

TREASURY DEPARTMENT  
UNITED STATES INTERNAL REVENUE

# STATISTICS OF INCOME

FROM

## RETURNS OF NET INCOME FOR 1923

INCLUDING STATISTICS FROM FEDERAL ESTATE TAX RETURNS  
AND FEDERAL GIFT TAX RETURNS



COMPILED UNDER THE DIRECTION OF THE  
COMMISSIONER OF INTERNAL REVENUE  
BY THE  
STATISTICAL DIVISION, INCOME TAX UNIT



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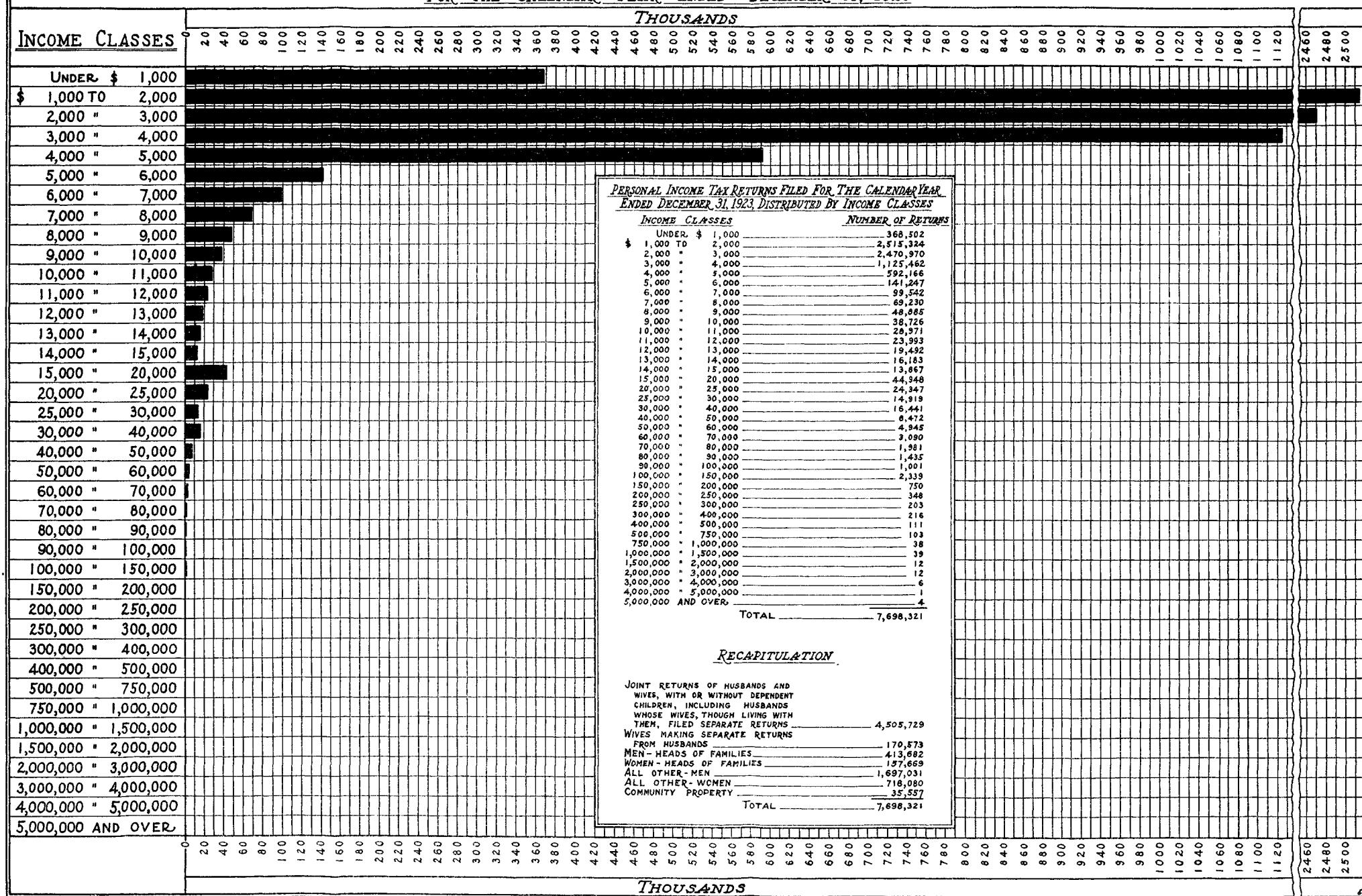
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CHART SHOWING BY INCOME CLASSES  
THE NUMBER OF PERSONAL INCOME TAX RETURNS FILED  
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1923



# STATISTICS OF INCOME, CALENDAR YEAR 1923

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
*Washington, D. C., September 25, 1925.*

SIR: I have the honor to transmit herewith the following statistics compiled from the returns of individuals, corporations, and partnerships reporting net income for the calendar year ended December 31, 1923, which returns were filed in 1924. There are likewise included herein tables prepared from the Federal estate-tax returns and Federal gift-tax returns filed from January 1 to December 31, 1924, inclusive.

## PERSONAL AND CORPORATION INCOME-TAX RETURNS

The number of personal returns filed was 7,698,321, the aggregate net income \$24,840,137,364, and the tax \$663,651,505. The figures given herein are as revised and differ from those contained in the Preliminary Report, Statistics of Income, in which there was a duplication of the returns in several of the income classes having net income in excess of \$5,000, with a shortage in the classes showing net income of less than \$5,000. As compared with 1922, the returns for 1923 show an increase of 910,840, or 13.42 per cent, and an increase in total net income amounting to \$3,503,924,834, or 16.42 per cent, but a decrease of \$197,405,803, or 22.93 per cent, in the total tax. The number of corporations filing income-tax returns was 398,933, of which 233,339 reported net income amounting to \$8,321,529,134 and income tax of \$937,106,798.

For the calendar year 1922 the number of corporation returns was 382,883, of which 212,535 reported net income totaling \$6,963,811,143 and tax aggregating \$783,776,268.

The aggregate net income and total tax (personal and corporation) for each of the years 1917-1923, inclusive, are as follows:

Year	Net income		Tax			
	Amount	Increase or decrease (-)	Income tax	War-profits and excess-profits tax	Total	Increase or decrease (-)
1917.....	\$24,382,743,418		\$1,093,941,202	\$1,739,997,521	\$2,833,938,723	
1918.....	24,286,150,604	-\$6,592,814	1,780,920,318	2,505,565,939	4,286,486,257	\$1,452,547,534
1919.....	29,270,999,906	4,984,759,302	2,013,165,992	1,431,805,690	3,444,971,682	-\$41,514,575
1920.....	31,638,283,996	2,367,374,090	1,711,561,978	988,726,351	2,700,288,329	-\$744,683,353
1921.....	23,913,260,341	-\$7,725,023,655	1,085,830,727	335,131,811	1,420,962,538	-1,279,325,791
1922.....	28,300,023,673	4,386,763,332	1,636,367,462	8,466,114	1,644,833,576	223,871,038
1923.....	33,161,666,498	4,861,642,825	1,600,758,303	-----	1,600,758,303	-44,075,273

## PERSONAL INCOME-TAX RETURNS

The following table shows the distribution of the personal returns by States and Territories, as well as the per capita income and tax, according to the population of the United States on July 1, 1923, as estimated by the Bureau of the Census. The proportion of the population filing returns was 6.94 per cent. The per capita net income reported was \$223.79 and the per capita income tax was \$5.98. For the preceding year, based on the estimate of population as of July 1, 1922, the proportion of the population filing returns was 6.20 per cent, the per capita net income reported was \$194.72, and the per capita tax was \$7.86.

The average net income per return for 1923 was \$3,226.70, the average amount of tax \$86.21, and the average tax rate 2.67 per cent.

*Personal returns, by States and Territories, and per capita distribution, calendar year 1923*

State or Territory	Population as of July 1, 1923 (Bureau of the Census estimate)	Per cent of population filing returns	Returns		Net income		Tax	
			Number	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Alabama.....	2,423,912	2.11	51,049	0.66	\$159,064,390	0.64	\$2,840,975	0.43
Arizona.....	380,960	6.01	22,899	.29	59,526,474	.24	603,100	.09
Arkansas.....	1,816,287	1.97	35,788	.46	109,793,634	.44	2,050,416	.31
California.....	3,805,153	13.59	517,109	6.72	1,697,912,803	6.84	39,958,780	6.02
Colorado.....	990,320	7.31	72,366	.94	200,572,724	.81	3,267,732	.49
Connecticut.....	1,476,483	10.15	149,820	1.95	473,804,719	1.91	11,199,184	1.66
Delaware.....	230,460	8.33	19,202	.25	57,186,685	.23	1,402,093	.21
District of Columbia.....	475,966	15.92	75,796	.98	284,622,234	1.15	8,083,050	1.22
Florida.....	1,046,287	4.74	49,591	.64	156,500,260	.63	3,693,955	.56
Georgia.....	2,999,196	2.38	71,341	.93	222,888,344	.90	3,766,159	.57
Hawaii.....	272,392	4.56	12,421	.16	42,829,250	.17	1,319,276	.20
Idaho.....	470,179	5.32	25,012	.32	58,393,333	.24	426,196	.06
Illinois.....	6,790,524	9.96	676,489	8.79	2,272,960,122	9.15	62,880,119	9.48
Indiana.....	3,013,134	5.94	178,831	2.32	510,507,072	2.05	7,882,768	1.19
Iowa.....	2,468,643	5.50	135,864	1.76	363,242,331	1.46	4,126,470	.62
Kansas.....	1,797,489	4.80	86,291	1.12	215,346,538	.87	2,118,957	.32
Kentucky.....	2,462,317	3.21	79,091	1.03	214,415,879	.86	3,723,960	.56
Louisiana.....	1,849,746	3.65	67,440	.88	213,802,450	.86	4,438,454	.67
Maine.....	777,259	6.23	48,435	.63	142,964,209	.58	2,785,696	.42
Maryland.....	1,505,295	8.49	127,770	1.66	401,259,584	1.61	11,540,437	1.74
Massachusetts.....	4,027,545	10.31	415,100	5.39	1,413,015,994	5.69	42,527,993	6.41
Michigan.....	3,977,821	8.80	350,072	4.55	1,041,933,086	4.19	28,051,017	4.23
Minnesota.....	2,499,396	5.38	134,360	1.75	372,376,782	1.50	7,083,527	1.07
Mississippi.....	1,790,618	1.56	27,851	.36	83,494,009	.34	1,685,439	.25
Missouri.....	3,443,971	5.58	192,282	2.50	605,275,520	2.44	13,085,218	1.97
Montana.....	611,199	7.00	42,809	.56	99,255,947	.40	721,406	.11
Nebraska.....	1,333,922	5.29	70,545	.92	195,152,562	.78	2,534,257	.38
Nevada.....	77,407	13.52	10,467	.14	25,711,611	.10	241,291	.04
New Hampshire.....	447,592	8.24	36,876	.48	104,852,122	.42	1,643,150	.25
New Jersey.....	3,378,963	8.68	293,503	3.81	1,050,741,177	4.23	30,552,642	4.60
New Mexico.....	372,265	3.28	12,202	.16	32,667,610	.13	337,354	.05
New York.....	10,843,661	11.27	1,221,654	15.87	4,565,314,898	18.39	192,311,565	28.98
North Carolina.....	2,686,325	2.54	68,191	.89	206,638,618	.83	4,767,257	.72
North Dakota.....	672,041	2.69	18,054	.23	42,973,996	.17	276,288	.04
Ohio.....	6,117,122	7.57	463,017	6.01	1,457,696,567	5.37	33,061,877	4.98
Oklahoma.....	2,162,079	3.25	70,189	.91	221,293,177	.89	3,909,926	.59
Oregon.....	823,270	8.40	69,123	.90	189,854,013	.76	2,891,804	.44
Pennsylvania.....	9,100,326	8.14	740,478	9.62	2,478,751,471	9.98	73,266,630	11.04
Rhode Island.....	626,672	10.68	66,965	.87	214,749,602	.86	6,658,089	1.01
South Carolina.....	1,744,408	1.62	28,225	.37	87,031,355	.35	1,555,315	.23
South Dakota.....	655,532	3.35	21,928	.28	50,170,861	.20	350,312	.05
Tennessee.....	2,393,077	2.89	69,081	.90	226,033,948	.91	4,283,805	.65
Texas.....	4,939,630	4.06	200,683	2.61	613,494,900	2.47	10,678,022	1.61
Utah.....	476,812	6.34	30,242	.39	79,943,306	.32	725,908	.11
Vermont.....	362,428	6.17	21,752	.28	64,800,009	.26	1,332,522	.20
Virginia.....	2,398,441	3.23	77,451	1.01	242,586,945	.98	3,669,294	.55
Washington <sup>1</sup> .....	1,459,034	9.14	136,057	1.77	351,985,059	1.42	3,925,801	.60
West Virginia.....	1,551,156	5.75	89,263	1.16	260,343,202	1.05	3,875,864	.58
Wisconsin.....	2,739,574	7.08	194,050	2.52	547,039,928	2.20	9,018,076	1.36
Wyoming.....	211,864	10.97	23,246	.30	57,376,054	.23	520,769	.08
Total.....	110,996,153	6.94	7,698,321	100.00	24,840,137,364	100.00	663,651,505	100.00

<sup>1</sup> Includes Alaska.

## STATISTICS OF INCOME

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*Personal returns, by States and Territories, and per capita distribution, calendar year 1928—Continued*

State or Territory	Average net income per return	Per capita net income reported	Average income tax per return	Per capita income tax	Per cent of increase or decrease (—) as to 1922 <sup>1</sup>		
					Number of returns	Net income	Tax
Alabama	\$3,115.91	\$65.62	\$55.65	\$1.17	17,05	25.34	-1.77
Arizona	2,599.52	156.25	26.34	1.58	14,04	22.84	-12.22
Arkansas	3,067.89	60.45	57.29	1.13	11,58	14.82	-11.41
California	3,283.45	446.21	77.27	10.50	22,85	25.07	-8.73
Colorado	2,771.64	202.53	45.16	3.30	7.27	8.67	-32.89
Connecticut	3,162.49	320.90	74.75	7.59	16,65	17.94	-14.71
Delaware	2,978.16	248.14	73.02	6.08	12,02	5.94	-23.54
District of Columbia	3,755.11	597.99	106.64	16.98	-2.73	23.04	-3.04
Florida	3,185.82	149.58	74.49	3.53	19,41	18.52	-9.01
Georgia	3,124.27	74.32	52.79	1.26	1.93	11.76	-17.37
Hawaii	3,448.18	157.23	106.21	4.84	7.10	15.37	-4.91
Idaho	2,334.61	124.19	17.04	.91	7.03	14.12	-10.97
Illinois	3,359.94	334.72	92.95	9.26	10.09	17.91	-18.55
Indiana	2,854.69	169.43	44.08	2.62	16.53	19.73	-17.70
Iowa	2,673.57	147.14	30.37	1.67	3.03	1.02	-24.51
Kansas	2,495.59	119.80	24.56	1.18	-.72	2.03	-34.72
Kentucky	2,711.00	87.08	47.08	1.51	13.53	7.18	-20.37
Louisiana	3,170.26	115.58	65.81	2.40	.70	4.98	-17.09
Maine	2,951.67	183.93	57.51	3.58	12.53	10.09	-28.51
Maryland	3,140.48	266.57	90.32	7.67	15.22	3.73	-24.89
Massachusetts	3,404.04	350.84	102.45	10.56	4.49	14.15	-26.40
Michigan	2,976.34	261.94	80.13	7.05	30.64	30.83	-19.77
Minnesota	2,771.49	148.99	52.72	2.83	9.34	6.78	-24.80
Mississippi	2,997.88	46.63	60.52	.94	3.54	8.46	-6.55
Missouri	3,147.85	175.75	68.05	3.80	10.68	14.99	-18.08
Montana	2,318.58	162.39	16.85	1.18	12.52	18.30	-29.91
Nebraska	2,766.35	146.30	35.92	1.90	4.31	9.66	-19.94
Nevada	2,456.45	332.16	23.05	3.12	7.65	14.80	-6.74
New Hampshire	2,843.37	234.26	44.56	3.67	16.01	22.52	-22.99
New Jersey	3,580.00	310.97	104.10	9.04	-2.76	1.79	-25.45
New Mexico	2,677.23	87.75	27.65	.91	5.62	12.71	-12.09
New York	3,737.00	421.01	157.42	17.73	10.78	11.06	-29.80
North Carolina	3,030.29	76.92	69.91	1.77	17.55	20.19	-2.88
North Dakota	2,380.30	63.94	15.30	.41	-3.71	-1.81	-39.04
Ohio	3,148.26	238.30	71.41	5.40	26.85	27.99	-15.90
Oklahoma	3,152.82	102.35	55.71	1.81	-2.60	1.72	-39.04
Oregon	2,746.61	230.61	41.84	3.51	11.71	17.76	-31.79
Pennsylvania	3,347.50	272.38	98.95	8.05	25.98	23.59	-21.70
Rhode Island	3,206.89	342.68	99.43	10.62	33.72	25.28	-28.80
South Carolina	3,083.48	49.89	55.10	.89	5.19	19.62	22.63
South Dakota	2,287.98	76.53	15.98	.53	2.15	2.49	-36.15
Tennessee	3,272.01	94.45	62.01	1.79	8.69	18.51	-12.62
Texas	3,057.03	124.20	53.21	2.16	7.39	12.38	-24.37
Utah	2,643.45	167.66	24.00	1.52	10.68	18.01	-24.06
Vermont	2,979.04	183.87	61.27	3.78	21.51	25.45	-15.30
Virginia	3,132.13	101.14	47.38	1.53	8.29	17.03	-25.41
Washington <sup>1</sup>	2,587.04	236.38	28.85	2.64	10.42	17.12	-23.75
West Virginia	2,916.59	167.84	43.42	2.50	28.43	32.30	-15.64
Wisconsin	2,819.07	199.68	46.48	3.29	20.89	36.19	-1.18
Wyoming	2,468.21	270.82	22.40	2.46	5.93	17.51	-24.20
Total	3,226.70	223.79	86.21	5.98	13.42	16.42	-22.93

<sup>1</sup> Includes Alaska.<sup>2</sup> Minus sign (—) indicates decrease.

54441-25†-2

## REDUCTION OF INCOME TAX PAYABLE IN 1924 (PERSONAL RETURNS)

The taxes shown in the tabulations herein represent the amounts reported on the returns, less the 25 per cent reduction provided for in the revenue act of 1924, quoted below:

SEC. 1200 (a). Any taxpayer making return, for the calendar year 1923, of the taxes imposed by Parts I and II of Title II of the revenue act of 1921 shall be entitled to an allowance by credit or refund of 25 per centum of the amount shown as the tax upon his return.

## SIMPLE AND CUMULATIVE DISTRIBUTION, BY INCOME CLASSES (PERSONAL RETURNS)

The distribution of personal returns by income classes is exhibited in the following table, which shows the number of returns filed, the amount of net income reported, and the tax yield, also cumulative totals and relative percentages:

*Simple and cumulative distribution of personal returns, by income classes, calendar year 1923*

Income classes	Returns					
	Simple distribution		Cumulative distribution		Cumulative percentage	
	Number in each class	Per cent of total	Over the class below	Under the class above	Over the class below	Under the class above
Under \$1,000.....	368,502	4.79	7,698,321	368,502	100.00	4.79
\$1,000 to \$2,000.....	2,515,324	32.67	7,329,819	2,883,826	95.21	37.46
\$2,000 to \$3,000.....	2,470,970	32.09	4,814,495	5,354,796	62.54	69.55
\$3,000 to \$5,000.....	1,717,628	22.32	2,343,525	7,072,424	30.45	91.87
\$5,000 to \$10,000.....	397,630	5.164	625,897	7,470,054	8.13	97.034
\$10,000 to \$25,000.....	171,801	2.232	228,267	7,641,855	2.966	99.266
\$25,000 to \$50,000.....	39,832	.516	56,466	7,681,687	.734	99.782
\$50,000 to \$100,000.....	12,452	.162	16,634	7,694,139	.218	99.944
\$100,000 to \$150,000.....	2,339	.031	4,182	7,696,478	.056	99.975
\$150,000 to \$500,000.....	1,301	.018	1,843	7,697,779	.025	99.993
\$500,000 to \$1,000,000.....	327	.004	542	7,698,106	.007	99.997
\$1,000,000 and over.....	141	.002	215	7,698,247	.003	99.999
Total.....	7,698,321	100.00	7,698,321	7,698,321	.001	100.00

Income classes	Net income					
	Simple distribution		Cumulative distribution		Cumulative percentage	
	Amount in each class	Per cent of total	Over the class below	Under the class above	Over the class below	Under the class above
Under \$1,000.....	\$252,513,019	1.02	\$24,840,137,364	\$252,513,019	100.00	1.02
\$1,000 to \$2,000.....	3,683,428,617	14.83	24,587,624,345	3,935,941,636	98.98	15.85
\$2,000 to \$3,000.....	6,069,132,445	24.43	20,904,115,728	10,005,074,081	84.15	40.28
\$3,000 to \$5,000.....	6,461,142,951	26.01	14,835,063,283	16,466,217,032	59.72	66.29
\$5,000 to \$10,000.....	2,717,991,529	10.94	8,373,920,332	19,184,208,561	33.71	77.23
\$10,000 to \$25,000.....	2,558,361,589	10.30	5,655,928,803	21,742,570,150	22.77	87.53
\$25,000 to \$50,000.....	1,350,680,468	5.44	3,097,567,214	23,093,250,618	12.47	92.97
\$50,000 to \$100,000.....	833,898,237	3.36	1,746,886,746	23,927,148,855	7.03	96.33
\$100,000 to \$150,000.....	280,656,213	1.13	912,988,509	24,207,805,068	3.67	97.46
\$150,000 to \$300,000.....	260,584,012	1.05	632,332,296	24,468,389,080	2.54	98.51
\$300,000 to \$500,000.....	124,569,194	.50	371,748,284	24,592,958,274	1.49	99.01
\$500,000 to \$1,000,000.....	95,107,209	.38	247,179,090	24,688,065,483	.99	99.39
\$1,000,000 and over.....	152,071,881	.61	152,071,881	24,840,137,364	.61	100.00
Total.....	24,840,137,364	100.00				

*Simple and cumulative distribution of personal returns, by income classes, calendar year 1923—Continued*

Income classes	Tax					
	Simple distribution		Cumulative distribution		Cumulative percentage	
	Amount in each class	Per cent of total	Over the class below	Under the class above	Over the class below	Under the class above
Under \$1,000.....	\$316,602	0.05	\$663,651,505	\$316,602	100.00	0.05
\$1,000 to \$2,000.....	18,190,038	2.74	663,334,903	18,506,640	99.95	2.79
\$2,000 to \$3,000.....	16,570,881	2.50	645,144,865	35,077,521	97.21	5.29
\$3,000 to \$5,000.....	45,969,794	6.92	628,573,984	81,047,315	94.71	12.21
\$5,000 to \$10,000.....	55,480,078	8.36	582,604,190	136,527,393	87.79	20.57
\$10,000 to \$25,000.....	103,865,711	15.65	527,124,112	240,393,104	79.43	36.22
\$25,000 to \$50,000.....	103,600,750	15.61	423,258,401	343,993,854	63.78	51.83
\$50,000 to \$100,000.....	108,878,597	16.41	319,657,651	452,872,451	48.17	68.24
\$100,000 to \$150,000.....	55,719,390	8.40	210,779,054	508,591,841	31.76	76.64
\$150,000 to \$300,000.....	62,104,203	9.36	155,059,664	570,696,044	23.36	86.00
\$300,000 to \$500,000.....	31,668,552	4.77	92,955,461	602,364,596	14.00	90.77
\$500,000 to \$1,000,000.....	25,498,434	3.84	61,286,909	627,863,030	9.23	94.61
\$1,000,000 and over.....	35,788,475	5.39	35,788,475	663,651,505	5.39	100.00
Total.....	663,651,505	100.00	-----	-----	-----	-----

**CLASSIFICATION BY SEX AND FAMILY RELATIONSHIP (PERSONAL RETURNS)**

The following table shows the distribution of the personal returns according to family relationship:

*Distribution of personal returns, by sex and family relationship, calendar year 1923*

Family relationship	Returns		Net income		Tax	
	Number	Per cent	Amount	Per cent	Amount	Per cent
Joint returns of husbands and wives, with or without dependent children, and of husbands whose wives, though living with them, filed separate returns.....	4,505,729	58.53	\$16,762,983,344	67.48	\$418,258,314	63.02
Wives making separate returns from husbands.....	170,573	2.22	849,072,012	3.41	46,548,422	7.02
Heads of families, men.....	413,682	5.37	1,191,732,079	4.80	23,658,958	3.56
Heads of families, women.....	157,669	2.05	449,677,714	1.81	10,207,976	1.54
All other, men.....	1,697,031	22.04	3,633,625,088	14.63	99,193,757	14.95
All other, women.....	718,080	9.33	1,690,728,371	6.81	54,440,299	8.20
Community property income.....	35,557	.46	262,318,756	1.06	11,343,779	1.71
Total.....	7,698,321	100.00	24,840,137,364	100.00	663,651,505	100.00

## INCOME EXEMPT FROM NORMAL TAX (PERSONAL RETURNS)

The net income specifically exempt from normal tax through personal exemptions, dividends, interest on Government obligations not wholly exempt from tax, and capital net gain from sale of assets held for more than two years, is shown in the following table:

*Net income exempt from and amount subject to normal tax, personal returns, calendar year 1923*

Distribution	Amount	Per cent
<b>Exemptions from normal tax:</b>		
Personal exemption and credit for dependents.....	\$17,284,660,685	
Dividends.....	3,126,503,482	
Interest on Government obligations not wholly exempt from tax.....	43,941,095	
Capital net gain from sale of assets held for more than two years.....	305,393,768	
Total.....	<b>20,760,499,030</b>	
Less exemptions in excess of net income.....	2,862,007,314	
<b>Net income exempt from normal tax</b> .....	<b>17,898,491,716</b>	<b>72.05</b>
Prior year losses.....	34,266,149	.14
Net income subject to normal tax.....	6,907,379,499	27.81
<b>Total net income</b> .....	<b>24,840,137,364</b>	<b>100.00</b>

## SOURCES OF INCOME (PERSONAL RETURNS)

In the table immediately following is shown the distribution of the net income according to its origin; that is, personal industry or property:

*Distribution by sources, personal income, calendar year 1923*

Source of income	Amount	Per cent
<b>Personal industry:</b>		
Salaries, wages, commissions, bonuses, directors' fees, etc.....	\$14,230,208,826	48.53
Business, trade, commerce, partnerships, farming, and profits from incidental sales of real estate, stocks, bonds, and other property.....	7,587,174,983	25.88
Total.....	<b>21,817,380,809</b>	<b>74.41</b>
<b>Property:</b>		
Rents and royalties.....	1,816,280,109	6.20
Interest on bonds, notes, etc., including fiduciary income.....	2,558,763,403	8.73
Dividends.....	3,126,503,482	10.66
Total.....	<b>7,501,546,994</b>	<b>25.59</b>
<b>Total income</b> .....	<b>29,318,927,803</b>	<b>100.00</b>
General deductions.....	4,478,790,439	15.28
<b>Net income</b> .....	<b>24,840,137,364</b>	<b>84.72</b>

## SOURCES OF INCOME AND DEDUCTIONS BY INCOME CLASSES (PERSONAL RETURNS)

The distribution of income from personal industry and from property, as well as the total deductions in each income class, are shown in the following table. This table also shows the proportion of the total income reported from each source, as well as the per cent of general deductions and net income to total income for each income class.

*Distribution by sources of income and deductions, by income classes, calendar year 1923*

Income classes	Total income	Income from personal industry		Income from property	
		Amount	Per cent of total income in each class	Amount	Per cent of total income in each class
Under \$1,000.....	\$483,950,988	\$320,290,516	66.18	\$163,660,472	33.82
\$1,000 to \$2,000.....	4,487,829,542	3,820,026,487	85.12	667,803,055	14.88
\$2,000 to \$3,000.....	6,825,665,757	5,831,270,426	85.43	994,395,331	14.57
\$3,000 to \$5,000.....	7,505,722,017	5,912,513,390	78.77	1,593,208,627	21.23
\$5,000 to \$10,000.....	3,183,407,871	2,309,003,302	72.53	874,404,569	27.47
\$10,000 to \$25,000.....	3,060,945,346	1,875,535,776	61.27	1,185,409,570	38.73
\$25,000 to \$50,000.....	1,630,971,585	832,183,086	51.02	798,788,499	48.98
\$50,000 to \$100,000.....	1,013,160,890	453,722,206	44.78	559,438,684	55.22
\$100,000 to \$150,000.....	349,042,129	143,440,001	41.10	205,602,128	58.90
\$150,000 to \$300,000.....	320,822,772	128,852,230	40.16	191,970,542	59.84
\$300,000 to \$500,000.....	156,855,329	63,361,161	40.39	93,494,168	59.61
\$500,000 to \$1,000,000.....	121,599,034	45,623,024	37.52	75,976,010	62.48
\$1,000,000 and over.....	178,954,543	81,559,204	45.58	97,395,339	54.42
Total.....	29,318,927,803	21,817,380,809	74.41	7,501,546,994	25.59

Income classes	General deductions		Net income	
	Amount	Per cent of total income in each class	Amount	Per cent of total income in each class
Under \$1,000.....	\$231,437,969	47.82	\$252,513,019	52.18
\$1,000 to \$2,000.....	804,400,925	17.93	3,683,428,617	82.07
\$2,000 to \$3,000.....	756,533,312	11.09	6,069,132,445	88.91
\$3,000 to \$5,000.....	1,044,579,066	13.92	6,461,142,951	86.08
\$5,000 to \$10,000.....	465,416,342	14.62	2,717,991,529	85.38
\$10,000 to \$25,000.....	502,583,757	16.42	2,558,361,589	83.58
\$25,000 to \$50,000.....	280,291,117	17.19	1,350,680,468	82.81
\$50,000 to \$100,000.....	179,262,658	17.69	833,898,237	82.31
\$100,000 to \$150,000.....	68,385,916	19.59	280,656,213	80.41
\$150,000 to \$300,000.....	60,238,760	18.77	260,584,012	81.23
\$300,000 to \$500,000.....	32,286,135	20.58	124,569,194	79.42
\$500,000 to \$1,000,000.....	26,491,825	21.79	95,107,209	78.21
\$1,000,000 and over.....	26,882,662	15.02	152,071,881	84.98
Total.....	4,478,790,439	15.28	24,840,137,364	84.72

The distribution of personal income by sources, showing the amounts reported from each source, is shown in the following table:

*Distribution of personal income, by sources and income classes, calendar year 1923*

Income classes	Wages and salaries	Business	Partnerships	Profits from sales of real estate, stocks, and bonds, other than assets held for more than two years	Capital net gain from sale of assets held for more than two years
Under \$1,000.....	\$181,429,314	\$111,941,484	\$16,628,895	\$10,290,823	-----
\$1,000 to \$2,000.....	3,064,842,454	611,194,913	106,404,716	37,584,404	-----
\$2,000 to \$3,000.....	4,366,940,370	1,129,816,219	209,533,428	124,980,409	-----
\$3,000 to \$5,000.....	3,450,029,457	1,810,340,762	420,726,547	231,416,624	-----
\$5,000 to \$10,000.....	1,410,310,370	494,186,718	260,382,324	144,123,890	-----
\$10,000 to \$25,000.....	1,049,088,266	342,403,807	297,610,667	186,433,036	-----
\$25,000 to \$50,000.....	410,302,509	137,018,164	178,060,337	84,465,777	\$22,336,290
\$50,000 to \$100,000.....	190,627,723	62,043,591	108,261,501	30,965,321	61,824,070
\$100,000 to \$150,000.....	49,185,242	15,135,229	38,528,186	7,410,729	35,180,605
\$150,000 to \$300,000.....	33,663,760	10,377,528	29,299,189	5,292,362	50,219,391
\$300,000 to \$500,000.....	12,767,225	4,399,391	10,176,483	1,758,908	34,259,154
\$500,000 to \$1,000,000.....	6,601,660	2,986,037	5,259,832	1,692,746	29,082,749
\$1,000,000 and over.....	4,420,476	3,189,564	1,111,843	345,821	72,491,500
Total.....	14,230,208,826	4,733,033,407	1,681,983,948	866,760,860	305,393,768

Income classes	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends	Fiduciary	Total income
Under \$1,000.....	\$73,100,676	\$58,837,977	\$1,061,130	\$27,452,383	\$3,208,306	\$483,950,988
\$1,000 to \$2,000.....	279,341,358	230,609,941	2,121,467	88,184,683	17,545,606	4,487,829,542
\$2,000 to \$3,000.....	434,307,082	385,748,692	2,534,475	146,885,704	24,919,378	6,825,665,757
\$3,000 to \$5,000.....	528,042,216	586,950,197	7,528,895	421,345,974	49,341,345	7,505,722,017
\$5,000 to \$10,000.....	195,715,072	269,313,666	5,334,000	346,049,308	57,992,523	3,183,407,871
\$10,000 to \$25,000.....	159,579,297	279,663,757	8,770,002	662,054,111	75,342,403	3,060,945,346
\$25,000 to \$50,000.....	77,313,139	151,761,538	7,161,311	520,943,686	41,608,825	1,630,971,585
\$50,000 to \$100,000.....	37,814,019	89,145,152	4,744,467	398,551,795	29,183,251	1,013,160,890
\$100,000 to \$150,000.....	13,400,027	27,941,239	1,276,425	153,793,991	9,190,446	349,042,129
\$150,000 to \$300,000.....	9,098,790	25,383,659	1,422,930	145,421,387	10,643,776	320,822,772
\$300,000 to \$500,000.....	3,929,252	11,151,961	843,903	72,192,197	5,376,855	156,855,329
\$500,000 to \$1,000,000.....	3,866,442	7,819,885	558,782	58,241,239	5,489,662	121,599,034
\$1,000,000 and over.....	772,739	8,815,317	583,308	85,387,024	1,836,951	178,954,543
Total.....	1,816,280,109	2,183,142,981	43,941,095	3,126,503,482	331,679,327	29,318,927,803

The distribution of personal income by sources, expressed in percentages, is given in the succeeding table:

*Distribution of personal income, by sources and by income classes, showing the proportion from each source expressed in percentages, calendar year 1923*

Income classes	Wages and salaries	Business	Partnerships	Profits from sales of real estate, stocks and bonds <sup>1</sup>	Capital net gain from sale of assets held for more than two years	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends	Fiduciary	Total income
Under \$1,000.....	37.49	23.13	3.44	2.13	-----	15.10	12.16	0.22	5.67	0.66	100.00
\$1,000 to \$2,000.....	68.29	13.62	2.37	.84	-----	6.22	6.25	.05	1.97	.39	100.00
\$2,000 to \$3,000.....	63.98	16.55	3.07	1.83	-----	6.36	5.65	.04	2.15	.37	100.00
\$3,000 to \$5,000.....	45.97	24.12	5.61	3.08	-----	7.03	7.82	.10	5.61	.66	100.00
\$5,000 to \$10,000.....	44.30	15.52	8.18	4.53	-----	6.15	8.46	.17	10.87	1.82	100.00
\$10,000 to \$25,000.....	34.27	11.19	9.72	6.09	-----	5.21	9.14	.29	21.62	2.47	100.00
\$25,000 to \$50,000.....	25.16	8.40	10.92	5.18	1.37	4.74	9.31	.44	31.94	2.54	100.00
\$50,000 to \$100,000.....	18.81	6.12	10.69	3.07	6.10	3.73	8.80	.47	39.34	2.87	100.00
\$100,000 to \$150,000.....	14.09	3.76	11.04	2.12	10.08	3.84	8.00	.37	44.06	2.64	100.00
\$150,000 to \$300,000.....	10.49	3.24	9.13	1.65	15.66	2.84	7.91	.44	45.32	3.32	100.00
\$300,000 to \$500,000.....	8.14	2.80	6.49	1.12	21.84	2.50	7.11	.54	46.03	3.43	100.00
\$500,000 to \$1,000,000.....	5.43	2.46	4.33	1.39	23.91	3.18	6.43	.46	47.90	4.51	100.00
\$1,000,000 and over.....	2.47	1.78	.62	.19	40.51	.43	4.93	.33	47.71	1.03	100.00
Total.....	48.53	16.14	5.74	2.96	1.04	6.20	7.45	.15	10.66	1.13	100.00

<sup>1</sup> Other than capital net gain from sale of assets held for more than two years.

