah.....	50		7	13	12	3	4	7	4										
10	Utah.....	302		11	87	49	40	57	51	7										
11	Wasatch.....	9		1		1	2	1	3	1										
12	Washington.....	14		1	2	2	2	3	2	1										
13	Wayne.....	3		2						1										
14	Weber.....	1,117	4	60	298	161	178	223	158	33	2									
15	Ogden.....	1,089	4	57	290	158	177	217	151	33	2									
16	Residents of other States and nonresident aliens.....	177	1	21	30	33	18	26	38	10										
17	Total Utah.....	7,825	15	447	2,266	1,165	941	1,409	1,235	[315]	28	4								

VERMONT—FORM 1040-A

1	Addison.....	152		2	54	22	23	21	26	3										
2	Bennington.....	335	1	1	160	60	27	40	36	10										1
3	Caledonia.....	257		2	117	49	15	38	29	6										
4	Chittenden.....	738		5	316	117	55	125	95	24	1									
5	Burlington.....	635		5	264	102	49	110	83	22										
6	Essex.....	62	1	1	29	10	6	7	7	1										
7	Franklin.....	328	1	3	159	51	26	62	23	3										
8	Grand Isle.....	12			7	1	1	2	1											
9	Lamoille.....	43		1	20	6	2	10	4											
10	Orange.....	61		1	24	14	4	6	10	2										
11	Orleans.....	120			64	18	5	26	7											
12	Rutland.....	657		2	329	102	34	115	66	8										
13	Washington.....	774		5	371	131	52	111	84	20										
14	Windham.....	356		2	168	55	25	58	39	8										
15	Windsor.....	416	1	3	194	80	19	56	53	8	1									
16	Residents of other States and nonresident aliens.....	272	2	25	52	22	11	22	108	29	1									
17	Total Vermont.....	4,583	6	53	2,064	738	305	699	588	122	7	1								

VIRGINIA—FORM 1040-A

1	Accomac.....	113	2	9	25	15	20	21	20	1										
2	Albemarle.....	395	3	32	105	46	51	73	67	18										
3	Alexandria (city).....	1,335	3	43	436	202	171	258	181	40										
4	Alleghany.....	547		32	188	93	67	94	62	11										
5	Amelia.....	13			3	4	3	2	1											
6	Amherst.....	123		1	38	22	18	24	16	4										
7	Appomattox.....	18		3	5	4	1	2	2											
8	Arlington.....	1,224	2	23	283	171	128	281	256	76	4									
9	Augusta.....	509	3	33	180	80	60	71	57	22	3									
10	Bath.....	65	1	11	18	11	5	11	6	2										
11	Bedford.....	94		10	32	17	7	11	13	3										
12	Bland.....	5			2															
13	Botetourt.....	46		3	16	9	6	3	9											
14	Brunswick.....	35		2	11	10	4	6	1	1										
15	Buchanan.....	11	1	3	1	2	2	2												
16	Buckingham.....	17			6	6	2	1												
17	Campbell.....	78		1	8	20	9	12	10	16	2									
18	Lynchburg (city).....	926	1	44	289	147	89	173	151	31	1									
19	Caroline.....	17		1	6	6	2	2												
20	Carroll.....	23		3	5	3	5	3	4											
21	Charles City.....	8			1	2	3	1	1											
22	Charlotte.....	28	1	6	8	1	5	2	4	1										
23	Chesterfield.....	100		7	35	11	10	19	14	4										
24	Clarke.....	36	1	4	12	3	6	4	4	2										
25	Craig.....	10			2	2	1	3	2											
26	Culpeper.....	54		8	17	10	5	7	6	1										

1 Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of income classes

UTAH—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)											Line No.	
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25		25 and over
8	1	3	1	2		1							1
2,196	140	240	161	176	204	201	317	228	254	147	107	21	2
2,056	129	217	150	153	195	189	298	214	246	143	103	19	3
5		1	1	1		1					1		4
67	8	17	10	10	5	5	10	1	1				5
59	7	8	6	9	5	5	11	5	1	1			6
59	13	13	7	8	7	4	4	1	2				7
37	11	8	2	2	5	2	3	2	1	1			8
49	8	7	6	3	8	9	2	4	1	1			9
224	24	37	24	19	26	26	27	12	17	8	3	1	10
23	9	6	2		3		2	1					11
13	2	2		2		3	4						12
2					1		1						13
610	38	96	57	82	63	45	77	39	62	29	21	1	14
563	37	80	50	74	58	42	72	39	60	29	21	1	15
63	6	3	3	3	13		10	4	9	10	2		16
4,192	334	603	386	405	431	384	558	340	386	204	138	23	17

VERMONT—FORM 1040

57	5	6	3	6	6	6	7	3	7	4	4		1
192	9	9	13	15	15	15	22	9	30	20	22	4	2
109	10	2	8	13	11	9	13	13	14	13	3		3
347	19	17	17	25	32	22	50	30	72	36	25	2	4
299	16	12	17	23	20	18	46	27	63	34	22	1	5
11		2	1	1	1	1	2	1		2			6
114	4	9	7	14	7	13	12	9	23	9	6	1	7
8		2		3		1	1			2			8
26	1		2	3		6	5	2	2	4			9
64	6	4	1	11	5	7	9	4	10	4	3		10
77	6	6	1	8	8	9	10	7	13	4	5		11
298	19	11	16	18	18	30	48	20	63	27	22	6	12
259	23	12	13	13	15	17	40	16	52	33	23	2	13
171	9	8	7	15	15	17	28	15	23	21	11	2	14
196	16	8	16	10	12	18	26	14	38	21	9	8	15
36	3		1	1	1	3	2	3	13	5	3	1	16
1,965	130	96	106	156	147	173	275	146	360	214	136	26	17

VIRGINIA—FORM 1040

100	18	17	17	12	13	11	6	1	3	2	0		1
414	35	36	34	35	34	37	68	38	49	21	23	4	2
358	10	35	33	31	43	47	51	30	41	24	11	2	3
265	9	43	33	33	30	29	37	14	17	8	11	1	4
10	1	1	4		1	3							5
29	1	4	4	3	2	2	7		3	2	1		6
13		3	2		2	1	2		3				7
325	12	29	20	34	32	46	45	39	43	17	8		8
359	23	37	35	38	46	29	56	34	30	11	17	3	9
49	5	10	5	2	6	4	4	3	5	2	1	2	10
117	6	18	14	11	11	14	23	6	4	6	2	2	11
5	2	1	2										12
39	4	4	3	11	3	3	4	6	1				13
35	1	2	4	6	6	6	5	1	1	3			14
14		3	2		1	3	1	3	1				15
14		2	2	3			1	2	2		2		16
47	1	2	7	5	3	6	5	8	3	5	2		17
703	21	49	126		65	67	94	85	87	59	42	8	18
40	4	7	7	6	5	3	5	1	1		1		19
19	1	2	2		4	2	3	2	1	1		1	20
14	3	5		4					1		1		21
20	3	4	1	1	4	2	1	1	2			1	22
63	6	6	4	8	8	8	7	7	2	3	4		23
48	1	2	7	5	5	7	8	5	4	2	2		24
7		2		1	3		1						25
74	4	11	9	8	14	6	8	4	6	3	1		26

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

VIRGINIA—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)																	
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10								
1	Cumberland	6		1	3	1			1											
2	Dickenson	57		1	38	4	1		8	4	1									
3	Dinwiddie	55	2	7	13	8	4		10	9	2									
4	Petersburg (city)	415		21	139	64	46	83	49	12	1									
5	Elizabeth City	773	3	28	178	143	98	154	138	29	2									
6	Essex	23			8	2	4		5	4										
7	Fairfax	387	1	13	124	53	46	55	73	22										
8	Fauquier	161	1	13	49	21	20	25	22	10										
9	Floyd	3			2				1											
10	Fluvanna	13		1	2	1	4	3	1	1										
11	Franklin	35		1	11	6	6	9	1	1										
12	Frederick	174		17	52	30	14	23	28	10										
13	Giles	49		7	7	12	2	10	7	4										
14	Gloucester	20	1		10	2	1	4	2											
15	Goochland	14			3	2	5	3		1										
16	Grayson	31		3	5	2	4	6	9	1									1	
17	Greene	5		1	1		1		2											
18	Greensville	49	1	9	11	9	4	8	6	1										
19	Halifax	120		13	22	22	11	25	16	10									1	
20	Hanover	106		9	40	8	9	14	22	4										
21	Henrico	194	1	7	63	29	21	37	28	8										
22	Richmond <sup>1</sup> (city)	7,060	14	328	2,273	1,111	808	1,217	1,037	261									11	
23	Henry	126	1	5	35	19	18	24	20	2									2	
24	Highland	6			4	1	1													
25	Isle of Wight	27		2	8	3	1	8	5											
26	James City	82		6	20	17	9	15	10	5										
27	King and Queen	7		1	4		1		1											
28	King George	34	1		7	8	7	6	3	2										
29	King William	51		4	17	5	4	11	10											
30	Lancaster	24		3	4	5	3	4	4	1										
31	Lee	49	1	2	17	4	8	9	5	3										
32	Loudoun	91	1	9	26	15	17	10	11	2										
33	Louisa	29		6	12	4	3	2	2											
34	Lunenburg	55		3	8	11	6	15	12											
35	Madison	21			7	3	1	4	6											
36	Mathews	25		4	5	5	4	6	1											
37	Mecklenburg	65		6	19	10	7	9	10	4										
38	Middlesex	16		1	6	1	1	3	3	1										
39	Montgomery	145		14	30	25	24	28	22	2									1	2
40	Nansemond	195		16	47	29	23	33	42	5										
41	Nelson	45		8	15	4	2	6	5	4										
42	New Kent	8			3	4	1													
43	Norfolk	90		8	35	12	12	15	8											
44	Norfolk <sup>1</sup> (city)	3,635	10	130	1,077	590	434	696	561	133									4	
45	Portsmouth (city)	1,249		44	454	259	130	238	103	20									1	
46	Northampton	63		5	14	10	13	8	12	1										
47	Northumberland	11		4	3	1	2		1											
48	Nottoway	155	1	14	32	34	18	31	22	3										
49	Orange	62		5	16	15	7	8	7	4										
50	Page	66		2	20	13	6	11	12	2										
51	Patrick	6					2	1	2											
52	Pittsylvania	490		31	150	81	64	85	65	13									1	
53	Powhatan	7			3		1	1	2											
54	Prince Edward	79		3	15	16	7	15	19	3									1	
55	Prince George	179	1	14	33	29	17	39	42	4										
56	Princess Anne	102		5	26	23	8	14	20	6										
57	Prince William	139	1	6	38	27	13	28	23	2									1	
58	Pulaski	112	1	12	35	14	13	14	19	4										
59	Rappahannock	5		1	1	2	1													
60	Richmond	13			2	3	2	3		3										
61	Roanoke	224	3	8	64	39	26	47	28	9										
62	Roanoke (city)	2,257	2	66	763	322	245	467	325	64									3	
63	Rockbridge	160		6	38	36	24	19	29	7									1	
64	Rockingham	211		18	54	36	40	28	27	6									1	1
65	Russell	32		1	8	4	3	7	5	4										
66	Scott	10			4	1	1	2												
67	Shenandoah	83		3	19	15	21	15	8										2	
68	Smyth	122	1	7	26	20	19	21	22	6										
69	Southampton	60		4	10	12	16	11	5	1									1	
70	Spotsylvania	233	1	14	67	53	24	33	31	9									1	
71	Stafford	11			4	1	2	2												
72	Surry	6			4	1	1		2											
73	Sussex	32		2	13	4	5	5	3											

<sup>1</sup> Cities of 100,000 and over population.



Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

VIRGINIA—FORM 1040-A—Continued

Line No.	County and city	Total number of re- turns	Net income classes (in thousands of dollars)									
			Un- der 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Tazewell.....	201		7	69	24	25	40	25	11		
2	Warren.....	29	1	2	12	3	4	2	3	1	1	
3	Warwick.....	216		5	39	18	15	69	62	8		
4	Newport News (city).....	1,057		23	364	193	134	187	131	25		
5	Washington.....	257	2	12	62	33	40	53	44	11		
6	Westmoreland.....	14		1	6	2	1	1	3			
7	Wise.....	238	2	12	57	38	29	45	43	10	2	
8	Wythe.....	60		4	18	13	10	5	6	4		
9	York.....	36		1	16	12	3	1	3			
10	Residents of other States and nonresident aliens.	424		27	100	73	39	55	95	29	6	
11	Total Virginia.....	29,120	71	1,367	8,862	4,670	3,410	5,303	4,344	1,033	57	3

WASHINGTON—FORM 1040-A

1	Adams.....	71	3	3	17	15	7	13	9	2	2	
2	Asotin.....	22			6	6	4	1	5			
3	Benton.....	35		2	13	6	2	6	6			
4	Chelan.....	387	6	21	148	54	36	72	42	7	1	
5	Clallam.....	271		11	95	49	22	45	35	11	2	1
6	Clark.....	384		13	154	56	32	60	59	8	2	
7	Columbia.....	20		2	8	5		2	3			
8	Cowlitz.....	418		22	181	54	28	77	42	12	2	
9	Douglas.....	18	1	3	2	6	3		2	1		
10	Ferry.....	16		4	8	1	1	1	1			
11	Franklin.....	170	4	12	38	19	36	32	21	6	2	
12	Garfield.....	11		1	2	3	2	2		1		
13	Grant.....	40		5	19	4	6		4	2		
14	Grays Harbor.....	535		18	200	112	35	90	68	11	1	
15	Island.....	15		1	5	4	1		4			
16	Jefferson.....	105		6	42	9	6	19	18	4	1	
17	King.....	15,164	25	580	5,690	2,683	1,476	2,181	1,971	481	76	1
18	Seattle <sup>1</sup> .....	14,361	25	539	5,348	2,564	1,401	2,062	1,886	462	73	1
19	Kitsap.....	1,081	2	19	362	238	140	188	101	26	5	1
20	Kittitas.....	195	3	5	74	39	19	27	24	3	1	
21	Klickitat.....	56	1	5	14	10	9	7	9	1		
22	Lewis.....	217	1	10	80	46	18	24	30	6	2	
23	Lincoln.....	82	1	5	19	18	7	8	15	7	2	
24	Mason.....	123		2	58	19	7	16	15	5	1	
25	Okanogan.....	90		3	24	18	12	13	15	3	2	
26	Pacific.....	88	1	3	41	15	8	15	4	1		
27	Pend Oreille.....	36		1	14	9	5	1	5	1		
28	Pierce.....	3,985	4	104	1,264	488	264	477	379	91	14	
29	Tacoma <sup>1</sup> .....	2,533	4	90	1,044	376	225	403	306	73	12	
30	San Juan.....	11		2	2		2	5				
31	Skagit.....	167		12	57	25	22	26	20	5		
32	Skamania.....	19	1		7	2		3	3	2	1	
33	Snohomish.....	869	2	32	371	137	64	128	114	19	2	
34	Everett.....	549	1	20	224	83	40	82	85	13	1	
35	Spokane.....	3,759	10	129	1,409	560	405	638	484	110	11	3
36	Spokane <sup>1</sup> .....	3,572	9	122	1,345	532	382	602	467	99	11	3
37	Stevens.....	43		4	12	11	6	6	3	1		
38	Thurston.....	382	2	14	149	64	28	51	55	17	2	
39	Wahkiakum.....	25			11	4	1	3	5	1		
40	Walla Walla.....	404	1	23	136	60	39	78	55	10	2	
41	Whatcom.....	519	3	17	185	95	44	81	79	11	4	
42	Bellingham.....	369	2	8	126	73	31	62	56	9	2	
43	Whitman.....	200	2	16	58	35	23	30	28	6	2	
44	Yakima.....	713	4	35	234	116	72	111	114	24	3	
45	Residents of other States and nonresident aliens.	1094	26	123	198	156	153	209	172	48	9	
46	Total Washington.....	30,940	103	1,268	11,407	5,251	3,045	4,746	4,019	944	152	5

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

## VIRGINIA—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
142	10	23	7	12	10	17	14	13	15	11	9	1	1
42	2	6	2	9	5	6	6	3	3				2
47	7	5	7	3	4	7	4	4	3	2	1		3
380	34	60	43	52	36	34	37	22	31	22	7	2	4
172	16	18	14	18	26	20	24	15	11	7	3		5
18	2	1	2	1	2	2	3	2	2	1			6
107	9	16	13	8	12	6	16	8	6	11	2		7
72	4	10	10	10	9	5	13	2	3	5	1		8
31	1	5	10	7	4	2	2						9
198	11	15	32	4	8	12	31	21	35	11	8	10	10
16,533	977	1,767	1,715	1,521	1,764	1,583	2,223	1,398	1,748	923	741	173	11

## WASHINGTON—FORM 1040

164	4	13	18	27	15	23	27	18	11	4	4		1
28	2	7		5	5	3	3	2	1				2
85	7	11	12	10	10	9	13	8	5				3
718	87	101	73	89	102	69	84	58	35	11	9		4
181	15	30	19	23	25	21	21	14	9	4			5
188	7	25	27	19	32	21	23	11	14	6	3		6
100	13	13	10	16	9	19	10	3	6	1			7
250	15	39	36	22	25	28	38	18	24	3	2		8
117	17	17	14	15	15	16	12	6	2	3			9
16	2	5	1	1	2	2	3						10
105	5	5	17	13	12	18	13	6	11	2	3		11
215	6	27	26	43	37	15	36	13	11	1			12
47	5	12	5	8	4	7	5			1			13
617	40	110	68	72	100	56	76	32	42	13	7	1	14
21	3	7	3	2	1	1	2	1			1		15
57	7	9	17	4	7	4	4		5				16
9,240	578	1,245	957	900	946	893	1,358	892	895	315	206	55	17
8,666	533	1,130	886	842	866	835	1,291	859	871	305	195	53	18
365	15	46	46	38	64	44	63	28	18	1		2	19
209	10	31	34	17	26	19	33	20	15	4			20
55	2	7	6	5	5	14	10	3	3				21
290	27	67	58	34	31	21	23	18	7	2	2		22
203	4	22	24	21	32	27	42	19	10	1	1		23
84	1	10	12	3	9	8	17	10	7	7			24
152	14	27	23	19	18	15	23	4	7	2			25
132	10	21	21	21	20	14	15	7	2	1			26
54	2	17	12	8	6	2	1	3		2	1		27
1,899	109	243	211	219	193	220	254	174	177	56	41	2	28
1,624	93	190	177	185	156	186	219	154	169	53	40	2	29
28	5	7	2	2	3	1	1	3	3	1			30
292	19	60	51	26	32	25	47	23	8	1			31
20	1	5	2	2	2	1	1	4	2				32
586	37	91	66	72	58	76	75	39	44	12	9	7	33
293	14	36	21	32	29	45	37	26	28	11	9	5	34
2,363	107	250	220	257	288	276	402	241	204	60	46	12	35
2,176	101	224	198	237	263	254	365	230	195	53	44	12	36
74	7	11	12	9	10	7	10	5	2		1		37
296	10	29	32	36	44	33	43	30	20	12	7		38
25		2	5	3	3	3	5	3	1				39
717	52	96	73	83	111	84	101	46	43	17	11		40
473	24	68	50	31	49	56	90	40	47	10	7	1	41
342	15	46	32	20	30	43	71	33	39	7	6		42
571	30	62	108	16	85	89	102	44	26	9			43
1,060	105	140	109	112	139	101	146	80	67	39	13	9	44
295	22	27	30	27	41	21	40	35	28	10	11	3	45
22,392	1,426	3,015	2,510	2,326	2,613	2,365	3,272	1,965	1,812	611	385	92	46



counties and by cities of 25,000 and over population, showing the number of classes—Continued