#### INCOME FROM BUSINESS (PERSONAL RETURNS)

The income reported by individuals as having been derived from business, other than from partnerships, is shown according to industrial divisions in the following table. These data represent only such amounts reported by individuals as were derived from business operations conducted as sole proprietors and do not necessarily indicate the principal occupations of, or the total income reported by, the persons making the returns.

*Income reported from business pursuits, personal returns, calendar year 1923*

Industrial groups	Number of businesses reported	Per cent	Net income	Per cent
Agriculture and related industries.....	185,446	10.62	\$356,692,518	7.53
Mining and quarrying.....	5,859	.34	18,330,506	.39
Manufacturing:				
Food products, beverages, and tobacco.....	33,066	1.89	86,715,709	1.83
Textiles and textile products.....	22,217	1.27	64,095,483	1.35
Leather and leather products.....	7,875	.45	16,147,233	.34
Rubber and rubber goods.....	733	.04	1,333,203	.03
Lumber and wood products.....	5,669	.33	20,999,643	.45
Paper, pulp, and products.....	523	.03	2,633,571	.06
Printing and publishing.....	16,187	.93	47,754,223	1.01
Chemicals and allied substances.....	2,443	.14	10,474,141	.22
Stone, clay, and glass products.....	3,571	.21	14,341,955	.30
Metal and metal products.....	17,368	.99	45,116,085	.95
All other manufacturing industries.....	20,115	1.15	56,940,253	1.20
Total manufacturing.....	129,767	7.43	366,511,514	7.74
Construction.....	90,677	5.19	267,049,808	5.65
Transportation and other public utilities.....	35,150	2.01	81,867,902	1.73
Trade.....	647,569	37.09	1,617,969,230	34.18
Public service—Professional, amusements, hotels, etc.....	481,779	27.59	1,530,651,936	32.34
Finance, banking, insurance, etc.....	54,771	3.14	196,827,833	4.16
Special cases, business not sufficiently defined to be classed with any other division.....	115,126	6.59	297,092,160	6.28
Grand total.....	1,746,144	100.00	4,733,033,407	100.00

### PARTNERSHIP RETURNS OF INCOME

Partnership returns, except for the war excess profits tax of 1917, are not subject to direct assessment, the income being reported in the individual returns filed by the copartners according to their distributive share, whether distributed or not.

The returns of net income filed by partnerships from 1917 to 1923, inclusive, are as follows:

Year	Number	Year	Number
1917	31,701	1921	259,359
1918	100,728	1922	287,959
1919	175,898	1923	304,996
1920	240,767		

### CORPORATION INCOME TAX RETURNS

The table immediately following shows the returns of corporations distributed by industrial groups and segregated according to "Corporations reporting net income," and "Corporations reporting no net income."

In the "Transportation and other public utilities" group, both gross income and general deductions are understated. This is due to railroad and other utility corporations, to a large extent, reporting on the face of the return merely the amount of net income or deficit. To have inspected the numerous supporting schedules accompanying these returns for the purpose of compiling the gross income and deductions was inexpedient, due to the cost and the additional time required.

*Distribution of corporations by industrial groups and by those reporting net income and those reporting no net income, calendar year 1923*

Industrial groups	Total number of corporations	Corporations reporting net income			
		Number	Per cent of total reporting	Gross income	Deductions
Agriculture and related industries.....	9,360	3,914	41.82	\$605,393,833	\$513,192,627
Mining and quarrying.....	18,509	5,175	27.96	2,678,072,256	2,392,506,608
Manufacturing:					
Food products, beverages, and tobacco.....	14,153	8,666	61.23	8,511,235,848	8,004,311,462
Textiles and textile products.....	11,771	7,678	65.23	6,699,737,304	6,136,325,003
Leather and leather products.....	2,303	1,321	57.36	1,151,784,547	1,079,396,210
Rubber and rubber goods.....	607	273	44.98	908,765,051	862,840,685
Lumber and wood products.....	7,382	5,250	71.12	2,692,281,358	2,393,281,398
Paper, pulp, and products.....	1,815	1,240	68.32	1,246,988,682	1,137,079,485
Printing and publishing.....	9,223	6,183	67.04	1,724,659,092	1,558,711,987
Chemicals and allied substances.....	6,317	3,472	54.96	4,803,667,811	4,384,084,165
Stone, clay, and glass products.....	4,201	2,880	68.56	1,253,405,678	1,065,561,736
Metal and metal products.....	16,240	10,168	62.61	15,238,954,970	13,811,459,081
All other manufacturing industries.....	11,187	6,664	59.57	4,455,159,452	3,981,739,129
Total manufacturing.....	85,199	53,795	63.14	48,686,639,790	44,414,740,341
Construction.....	12,551	8,151	64.94	1,753,796,470	1,641,792,556
Transportation and other public utilities.....	21,113	14,269	67.58	9,280,705,456	8,023,295,560
Trade.....	100,646	68,186	67.75	26,441,517,568	25,243,591,499
Public service—professional, amusements, hotels, etc.....	25,114	15,482	61.65	1,917,929,099	1,729,560,639
Finance—banking, insurance, related business, etc.....	96,772	62,654	64.74	5,488,238,992	4,620,155,577
Combinations—predominant industry not ascertainable.....	3,419	1,713	50.10	607,185,982	557,114,905
Inactive concerns.....	26,250				
Grand total.....	398,933	233,339	58.49	97,457,479,446	89,135,950,312

*Distribution of corporations by industrial groups and by those reporting net income and those reporting no net income, calendar year 1923—Continued*

Industrial groups	Corporations reporting net income				
	Net income	Prior year loss deduction from net income for net taxable income	Income tax		
			Amount	Per cent of net income	Per cent of total
Agriculture and related industries	\$92,201,206	\$9,385,210	\$9,790,743	10.62	1.05
Mining and quarrying	283,565,648	36,080,619	30,777,039	10.85	3.28
Manufacturing:					
Food products, beverages, and tobacco	506,924,386	52,331,226	55,646,300	10.98	5.94
Textiles and textile products	563,412,301	34,566,093	65,435,092	11.61	6.98
Leather and leather products	72,388,337	4,837,807	8,247,672	11.39	.88
Rubber and rubber goods	45,924,366	23,449,003	2,839,675	6.18	.30
Lumber and wood products	299,049,957	25,502,233	33,457,215	11.19	3.57
Paper, pulp, and products	109,909,197	14,346,813	12,232,699	11.13	1.31
Printing and publishing	165,947,105	3,333,863	19,428,950	11.71	2.07
Chemicals and allied substances	419,583,646	22,240,748	49,426,373	11.78	5.28
Stone, clay, and glass products	187,843,942	11,183,612	22,113,441	11.77	2.36
Metal and metal products	1,427,495,889	136,202,903	160,770,716	11.26	17.15
All other manufacturing industries	473,420,323	23,207,398	55,265,523	11.67	5.90
Total manufacturing	4,271,809,449	351,201,699	484,863,656	11.35	51.74
Construction	112,003,914	19,019,929	11,438,833	10.21	1.22
Transportation and other public utilities	1,257,409,896	32,009,237	150,998,913	12.01	16.11
Trade	1,197,926,069	90,603,298	128,536,444	10.73	13.72
Public service—professional, amusements, hotels, etc.	188,368,460	7,421,694	20,376,829	10.82	2.17
Finance—banking, insurance, related business, etc.	868,083,415	23,687,237	95,114,379	10.96	10.15
Combinations—predominant industry not ascertainable	50,071,077	8,808,165	5,209,962	10.41	.56
Inactive concerns					
Grand total	8,321,529,134	578,307,088	937,106,798	11.26	100.00
Industrial groups	Corporations reporting no net income				
	Number	Per cent of total reporting	Gross income	Total deductions	Deficit
Agriculture and related industries	5,446	58.18	\$168,179,305	\$218,109,638	\$49,930,333
Mining and quarrying	13,334	72.04	2,186,927,042	2,521,180,880	334,253,838
Manufacturing:					
Food products, beverages and tobacco	5,487	38.77	1,566,632,061	1,690,808,031	124,175,970
Textiles and textile products	4,093	34.77	1,156,950,013	1,228,794,576	71,844,563
Leather and leather products	982	42.64	445,475,500	481,601,992	36,126,492
Rubber and rubber goods	334	55.02	170,129,918	191,692,900	21,562,982
Lumber and wood products	2,132	28.88	282,521,652	315,108,312	32,586,660
Paper, pulp, and products	575	31.68	196,991,870	211,923,793	14,931,923
Printing and publishing	3,040	32.96	260,565,858	284,193,142	23,627,284
Chemicals and allied substances	2,845	45.04	1,304,388,021	1,398,545,817	94,157,796
Stone, clay, and glass products	1,321	31.44	110,289,948	124,664,323	14,374,375
Metal and metal products	6,072	37.39	1,361,816,485	1,539,897,061	178,080,576
All other manufacturing industries	4,523	40.43	678,307,774	767,850,834	89,543,060
Total manufacturing	31,404	36.86	7,534,069,100	8,235,080,781	701,011,681
Construction	4,400	35.06	469,915,480	512,724,024	42,808,544
Transportation and other public utilities	6,844	32.42	1,246,311,572	1,371,961,359	125,649,787
Trade	32,460	32.25	5,832,623,165	6,097,420,608	264,797,443
Public service—professional, amusements, hotels, etc.	9,632	38.35	500,837,285	559,978,455	59,141,170
Finance—banking, insurance, related business, etc.	34,118	35.26	2,975,878,948	3,386,692,100	410,813,152
Combinations—predominant industry not ascertainable	1,706	49.90	191,441,708	215,787,637	24,345,929
Inactive concerns	26,250	100.00	625	803,735	803,110
Grand total	165,594	41.51	21,106,184,230	23,119,739,217	2,013,554,987

## DIVIDEND DISTRIBUTION

The amount of dividends paid to shareholders on the capital stock of corporations in 1923, as reported in the corporation income tax returns for that year, is shown in the following table, in which both the cash dividend and stock dividend distribution by industrial groups are shown:

*Dividends paid shareholders on the capital stock of corporations, calendar year 1923*

Industrial groups	Aggregate		Corporations reporting net income		Corporations reporting no net income	
	Cash dividends	Stock dividends	Cash dividends	Stock dividends	Cash dividends	Stock dividends
Agriculture and related industries.....	\$27,504,320	\$6,899,234	\$24,589,425	\$4,742,115	\$2,914,895	\$2,157,169
Mining and quarrying.....	300,562,452	41,980,436	225,268,432	15,612,717	75,294,020	26,367,719
Manufacturing:						
Food, products, beverages, and tobacco.....	251,166,199	54,076,819	242,597,986	31,325,444	8,568,213	22,751,375
Textiles and textile products.....	218,528,922	87,580,550	205,039,340	85,537,644	13,489,582	2,042,906
Leather and leather products.....	36,165,904	12,800,638	32,623,523	9,298,211	3,542,381	3,502,427
Rubber and rubber goods.....	15,681,622	2,272,712	13,969,136	2,248,871	1,712,486	23,841
Lumber and wood products.....	127,899,763	55,964,101	124,423,455	49,543,149	3,471,313	6,420,952
Paper, pulp, and products.....	60,266,979	10,243,685	58,731,711	9,921,116	1,535,268	322,569
Printing and publishing.....	74,568,747	8,472,094	72,638,790	8,046,093	1,929,957	426,001
Chemicals and allied substances.....	381,161,186	32,914,392	342,474,559	30,951,581	38,686,597	1,962,811
Stone, clay, and glass products.....	59,829,607	37,746,947	56,332,810	37,668,644	3,496,797	78,303
Metal and metal products.....	573,594,604	127,444,956	561,198,842	123,049,362	12,395,762	4,395,594
All other manufacturing industries.....	207,076,611	51,062,231	201,525,020	49,694,094	5,551,591	1,368,137
Total manufacturing.....	2,005,940,149	480,579,125	1,911,560,202	437,284,209	94,379,947	43,204,916
Construction.....	45,593,418	18,160,922	41,287,632	17,444,528	4,305,786	716,394
Transportation and other public utilities.....	662,662,128	75,098,539	640,921,068	74,957,559	21,741,060	140,980
Trade.....	393,902,947	164,776,051	378,570,410	152,964,051	15,332,537	11,812,000
Public service—professional amusements, hotels, etc.....	76,915,729	18,537,414	74,020,800	17,275,126	2,894,929	1,262,288
Finance—banking, insurance, and related business, etc.....	632,907,791	79,675,373	505,418,259	61,780,729	127,489,532	17,894,644
Combinations—predominant industry not ascertainable.....	23,113,612	5,578,439	18,983,414	5,106,068	4,130,198	472,371
Inactive concerns.....		15,132				
Total.....	4,169,117,678	891,285,583	3,820,619	642,787,167	102,348,498,036	104,118,481

## RECEIPTS AND DISBURSEMENTS (CORPORATION RETURNS)

The distribution of corporation receipts and disbursements by sources of income and nature of deductions and by industrial divisions is shown in the three succeeding tables, the first of which represents the assembled figures for all corporations, the second being those reporting net income, and the third those reporting no net income:

*Corporation receipts and disbursements distributed by sources of income and nature of deductions and by industrial divisions; calendar year 1923*  
**GRAND SUMMARY OF ALL CORPORATION RETURNS**

Distribution	Aggregate	Industrial divisions					
		Agriculture and related industries	Mining and quarrying	Manufacturing			
				Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
<b>A. Receipts, taxable income:</b>							
Gross sales.....	\$96,685,204,776	\$615,349,198	\$3,842,102,242	\$9,834,828,258	\$7,712,972,639	\$1,563,611,301	\$1,060,662,937
Gross profits from sales.....	22,980,005,969	217,679,783	1,176,047,010	2,093,734,158	1,591,887,809	261,476,403	265,419,846
Profits from operations other than amounts reported as gross sales.....							
Interest, and rents and royalties.....	14,450,375,168	86,334,060	649,232,535	69,744,779	44,951,507	6,120,714	2,118,686
Miscellaneous income.....	4,532,396,695	25,278,044	119,411,458	67,349,130	37,488,913	7,280,367	6,810,128
	2,016,599,242	43,428,438	175,143,633	78,396,725	54,032,180	18,829,744	8,673,429
<b>B. Receipts, tax-exempt income:</b>							
Dividends on capital stock of domestic corporations.....	870,087,795	3,183,398	77,109,430	27,549,017	7,292,078	1,417,921	620,789
Interest on Federal, State, and municipal bonds.....	456,201,561	\$80,753	13,768,252	7,973,610	13,047,088	1,348,073	885,770
<b>C. Total receipts.....</b>	<b>119,019,865,177</b>	<b>774,423,801</b>	<b>4,876,767,550</b>	<b>10,085,841,519</b>	<b>7,809,734,405</b>	<b>1,598,608,120</b>	<b>1,079,780,739</b>
<b>D. Disbursements:</b>							
Cost of goods sold.....	73,705,198,807	397,669,415	2,666,055,232	7,741,094,100	6,121,084,830	1,302,134,898	794,243,091
Compensation of officers.....	2,575,875,186	18,419,460	62,521,844	112,110,402	106,916,707	33,444,871	8,976,190
Interest paid.....	3,277,625,971	31,623,020	126,513,578	112,303,628	81,108,908	16,664,064	28,103,058
Taxes other than income and profits taxes.....	1,635,035,884	19,133,271	99,258,420	72,103,984	62,942,103	9,982,565	14,606,350
Depreciation, amortization, and depletion.....	3,116,244,428	36,725,670	665,953,025	169,205,149	131,842,575	17,156,915	24,001,011
Miscellaneous expense.....	27,075,621,458	224,548,031	1,216,275,959	1,460,753,215	793,932,378	180,196,968	183,974,096
<b>E. Total disbursements.....</b>	<b>111,385,601,734</b>	<b>728,118,867</b>	<b>4,836,573,058</b>	<b>9,667,570,476</b>	<b>7,357,827,501</b>	<b>1,559,580,281</b>	<b>1,053,903,796</b>
<b>F. Net profits:</b>							
<b>G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of corporations.....</b>	<b>7,634,263,443</b>	<b>46,305,024</b>	<b>40,189,492</b>	<b>418,271,043</b>	<b>511,906,904</b>	<b>39,027,839</b>	<b>25,876,943</b>
<b>H. Net income.....</b>	<b>1,326,289,296</b>	<b>4,034,151</b>	<b>90,877,682</b>	<b>35,522,627</b>	<b>20,339,166</b>	<b>2,765,994</b>	<b>1,515,559</b>
<b>I. Prior year net loss deducted by concerns showing net income in 1923.....</b>	<b>6,307,974,147</b>	<b>42,270,873</b>	<b>1 50,688,190</b>	<b>382,748,416</b>	<b>491,567,738</b>	<b>36,261,845</b>	<b>24,361,384</b>
<b>J. Net income after deducting prior year loss.....</b>	<b>578,307,088</b>	<b>9,385,210</b>	<b>36,080,619</b>	<b>52,331,226</b>	<b>34,566,093</b>	<b>4,837,807</b>	<b>23,449,003</b>
<b>K. Total tax.....</b>	<b>5,729,667,059</b>	<b>32,885,663</b>	<b>1 86,768,809</b>	<b>330,417,190</b>	<b>457,001,645</b>	<b>31,424,038</b>	<b>912,381</b>
<b>L. Net profits (F) after deducting tax (M).....</b>	<b>937,106,798</b>	<b>9,790,743</b>	<b>30,777,039</b>	<b>55,646,300</b>	<b>65,435,092</b>	<b>8,247,672</b>	<b>2,839,675</b>

*Corporation receipts and disbursements distributed by sources of income and nature of deductions and by industrial divisions; calendar year  
1923—Continued*

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GRAND SUMMARY OF ALL CORPORATION RETURNS—Continued

STATISTICS OF INCOME

Distribution	Industrial divisions							
	Manufacturing							
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries	Total manufacturing
A. Receipts, taxable income:								
Gross sales.....	\$2,863,876,293	\$1,409,426,426	\$1,522,109,552	\$5,654,585,965	\$1,328,646,592	\$15,962,917,773	\$4,975,202,131	\$53,888,839,867
Gross profits from sales.....	768,086,901	343,694,198	569,492,762	1,537,711,818	446,937,291	4,729,739,689	1,478,240,754	14,087,421,629
Profits from operations other than amounts reported as gross sales.....	31,091,517	5,634,050	404,212,541	209,298,878	9,158,272	351,421,608	25,102,781	1,158,855,333
Interest, and rents and royalties.....	23,274,356	9,597,543	24,498,874	41,544,199	10,334,377	133,304,290	44,855,582	406,287,759
Miscellaneous income.....	46,771,763	16,102,130	27,675,163	88,703,156	13,044,124	122,525,349	46,552,326	522,206,089
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	9,789,078	3,220,403	6,728,820	113,923,634	1,612,261	30,602,435	41,754,406	244,519,842
Interest on Federal, State, and municipal bonds.....	2,514,102	1,847,225	3,234,485	13,316,722	3,104,733	32,493,100	8,325,743	88,000,651
C. Total receipts.....	2,977,317,109	1,445,827,777	1,988,459,435	6,121,372,554	1,366,800,359	16,633,264,555	5,141,792,969	56,308,799,541
D. Disbursements:								
Cost of goods sold.....	2,095,789,392	1,065,732,228	952,616,790	4,116,874,147	881,709,301	11,233,178,084	3,496,961,377	39,801,418,238
Compensation of officers.....	72,280,560	30,187,744	87,030,623	71,759,295	38,129,077	220,148,557	119,730,139	960,714,165
Interest paid.....	40,562,298	19,054,894	14,443,492	64,921,602	14,011,334	166,476,425	53,325,771	610,975,472
Taxes other than income and profits taxes.....	38,056,020	17,892,023	12,924,646	55,447,815	11,244,801	165,317,527	40,682,774	501,200,608
Depreciation, amortization, and depletion.....	129,103,837	46,234,484	40,645,610	291,432,673	51,928,306	415,993,026	106,991,553	1,424,535,139
Miscellaneous expense.....	322,758,525	166,081,502	728,515,148	1,068,270,816	191,590,979	3,119,640,088	890,143,943	9,106,457,658
E. Total disbursements.....	2,698,550,632	1,345,782,875	1,836,176,309	5,668,706,348	1,188,613,798	15,320,753,707	4,707,835,557	52,405,301,280
F. Net profits.								
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of corporations.....	278,766,477	100,044,902	152,283,126	452,666,206	178,186,561	1,312,510,848	433,957,412	3,903,498,261
H. Net income.....	12,303,180	5,067,628	9,963,305	127,240,356	4,716,994	63,095,535	50,080,149	332,610,493
I. Prior year net loss deducted by concerns showing net income in 1923.....	266,463,297	94,977,274	142,319,821	325,425,650	173,469,567	1,249,415,313	383,877,263	3,570,887,768
J. Net income after deducting prior year loss.....	25,502,233	14,346,813	3,333,863	22,240,748	11,183,612	136,202,903	23,207,398	351,201,699
K. Total tax.....	240,961,064	80,630,461	138,985,958	303,185,102	162,285,955	1,113,212,410	360,669,865	3,219,686,069
L. Net profits (F) after deducting tax (M).....	33,457,215	12,232,699	19,428,956	49,426,373	22,113,441	160,770,716	55,265,523	484,863,656
	245,309,262	87,812,203	132,834,176	403,239,833	156,073,120	1,151,740,132	378,691,889	3,418,634,605

Distribution	Industrial divisions						
	Construction	Transportation and other public utilities	Trade	Public service, professional, amusements, hotels, etc.	Finance, banking insurance, etc.	Combinations, predominant industry not ascertainable	Inactive concerns
A. Receipts, taxable income:							
Gross sales.....	\$1,801,812,017	\$1,181,269,665	\$31,286,435,891	\$1,130,056,413	\$2,327,856,981	\$611,482,502	-----
Gross profits from sales.....	285,090,206	448,241,488	6,048,062,045	471,621,692	120,891,379	124,950,737	-----
Profits from operations other than amounts reported as gross sales.....	345,857,999	8,338,158,985	440,608,986	1,104,988,248	2,212,535,717	122,802,783	\$522
Interest, and rents and royalties.....	28,395,136	493,227,112	199,263,066	99,945,965	3,156,546,457	24,041,695	3
Miscellaneous income.....	41,800,884	258,419,214	323,236,635	74,886,583	558,338,561	19,139,105	100
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	5,845,914	255,942,052	24,596,155	8,889,175	228,840,224	21,161,605	-----
Interest on Federal, State, and municipal bonds.....	2,857,324	33,605,696	24,930,328	2,048,911	288,056,725	1,992,611	240
C. Total receipts.....	2,226,569,284	10,560,622,724	32,299,071,061	2,420,815,295	8,752,174,665	800,620,301	865
D. Disbursements:							
Cost of goods sold.....	1,516,721,811	733,028,177	25,238,373,846	658,434,721	2,206,965,602	486,531,765	-----
Compensation of officers.....	93,365,346	135,216,949	729,808,188	134,627,778	422,335,536	18,363,212	2,708
Interest paid.....	27,243,576	1,001,315,901	219,396,093	54,371,397	1,179,742,018	26,443,601	1,315
Taxes other than income and profits taxes.....	11,000,848	474,124,066	152,012,085	44,763,787	322,297,327	11,239,777	5,695
Depreciation, amortization, and depletion.....	39,883,982	497,233,816	188,010,099	88,170,292	147,261,189	28,471,216	-----
Miscellaneous expense.....	460,455,103	6,298,395,958	4,788,155,641	1,300,281,944	3,499,405,781	180,191,366	794,017
E. Total disbursements.....	2,148,670,666	9,139,314,867	31,316,415,952	2,280,649,919	7,778,007,453	751,740,937	803,735
F. Net profits.....	77,898,618	1,421,307,857	982,655,109	140,165,376	974,167,212	48,879,364	1 802,870
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of corporations.....	8,703,248	289,547,743	49,526,483	10,938,086	516,896,949	23,154,216	240
H. Net income.....	69,195,370	1,131,760,109	933,128,626	129,227,290	457,270,263	25,725,148	1 803,110
I. Prior year net loss deducted by concerns showing net income in 1923.....	19,019,929	32,009,237	90,693,298	7,421,694	23,687,237	8,808,165	-----
J. Net income after deducting prior year loss.....	50,175,441	1,099,750,872	842,435,328	121,805,596	433,583,026	16,916,983	1 803,110
K. Total tax.....	11,438,833	150,998,913	128,536,444	20,376,829	95,114,379	5,209,962	-----
L. Net profits(F) after deducting tax (M).....	66,459,785	1,270,308,944	854,118,065	119,788,547	879,052,833	43,669,402	1 802,870

<sup>1</sup> Deficit.

*Corporation receipts and disbursements distributed by sources of income and nature of deductions and by industrial divisions, calendar year 1923—Continued*

CORPORATIONS REPORTING NET INCOME

Distribution	Aggregate	Industrial divisions					
		Agriculture and related industries	Mining and quarrying	Manufacturing			
				Food products beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
A. Receipts, taxable income:							
Gross sales.....	\$79,701,047,554	\$489,009,579	\$2,055,899,709	\$8,305,793,582	\$6,583,003,392	\$1,131,882,816	\$894,638,422
Gross profits from sales.....	20,488,483,244	180,980,608	676,793,259	1,880,340,644	1,459,539,077	223,805,417	231,028,062
Profits from operations other than amounts reported as gross sales.....							
Interest, and rents and royalties.....	11,888,150,300	65,969,599	390,375,336	61,135,667	38,170,530	3,201,028	1,598,958
Miscellaneous income.....	3,690,471,825	18,332,871	69,680,575	56,984,390	32,711,889	4,225,446	6,323,905
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	1,506,893,323	30,214,797	134,659,976	60,585,582	40,278,686	11,906,336	5,620,819
Interest on Federal, State, and municipal bonds.....	670,916,444	1,866,987	25,456,660	26,736,627	5,572,807	568,921	582,947
C. Total receipts.....	97,793,737,107	605,889,265	2,687,143,649	8,518,271,663	6,712,236,115	1,152,828,541	909,397,499
D. Disbursements:							
Cost of goods sold.....	59,212,564,310	299,028,971	1,379,106,450	6,425,452,938	5,123,464,315	908,077,399	663,610,360
Compensation of officers.....	2,032,710,607	11,693,626	32,882,099	88,608,937	135,927,519	24,057,936	6,139,291
Interest paid.....	2,373,827,731	11,699,652	41,523,965	86,754,453	61,581,366	8,424,300	22,638,756
Taxes other than income and profits taxes.....	1,327,608,272	9,386,174	54,249,592	59,982,180	55,009,748	6,365,420	11,656,823
Depreciation, amortization, and depletion.....	2,302,331,457	27,011,790	208,874,040	140,537,639	113,276,181	10,886,502	18,562,823
Miscellaneous expense.....	21,213,991,491	152,505,427	590,413,802	1,176,237,688	641,493,067	121,015,672	139,649,685
E. Total disbursements.....	88,465,033,868	511,325,640	2,367,049,948	7,977,574,835	6,130,752,196	1,078,827,289	862,257,738
F. Net profits.....	9,323,703,239	94,563,625	320,093,701	540,696,828	581,483,919	74,001,252	47,139,761
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations.....	1,007,174,105	2,362,419	36,528,053	33,772,442	18,071,618	1,612,915	1,215,395
H. Net income.....	8,321,529,134	92,201,206	283,565,648	506,924,386	563,412,301	72,388,337	45,924,366
I. Prior year net loss deducted by concerns showing net income in 1923.....	578,307,088	9,385,210	36,080,619	52,331,226	34,566,093	4,837,807	23,449,003
J. Net income after deducting prior year loss.....	7,743,222,046	82,815,996	247,485,029	454,593,160	528,846,208	67,550,530	22,475,363
K. Tax.....	937,106,798	9,790,743	30,777,039	55,646,300	65,435,092	8,247,672	2,839,675
L. Net profits (F) after deducting tax (K).....	8,391,596,441	84,772,882	289,316,662	485,050,528	516,048,827	65,753,580	44,300,086

## Industrial divisions—Continued

Distribution	Manufacturing—Continued							
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries	Total manufacturing
A. Receipts, taxable income:								
Gross sales.....	\$2,593,693,456	\$1,222,540,890	\$1,305,619,132	\$4,485,277,840	\$1,223,416,571	\$14,649,591,025	\$4,342,773,451	\$46,738,230,577
Gross profits from sales.....	729,732,334	319,823,634	503,128,622	1,381,697,219	427,421,400	4,553,822,544	1,359,503,728	13,069,862,681
Profits from operations other than amounts reported as gross sales.....	28,349,630	4,952,379	369,576,277	110,886,659	8,294,205	345,553,758	15,685,159	987,404,250
Interest, and rents and royalties.....	21,250,970	8,607,556	21,535,430	32,688,212	9,720,865	122,912,105	37,848,419	354,809,187
Miscellaneous income.....	39,554,181	8,085,683	22,093,874	63,192,642	10,430,423	92,169,994	28,900,990	382,819,210
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	9,433,118	2,802,174	5,834,379	111,622,458	1,543,614	28,728,088	29,951,433	223,376,566
Interest on Federal, State, and municipal bonds.....	2,421,716	1,728,347	3,144,960	13,142,802	2,948,444	31,649,277	7,987,568	84,234,182
C. Total receipts.....	2,694,703,071	1,248,717,029	1,727,804,052	4,816,810,613	1,256,354,122	15,270,604,247	4,463,147,020	48,770,873,972
D. Disbursements:								
Cost of goods sold.....	1,863,941,122	902,717,256	802,490,510	3,103,580,621	795,995,171	10,095,768,481	2,983,269,723	33,668,367,896
Compensation of officers.....	63,742,212	25,506,796	69,861,087	58,351,814	33,716,955	184,245,983	95,666,758	785,826,288
Interest paid.....	31,737,298	14,124,868	10,895,957	37,903,160	10,988,317	134,541,221	35,393,685	454,983,381
Taxes other than income and profits taxes.....	34,369,856	15,646,714	11,541,041	43,584,239	10,011,555	151,469,845	34,048,136	433,685,557
Depreciation, amortization, and depletion.....	116,747,485	39,933,201	34,032,823	204,097,381	47,250,970	372,688,144	89,179,900	1,187,193,109
Miscellaneous expense.....	273,260,307	136,348,476	624,056,190	824,944,492	166,055,154	2,844,017,319	714,229,494	7,661,307,544
E. Total disbursements.....	2,383,798,280	1,134,277,311	1,552,877,608	4,272,461,707	1,064,018,122	13,782,730,993	3,951,787,696	44,191,363,775
F. Net profits.....	310,904,791	114,439,718	174,926,444	544,348,906	192,336,000	1,487,873,254	511,359,324	4,579,510,197
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations.....	11,854,834	4,530,521	8,979,339	124,765,260	4,492,058	60,377,365	37,939,001	307,610,748
H. Net income.....	299,049,957	109,909,197	165,947,105	419,583,646	187,843,942	1,427,495,889	473,420,323	4,271,899,449
I. Prior year net loss deducted by concerns showing net income in 1923.....	25,502,233	14,346,813	3,333,863	22,240,748	11,183,612	136,202,903	23,207,398	351,201,699
J. Net income after deducting prior year loss.....	273,547,724	95,562,384	162,613,242	397,342,898	176,660,330	1,291,292,986	450,212,925	3,920,697,750
K. Tax.....	33,457,215	12,232,699	19,428,950	49,426,373	22,113,441	160,770,716	55,265,523	484,863,656
L. Net profits (F) after deducting tax (K).....	277,447,576	102,207,019	155,497,494	494,922,533	170,222,559	1,327,102,538	456,093,801	4,094,646,541

*Corporation receipts and disbursements distributed by sources of income and nature of deductions and by industrial divisions, calendar year 1923—Continued*

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CORPORATIONS REPORTING NET INCOME—Continued

Distribution	Industrial divisions—Continued						
	Construction	Transportation and other public utilities	Trade	Public service, professional, amusements, hotels, etc.	Finance, banking, insurance, etc.	Combinations, predominant industry not ascertainable	Inactive concerns
A. Receipts, taxable income:							
Gross sales.....	\$1,426,630,033	\$1,091,032,265	\$25,603,185,456	\$868,544,153	\$961,243,746	\$467,272,036	-----
Gross profits from sales.....	234,975,363	409,627,363	5,358,375,832	364,100,345	81,194,528	103,573,265	-----
Profits from operations other than amounts reported as gross sales.....	270,497,954	7,297,961,228	379,134,730	904,781,336	1,497,983,277	94,042,590	-----
Interest, and rents and royalties.....	22,236,650	432,476,449	169,178,817	78,905,063	2,528,479,547	16,372,666	-----
Miscellaneous income.....	29,813,671	215,395,335	268,542,746	58,789,670	373,747,983	12,909,935	-----
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	4,618,162	243,840,179	21,475,819	6,908,877	126,784,439	16,588,755	-----
Interest on Federal, State, and municipal bonds.....	2,140,370	27,316,059	22,249,418	1,734,430	185,552,042	1,464,335	-----
C. Total receipts.....	1,755,936,840	9,308,021,515	26,463,766,986	1,919,663,529	5,673,791,034	608,650,317	-----
D. Disbursements:							
Cost of goods sold.....	1,191,654,670	681,404,902	20,244,809,624	504,443,808	880,049,218	363,698,771	-----
Compensation of officers.....	71,067,937	107,484,469	590,242,735	105,204,512	314,471,580	13,867,361	-----
Interest paid.....	18,990,247	825,551,312	161,186,896	33,571,715	809,862,270	18,458,293	-----
Taxes other than income and profits taxes.....	7,919,325	415,880,734	128,880,499	33,586,896	235,867,576	8,151,924	-----
Depreciation, amortization, and depletion.....	28,860,346	442,246,944	155,285,171	65,718,934	108,288,289	18,852,834	-----
Miscellaneous expense.....	318,681,869	5,306,917,020	3,941,710,760	980,125,897	2,144,832,205	117,496,967	-----
E. Total disbursements.....	1,637,174,394	7,779,455,381	25,222,115,680	1,722,651,762	4,493,371,138	540,526,150	-----
F. Net profits.....	118,762,446	1,528,566,134	1,241,651,306	197,011,767	1,180,419,896	68,124,167	-----
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations.....	6,758,532	271,156,238	43,725,237	8,643,307	312,336,481	18,053,090	-----
H. Net income.....	112,003,914	1,257,409,896	1,197,926,069	188,368,460	868,083,415	50,071,077	-----
I. Prior year net loss deducted by concerns showing net income in 1923.....	19,019,929	32,009,237	90,693,298	7,421,694	23,687,237	8,808,165	-----
J. Net income after deducting prior year loss.....	92,983,985	1,225,400,659	1,107,232,771	180,946,766	844,396,178	41,262,912	-----
K. Tax.....	11,438,833	150,998,913	128,536,444	20,376,829	95,114,379	5,209,962	-----
L. Net profits (F) after deducting tax (K).....	107,323,613	1,377,567,221	1,113,114,862	176,634,938	1,085,305,517	62,914,205	-----

## CORPORATIONS REPORTING NO NET INCOME

Distribution	Aggregate	Industrial divisions					
		Agriculture and related industries	Mining and quarrying	Manufacturing			
				Food products beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
A. Receipts, taxable income:							
Gross sales.....	\$16,984,157,222	\$126,339,619	\$1,786,202,533	\$1,529,034,676	\$1,129,969,247	\$431,728,485	\$166,024,515
Gross profits from sales.....	2,491,522,725	27,699,175	499,253,751	213,393,514	132,348,732	37,670,986	35,391,784
Profits from operations other than amounts reported as gross sales.....							
Interest, and rents and royalties.....	2,571,224,868	20,364,461	288,857,199	8,609,112	6,780,977	2,919,686	519,728
Miscellaneous income.....	841,024,870	6,945,173	49,730,883	10,364,740	4,727,024	3,054,921	486,223
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	509,705,919	13,213,641	40,483,657	17,811,143	13,753,494	6,923,408	3,082,610
Interest on Federal, State, and municipal bonds.....	199,171,351	1,316,411	51,652,770	812,390	1,719,271	849,000	46,842
C. Total receipts.....	21,226,128,070	168,534,626	2,189,623,901	1,567,569,856	1,157,498,290	445,779,579	170,383,240
D. Disbursements:							
Cost of goods sold.....	14,492,634,497	98,640,444	1,286,948,782	1,315,641,162	997,620,515	394,057,499	130,632,731
Compensation of officers.....	543,164,579	6,725,834	29,639,745	23,500,465	30,989,188	9,386,935	2,836,899
Interest paid.....	901,798,240	19,923,368	84,989,613	25,549,173	19,527,542	8,239,764	5,464,302
Taxes other than income and profit taxes.....	307,427,612	9,747,097	45,008,828	12,121,804	7,932,355	3,617,145	2,949,527
Depreciation, amortization, and depletion.....	813,912,971	9,713,880	397,078,985	28,667,510	18,566,394	6,270,353	5,438,188
Miscellaneous expense.....	5,861,629,967	72,042,604	625,862,157	284,515,527	152,439,311	59,181,296	44,324,411
E. Total disbursements.....	22,920,567,866	216,793,227	2,469,528,110	1,689,995,641	1,227,075,305	480,752,992	191,646,058
F. Deficit.....	-1,694,439,796	48,258,601	279,904,209	122,425,785	69,577,015	34,973,413	21,262,818
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations.....	319,115,191	1,671,732	54,349,629	1,750,185	2,267,548	1,153,079	300,164
H. Deficit.....	-2,013,554,987	49,930,333	334,253,838	124,175,970	71,844,563	36,126,492	21,562,982
I. Prior year net loss deducted by concerns showing net income in 1923.....							
J. Deficit after deducting prior year loss.....	-2,013,554,987	49,930,333	334,253,838	124,175,970	71,844,563	36,126,492	21,562,982
K. Tax.....							
L. Deficit (F) after deducting tax (K).....	-1,694,439,796	48,258,601	279,904,209	122,425,785	69,577,015	34,973,413	21,262,818

*Corporation receipts and disbursements distributed by sources of income and nature of deductions and by industrial divisions, calendar year  
1923—Continued*

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CORPORATIONS REPORTING NO NET INCOME—Continued

Distribution	Industrial divisions—Continued							
	Manufacturing—Continued							
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries	Total manufacturing
A. Receipts, taxable income:								
Gross sales.....	\$270,182,837	\$186,885,536	\$216,490,420	\$1,169,308,125	\$105,230,021	\$1,313,326,748	\$632,428,680	\$7,150,609,290
Gross profits from sales.....	38,334,567	23,870,564	66,384,140	156,014,599	19,515,891	175,917,145	118,737,026	1,017,558,948
Profits from operations other than amounts reported as gross sales.....	2,741,887	681,671	34,636,264	98,412,219	864,067	5,867,850	9,417,622	171,451,083
Interest, and rents and royalties.....	2,023,386	989,987	2,963,444	8,855,987	613,512	10,392,185	7,007,163	51,479,572
Miscellaneous income.....	7,217,582	8,016,447	5,581,289	25,510,514	3,513,701	30,355,355	17,651,336	139,386,879
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations.....	355,960	418,229	894,441	2,301,176	68,647	1,874,347	11,802,973	21,143,276
Interest on Federal, State, and municipal bonds.....	92,386	118,878	89,525	173,920	156,289	843,823	338,175	3,856,469
C. Total receipts.....	282,614,038	197,110,748	260,655,383	1,304,561,941	110,446,237	1,362,660,308	678,645,949	7,537,925,569
D. Disbursements:								
Cost of goods sold.....	231,848,270	163,014,972	150,126,280	1,013,293,526	85,714,130	1,137,409,603	513,691,654	6,133,050,342
Compensation of officers.....	8,538,348	4,680,948	17,169,536	13,407,481	4,412,122	35,902,574	24,063,381	174,887,877
Interest paid.....	8,825,000	4,930,026	3,547,535	27,018,442	3,023,017	31,935,204	17,932,086	155,992,091
Taxes other than income and profits taxes.....	3,686,164	2,245,309	1,383,605	11,863,576	1,233,246	13,847,682	6,634,638	67,515,051
Depreciation, amortization, and depletion.....	12,356,352	6,301,283	6,612,787	87,335,292	4,677,336	43,304,882	17,811,653	237,342,030
Miscellaneous expense.....	49,498,218	30,333,026	104,458,958	243,326,324	25,535,825	275,622,769	175,914,449	1,445,150,114
E. Total disbursements.....	314,752,352	211,505,564	283,298,701	1,396,244,641	124,595,676	1,538,022,714	756,047,861	8,213,937,505
F. Deficit.....	32,138,314	14,394,816	22,643,318	91,682,700	14,149,439	175,362,406	77,401,912	676,011,936
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations.....	448,346	537,107	983,966	2,475,096	224,936	2,718,170	12,141,148	24,999,745
H. Deficit.....	32,586,660	14,931,923	23,627,284	94,157,796	14,374,375	178,080,576	89,543,060	701,011,681
I. Prior year net loss deducted by concerns showing net income in 1923.....								
J. Deficit after deducting prior year loss.....	32,586,660	14,931,923	23,627,284	94,157,796	14,374,375	178,080,576	89,543,060	701,011,681
K. Tax.....	32,138,314	14,394,816	22,643,318	91,682,700	14,149,439	175,362,406	77,401,912	676,011,936
L. Deficit (F) after deducting tax (K).....								

Distribution	Industrial divisions—Continued						
	Construction	Transportation and other public utilities	Trade	Public service, professional, amusements, hotels, etc.	Finance, banking, insurance, etc.	Combinations, predominant industry not ascertainable	Inactive concerns
A. Receipts, taxable income:							
Gross sales.....	\$375,181,984	\$90,237,400	\$5,683,250,435	\$261,512,260	\$1,366,613,235	\$144,210,466	-----
Gross profits from sales.....	50,114,843	38,614,125	689,686,213	107,521,347	39,696,851	21,377,472	-----
Profits from operations other than amounts reported as gross sales.....	75,360,045	1,040,197,757	61,474,256	200,206,912	714,552,440	28,780,193	\$522
Interest, and rents and royalties.....	6,158,486	60,730,663	30,084,249	21,040,902	608,066,910	7,669,029	3
Miscellaneous income.....	11,987,213	43,023,879	54,693,889	16,096,913	184,590,578	6,229,170	100
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	1,227,752	12,101,873	3,120,336	1,980,298	102,055,785	4,572,850	-----
Interest on Federal, State, and municipal bonds.....	716,964	6,289,637	2,680,910	314,481	102,504,683	528,276	240
C. Total receipts.....	470,632,444	1,252,601,209	5,835,304,075	501,151,766	3,078,383,631	191,969,984	865
D. Disbursements:							
Cost of goods sold.....	325,067,141	51,623,275	4,993,564,222	153,990,913	1,326,916,384	122,832,994	-----
Compensation of officers.....	22,297,409	27,762,480	139,565,453	29,423,266	107,863,956	4,995,851	2,708
Interest paid.....	8,253,329	175,764,589	58,209,197	20,799,682	369,879,748	7,985,308	1,315
Taxes other than income and profits taxes.....	3,081,523	58,243,332	23,131,591	11,176,891	86,429,751	3,087,853	5,695
Depreciation, amortization, and depletion.....	11,023,636	54,986,872	32,724,928	22,431,358	38,972,000	9,618,382	-----
Miscellaneous expense.....	141,773,234	991,478,938	874,104,881	320,156,047	1,354,573,576	62,694,399	794,017
E. Total disbursements.....	511,496,272	1,359,859,486	6,094,300,272	557,998,157	3,284,636,315	211,214,787	803,735
F. Deficit.....	40,863,828	107,258,277	258,996,197	56,846,391	206,252,684	19,244,803	802,870
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations.....	1,944,716	18,391,510	5,801,246	2,294,779	204,560,468	5,101,126	240
H. Deficit.....	42,808,544	125,649,787	264,797,443	59,141,170	410,813,152	24,345,929	803,110
I. Prior year net loss deducted by concerns showing net income in 1923.....							-----
J. Deficit after deducting prior year loss.....	42,808,544	125,649,787	264,797,443	59,141,170	410,813,152	24,345,929	803,110
K. Tax.....	40,863,828	107,258,277	258,996,197	56,846,391	206,252,684	19,244,803	802,870
L. Deficit (F) after deducting tax (K).....							

The table immediately following shows the distribution of corporation receipts and disbursements by sources of income and nature of deductions and by industrial divisions, expressed in percentages.

*Corporations receipts and disbursements, distributed by sources of income and nature of deductions and by industrial divisions expressed in percentages, calendar year 1923*

GRAND SUMMARY OF ALL CORPORATION RETURNS

Distribution	Aggre-gate	Industrial divisions								
		Agriculture and related industries	Mining and quarrying	Manufacturing						
				Food products beverages and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods	Lumber and wood products	Paper, pulp, and products	Printing and pub-lishing
A. Receipts, taxable income:										
Gross sales.....	81.24	79.45	78.78	97.51	98.01	97.81	98.23	96.19	97.48	76.55
Gross profits from sales.....	23.77	28.27	35.37	21.29	20.64	16.72	25.12	26.82	24.38	37.41
Profits from operations other than amounts reported as gross sales.....	12.15	11.15	13.32	.69	.57	.38	.20	1.04	.39	20.33
Interest and rents and royalties.....	3.81	3.27	2.45	.67	.48	.46	.63	.78	.67	1.23
Miscellaneous income.....	1.69	5.61	3.59	.78	.69	1.18	.80	1.57	1.11	1.39
B. Receipts, tax-exempt income:										
Dividends on capital stock of domestic corporations.....	.73	.41	1.58	.27	.09	.09	.06	.33	.22	.34
Interest on Federal, State, and municipal bonds.....	.38	.11	.28	.08	.16	.08	.08	.09	.13	.16
C. Total receipts.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
D. Disbursements:										
Cost of goods sold.....	61.93	51.35	54.67	76.75	77.78	81.45	73.56	70.39	73.71	47.91
Compensation of officers.....	2.17	2.38	1.28	1.11	2.12	2.09	.83	2.43	2.09	4.38
Interest paid.....	2.75	4.08	2.59	1.11	1.03	1.04	2.60	1.36	1.32	.72
Taxes other than income and profits taxes.....	1.37	2.47	2.04	.71	.80	.63	1.35	1.28	1.23	.65
Depreciation, amortization, and depletion.....	2.62	4.74	13.66	1.68	1.68	1.07	2.22	4.33	3.20	2.04
Miscellaneous expense.....	22.75	29.00	24.94	14.49	10.09	11.27	17.04	10.84	11.53	36.64
E. Total disbursements.....	93.59	94.02	99.18	95.85	93.50	97.55	97.60	90.63	93.08	92.34
F. Net profits.....	6.41	5.98	.82	4.15	6.50	2.45	2.40	9.37	6.92	7.66

G. Deduction from net profits to arrive at net income as defined in revenue act. Tax-exempt interest and dividends received on capital stock of domestic corporations-----	17.37	8.71	226.12	8.49	3.97	7.09	5.86	4.41	5.07	6.54	28.11
H. Net income -----	82.63	91.29	126.12	91.51	96.03	92.91	94.14	95.59	94.93	93.46	71.89
I. Prior year net loss deducted by concerns showing net income in 1923-----	7.58	20.27	89.78	12.51	6.75	12.40	90.62	9.15	14.34	2.19	4.91
J. Net income after deducting prior year loss-----	75.05	71.02	215.90	79.00	89.28	80.51	3.52	86.44	80.59	91.27	66.98
K. Total tax-----	12.27	21.15	76.58	13.30	12.78	21.13	10.97	12.00	12.23	12.76	10.92
L. Net profits (F) after deducting tax (M)-----	87.73	78.85	23.42	86.70	87.22	78.87	89.03	88.00	87.77	87.24	89.08
Per cent of net profits after deducting tax (L) to total receipts (C)-----	5.63	4.71	.19	3.60	5.67	1.93	2.13	8.24	6.07	6.68	6.59

*Corporation receipts and disbursements, distributed by sources of income and nature of deductions and by industrial divisions expressed in percentages, calendar year 1923—Continued*

GRAND SUMMARY OF ALL CORPORATION RETURNS—Continued

Distribution	Industrial divisions—Continued									
	Manufacturing—Continued				Construction	Transportation and other public utilities	Trade	Public service, profes- sional, amus- ments, hotels, etc.	Finance, banking, insur- ance, etc.	Combi- na- tions— predom- inant industry not ascer- tainable
	Stone, clay, and glass products	Metal and metal products	All other manu- facturing industries	Total manu- facturing						
A. Receipts, taxable income:										
Gross sales.....	97.20	95.97	96.76	95.70	80.92	11.19	96.86	46.68	26.60	76.38
Gross profits from sales.....	33.64	29.63	29.71	26.14	15.82	37.94	19.33	41.73	5.19	20.43
Profits from operations other than amounts reported as gross sales.....	.67	2.11	.49	2.05	15.53	78.95	1.36	45.64	25.28	15.34
Interest, and rents and royalties.....	.76	.80	.87	.72	1.28	4.67	.62	4.13	35.84	3.00
Miscellaneous income.....	1.02	.74	.91	.93	1.88	2.45	1.00	3.09	6.38	2.39
B. Receipts, tax-exempt income:										
Dividends on capital stock of domestic corporations.....	.12	.18	.81	.44	.26	2.42	.08	.37	2.61	2.64
Interest on Federal, State, and municipal bonds.....	.23	.20	.16	.16	.13	.32	.08	.09	3.29	.25
C. Total receipts.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
D. Disbursements:										
Cost of goods sold.....	64.50	67.53	68.01	70.68	68.12	6.94	78.14	27.20	25.22	60.77
Compensation of officers.....	2.79	1.32	2.32	1.71	4.19	1.28	2.26	5.56	4.83	2.36
Interest paid.....	1.02	1.00	1.04	1.09	1.22	9.48	.68	2.25	13.47	3.30
Taxes other than income and profits taxes.....	.82	1.00	.79	.89	.50	4.49	.47	1.85	3.68	1.40
Depreciation, amortization, and depletion.....	3.80	2.50	2.08	2.53	1.79	4.71	.58	3.64	1.68	3.56
Miscellaneous expense.....	14.02	18.76	17.32	16.17	20.68	59.64	14.83	53.71	39.98	22.51
E. Total disbursements.....	86.95	92.11	91.56	93.07	96.50	86.54	96.96	94.21	88.86	93.90
F. Net profits:										
G. Deduction from net profits to arrive at net income as defined in revenue act. Tax-exempt interest and dividends received on capital stock of domestic corporations.....	13.05	7.89	8.44	6.93	3.50	13.46	3.04	5.79	11.14	6.10
H. Net income.....	2.65	4.81	11.54	8.52	11.17	20.37	5.05	7.80	53.06	47.37
I. Prior year net loss deducted by concerns showing net income in 1923.....	97.35	95.19	88.46	91.48	88.83	79.63	94.95	92.20	46.94	52.63
J. Net income after deducting prior year loss.....	6.28	10.39	5.35	9.00	24.42	2.25	9.23	5.30	2.43	18.02
K. Total tax.....	91.07	84.80	83.11	82.48	64.41	77.38	85.72	86.90	44.51	34.61
L. Net profits (F) after deducting tax (M).....	12.41	12.25	12.73	12.42	14.68	10.63	13.08	14.54	9.76	10.66
Per cent of net profits after deducting tax (L) to total receipts (C).....	87.59	87.75	87.27	87.58	85.32	89.37	86.92	85.46	90.24	89.34
	11.42	6.92	7.36	6.07	2.99	12.03	2.64	4.95	10.04	5.45
										1928.17

\* Deficit.

## CORPORATION RETURNS, DISTRIBUTED BY SIZE OF NET INCOME

The following table exhibits the corporation returns distributed by income classes based on the size of net income:

*Corporation returns distributed by size of net income, calendar year 1923*

Income classes	Number	Net income
Under \$2,000.....	99,240	\$87,992,887
\$2,000 to \$5,000.....	48,269	153,069,832
\$5,000 to \$10,000.....	27,602	199,336,286
\$10,000 to \$50,000.....	39,764	891,426,019
\$50,000 to \$100,000.....	8,258	577,435,489
\$100,000 to \$250,000.....	5,942	923,065,165
\$250,000 to \$500,000.....	2,149	745,679,327
\$500,000 to \$1,000,000.....	1,089	752,853,087
\$1,000,000 to \$5,000,000.....	858	1,695,716,712
\$5,000,000 and over.....	168	2,294,954,330
Reporting net income.....	233,339	8,321,529,134
Reporting no net income.....	165,594	<sup>1</sup> 2,013,554,987
Total.....	398,933	6,307,974,147

<sup>1</sup> Deficit.

## INCOME RETURNS BY STATES

## COMBINED PERSONAL AND CORPORATION INCOME AND TAX

The following table exhibits by States and Territories the combined personal and corporation incomes and income taxes for the calendar year 1923. The amounts do not represent, however, what may be called the geographical distribution of income. The figures are compiled from the returns filed in each State. An individual files his income tax return in the collection district in which his legal residence or principal place of business is located, and a corporation files its income tax return in the collection district in which its principal place of business or the principal office or agency is located. Consequently, income reported by an individual or corporation in one State may have been derived from sources in other States.

From the foregoing it will be clear that there is no way of ascertaining from the income tax returns the amount of income earned in the respective States or the amount of tax paid on that basis.

*Personal and corporation income and tax, by States and Territories, calendar year 1923*

States and Territories	Net income				Tax	
	Personal	Corporation	Personal and corporation	Per cent for each State	Personal and corporation	Per cent for each State
Alabama.....	\$159,064,390	\$45,961,341	\$205,025,731	0.62	\$7,597,699	0.47
Alaska <sup>1</sup> .....					.97,023	.01
Arizona.....	59,526,474	8,957,195	68,483,669	.21	1,232,939	.08
Arkansas.....	109,793,634	22,372,775	132,166,409	.40	4,411,049	.28
California.....	1,697,902,803	369,970,234	2,067,873,037	6.24	82,991,989	5.18
Colorado.....	200,572,724	60,490,802	261,063,526	.79	9,450,548	.59
Connecticut.....	473,804,719	120,934,894	594,739,613	1.79	24,382,020	1.52
Delaware.....	57,186,685	41,935,301	99,119,986	.30	5,378,375	.34
District of Columbia.....	284,622,234	44,483,103	329,105,337	.99	13,443,939	.84
Florida.....	156,500,260	35,398,528	191,898,758	.58	7,515,436	.47
Georgia.....	222,588,344	63,751,487	286,629,831	.86	10,790,017	.67
Hawaii.....	42,829,250	27,706,582	70,535,832	.21	4,356,592	.27
Idaho.....	58,303,333	10,330,884	68,724,217	.21	1,392,070	.09
Illinois.....	2,272,960,122	752,649,643	3,025,609,765	9.12	145,559,036	9.09

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

*Personal and corporation income and tax, by States and Territories, calendar year 1923—Continued*

States and Territories	Net income				Tax	
	Personal	Corporation	Personal and corporation	Per cent for each State	Personal and corporation	Per cent for each State
Indiana.....	\$510,507,072	\$136,413,095	\$646,920,167	1.95	\$22,966,287	1.43
Iowa.....	363,242,331	57,437,108	420,679,439	1.27	9,969,386	.62
Kansas.....	215,346,538	87,085,926	302,432,464	.92	12,389,523	.77
Kentucky.....	214,415,879	72,582,288	286,998,167	.87	11,863,670	.74
Louisiana.....	213,802,450	68,344,723	282,147,173	.85	11,982,339	.75
Maine.....	142,964,209	44,434,980	187,399,189	.57	7,769,496	.49
Maryland.....	401,259,584	99,326,345	500,585,929	1.51	22,889,496	1.43
Massachusetts.....	1,413,015,994	462,478,692	1,875,494,686	5.66	95,679,336	5.98
Michigan.....	1,041,933,086	521,024,836	1,562,957,922	4.70	88,780,156	5.55
Minnesota.....	372,376,782	116,711,287	489,088,059	1.47	19,687,787	1.23
Mississippi.....	83,494,009	17,143,525	100,637,534	.30	3,406,559	.21
Missouri.....	605,275,520	227,323,356	832,598,876	2.51	38,867,690	2.43
Montana.....	99,255,947	8,815,440	108,071,387	.33	1,597,456	.10
Nebraska.....	195,152,562	25,019,824	220,172,386	.66	5,089,500	.32
Nevada.....	25,711,611	2,558,594	28,270,205	.09	466,398	.03
New Hampshire.....	104,852,122	12,673,162	117,525,284	.35	3,047,228	.19
New Jersey.....	1,050,741,177	273,897,476	1,324,638,653	3.99	61,807,608	3.86
New Mexico.....	32,667,610	2,974,836	35,642,446	.11	607,314	.04
New York.....	4,565,314,898	2,156,929,895	6,722,244,793	20.27	440,419,819	27.51
North Carolina.....	206,638,618	107,931,479	314,570,097	.95	17,269,870	1.08
North Dakota.....	42,973,996	3,477,845	46,451,841	.14	492,227	.03
Ohio.....	1,457,696,567	538,602,037	1,996,298,604	6.02	90,504,801	5.65
Oklahoma.....	221,293,177	26,788,077	248,081,254	.75	6,610,531	.41
Oregon.....	189,854,013	35,418,795	225,272,808	.68	6,522,530	.41
Pennsylvania.....	2,478,751,471	902,478,647	3,381,230,118	10.20	177,885,925	11.11
Rhode Island.....	214,749,602	70,428,303	285,178,405	.86	14,871,877	.93
South Carolina.....	87,031,355	34,067,477	121,098,832	.37	4,925,086	.31
South Dakota.....	50,170,861	4,222,579	54,393,410	.16	646,930	.04
Tennessee.....	226,033,948	54,321,630	280,355,578	.85	10,184,025	.64
Texas.....	613,494,900	102,801,770	716,296,670	2.16	21,716,425	1.36
Utah.....	79,943,306	22,517,474	102,460,780	.31	2,559,396	.16
Vermont.....	64,800,009	12,163,457	76,963,466	.23	2,594,010	.16
Virginia.....	242,586,945	94,500,115	337,087,060	1.01	14,504,404	.91
Washington.....	351,985,059	84,674,561	436,659,620	1.31	12,925,213	.81
West Virginia.....	260,343,202	73,477,884	333,821,086	1.01	12,219,939	.76
Wisconsin.....	547,039,928	150,217,630	697,257,558	2.10	25,406,005	1.59
Wyoming.....	57,376,054	5,322,717	62,698,771	.19	1,033,331	.06
Total.....	24,840,137,364	8,321,529,134	33,161,666,498	100.00	1,600,758,303	100.00

## INCOME FROM FOREIGN INVESTMENTS AND RETURNS OF ALIENS

The income of American citizens and corporations from business and investments in foreign countries, and conversely the income of aliens, resident and nonresident, as well as alien corporations from investments and business in the United States, as reported in the returns of net income for the calendar year ended December 31, 1923, are shown below. The data relative to individuals represent only the information contained in returns reporting net income of \$5,000 and over.

*Income from sources within the United States and its possessions*

Aliens and foreign corporations	Total number of returns	Reporting income			Reporting loss	
		Number of returns	Total income	Federal income tax	Number of returns	Total loss
Nonresident aliens.....	2,192	2,192	\$28,031,878	\$2,360,586	-----	-----
Resident aliens.....	5,041	5,041	31,705,378	1,532,752	-----	-----
Foreign corporations in business or holding investments in the United States.....	520	302	1,23,214,915	1,160,498	218	\$21,440,185
Total.....	7,753	7,535	\$2,952,171	5,053,836	218	21,440,185

*Income from sources in foreign countries*

American citizens and domestic corporations	Total number of returns reporting foreign income	Foreign income reported		Tax paid foreign countries		Reporting loss	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
American citizens residing abroad	2,178	2,178	\$27,009,864	—	—	—	—
All other American citizens or residents reporting net income of \$5,000 and over	28,729	28,729	36,362,324	1,226	\$2,672,893	—	—
Domestic corporations in business or holding investments in foreign countries	711	621	21,393,091	166	2,588,131	24	\$2,784,658
Total	31,618	31,528	84,765,279	1,392	5,261,024	24	2,784,658

<sup>1</sup> Taxable net income, \$12,552,366. Dividends from domestic corporations, \$10,662,549.

**SUMMARY OF INCOME AND TAX REPORTED BY YEARS**

A general review of the number of income-tax returns filed, the net income, and the tax reported for each of the years since the inception of the present epoch of income taxation is given in the following tables:

*Number of personal returns, calendar years 1914-1923, by income classes*

Income classes	1914	1915	1916	1917	1918
Under \$1,000.					
\$1,000 to \$2,000.				1,640,758	1,516,938
\$2,000 to \$3,000.				838,707	1,496,878
\$3,000 to \$4,000.	82,754	69,045	85,122	374,958	610,095
\$4,000 to \$5,000.	66,525	58,949	72,027	185,805	322,241
\$5,000 to \$10,000.	127,448	120,402	150,553	270,666	319,356
\$10,000 to \$15,000.	34,141	34,102	45,309	65,800	69,992
\$15,000 to \$20,000.	15,790	16,475	22,618	29,896	30,227
\$20,000 to \$25,000.	8,672	9,707	12,953	16,806	16,350
\$25,000 to \$30,000.	5,483	6,196	8,055	10,571	10,206
\$30,000 to \$40,000.	6,008	7,005	10,068	12,733	11,887
\$40,000 to \$50,000.	3,185	4,100	5,611	7,087	6,449
\$50,000 to \$100,000.	5,161	6,847	10,452	12,439	9,996
\$100,000 to \$150,000.	1,189	1,793	2,900	3,302	2,358
\$150,000 to \$200,000.	406	724	1,284	1,302	866
\$200,000 to \$250,000.	233	386	726	703	401
\$250,000 to \$300,000.	130	216	427	342	247
\$300,000 to \$400,000.	147	254	469	380	260
\$400,000 to \$500,000.	69	122	245	179	122
\$500,000 to \$1,000,000.	114	209	376	315	178
\$1,000,000 and over.	60	120	206	141	67
Total	357,515	336,652	429,401	3,472,890	4,425,114
Married women making separate returns from husbands.			17,635		
Total number of returns filed	357,515	336,652	437,036	3,472,890	4,425,114

<sup>1</sup> In 1916 the net income on returns filed separately by husband and wife is combined and the total appears as one return. In all other years the returns of married women filed separately are included in their individual income classes independently of husband's income.

*Number of personal returns, calendar years 1914-1923, by income classes—Continued*

Income classes	1919	1920	1921	1922	1923
Under \$1,000					
\$1,000 to \$2,000	1,924,872	2,671,950	401,849	402,076	368,502
\$2,000 to \$3,000	1,569,741	2,569,316	2,222,031	2,129,898	2,470,970
\$3,000 to \$4,000	742,334	894,559	702,991	785,267	1,125,462
\$4,000 to \$5,000	438,154	442,557	369,155	404,848	592,166
\$5,000 to \$10,000	438,851	455,442	353,247	391,373	397,630
\$10,000 to \$15,000	97,852	103,570	80,014	90,278	102,506
\$15,000 to \$20,000	42,028	44,531	34,230	39,605	44,948
\$20,000 to \$25,000	22,605	23,729	18,100	21,446	24,347
\$25,000 to \$30,000	13,769	14,471	10,848	13,225	14,919
\$30,000 to \$40,000	15,410	15,808	12,047	14,283	16,441
\$40,000 to \$50,000	8,298	8,269	6,051	7,970	8,472
\$50,000 to \$100,000	13,320	12,093	8,717	12,000	12,452
\$100,000 to \$150,000	2,983	2,191	1,367	2,171	2,339
\$150,000 to \$200,000	1,092	590	450	763	750
\$200,000 to \$250,000	522	307	205	350	348
\$250,000 to \$300,000	250	166	84	210	203
\$300,000 to \$400,000	285	169	98	205	216
\$400,000 to \$500,000	140	70	64	104	111
\$500,000 to \$1,000,000	189	123	63	161	141
\$1,000,000 and over	65	33	21	67	74
Total	5,332,760	7,259,944	6,662,176	6,787,481	7,698,321
Married women making separate returns from husbands					
Total number of returns filed	5,332,760	7,259,944	6,662,176	6,787,481	7,698,321

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

*Returns of net income by years*

## PERSONAL

Year	Number of returns	Net income	Increase or decrease from year to year
1913	1,357,598	<sup>2</sup> \$3,900,000,000	
1914	1,357,515	4,000,000,000	\$100,000,000
1915	1,336,652	4,600,000,000	600,000,000
1916	1,437,036	6,300,000,000	1,700,000,000
1917	3,472,890	13,700,000,000	7,400,000,000
1918	3,4,425,114	16,000,000,000	2,300,000,000
1919	5,332,760	19,900,000,000	3,900,000,000
1920	7,259,944	23,700,000,000	3,800,000,000
1921	6,662,176	19,600,000,000	-4,100,000,000
1922	6,787,481	21,400,000,000	1,800,000,000
1923	7,698,321	24,900,000,000	3,500,000,000

<sup>1</sup> Returns reporting net income of \$3,000 and over.

<sup>2</sup> Determined on the basis of the number of returns filed and the average net income in each class.

<sup>3</sup> Returns reporting net income of \$1,000 and over.

<sup>4</sup> A minus sign (—) indicates decrease.

## CORPORATION

Year	Total number of returns	Corporations reporting net income	Corporations reporting no net income	Net income	Increase or decrease from year to year <sup>1</sup>
1909	262,490	<sup>2</sup> 52,498	209,992	\$3,590,000,000	
1910	270,202	<sup>2</sup> 54,040	216,162	3,761,000,000	\$171,000,000
1911	288,352	<sup>2</sup> 55,129	233,223	3,503,000,000	-258,000,000
1912	305,336	<sup>2</sup> 61,116	244,220	4,151,000,000	648,000,000
1913	316,909	188,866	128,043	4,714,000,000	563,000,000
1914	329,445	174,205	125,240	3,940,000,000	-774,000,000
1915	336,443	190,911	175,532	5,310,000,000	1,370,000,000
1916	341,253	206,984	134,269	8,766,000,000	3,456,000,000
1917	351,426	232,079	118,347	10,730,000,000	1,964,000,000
1918	317,579	202,061	115,518	8,362,000,000	-2,368,000,000
1919	320,198	209,634	110,564	9,412,000,000	1,050,000,000
1920	345,595	203,233	142,362	7,903,000,000	-1,509,000,000
1921	356,397	171,239	185,158	4,336,000,000	-3,567,000,000
1922	382,883	212,535	170,348	6,964,000,000	2,628,000,000
1923	398,933	233,339	165,594	8,322,000,000	1,358,000,000

<sup>1</sup> A minus sign (—) indicates decrease.

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

<sup>3</sup> 1915 contains approximately 30,000 returns showing no net income which properly belong and should be included in 1914. (See Annual Report, Commissioner of Internal Revenue, 1916, p. 26.)

*Income-tax yield by years*

Year	Personal				
	Normal tax	Surtax	War-profits and excess- profits tax	Tax on capital net gain $12\frac{1}{2}$ per cent	Total tax
1913 <sup>1</sup>	\$12,728,038	\$15,525,497			\$28,253,535
1914	16,559,493	24,486,669			41,046,162
1915 <sup>1</sup>	23,995,777	43,947,818			67,943,595
1916	51,440,558	121,946,136			173,386,694
1917	156,897,441	433,345,732	\$101,249,781		691,492,954
1918	476,432,808	651,289,027			1,127,721,835
1919	468,104,801	801,525,303			1,269,630,104
1920	478,249,919	596,803,767			1,075,053,686
1921	308,059,422	411,327,684			719,387,106
1922	355,409,840	474,581,111		\$31,066,357	861,057,308
1923	285,605,298	348,859,533		29,186,624	663,651,505
Year	Partnership	Corporation			Grand total
		War-profits and excess- profits tax	Income tax	War-profits and excess- profits tax	
1913 <sup>1</sup>		<sup>3</sup> \$43,127,740			<sup>3</sup> \$43,127,740
1914 <sup>1</sup>		39,144,532			39,144,532
1915 <sup>1</sup>		56,993,657			56,993,657
1916		171,805,150			171,805,150
1917	\$103,887,984	503,698,029	\$1,638,747,740	2,142,445,769	2,937,826,707
1918		653,198,483	2,505,565,939	3,158,764,422	4,286,486,257
1919		743,535,888	1,431,805,690	2,175,341,578	3,444,971,682
1920		636,508,292	988,726,351	1,625,234,643	2,700,288,329
1921		366,443,621	335,131,811	701,575,432	1,420,962,538
1922		775,310,154	<sup>2</sup> 8,466,114	783,776,268	1,644,833,245
1923		937,106,798		937,106,798	1,600,758,303

<sup>1</sup> Annual Report of Commissioner of Internal Revenue for fiscal year ended June 30 immediately following the year shown above.