WEST VIRGINIA—FORM 1040

Total number of re- turns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
35	3	4	7	4	1	5	5	2	4				1
161	19	14	11	17	15	16	25	14	16	6	7		2
56	2	5	5	7	5	6	10	1	8	5	2		3
16		5	2	1	2	2	3		1				4
179	12	24	26	25	15	17	22	14	10	9	4		5
961	50	75	73	79	86	107	145	93	129	57	52		6
932	47	75	71	75	79	104	140	92	126	57	51		7
20	2		6	1	1	2	6	2					8
15	1	1	3		2	2	3	2			1		9
36	3	3	7	6	4	3	3	3	4				10
302	11	32	19	27	35	23	51	28	34	25	14		11
17	1	2	3	3	4	1	1	1	2				12
11		1	1		1	2	3	1	1		1		13
154	15	22	11	9	17	16	23	10	16	11	4		14
25	3	1	2	2	6	2	5	3					15
236	12	39	34	25	28	25	25	7	17	11	9		16
9	1	2	2	2	2	2	1	1					17
586	46	67	53	49	65	63	71	47	59	31	32		18
471	38	53	36	36	52	46	57	43	48	28	31		19
29	4	3	3	2	3	3	6	2	2		1		20
94	7	5	16	8	10	6	12	8	14	7	1		21
1,756	87	190	127	127	143	148	275	158	216	129	131		22
1,517	76	162	110	109	116	122	236	139	184	114	124		23
124	3	14	21	21	13	17	8	10	8	4	5		24
28	1	2	1	2	5	1	3	3	6	3	1		25
247	8	21	22	12	34	26	37	27	37	13	7		26
320	20	21	19	32	32	29	55	33	43	22	13		27
587	47	88	67	43	64	56	76	45	54	32	15		28
193	12	25	20	25	29	18	25	13	14	6	6		29
49	6	3	5	5	6	5	8	1	4	4	2		30
454	33	40	41	40	49	39	67	38	43	30	29		31
81	7	11	13	10	8	10	9	5	6	1	1		32
167	16	17	16	17	13	27	23	15	7	8	8		33
322	22	37	32	30	31	33	44	36	25	19	13		34
17	1	1	2	2	2	3	3	1	1		1		35
22	7	2	3	2	2		5	3	2	1			36
33	4	3	3	1	3	5	5	1	3	1	2		37
1,819	116	199	175	161	172	157	256	119	184	120	131		38
1,733	110	186	167	153	154	152	245	115	181	114	127		39
6	1	2	1	1	1		1				1		40
37	3	7	1	8	6	4	4	1	1		2		41
27	2	3	3	3	2	5	4	2		1	2		42
54	4	13	5	7	10	5	7	2		1			43
25	2		3	3	5	3	2	2	1	1	3		44
302	18	26	11	20	25	32	54	29	37	28	19		45
114	13	14	9	10	14	16	16	10	10	1	1		46
78	5	8	8	13	7	5	14	10	7		1		47
72	8	11	7	6	13	8	9	4	4	1	1		48
70	9	12	5	14	4	3	9	8	5		1		49
100	13	15	16	7	7	11	14	6	9	1	1		50
23	5	3	5	3	2	4	1						51
98	7	16	8	9	9	9	16	6	7	6	3		52
63	5	14	3	6	6	9	9	7	3		1		53
29	2	5	5	4		4	2	3	3	1			54
24	4	3	3		4		1	5	2		1		55
97	5	8	11	15	15	6	14	7	15	1			56
3			1		1		1						57
611	35	61	77	46	73	60	91	49	57	32	26		58
593	34	58	72	46	70	59	88	48	56	32	26		59
41	7	5	3	4	3	2	5	5	7				60
158	3	12	20	11	19	15	26	14	16	9	10		61
11,193	733	1,215	1,055	988	1,133	1,077	1,615	916	1,154	638	566	103	62

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## WISCONSIN—FORM 1040-A

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)									
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10
1	Adams	51	1	6	9	8	14	7	5	1		
2	Ashland	246	3	49	94	35	26	29	10			
3	Barron	122	1	20	41	20	14	18	5	3		
4	Bayfield	69		9	17	16	11	7	9			
5	Brown	1,384	7	140	516	217	151	186	121	40	6	
6	Green Bay	1,194	5	105	441	186	138	171	105	37	6	
7	Buffalo	70		13	28	11	7	3	7	1		
8	Burnett	19		6	7	6						
9	Calumet	121	3	28	33	22	14	10	8	3		
10	Chippewa	253	2	55	78	48	32	19	12	7		
11	Clark	102		32	33	17	8	4	6	2		
12	Columbia	270	3	57	87	41	38	30	14			
13	Crawford	74		16	29	12	8	5	3	1		
14	Dane	2,570	58	333	859	415	286	306	231	69	12	1
15	Madison	2,282	52	256	775	371	255	284	215	62	11	1
16	Dodge	488	11	122	145	81	59	39	24	3	4	
17	Door	89	3	19	28	11	11	8	7	2		
18	Douglas	842	5	51	345	159	94	98	68	21	1	
19	Superior	684	4	43	281	131	68	82	56	18	1	
20	Dunn	120	5	33	32	21	10	10	7	2		
21	Eau Claire	692	4	76	281	93	71	95	55	15	2	
22	Eau Claire	625	4	70	256	86	61	85	49	12	2	
23	Florence	13		5	1	3	4					
24	Fond du Lac	933	7	149	341	154	111	104	54	10	3	
25	Fond du Lac	729	6	109	288	111	81	83	41	8	2	
26	Forest	38		9	14	5	4	5	1			
27	Grant	187	2	45	63	32	19	19	5	1	1	
28	Green	227	5	50	80	32	28	13	17	2		
29	Green Lake	93	1	21	33	15	8	7	8			
30	Iowa	70	1	27	16	10	7	4	4	1		
31	Iron	63		9	27	11	2	5	7	1	1	
32	Jackson	56		20	16	8	6	3	3			
33	Jefferson	470	15	103	143	83	57	36	26	6	1	
34	Juneau	88		17	21	19	16	8	6	1		
35	Kenosha	1,090	5	114	464	173	107	119	82	24	2	
36	Kenosha	1,047	4	107	445	167	103	114	81	24	2	
37	Kewaunee	92		21	15	26	10	8	6	4	2	
38	La Crosse	980	9	128	351	146	126	128	80	11	1	
39	La Crosse	926	9	114	328	138	123	126	77	10	1	
40	Lafayette	56	1	20	13	8	10	3				
41	Langlade	195	5	30	58	39	33	17	13			
42	Lincoln	161	3	37	56	30	16	13	4	2		
43	Manitowoc	716	1	100	249	122	89	81	57	17		
44	Marathon	633	2	69	237	101	53	78	70	20	3	
45	Marinette	338	1	63	115	46	39	28	37	8	1	
46	Marquette	32		12	11	3	3	2	1			
47	Milwaukee	23,771	127	2,595	9,167	4,191	2,577	2,514	1,991	550	58	1
48	Milwaukee <sup>1</sup>	21,056	108	2,330	8,368	3,715	2,254	2,140	1,656	440	44	1
49	West Allis	641	4	66	258	131	54	69	41	14	4	
50	Monroe	173	4	45	55	31	13	13	12			
51	Oconto	110		25	32	22	15	6	7	3		
52	Oneida	267	6	51	85	46	34	22	12	10	1	
53	Outagamie	1,194	16	157	432	177	126	130	121	32	2	1
54	Appleton	816	5	86	281	129	91	98	98	26	2	
55	Ozaukee	273	1	64	97	53	19	19	13	7		
56	Pepin	36		9	11	9	1	2	4			
57	Pierce	61		19	19	8	11	3	1			
58	Polk	59	2	12	19	7	6	7	3	3		
59	Portage	478	2	62	172	71	57	56	42	14	2	
60	Price	102		24	31	18	14	8	6	1		
61	Racine	1,925	15	194	819	309	192	184	155	49	8	
62	Racine	1,701	10	147	727	281	171	170	144	47	4	
63	Richland	43		12	8	11	7	3				
64	Rock	1,275	8	197	448	189	141	139	121	29	3	
65	Rusk	58	1	9	18	8	15	4	3			
66	St. Croix	168	2	46	54	31	15	12	5	2	1	
67	Sauk	291	4	80	80	55	26	25	14	4	3	
68	Sawyer	44	1	10	13	10	5	4	1			
69	Shawano	112	4	26	29	19	12	14	6	2		
70	Sheboygan	1,011	6	207	357	166	107	75	65	26	2	
71	Sheboygan	781	4	144	281	136	83	64	46	23		

<sup>1</sup> Cities of 100,000 and over population.

counties and by cities of 25,000 and over population, showing the number of classes—Continued

WISCONSIN—FORM 1040

Total number of re- turns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
35	2	12	9	4	3	2	2	2	1				1
253	21	56	54	36	17	16	27	12	6	6	1	1	2
233	18	63	38	32	26	16	23	6	7	2	2		3
66	5	27	7	8	8	5	3		2		1		4
996	64	150	113	115	112	97	119	56	65	57	45	3	5
813	46	117	88	97	89	84	96	48	56	49	40	3	6
112	10	33	20	20	12	8	4	2	3				7
45	2	9	13	9	5		3	2		2			8
128	6	31	22	19	13	9	8	4	8	6	2		9
263	39	55	41	25	25	22	20	16	12	3	4	1	10
198	15	57	36	28	16	18	12	8	4	2	1		11
365	32	90	53	51	32	28	34	14	13	13	4	1	12
84	3	18	15	14	10	10	8	4	1		1		13
2,166	157	389	314	251	202	195	214	129	154	78	77	6	14
1,760	129	269	241	178	163	170	193	117	144	74	76	6	15
614	49	146	106	83	63	46	53	20	27	8	11	2	16
141	15	35	19	16	19	13	12	5	5	1	1		17
577	30	123	98	84	55	49	54	31	33	13	7		18
521	27	106	88	76	52	45	50	30	28	12	7		19
160	13	49	25	17	18	7	11	6	6	5	3		20
571	46	88	77	66	72	40	60	39	43	23	14	3	21
519	43	71	68	60	65	36	55	39	43	22	14	3	22
23	4	2	4	3	4	1	3	1		1			23
838	64	158	115	106	88	69	81	45	52	29	28	3	24
571	54	98	69	71	55	49	59	33	34	24	22	3	25
50	2	15	4	9	6	6	2	3	2	1			26
320	30	86	53	33	29	26	29	12	8	7	6	1	27
317	15	75	57	46	37	22	30	12	10	8	4	1	28
176	18	33	33	15	11	13	15	16	12	6	4		29
124	13	35	18	23	10	9	11	3	2				30
87	7	22	21	11	6	7	6	2	3	2			31
110	11	30	20	15	6	8	9	5	5		1		32
576	49	141	86	61	59	59	55	17	29	7	13		33
91	5	20	20	12	13	6	8	5	2				34
954	78	202	133	118	96	61	92	45	62	33	28	6	35
842	64	171	111	104	87	57	84	41	59	32	26	6	36
102	13	16	18	12	10	8	10	6	7	1	1		37
901	46	180	136	108	94	87	65	54	71	36	19	5	38
798	40	151	113	92	87	78	62	47	69	36	18	5	39
100	12	30	16	13	9	7	8	4	5				40
197	15	40	39	19	22	24	20	6	1	3	4		41
247	24	71	36	29	27	8	31	4	10	6	1		42
740	47	139	97	100	78	48	66	48	58	39	10	10	43
612	52	104	78	52	63	49	66	41	53	28	23	3	44
296	13	59	39	34	37	27	30	12	18	13	13	1	45
36	3	11	3	7	5	1	4	1	1				46
16,067	1,202	3,022	2,196	1,764	1,495	1,156	1,500	983	1,173	723	642	151	47
14,228	1,089	2,697	1,980	1,568	1,301	1,018	1,363	840	999	659	573	141	48
337	34	92	55	39	36	30	18	16	12	2	3		49
219	29	42	39	33	23	16	14	14	6	2	1		50
125	10	40	22	14	17	7	9	4	1		1		51
242	25	58	45	33	24	11	16	8	11	8	3		52
927	54	144	136	117	80	78	111	53	82	40	28	4	53
694	39	91	103	79	53	56	86	45	74	38	26	4	54
273	23	56	38	32	38	19	22	12	15	5	10	3	55
58	2	17	7	13	3	4	8	1	2	1			56
124	8	31	35	10	17	6	7	4	3	2	1		57
146	11	41	35	20	9	10	10	4	6				58
299	23	55	40	42	28	21	27	16	18	19	8	2	59
154	17	33	21	27	16	10	3	7	14	3	3		60
1,527	124	269	197	166	142	149	140	95	127	61	45	12	61
1,302	105	210	165	139	120	128	124	83	115	57	44	12	62
98	6	26	13	8	7	18	13	2	3	1	1		63
1,170	86	236	154	145	125	88	135	71	65	34	24	7	64
80	7	11	15	14	16	3	7	5	1	1			65
198	15	55	32	25	22	13	16	11	4	3	2		66
356	22	80	71	50	38	23	32	11	15	9	4	1	67
54	5	17	12	2	6	2	6	2	1	1			68
182	19	42	32	29	16	17	19	3	5				69
1,058	65	226	144	139	116	79	90	57	57	33	34	18	70
825	52	183	110	104	88	55	74	49	46	23	25	16	71