<sup>2</sup> On net income earned from July 1 to Dec. 31, 1921, reported on fiscal year returns whose accounting period terminated prior to July 1, 1922.

<sup>3</sup> Includes excise tax, \$10,071,077, act of Aug. 5, 1909.

*Personal returns, net income reported for calendar years 1916-1923, by income classes*

Income classes	Net Income			
	1916	1917	1918	1919
Under \$1,000				
\$1,000 to \$2,000				
\$2,000 to \$3,000				
\$3,000 to \$5,000	\$624,669,015	2,115,864,601	3,535,219,007	4,513,264,030
\$5,000 to \$10,000	1,037,247,977	1,827,508,088	2,145,690,016	2,954,137,253
\$10,000 to \$25,000	1,235,015,786	1,687,165,619	1,736,548,050	2,412,275,757
\$25,000 to \$50,000	822,661,658	1,042,320,083	978,042,710	1,277,364,635
\$50,000 to \$100,000	722,795,474	846,894,355	679,720,737	896,497,209
\$100,000 to \$150,000	357,355,318	400,492,040	284,106,740	358,392,923
\$150,000 to \$300,000	505,859,406	474,651,960	305,024,817	371,148,536
\$300,000 to \$500,000	271,938,017	209,904,969	144,545,428	159,070,948
\$500,000 to \$1,000,000	256,771,325	214,631,270	119,075,548	128,290,396
\$1,000,000 and over	464,263,644	306,835,914	137,486,892	152,650,245
Total	6,298,577,620	13,652,383,207	15,924,639,355	19,859,491,448

*Personal returns, net income reported for calendar years 1916-1923, by income classes—Continued*

Income classes	Net income			
	1920	1921	1922	1923
Under \$1,000	\$213, 849, 934	\$247, 564, 383	\$252, 513, 019	
\$1,000 to \$2,000	3, 620, 761, 768	3, 630, 570, 922	3, 683, 428, 617	
\$2,000 to \$3,000	5, 325, 931, 265	5, 153, 497, 468	6, 069, 132, 445	
\$3,000 to \$5,000	4, 054, 891, 244	4, 500, 557, 809	6, 461, 142, 951	
\$5,000 to \$10,000	3, 068, 330, 963	2, 378, 759, 237	2, 641, 904, 702	2, 717, 991, 529
\$10,000 to \$25,000	2, 547, 904, 786	1, 958, 156, 206	2, 255, 871, 780	2, 558, 361, 589
\$25,000 to \$50,000	1, 307, 785, 113	979, 629, 305	1, 208, 273, 932	1, 350, 680, 468
\$50,000 to \$100,000	810, 386, 333	582, 230, 218	805, 223, 854	833, 898, 237
\$100,000 to \$150,000	265, 511, 505	163, 520, 999	260, 203, 553	280, 656, 213
\$150,000 to \$300,000	215, 128, 673	145, 948, 047	266, 814, 381	260, 584, 012
\$300,000 to \$500,000	89, 313, 552	61, 342, 550	116, 672, 075	124, 569, 194
\$500,000 to \$1,000,000	79, 962, 894	42, 780, 426	107, 670, 678	95, 107, 209
\$1,000,000 and over	77, 078, 139	49, 411, 329	141, 386, 993	152, 071, 881
Total	23, 735, 629, 183	19, 577, 212, 528	21, 336, 212, 530	24, 840, 137, 364

*Personal returns, tax yield for calendar years 1916-1923, by income classes*

Income classes	Tax yield			
	1916	1917	1918	1919
Under \$1,000	\$16, 243, 504	\$26, 481, 602	\$24, 696, 200	
\$1,000 to \$2,000	9, 097, 378	35, 415, 344	28, 257, 861	
\$2,000 to \$3,000	3775, 894	18, 283, 457	82, 928, 720	75, 914, 847
\$3,000 to \$5,000	6, 301, 183	44, 066, 389	93, 057, 963	91, 537, 910
\$5,000 to \$10,000	11, 637, 014	80, 695, 149	142, 448, 679	164, 832, 523
\$10,000 to \$25,000	11, 602, 681	76, 593, 344	130, 240, 648	154, 946, 343
\$25,000 to \$50,000	16, 298, 587	85, 027, 556	147, 428, 655	186, 357, 608
\$50,000 to \$100,000	12, 423, 481	55, 766, 236	95, 680, 064	118, 705, 303
\$100,000 to \$150,000	24, 007, 267	86, 718, 157	136, 155, 916	163, 095, 349
\$150,000 to \$300,000	17, 951, 410	50, 227, 598	79, 164, 847	86, 031, 032
\$300,000 to \$500,000	20, 901, 911	50, 349, 187	69, 834, 148	76, 228, 132
\$500,000 to \$1,000,000	51, 487, 356	109, 424, 999	88, 885, 249	99, 026, 996
Total	173, 386, 694	691, 492, 954	1, 127, 721, 835	1, 269, 630, 104

Income classes	Tax yield			
	1920	1921	1922	1923
Under \$1,000	\$173, 678	\$246, 636	\$316, 602	
\$1,000 to \$2,000	\$36, 859, 732	29, 160, 654	27, 081, 089	18, 190, 038
\$2,000 to \$3,000	45, 507, 821	20, 712, 373	20, 729, 737	16, 570, 881
\$3,000 to \$5,000	83, 496, 116	42, 743, 604	47, 533, 306	45, 969, 794
\$5,000 to \$10,000	97, 886, 033	68, 871, 422	70, 387, 912	55, 480, 078
\$10,000 to \$25,000	172, 259, 321	126, 886, 410	123, 575, 960	103, 865, 711
\$25,000 to \$50,000	154, 265, 276	112, 909, 840	125, 697, 249	103, 600, 750
\$50,000 to \$100,000	163, 717, 719	115, 711, 635	144, 092, 555	108, 878, 597
\$100,000 to \$150,000	86, 587, 694	52, 330, 056	71, 337, 246	55, 719, 390
\$150,000 to \$300,000	92, 604, 423	61, 495, 988	98, 810, 408	62, 104, 203
\$300,000 to \$500,000	47, 043, 461	31, 859, 630	43, 488, 227	31, 668, 552
\$500,000 to \$1,000,000	45, 641, 005	25, 112, 090	38, 556, 344	25, 498, 434
\$1,000,000 and over	49, 185, 085	31, 419, 726	40, 517, 639	35, 788, 475
Total	1, 075, 053, 686	719, 387, 106	861, 057, 308	663, 651, 505

<sup>1</sup> Determined on basis of the number of returns filed and the average net income.

*Personal returns, average tax and average rate of tax per individual, calendar years 1916-1923, by income classes*

Income classes	1916		1917		1918		1919	
	Average tax per individual	Average rate of tax (per cent)	Average tax per individual	Average rate of tax (per cent)	Average tax per individual	Average rate of tax (per cent)	Average tax per individual	Average rate of tax (per cent)
Under \$1,000.								
\$1,000 to \$2,000.			\$9.90	0.66	\$17.46	1.19	\$12.83	0.87
\$2,000 to \$3,000.			10.83	.44	23.66	.98	18.00	.74
\$3,000 to \$5,000.	\$4.94	0.12	32.60	.86	88.95	2.35	64.31	1.68
\$5,000 to \$10,000.	41.85	.61	162.80	2.41	291.39	4.34	208.59	3.10
\$10,000 to \$25,000.	143.88	.94	717.27	4.78	1,222.01	8.20	1,014.45	6.83
\$25,000 to \$50,000.	488.86	1.41	2,520.26	7.34	4,563.12	13.32	4,134.44	12.13
\$50,000 to \$100,000.	1,559.37	2.25	6,835.56	10.04	14,748.76	21.69	13,990.81	20.79
\$100,000 to \$150,000.	4,283.96	3.48	16,888.62	13.92	40,576.79	33.68	39,793.93	33.12
\$150,000 to \$300,000.	9,851.16	4.75	36,948.51	18.27	89,871.89	44.64	87,497.50	43.94
\$300,000 to \$500,000.	25,142.03	6.60	89,852.59	23.93	207,237.82	54.77	202,425.96	54.08
\$500,000 to \$1,000,000.	55,590.19	8.14	188,410.12	27.63	392,326.67	58.65	403,323.45	50.42
\$1,000,000 and over.	249,938.62	11.09	776,063.82	35.65	1,326,645.51	64.65	1,523,492.25	64.87
General average.	396.60	2.75	199.11	5.06	254.85	7.08	238.08	6.39
Income classes	1920		1921		1922		1923	
	Average tax per individual	Average rate of tax (per cent)	Average tax per individual	Average rate of tax (per cent)	Average tax per individual	Average rate of tax (per cent)	Average tax per individual	Average rate of tax (per cent)
Under \$1,000.			\$0.43	0.08	\$0.61	0.10	\$0.86	.13
\$1,000 to \$2,000.	\$13.80	0.91	11.95	.81	10.96	.75	7.23	.49
\$2,000 to \$3,000.	17.71	.74	9.32	.39	9.73	.40	6.71	.27
\$3,000 to \$5,000.	62.44	1.66	39.87	1.05	39.94	1.06	26.76	.71
\$5,000 to \$10,000.	214.92	3.19	194.97	2.90	179.85	2.66	139.53	2.04
\$10,000 to \$25,000.	1,002.50	6.76	958.76	6.48	816.60	5.48	604.57	4.06
\$25,000 to \$50,000.	4,001.90	11.80	3,900.71	11.53	3,542.96	10.40	2,600.94	7.67
\$50,000 to \$100,000.	13,538.22	20.20	13,274.25	19.87	12,007.71	17.89	8,743.86	13.06
\$100,000 to \$150,000.	39,519.71	32.61	38,280.95	32.00	32,859.16	27.42	23,821.89	19.85
\$150,000 to \$300,000.	87,116.11	43.04	83,215.14	42.14	74,086.63	37.03	47,735.75	23.83
\$300,000 to \$500,000.	196,834.56	52.67	196,664.38	51.94	140,738.60	37.27	96,845.72	25.42
\$500,000 to \$1,000,000.	371,065.08	57.08	398,064.30	58.70	239,499.03	35.81	180,839.96	26.81
\$1,000,000 and over.	1,490,457.12	63.81	1,496,177.43	63.59	739,069.24	35.02	483,628.04	23.53
General average.	148.08	4.53	107.98	3.67	126.86	4.04	86.21	2.67

*Personal returns, income by sources for calendar years 1916-1923*

Source of income	Income			
	1916	1917	1918	1919
Personal industry:				
Salaries, wages, commissions, bonuses, directors' fees, etc.	\$1,478,346,372	\$3,648,437,902	\$8,267,391,550	\$10,755,692,651
Business, trade, commerce, partnerships, farming, and profits from incidental sales of real estate, stocks, bonds, and other property	3,010,404,924	3,958,670,028	4,630,455,322	6,708,344,984
Total	4,488,751,296	7,607,107,930	12,897,846,872	17,464,037,635
Property:				
Rents and royalties	643,802,657	684,343,399	975,679,666	1,019,094,265
Interest on bonds, notes, etc., including fiduciary income	1,080,879,405	936,715,456	1,403,485,691	1,500,779,100
Dividends	2,136,468,625	2,848,842,499	2,468,749,244	2,453,774,825
Total	3,861,150,687	4,469,901,354	4,847,914,601	4,973,648,190
Total income	8,349,901,983	12,077,009,284	17,745,761,473	22,437,685,825
General deductions	2,051,324,363	885,763,077	1,821,122,118	2,578,194,377
Net income	16,298,577,620	<sup>2</sup> 11,191,246,207	<sup>3</sup> 15,924,639,355	<sup>3</sup> 19,859,491,448

Source of income	Income			
	1920	1921	1922	1923
Personal industry:				
Salaries, wages, commissions, bonuses, directors' fees, etc.	\$15,270,373,354	\$13,813,169,165	\$13,693,902,791	\$14,230,208,826
Business, trade, commerce, partnerships, farming, and profits from incidental sales of real estate, stocks, bonds, and other property	5,927,327,538	4,170,363,591	5,258,250,071	7,587,171,983
Total	21,197,700,892	17,983,532,756	18,952,242,862	21,817,380,809
Property:				
Rents and royalties	1,047,423,738	1,177,957,882	1,224,928,908	1,816,280,109
Interest on bonds, notes, etc., including fiduciary income	1,709,299,428	1,690,338,895	2,030,517,413	2,558,763,403
Dividends	2,735,845,795	2,476,952,399	2,664,219,081	3,126,503,482
Total	5,492,568,961	5,345,249,176	5,919,665,492	7,501,546,994
Total income	26,690,269,853	23,328,751,932	24,871,908,354	29,318,927,803
General deductions	2,954,640,670	3,751,569,404	3,535,695,820	4,478,790,439
Net income	<sup>3</sup> 23,735,629,183	<sup>3</sup> 19,577,212,528	<sup>3</sup> 21,336,212,534	<sup>3</sup> 24,840,137,364

<sup>1</sup> Compiled from returns reporting net incomes of \$3,000 and over.<sup>2</sup> Compiled from returns reporting net incomes of \$2,000 and over.<sup>3</sup> Compiled from returns reporting net incomes of \$1,000 and over.

In the study of the foregoing table it should be observed that in all years, excepting 1916, the income figures are composed of net gain items. Wherever schedules within the returns showed net losses, such losses are included in general deductions, which represent in addition to these losses such other deductions as could not be allocated to any of the sources of income.

The sources of income items for 1916 represent gross income, the deductions not having been allocated to the several sources, but are given in aggregate under "General deductions."

#### **PERSONAL RETURNS BY YEARS—STATE TABLES**

The growth in the number of personal income-tax returns, the net income, and the tax, as well as the fluctuation in the average net income and average tax per return, over the period 1916–1923, inclusive, in aggregate for the United States and for each State separately, are exhibited in the accompanying basic tables.

#### **PERSONAL RETURNS BY COUNTIES AND CITIES**

The number of personal returns filed for the calendar year 1923 by counties, as well as by cities having a population of 5,000 and over, is shown in the attached basic tables. This tabulation does not represent an exact count of returns for each county or city, excepting the income class distribution of the returns reporting \$5,000 and over by counties, but is a very close approximation of the number filed and is arrived at as follows. Index cards of the returns of net income filed in each collection district are prepared in the offices of the collectors of internal revenue. These cards are arranged by counties and cities and the number is ascertained by measurement on the basis of a certain number of cards to the inch.

#### **FEDERAL ESTATE TAX**

On September 8, 1916, there became effective a tax by the Federal Government on the transfer of estates of persons dying subsequent to that date. This tax is imposed upon the transfer of the net estate and is not laid upon any particular legacy, devise, or distributive share, but upon the transfer of the entire net estate from the decedent to others.

The first law of this kind passed by Congress was approved July 6, 1797, and imposed a stamp duty on every receipt or other discharge given for a legacy or any share of personal estate divided under the statute of distribution. It was repealed April 6, 1802.

The next statute of this nature was passed during the Civil War and approved July 1, 1862. It levied a tax in two forms—one on the probate of wills and the granting of letters of administration, according to the value of the estate, and the other on legacies or distributive shares of personal property transferred to any person.

Another act was passed in 1864, which retained the probate and inheritance taxes in exactly the same form, but in addition enacted a succession duty tax on real estate. This latter act was amended in 1865, exempting a succession from the operation of the act where the wife of the decedent was the successor. The act was again

amended in 1866, exempting from the tax legacies and distributive shares of personal property not exceeding \$1,000 passing to a minor child of the decedent, and estates whose value did not exceed \$1,000. The legacies and succession taxes were repealed by an act approved July 14, 1870, and the tax on probate and letters of administration June 6, 1872.

The revenue act of 1898, passed at the time of the Spanish-American War, was the next Federal statute imposing an inheritance tax. Section 29 of this act, imposed a tax upon legacies and distributive shares arising from personal property exceeding \$10,000. The act was amended in 1901, exempting bequests for charitable, religious, or public purposes. The inheritance tax provisions as amended were subsequently repealed by the act of April 12, 1902. The total receipts under this act amounted to only \$22,569,717.12.

It will be noted that the taxes imposed by the prior acts were based upon the legacy or distributive share passing to the beneficiary and not upon the estate as a whole.

#### ESTATE TAX RETURNS FILED

The adjoined tables were compiled from estate tax returns filed during the calendar year ended December 31, 1924, and represent returns actually filed with the bureau during the 12 months as distinguished from the number of taxable estates originating within the period (the return not being due until one year after the date of death).

In these tables the size of the net estate is divided into blocks corresponding to the successive taxable blocks as fixed by the revenue act. The tax is not laid upon the property but upon its transfer to others. The transfer is the subject of the tax, not any particular legacy, devise, or distributive share, and the relationship of the beneficiary to the decedent has no bearing upon the tax liability or the extent thereof. The estate tax is not an inheritance tax, although popularly referred to as such, the distinction being that the estate tax is imposed on an estate in its entirety. The gross estate as reflected in these tables represents the estate of the decedent within the usual meaning of that term together with certain items of property specifically included by statute, as in the case of transfers made in contemplation of death or intended to take effect at or after death. The net estate is the gross estate less the sum of authorized deductions, including in the case of resident decedents a specific exemption of \$50,000, which does not apply in the case of nonresidents.

The tables are based on the data disclosed by the returns as filed but not as determined upon investigation and audit. The tax shown does not correspond with the actual receipts of taxes during the period for the reason that payment may be made at a later date than the filing of the return and for the further reason that field investigation and office audit may disclose deficiency taxes or excess payments which are not reflected in these tables.

Table A is based upon returns of resident decedents distributed by size of net taxable estate, showing form of property and nature of deductions. This table gives a detailed analysis showing the distribution of the gross estate into the several forms of wealth owned by

the decedents at the time of death or the several classifications included as taxable described in the sequence of the form of return prescribed, and also the distribution of the deductions according to the several classifications entered in the returns under the provisions of the law.

Table B shows the aggregate of returns filed for estates of resident decedents distributed by size of net estate and the average rate and average amount of tax in the several classes.

Table C shows the returns of nonresident decedents distributed by the size of the net estate, the situs of which is in the United States.

Table D is a simple and cumulative distribution by size of net estate of resident and nonresident decedents. This table combined data from Tables B and C for the purposes mentioned.

Table E is a vocational distribution by sex and size of net estate of the returns of resident decedents.

Table F is a distribution of the returns of resident decedents by size of net estate, age, and sex, and single or married.

Table G distributes the returns of resident decedents by States and Territories.

TABLE A.—*Returns of resident decedents distributed by size of net estate, showing form of property and nature of deductions*

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

	Size of net estate subject to tax											
	Total	No net taxable estate				Under \$50,000		\$50,000 to \$150,000		\$150,000 to \$250,000		
		Gross estate under \$50,000		Gross estate over \$50,000								
Number of returns .....	12,403	893		2,172		5,166		2,354		735		
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:												
Real estate.....	\$553,434,334	23.55	\$14,954,683	40.17	\$65,640,046	32.64	\$157,507,747	34.54	\$112,983,197	27.71	\$50,534,586	23.51
Investments in bonds and stocks—												
Federal Government bonds—												
Wholly tax-exempt.....	35,022,517	1.49	51,100	.14	542,416	.27	864,530	.19	1,662,806	.41	1,047,580	.49
Partially tax-exempt.....	83,826,656	3.57	1,369,872	3.68	3,611,390	1.80	16,813,541	3.69	16,436,633	4.03	7,901,465	3.68
State and municipal bonds, wholly tax-exempt.....	73,621,115	3.13	241,644	.64	2,503,368	1.24	4,333,353	.95	5,016,171	1.23	4,968,214	2.31
All other bonds.....	155,049,829	6.60	1,328,153	3.57	6,826,011	3.39	25,395,988	5.57	28,528,254	7.00	18,308,596	8.52
Total bonds.....	347,520,117	14.79	2,990,769	8.03	13,483,185	6.70	47,407,412	10.40	51,643,864	12.67	32,225,855	15.00
Capital stock of corporation.....	738,362,610	31.41	5,193,466	13.95	35,301,875	17.55	85,133,353	18.66	107,204,620	26.29	67,252,386	31.30
Total bonds and stocks.....	1,085,882,727	46.20	8,184,235	21.98	48,785,060	24.25	132,540,765	29.06	158,848,484	38.96	99,478,241	46.30
Mortgages, notes, cash, etc.....	305,121,712	12.98	6,613,487	17.76	26,301,567	13.08	86,166,994	18.90	60,171,200	14.76	31,718,053	14.76
Insurance.....	74,616,085	3.18	2,433,596	6.54	13,741,048	6.84	16,183,178	3.55	14,840,214	3.64	8,314,756	3.87
Jointly owned and other miscellaneous property.....	187,575,515	7.98	3,570,449	9.59	19,892,212	9.89	36,630,570	8.03	34,570,163	8.47	14,828,269	6.90
Transfers made within 2 years prior to date of death.....	60,369,491	2.57	948,610	2.55	2,188,322	1.09	12,599,447	2.76	13,852,998	3.40	5,468,442	2.54
Power of appointment or general power of deed, made in contemplation of death.....	10,588,072	.45	37,563	.10	297,674	.15	1,628,745	.36	1,411,690	.35	1,261,677	.59
Property from an estate taxed within 5 years, value at date of death of present decedent.....	72,660,868	3.09	486,070	1.31	24,250,339	12.06	12,777,781	2.80	11,080,902	2.71	3,282,369	1.53
Total gross estate.....	2,350,248,804	100.00	37,228,693	100.00	201,096,268	100.00	456,035,227	100.00	407,758,857	100.00	214,886,393	100.00

Nature of deduction:							
Insurance exemption.....	40,035,285	1,938,019	7,677,561	10,435,818	8,435,405	3,654,197	
Funeral and administrative expenses.....	97,239,049	1,828,813	9,678,034	19,057,925	17,018,848	8,256,426	
Debts, unpaid mortgages, etc.....	269,366,312	5,826,952	88,344,435	45,705,264	40,193,074	19,982,463	
Property from an estate taxed within 5 years: value at date of previous decedent's death.....	67,712,940	573,090	22,634,033	12,072,937	9,626,245	2,808,987	
Charitable, public, and similar bequests.....	65,928,022	287,242	17,923,618	10,961,474	9,788,387	3,438,224	
Specific exemption.....	620,000,000	44,650,000	108,600,000	258,300,000	117,575,000	36,750,000	
Total deductions.....	1,160,283,608	55,104,116	254,857,681	356,533,418	202,636,959	74,890,297	
Net taxable estate.....	1,261,602,032			99,501,809	205,121,898	139,996,096	
Total tax.....	65,900,050			1,980,973	2,951,724	2,747,339	
Average tax for taxable estates.....	5.313			383	1,254	3,738	
Average rate of tax (per cent).....	5.22			1.99	1.44	1.96	

TABLE A.—*Returns of resident decedents, distributed by size of net estate, showing form of property and nature of deduction*—Continued

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

	Size of net estate subject to tax											
	\$250,000 to \$450,000		\$450,000 to \$750,000		\$750,000 to \$1,000,000		\$1,000,000 to \$1,500,000		\$1,500,000 to \$2,000,000		\$2,000,000 to \$3,000,000	
	Number of returns	556	263	94	86	36	23	9				
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:												
Real estate	\$49,366,853	19.19	\$34,992,017	17.96	\$14,236,529	13.99	\$15,884,377	12.55	\$12,980,149	15.74	\$9,221,311	14.53
Investments in bonds and stocks—												
Federal Government bonds—												
Wholly tax exempt	3,197,329	1.24	3,025,303	1.55	2,230,738	2.19	2,968,757	2.35	2,668,345	3.24	1,381,958	2.18
Partially tax exempt	9,204,436	3.58	8,657,911	4.45	4,873,577	4.79	3,296,070	2.60	2,540,337	3.08	1,701,250	2.68
State and municipal bonds, wholly tax exempt	7,214,758	2.80	6,043,813	3.10	4,010,795	3.94	7,570,389	5.98	7,973,582	9.67	1,891,268	2.98
All other bonds	24,480,006	9.52	16,614,183	8.53	8,724,538	8.58	9,516,676	7.52	7,307,003	8.86	4,452,690	3.86
Total bonds	44,096,529	17.14	34,341,210	17.63	19,839,648	19.50	23,351,892	18.45	20,489,267	24.85	7,427,166	11.70
Capital stock in corporation	91,212,336	35.45	72,935,418	37.44	44,093,029	43.33	61,646,254	48.70	27,701,671	33.60	29,056,432	45.77
Total bonds and stocks	135,308,865	52.59	107,276,628	55.07	63,932,677	62.83	84,998,146	67.15	48,190,938	58.45	36,483,598	57.47
Mortgages, notes, cash, etc.	32,989,802	12.82	22,228,787	11.41	10,640,670	10.46	6,934,999	5.48	6,337,989	7.69	4,107,197	6.47
Insurance	6,320,818	2.46	4,507,370	2.32	2,785,693	2.72	2,481,105	1.96	1,735,390	2.11	956,275	1.51
Jointly owned and other miscellaneous property	18,380,812	7.14	15,139,750	7.77	8,094,832	7.95	10,693,698	8.45	4,837,833	5.87	9,413,643	14.83
Transfers made within two years prior to date of death	7,676,484	2.99	4,413,467	2.27	1,493,980	1.47	3,401,234	2.69	1,383,143	1.68	3,162,751	4.98
Power of appointment or general power of deed, made in contemplation of death	1,469,999	.57	2,751,499	1.41	47,338	.05	1,081,029	.85	600,849	.72		
Property from an estate taxed within five years, value at date of death of present decedent	5,768,967	2.24	3,486,762	1.79	538,360	.53	1,095,593	.87	6,385,708	7.74	135,600	.21
Total gross estate	257,282,600	100.00	194,796,280	100.00	101,750,082	100.00	126,570,181	100.00	82,452,499	100.00	63,480,375	100.00
											35,975,025	100.00

<b>Nature of deductions:</b>							
Insurance exemption.....	2,904,546	2,119,255	1,197,151	824,596	413,821	335,416	69,497
Funeral and administrative expenses.....	10,129,701	7,390,816	3,927,490	4,839,892	3,093,910	2,739,070	1,257,378
Debts, unpaid mortgages, etc.....	18,779,943	13,873,373	8,133,225	8,116,143	4,763,440	4,163,700	2,256,501
Property from an estate taxed within five years; value at date of previous decedent's death.....	6,032,871	3,149,721	510,702	970,592	5,883,248	135,600	33,040
Charitable, public, and similar bequests.....	5,180,420	3,299,839	2,779,439	4,728,852	4,896,093	559,250	105,628
Specific exemption.....	27,775,000	13,150,000	4,700,000	4,300,000	1,800,000	1,150,600	450,000
<b>Total deductions.....</b>	<b>70,802,481</b>	<b>42,983,004</b>	<b>21,248,007</b>	<b>23,780,075</b>	<b>20,850,512</b>	<b>9,083,045</b>	<b>4,172,044</b>
<b>Net taxable estate.....</b>	<b>186,480,119</b>	<b>151,813,276</b>	<b>80,502,075</b>	<b>102,790,106</b>	<b>61,601,987</b>	<b>54,397,330</b>	<b>31,802,981</b>
<b>Total tax.....</b>	<b>4,974,663</b>	<b>5,528,824</b>	<b>3,783,788</b>	<b>6,144,084</b>	<b>4,566,336</b>	<b>4,890,127</b>	<b>3,481,985</b>
<b>Average tax for taxable estate.....</b>	<b>8,947</b>	<b>21,022</b>	<b>40,253</b>	<b>71,443</b>	<b>126,843</b>	<b>212,614</b>	<b>386,887</b>
<b>Average rate of tax (per cent).....</b>	<b>2.67</b>	<b>3.64</b>	<b>4.70</b>	<b>5.98</b>	<b>7.41</b>	<b>8.99</b>	<b>10.95</b>

TABLE A.—*Returns of resident decedents, distributed by size of net estate, showing form of property and nature of deductions—Continued*

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

	Size of net estate subject to tax											
	\$4,000,000 to \$5,000,000		\$5,000,000 to \$6,000,000		\$6,000,000 to \$7,000,000		\$7,000,000 to \$8,000,000		\$8,000,000 to \$9,000,000		\$9,000,000 to \$10,000,000	
	1	4	1	4	1	2	1	4	1	4	1	5
Number of returns.....												
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:												
Real estate.....	\$98,000	1.73	\$2,141,482	8.04			\$239,452	1.40			\$3,702,101	7.49
Investments in bonds and stocks—												
Federal Government bonds—												
Wholly tax-exempt.....	4,900	.09	965,143	3.62							851,854	1.72
Partially tax-exempt.....			247,080	.93			305,476	1.79			4,599,906	9.31
State and municipal bonds, wholly tax-exempt.....			2,806,381	10.53			391,180	2.30			11,270,986	22.81
All other bonds.....	737,333	13.01	1,145,442	4.30			28,698	.17			2,889,934	4.00
Total bonds.....	742,233	13.10	5,164,046	19.38			725,354	4.26			17,766,052	35.95
Capital stock in corporations.....	3,434,817	60.62	8,591,334	32.25			14,292,455	83.85			23,203,700	46.95
Total bonds and stocks.....	4,177,050	73.72	13,755,380	51.63			15,017,809	88.11			40,969,752	82.90
Mortgages, notes, cash, etc.....	217,666	3.84	1,604,893	6.02			82,324	.49			1,786,339	3.61
Insurance.....			34,057	.13							135,700	.28
Jointly owned and other miscellaneous property.....											2,908,141	4.03
Transfers made within two years prior to date of death.....	295,426	5.21	5,817,684	21.84			1,703,428	10.00			2,536,214	5.13
Power of appointment or general power of deed, made in contemplation of death.....	878,057	15.50									302,896	.42
Property from an estate taxed within five years, value at date of death of present decedent.....			3,287,683	12.34							282,810	.57
Total gross estate.....	5,666,199	100.00	26,641,179	100.00			17,043,013	100.00			49,422,248	100.00
											72,163,685	100.00

Nature of deductions:								
Insurance exemption		29,003					1,000	
Funeral and administrative expenses	263,182	393,705					4,009,748	2,657,213
Debts, unpaid mortgages, etc.	560,991	232,024					6,817,119	1,455,662
Property from an estate taxed within five years; value at date of previous decedent's death		3,281,874						
Charitable, public, and similar bequests	18,000	500,000					282,000	289,405
Specific exemptions	50,000	200,000					200,000	250,000
Total deductions	892,173	4,636,606					11,309,867	4,652,280
Net taxable estate	4,774,026	22,004,573					38,112,381	67,511,405
Total tax	600,825	2,956,914					6,185,724	12,785,351
Average tax for taxable estate	600,825	739,229					1,546,431	2,557,070
Average rate of tax (per cent)	12.59	13.44					16.23	18.94

TABLE B.—*Returns of resident decedents, distributed by size of net estate*

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

Size or net taxable estate	Number of returns	Gross estate	Deductions	Net taxable estate	Tax	Average tax	Average rate per cent
No net taxable estate:							
Gross estate under \$50,000.	893	\$37,228,693	\$55,104,116				
Gross estate over \$50,000.	2,172	201,096,268	254,857,681				
Under \$50,000.	5,166	456,035,227	356,533,418	\$99,501,809	\$1,980,973	\$383	1.96
\$50,000 to \$150,000.	2,354	407,758,857	202,636,959	205,121,898	2,981,724	1,254	1.42
\$150,000 to \$250,000.	735	214,886,393	74,890,297	159,996,096	2,747,339	3,738	1.96
\$250,000 to \$450,000.	556	257,282,600	70,802,481	186,480,119	4,974,663	8,947	2.62
\$450,000 to \$750,000.	263	194,796,280	42,983,004	151,813,276	5,528,824	21,022	3.62
\$750,000 to \$1,000,000.	94	101,750,052	21,248,007	80,502,075	3,783,786	40,253	4.7
\$1,000,000 to \$1,500,000.	86	126,570,181	23,780,075	102,790,106	6,144,084	71,443	5.98
\$1,500,000 to \$2,000,000.	36	82,452,499	20,850,512	61,601,987	4,566,336	126,843	7.41
\$2,000,000 to \$3,000,000.	23	63,480,375	9,083,045	54,397,330	4,890,127	212,614	8.94
\$3,000,000 to \$4,000,000.	9	35,975,029	4,172,044	31,802,981	3,481,985	386,887	10.98
\$4,000,000 to \$5,000,000.	1	5,666,199	892,173	4,774,026	600,825	600,825	12.58
\$5,000,000 to \$6,000,000.	4	26,641,179	4,636,606	22,004,573	2,956,914	739,229	13.42
\$6,000,000 to \$7,000,000.							
\$7,000,000 to \$8,000,000.	2	17,043,013	1,851,043	15,191,970	2,321,395	1,160,698	15.22
\$8,000,000 to \$9,000,000.							
\$9,000,000 to \$10,000,000.	4	49,422,248	11,309,867	38,112,381	6,185,724	1,546,431	16.22
\$10,000,000 and over.	5	72,163,685	4,652,280	67,511,405	12,785,351	2,557,070	18.94
Total.	12,403	2,350,248,804	1,160,283,608	1,261,602,032	65,900,050	5,313	5.22

TABLE C.—*Returns of nonresident decedents, distributed by size of net estate*

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

Size of net taxable estate, the situs of which is in the United States	Number of returns	Gross estate	Deductions	Net taxable estate	Tax	Average tax	Average rate
No net taxable estate:							
Gross estate under \$50,000.	22	\$93,956	\$93,956				
Gross estate over \$50,000.	1	60,069	60,069				
Under \$50,000.	1,286	7,298,135	289,387	\$7,008,748	\$77,914	\$61	1.1
\$50,000 to \$150,000.	37	3,221,153	132,276	3,088,877	44,697	1,208	1.42
\$150,000 to \$250,000.	7	1,378,227	50,926	1,327,201	24,165	3,452	1.8
\$250,000 to \$450,000.	10	3,693,453	212,143	3,481,310	99,633	9,963	2.8
\$450,000 to \$750,000.	3	1,743,909		1,743,909	60,135	20,045	3.4
\$750,000 to \$1,000,000.							
\$1,000,000 to \$1,500,000.							
\$1,500,000 to \$2,000,000.							
\$2,000,000 to \$3,000,000.							
\$3,000,000 to \$4,000,000.							
\$4,000,000 to \$5,000,000.							
\$5,000,000 to \$6,000,000.							
\$6,000,000 to \$7,000,000.							
\$7,000,000 to \$8,000,000.							
\$8,000,000 to \$9,000,000.							
\$9,000,000 to \$10,000,000.							
\$10,000,000 and over.							
Total.	1,366	17,488,802	838,757	16,650,045	306,544	224	1.8

TABLE D.—*Simple and cumulative distribution by size of net estate—Aggregate resident and nonresident decedents*

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

Size of net taxable estate	Returns				Net taxable estate	
	Simple distribution		Cumulative distribution		Simple distribution	
	Number in each class	Per cent of total	Number under higher class	Per cent under higher class	Amount in each class	Per cent of total
<b>No net taxable estate:</b>						
Gross estate under \$50,000.....	915	6.65	915	6.65		
Gross estate over \$50,000.....	2,173	15.78	3,088	22.43		
Under \$50,000.....	6,452	46.86	9,540	69.29	\$106,510,557	8.33
\$50,000 to \$150,000.....	2,391	17.37	11,931	86.66	208,210,775	16.29
\$150,000 to \$250,000.....	742	5.39	12,673	92.05	141,323,297	11.06
\$250,000 to \$450,000.....	566	4.11	13,239	96.16	189,961,429	14.86
\$450,000 to \$750,000.....	266	1.93	13,505	98.09	153,557,185	12.01
\$750,000 to \$1,000,000.....	94	.68	13,599	98.77	80,502,075	6.30
\$1,000,000 to \$1,500,000.....	86	.62	13,685	99.39	102,780,106	8.04
\$1,500,000 to \$2,000,000.....	36	.262	13,721	99.652	61,601,987	4.82
\$2,000,000 to \$3,000,000.....	23	.167	13,744	99.819	54,397,330	4.26
\$3,000,000 to \$4,000,000.....	9	.065	13,753	99.884	31,802,961	2.49
\$4,000,000 to \$5,000,000.....	1	.007	13,754	99.891	4,774,026	.37
\$5,000,000 to \$6,000,000.....	4	.029	13,758	99.920	22,004,573	1.72
\$6,000,000 to \$7,000,000.....			13,758	99.920		
\$7,000,000 to \$8,000,000.....	2	.015	13,760	99.935	15,191,970	1.19
\$8,000,000 to \$9,000,000.....			13,760	99.935		
\$9,000,000 to \$10,000,000.....	4	.029	13,764	99.964	38,112,381	2.98
\$10,000,000 and over.....	5	.036	13,769	100.00	67,511,405	5.28
Total.....	13,769	100.00			1,278,252,077	100.00

Sizes of net taxable estate	Net taxable estate		Tax			
	Cumulative distribution		Simple distribution		Cumulative distribution	
	Amount under higher class	Per cent under higher class	Amount in each class	Per cent of total	Amount under higher class	Per cent under higher class
<b>No net taxable estate:</b>						
Gross estate under \$50,000.....						
Gross estate over \$50,000.....						
Under \$50,000.....	\$106,510,557	8.33	\$2,058,887	3.11	\$2,058,887	3.11
\$50,000 to \$150,000.....	314,721,332	24.62	2,996,421	4.52	5,055,308	7.63
\$150,000 to \$250,000.....	456,044,629	35.68	2,771,504	4.19	7,826,812	11.82
\$250,000 to \$450,000.....	646,006,058	50.54	5,074,296	7.66	12,901,108	19.48
\$450,000 to \$750,000.....	799,563,243	62.55	5,588,059	8.44	18,490,067	27.92
\$750,000 to \$1,000,000.....	880,065,318	68.85	3,783,786	5.71	22,273,855	33.63
\$1,000,000 to \$1,500,000.....	982,855,424	76.89	6,144,084	9.28	28,417,937	42.91
\$1,500,000 to \$2,000,000.....	1,044,457,411	81.71	4,566,336	6.90	32,984,273	49.81
\$2,000,000 to \$3,000,000.....	1,098,854,741	85.97	4,890,127	7.39	37,874,400	57.20
\$3,000,000 to \$4,000,000.....	1,130,657,722	88.46	3,481,985	5.26	41,356,385	62.46
\$4,000,000 to \$5,000,000.....	1,135,431,748	88.83	600,825	.91	41,957,210	63.37
\$5,000,000 to \$6,000,000.....	1,157,436,321	90.53	2,956,914	4.47	44,914,124	67.84
\$6,000,000 to \$7,000,000.....	1,157,436,321	90.55			44,914,124	67.84
\$7,000,000 to \$8,000,000.....	1,172,628,291	91.74	2,321,395	3.51	47,235,519	71.35
\$8,000,000 to \$9,000,000.....	1,172,628,291	91.74			47,235,519	71.35
\$9,000,000 to \$10,000,000.....	1,210,740,672	94.72	6,185,724	9.34	53,421,243	80.69
\$10,000,000 and over.....	1,278,252,077	100.00	12,785,351	19.31	66,206,594	100.00
Total.....			66,206,594	100.00		

TABLE E.—*Vocational distribution by sex and size of net estate, resident decedents*

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

Vocation	Grand total			Size of net taxable estate										
	Men	No net taxable estate— Gross under \$50,000			No net taxable estate— Gross over \$50,000			Under \$50,000			\$50,000 to \$150,000			
		Women			Total	Men	Women	Total	Men	Women	Total	Men	Women	
		Total	Men	Women										
Professional:														
Accountants, statisticians, actuaries, appraisers, etc.	9	1	1		1	1		5	5		1	1		
Actors, artists, and musicians	13				1	1		8	8		2	2		
Authors, editors, teachers, school officials	34	11	2	1	13	9	4	22	16	6	6	6		
Clergymen	30		1	1	10	10		13	13		3	3		
Engineers: Civil, mining, consulting, structural, etc., architects	53		4	4	14	14		20	20		5	5		
Inventors	1													
Lawyers	281	1	12	12	63	62	1	99	99		59	59		
Medical professions: Physicians, surgeons, oculists, dentists, metaphysical healers, nurses, etc.	235	8	26	23	3	42	2	118	117	1	44	43	1	
Public service: Government and State officials	74		3	3	10	10		36	36		13	13		
Nonprofessional:														
Agriculturists: Farmers, stock raisers, orchardists	1,123	34	145	143	2	286	276	10	522	509	13	144	137	7
Bankers	193		14	14		37	37		55	55		35	35	
Real estate brokers; stock and bond brokers, etc.	360	9	9	9		92	91	1	107	105	2	88	83	5
Capitalists	63	8	3	1	2	2	2		12	10	2	20	17	3
Contractors and builders	105		8	8	24	24		41	41		13	13		
Corporation officials: Presidents, managers, secretaries, cashiers, etc.	906	23	45	45	142	142		288	273	15	218	214	4	
Housewives	631	48		48	142		142	299		299	88		88	
Labor, technical: Railroad engineers, machinists, carpenters, etc.	88	3	14	12	2	18	17	1	41	41		14	14	
Lumbermen	58	1	5	5		11	11		19	19		11	10	1
Manufacturers	334	5	16	16		65	65		95	93	2	72	70	2
MERCHANTS: Storekeepers, jobbers, commission merchants, proprietors of hotels, etc.	967	42	67	62	5	222	214	8	372	353	19	205	199	6
Mine owners and operators	45	1	3	3		13	13		11	10	1	8	8	
Publishers	33	1	1	1		5	5		7	7		9	9	
Salesmen, agents, clerks, etc.	207	5	12	12		59	56	3	76	74	2	51	51	
Retired	3,012	151	250	236	14	399	366	33	1,528	1,453	75	605	585	20
Profession or business not stated	857	2,388	204	66	138	501	135	366	1,372	370	1,002	640	143	497
Total	9,081	3,322	893	678	215	2,172	1,601	571	5,166	3,727	1,439	2,354	1,720	634

Vocation	Size of net taxable estate														
	\$150,000 to \$250,000			\$250,000 to \$450,000			\$450,000 to \$750,000			\$750,000 to \$1,000,000			\$1,000,000 to \$1,500,000		
	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women
Professional:															
Accountants, statisticians, actuaries, appraisers, etc.	1	1													
Actors, artists, and musicians	1	1		1	1										
Authors, editors, teachers, school officials				1	1										
Clergymen														2	2
Engineers: Civil, mining, consulting, structural, etc., architects	7	7		1	1		1	1							
Inventors															
Lawyers	24	24		17	17		3	3		2	2				
Medical professions: Physicians, surgeons, occultists, dentists, metaphysical healers, nurses, etc.	4	3	1	8	8		1	1							
Public service: Government and State officials	6	6		1	4		3	3		1	1				
Nonprofessional:															
Agriculturists: Farmers, stock raisers, orchardists	37	35	2	16	16		3	3		1	1				
Bankers	21	21		15	15		3	3		3	3		3	3	
Real estate brokers; stock and bond brokers, etc.	33	32	1	19	19		13	13		3	3		3	3	
Capitalists	7	7		9	9		8	7	1	1	1		4	4	
Contractors and builders	9	9		5	5		2	2		2	2		1	1	
Corporation officials: Presidents, managers, secretaries, cashiers, etc.	82	82		62	60	2	44	42	2	16	16		19	19	2
Housewives	29		29	13		13	8		8	1		1	2		
Labor, technical: Railroad engineers, machinists, carpenters, etc.	2	2		1	1		2	2		1	1				
Lumbermen	6	6		1	1					1	1		1	1	
Manufacturers	24	24		32	31	1	17	17		8	8		2	2	
Merchants: Storekeepers, jobbers, commission merchants, proprietors of hotels, etc.	60	58	2	45	44	1	15	14	1	7	7		7	7	
Mine owners and operators	4	4		6	6		1	1							
Publishers	5	5		2	2		2	2		1	1		1	1	
Salesmen, agents, clerks, etc.	4	4		9	9					1	1				
Retired	159	154	5	120	116	4	55	55		20	20		15	15	
Profession or business not stated	210	52	158	172	46	126	80	27	53	25	6	19	26	8	18
Total	735	537	198	556	409	147	263	198	65	94	74	20	86	65	21

TABLE E.—*Vocational distribution, by sex and size of net estate, resident decedents—Continued*

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

Vocation	Size of net taxable estate														
	\$1,500,000 to \$2,000,000			\$2,000,000 to \$3,000,000			\$3,000,000 to \$4,000,000			\$4,000,000 to \$5,000,000			\$5,000,000 to \$6,000,000		
	Total	Men	Women												
Professional:															
Accountants, statisticians, actuaries, appraisers, etc.															
Actors, artists, and musicians															
Authors, editors, teachers, school officials															
Clergymen															
Engineers: Civil, mining, consulting, structural, etc., architects															
Inventors	1	1													
Lawyers															
Medical professions: Physicians, surgeons, occultists, dentists, metaphysical healers, nurses, etc.															
Public service: Government and State officials	1	1													
Nonprofessional:															
Agriculturists: Farmers, stock raisers, orchardists	2	2													
Bankers	3	3													
Real estate brokers: Stock and bond brokers, etc.	1	1													
Capitalists	1	1													
Contractors and builders															
Corporation officials: Presidents, managers, secretaries, cashiers, etc.	5	5	1												
Housewives	1														
Labor, technical: Railroad engineers, machinists, carpenters, etc.															
Lumbermen	1	1													
Manufacturers	3	3													
MERCHANTS: Storekeepers, jobbers, commission merchants, proprietors of hotels, etc.	3	3													
Mine owners and operators															
Publishers															
Salesmen, agents, clerks, etc.															
Retired	6	6													
Profession or business not stated	7		7		3	3	2	1		3	1	2			
Total	36	28	8	23	22	1	9	7	2	1	1		4	4	

Vocation	Size of net taxable estate														
	\$6,000,000 to \$7,000,000			\$7,000,000 to \$8,000,000			\$8,000,000 to \$9,000,000			\$9,000,000 to \$10,000,000			\$10,000,000 and over		
	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women	Total	Men	Women
Professional:															
Accountants, statisticians, actuaries, appraisers, etc.															
Actors, artists, and musicians															
Authors, editors, teachers, school officials															
Clergymen															
Engineers: Civil, mining, consulting, structural, etc., architects															
Inventors															
Lawyers															
Medical professions: Physicians, surgeons, oculists, dentists, metaphysical healers, nurses, etc.															
Public service: Government and State officials															
Nonprofessional:															
Agriculturists: Farmers, stock raisers, orchardists															
Bankers				1	1										
Real estate brokers: Stock and bond brokers, etc.															
Capitalists										3	3				
Contractors and builders															
Corporation officials: Presidents, managers, secretaries, cashiers, etc.															
Housewives													1	1	
Labor, technical: Railroad engineers, machinists, carpenters, etc.															
Lumbermen				5											
Manufacturers															
Merchants: Storekeepers, jobbers, commission merchants, proprietors of hotels, etc.				1	1										
Mine owners and operators													1	1	
Publishers															
Salesmen, agents, clerks, etc.															
Retired										1		1	2	2	
Profession or business not stated											1	1	1	1	
Total.....				2	2					4	3	1	5	5	

TABLE F.—Returns of resident decedents distributed by size of net estate, age, and sex, and single<sup>1</sup> or married

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

Size of net taxable estate	Grand total								Age																			
									Under 25				25 to 30				30 to 40											
	Single		Married		Men		Women		Total		Men		Women		Total		Men		Women		Total		Men		Women			
	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married
No net estate:																												
Gross under \$50,000.	376	517	216	462	160	55	2	2	1	1	2	2	5	5	2	2	4	1	1	1	6	9	4	8	2	8	1	
Gross over \$50,000.	925	1,247	443	1,158	482	89	5	2	3	4	2	1	1	1	2	2	5	3	3	1	2	50	12	42	8	8	1	
Under \$50,000.	2,401	2,765	1,232	2,495	1,169	270	5	2	3	4	2	1	1	1	2	2	5	3	3	1	2	22	43	12	31	10	12	
\$50,000 to \$150,000.	1,050	1,304	553	1,167	497	137	1	1	1	1	1	1	1	1	1	1	4	1	1	3	3	16	2	13	1	3	1	
\$150,000 to \$250,000.	327	408	179	358	148	50	1	1	1	1	1	1	1	1	1	1	4	1	1	1	1	2	1	2	1	2	2	
\$250,000 to \$450,000.	257	299	137	272	120	27																						
\$450,000 to \$750,000.	118	145	71	127	47	18																						
\$750,000 to \$1,000,000.	39	55	24	50	15	5																						
\$1,000,000 to \$1,500,000.	39	47	24	41	15	6																						
\$1,500,000 to \$2,000,000.	20	16	16	12	4	4																						
\$2,000,000 to \$3,000,000.	7	16	6	16	1																							
\$3,000,000 to \$4,000,000.	3	6	1	6	2																							
\$4,000,000 to \$5,000,000.	1		1																									
\$5,000,000 to \$6,000,000.	2	2	2	2																								
\$6,000,000 to \$7,000,000.																												
\$7,000,000 to \$8,000,000.																												
\$8,000,000 to \$9,000,000.																												
\$9,000,000 to \$10,000,000.	2	2	1	2	1																							
\$10,000,000 and over.	4	1	4	1																								
Total.	5,571	6,832	2,910	6,171	2,661	661	11	4	5	3	6	1	13	13	9	5	4	8	54	129	33	102	21	27				

Size of net taxable estate	Age																							
	40 to 50						50 to 60						60 to 70				70 to 80							
	Total		Men		Women		Total		Men		Women		Total		Men		Women		Total		Men			
	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married		
No net estate:																								
Gross under \$50,000	12	36	6	32	6	4	30	104	21	94	9	10	83	146	46	130	37	16	90	108	52	99	38	9
Gross over \$50,000	60	144	33	131	27	13	112	312	61	290	51	22	218	364	96	347	122	17	259	201	113	183	146	18
Under \$50,000	72	183	47	154	25	29	202	481	99	425	103	56	468	847	240	768	228	79	766	727	381	673	385	54
\$50,000 to \$150,000	28	94	16	75	12	19	76	248	46	210	30	38	216	401	113	370	103	31	347	333	176	310	171	23
\$150,000 to \$250,000	6	31	6	24	7	29	84	21	71	8	13	61	133	27	123	34	10	111	100	59	86	52	14	
\$250,000 to \$450,000	4	15	2	12	2	3	23	52	16	47	7	5	47	97	23	87	24	10	80	79	44	75	36	4
\$450,000 to \$750,000	1	3	1	3	6	28	3	23	3	5	24	40	13	37	11	3	42	50	27	44	15	6	2	
\$750,000 to \$1,000,000	4		3	1	1	1	14		12	1	2	4	14	2	14	2		9	16	5	14	4	2	
\$1,000,000 to \$1,500,000	2	2	1	1	1	1	4	12	3	10	1	2	9	14	7	14	2	15	11	8	8	7	3	
\$1,500,000 to \$2,000,000	1				1	3	2	3	1		1	4	6	2	4	2	2	9	2	5	9	2		
\$2,000,000 to \$3,000,000						4		4			1	2	1	2	1		5	5	4	5	1			
\$3,000,000 to \$4,000,000						2		2			2		1		1		2		2					
\$4,000,000 to \$5,000,000																	1		1		1			
\$5,000,000 to \$6,000,000																		1		1				
\$6,000,000 to \$7,000,000																			1					
\$7,000,000 to \$8,000,000																				1				
\$8,000,000 to \$9,000,000																					1			
\$9,000,000 to \$10,000,000							1		1		1		1		1					1				
\$10,000,000 and over						1		1		1		1		1										
Total	185	513	112	435	73	78	486	1,345	273	1,191	213	154	1,138	2,067	572	1,899	566	168	1,735	1,635	880	1,502	855	133

<sup>1</sup> Single includes widows and widowers.

TABLE F.—*Returns of resident decedents distributed by size of net estate, age, and sex, and single<sup>1</sup> or married—Continued*

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

Size of net taxable estate	Age																	
	80 to 90						90 and over						No age given					
	Total		Men		Women		Total		Men		Women		Total		Men			
	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married	Single	Married		
No net estate:																		
Gross under \$50,000.	88	42	52	40	36	2	10	3	6	3	4	50	67	25	55	25		
Gross over \$50,000.	134	62	58	58	76	4	22	2	11	2	11	93	106	55	101	55		
Under \$50,000.	557	251	277	239	280	12	96	23	57	23	39	211	205	114	180	97		
\$50,000 to \$150,000.	245	118	124	111	121	7	44	12	26	11	18	89	78	49	66	40		
\$150,000 to \$250,000.	85	37	47	34	38	3	17	3	11	3	6	16	18	7	15	9		
\$250,000 to \$450,000.	60	34	32	32	28	2	16	2	7	2	9	26	17	12	16	14		
\$450,000 to \$750,000.	29	11	15	10	14	1	6	2	4	2	2	10	7	8	5	2		
\$750,000 to \$1,000,000.	18	4	11	4	7		3		2		1	4	2	4	2			
\$1,000,000 to \$1,500,000.	8	6	4	6	4		1		1			2	2	2	2			
\$1,500,000 to \$2,000,000.	4	2	2	2	2							2	2	2	2			
\$2,000,000 to \$3,000,000.		3		3			1		1			1	1	1	1			
\$3,000,000 to \$4,000,000.																		
\$4,000,000 to \$5,000,000.																		
\$5,000,000 to \$6,000,000.																		
\$6,000,000 to \$7,000,000.		1		1									1		1			
\$7,000,000 to \$8,000,000.																		
\$8,000,000 to \$9,000,000.																		
\$9,000,000 to \$10,000,000.													1			1		
\$10,000,000 and over.		2		2			1		1									
· Total.	1,231	570	625	539	606	31	217	48	127	47	90	1	501	508	274	448	227	60

<sup>1</sup> Single includes widows and widowers.

TABLE G.—*Returns of resident decedents, distributed by States and Territories*

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax					Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	Tax	Number	Gross estate	Deductions
Alabama	76	\$13,897,330	64	\$13,143,372	\$5,421,121	\$7,722,251	\$236,996	12	\$753,958	\$926,344
Arizona	16	1,572,924	7	1,000,138	657,472	342,666	4,444	9	572,786	789,032
Arkansas	52	9,608,604	40	7,516,292	2,902,360	4,613,932	122,192	12	2,092,312	2,879,195
California	817	142,908,231	603	127,578,903	49,981,469	77,597,434	3,402,982	214	15,329,328	21,198,414
Colorado	108	17,835,477	75	15,528,456	6,229,730	9,298,726	464,369	33	2,307,021	2,837,375
Connecticut	289	70,952,366	222	65,775,419	21,325,022	44,450,397	2,839,077	67	5,176,947	6,394,784
Delaware	26	4,703,715	17	3,827,610	1,731,947	2,095,663	50,256	9	876,105	958,572
Florida	79	11,882,548	63	10,596,738	5,057,353	5,539,385	142,109	16	1,285,810	1,541,912
Georgia	138	21,612,150	88	17,156,028	7,589,689	9,566,339	240,048	50	4,456,122	5,799,907
Hawaii	21	3,602,734	15	3,332,690	1,067,882	2,264,808	56,017	6	270,044	486,310
Idaho	19	1,395,684	9	736,623	571,750	164,873	1,646	10	659,061	1,034,283
Illinois	1,019	154,589,969	766	134,816,528	63,623,280	71,193,239	2,119,063	253	19,773,441	23,945,135
Indiana	258	34,960,136	190	30,548,387	13,543,542	17,004,845	702,202	68	4,411,749	5,782,942
Iowa	734	70,179,524	481	53,757,288	32,174,367	21,582,921	364,371	253	16,422,236	20,442,057
Kansas	203	23,091,274	131	18,602,637	9,985,096	8,617,541	267,869	72	4,488,637	5,547,864
Kentucky	164	21,881,032	128	19,543,857	9,780,694	9,763,163	219,864	36	2,337,175	2,956,783
Louisiana	101	23,086,140	79	21,482,714	7,994,242	13,488,472	871,708	22	1,663,426	1,906,853
Maine	100	38,472,105	77	37,034,630	8,505,501	28,529,129	3,573,015	23	1,437,475	1,839,142
Maryland, including District of Columbia	304	62,183,832	253	58,383,167	20,061,633	38,321,534	1,552,800	51	3,800,665	4,697,146
Massachusetts	736	161,353,366	563	147,529,349	54,431,219	93,098,130	4,973,690	173	14,324,017	23,520,214
Michigan	295	81,990,615	241	74,195,604	22,884,739	51,310,865	3,658,532	54	7,795,011	10,628,783
Minnesota	182	36,189,504	135	32,672,345	12,432,483	20,219,860	1,125,641	47	3,517,159	4,461,632
Mississippi	56	7,779,435	46	6,187,238	3,109,235	3,078,003	66,159	10	1,592,197	2,224,926
Missouri	322	52,658,869	252	47,877,161	21,588,898	26,288,263	780,681	70	4,781,708	5,894,897
Montana	16	2,227,973	9	1,908,314	825,090	1,083,224	36,811	7	319,659	498,634
Nebraska	311	32,847,477	212	27,033,124	15,155,965	11,877,159	222,885	99	5,814,353	7,350,497
Nevada	3	221,563	3	221,563	156,121	65,442	655			
New Hampshire	75	10,301,266	49	8,503,037	4,306,073	4,196,964	95,630	26	1,798,229	2,094,929
New Jersey	573	135,299,156	478	127,773,285	54,071,024	73,702,261	5,052,470	95	7,525,871	10,011,510
New Mexico	7	594,006	5	408,174	357,616	50,558	505	2	186,432	274,427
New York	1,916	519,847,243	1,576	485,459,924	175,540,826	309,919,098	20,278,242	340	34,387,319	42,780,109
North Carolina	123	18,215,516	99	16,359,534	8,231,295	8,128,239	167,885	24	1,855,982	2,400,014
North Dakota	41	4,869,165	25	3,562,020	1,793,753	1,768,267	38,494	16	1,307,145	1,801,389
Ohio	584	109,302,681	448	99,809,589	40,535,136	59,274,453	2,545,813	136	9,993,092	12,169,150
Oklahoma	45	5,697,791	33	4,764,055	2,682,740	2,081,315	34,902	12	933,736	1,074,260
Oregon	64	8,288,919	50	7,314,995	3,745,522	3,569,473	59,590	14	1,313,924	1,600,364
Pennsylvania	1,045	219,435,588	814	200,064,407	77,284,810	122,779,597	5,322,027	281	19,371,181	25,634,980

TABLE G.—*Returns of resident decedents, distributed by States and Territories—Continued*

[Returns filed from Jan. 1, 1924, to Dec. 31, 1924]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax					Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	Tax	Number	Gross estate	Deductions
Rhode Island.....	111	22,169,747	81	20,192,170	8,078,715	12,113,455	451,311	30	1,977,577	2,803,100
South Carolina.....	92	11,193,897	51	8,294,645	3,964,721	4,329,924	110,794	41	2,899,252	3,990,450
South Dakota.....	79	7,417,393	55	5,922,349	3,765,263	2,157,086	35,249	24	1,495,044	1,864,804
Tennessee.....	114	16,349,412	85	14,860,089	8,082,722	6,777,367	128,019	29	1,989,323	2,448,196
Texas.....	316	44,985,926	220	38,040,718	18,628,574	19,412,144	628,174	96	6,945,208	9,459,340
Utah.....	15	1,410,127	8	1,031,495	530,497	500,998	8,929	7	378,632	479,529
Vermont.....	83	6,688,847	38	4,592,691	2,357,248	2,235,443	43,411	45	2,096,156	2,733,205
Virginia.....	240	26,451,779	135	20,417,563	10,454,303	9,963,260	215,524	105	6,034,216	8,115,067
Washington.....	94	11,508,870	57	9,667,501	4,516,042	5,151,459	126,113	37	1,841,369	2,622,975
West Virginia.....	106	20,499,327	85	18,516,462	6,835,910	11,680,552	470,128	21	1,982,865	2,450,053
Wisconsin.....	227	42,107,304	171	36,440,037	14,730,772	21,709,265	1,962,288	56	5,667,267	6,435,758
Wyoming.....	8	2,089,667	6	1,942,928	1,020,338	922,590	28,530	2	146,739	174,555
Total.....	12,403	2,350,248,804	9,338	2,111,923,843	850,321,811	1,261,602,032	65,900,050	3,065	238,324,961	309,961,797

The number of returns filed for the period from September 9, 1916, to December 31, 1924, is as follows:

	Returns filed			Gross estate		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916-Jan. 15, 1922.....	45,126	42,230	2,896	\$8,893,238,780	\$8,785,641,889	\$107,596,891
Jan. 15-Dec. 31, 1922.....	13,506	12,203	1,303	2,937,409,139	2,879,372,168	58,036,971
Jan. 1-Dec. 31, 1923.....	14,150	13,013	1,137	2,522,942,145	2,494,978,471	27,963,674
Jan. 1-Dec. 31, 1924.....	13,769	12,403	1,366	2,367,737,606	2,350,248,804	17,488,802

	Net taxable estate			Tax		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916-Jan. 15, 1922.....	\$5,509,522,243	\$5,407,673,531	\$101,848,712	\$356,516,251	\$351,138,323	\$5,377,928
Jan. 15-Dec. 31, 1922.....	1,672,847,157	1,620,781,038	52,066,119	118,776,541	115,838,953	2,937,588
Jan. 1-Dec. 31, 1923.....	1,373,446,054	1,347,091,608	26,354,446	68,784,384	68,090,266	694,118
Jan. 1-Dec. 31, 1924.....	1,278,252,077	1,261,602,032	16,650,045	66,206,594	65,900,050	306,544

### FEDERAL GIFT TAX

For the calendar year 1924 and each subsequent calendar year, the revenue act of 1924 imposes a tax with respect to donative transfers made by individuals, corporations, associations, partnerships, trusts, or estates. From the gross gifts certain deductions are allowed, including deductions on account of charitable gifts and on account of gifts of property previously taxed under the gift tax or the estate tax law, and also including in the case of a resident donor an exemption of \$50,000. The rates of tax on the net taxable gifts correspond with the rates under the estate tax on the net estate. No similar tax was imposed by any prior act of Congress.

Gift tax returns for the year 1924 were due March 15, 1925. The following tables are based on the data disclosed by the returns for the calendar year 1924 received in the Washington office up to July 23, 1925.

### FEDERAL GIFT TAX RETURNS

The aggregate number of returns filed, the net amount of taxable gifts and the total gift tax reported for 1924 were:

Number of gift tax returns filed.....	1,528
Net amount of taxable gifts.....	\$170,181,677
Total gift tax.....	7,242,136

Tables A and B show the gift tax returns filed by resident donor<sup>s</sup> and by nonresident donors, respectively, distributed by size of the total net taxable gifts reported on the returns.

*Federal gift tax returns of resident donors for the calendar year 1924*

Net amount of taxable gifts	Number of returns	Gross amount	Net amount	Tax
Under \$50,000.....	656	\$54,726,257	\$15,172,140	\$169,642
\$50,000 to \$100,000.....	291	40,875,298	21,008,634	276,239
\$100,000 to \$150,000.....	147	31,418,000	18,180,657	320,118
\$150,000 to \$250,000.....	138	48,795,227	27,091,464	671,422
\$250,000 to \$450,000.....	102	40,199,903	33,896,391	1,217,856
\$450,000 to \$750,000.....	40	68,873,485	22,189,560	1,142,634
\$750,000 to \$1,000,000.....	11	10,083,780	9,256,770	626,750
\$1,000,000 to \$1,500,000.....	6	8,440,824	8,070,519	766,579
\$1,500,000 to \$2,000,000.....	1	1,699,835	1,649,835	177,970
\$2,000,000 to \$3,000,000.....	3	7,839,518	7,510,238	1,040,150
\$3,000,000 to \$4,000,000.....				
\$4,000,000 to \$5,000,000.....	1	4,343,994	4,293,994	770,378
Total.....	1,396	326,296,121	168,320,402	7,179,738
Nontaxable.....	117	18,288,815		
Grand total.....	1,513	344,584,936	168,320,402	7,179,738

*Federal gift tax of nonresident donors for the calendar year 1924*

Net amount of taxable gifts	Number of returns	Gross amount	Net amount	Tax
Under \$50,000.....	5	\$264,335	\$114,216	\$1,141
\$50,000 to \$100,000.....	5	813,634	354,907	4,599
\$100,000 to \$150,000.....	2	209,595	209,595	3,288
\$150,000 to \$250,000.....	1	206,854	206,854	5,274
\$250,000 to \$450,000.....	1	377,135	340,585	12,435
\$450,000 to \$750,000.....	1	635,118	635,118	35,861
\$750,000 to \$1,000,000.....				
\$1,000,000 to \$1,500,000.....				
\$1,500,000 to \$2,000,000.....				
\$2,000,000 to \$3,000,000.....				
\$3,000,000 to \$4,000,000.....				
\$4,000,000 to \$5,000,000.....				
Total.....	15	2,506,671	1,861,275	62,398

Tables exhibiting the distribution of income in the United States, in each State and Territory, and by size of net income and industrial divisions are continued in the following pages.