Individual income tax returns for 1934, Forms 1040-A, and 1040, classified by returns by net income

## WISCONSIN—FORM 1040-A—Continued

Line No.	County and city	Total number of returns	Net income classes (in thousands of dollars)										
			Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	
1	Taylor.....	51		8	16	9	4	10	3	1			
2	Trempealeau.....	79	1	20	21	23	8	3	3				
3	Vernon.....	87	4	18	32	9	11	9		1			
4	Vilas.....	58	1	11	23	8	8	1	5	1			
5	Walworth.....	365	4	84	119	60	44	35	17	1			
6	Washburn.....	76	1	10	15	16	16	10	6	1	1		
7	Washington.....	310	4	66	118	34	33	27	19	7	2		
8	Waukesha.....	889	15	166	287	144	104	75	80	18			
9	Waupaca.....	213	1	59	45	50	25	14	13	6			
10	Waushara.....	40	1	10	11	5	4	5	4				
11	Winnebago.....	1,640	10	291	548	262	206	166	115	40	1	1	
12	Oshkosh.....	864	6	168	275	136	118	82	54	25			
13	Wood.....	443	1	85	148	85	40	40	32	12			
14	Residents of other States and nonresident aliens.	558	5	71	148	114	82	66	54	18			
15	Total Wisconsin...	50,373	411	6,857	18,463	8,549	5,580	5,256	4,009	1,119	125	4	

## WYOMING—FORM 1040-A

1	Albany.....	263	2	8	80	44	42	49	37		1		
2	Big Horn.....	88		2	19	18	11	16	19	3			
3	Campbell.....	22			5	6	4	6	1				
4	Carbon.....	303	3	10	95	56	34	64	38	3			
5	Converse.....	69		4	21	10	8	12	8	5	1		
6	Crook.....	27			22	1	2		2				
7	Fremont.....	94	3	8	25	21	12	11	13	1			
8	Goshen.....	31			6	10	1	9	3	2			
9	Hot Springs.....	78	1	1	42	7	6	10	9	2			
10	Johnson.....	25		3	9	1	3	7	3				
11	Laramie.....	938		20	314	159	100	200	127	16	2		
12	Cheyenne.....	808		17	279	137	92	164	108	10	1		
13	Lincoln.....	124	1	5	62	19	8	11	15	3			
14	Natrona.....	791	3	14	279	187	71	114	94	27	2		
15	Niobrara.....	14			6	4	1	1	2				
16	Park.....	88	1	2	35	13	13	9	14	1			
17	Platte.....	26		3	3	6	4	5	3	2			
18	Sheridan.....	318		13	94	62	30	65	45	9			
19	Sublette.....	3			1				2				
20	Sweetwater.....	651	3	29	357	86	40	63	61	12			
21	Teton.....	15			3	5	1	2	4				
22	Uinta.....	81		4	13	14	15	24	9	2			
23	Washakie.....	27			8	4	2	2	11				
24	Weston.....	28	1	3	6	4		6	7	1			
25	Yellowstone National Park.	11			1	3	1	4	2				
26	Residents of other States and nonresident aliens.	90		6	24	12	8	20	14	5	1		
27	Total Wyoming...	4,206	18	135	1,529	753	417	710	543	94	7		

counties and by cities of 25,000 and over population, showing the number of classes—Continued

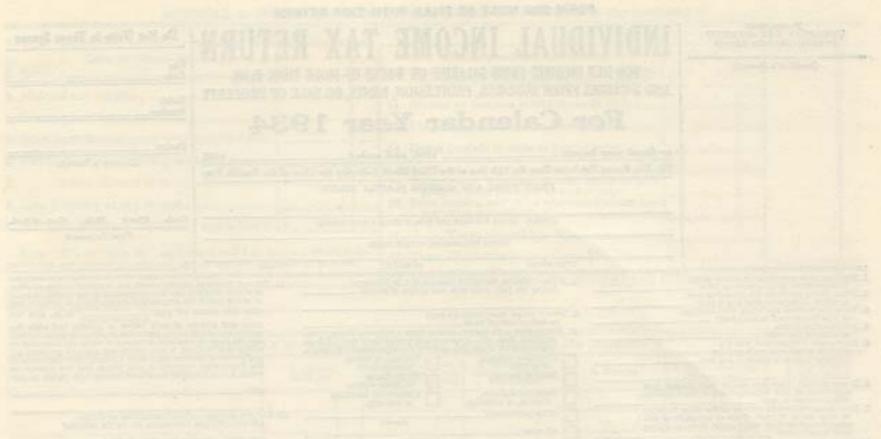
WISCONSIN—FORM 1040—Continued

Total number of returns	Net income classes (in thousands of dollars)												Line No.
	Under 0	0-1	1-1.5	1.5-2	2-2.5	2.5-3	3-4	4-5	5-7	7-10	10-25	25 and over	
64	3	16	12	9	6	4	5	3	5	1	-----	-----	1
167	20	59	22	21	15	10	14	5	1	-----	-----	-----	2
167	10	53	25	25	15	14	15	4	2	2	-----	-----	3
90	10	16	10	11	14	10	10	2	5	-----	-----	-----	4
535	59	132	77	75	55	40	43	26	14	5	8	1	5
64	6	17	11	9	9	4	4	3	-----	1	-----	-----	6
360	22	85	65	55	28	23	27	15	22	8	8	2	7
868	76	170	116	94	80	67	93	44	45	45	31	7	8
334	38	96	62	45	34	17	22	9	11	-----	-----	-----	9
73	8	14	10	13	8	6	4	1	3	2	3	1	10
1,377	70	221	199	169	177	59	171	85	89	67	50	20	11
805	47	150	119	94	79	59	77	58	57	37	26	2	12
486	35	70	61	62	47	40	49	32	49	21	19	1	13
274	27	42	30	29	23	20	27	21	31	14	9	1	14
42,120	3,185	8,392	6,070	5,004	4,167	3,171	4,035	2,311	2,687	1,553	1,266	279	15

WYOMING—FORM 1040

215	19	31	23	26	30	27	31	8	10	8	2	-----	1
103	4	14	7	17	11	10	19	8	6	7	-----	-----	2
87	18	7	11	7	13	7	13	3	6	-----	2	-----	3
218	28	28	19	25	24	21	31	17	14	10	1	-----	4
84	20	15	5	6	13	5	4	7	5	1	2	1	5
51	9	9	5	6	6	4	7	3	2	-----	-----	-----	6
135	12	28	13	12	21	9	21	12	5	2	-----	-----	7
77	4	12	8	6	14	7	8	8	8	1	1	-----	8
54	4	4	7	6	6	3	15	4	3	2	-----	-----	9
93	20	12	9	9	12	7	7	8	7	2	-----	-----	10
489	42	51	36	50	54	53	74	43	45	26	14	1	11
422	35	41	29	40	46	46	64	37	44	25	14	1	12
86	14	15	10	10	13	7	8	4	4	1	-----	-----	13
483	45	45	34	51	44	53	69	44	48	35	15	-----	14
23	8	4	-----	1	-----	2	4	2	1	1	-----	-----	15
128	10	10	15	11	15	15	27	11	8	4	2	-----	16
45	7	5	8	5	3	5	9	1	1	1	-----	-----	17
342	29	39	34	42	30	40	46	18	39	18	5	2	18
49	16	6	3	5	3	5	2	2	4	3	-----	-----	19
229	22	31	23	25	27	30	30	20	13	6	2	-----	20
30	3	3	2	7	5	3	3	2	1	1	-----	-----	21
56	9	5	8	7	7	7	9	1	2	1	-----	-----	22
60	11	7	5	3	3	9	9	6	5	2	-----	-----	23
51	5	6	4	11	7	5	10	3	-----	-----	-----	-----	24
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	25
45	-----	3	5	4	3	2	8	4	7	7	2	-----	26
3,233	359	390	294	352	364	336	464	239	244	139	48	4	27

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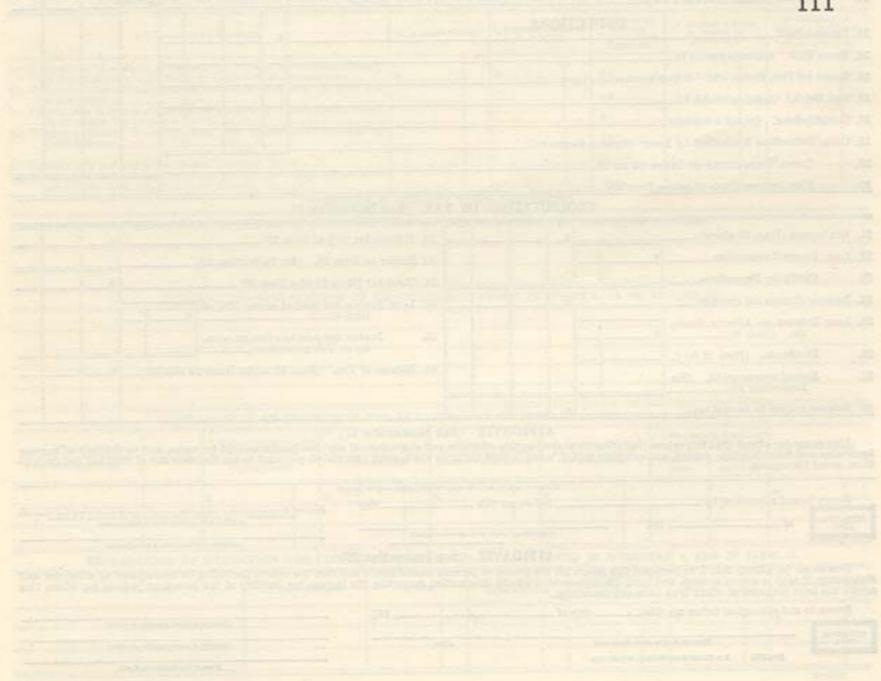


**APPENDIX A**

**FACSIMILES OF INDIVIDUAL INCOME TAX RETURNS FOR 1934**

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 1040-A. Individual income tax return for net incomes of not more than \$5,000 derived chiefly from salaries and wages.