Respectfully,

D. H. BLAIR,  
*Commissioner of Internal Revenue.*

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

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## BASIC TABLES

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TABLE 1.—Personal returns—Distribution of income, by States, for the United States; showing the number of returns, net income, tax, and relative percentages

(Income returned for the calendar year ended December 31, 1923)

States and Territories	Returns		Net income		Prior year loss deduction from net income for taxable income
	Number	Per cent	Amount	Per cent	
Alabama.....	51,049	0.66	\$159,064,390	0.64	\$139,566
Alaska <sup>1</sup> .....					
Arizona.....	22,899	.30	59,526,474	.24	344,469
Arkansas.....	35,788	.46	109,793,634	.44	211,233
California.....	517,109	6.72	1,697,902,803	6.84	2,776,406
Colorado.....	72,366	.94	200,572,724	.81	153,109
Connecticut.....	149,820	1.95	473,804,719	1.91	841,761
Delaware.....	19,202	.25	57,186,685	.23	16,896
District of Columbia.....	75,706	.98	284,622,234	1.15	14,597
Florida.....	49,591	.64	156,500,260	.63	282,450
Georgia.....	71,341	.93	222,888,344	.90	1,498,173
Hawaii.....	12,421	.16	42,829,250	.17	137,493
Idaho.....	25,012	.32	58,393,333	.24	1,916,967
Illinois.....	676,489	8.79	2,272,960,122	9.15	1,664,667
Indiana.....	178,831	2.32	510,507,072	2.05	132,991
Iowa.....	135,864	1.76	363,242,331	1.46	490,124
Kansas.....	86,291	1.12	215,346,538	.87	290,983
Kentucky.....	79,091	1.03	214,415,879	.86	116,456
Louisiana.....	67,440	.88	213,802,450	.86	207,802
Maine.....	48,435	.63	142,964,209	.58	193,507
Maryland.....	127,770	1.66	401,259,584	1.61	215,964
Massachusetts.....	415,100	5.39	1,413,015,994	5.69	1,115,941
Michigan.....	350,072	4.55	1,041,933,086	4.19	879,874
Minnesota.....	134,360	1.74	372,376,782	1.50	276,972
Mississippi.....	27,851	.36	83,494,009	.34	284,947
Missouri.....	192,282	2.50	605,275,520	2.44	621,935
Montana.....	42,809	.56	99,255,947	.40	346,968
Nebraska.....	70,545	.92	195,152,562	.78	393,599
Nevada.....	10,467	.14	25,711,611	.10	7,565
New Hampshire.....	36,876	.43	104,852,122	.42	109,908
New Jersey.....	293,503	3.81	1,050,741,177	4.23	910,008
New Mexico.....	12,202	.16	32,667,610	.13	36,842
New York.....	1,221,654	15.87	4,565,314,398	18.39	6,644,531
North Carolina.....	68,191	.89	206,638,618	.83	426,020
North Dakota.....	18,054	.23	42,973,996	.17	15,575
Ohio.....	463,017	6.01	1,457,696,567	5.87	1,577,814
Oklahoma.....	70,189	.91	221,293,177	.89	684,884
Oregon.....	69,123	.90	189,854,013	.76	378,746
Pennsylvania.....	740,478	9.62	2,478,751,471	9.98	2,745,315
Rhode Island.....	66,965	.87	214,749,602	.86	83,754
South Carolina.....	28,225	.37	87,031,355	.35	273,898
South Dakota.....	21,928	.28	50,170,861	.20	134,771
Tennessee.....	69,081	.90	226,033,948	.91	441,046
Texas.....	200,683	2.61	613,494,900	2.47	2,910,533
Utah.....	30,242	.39	79,943,306	.32	37,563
Vermont.....	21,752	.28	64,800,009	.26	57,956
Virginia.....	77,451	1.01	242,586,945	.98	331,208
Washington.....	136,057	1.77	351,985,059	1.42	550,276
West Virginia.....	89,263	1.16	260,343,202	1.05	199,211
Wisconsin.....	194,050	2.52	547,039,928	2.20	59,390
Wyoming.....	23,246	.30	57,376,054	.23	83,485
Total.....	7,698,321	100.00	24,840,137,364	100.00	34,266,149

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

TABLE 1.—*Personal returns—Distribution of income, by States, for the United States; showing the number of returns, net income, tax, and relative percentages—Continued*

States and Territories	Exemption from normal tax				Exemption from normal tax in excess of net income
	Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	
Alabama.....	\$128,276,906	\$11,338,984	\$232,377	\$2,616,815	\$23,606,729
Alaska <sup>1</sup> .....					
Arizona.....	52,746,378	4,128,376	68,096	120,837	10,065,719
Arkansas.....	88,074,260	8,048,633	133,437	886,784	18,145,979
California.....	1,123,493,884	160,517,196	1,622,264	24,802,815	160,681,072
Colorado.....	169,157,651	21,813,243	333,296	3,423,016	33,541,983
Connecticut.....	318,881,991	105,652,037	1,236,429	7,517,263	66,476,811
Delaware.....	43,337,911	12,858,929	97,364	14,893	9,056,065
District of Columbia.....	158,623,217	30,705,283	557,150	1,502,738	21,108,757
Florida.....	117,566,375	18,664,701	353,530	2,821,333	22,932,154
Georgia.....	178,626,174	23,242,132	203,836	933,140	33,600,528
Hawaii.....	31,453,112	9,069,072	41,889	705,621	7,969,949
Idaho.....	59,215,794	2,005,370	14,701		14,692,410
Illinois.....	1,465,350,074	254,505,511	3,957,543	41,222,756	202,753,636
Indiana.....	416,934,680	40,179,001	775,907	3,044,888	64,844,777
Iowa.....	312,020,302	31,313,108	226,000	1,977,062	56,920,932
Kansas.....	208,230,994	11,358,506	205,925	179,561	44,806,886
Kentucky.....	159,777,483	34,402,553	670,483	1,431,190	29,874,610
Louisiana.....	155,447,305	21,550,766	364,321	1,301,297	28,217,846
Maine.....	107,906,634	20,765,732	212,331	1,841,019	20,061,741
Maryland.....	257,044,767	48,853,361	710,106	2,833,057	37,466,279
Massachusetts.....	865,143,777	242,585,963	2,501,195	12,090,178	147,750,729
Michigan.....	795,815,874	122,627,327	1,129,255	13,209,423	125,355,937
Minnesota.....	277,895,565	49,377,258	628,003	2,392,053	44,782,464
Mississippi.....	65,910,444	6,404,388	72,646	654,470	12,625,168
Missouri.....	435,876,872	79,964,478	1,667,466	3,905,592	72,115,903
Montana.....	99,874,331	4,569,323	63,503		21,479,307
Nebraska.....	165,398,830	11,672,422	74,072	1,050,899	31,232,607
Nevada.....	21,865,348	1,000,547	33,002	35,827	3,541,418
New Hampshire.....	82,094,633	14,537,751	129,292	292,208	14,770,639
New Jersey.....	661,307,713	130,915,337	1,393,232	14,857,688	85,013,886
New Mexico.....	29,028,946	1,995,373	14,370	77,648	5,907,694
New York.....	2,674,530,179	726,644,140	11,395,884	87,058,552	384,639,565
North Carolina.....	173,951,028	30,083,717	244,295	1,223,086	41,584,801
North Dakota.....	43,902,355	1,988,321	18,323		10,239,581
Ohio.....	1,062,474,438	194,734,135	2,726,404	8,778,720	179,758,626
Oklahoma.....	173,067,379	19,094,033	373,062	2,420,788	31,822,931
Oregon.....	152,853,886	11,055,802	398,151	1,601,993	26,332,395
Pennsylvania.....	1,729,622,058	332,744,510	5,374,728	38,069,145	296,512,560
Rhode Island.....	138,319,973	39,131,180	282,266	1,084,723	21,396,842
South Carolina.....	68,738,423	8,301,298	80,389	3,632,538	13,669,618
South Dakota.....	51,351,174	2,102,265	36,828		11,570,426
Tennessee.....	169,692,723	23,587,300	371,209	886,933	31,981,370
Texas.....	470,143,033	45,308,782	543,614	3,193,843	81,242,385
Utah.....	76,800,535	7,247,649	38,341	230,419	17,396,779
Vermont.....	49,049,778	9,728,921	113,432	1,227,514	8,374,887
Virginia.....	185,181,673	29,454,597	616,564	960,835	34,047,184
Washington.....	302,673,921	23,714,762	255,789	167,577	51,627,449
West Virginia.....	216,825,787	34,055,205	943,979	2,663,270	42,163,911
Wisconsin.....	438,697,036	47,939,335	367,176	4,454,861	95,220,404
Wyoming.....	54,407,081	2,574,869	17,640		11,024,985
Total.....	17,284,660,685	3,126,503,482	43,941,095	305,393,768	2,862,007,314

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

TABLE 1.—*Personal returns—Distribution of income, by States, for the United States; showing the number of returns, net income, tax, and relative percentage—Continued*

States and Territories	Net income subject to normal tax	Normal tax	Surtax	Tax on capital net gain 12½ per cent	Total tax	
					Amount	Per cent
Alabama	\$40,066,471	\$1,632,947	\$955,566	\$252,462	\$2,840,975	0.43
Alaska <sup>1</sup>						
Arizona	12,184,037	434,380	154,808	13,412	603,100	.09
Arkansas	30,585,286	1,200,299	759,171	90,946	2,050,416	.31
California	545,371,310	22,276,728	15,274,514	2,407,538	39,958,780	6.02
Colorado	39,217,392	1,640,619	1,299,820	327,293	3,267,732	.49
Connecticut	106,152,049	4,330,815	6,147,368	721,001	11,199,184	1.66
Delaware	9,916,757	502,786	897,914	1,393	1,402,093	.21
District of Columbia	114,328,006	4,686,014	3,252,661	144,375	8,083,050	1.22
Florida	39,744,025	1,700,346	1,725,764	267,845	3,693,955	.56
Georgia	51,985,417	2,149,860	1,524,893	91,406	3,766,159	.57
Hawaii	9,392,012	460,474	790,618	68,154	1,319,276	.20
Idaho	9,932,911	376,809	49,387		426,196	.06
Illinois	708,713,207	28,884,616	30,065,362	3,930,151	62,880,129	9.48
Indiana	114,284,382	4,452,747	3,138,757	291,264	7,882,768	1.19
Iowa	74,136,667	2,690,566	1,245,741	190,163	4,126,470	.62
Kansas	39,887,455	1,491,382	608,125	19,450	2,118,957	.32
Kentucky	47,892,324	1,965,261	1,616,679	142,020	3,723,960	.56
Louisiana	63,148,805	2,517,900	1,785,502	135,052	4,438,454	.67
Maine	32,106,727	1,258,532	1,351,530	175,634	2,785,696	.42
Maryland	129,068,608	5,426,333	5,830,865	283,239	11,540,437	1.74
Massachusetts	437,329,669	17,985,617	23,365,966	1,176,410	42,527,993	6.41
Michigan	233,627,270	9,736,513	17,127,124	1,187,380	28,051,017	4.23
Minnesota	86,589,395	3,420,381	3,432,289	230,857	7,083,527	1.07
Mississippi	22,792,282	919,800	701,901	63,738	1,685,439	.25
Missouri	155,355,080	6,291,974	6,412,952	380,292	13,085,218	1.97
Montana	15,881,129	561,406	160,000		721,406	.11
Nebraska	47,795,347	1,738,956	693,949	101,352	2,534,257	.38
Nevada	6,250,740	204,921	31,945	4,425	241,291	.04
New Hampshire	22,458,969	870,287	735,402	37,371	1,643,150	.25
New Jersey	326,371,085	13,523,114	15,611,804	1,417,724	30,552,642	4.60
New Mexico	7,422,225	250,789	78,263	8,302	337,354	.05
New York	1,443,681,177	65,068,121	119,026,550	8,216,894	192,311,565	28.98
North Carolina	429,295,273	1,762,878	2,890,090	114,289	4,767,257	.72
North Dakota	7,289,003	245,834	30,454		276,288	.04
Ohio	367,163,682	14,750,938	17,470,407	840,532	33,061,877	4.98
Oklahoma	57,475,962	2,476,494	1,171,298	262,134	3,909,926	.59
Oregon	49,897,830	1,870,880	865,771	155,153	2,891,804	.44
Pennsylvania	666,708,275	27,549,720	42,070,152	3,646,758	73,266,630	11.04
Rhode Island	57,244,548	2,326,763	4,227,080	104,246	6,658,089	1.01
South Carolina	19,674,427	783,386	421,310	350,619	1,555,315	.23
South Dakota	8,116,249	286,374	63,938		350,312	.05
Tennessee	63,036,107	2,506,370	1,691,645	85,790	4,283,805	.65
Texas	172,637,480	6,741,049	3,625,878	311,095	10,678,022	1.61
Utah	12,985,578	492,599	209,362	23,947	725,908	.11
Vermont	12,997,295	520,319	695,647	116,856	1,332,822	.20
Virginia	60,089,252	2,266,187	1,307,610	95,497	3,669,294	.55
Washington	76,250,183	2,671,667	1,238,381	15,753	3,925,801	.60
West Virginia	47,789,661	1,895,370	1,718,340	262,154	3,875,864	.58
Wisconsin	150,742,534	5,408,421	3,186,397	424,258	9,019,076	1.36
Wyoming	11,317,964	398,256	122,513		520,769	.08
Total	6,907,379,499	285,605,298	348,859,583	29,186,624	663,651,505	100.00

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

TABLE 2.—*Personal returns—Distribution, by income classes, for the United States; showing the number of returns, net income, personal exemption, dividends, tax paid, and percentages*

[Income returned for the calendar year ended December 31, 1923]

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemptions from normal tax			
				Personal exemptions	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years
Under \$1,000 <sup>1</sup> .....	342,024	\$238,306,097	\$325,126	\$564,914,206	\$24,232,088	\$917,325	-----
Under \$1,000.....	26,478	14,206,922	671,065	3,220,295	143,805	-----	-----
\$1,000 to \$2,000 <sup>1</sup> .....	925,930	1,432,301,658	951,015	2,415,027,135	63,331,500	1,545,647	-----
\$1,000 to \$2,000.....	1,589,394	2,251,126,959	22,567	1,591,462,999	24,853,183	575,820	-----
\$2,000 to \$3,000 <sup>1</sup> .....	1,750,815	4,226,249,091	1,174,186	5,339,160,089	98,188,655	1,803,193	-----
\$2,000 to \$3,000.....	720,155	1,842,883,354	45,897	1,244,819,604	48,697,049	726,282	-----
\$3,000 to \$4,000 <sup>1</sup> .....	336,205	1,119,444,035	1,830,735	1,198,254,894	105,364,866	2,346,037	-----
\$3,000 to \$4,000.....	789,205	2,692,232,341	97,990	1,925,601,997	80,175,407	1,484,061	-----
\$4,000 to \$5,000 <sup>1</sup> .....	69,290	304,866,081	2,733,880	238,516,913	120,857,029	1,429,894	-----
\$4,000 to \$5,000.....	522,876	2,344,600,494	149,680	1,390,683,975	114,948,672	2,268,903	-----
\$5,000 to \$6,000 <sup>1</sup> .....	3,936	21,586,983	480,874	8,135,131	19,160,753	306,819	-----
\$5,000 to \$6,000.....	137,311	755,014,549	165,318	317,392,511	46,702,690	800,418	-----
\$6,000 to \$7,000.....	99,542	641,142,431	722,617	224,526,282	77,620,922	1,164,056	-----
\$7,000 to \$8,000.....	69,230	517,274,863	801,383	155,650,709	70,276,260	1,008,150	-----
\$8,000 to \$9,000.....	48,885	415,559,761	650,920	108,748,099	67,199,676	1,018,774	-----
\$9,000 to \$10,000.....	38,726	367,412,942	790,244	84,908,899	65,089,007	1,035,783	-----
\$10,000 to \$11,000.....	28,971	303,694,112	747,947	62,516,797	60,806,873	744,385	-----
\$11,000 to \$12,000.....	23,993	275,879,982	719,729	52,149,250	57,851,409	748,765	-----
\$12,000 to \$13,000.....	19,492	243,335,513	626,068	42,004,082	54,537,740	734,087	-----
\$13,000 to \$14,000.....	16,183	218,293,060	623,501	34,814,384	52,062,250	704,407	-----
\$14,000 to \$15,000.....	13,867	200,900,025	788,328	29,580,134	49,703,885	714,809	-----
\$15,000 to \$20,000.....	44,948	773,751,845	2,888,052	94,073,191	213,488,153	2,715,212	-----
\$20,000 to \$25,000.....	24,347	542,507,052	2,207,448	50,286,230	173,603,801	2,407,437	-----
\$25,000 to \$30,000.....	14,919	407,615,063	1,778,965	30,477,265	141,090,392	1,962,679	-----
\$30,000 to \$40,000.....	16,441	565,631,990	2,276,664	33,026,076	219,865,142	2,883,614	\$9,541,967
\$40,000 to \$50,000.....	8,472	377,433,415	1,528,540	16,602,480	159,988,152	2,315,018	12,964,404
\$50,000 to \$60,000.....	4,945	263,934,757	1,028,140	9,433,019	121,345,857	1,265,093	15,470,981
\$60,000 to \$70,000.....	3,090	199,791,790	671,681	5,847,378	93,286,795	1,275,218	14,037,663
\$70,000 to \$80,000.....	1,981	147,977,609	596,528	3,755,645	76,197,187	847,359	11,124,358
\$80,000 to \$90,000.....	1,435	121,361,730	361,458	2,679,224	60,161,441	737,723	11,587,072
\$90,000 to \$100,000.....	1,001	94,832,351	226,765	1,835,030	47,580,515	619,068	9,433,924
\$100,000 to \$150,000.....	2,339	280,656,213	1,665,120	4,149,365	153,793,991	1,276,425	35,180,605
\$150,000 to \$200,000.....	750	127,882,393	837,892	1,264,548	72,527,554	723,431	19,221,473
\$200,000 to \$250,000.....	348	77,299,661	532,045	580,050	41,332,983	341,771	16,517,509
\$250,000 to \$300,000.....	203	55,401,958	2,907	315,900	31,560,850	357,725	14,480,409
\$300,000 to \$400,000.....	216	75,471,811	609,193	330,272	43,663,455	391,561	18,531,884
\$400,000 to \$500,000.....	111	49,097,383	1,819,528	172,500	28,528,742	452,342	15,727,300
\$500,000 to \$750,000.....	103	62,515,897	786,838	148,265	34,152,756	417,714	20,510,700
\$750,000 to \$1,000,000.....	38	32,591,312	-----	47,000	24,088,483	141,068	8,571,989
\$1,000,000 to \$1,500,000.....	39	46,811,543	-----	55,902	17,416,503	175,097	26,712,014
\$1,500,000 to \$2,000,000.....	12	19,968,575	-----	16,400	7,960,860	47,256	12,952,939
\$2,000,000 to \$3,000,000.....	12	28,172,015	-----	10,400	15,768,424	130,374	15,859,353
\$3,000,000 to \$4,000,000.....	6	20,480,046	-----	6,400	8,513,052	70,980	12,738,155
\$4,000,000 to \$5,000,000.....	1	(2)	-----	(2)	(2)	(2)	(2)
\$5,000,000 and over.....	4	(2)	-----	(2)	(2)	(2)	(2)
Classes grouped <sup>2</sup> .....	36,639,702	-----	4,000	35,728,185	159,60-	4,229,039	-----
Total.....	7,698,321	24,840,137,364	34,266,149	17,284,600,685	3,126,503,482	43,941,095	305,393,768

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

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

TABLE 2.—Personal returns—Distribution, by income classes, for the United States; showing the number of returns, net income, personal exemption, dividends, tax paid, and percentages—Continued

Income class	Normal tax	Surtax	Tax on capital net gain 12½ per cent	Total tax	Average amount of tax per return	Average rate of tax
Under \$1,000 <sup>1</sup>						
Under \$1,000	\$316,602			\$316,602	\$11.96	2.23
\$1,000 to \$2,000 <sup>1</sup>						
\$1,000 to \$2,000	18,190,038			18,190,038	11.44	.81
\$2,000 to \$3,000 <sup>1</sup>						
\$2,000 to \$3,000	16,570,881			16,570,881	23.01	.90
\$3,000 to \$4,000 <sup>1</sup>						
\$3,000 to \$4,000	20,804,454			20,804,454	26.36	.77
\$4,000 to \$5,000 <sup>1</sup>						
\$4,000 to \$5,000	25,165,340			25,165,340	48.13	1.07
\$5,000 to \$6,000 <sup>1</sup>						
\$5,000 to \$6,000	11,983,852			11,983,852	87.28	1.59
\$6,000 to \$7,000 <sup>1</sup>						
\$6,000 to \$7,000	11,240,635	\$358,675		11,598,310	116.53	1.81
\$7,000 to \$8,000 <sup>1</sup>						
\$7,000 to \$8,000	10,560,027	771,466		11,331,493	163.68	2.19
\$8,000 to \$9,000 <sup>1</sup>						
\$8,000 to \$9,000	9,449,625	913,219		10,362,844	211.98	2.49
\$9,000 to \$10,000 <sup>1</sup>						
\$9,000 to \$10,000	9,185,351	1,017,228		10,202,579	263.45	2.78
\$10,000 to \$11,000 <sup>1</sup>						
\$10,000 to \$11,000	8,015,904	1,080,235		9,096,139	313.97	3.00
\$11,000 to \$12,000 <sup>1</sup>						
\$11,000 to \$12,000	7,675,565	1,263,686		8,939,251	372.57	3.24
\$12,000 to \$13,000 <sup>1</sup>						
\$12,000 to \$13,000	6,936,198	1,381,612		8,317,810	426.73	3.42
\$13,000 to \$14,000 <sup>1</sup>						
\$13,000 to \$14,000	6,378,042	1,511,495		7,889,537	487.52	3.61
\$14,000 to \$15,000 <sup>1</sup>						
\$14,000 to \$15,000	6,003,555	1,652,480		7,656,035	552.10	3.81
\$15,000 to \$20,000 <sup>1</sup>						
\$15,000 to \$20,000	23,814,554	9,585,619		33,400,473	743.09	4.32
\$20,000 to \$25,000 <sup>1</sup>						
\$20,000 to \$25,000	17,154,922	11,411,544		28,566,466	1,173.30	5.27
\$25,000 to \$30,000 <sup>1</sup>						
\$25,000 to \$30,000	13,090,548	12,514,570		25,605,118	1,716.28	6.28
\$30,000 to \$40,000 <sup>1</sup>						
\$30,000 to \$40,000	17,218,897	24,677,995	\$980,550	42,877,442	2,607.96	7.58
\$40,000 to \$50,000 <sup>1</sup>						
\$40,000 to \$50,000	10,843,413	22,970,377	1,204,400	35,118,190	4,145.21	9.30
\$50,000 to \$60,000 <sup>1</sup>						
\$50,000 to \$60,000	7,312,781	20,416,752	1,592,951	29,322,484	5,929.72	10.86
\$60,000 to \$70,000 <sup>1</sup>						
\$60,000 to \$70,000	5,128,253	18,162,265	1,396,033	24,686,551	7,989.18	12.36
\$70,000 to \$80,000 <sup>1</sup>						
\$70,000 to \$80,000	3,471,020	15,804,701	1,069,474	20,345,195	10,270.16	13.75
\$80,000 to \$90,000 <sup>1</sup>						
\$80,000 to \$90,000	2,921,666	14,504,651	1,122,286	18,548,603	12,925.86	15.28
\$90,000 to \$100,000 <sup>1</sup>						
\$90,000 to \$100,000	2,219,337	12,842,859	913,568	15,975,764	15,959.80	16.85
\$100,000 to \$150,000 <sup>1</sup>						
\$100,000 to \$150,000	6,046,073	46,273,218	3,400,099	55,719,390	23,821.89	19.85
\$150,000 to \$200,000 <sup>1</sup>						
\$150,000 to \$200,000	2,483,889	25,385,987	1,887,762	29,707,638	39,610.18	23.23
\$200,000 to \$250,000 <sup>1</sup>						
\$200,000 to \$250,000	1,449,134	15,776,986	1,569,622	18,795,742	54,010.75	24.32
\$250,000 to \$300,000 <sup>1</sup>						
\$250,000 to \$300,000	798,873	11,459,327	1,342,623	13,600,823	66,999.12	24.55
\$300,000 to \$400,000 <sup>1</sup>						
\$300,000 to \$400,000	1,039,579	16,609,176	1,752,851	19,401,606	89,822.25	25.71
\$400,000 to \$500,000 <sup>1</sup>						
\$400,000 to \$500,000	577,911	10,230,418	1,458,617	12,266,946	110,513.03	24.98
\$500,000 to \$750,000 <sup>1</sup>						
\$500,000 to \$750,000	662,948	13,490,258	1,929,298	16,082,504	156,140.82	25.72
\$750,000 to \$1,000,000 <sup>1</sup>						
\$750,000 to \$1,000,000	361,198	8,247,588	807,144	9,415,930	247,787.63	28.89
\$1,000,000 to \$1,500,000 <sup>1</sup>						
\$1,000,000 to \$1,500,000	344,529	6,880,330	2,509,604	9,734,553	249,603.92	20.79
\$1,500,000 to \$2,000,000 <sup>1</sup>						
\$1,500,000 to \$2,000,000	31,540	2,407,433	1,121,075	3,560,048	296,670.66	17.82
\$2,000,000 to \$3,000,000 <sup>1</sup>						
\$2,000,000 to \$3,000,000	143,216	4,390,041	1,487,902	6,021,159	501,763.25	21.37
\$3,000,000 to \$4,000,000 <sup>1</sup>						
\$3,000,000 to \$4,000,000	14,648	2,822,293	1,194,202	4,031,143	671,857.16	19.68
\$4,000,000 to \$5,000,000 <sup>1</sup>						
\$4,000,000 to \$5,000,000	(2)	(2)	(2)	(2)	(2)	(2)
\$5,000,000 and over <sup>1</sup>						
Classes grouped <sup>2</sup>						
Classes grouped <sup>2</sup>	12,045,099	396,473	12,441,572	2,488,314.40	33.96	
Total	285,605,298	348,859,583	29,186,624	663,651,505	86.21	2.67

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

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

TABLE 13.—*Personal returns—Simple and cumulative distribution by income classes*  
 [Income returned for the calendar year ended December 31, 1923]

Income class	Returns					
	Simple distribution		Cumulative distribution		Cumulative percentages	
	Number in each class	Per cent of total	Over the class below	Under the class above	Over the class below	Under the class above
Under \$1,000.	368,502	4.79	7,698,321	368,502	100	4.79
\$1,000 to \$2,000.	2,515,324	32.67	7,329,819	2,883,826	95.21	37.46
\$2,000 to \$3,000.	2,470,970	32.09	4,814,495	5,354,796	62.54	69.55
\$3,000 to \$4,000.	1,125,462	14.62	2,343,525	6,480,258	30.45	84.17
\$4,000 to \$5,000.	592,166	7.69	1,218,063	7,072,424	15.83	91.86
\$5,000 to \$6,000.	141,247	1.84	625,897	7,213,671	8.14	93.70
\$6,000 to \$7,000.	99,542	1.29	484,650	7,313,213	6.30	94.99
\$7,000 to \$8,000.	68,230	.899	385,108	7,382,443	5.01	95.889
\$8,000 to \$9,000.	48,885	.635	315,878	7,431,328	4.111	96.524
\$9,000 to \$10,000.	38,726	.503	266,993	7,470,054	3.476	97.027
\$10,000 to \$11,000.	28,971	.377	228,267	7,499,025	2.973	97.404
\$11,000 to \$12,000.	23,993	.313	199,296	7,523,018	2.596	97.717
\$12,000 to \$13,000.	19,492	.254	175,303	7,542,510	2.283	97.971
\$13,000 to \$14,000.	16,183	.211	155,811	7,558,693	2.029	98.182
\$14,000 to \$15,000.	13,867	.181	139,628	7,572,560	1.818	98.363
\$15,000 to \$20,000.	44,948	.584	125,761	7,617,508	1.637	98.947
\$20,000 to \$25,000.	24,347	.316	80,813	7,641,855	1.053	99.263
\$25,000 to \$30,000.	14,919	.194	56,466	7,656,774	.737	99.457
\$30,000 to \$40,000.	16,441	.215	41,547	7,673,215	.543	99.672
\$40,000 to \$50,000.	8,472	.110	25,106	7,681,687	.328	99.782
\$50,000 to \$60,000.	4,945	.064	16,634	7,686,632	.218	99.846
\$60,000 to \$70,000.	3,090	.041	11,689	7,689,722	.154	99.887
\$70,000 to \$80,000.	1,981	.026	8,599	7,691,703	.113	99.913
\$80,000 to \$90,000.	1,435	.019	6,618	7,693,138	.087	99.932
\$90,000 to \$100,000.	1,001	.013	5,183	7,694,139	.068	99.945
\$100,000 to \$150,000.	2,339	.031	4,182	7,696,478	.055	99.976
\$150,000 to \$200,000.	750	.0098	1,843	7,697,228	.024	99.9858
\$200,000 to \$250,000.	348	.0045	1,093	7,697,576	.0142	99.9903
\$250,000 to \$300,000.	203	.0026	745	7,697,779	.0097	99.9929
\$300,000 to \$400,000.	216	.0028	542	7,697,995	.0071	99.9957
\$400,000 to \$500,000.	111	.0015	326	7,698,106	.0043	99.9972
\$500,000 to \$750,000.	103	.0013	215	7,698,209	.0023	99.9985
\$750,000 to \$1,000,000.	38	.0005	112	7,698,247	.0015	99.9990
\$1,000,000 to \$1,500,000.	39	.00051	74	7,698,286	.0010	99.99951
\$1,500,000 to \$2,000,000.	12	.00017	35	7,698,298	.00049	99.99968
\$2,000,000 to \$3,000,000.	12	.00017	23	7,698,310	.00032	99.99985
\$3,000,000 to \$4,000,000.	6	.00008	11	7,698,316	.00015	99.99993
\$4,000,000 to \$5,000,000.	1	.00001	5	7,698,317	.00007	99.99994
\$5,000,000 and over.	4	.00006	4	7,698,321	.00006	100.
Classes grouped <sup>1</sup> .						
Total.	7,698,321	100				

<sup>1</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 3.—Personal returns—Simple and cumulative distribution by income classes—Continued

Income class	Net income					
	Simple distribution		Cumulative distribution		Cumulative per-	
	Amount in each class	Per cent	Over the class below	Under the class above	Over the class below	Under the class above
Under \$1,000	\$252,513,019	1.02	\$24,840,137,364	\$252,513,019	100	1.02
\$1,000 to \$2,000	3,683,428,617	14.83	24,587,624,345	3,935,941,636	98.98	15.85
\$2,000 to \$3,000	6,069,132,445	24.43	20,904,195,728	10,005,074,081	84.15	40.28
\$3,000 to \$4,000	3,811,676,376	15.35	14,835,063,283	13,816,750,457	59.72	55.63
\$4,000 to \$5,000	2,649,466,575	10.67	11,023,386,907	16,466,217,032	44.37	66.30
\$5,000 to \$6,000	776,601,532	3.13	8,373,920,332	17,242,818,564	33.70	69.43
\$6,000 to \$7,000	641,142,431	2.58	7,597,318,800	17,883,960,995	30.57	72.01
\$7,000 to \$8,000	517,274,863	2.08	6,956,176,369	18,401,235,858	27.99	74.09
\$8,000 to \$9,000	415,559,761	1.67	6,438,901,506	18,816,795,619	25.91	75.76
\$9,000 to \$10,000	367,412,942	1.48	6,023,341,745	19,184,208,561	24.24	77.24
\$10,000 to \$11,000	303,694,112	1.22	5,655,928,803	19,487,902,673	22.76	78.46
\$11,000 to \$12,000	275,879,982	1.11	5,352,234,691	19,763,782,655	21.54	79.57
\$12,000 to \$13,000	243,335,513	.98	5,076,354,709	20,007,118,168	20.43	80.55
\$13,000 to \$14,000	218,283,060	.88	4,833,019,196	20,225,411,228	19.45	81.43
\$14,000 to \$15,000	200,900,025	.81	4,614,726,136	20,426,311,253	18.57	82.24
\$15,000 to \$20,000	773,751,845	3.12	4,413,826,111	21,200,063,098	17.76	85.36
\$20,000 to \$25,000	542,507,052	2.18	3,640,074,266	21,742,570,150	14.64	87.54
\$25,000 to \$30,000	407,615,063	1.64	3,097,567,214	22,150,185,213	12.46	89.18
\$30,000 to \$40,000	505,631,990	2.28	2,689,952,151	22,715,817,203	10.82	91.46
\$40,000 to \$50,000	377,433,415	1.52	2,124,320,161	23,093,250,618	8.54	92.98
\$50,000 to \$60,000	268,934,757	1.09	1,746,886,746	23,363,185,375	7.02	94.07
\$60,000 to \$70,000	199,791,790	.80	1,476,951,989	23,562,977,165	5.93	94.87
\$70,000 to \$80,000	147,977,609	.60	1,277,160,199	23,710,954,774	5.13	95.47
\$80,000 to \$90,000	121,361,730	.49	1,129,182,590	23,832,316,504	4.53	95.96
\$90,000 to \$100,000	94,832,351	.38	1,007,820,860	23,927,148,855	4.04	96.34
\$100,000 to \$150,000	280,656,213	1.13	912,988,509	24,207,805,068	3.66	97.47
\$150,000 to \$200,000	127,882,393	.51	632,332,296	24,335,687,461	2.53	97.98
\$200,000 to \$250,000	77,299,661	.31	504,449,903	24,412,987,122	2.02	98.29
\$250,000 to \$300,000	55,401,958	.22	427,150,242	24,468,389,080	1.71	98.51
\$300,000 to \$400,000	75,471,811	.30	371,748,284	24,543,860,891	1.49	98.81
\$400,000 to \$500,000	49,097,383	.19	296,276,473	24,592,958,274	1.19	99.00
\$500,000 to \$750,000	62,515,897	.25	247,179,090	24,655,474,171	1.00	99.25
\$750,000 to \$1,000,000	32,591,312	.13	184,663,193	24,688,065,483	.75	99.38
\$1,000,000 to \$1,500,000	46,811,543	.19	152,071,881	24,734,877,026	.62	99.57
\$1,500,000 to \$2,000,000	19,968,575	.08	105,260,338	24,754,845,601	.43	99.65
\$2,000,000 to \$3,000,000	28,172,015	.11	83,291,763	24,783,017,616	.35	99.76
\$3,000,000 to \$4,000,000	20,480,046	.09	57,119,748	24,803,497,662	.24	99.85
\$4,000,000 to \$5,000,000	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000,000 and over	(1)	(1)	(1)	(1)	(1)	(1)
Classes grouped 1	36,639,702	.15	36,639,702	24,840,137,362	.15	100
Total	24,840,137,364	100	-----	-----	-----	-----

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

TABLE 3.—*Personal returns—Simple and cumulative distribution by income classes—Continued*

Income class	Tax					
	Simple distribution		Cumulative distribution		Cumulative percentages	
	Amount in each class	Per cent	Over the class below	Under the class above	Over the class below	Under the class above
Under \$1,000-----	\$316,602	0.05	\$663,651,505	\$316,602	100	0.05
\$1,000 to \$2,000-----	18,190,038	2.74	663,334,903	18,506,640	99.95	2.79
\$2,000 to \$3,000-----	16,570,881	2.50	645,144,865	35,077,521	97.21	5.29
\$3,000 to \$4,000-----	20,804,454	3.13	628,573,984	55,881,975	94.71	8.42
\$4,000 to \$5,000-----	25,165,340	3.79	607,769,530	81,047,315	91.58	12.21
\$5,000 to \$6,000-----	11,983,852	1.81	582,604,190	93,031,167	87.79	14.02
\$6,000 to \$7,000-----	11,599,310	1.75	570,620,338	104,630,477	85.98	15.77
\$7,000 to \$8,000-----	11,331,493	1.71	559,021,028	115,961,970	84.23	17.48
\$8,000 to \$9,000-----	10,362,844	1.56	547,689,533	126,324,814	82.52	19.04
\$9,000 to \$10,000-----	10,202,579	1.54	537,326,691	136,527,393	80.96	20.58
\$10,000 to \$11,000-----	9,096,139	1.37	527,124,112	145,623,532	79.42	21.95
\$11,000 to \$12,000-----	8,939,251	1.35	518,027,973	154,562,783	78.05	23.30
\$12,000 to \$13,000-----	8,317,810	1.28	509,088,722	162,880,593	76.70	24.55
\$13,000 to \$14,000-----	7,889,537	1.19	500,770,912	170,770,130	75.45	25.74
\$14,000 to \$15,000-----	7,656,035	1.15	492,881,375	178,426,165	74.26	26.89
\$15,000 to \$20,000-----	33,400,473	5.03	485,225,340	211,826,638	73.11	31.92
\$20,000 to \$25,000-----	28,566,466	4.30	451,824,867	240,393,104	68.08	36.22
\$25,000 to \$30,000-----	25,605,118	3.86	423,258,401	265,998,222	63.78	40.08
\$30,000 to \$40,000-----	42,877,442	6.46	397,653,283	308,875,664	59.92	46.54
\$40,000 to \$50,000-----	35,118,190	5.29	354,775,841	343,993,854	53.46	51.83
\$50,000 to \$60,000-----	29,322,484	4.42	319,657,651	373,316,338	48.17	56.26
\$60,000 to \$70,000-----	24,686,551	3.72	290,335,167	398,002,889	43.75	59.97
\$70,000 to \$80,000-----	20,345,195	3.07	265,648,616	418,348,084	40.03	63.04
\$80,000 to \$90,000-----	18,548,603	2.79	245,303,421	436,896,687	36.96	65.83
\$90,000 to \$100,000-----	15,975,764	2.41	226,754,818	452,872,451	34.17	68.24
\$100,000 to \$150,000-----	55,719,380	8.40	210,779,054	508,591,841	31.76	76.64
\$150,000 to \$200,000-----	29,707,638	4.48	155,059,664	588,299,479	23.36	81.12
\$200,000 to \$250,000-----	18,795,742	2.83	125,352,026	557,093,221	18.88	83.95
\$250,000 to \$300,000-----	13,600,823	2.05	106,556,284	570,696,044	16.05	86.00
\$300,000 to \$400,000-----	19,401,606	2.92	92,955,461	590,097,650	14.00	88.92
\$400,000 to \$500,000-----	12,266,946	1.85	73,553,855	602,364,596	11.08	90.77
\$500,000 to \$750,000-----	16,082,504	2.42	61,286,909	618,447,100	9.23	93.19
\$750,000 to \$1,000,000-----	9,415,930	1.42	45,204,405	627,863,030	6.81	94.61
\$1,000,000 to \$1,500,000-----	9,734,553	1.47	35,788,475	637,597,583	5.39	96.08
\$1,500,000 to \$2,000,000-----	3,560,048	.54	26,053,922	641,157,631	3.92	96.62
\$2,000,000 to \$3,000,000-----	6,021,159	.91	22,493,874	647,178,794	3.38	97.53
\$3,000,000 to \$4,000,000-----	4,031,143	.60	16,472,715	651,209,933	2.47	98.13
\$4,000,000 to \$5,000,000-----	(1)	(1)	(1)	(1)	(1)	(1)
\$5,000,000 and over-----	(1)	(1)	(1)	(1)	(1)	(1)
Classes grouped <sup>1</sup> -----	12,441,572	1.87	12,441,572	663,651,505	1.87	100
Total-----	663,651,505	100	-----	-----	-----	-----

<sup>1</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 4.—*Personal returns—Sex and family relationship—Distribution by States, for the United States*

[Income returned for the calendar year ended Dec. 31, 1923]

States	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns			Men—Heads of families		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax
Alabama.....	32,907	\$116,844,576	\$1,918,661	2,901	\$8,127,200	\$124,658
Alaska <sup>1</sup> .....						
Arizona.....	13,547	37,482,266	152,792	828	2,069,675	10,829
Arkansas.....	25,277	83,525,968	1,423,023	1,954	5,022,078	72,518
California.....	296,619	1,143,705,702	25,399,849	22,359	68,496,417	1,228,027
Colorado.....	46,300	146,126,556	2,183,573	4,087	9,723,551	95,076
Connecticut.....	77,658	293,613,828	6,705,331	8,164	21,843,814	413,808
Delaware.....	10,956	38,246,505	921,080	1,183	3,145,244	52,650
District of Columbia.....	40,654	190,694,239	5,051,943	3,480	11,301,154	218,504
Florida.....	32,074	114,913,151	2,627,284	2,693	7,365,896	92,697
Georgia.....	47,086	166,140,380	2,741,949	3,476	10,335,312	158,366
Hawaii.....	8,089	29,651,036	787,288	715	1,372,733	17,911
Idaho.....	15,399	38,084,710	112,017	906	1,898,061	11,022
Illinois.....	392,813	1,558,777,708	41,149,941	31,821	99,349,041	2,020,911
Indiana.....	110,112	372,739,154	5,612,520	10,984	26,864,021	251,734
Iowa.....	82,258	257,116,398	2,617,457	8,977	19,921,942	137,377
Kansas.....	57,500	163,348,949	3,190,120	3,498	8,414,974	64,763
Kentucky.....	53,598	153,171,356	2,551,243	4,810	13,358,330	171,443
Louisiana.....	36,183	102,388,308	519,435	3,697	10,502,570	182,075
Maine.....	27,180	96,261,080	1,658,218	2,804	6,778,094	92,374
Maryland.....	73,141	266,983,448	7,529,389	6,223	19,865,990	465,680
Massachusetts.....	210,016	875,930,757	27,040,490	24,337	71,838,606	1,846,280
Michigan.....	215,002	756,970,116	20,146,111	13,880	39,466,675	913,957
Minnesota.....	49,276	206,741,504	4,583,490	18,594	40,454,957	186,178
Mississippi.....	17,708	61,115,942	1,250,825	1,611	4,624,208	72,325
Missouri.....	117,211	425,190,296	8,471,965	10,301	28,807,794	396,666
Montana.....	26,423	71,575,471	424,029	1,570	3,564,165	39,171
Nebraska.....	44,178	143,750,522	1,814,898	3,568	9,057,174	90,554
Nevada.....	5,351	14,957,642	88,223	418	981,933	6,617
New Hampshire.....	21,105	71,532,541	1,031,712	1,683	4,476,098	47,871
New Jersey.....	176,055	736,675,694	20,255,691	15,177	49,424,109	952,394
New Mexico.....	7,243	20,083,689	88,961	600	1,434,228	6,146
New York.....	682,117	2,947,429,089	118,167,876	67,119	223,423,460	6,392,599
North Carolina.....	45,694	153,581,897	3,385,187	3,326	9,582,771	150,720
North Dakota.....	12,220	32,901,159	177,946	478	1,137,419	6,344
Ohio.....	283,540	1,021,092,769	21,643,728	27,368	73,320,999	1,100,536
Oklahoma.....	48,299	170,571,749	2,894,756	2,757	7,543,755	85,115
Oregon.....	40,279	130,876,065	1,788,391	2,972	7,302,417	66,459
Pennsylvania.....	442,656	1,699,357,070	47,493,079	47,814	140,003,964	3,902,596
Rhode Island.....	37,022	137,421,407	4,230,194	4,198	10,712,298	134,334
South Carolina.....	17,733	63,245,728	1,109,187	1,440	4,874,164	116,263
South Dakota.....	13,386	36,596,618	225,894	857	1,951,815	7,624
Tennessee.....	45,755	167,785,576	3,034,771	3,918	11,586,015	178,256
Texas.....	116,813	336,096,884	1,745,364	8,619	23,064,315	225,819
Utah.....	20,054	61,090,028	520,264	1,182	2,820,503	21,257
Vermont.....	12,340	43,030,412	505,292	1,105	2,966,995	76,398
Virginia.....	46,630	171,526,933	2,566,279	3,799	10,993,433	128,236
Washington.....	76,168	208,239,444	948,211	5,075	12,717,199	123,311
West Virginia.....	54,833	188,705,130	2,559,483	4,514	12,436,629	210,887
Wisconsin.....	126,318	396,670,003	6,418,504	8,985	22,827,842	277,463
Wyoming.....	14,953	42,125,891	324,400	857	2,074,042	15,659
Total.....	4,505,729	16,762,983,344	418,258,314	413,682	1,191,732,079	23,658,958

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

TABLE 4.—*Personal returns—Sex and family relationship—Distribution by States, for the United States—Continued.*

States	Women—Heads of families			All other—Men		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax
Alabama.....	886	\$2,372,280	\$23,128	10,194	\$21,182,348	\$490,372
Alaska <sup>1</sup> .....						
Arizona.....	370	842,034	2,782	5,785	10,223,391	146,089
Arkansas.....	426	1,222,162	15,274	5,435	12,317,602	255,340
California.....	12,397	34,684,491	633,896	121,071	259,591,744	5,859,568
Colorado.....	1,342	3,367,814	81,268	13,808	24,191,037	395,760
Connecticut.....	2,514	8,100,251	174,713	38,367	76,685,101	1,534,737
Delaware.....	383	949,647	7,797	4,272	7,957,844	128,686
District of Columbia.....	2,575	7,225,674	129,042	13,654	35,570,976	1,127,933
Florida.....	1,223	3,286,537	35,520	8,748	18,324,876	500,323
Georgia.....	1,650	4,272,097	33,556	12,438	26,421,478	482,311
Hawaii.....	295	956,581	42,900	1,917	4,880,701	165,045
Idaho.....	287	589,428	1,422	6,007	9,709,171	117,060
Illinois.....	10,445	34,818,185	776,779	161,377	351,730,844	9,900,702
Indiana.....	2,778	6,485,879	45,938	42,420	75,634,271	1,138,190
Iowa.....	2,096	4,326,416	25,349	30,962	55,309,404	769,825
Kansas.....	1,088	2,109,207	11,680	16,151	27,373,686	419,883
Kentucky.....	1,754	4,768,377	55,303	11,882	25,328,988	503,919
Louisiana.....	1,314	3,719,461	53,279	13,738	30,920,205	994,638
Maine.....	1,087	2,488,541	17,249	10,659	19,916,485	328,360
Maryland.....	2,591	8,124,293	296,319	31,269	63,511,817	1,587,818
Massachusetts.....	10,489	26,953,109	526,847	91,071	221,405,657	6,392,452
Michigan.....	4,401	12,809,667	222,779	83,512	152,249,092	4,219,630
Minnesota.....	8,610	17,252,168	114,297	40,027	70,127,142	1,152,938
Mississippi.....	502	1,283,831	14,674	5,646	11,097,693	207,688
Missouri.....	3,770	11,079,361	513,179	40,835	84,022,953	1,861,017
Montana.....	585	1,152,935	7,935	11,701	18,684,696	194,138
Nebraska.....	1,064	2,356,617	9,690	14,234	26,385,766	410,671
Nevada.....	98	273,262	3,230	3,494	6,014,679	80,996
New Hampshire.....	704	1,725,980	25,661	9,363	16,845,931	240,923
New Jersey.....	6,067	19,429,664	302,357	56,267	127,739,294	3,736,136
New Mexico.....	136	414,384	8,207	2,828	5,493,881	90,924
New York.....	31,478	102,496,316	3,356,280	263,361	675,868,494	30,143,956
North Carolina.....	1,551	3,981,085	72,266	11,352	23,582,245	515,232
North Dakota.....	107	276,152	2,552	3,998	6,545,094	64,861
Ohio.....	7,740	20,819,018	445,269	100,793	217,185,262	4,964,598
Oklahoma.....	1,068	2,597,535	36,910	13,119	28,157,295	555,671
Oregon.....	1,153	2,786,226	70,296	18,517	34,924,262	601,283
Pennsylvania.....	13,649	43,955,178	1,478,621	161,358	351,075,279	9,343,402
Rhode Island.....	1,588	4,118,637	94,534	13,525	29,932,557	850,581
South Carolina.....	570	1,424,569	15,074	5,746	10,894,692	171,538
South Dakota.....	292	576,434	1,282	3,601	8,459,609	89,809
Tennessee.....	1,377	3,561,895	43,442	11,067	25,668,561	590,924
Texas.....	5,417	14,063,815	169,606	39,193	80,884,312	1,822,571
Utah.....	330	904,203	17,880	6,576	10,478,037	111,369
Vermont.....	449	987,921	8,349	5,255	9,577,982	233,135
Virginia.....	2,012	5,524,689	39,891	16,567	34,408,981	577,328
Washington.....	1,225	3,128,365	48,830	33,121	55,502,940	792,674
West Virginia.....	1,088	2,673,077	27,802	23,060	41,596,903	719,360
Wisconsin.....	2,448	5,967,493	64,077	39,540	81,254,332	1,369,318
Wyoming.....	199	431,783	2,965	6,150	10,725,498	152,068
Total.....	157,669	449,677,714	10,207,976	1,697,031	3,633,625,088	99,193,757

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

TABLE 4.—*Personal returns—Sex and family relationship—Distribution by States, for the United States—Continued*

States	All other—Women			Wives making separate returns from husbands		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax
Alabama.....	3,627	\$7,358,268	\$132,774	534	\$3,179,718	\$151,382
Alaska <sup>1</sup> .....						
Arizona.....	1,353	2,362,777	51,921	214	715,432	21,480
Arkansas.....	1,989	4,534,045	93,665	707	3,171,779	190,596
California.....	51,109	117,045,063	3,051,767	12,778	60,993,015	2,754,485
Colorado.....	5,671	11,131,806	207,277	1,158	6,031,960	306,778
Connecticut.....	17,778	50,311,743	1,502,609	5,339	23,249,982	867,986
Delaware.....	1,955	4,437,881	132,471	453	2,449,564	159,409
District of Columbia.....	13,226	28,184,362	870,910	2,207	11,645,829	684,718
Florida.....	3,944	8,682,036	187,743	909	3,927,764	160,388
Georgia.....	5,750	10,958,819	151,008	941	4,760,258	198,469
Hawaii.....	1,067	3,612,954	195,211	338	1,855,245	110,921
Idaho.....	933	1,486,229	16,876	178	464,052	9,585
Illinois.....	62,779	146,241,631	4,845,173	17,254	82,042,713	4,186,623
Indiana.....	10,790	19,892,790	348,499	1,747	8,927,957	485,887
Iowa.....	10,528	21,401,426	365,331	1,043	5,166,745	211,131
Kansas.....	7,276	11,582,460	158,041	778	2,517,262	74,470
Kentucky.....	5,733	11,954,128	260,248	1,314	5,834,700	181,804
Louisiana.....	4,378	10,244,805	363,453	1,038	3,034,140	57,436
Maine.....	5,817	13,961,396	541,002	888	3,558,613	148,493
Maryland.....	11,679	29,822,646	1,133,555	2,867	12,951,390	527,678
Massachusetts.....	58,128	141,152,521	3,657,646	21,059	75,735,344	3,064,278
Michigan.....	27,887	54,345,677	1,116,104	5,390	26,091,859	1,432,436
Minnesota.....	13,704	23,809,234	548,336	4,149	13,991,777	498,288
Mississippi.....	1,876	3,375,195	65,607	508	1,997,140	74,320
Missouri.....	17,250	37,287,425	1,018,805	2,915	18,887,691	823,586
Montana.....	2,212	3,369,586	37,736	318	909,094	18,397
Nebraska.....	6,177	9,950,061	119,502	1,324	3,652,422	88,942
Nevada.....	409	753,524	11,498	93	230,449	2,255
New Hampshire.....	3,326	7,772,214	191,692	695	2,499,358	105,291
New Jersey.....	31,284	76,084,392	2,571,262	8,653	41,334,024	2,464,802
New Mexico.....	657	1,172,714	13,968	114	337,073	7,360
New York.....	143,426	394,925,798	18,798,464	34,153	221,171,740	15,452,390
North Carolina.....	5,453	10,464,898	274,152	813	5,145,722	369,700
North Dakota.....	1,085	1,676,460	13,518	166	437,712	11,067
Ohio.....	36,615	81,111,833	1,852,137	6,961	44,160,636	3,055,609
Oklahoma.....	4,180	7,923,776	132,537	766	4,499,067	204,937
Oregon.....	5,731	10,748,239	190,054	471	3,216,804	175,321
Pennsylvania.....	59,939	160,649,813	5,784,978	15,062	83,710,167	5,353,954
Rhode Island.....	8,367	22,122,904	767,450	2,264	10,441,709	580,996
South Carolina.....	2,176	4,327,793	74,998	360	2,264,419	68,235
South Dakota.....	1,639	2,207,421	16,717	153	378,964	8,986
Tennessee.....	5,271	10,854,655	216,471	1,693	6,577,246	219,941
Texas.....	13,233	28,348,509	715,570	2,008	5,669,930	111,797
Utah.....	1,583	2,833,045	24,452	517	1,817,490	30,686
Vermont.....	2,286	6,772,370	362,737	317	1,464,329	56,911
Virginia.....	6,900	14,362,354	203,472	1,543	5,770,555	154,088
Washington.....	9,864	15,938,258	328,980	1,647	4,110,813	72,318
West Virginia.....	4,837	10,117,490	174,376	931	4,813,973	183,947
Wisconsin.....	14,401	29,773,855	535,089	2,358	10,546,403	354,625
Wyoming.....	802	1,288,856	12,457	285	729,984	13,220
Total.....	718,080	1,690,728,371	54,440,299	170,573	849,072,012	46,548,422

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

TABLE 4.—*Personal returns—Sex and family relationship—Distribution by States, for the United States—Continued*

States	Community property income			Grand total		
	Num- ber of re- turns	Net income	Tax	Number of returns	Net income	Tax
Alabama				51,049	\$159,064,390	\$2,840,975
Alaska <sup>1</sup>						
Arizona	802	\$5,830,899	\$217,207	22,899	59,526,474	603,100
Arkansas				35,788	109,793,634	2,050,416
California	776	13,586,366	1,031,188	517,109	1,697,902,803	39,958,780
Colorado				72,366	200,572,724	3,267,732
Connecticut				149,820	473,804,719	11,199,184
Delaware				19,202	57,186,685	1,402,093
District of Columbia				75,796	234,622,234	8,083,050
Florida				49,591	156,500,260	3,693,955
Georgia				71,341	222,888,344	3,766,159
Hawaii				12,421	42,829,250	3,119,276
Idaho	1,302	6,161,682	158,214	25,012	58,393,333	426,196
Illinois				676,489	2,272,960,122	62,880,129
Indiana				178,831	510,507,072	7,882,768
Iowa				135,864	363,242,331	4,126,470
Kansas				86,291	215,346,538	2,118,957
Kentucky				79,091	214,415,879	3,723,960
Louisiana	7,092	52,992,961	2,268,188	67,440	213,802,450	4,438,454
Maine				48,435	142,964,209	2,785,696
Maryland				127,770	401,259,584	11,540,437
Massachusetts				415,100	1,413,015,994	42,527,993
Michigan				350,072	1,041,933,086	28,051,017
Minnesota				134,360	372,376,782	7,083,527
Mississippi				27,851	83,494,009	1,685,439
Missouri				192,282	605,275,520	13,055,218
Montana				42,809	99,255,947	721,406
Nebraska				70,545	195,152,562	2,534,257
Nevada	604	2,500,122	48,472	10,467	25,711,611	241,291
New Hampshire				36,876	104,852,122	1,643,150
New Jersey				298,503	1,050,741,177	30,552,642
New Mexico	624	3,731,641	121,788	12,202	32,667,610	337,354
New York				1,221,654	4,565,314,898	192,311,565
North Carolina				68,191	206,638,618	4,767,257
North Dakota				18,054	42,973,996	276,288
Ohio				463,017	1,457,696,567	33,061,877
Oklahoma				70,189	221,293,177	3,909,926
Oregon				69,123	189,854,013	2,891,804
Pennsylvania				740,478	2,478,751,471	73,266,630
Rhode Island				66,965	214,749,602	6,658,069
South Carolina				28,225	87,031,355	1,555,315
South Dakota				21,928	50,170,861	350,312
Tennessee				69,081	226,033,948	4,283,805
Texas	15,400	125,367,045	5,887,295	200,688	613,494,900	10,678,022
Utah				30,242	79,943,306	725,908
Vermont				21,752	64,800,009	1,332,822
Virginia				77,451	242,586,945	3,669,294
Washington	8,957	52,348,040	1,611,477	136,057	351,985,059	3,925,801
West Virginia				89,263	260,343,202	3,875,864
Wisconsin				194,050	547,039,928	9,019,076
Wyoming				23,246	57,376,054	520,769
Total	35,557	262,318,756	11,343,770	7,698,321	24,840,137,364	663,651,505

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

TABLE 5.—Personal returns—Sex and family relationship—Distribution by income classes for the United States

[Income returned for the calendar year ended Dec. 31, 1923]

Income class	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns			Men—Heads of families		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax
Under \$1,000 <sup>1</sup>	104,666	\$64,151,548	\$18,575	10,334	\$7,167,405	-----
Under \$1,000	1,403	736,642	-----	-----	-----	-----
\$1,000 to \$2,000 <sup>1</sup>	517,603	843,058,136	-----	170,969	264,291,960	-----
\$1,000 to \$2,000	112,583	159,727,327	162,456	6,542	9,239,527	\$892
\$2,000 to \$3,000 <sup>1</sup>	1,583,015	3,851,718,795	-----	107,591	254,409,174	-----
\$2,000 to \$3,000	342,294	929,871,533	2,399,723	21,911	59,198,879	134,575
\$3,000 to \$4,000 <sup>1</sup>	308,148	1,024,510,673	-----	11,025	36,768,102	-----
\$3,000 to \$4,000	608,907	2,070,988,950	11,633,210	34,715	120,068,633	691,128
\$4,000 to \$5,000 <sup>1</sup>	51,530	225,879,285	-----	2,087	9,244,814	-----
\$4,000 to \$5,000	411,820	1,847,297,051	17,627,619	22,292	100,057,461	937,508
\$5,000 to \$6,000 <sup>1</sup>	2,228	12,227,204	-----	97	530,367	-----
\$5,000 to \$6,000	105,833	582,374,456	8,493,120	5,759	31,700,870	531,353
\$6,000 to \$7,000 <sup>1</sup>	75,514	485,503,865	8,175,785	4,271	27,624,347	474,468
\$7,000 to \$8,000 <sup>1</sup>	51,313	383,208,032	8,157,818	3,016	22,555,164	475,084
\$8,000 to \$9,000 <sup>1</sup>	35,863	305,188,856	7,487,803	2,127	18,043,397	404,874
\$9,000 to \$10,000 <sup>1</sup>	28,049	266,071,328	7,401,926	1,644	15,610,698	522,424
\$10,000 to \$11,000 <sup>1</sup>	20,429	214,199,507	6,576,179	1,165	12,198,127	334,224
\$11,000 to \$12,000 <sup>1</sup>	17,064	196,196,712	6,544,008	1,043	12,028,552	400,281
\$12,000 to \$13,000 <sup>1</sup>	13,620	170,018,505	5,845,968	783	9,796,571	399,607
\$13,000 to \$14,000 <sup>1</sup>	11,272	152,029,038	5,606,372	688	9,291,629	351,364
\$14,000 to \$15,000 <sup>1</sup>	9,617	139,296,046	5,397,592	622	9,021,131	401,551
\$15,000 to \$20,000 <sup>1</sup>	30,466	524,143,189	24,490,161	1,914	32,975,322	1,859,151
\$20,000 to \$25,000 <sup>1</sup>	16,232	361,712,824	20,021,015	971	21,592,195	1,170,603
\$25,000 to \$30,000 <sup>1</sup>	9,838	268,605,528	17,711,190	613	16,776,710	1,077,444
\$30,000 to \$40,000 <sup>1</sup>	10,667	367,248,484	30,015,781	636	21,811,798	1,694,179
\$40,000 to \$50,000 <sup>1</sup>	5,463	243,260,944	24,458,508	283	12,547,114	1,191,532
\$50,000 to \$60,000 <sup>1</sup>	3,110	169,705,252	18,980,247	181	9,951,932	1,110,018
\$60,000 to \$70,000 <sup>1</sup>	1,908	123,289,382	16,392,892	118	7,583,693	917,309
\$70,000 to \$80,000 <sup>1</sup>	1,237	92,308,288	13,071,979	68	5,028,500	711,935
\$80,000 to \$90,000 <sup>1</sup>	905	76,551,362	12,048,603	41	3,478,825	569,886
\$90,000 to \$100,000 <sup>1</sup>	625	59,153,700	10,184,510	39	3,700,559	698,903
\$100,000 to \$150,000 <sup>1</sup>	1,428	170,879,980	35,616,931	82	9,703,450	1,959,490
\$150,000 to \$200,000 <sup>1</sup>	459	78,392,261	18,252,444	16	2,748,136	603,016
\$200,000 to \$250,000 <sup>1</sup>	201	44,854,552	11,041,036	14	3,146,663	787,937
\$250,000 to \$300,000 <sup>1</sup>	116	31,475,479	7,881,036	6	1,655,046	365,819
\$300,000 to \$400,000 <sup>1</sup>	111	39,357,382	9,669,785	12	4,242,057	1,225,420
\$400,000 to \$500,000 <sup>1</sup>	65	28,795,758	7,559,984	2	944,282	103,166
\$500,000 to \$750,000 <sup>1</sup>	59	35,344,844	8,258,115	4	2,440,075	672,516
\$750,000 to \$1,000,000 <sup>1</sup>	22	19,047,717	5,630,381	-----	-----	-----
\$1,000,000 to \$1,500,000 <sup>1</sup>	23	27,767,163	6,041,488	-----	-----	-----
\$1,500,000 to \$2,000,000 <sup>1</sup>	10	16,808,466	3,103,997	-----	-----	-----
\$2,000,000 to \$3,000,000 <sup>1</sup>	4	9,619,704	1,325,603	1	2,527,914	881,301
\$3,000,000 to \$4,000,000 <sup>1</sup>	4	13,717,892	2,532,902	-----	-----	-----
\$4,000,000 to \$5,000,000 <sup>1</sup>	1	(2)	(2)	-----	-----	-----
\$5,000,000 and over <sup>1</sup>	4	(2)	(2)	-----	-----	-----
Classes grouped <sup>2</sup>		36,639,702	12,441,572	-----	-----	-----
Total	4,505,729	16,762,983,344	418,258,314	413,682	1,191,732,079	23,658,958

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 5.—*Personal returns—Sex and family relationship—Distribution by income classes for the United States—Continued*

Income class	Women—Heads of families			All other—Men		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax
				Income class	Net income	Tax
Under \$1,000 <sup>1</sup>	6,001	\$4,309,242	-----	132,435	\$96,585,770	-----
Under \$1,000				911	500,938	\$9,291
\$1,000 to \$2,000 <sup>1</sup>	78,087	114,266,964	-----	84,087	112,457,751	-----
\$1,000 to \$2,000	2,750	3,858,935	\$1,386	1,036,981	1,488,740,034	13,061,630
\$2,000 to \$3,000 <sup>1</sup>	30,805	73,194,634	-----	6,311	14,971,129	-----
\$2,000 to \$3,000	4,978	13,464,781	25,286	253,853	604,252,964	10,309,862
\$3,000 to \$4,000 <sup>1</sup>	4,475	15,042,806	-----	3,545	12,157,591	-----
\$3,000 to \$4,000	10,722	37,000,839	186,923	76,675	262,390,245	5,019,449
\$4,000 to \$5,000 <sup>1</sup>	2,610	11,535,561	-----	3,453	15,363,850	-----
\$4,000 to \$5,000	6,928	30,930,619	267,846	43,870	195,662,056	3,407,215
\$5,000 to \$6,000 <sup>1</sup>	153	833,918	-----	266	1,466,110	-----
\$5,000 to \$6,000	1,749	9,647,072	156,913	11,321	61,980,765	1,507,587
\$6,000 to \$7,000	1,487	9,637,291	134,073	7,970	51,655,298	1,479,738
\$7,000 to \$8,000	1,187	8,886,210	193,946	5,784	43,271,803	1,252,882
\$8,000 to \$9,000	829	7,027,942	181,284	4,124	34,959,615	1,175,019
\$9,000 to \$10,000	678	6,427,588	154,002	3,434	32,573,956	1,049,347
\$10,000 to \$11,000	508	5,329,404	110,985	2,706	28,313,593	949,334
\$11,000 to \$12,000	405	4,645,440	91,549	2,123	24,430,551	922,121
\$12,000 to \$13,000	388	4,846,669	119,285	1,777	22,150,322	868,451
\$13,000 to \$14,000	288	3,881,344	101,315	1,443	19,461,894	840,586
\$14,000 to \$15,000	244	3,581,086	138,099	1,282	18,592,586	779,204
\$15,000 to \$20,000	876	15,073,158	578,424	4,225	72,758,231	2,239,862
\$20,000 to \$25,000	461	10,249,287	449,383	2,337	52,078,472	2,728,990
\$25,000 to \$30,000	292	7,992,304	439,686	1,544	42,275,229	2,587,361
\$30,000 to \$40,000	304	10,447,057	686,700	1,671	57,521,606	3,963,916
\$40,000 to \$50,000	155	6,910,279	566,129	862	38,490,498	2,491,740
\$50,000 to \$60,000	92	4,994,569	487,757	583	31,799,150	3,481,546
\$60,000 to \$70,000	62	4,007,969	436,442	368	23,864,221	2,344,491
\$70,000 to \$80,000	36	2,698,198	360,213	243	18,240,763	2,451,434
\$80,000 to \$90,000	32	2,710,002	381,647	154	13,015,657	1,943,400
\$90,000 to \$100,000	27	2,558,166	421,420	125	11,866,417	1,922,363
\$100,000 to \$150,000	33	3,996,156	820,674	281	33,839,927	6,670,305
\$150,000 to \$200,000	11	1,807,932	421,996	112	19,082,090	4,549,513
\$200,000 to \$250,000	7	1,522,180	413,748	48	10,557,141	2,548,387
\$250,000 to \$300,000	1	275,692	85,710	36	10,026,471	2,315,701
\$300,000 to \$400,000	2	686,213	235,196	46	15,606,699	4,071,295
\$400,000 to \$500,000	1	431,891	66,109	11	5,018,505	1,260,725
\$500,000 to \$750,000	1	706,843	248,637	16	9,809,377	2,586,508
\$750,000 to \$1,000,000	2	1,802,618	684,724	6	5,154,197	1,358,707
\$1,000,000 to \$1,500,000	2	2,526,875	560,489	6	6,974,874	1,580,060
\$1,500,000 to \$2,000,000				1	1,525,323	142,909
\$2,000,000 to \$3,000,000				4	8,760,495	2,143,880
\$3,000,000 to \$4,000,000				1	3,430,024	1,178,858
\$4,000,000 to \$5,000,000						
\$5,000,000 and over						
Classes grouped <sup>2</sup>						
Total	157,669	440,677,714	10,207,976	1,697,031	3,633,625,088	99,193,757

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 5.—Personal returns—Sex and family relationship—Distribution by income classes for the United States—Continued

Income class	All other—Women			Wives making separate returns from husbands		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax
Under \$1,000 <sup>1</sup>	77,396	\$59,689,216	\$4,020	11,192	\$6,402,916	
Under \$1,000	483	162,081		23,678	12,755,749	\$284,672
\$1,000 to \$2,000 <sup>1</sup>	66,726	86,299,817		8,458	11,927,030	
\$1,000 to \$2,000	395,372	538,112,647	4,200,820	33,279	48,797,146	760,708
\$2,000 to \$3,000 <sup>1</sup>	8,701	21,263,700		4,392	10,720,659	
\$2,000 to \$3,000	73,908	178,060,359	2,720,667	22,255	55,536,720	978,850
\$3,000 to \$4,000 <sup>1</sup>	5,152	17,607,322		3,669	12,658,930	
\$3,000 to \$4,000	32,565	112,013,480	1,820,584	15,920	55,670,671	924,120
\$4,000 to \$5,000 <sup>1</sup>	4,864	21,703,144		4,417	19,736,837	
\$4,000 to \$5,000	18,892	85,028,496	1,460,205	12,778	57,496,971	860,857
\$5,000 to \$6,000 <sup>1</sup>	640	3,498,108		494	2,712,589	
\$5,000 to \$6,000	5,155	28,235,859	547,028	3,808	20,910,369	365,251
\$6,000 to \$7,000	4,231	27,374,763	616,788	3,578	23,191,063	393,389
\$7,000 to \$8,000	3,412	25,495,611	575,629	2,719	20,441,744	411,188
\$8,000 to \$9,000	2,589	21,929,993	515,534	2,128	18,005,809	377,668
\$9,000 to \$10,000	2,123	20,178,070	476,152	1,809	17,158,378	379,073
\$10,000 to \$11,000	1,787	18,775,789	533,412	1,557	16,306,878	371,614
\$11,000 to \$12,000	1,364	15,680,293	407,099	1,351	15,530,999	357,441
\$12,000 to \$13,000	1,232	15,392,333	474,557	1,155	14,425,200	426,152
\$13,000 to \$14,000	1,009	13,595,818	418,619	1,061	14,331,507	404,648
\$14,000 to \$15,000	906	13,138,538	360,706	846	12,248,494	385,172
\$15,000 to \$20,000	3,067	52,853,038	1,469,178	3,130	54,158,214	1,547,643
\$20,000 to \$25,000	1,833	40,865,411	1,739,259	1,868	41,704,718	1,707,100
\$25,000 to \$30,000	1,113	30,542,543	1,598,824	1,174	32,017,383	1,594,633
\$30,000 to \$40,000	1,314	45,036,378	2,259,170	1,465	50,464,330	3,164,609
\$40,000 to \$50,000	713	31,840,118	2,680,296	797	35,547,749	2,871,541
\$50,000 to \$60,000	405	22,271,078	2,207,095	458	24,960,573	2,390,400
\$60,000 to \$70,000	295	19,071,081	2,104,340	275	17,803,650	1,961,981
\$70,000 to \$80,000	172	12,882,554	1,641,032	200	14,952,775	1,853,716
\$80,000 to \$90,000	130	10,994,662	1,548,166	152	12,812,186	1,799,860
\$90,000 to \$100,000	93	8,843,085	1,387,261	81	7,676,476	1,203,530
\$100,000 to \$150,000	251	30,307,097	5,377,242	234	28,264,527	4,560,195
\$150,000 to \$200,000	69	11,649,060	2,748,684	78	13,230,581	2,851,847
\$200,000 to \$250,000	38	8,390,511	2,038,283	39	8,581,393	1,899,900
\$250,000 to \$300,000	22	6,013,299	1,598,197	17	4,579,003	1,046,287
\$300,000 to \$400,000	23	8,002,238	2,164,367	21	7,269,883	2,008,223
\$400,000 to \$500,000	17	7,345,018	1,790,982	14	6,104,600	1,448,085
\$500,000 to \$750,000	8	5,127,029	1,466,981	15	9,087,729	2,849,747
\$750,000 to \$1,000,000	3	2,477,465	867,994	5	4,109,315	874,124
\$1,000,000 to \$1,500,000	4	4,555,474	833,704	4	4,987,157	718,812
\$1,500,000 to \$2,000,000				1	1,634,786	313,052
\$2,000,000 to \$3,000,000	2	5,105,665	1,468,041	1	2,158,235	202,334
\$3,000,000 to \$4,000,000	1	3,332,130	319,383			
\$4,000,000 to \$5,000,000						
\$5,000,000 and over						
Classes grouped <sup>2</sup>						
Total.....	718,080	1,690,728,371	54,440,299	170,573	849,072,012	46,548,422

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 5.—Personal returns—Sex and family relationship—Distribution by income classes for the United States—Continued

Income class	Community property income			Grand total		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax
Under \$1,000 <sup>1</sup>				342,024	\$238,306,097	
Under \$1,000	3	\$1,512	\$44	26,478	14,206,922	\$316,602
\$1,000 to \$2,000 <sup>1</sup>				925,930	1,432,301,658	
\$1,000 to \$2,000	1,887	2,651,343	2,146	1,589,394	2,251,126,959	18,190,038
\$2,000 to \$3,000 <sup>1</sup>				1,750,815	4,226,249,091	
\$2,000 to \$3,000	956	2,468,118	1,918	720,155	1,842,883,354	16,570,881
\$3,000 to \$4,000 <sup>1</sup>				336,205	1,119,444,035	
\$3,000 to \$4,000	191	698,611		739,257	2,692,232,341	20,804,454
\$4,000 to \$5,000 <sup>1</sup>				69,290	304,866,081	
\$4,000 to \$5,000	9,753	34,099,523	529,040	6,290		
\$5,000 to \$6,000 <sup>1</sup>				522,876	2,344,600,494	25,165,340
\$5,000 to \$6,000	329	1,412,590		3,936	21,586,983	
\$6,000 to \$7,000 <sup>1</sup>				3,686	20,165,158	187,311
\$6,000 to \$7,000	2,491	16,155,804	325,069	99,542	641,142,431	11,599,310
\$7,000 to \$8,000 <sup>1</sup>				1,799	13,434,299	264,946
\$8,000 to \$9,000 <sup>1</sup>				1,225	10,404,149	220,662
\$9,000 to \$10,000 <sup>1</sup>				989	9,392,924	219,655
\$10,000 to \$11,000 <sup>1</sup>				819	8,570,814	220,391
\$11,000 to \$12,000 <sup>1</sup>				643	7,367,435	216,752
\$12,000 to \$13,000 <sup>1</sup>				537	6,705,913	183,790
\$13,000 to \$14,000 <sup>1</sup>				422	5,701,830	166,633
\$14,000 to \$15,000 <sup>1</sup>				350	5,072,144	193,711
\$15,000 to \$20,000 <sup>1</sup>				1,270	21,790,693	1,216,054
\$20,000 to \$25,000 <sup>1</sup>				645	14,304,145	750,116
\$25,000 to \$30,000 <sup>1</sup>				345	9,405,366	595,980
\$30,000 to \$40,000 <sup>1</sup>				384	13,102,337	1,093,057
\$40,000 to \$50,000 <sup>1</sup>				199	8,836,713	858,444
\$50,000 to \$60,000 <sup>1</sup>				116	6,252,203	665,421
\$60,000 to \$70,000 <sup>1</sup>				64	4,171,794	529,096
\$70,000 to \$80,000 <sup>1</sup>				25	1,866,531	254,886
\$80,000 to \$90,000 <sup>1</sup>				21	1,799,036	257,041
\$90,000 to \$100,000 <sup>1</sup>				11	1,033,948	157,777
\$100,000 to \$150,000 <sup>1</sup>				30	3,665,076	714,553
\$150,000 to \$200,000 <sup>1</sup>				5	972,333	280,138
\$200,000 to \$250,000 <sup>1</sup>				1	247,241	66,451
\$250,000 to \$300,000 <sup>1</sup>				5	1,358,968	308,073
\$300,000 to \$400,000 <sup>1</sup>				1	307,339	27,320
\$400,000 to \$500,000 <sup>1</sup>				1	457,239	37,895
\$500,000 to \$750,000 <sup>1</sup>						103
\$750,000 to \$1,000,000 <sup>1</sup>						38
\$1,000,000 to \$1,500,000 <sup>1</sup>						39
\$1,500,000 to \$2,000,000 <sup>1</sup>						12
\$2,000,000 to \$3,000,000 <sup>1</sup>						12
\$3,000,000 to \$4,000,000 <sup>1</sup>						6
\$4,000,000 to \$5,000,000 <sup>1</sup>						1
\$5,000,000 and over <sup>1</sup>						4
Classes grouped <sup>2</sup>						36,639,702
Total.....	35,557	262,318,756	11,343,779	7,698,321	24,840,137,364	663,651,505

<sup>1</sup>Nontaxable. Specific exemptions exceed net income.<sup>2</sup>Classes grouped to conceal net income and identity of taxpayers.