Form 1046  
TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE

(Auditor's Stamp)

FORM 1046 MUST BE FILED WITH THIS RETURN

# 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 1934

or fiscal year begun \_\_\_\_\_ 1934, and ended \_\_\_\_\_ 1935  
File This Return Not Later Than the 15th Day of the Third Month Following the Close of the Taxable Year

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name) (Give business and wife, if this is a joint return)

(Street and number, or rural route)

(Post office)

(County)

(State)

Do Not Write in These Spaces

File

No.

Serial

Number

District

(Cashier's Stamp)

Cash

Check

M.O.

Cert. of Ind.

First Payment

1. State whether you are (a) a citizen of the United States, or (b) a resident alien.
2. If you died a resident for the preceding year, in which Collector's Office was it made?
3. Were you married and living with husband or wife during your taxable year?
4. Is this a joint return?
5. State name of husband or wife, if a separate return was made and the Collector's office to which it was sent.
6. If not married, were you during your taxable year supporting in your household one or more persons closely related to you?
7. How many dependent persons (other than husband or wife) under 21 years of age or incapable of self-support received their child support from you during your taxable year?
8. If your status in respect to question 3, 4, or 7 changed during the year, state date and nature of change.
9. State whether your books are kept on cash or accrual basis.
10. OVERVIEW: CLASSIFICATION OF ITEM 1. Salary, Wage, Commission, Fee, etc. Check for 1 in proper block that ONE occupation from which you received principal amount in item 1.
- Physician, surgeon, or dentist.  Teacher, or school administrator.
- Judge or lawyer.  Clergyman or religious worker.
- Technical engineer, chemist, or architect.  Corporation executive or manager.
- Other professional.  None.
11. Did any person or persons advise you, in respect of any question or matter affecting your facts or schedule of this return, or assist or advise you in the preparation of this return, or actually prepare this return for you? If so, give the name and address of such person or persons and state the nature and extent of the assistance or advice received by you and the facts or schedules in respect of which the assistance or advice was received; if this return was actually prepared by any person or persons other than yourself, state the nature of the information reported in this return and the manner in which it was furnished to or obtained by such person or persons.
12. Did you make a return of information on Forms 1006 and 1007 (see Instruction 31) for the calendar year 1934? (Answer "yes" or "no").

Do not subtract the following from the gross amount received:

## INCOME

1. Salaries, Wages, Commissions, Fees, etc. (State name and address of employer)	Amount received	Excesses paid (Deduct in Schedule F)			
2. Income (or Loss) 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 (or Loss) from Partnerships, Syndicates, Pools, etc. (State name, address, and kind of trust)					
6. Income from Fiduciaries. (State name and address)					
7. Rents and Royalties. (From Schedule B)					
8. Capital Gain (or Loss). (From Schedule C)					
9. Taxable Interest on Liberty Bonds, etc. (From Schedule D)					
10. Dividends on Stock of: (a) Domestic Corporations subject to taxation under Title I of 1934 Act.					
(b) Domestic Corporations not subject to taxation under Title I of 1934 Act.					
(c) Foreign Corporations					
11. Other Income. (State nature) (Use separate schedule, if necessary)					
12. TOTAL INCOME IN ITEMS 1 TO 11.					\$

## DEDUCTIONS

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)					\$

## COMPUTATION OF TAX (See Instruction 23)

21. Net income (Item 20 above)	\$		29. Normal tax (4% of Item 28)	\$
22. Less: Personal exemption	\$		30. Surtax on Item 24. (See Instruction 23)	\$
23. Credit for Dependents	\$		31. Total tax (Item 29 plus Item 30)	\$
24. Balance (Surtax net income)	\$		32. Less: Income tax paid at source (2% of Item 4)	\$
25. Less: Interest on Liberty bonds, etc. (Item 9)	\$		33. Income tax paid to a foreign country or U.S. possession	\$
26. Dividends. (Item 10 (a))	\$		34. Balance of Tax. (Item 31 minus Items 32 and 33)	\$
27. Earned income credit. (See Instruction 22)	\$			
28. Balance subject to normal tax	\$			

## AFFIDAVIT (See Instruction 27)

I/We swear (or affirm) that this return (including its accompanying schedules and statements, if any) has been examined by me/us, and to the best of my/our knowledge and belief is a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the Revenue Act of 1934 and the Regulations issued thereunder.

Sworn to and subscribed by \_\_\_\_\_ before me this \_\_\_\_\_ day

NOTARIAL SEAL of \_\_\_\_\_, 1934

## AFFIDAVIT (See Instruction 27)

I/We swear (or affirm) that I/we prepared this return for the person or persons named herein and that the return (including its accompanying schedules and statements, if any) is a true, correct, and complete statement of all the information respecting the income tax liability of the person or persons for whom this return has been prepared of which I/we have any knowledge.

Sworn to and subscribed for me this \_\_\_\_\_ day of \_\_\_\_\_, 1934

NOTARIAL SEAL

(Signature of officer administering oath)

Office

(Signature of person preparing the return)

2-10855 U. S. GOVERNMENT PRINTING OFFICE: 1934

Class of firm or occupation, if any



## INSTRUCTIONS

The Instructions Numbered 1 to 20 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 P on page 2 of the return, or on an attached statement. Traveling expenses ordinarily include expenditures for railroad fares, meals, and lodging.

## 2. INCOME (OR LOSS) 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 this 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 doctor, lawyer, or farmer. 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 net income was due to sales to the return a schedule showing separately for the years 1931, 1932, 1933, and 1934 the following: (a) Gross sales; (b) Cost of goods sold; (c) Gross profits; (d) Percentage of profits to gross sales; and (e) Net income. Gross profit on amount collected. (See Section 44 of the Revenue Act of 1934.)

**Kind of business.**—Describe the business or profession in the space provided in Item 2, page 1 of the return, such as "retail clothing," "drug store," "laundry," "doctor," "lawyer," "farmer," etc.

**Total receipts.**—Enter on Line 1 of Schedule A the total receipts, less any discounts or allowances, received during the year.

**Inventories.**—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 shown 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 10 all salaries not included as "Labor" on Line 2, except compensation for services rendered to dependent minor children, or of husband or wife if a joint return is filed, which is not deductible as a deduction. Interest—Enter on Line 11 interest on business indebtedness. Do not include interest to yourself on an account due to the business.

**Taxes.**—Enter on Line 12 taxes on business property or for carrying on business. Do not include taxes assessed against local benefits of a kind tending to increase the value of the property, nor Federal income taxes, nor estate, inheritance, legacy, succession, and gift taxes.

**Losses.**—Enter on Line 13 losses incurred in the trade or business, if not compensated for by insurance or otherwise, and 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, arising from sales or services that have been reflected in income, which have become worthless or uncollectible, and the amount of such debts which, or such reasonable amount as has been determined, is a reserve for bad debts in this year.

A debt previously charged off as bad, if subsequently collected, must be returned as income for the year in which 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 (not 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 (less depreciation actually sustained before that date), whichever is greater. If the property was acquired in any other manner than by purchase, see Sections 23 (3), 25 (a), and 114 of the Revenue Act of 1934.

In case a deduction is claimed on account of depletion of mines, oil or gas wells, or timber, see Sections 23 (3), 25 (a), and 114 of the Revenue Act of 1934. 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, and (exclusive of improvements thereon), nor on stocks, bonds, and securities.

**Repairs, and other necessary business expenses.**—Enter on Line 16 all business property held in which you have no equity, ordinary repairs to keep the property in a usable condition, and other necessary business expenses not classified above, such as fuel, light, and fire insurance, equipment or furniture, except as to the latter for residential purposes. Do not include rent for a dwelling occupied as a home, or for a business equipment or furniture, except as to the latter for residential purposes, or for permanent improvements to property, nor personal, living, or family expenses.

## 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. Such tax (2 percent of the interest entered in Item 4) may be claimed as a credit in Item 32 of the return.

## 5 AND 6. INCOME FROM PARTNERSHIPS, SYNDICATES, POOLS, ETC., AND FIDUCIARIES

Enter as Item 5 your share of the profits (whether received or not) (or of the losses) of a partnership, syndicate, pool, etc., and as Item 6 income from an estate or trust, except that the share of (a) taxable interest on obligations of the United States shall be included in Schedule D, and (b) profits which consisted of dividends on stock of domestic corporations which are reported in Item 10, respectively, credits claimed for income tax paid at source, and foreign income taxes.

If the taxable year on the basis of which you file your return does not coincide with the annual accounting period of the partnership or fiduciary, then you should include in your return your distributive share of the profit (or losses) for such accounting period ending within your taxable year.

## 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 received in 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 1934, 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. CAPITAL GAINS AND LOSSES

Report sales or exchanges of capital assets in Schedule C and enter the net gain or loss to be taken into account in computing net income as Item 8. **CAPITAL LOSSES ARE ALLOWABLE ONLY TO THE EXTENT OF THE PROFITS RECEIVED.** Describe the property briefly, and state the expenses connected with the sale or exchange may be deducted in computing the profit or loss.

If the property sold or exchanged was acquired prior to March 1, 1913, the basis for determining GAIN is the cost or the fair market value as of March 1, 1913, adjusted as provided in section 112 (b) of the Revenue Act of 1934, whichever is greater, but in determining LOSS the basis is cost. (See section 113 of the Revenue Act of 1934.) If the amount shown as cost is other than actual cash cost of the property sold or exchanged, full details must be furnished regarding the acquisition of the property.

Enter as depreciation the amount of wear and tear, obsolescence, or depletion which has been allowed (but not less than the amount allowable) in respect of such property where you have acquired substantially more than 1% of the property as of 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. 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 you have acquired substantially identical stock or securities within 30 days before or after the date of such sale or disposition, unless you are engaged in the trade or business of buying and selling stocks and securities.

No deduction shall be allowed in respect of losses from sales or exchanges of property, directly or indirectly, (A) between members of a family, or a corporation in the case of distributions in liquidation, between an individual and a corporation in which such individual owns, directly or indirectly, more than 50 per centum in value of the outstanding stock, or

(B) an individual shall be considered as owning the stock owned, directly or indirectly, by his family; and (C) a family of an individual shall include only his brothers and sisters (whether by the whole or half blood), spouse, ancestors, and lineal descendants.

The provisions of the Revenue Act of 1934 relating to capital gains and losses are:

Sec. 112. (a) General rule.—In the case of a taxpayer, other than a corporation, only the following losses are recognized as losses for purposes of computing net capital gain: (1) a capital asset held for more than one year; (2) a capital asset held for more than one year but not for more than 1 year; (3) a capital asset held for more than one year but not for more than 1 year; (4) a capital asset held for more than one year but not for more than 1 year; (5) a capital asset held for more than one year but not for more than 1 year; (6) a capital asset held for more than one year but not for more than 1 year; (7) a capital asset held for more than one year but not for more than 1 year; (8) a capital asset held for more than one year but not for more than 1 year; (9) a capital asset held for more than one year but not for more than 1 year; (10) a capital asset held for more than one year but not for more than 1 year; (11) a capital asset held for more than one year but not for more than 1 year; (12) a capital asset held for more than one year but not for more than 1 year; (13) a capital asset held for more than one year but not for more than 1 year; (14) a capital asset held for more than one year but not for more than 1 year; (15) a capital asset held for more than one year but not for more than 1 year; (16) a capital asset held for more than one year but not for more than 1 year; (17) a capital asset held for more than one year but not for more than 1 year; (18) a capital asset held for more than one year but not for more than 1 year; (19) a capital asset held for more than one year but not for more than 1 year; (20) a capital asset held for more than one year but not for more than 1 year; (21) a capital asset held for more than one year but not for more than 1 year; (22) a capital asset held for more than one year but not for more than 1 year; (23) a capital asset held for more than one year but not for more than 1 year; (24) a capital asset held for more than one year but not for more than 1 year; (25) a capital asset held for more than one year but not for more than 1 year; 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16. BAD DEBTS

Enter as Item 16 all bad debts other than those claimed as a deduction in Schedule A, State in Schedule F, (c) of what the debts consisted, (b) when they were created, (7) when they became due, (d) what efforts were made to collect, and (8) 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 chest, fund, or foundation, organized and operated exclusively for religious, 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 individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation. The amount claimed should, or otherwise attempting, to influence legislation. The amount claimed shall not exceed 15 percent of your net income computed without claim in lieu of this deduction. A fiduciary filing the return for an estate may list organizations and amounts contributed to each in Schedule F.

18. OTHER DEDUCTIONS

Enter as Item 18 any other authorized deductions for which no space 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, nor expenditures incurred in earning wholly tax-exempt income other than interest. If the return is filed for an estate in process of administration, there should 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 IN ITEMS 13 TO 18

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 1934 amounted to \$5,000, or whose net income was:

- (a) \$1,000 if single or if married and not living with husband or wife;
  - (b) \$2,000 if married and living with husband or wife; or
  - (c) More than the personal exemption (if status of taxpayer changed.
- If an individual is single and the net income, including that of dependent minor, if any, is \$1,000 or over, or if the gross income for the taxable year is \$5,000 or over, or if he is married and living with his wife and dependent minor children, if any, is \$2,500 or over, or if his combined gross income is \$5,000 or over, all such income must be reported on a joint return for the taxable year of husband and wife, or if they are separated, on a separate return for each, and their combined net income is \$5,000 or over, each shall make a return on Form 1040.

If the net income of a decedent to the date of his death was \$1,000 or over, if the net income, or in excess of the credit allowed him by Section 25 (b) (1) and (3) of the Revenue Act of 1934 (computed without regard to \$5,000 deduction in the case of a family), if married and living with his spouse, 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 1040 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 fiduciary as a single person, except that from the income of a decedent's estate there should be deducted any amount properly paid or credited to a beneficiary.

Every person required to file an income return shall file with his return, whether as filer or nonfiler, a statement on Form 1094 of the following items shown below and non-taxable: (1) name and address, (2) total gross income, (3) total deduction, (4) net income, (5) total credit against net income for purposes of normal tax, and (6) tax payable. In case of any failure to file such statement with the return, the collector shall prepare it from the return, and \$5 shall be added to the tax.

22. EARNED INCOME CREDIT, PERSONAL EXEMPTION, AND CREDIT FOR DEPENDENTS

For the purpose of the normal tax, but not for the surtax, there may be claimed a credit against net income of 10 percent of the amount of the earned net income, but not in excess of the amount of the net income. This credit shall be computed on the basis of the net income after deduction for personal services actually rendered, but not in excess of the net income after deduction for personal services actually rendered. In the case of a taxpayer who is engaged in a trade or business in which both personal services and capital are employed, the credit shall be computed on the basis of the net income after deduction for personal services actually rendered. In the case of a taxpayer who is engaged in a trade or business in which only capital is employed, the credit shall be computed on the basis of the net income after deduction for personal services actually rendered. In the case of a taxpayer who is engaged in a trade or business in which only personal services are employed, the credit shall be computed on the basis of the net income after deduction for personal services actually rendered. In the case of a taxpayer who is engaged in a trade or business in which both personal services and capital are employed, the credit shall be computed on the basis of the net income after deduction for personal services actually rendered. In the case of a taxpayer who is engaged in a trade or business in which only capital is employed, the credit shall be computed on the basis of the net income after deduction for personal services actually rendered. In the case of a taxpayer who is engaged in a trade or business in which only personal services are employed, the credit shall be computed on the basis of the net income after deduction for personal services actually rendered.

23. COMPUTATION OF TAX

**Surtax.**—The surtax on any amount of surtax 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.

SURTAZ RATES FOR 1934

Amount of surtax net income	Rate		Total surtax	Amount of surtax net income	Rate		Total surtax
	A	B			A	B	
\$0 to \$4,000	0	0	0	\$4,000 to \$5,000	10	50	50
4,000 to 4,500	1	10	50	5,000 to 5,500	10	100	100
4,500 to 5,000	2	20	100	5,500 to 6,000	10	150	150
5,000 to 5,500	3	30	150	6,000 to 6,500	10	200	200
5,500 to 6,000	4	40	200	6,500 to 7,000	10	250	250
6,000 to 6,500	5	50	250	7,000 to 7,500	10	300	300
6,500 to 7,000	6	60	300	7,500 to 8,000	10	350	350
7,000 to 7,500	7	70	350	8,000 to 8,500	10	400	400
7,500 to 8,000	8	80	400	8,500 to 9,000	10	450	450
8,000 to 8,500	9	90	450	9,000 to 9,500	10	500	500
8,500 to 9,000	10	100	500	9,500 to 10,000	10	550	550
9,000 to 9,500	11	110	550	10,000 to 10,500	10	600	600
9,500 to 10,000	12	120	600	10,500 to 11,000	10	650	650
10,000 to 10,500	13	130	650	11,000 to 11,500	10	700	700
10,500 to 11,000	14	140	700	11,500 to 12,000	10	750	750
11,000 to 11,500	15	150	750	12,000 to 12,500	10	800	800
11,500 to 12,000	16	160	800	12,500 to 13,000	10	850	850
12,000 to 12,500	17	170	850	13,000 to 13,500	10	900	900
12,500 to 13,000	18	180	900	13,500 to 14,000	10	950	950
13,000 to 13,500	19	190	950	14,000 to 14,500	10	1,000	1,000
13,500 to 14,000	20	200	1,000	14,500 to 15,000	10	1,050	1,050
14,000 to 14,500	21	210	1,050	15,000 to 15,500	10	1,100	1,100
14,500 to 15,000	22	220	1,100	15,500 to 16,000	10	1,150	1,150
15,000 to 15,500	23	230	1,150	16,000 to 16,500	10	1,200	1,200
15,500 to 16,000	24	240	1,200	16,500 to 17,000	10	1,250	1,250
16,000 to 16,500	25	250	1,250	17,000 to 17,500	10	1,300	1,300
16,500 to 17,000	26	260	1,300	17,500 to 18,000	10	1,350	1,350
17,000 to 17,500	27	270	1,350	18,000 to 18,500	10	1,400	1,400
17,500 to 18,000	28	280	1,400	18,500 to 19,000	10	1,450	1,450
18,000 to 18,500	29	290	1,450	19,000 to 19,500	10	1,500	1,500
18,500 to 19,000	30	300	1,500	19,500 to 20,000	10	1,550	1,550
19,000 to 19,500	31	310	1,550	20,000 to 20,500	10	1,600	1,600
19,500 to 20,000	32	320	1,600	20,500 to 21,000	10	1,650	1,650
20,000 to 20,500	33	330	1,650	21,000 to 21,500	10	1,700	1,700
20,500 to 21,000	34	340	1,700	21,500 to 22,000	10	1,750	1,750
21,000 to 21,500	35	350	1,750	22,000 to 22,500	10	1,800	1,800
21,500 to 22,000	36	360	1,800	22,500 to 23,000	10	1,850	1,850
22,000 to 22,500	37	370	1,850	23,000 to 23,500	10	1,900	1,900
22,500 to 23,000	38	380	1,900	23,500 to 24,000	10	1,950	1,950
23,000 to 23,500	39	390	1,950	24,000 to 24,500	10	2,000	2,000
23,500 to 24,000	40	400	2,000	24,500 to 25,000	10	2,050	2,050
24,000 to 24,500	41	410	2,050	25,000 to 25,500	10	2,100	2,100
24,500 to 25,000	42	420	2,100	25,500 to 26,000	10	2,150	2,150
25,000 to 25,500	43	430	2,150	26,000 to 26,500	10	2,200	2,200
25,500 to 26,000	44	440	2,200	26,500 to 27,000	10	2,250	2,250
26,000 to 26,500	45	450	2,250	27,000 to 27,500	10	2,300	2,300
26,500 to 27,000	46	460	2,300	27,500 to 28,000	10	2,350	2,350
27,000 to 27,500	47	470	2,350	28,000 to 28,500	10	2,400	2,400
27,500 to 28,000	48	480	2,400	28,500 to 29,000	10	2,450	2,450
28,000 to 28,500	49	490	2,450	29,000 to 29,500	10	2,500	2,500
28,500 to 29,000	50	500	2,500	29,500 to 30,000	10	2,550	2,550
29,000 to 29,500	51	510	2,550	30,000 to 30,500	10	2,600	2,600
29,500 to 30,000	52	520	2,600	30,500 to 31,000	10	2,650	2,650
30,000 to 30,500	53	530	2,650	31,000 to 31,500	10	2,700	2,700
				31,500 to 32,000	10	2,750	2,750
				32,000 to 32,500	10	2,800	2,800
				32,500 to 33,000	10	2,850	2,850
				33,000 to 33,500	10	2,900	2,900
				33,500 to 34,000	10	2,950	2,950
				34,000 to 34,500	10	3,000	3,000
				34,500 to 35,000	10	3,050	3,050
				35,000 to 35,500	10	3,100	3,100
				35,500 to 36,000	10	3,150	3,150
				36,000 to 36,500	10	3,200	3,200
				36,500 to 37,000	10	3,250	3,250
				37,000 to 37,500	10	3,300	3,300
				37,500 to 38,000	10	3,350	3,350
				38,000 to 38,500	10	3,400	3,400
				38,500 to 39,000	10	3,450	3,450
				39,000 to 39,500	10	3,500	3,500
				39,500 to 40,000	10	3,550	3,550
				40,000 to 40,500	10	3,600	3,600
				40,500 to 41,000	10	3,650	3,650
				41,000 to 41,500	10	3,700	3,700
				41,500 to 42,000	10	3,750	3,750
				42,000 to 42,500	10	3,800	3,800
				42,500 to 43,000	10	3,850	3,850
				43,000 to 43,500	10	3,900	3,900
				43,500 to 44,000	10	3,950	3,950
				44,000 to 44,500	10	4,000	4,000
				44,500 to 45,000	10	4,050	4,050
				45,000 to 45,500	10	4,100	4,100
				45,500 to 46,000	10	4,150	4,150
				46,000 to 46,500	10	4,200	4,200
				46,500 to 47,000	10	4,250	4,250
				47,000 to 47,500	10	4,300	4,300
				47,500 to 48,000	10	4,350	4,350
				48,000 to 48,500	10	4,400	4,400
				48,500 to 49,000	10	4,450	4,450
				49,000 to 49,500	10	4,500	4,500
				49,500 to 50,000	10	4,550	4,550
				50,000 to 50,500	10	4,600	4,600
				50,500 to 51,000	10	4,650	4,650
				51,000 to 51,500	10	4,700	4,700
				51,500 to 52,000	10	4,750	4,750
				52,000 to 52,500	10	4,800	4,800
				52,500 to 53,000	10	4,850	4,850
				53,000 to 53,500	10	4,900	4,900
				53,500 to 54,000	10	4,950	4,950
				54,000 to 54,500	10	5,000	5,000
				54,500 to 55,000	10	5,050	5,050
				55,000 to 55,500	10	5,100	5,100
				55,500 to 56,000	10	5,150	5,150
				56,000 to 56,500	10	5,200	5,200
				56,500 to 57,000	10	5,250	5,250
				57,000 to 57,500	10	5,300	5,300
				57,500 to 58,000	10	5,350	5,350
				58,000 to 58,500	10	5,400	5,400
				58,500 to 59,000	10	5,450	5,450
				59,000 to 59,500	10	5,500	5,500

## FORM 1094 MUST BE FILED WITH THIS RETURN

Form 1040A  
TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
(Auditor's stamp)

## INDIVIDUAL INCOME TAX RETURN

Do not write in this space

FOR NET INCOMES OF NOT MORE THAN \$5,000  
DERIVED CHIEFLY FROM SALARIES AND WAGES

For Calendar Year 1934

To be filed with the Collector of Internal Revenue for your district on or before March 15, 1935

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name) (Both husband and wife, if this is a joint return)

(Street and number, or rural route)

(Post office)

(County)

(State)

OCCUPATION

Cash Check M.O.

Serial Number

Annual Paid

(Cashier's stamp)

1. Are you a citizen or resident of the United States?  
 2. Were you married and living with husband or wife during your taxable year?  
 3. Was a separate return filed by husband or wife?  
 4. If not married, were you the head of a family during your taxable year?  
 5. How many dependents (except husband or wife) received their chief support from you during your taxable year?  
 6. State date and nature of any change under questions 2, 4, or 5 during the year.

Item No.	INCOME		
1.	Salaries, wages, commissions, fees, etc. (State from whom received)	\$	
2.	Interest on bank deposits, notes, mortgages, and corporation bonds		
3.	Interest on bonds upon which a tax of 2% was paid at source		
4.	Other income (including income from fiduciaries, partnerships, etc.) (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.	Less: Earned income credit	\$	
12.	Personal exemption		
13.	Credit for dependents		
14.	Balance taxable at 4% (item 10 minus items 11, 12, and 13)		\$
15.	Total income tax (4% of item 14)		\$
16.	Less: Income tax paid at source on tax-free covenant bonds (2% of item 3)	\$	
17.	Income tax paid to a foreign country or United States possession (Attach Form 1116)		
18.	BALANCE OF TAX (item 15 minus items 16 and 17)		\$

## AFFIDAVIT

I/we swear (or affirm) that this return has been examined by me/us, and, to the best of my/our knowledge and belief, is a true and complete return for the taxable year as stated, pursuant to the Revenue Act of 1934 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 by \_\_\_\_\_  
 before me this \_\_\_\_\_ day of \_\_\_\_\_, 1935.

(Signature) (If this is a joint return (not made by agent) it must be signed by both husband and wife and sworn to before a proper officer by the spouse preparing the return, or if neither or both prepare the return, then by both spouses.)

See Instructions (Signature and title of officer administering oath)

(Address of agent if return is made by agent)

STATEMENT OF CONTRIBUTIONS

NAME OF ORGANIZATION	AMOUNT PAID	NAME OF ORGANIZATION	AMOUNT PAID
	\$		\$

INTEREST ON GOVERNMENT OBLIGATIONS, ETC.

OBLIGATIONS AND SECURITIES	AMOUNT OWNED	INTEREST RECEIVED
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia, or possessions of the United States.....	\$	\$
(b) Obligations of instrumentalities of the United States (such as obligations issued under Federal Farm Loan Act, as amended, Home Owners' Loan Act, etc.).....		
(c) Obligations of the United States.....		

DIVIDENDS FROM DOMESTIC CORPORATIONS

State the amount of dividends received from domestic corporations which are subject to income tax under the Revenue Act of 1934, including your share of such dividends on stock owned by a partnership, syndicate, pool, joint venture, etc., 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, together with the costs of prosecution, and, in addition, 25 percent of the amount of the tax.  
 For willful making a false or fraudulent return.—Not more than \$10,000 or imprisonment for not more than five years, or both, together with the costs of prosecution.  
 For deficiency in tax.—Interest on deficiency at 6 percent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the restrictions on assessment and collection of a deficiency in tax, whichever date is the earlier, and, in addition, 5 percent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 percent 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 1934 of \$5,000, or over, or a net income for the same period of (a) \$1,000 or over, if single, or if married and not living with husband or wife, or (b) \$2,500 or over, if married and living with husband or wife, or (c) more than the personal exemption if the status of the taxpayer changes during the taxable year. If the combined net income of husband and wife, including that of dependent minor child, if any, is \$2,500 or over, or if their combined gross income is \$5,000 or over, either each must make a return, or the income of each must be included in a single joint return.  
 Every person required to file an income return shall file with his return, whether taxable or nontaxable, a statement upon Form 1094 of the following items shown upon the return: (1) Name and address, (2) total gross income, (3) total deductions, (4) net income, (5) total credits against net income for purposes of normal tax, and (6) tax payable. In case of any failure to file such statement with the return, the collector shall prepare it from the return, and \$3 shall be added to the tax.

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 or endowment contract, not to exceed the premiums or consideration paid for such contract. Amounts received as an annuity under an annuity or endowment contract shall be included in gross income, except that there shall be excluded from gross income the excess of the amount received in the taxable year over an amount equal to 3 per centum of the aggregate premiums or consideration paid for such annuity (whether or not paid during such year), until the aggregate amount excluded from gross income equals the aggregate premiums or consideration paid for such annuity.
- (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, or possessions of the United States; (2) obligations of instrumentalities of the United States; and (3) all obligations of the United States. Interest on 4% and 4½% Liberty bonds and Treasury bonds, owned in excess of \$5,000, and on obligations of instrumentalities of the United States (except obligations issued under the Federal Farm Loan Act, as amended) is subject to surtax if the surtax net income is over \$4,000.
- (e) Amounts received as accident or health insurance for personal injuries or sickness, plus damages received on account of such injuries or sickness.
- (f) Rental value of a dwelling house and appurtenances thereof furnished a minister of the gospel as part of his compensation.
- (g) 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.
- (h) Compensation received for services rendered without the United States (except amounts paid by the United States or any agency thereof) 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 maturity by the debtor corporation should be entered as item 3. The tax of 2 percent paid at source on such interest should be claimed as a credit in item 16. Interest on bonds is considered income when due and payable.

Other income.—Enter as item 4 all other taxable income, including rents, dividends on stock of domestic corporations not subject to income tax under the Revenue Act of 1934 (such as building and loan associations, etc.), and dividends on stock of foreign corporations, income of an estate or trust, and your share on stocks of foreign corporations, in the profits of a partnership, syndicate, pool, joint venture, etc.

DEDUCTIONS

Taxes.—Enter as item 5 all personal taxes and taxes on property paid during the year. Do not include Federal income taxes, nor estate, inheritance, legacy, succession, and gift taxes. No part of foreign income and profits taxes is allowable as a deduction if a credit is claimed in item 17 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, no part of the net earnings of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation. The amount claimed shall not exceed 15 percent of the net income computed without the benefit of this deduction.  
 Other deductions.—Enter as item 8 any other deductions authorized by law, including interest paid on personal indebtedness.

EARNED INCOME CREDIT, PERSONAL EXEMPTION, ETC.

In computing the normal tax, but not the surtax, there may be claimed a credit against net income of 10 per centum of the amount of the earned net income, but not in excess of 10 per centum of the amount of the net income. If the net income is not more than \$3,000, the entire net income shall be considered to be earned net income, and if the net income is more than \$3,000, the earned net income shall not be considered to be less than \$3,000.  
 A single person, or a married person not living with husband or wife, may claim a personal exemption of \$1,000. 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 \$2,500. 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 received his or her chief support from the taxpayer. This credit can be claimed only by the person who furnishes the chief support, and cannot be divided between two individuals.  
 If the status of the taxpayer, insofar as it affects the personal exemption or credit for dependents, changes during the taxable year, the personal exemption and after such change. For the purpose of such apportionment 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 month.

GENERAL INFORMATION

Affidavit.—The oath will be administered without charge by any collector, deputy collector, or internal revenue agent. If an internal revenue officer is not available, the return should be sworn to before a person authorized to administer oaths, except an attorney or agent employed to represent the taxpayer before the Department in connection with his tax.  
 Returns.—File the return with the Collector of Internal Revenue for the district in which you reside on or before March 15, 1935.  
 Tax.—The tax may be paid at time of filing the return, or in four equal installments payable quarterly.

## APPENDIX B

STATEMENT RELATIVE TO THE COMPARABILITY OF THIS REPORT WITH "STATISTICS OF INCOME FOR 1934, PART I" AND MIMEOGRAPHED PAMPHLET OF INDIVIDUAL INCOME TAX RETURNS BY COUNTIES, CITIES, AND TOWNS OF 1,000 AND OVER POPULATION, PREPARED UNDER THE DIRECTION OF THE COMMISSIONER OF INTERNAL REVENUE BY THE STATISTICAL SECTION, INCOME TAX UNIT

Number of individual income tax returns for the year 1934, by States and by net income classes, shown in "Statistics of income for 1934, Part I",<sup>1</sup> as compared with the number tabulated for this report, and percent of number in "Statistics of income"

[Net income classes (thousands of dollars)]

States and Territories	Under 0 <sup>2</sup>		0-5		5-10		10-25		25 and over		Total		Percent of number of returns in this report to number in "Statistics of income"
	Number of returns in "Statistics of income"	Number of returns tabulated for this report	Number of returns in "Statistics of income"	Number of returns tabulated for this report	Number of returns in "Statistics of income"	Number of returns tabulated for this report	Number of returns in "Statistics of income"	Number of returns tabulated for this report	Number of returns in "Statistics of income"	Number of returns tabulated for this report	Number of returns in "Statistics of income"	Number of returns tabulated for this report	
Alabama.....	606	624	20,743	19,679	1,742	1,719	504	458	83	68	23,678	22,548	95.2
Alaska.....	( <sup>3</sup> )	38	( <sup>3</sup> )	2,253	( <sup>3</sup> )	112	( <sup>3</sup> )	28	( <sup>3</sup> )	2	( <sup>3</sup> )	2,433	( <sup>3</sup> )
Arizona.....	529	532	10,617	10,582	611	562	136	108	14	8	11,907	11,792	99.0
Arkansas.....	437	469	12,000	12,266	1,002	946	277	235	39	35	13,755	13,951	101.4
California.....	10,874	11,450	283,555	267,276	23,559	22,791	6,655	5,742	1,997	1,393	326,640	308,652	94.5
Colorado.....	906	877	27,319	26,222	3,049	2,348	693	729	171	144	32,138	30,320	94.3
Connecticut.....	1,904	2,075	79,241	78,859	8,540	6,632	2,732	2,570	839	776	93,256	90,912	97.5
Delaware.....	243	231	9,114	9,222	867	831	406	363	233	200	10,863	10,847	99.9
District of Columbia.....	582	653	76,471	71,778	4,819	4,717	1,243	1,172	338	293	83,453	78,613	94.2
Florida.....	1,389	1,519	28,525	27,217	2,836	2,685	944	831	245	191	33,939	32,443	95.6
Georgia.....	814	875	33,931	32,149	2,961	2,875	1,018	884	227	161	38,951	36,944	94.8
Hawaii.....	332	305	9,880	6,545	963	839	290	233	119	93	11,584	8,015	69.2
Idaho.....	192	183	8,327	6,909	510	512	84	77	11	9	9,124	7,690	84.3
Illinois.....	7,612	8,010	276,157	256,192	23,614	22,250	8,430	7,849	2,255	1,947	318,068	296,248	93.1
Indiana.....	1,703	1,915	63,589	62,395	4,335	4,363	1,399	1,300	300	259	71,326	70,232	98.5
Iowa.....	1,687	1,956	44,381	45,395	2,653	2,581	699	633	138	112	49,558	50,677	102.3
Kansas.....	1,435	1,536	32,675	30,195	2,189	2,124	649	542	87	69	37,035	34,466	93.1
Kentucky.....	754	753	31,544	29,918	2,661	2,541	925	826	203	174	36,087	34,212	94.8
Louisiana.....	1,125	1,202	33,284	31,416	2,770	2,634	675	605	142	133	37,996	35,990	94.7
Maine.....	546	545	18,323	18,297	1,614	1,713	514	507	133	94	221,130	21,156	100.1
Maryland.....	1,340	1,413	74,451	68,809	7,043	6,680	2,271	2,043	630	525	85,735	79,470	92.7
Massachusetts.....	5,488	5,953	217,756	210,381	16,314	15,983	6,768	6,377	1,890	1,736	248,216	240,430	96.9
Michigan.....	3,988	4,188	126,877	118,922	8,771	8,695	2,916	2,721	765	663	143,317	135,189	94.3

Minnesota.....	1,308	1,462	60,529	57,533	4,707	4,524	1,664	1,434	397	291	68,605	65,244	95.1
Mississippi.....	734	746	11,436	10,729	802	718	246	197	23	18	13,241	12,408	93.7
Missouri.....	2,046	2,266	87,111	82,710	7,471	7,147	2,829	2,586	714	647	100,171	95,356	95.2
Montana.....	236	243	15,614	11,752	984	868	197	158	30	17	17,061	13,038	76.4
Nebraska.....	938	1,021	24,023	23,899	2,057	1,967	602	541	99	69	27,719	27,497	99.2
Nevada.....	131	133	4,891	4,882	330	302	79	59	21	13	5,452	5,389	98.8
New Hampshire.....	388	434	15,146	16,306	1,179	1,181	371	350	89	84	17,173	18,355	106.9
New Jersey.....	3,857	4,201	188,397	182,189	15,704	14,748	5,301	4,855	1,281	1,106	214,540	207,099	96.5
New Mexico.....	420	424	7,058	6,607	503	429	74	52	12	7	8,067	7,519	93.2
New York.....	20,843	21,976	713,032	692,859	59,996	53,667	25,890	22,234	8,900	7,532	828,661	798,268	96.3
North Carolina.....	715	838	28,683	28,282	2,504	2,496	865	784	232	232	33,020	32,632	98.8
North Dakota.....	396	426	9,205	8,200	441	399	82	71	5	3	10,129	9,099	89.8
Ohio.....	4,192	4,571	188,777	182,450	14,366	13,403	5,209	4,719	1,237	1,156	213,781	206,299	96.5
Oklahoma.....	1,511	1,547	35,422	32,425	2,682	2,256	975	684	200	94	40,790	37,006	90.7
Oregon.....	764	712	25,005	20,561	1,702	1,183	491	295	55	42	28,017	22,793	81.4
Pennsylvania.....	7,129	7,781	307,069	303,413	23,719	22,701	8,816	7,869	2,674	2,256	349,437	344,020	98.4
Rhode Island.....	593	631	27,559	26,534	2,386	2,286	984	914	306	276	31,828	30,641	96.3
South Carolina.....	439	463	13,557	12,345	1,033	834	300	213	47	40	15,376	13,895	90.4
South Dakota.....	387	400	7,779	7,376	424	407	88	69	11	8	8,689	8,260	95.1
Tennessee.....	772	855	34,113	35,516	2,700	2,649	927	809	198	166	38,710	39,995	103.3
Texas.....	4,514	4,797	106,237	101,173	9,441	8,044	2,639	1,744	613	388	123,444	116,146	94.1
Utah.....	349	349	10,495	10,885	729	622	198	150	33	26	9,967	6,548	65.7
Vermont.....	143	136	9,027	5,668	614	582	150	136	33	26	11,807	12,017	101.8
Virginia.....	946	1,048	43,511	40,960	3,086	2,731	966	741	251	173	48,760	45,653	93.6
Washington.....	1,830	1,529	55,803	48,746	3,549	2,580	662	385	128	92	61,981	53,332	86.0
West Virginia.....	734	775	27,574	28,213	1,955	1,843	640	596	128	103	31,031	31,500	101.5
Wisconsin.....	3,032	3,596	86,724	82,983	4,445	4,369	1,344	1,296	313	279	95,858	92,493	96.5
Wyoming.....	337	377	6,661	6,620	437	390	75	48	9	4	7,519	7,439	98.9
Total.....	104,170	111,039	3,669,228	3,514,693	293,369	272,459	102,892	90,750	28,931	24,230	4,198,590	4,013,171	95.6

<sup>1</sup> Statistics of Income, Part I, compiled from individual income tax returns, estate tax returns, and gift tax returns, is prepared under the direction of the Commissioner of Internal Revenue by the Statistical Section Income Tax Unit, and is published annually. The volume for 1934 is for sale by the Superintendent of Documents, Government Printing Office, Washington, D. C., at a cost of 15 cents.

<sup>2</sup> No net income.

<sup>3</sup> Alaska included in Washington.

For the "Under 0" net income class shown above the number of returns in "Statistics of Income for 1934, Part I" is smaller than that shown in this report because the "Statistics of Income" figure includes in this class only Forms 1040 showing a deficit, while this report includes both Forms 1040 and 1040-A showing a deficit.

The net income class "0-5" for "Statistics of income" shows a larger number of returns than this report because it is based on total number of returns filed being partly an actual count and partly an estimate while this tabulation includes only those returns available at time of tabulation. (See p. 1.) For purpose of "Statistics of Income" the number of returns in the "0-5" net income class is obtained by an actual count made by the Income Tax Unit of the current year taxable returns Forms 1040 and 1040-A and nontaxable Forms 1040, which includes Forms 1040 with a deficit and the collectors' count of nontaxable returns, Form 1040-A, adjusted to eliminate prior year returns and Forms 1040-A with a deficit. From this total the tabulated total of Forms 1040 showing a deficit and Forms 1040 and 1040-A with net income of \$5,000 and over is subtracted, leaving the number of returns used in "Statistics of Income" as representing the number of "Under \$5,000" net income returns. The distribution of the returns by the several net income classes within this group is based on the tabulation of samples for "Statistics of Income."

The number of returns in each of the net income classes of \$5,000 and over shown in "Statistics of Income" is larger than the number in this report because the former report includes a complete tabulation of all returns of this type filed for the year 1934 while this report includes only those available at the time of tabulation. (See p. 1.)

In addition to the report "Statistics of Income" there is also issued annually by the Bureau of Internal Revenue a mimeographed pamphlet entitled "Individual Income Tax Returns—Number of Returns by States, by Counties, and by Cities and Towns," in which, as stated in the text, the figures are based on reports from collectors of internal revenue and represent an actual count of the index cards from the returns filed in each collection district. Although reasonable care has been used to secure accurate figures, absolute accuracy in the count by the numerous civil divisions involved is impossible except through the expenditure of considerably more time and money than are available for this work.

The number of returns shown for each county and city in the foregoing tables of this report will differ in many instances from that shown in the mimeographed pamphlet referred to above due (1) to the fact that the distribution by county is based on the county reported by the taxpayer in the heading of the return rather than on post-office address, (2) the distribution is the result of an actual machine tabulation of the returns rather than a hand count of index cards, and (3) in aggregate it will include less returns because the machine tabulation is based on only those returns which were not in audit processes. (See p. 1.)