TABLE 6.—Personal returns—Distribution of income, by sources and by States, for the United States

(Income returned for calendar year ended Dec. 31, 1923)

States and Territories	Number of returns	Wages and salaries	Business	Partnerships
Alabama.....	51,049	\$92,569,305	\$29,526,622	\$15,341,821
Alaska <sup>1</sup> .....				
Arizona.....	22,899	36,654,693	13,315,031	3,149,559
Arkansas.....	35,788	59,990,026	19,410,768	14,651,631
California.....	517,109	892,845,254	333,587,095	123,336,361
Colorado.....	72,366	116,647,288	41,494,540	10,854,544
Connecticut.....	149,820	211,350,425	87,736,058	18,268,495
Delaware.....	19,202	33,323,645	10,816,445	1,362,382
District of Columbia.....	75,796	176,021,609	43,461,423	17,646,233
Florida.....	49,591	71,463,423	30,640,106	10,490,418
Georgia.....	71,341	137,936,165	45,136,163	15,800,879
Hawaii.....	12,421	25,711,244	5,243,203	1,690,852
Idaho.....	25,012	36,131,392	14,103,354	4,412,119
Illinois.....	676,489	1,233,065,702	422,249,458	141,403,596
Indiana.....	178,831	314,395,805	116,598,220	35,868,164
Iowa.....	135,864	192,695,979	70,123,797	21,848,299
Kansas.....	86,291	127,879,028	53,710,645	19,107,822
Kentucky.....	79,091	120,005,853	27,662,183	17,940,775
Louisiana.....	67,440	125,013,626	36,931,048	21,619,468
Maine.....	48,435	70,420,304	29,171,123	6,079,400
Maryland.....	127,770	212,781,373	76,984,755	31,113,429
Massachusetts.....	415,100	804,403,049	250,918,494	76,740,991
Michigan.....	350,072	572,782,911	236,684,469	57,063,168
Minnesota.....	134,360	209,055,068	84,852,076	25,590,468
Mississippi.....	27,851	48,212,221	18,456,398	12,766,435
Missouri.....	192,282	365,780,856	109,388,410	29,718,942
Montana.....	42,809	66,841,837	21,781,660	5,614,450
Nebraska.....	70,545	112,774,166	49,477,008	18,586,410
Nevada.....	10,467	14,181,311	7,610,493	2,766,415
New Hampshire.....	36,876	57,591,329	22,071,897	5,453,716
New Jersey.....	293,503	555,894,685	228,948,977	56,495,884
New Mexico.....	12,202	20,422,020	7,065,143	2,229,764
New York.....	1,221,654	2,858,324,939	690,841,140	374,593,065
North Carolina.....	68,191	118,217,352	46,028,490	19,236,260
North Dakota.....	18,054	27,984,937	8,931,175	4,241,951
Ohio.....	463,017	925,233,750	263,996,457	80,082,077
Oklahoma.....	70,189	129,180,165	47,205,230	23,570,134
Oregon.....	69,123	111,895,844	40,355,783	13,073,013
Pennsylvania.....	740,478	1,322,522,692	489,073,061	144,026,539
Rhode Island.....	68,965	126,047,963	23,985,197	9,448,266
South Carolina.....	28,225	47,558,427	18,890,455	7,562,575
South Dakota.....	21,928	28,631,615	16,107,362	3,792,206
Tennessee.....	69,081	132,911,767	44,899,535	19,491,350
Texas.....	200,683	296,133,122	164,970,836	59,496,847
Utah.....	30,242	49,083,473	20,428,696	4,627,865
Vermont.....	21,752	32,945,365	12,905,178	4,797,124
Virginia.....	77,451	147,686,787	41,230,001	17,640,216
Washington.....	136,057	211,950,765	95,030,551	23,179,991
West Virginia.....	89,263	154,306,934	50,167,970	15,745,737
Wisconsin.....	194,050	360,180,084	96,360,390	27,088,082
Wyoming.....	23,246	34,571,353	15,718,838	4,677,140
Total.....	7,698,321	14,230,208,826	4,733,033,407	1,681,983,948

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

TABLE 6.—*Personal returns—Distribution of income, by sources and by States, for the United States—Continued*

States and Territories	Profits from sales of real estate, stocks, bonds, etc. <sup>1</sup>	Capital net gain from sale of assets held for more than two years	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends
Alabama.....	\$4,087,341	\$2,616,815	\$15,180,536	\$11,360,863	\$232,377	\$11,338,984
Alaska <sup>2</sup> .....						
Arizona.....	1,495,587	120,837	4,832,289	4,665,700	68,090	4,128,376
Arkansas.....	5,192,919	886,784	11,325,733	9,966,106	133,437	8,048,633
California.....	113,614,556	24,802,815	175,194,750	156,025,376	1,622,264	160,517,196
Colorado.....	6,535,373	3,420,016	15,953,099	20,257,420	353,296	21,813,243
Connecticut.....	14,637,219	5,175,263	34,072,721	58,423,368	1,236,429	105,652,037
Delaware.....	1,718,341	14,893	3,294,612	5,885,969	97,364	12,858,929
District of Columbia.....	11,474,218	1,502,738	20,095,267	23,377,572	557,150	30,705,283
Florida.....	13,131,347	2,821,333	16,796,122	23,013,586	353,530	18,664,701
Georgia.....	5,798,631	933,140	24,529,786	14,700,816	203,836	23,242,132
Hawaii.....	1,662,556	705,621	2,478,077	1,812,598	41,889	9,069,072
Idaho.....	844,200		3,225,376	4,842,894	14,701	2,005,370
Illinois.....	87,248,313	41,222,756	213,403,278	223,741,250	3,957,543	254,805,511
Indiana.....	11,581,584	3,044,888	37,145,662	19,315,603	773,907	40,179,001
Iowa.....	10,793,096	1,977,062	44,179,406	60,016,115	226,000	31,313,108
Kansas.....	6,687,220	179,561	20,844,849	11,697,508	205,925	11,358,506
Kentucky.....	9,054,003	1,431,190	18,504,393	15,601,376	670,483	34,402,553
Louisiana.....	6,798,864	1,301,297	17,450,592	16,376,997	344,321	21,550,766
Maine.....	3,817,466	1,841,019	6,476,823	19,249,980	212,331	20,765,732
Maryland.....	14,042,761	2,833,057	21,310,124	37,301,201	710,106	48,852,361
Massachusetts.....	45,135,281	12,050,178	56,200,940	101,605,667	2,501,195	242,585,963
Michigan.....	39,709,148	13,203,423	80,978,873	90,096,822	1,129,255	122,627,327
Minnesota.....	8,038,938	2,392,053	27,965,276	44,415,229	628,003	49,377,258
Mississippi.....	2,057,533	654,470	6,615,482	6,472,747	72,616	6,404,388
Missouri.....	15,741,322	3,905,592	54,304,798	47,020,885	1,667,466	79,964,478
Montana.....	1,406,301		6,923,852	8,021,397	63,503	4,569,323
Nebraska.....	4,547,477	1,050,899	14,785,037	17,364,106	74,072	11,672,422
Nevada.....	514,204	35,827	1,956,525	1,698,238	33,002	1,060,547
New Hampshire.....	3,106,292	292,208	5,128,591	7,241,881	129,292	14,537,751
New Jersey.....	41,908,096	14,857,688	76,332,426	103,043,618	1,393,232	130,915,337
New Mexico.....	685,263	77,548	2,428,850	2,785,670	14,370	1,995,373
New York.....	160,591,056	87,058,552	237,635,324	484,593,674	11,395,884	726,644,140
North Carolina.....	8,270,965	1,223,086	18,142,641	8,753,009	244,295	30,083,717
North Dakota.....	432,732		2,075,628	4,769,677	18,323	1,988,321
Ohio.....	33,484,212	8,778,720	112,289,124	51,114,026	2,726,404	194,734,135
Oklahoma.....	9,435,310	2,420,788	29,743,718	12,571,851	373,062	19,094,033
Oregon.....	3,631,119	1,601,993	15,750,588	16,608,925	398,151	1,055,802
Pennsylvania.....	78,285,712	38,069,145	128,887,908	220,277,845	5,374,728	332,744,510
Rhode Island.....	5,140,491	1,084,723	9,603,449	20,925,557	282,266	39,131,180
South Carolina.....	3,768,798	3,632,533	6,482,767	8,623,054	80,389	8,301,298
South Dakota.....	744,932		4,392,009	5,095,755	36,828	2,102,265
Tennessee.....	6,752,596	886,933	21,161,342	13,825,434	371,209	23,587,300
Texas.....	21,462,719	3,193,843	93,470,026	57,972,067	543,614	45,308,782
Utah.....	1,381,278	230,419	4,936,540	5,768,247	38,341	7,247,649
Vermont.....	1,142,027	1,227,514	2,543,357	5,978,975	113,432	9,728,921
Virginia.....	7,653,605	960,835	20,278,655	18,259,108	616,564	29,454,597
Washington.....	4,684,846	167,577	18,333,953	22,545,131	255,789	23,714,762
West Virginia.....	11,886,638	2,663,270	24,005,239	10,121,099	943,979	34,085,205
Wisconsin.....	13,843,208	4,454,861	22,385,506	44,772,869	367,176	47,939,335
Wyoming.....	1,102,466		4,238,198	3,166,410	17,640	2,574,869
Total.....	866,760,860	305,393,768	1,816,280,109	2,183,142,981	43,941,095	3,126,503,482

<sup>1</sup> Other than capital net gain from sale of assets held for more than 2 years.<sup>2</sup> Alaska included in the State of Washington.

TABLE 6.—*Personal returns—Distribution of income, by sources and by States, for the United States—Continued*

States and Territories	Fiduciary	Total income	General de-ductions	Contribu-tions	Net income
Alabama	\$1,964,949	\$184,219,613	\$21,364,998	\$3,790,225	\$150,064,390
Alaska <sup>1</sup>					59,526,474
Arizona	217,594	68,647,762	8,476,662	644,626	
Arkansas	524,379	130,130,416	17,182,669	3,154,113	109,793,634
California	16,735,047	1,998,280,714	262,955,117	37,422,794	1,697,902,803
Colorado	1,044,314	238,373,133	34,174,361	3,626,048	200,572,724
Connecticut	7,757,464	546,651,479	62,129,802	10,716,958	473,804,719
Delaware	707,522	70,580,002	12,075,224	1,318,093	57,186,685
District of Columbia	6,566,271	331,408,484	40,500,117	6,286,133	284,622,234
Florida	1,816,507	189,191,073	29,146,801	3,544,012	156,500,260
Georgia	1,221,651	269,503,199	40,633,899	3,980,956	222,888,344
Hawaii	998,053	49,413,165	5,364,978	1,218,937	42,829,250
Idaho	120,857	65,700,263	6,669,554	637,376	58,393,333
Illinois	19,414,042	2,640,511,449	324,082,113	43,469,214	2,272,960,122
Indiana	1,505,497	580,710,331	60,579,759	9,623,500	510,507,072
Iowa	2,327,755	435,500,617	64,359,070	7,899,216	363,242,331
Kansas	865,578	252,536,642	33,207,653	3,982,451	215,346,538
Kentucky	1,547,365	246,820,174	26,549,318	5,854,977	214,416,879
Louisiana	1,158,989	248,565,968	31,039,309	3,724,209	213,802,450
Maine	1,675,396	159,709,579	14,327,965	2,417,405	142,964,209
Maryland	10,698,026	456,628,193	47,629,501	7,739,108	401,259,584
Massachusetts	22,415,522	1,614,597,280	174,573,722	27,007,564	1,413,015,994
Michigan	4,666,826	1,218,948,224	156,368,861	20,646,277	1,041,933,086
Minnesota	3,477,431	455,791,800	74,329,886	9,055,132	372,376,782
Mississippi	497,532	102,209,852	16,308,493	2,407,350	88,494,009
Missouri	4,744,285	712,687,024	92,973,924	14,437,580	605,275,520
Montana	95,415	115,317,648	15,058,506	1,003,195	99,255,947
Nebraska	600,325	230,731,922	31,790,649	3,788,711	195,152,562
Nevada	93,595	29,950,157	4,085,144	153,402	25,711,611
New Hampshire	760,582	116,313,539	9,864,448	1,506,969	104,852,122
New Jersey	15,585,290	1,225,375,233	152,802,857	21,831,199	1,030,741,177
New Mexico	244,113	37,948,114	4,922,079	3,588,425	32,667,610
New York	90,184,079	5,722,162,453	1,049,909,912	106,937,643	4,565,314,898
North Carolina	1,075,897	251,275,712	36,502,995	8,134,159	206,638,618
North Dakota	160,554	50,603,298	6,915,898	713,404	42,973,996
Ohio	10,972,753	1,683,421,658	191,316,576	34,408,515	1,457,696,567
Oklahoma	1,233,308	274,827,599	45,388,258	8,146,164	221,293,177
Oregon	834,047	218,226,265	28,060,263	2,370,989	189,864,013
Pennsylvania	75,891,344	2,855,153,479	301,205,529	55,196,479	2,478,751,471
Rhode Island	3,603,609	239,252,701	19,954,903	4,548,196	214,749,602
South Carolina	548,636	105,448,937	15,424,739	2,902,843	87,031,355
South Dakota	59,291	60,962,263	9,923,681	867,721	50,170,861
Tennessee	1,547,606	265,435,072	33,337,671	6,063,453	226,033,948
Texas	4,047,342	746,600,098	121,264,890	11,840,308	613,494,900
Utah	191,868	93,934,376	12,487,601	1,553,469	79,943,306
Vermont	693,647	72,075,540	5,935,883	1,339,648	64,800,009
Virginia	2,803,579	256,583,947	35,443,264	8,553,738	242,586,945
Washington	1,200,088	401,063,403	45,114,311	3,944,033	351,985,059
West Virginia	1,085,254	305,012,225	39,390,389	5,278,634	260,343,202
Wisconsin	3,304,624	620,696,135	65,758,167	7,898,040	547,039,928
Wyoming	173,679	66,240,593	8,279,217	585,322	57,376,054
Total	331,679,327	29,318,927,803	3,942,031,526	536,758,913	24,840,137,364

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

TABLE 7.—*Personal returns—Distribution of income, by sources and by income classes, for the United States*

[Income returned for the calendar year ended Dec. 31, 1923]

Income class	Number of returns	Wages and salaries	Business	Partnerships
Under \$1,000 <sup>1</sup>	342,024	\$179,787,956	\$110,629,438	\$16,340,943
Under \$1,000 to \$2,000 <sup>1</sup>	26,478	1,641,358	1,312,046	287,952
\$1,000 to \$2,000	925,930	1,170,182,573	442,123,360	59,379,302
\$1,000 to \$2,000	1,589,394	1,894,659,881	189,071,553	47,025,414
\$2,000 to \$3,000 <sup>1</sup>	1,750,815	3,191,956,489	778,813,842	130,797,597
\$2,000 to \$3,000	720,155	1,174,983,881	351,002,377	78,735,831
\$3,000 to \$4,000 <sup>1</sup>	336,205	726,977,031	309,479,704	49,786,283
\$3,000 to \$4,000	789,257	1,460,299,554	751,675,948	167,242,429
\$4,000 to \$5,000 <sup>1</sup>	69,290	116,274,546	63,488,994	10,764,616
\$4,000 to \$5,000	522,576	1,146,478,326	685,696,116	192,933,219
\$5,000 to \$6,000 <sup>1</sup>	3,936	3,043,825	1,666,263	497,969
\$5,000 to \$6,000	137,311	418,644,175	158,929,064	69,247,432
\$6,000 to \$7,000	99,542	335,262,514	120,082,046	58,521,470
\$7,000 to \$8,000	69,230	259,329,217	90,014,884	51,271,159
\$8,000 to \$9,000	48,885	198,750,015	69,105,629	43,818,172
\$9,000 to \$10,000	38,726	192,280,624	54,388,832	37,026,122
\$10,000 to \$11,000	28,971	141,161,769	44,679,570	31,211,555
\$11,000 to \$12,000	23,993	128,681,076	41,417,939	27,033,688
\$12,000 to \$13,000	19,492	103,760,905	33,008,537	29,702,234
\$13,000 to \$14,000	16,183	93,049,158	28,900,466	24,764,459
\$14,000 to \$15,000	13,867	83,139,195	27,277,257	22,382,705
\$15,000 to \$20,000	44,948	306,013,552	101,238,141	93,811,069
\$20,000 to \$25,000	24,347	193,282,611	65,981,807	68,704,957
\$25,000 to \$30,000	14,919	134,946,666	46,236,345	53,462,644
\$30,000 to \$40,000	16,441	173,929,812	56,169,757	73,886,170
\$40,000 to \$50,000	8,472	101,426,031	34,612,062	50,741,523
\$50,000 to \$60,000	4,945	67,128,831	21,308,342	35,623,943
\$60,000 to \$70,000	3,090	45,520,555	15,008,712	25,876,931
\$70,000 to \$80,000	1,981	32,873,777	9,591,995	17,950,678
\$80,000 to \$90,000	1,435	25,524,557	8,521,410	16,336,540
\$90,000 to \$100,000	1,001	19,580,003	7,613,132	12,473,409
\$100,000 to \$150,000	2,339	49,185,242	13,135,229	38,528,186
\$150,000 to \$200,000	750	19,502,852	5,072,551	14,216,918
\$200,000 to \$250,000	348	8,657,860	2,944,057	10,236,385
\$250,000 to \$300,000	203	5,503,048	2,360,920	4,845,886
\$300,000 to \$400,000	216	8,917,095	3,002,230	6,365,280
\$400,000 to \$500,000	111	3,850,130	1,397,161	3,811,203
\$500,000 to \$750,000	103	4,750,511	2,019,403	4,110,693
\$750,000 to \$1,000,000	38	1,851,149	966,634	1,149,139
\$1,000,000 to \$1,500,000	39	2,687,941	3,090,925	205,839
\$1,500,000 to \$2,000,000	12	239,635		427,390
\$2,000,000 to \$3,000,000	12	1,258,458	18,827	161,599
\$3,000,000 to \$4,000,000	6	27,726	79,812	317,006
\$4,000,000 to \$5,000,000	1	(3)	(3)	(3)
\$5,000,000 and over	4	(3)	(3)	(3)
Classes grouped <sup>2</sup>		206,716		
Total	7,698,321	14,230,208,826	4,733,033,407	1,681,983,948

<sup>1</sup> Nontaxable. Specific exemption exceeds net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 7.—Personal returns—Distribution of income, by sources and by income classes, for the United States—Continued

Income class	Profits from sales of real estate, stocks, bonds, etc. <sup>2</sup>	Capital net gain from sales of assets held for more than two years	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends
Under \$1,000 <sup>1</sup>	\$9,393,628	—	\$68,388,268	\$51,415,937	\$917,325	\$24,232,088
Under \$1,000	897,195	—	4,712,408	7,422,040	143,805	220,295
\$1,000 to \$2,000 <sup>1</sup>	20,321,356	—	146,724,232	111,929,860	1,545,647	63,331,500
\$1,000 to \$2,000	17,263,048	—	132,617,126	168,680,081	575,820	24,853,183
\$2,000 to \$3,000 <sup>1</sup>	58,134,489	—	255,487,879	188,218,102	1,808,193	98,188,655
\$2,000 to \$3,000	66,845,920	—	178,819,203	197,530,590	726,282	48,697,049
\$3,000 to \$4,000 <sup>1</sup>	25,082,126	—	67,401,317	62,035,232	2,346,037	105,364,866
\$3,000 to \$4,000	88,492,661	—	248,222,355	261,255,997	1,484,061	80,175,407
\$4,000 to \$5,000 <sup>1</sup>	9,606,203	—	21,393,745	29,125,210	1,429,894	120,857,029
\$4,000 to \$5,000	108,235,634	—	191,024,796	234,533,758	2,268,903	114,948,672
\$5,000 to \$6,000 <sup>1</sup>	608,636	—	1,077,282	2,418,687	306,819	19,160,753
\$5,000 to \$6,000	35,223,893	—	57,563,501	69,913,388	800,418	46,702,690
\$6,000 to \$7,000	34,733,868	—	47,343,528	64,693,298	1,164,056	77,620,922
\$7,000 to \$8,000	27,808,946	—	38,643,705	51,751,964	1,008,150	70,276,260
\$8,000 to \$9,000	24,405,485	—	29,146,407	41,242,862	1,018,774	67,199,676
\$9,000 to \$10,000	21,343,062	—	21,940,649	39,293,487	1,035,783	65,089,007
\$10,000 to \$11,000	18,571,690	—	17,931,984	31,304,418	744,385	60,806,873
\$11,000 to \$12,000	16,550,025	—	19,403,595	29,805,437	748,765	57,851,409
\$12,000 to \$13,000	15,931,242	—	13,997,133	29,782,497	734,987	54,537,740
\$13,000 to \$14,000	15,925,599	—	13,191,298	22,578,197	704,407	52,062,250
\$14,000 to \$15,000	18,786,496	—	12,181,863	21,456,794	714,809	49,703,885
\$15,000 to \$20,000	59,935,402	—	50,414,543	87,469,967	2,715,212	213,488,153
\$20,000 to \$25,000	40,832,582	—	32,458,881	60,265,447	2,407,437	173,603,801
\$25,000 to \$30,000	28,562,918	—	28,429,364	46,394,600	1,962,679	141,090,392
\$30,000 to \$40,000	37,218,492	\$9,451,146	28,864,657	63,925,498	2,883,614	219,865,142
\$40,000 to \$50,000	15,684,367	12,885,153	20,019,118	41,441,440	2,315,018	159,988,152
\$50,000 to \$60,000	11,814,385	15,877,152	12,706,928	30,172,924	1,265,093	121,345,857
\$60,000 to \$70,000	6,833,794	13,801,564	9,216,940	22,907,477	1,275,218	98,286,795
\$70,000 to \$80,000	4,478,801	11,124,358	6,599,903	14,602,366	847,359	76,177,187
\$80,000 to \$90,000	3,979,828	11,587,072	5,556,492	11,160,224	737,728	60,161,441
\$90,000 to \$100,000	3,858,515	9,433,924	3,733,756	10,302,161	619,069	47,560,515
\$100,000 to \$150,000	7,410,739	35,180,605	13,400,027	27,941,239	1,276,425	153,793,991
\$150,000 to \$200,000	2,825,556	19,221,473	4,496,666	15,694,446	723,431	72,527,554
\$200,000 to \$250,000	1,032,967	16,517,509	2,911,364	7,089,774	341,771	41,332,983
\$250,000 to \$300,000	1,433,839	14,480,409	1,690,760	4,599,439	357,728	31,560,850
\$300,000 to \$400,000	1,283,908	18,531,854	2,046,938	6,563,681	391,561	43,663,455
\$400,000 to \$500,000	475,000	15,727,300	1,882,314	4,588,280	452,342	28,528,742
\$500,000 to \$750,000	1,579,453	20,510,760	3,466,372	9,299,548	417,714	34,152,756
\$750,000 to \$1,000,000	113,293	8,571,989	400,070	2,520,337	141,068	24,088,483
\$1,000,000 to \$1,500,000	189,567	26,712,014	272,792	2,784,348	175,097	17,416,503
\$1,500,000 to \$2,000,000	18,840	12,952,939	322,162	957,178	47,256	7,960,860
\$2,000,000 to \$3,000,000	137,414	15,859,353	55,631	1,634,578	130,374	15,768,424
\$3,000,000 to \$4,000,000	—	12,738,155	49,017	1,066,854	70,980	8,513,052
\$4,000,000 to \$5,000,000	(3)	(3)	(3)	(3)	(3)	(3)
\$5,000,000 and over	(3)	(3)	(3)	(3)	(3)	(3)
Classes grouped <sup>3</sup>	—	4,229,039	73,137	2,372,361	159,601	35,728,185
Total	866,760,860	305,393,768	1,816,280,109	2,183,142,981	43,941,095	3,126,503,482

<sup>1</sup> Nontaxable. Specific exemption exceeds net income.<sup>2</sup> Other than capital net gain from sale of assets held for more than two years.<sup>3</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 7.—*Personal returns—Distribution of income, by sources and by income classes, for the United States—Continued*

Income class	Fiduciary	Total income	General deductions	Contributions	Net income
Under \$1,000 <sup>1</sup> .....	\$2, 564, 980	\$463, 670, 563	\$213, 122, 516	\$12, 241, 950	\$238, 306, 097
Under \$1,000.....	643, 326	20, 280, 425	5, 584, 085	489, 418	14, 206, 922
\$1,000 to \$2,000.....	4, 672, 582	2, 020, 210, 412	563, 427, 841	24, 480, 913	1, 432, 301, 658
\$1,000 to \$2,000.....	12, 873, 024	2, 467, 619, 130	171, 537, 628	44, 954, 543	2, 251, 126, 959
\$2,000 to \$3,000.....	8, 273, 522	4, 711, 678, 768	433, 716, 448	51, 713, 229	4, 226, 249, 091
\$2,000 to \$3,000.....	16, 645, 856	2, 113, 986, 989	236, 348, 226	34, 755, 409	1, 842, 883, 354
\$3,000 to \$4,000 <sup>1</sup> .....	3, 787, 716	1, 352, 260, 312	214, 057, 293	18, 758, 984	1, 119, 444, 035
\$3,000 to \$4,000.....	22, 135, 861	3, 080, 984, 276	336, 147, 348	52, 604, 587	2, 692, 232, 341
\$4,000 to \$5,000 <sup>1</sup> .....	2, 540, 257	375, 480, 494	63, 849, 480	6, 764, 933	304, 866, 081
\$4,000 to \$5,000.....	20, 877, 511	2, 696, 996, 935	303, 193, 629	49, 202, 812	2, 344, 600, 494
\$5,000 to \$6,000.....	223, 134	29, 003, 368	6, 728, 572	687, 813	21, 586, 983
\$5,000 to \$6,000.....	9, 645, 892	866, 670, 433	94, 069, 612	17, 646, 272	755, 014, 549
\$6,000 to \$7,000.....	10, 594, 172	753, 015, 574	96, 135, 096	15, 738, 347	641, 142, 431
\$7,000 to \$8,000.....	11, 532, 538	601, 636, 823	72, 787, 541	11, 574, 419	517, 274, 863
\$8,000 to \$9,000.....	12, 547, 311	487, 234, 331	61, 461, 758	10, 212, 782	415, 559, 761
\$9,000 to \$10,000.....	13, 449, 476	445, 847, 042	68, 226, 104	10, 207, 996	367, 412, 942
\$10,000 to \$11,000.....	10, 061, 412	356, 473, 656	45, 284, 151	7, 495, 393	303, 694, 112
\$11,000 to \$12,000.....	6, 350, 183	327, 842, 117	45, 431, 662	6, 530, 473	275, 879, 982
\$12,000 to \$13,000.....	7, 373, 604	285, 728, 879	36, 735, 734	5, 657, 632	243, 335, 513
\$13,000 to \$14,000.....	6, 358, 487	257, 434, 321	34, 150, 323	4, 990, 938	218, 293, 060
\$14,000 to \$15,000.....	6, 245, 604	241, 888, 698	36, 054, 380	4, 934, 293	200, 900, 025
\$15,000 to \$20,000.....	21, 523, 978	936, 610, 017	113, 524, 572	19, 333, 600	773, 751, 845
\$20,000 to \$25,000.....	17, 429, 045	654, 967, 658	98, 587, 535	13, 873, 071	542, 507, 052
\$25,000 to \$30,000.....	13, 345, 127	494, 430, 735	76, 178, 700	10, 636, 972	407, 615, 063
\$30,000 to \$40,000.....	17, 078, 522	683, 242, 810	101, 818, 120	15, 792, 700	565, 631, 990
\$40,000 to \$50,000.....	11, 185, 170	453, 298, 040	64, 747, 796	11, 116, 829	377, 433, 415
\$50,000 to \$60,000.....	9, 368, 818	326, 612, 273	47, 888, 220	8, 789, 296	269, 934, 757
\$60,000 to \$70,000.....	7, 104, 812	240, 832, 798	34, 017, 515	7, 023, 493	199, 791, 790
\$70,000 to \$80,000.....	5, 657, 282	179, 923, 706	26, 290, 791	5, 655, 306	147, 977, 609
\$80,000 to \$90,000.....	4, 582, 279	148, 147, 569	22, 227, 209	4, 558, 630	121, 361, 730
\$90,000 to \$100,000.....	2, 470, 060	117, 644, 544	19, 227, 842	3, 584, 351	94, 832, 351
\$100,000 to \$150,000.....	9, 190, 446	349, 042, 129	56, 448, 171	11, 937, 745	280, 656, 213
\$150,000 to \$200,000.....	6, 027, 456	158, 308, 903	21, 663, 473	5, 763, 037	127, 882, 393
\$200,000 to \$250,000.....	3, 441, 053	94, 505, 723	13, 919, 452	3, 286, 010	77, 299, 661
\$250,000 to \$300,000.....	1, 175, 207	68, 008, 146	9, 417, 108	3, 189, 080	55, 401, 958
\$300,000 to \$400,000.....	3, 010, 724	93, 778, 726	14, 216, 604	4, 088, 311	75, 471, 811
\$400,000 to \$500,000.....	2, 366, 131	63, 078, 603	11, 931, 228	2, 049, 992	49, 097, 383
\$500,000 to \$750,000.....	2, 367, 660	78, 674, 870	11, 752, 716	4, 406, 257	62, 515, 897
\$750,000 to \$1,000,000.....	3, 122, 002	42, 924, 164	8, 856, 484	1, 476, 368	32, 591, 312
\$1,000,000 to \$1,500,000.....	48, 722	53, 583, 746	4, 827, 585	1, 944, 618	46, 811, 543
\$1,500,000 to \$2,000,000.....	156, 489	23, 082, 758	2, 539, 666	574, 517	19, 968, 575
\$2,000,000 to \$3,000,000.....	1, 561, 982	36, 586, 640	7, 138, 243	1, 276, 382	28, 172, 015
\$3,000,000 to \$4,000,000.....	2, 858	22, 865, 460	1, 568, 624	816, 790	20, 480, 046
\$4,000,000 to \$5,000,000.....	(3)	(3)	(3)	(3)	(3)
\$5,000,000 and over.....	(3)	(3)	(3)	(3)	(3)
Classes grouped <sup>2</sup> .....	66, 900	42, 835, 939	2, 254, 415	3, 941, 822	36, 639, 702
Total.....	331, 679, 327	29, 318, 927, 803	3, 942, 031, 526	536, 758, 913	24, 840, 137, 364

<sup>1</sup> Nontaxable. Specific exemption exceeds net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 8.—Corporation returns—Distribution by States for the United States

(Income returned for the calendar year ended Dec. 31, 1928)

States and Territories	Total number of corporations	Corporations reporting net income								Corporations reporting no net income							
		Number	Percent	Gross income	Deductions	Net income	Prior year loss deduction from net income for net taxable income	Income tax	Dividends		Number	Percent	Gross income	Deductions	Deficit	Dividends	
									Cash	Stock						Cash	Stock
Alabama	3,595	2,348	65.31	\$519,585,677	\$473,624,336	\$45,961,341	\$4,938,060	\$4,756,724	\$14,941,037	\$3,018,540	1,247	34.69	\$79,568,094	\$86,793,755	\$7,225,661	\$363,668	\$10,796
Alaska	138	68	49.28	\$8,553,560	7,116,486	937,073	95,010	97,023	399,344	120,000	70	50.72	1,305,579	1,222,839	217,260	15,750	-----
Arizona	1,562	548	35.08	103,791,752	94,834,557	8,957,195	3,472,276	629,839	2,941,848	659,610	1,014	64.92	30,265,585	35,817,307	5,551,722	196,038	20,700
Arkansas	2,612	1,669	63.90	280,130,745	257,757,970	22,372,195	1,340,210	2,360,633	12,532,809	1,094,988	943	36.10	72,264,030	79,477,831	7,213,801	759,603	10,750
California	18,386	9,834	53.49	4,244,895,727	3,874,925,493	369,970,234	14,299,433	43,033,209	178,877,432	54,271,291	8,552	46.51	1,046,814,428	1,146,811,410	99,996,982	25,833,716	5,035,702
Colorado	6,344	2,636	41.55	685,561,409	626,070,607	60,490,802	13,080,625	6,182,816	36,643,965	2,647,358	3,708	58.45	173,893,200	201,309,854	519,672,459	37,584,854	7,574,417
Connecticut	5,492	3,373	61.42	1,375,832,546	1,254,897,632	120,934,894	12,606,923	13,182,836	63,686,363	8,585,553	2,113	38.58	482,077,605	57,248,274	9,086,570	2,375,541	760,060
Delaware	1,110	588	52.69	410,811,438	368,878,137	41,933,301	9,451,418	3,976,282	38,180,566	1,083,258	528	47.31	48,161,704	52,330,053	5,237,736	943,001	75,000
District of Columbia	1,575	923	58.60	291,511,757	247,028,654	44,483,103	613,038	5,360,889	10,901,640	992,981	652	41.40	48,092,317	53,330,160	17,492,967	16,996,464	2,677,533
Florida	4,353	2,466	56.65	396,312,076	360,913,548	35,398,528	1,549,530	3,821,481	10,893,603	9,329,864	1,887	43.34	78,608,312	90,463,759	11,855,447	985,691	389,584
Georgia	4,963	3,094	62.34	844,710,364	780,958,877	65,751,487	4,165,534	7,023,858	24,110,952	9,752,727	1,869	37.66	160,496,503	177,492,967	1,074,387	-----	-----
Hawaii	586	364	62.11	170,396,163	142,689,581	27,706,582	2,975,473	3,037,316	15,243,662	275,024	222	37.88	18,018,652	19,494,472	1,475,820	1,113,253	-----
Idaho	1,951	840	43.05	122,961,802	112,630,918	10,330,884	1,600,668	965,874	4,305,720	355,126	1,111	56.95	39,057,882	44,378,170	5,320,288	442,749	-----
Illinois	25,242	15,941	63.15	10,424,571,614	9,671,921,971	752,149,643	70,023,752	82,678,907	340,611,307	46,583,196	9,301	36.85	2,680,948,250	2,817,472,923	136,524,673	12,029,786	24,359,398
Indiana	10,399	6,721	64.63	1,722,765,336	1,586,352,241	136,413,095	7,435,938	15,083,519	62,106,702	25,185,394	3,678	35.37	324,219,913	360,239,016	36,019,103	4,206,844	1,291,349
Iowa	9,025	5,477	66.68	951,617,643	894,180,553	57,437,108	4,282,052	5,842,916	28,004,842	8,041,128	3,548	39.31	222,390,726	245,433,161	2,711,696	686,993	-----
Kansas	4,928	2,987	60.60	824,853,470	737,757,474	57,085,926	7,579,594	10,270,566	46,927,265	1,160,315	1,941	39.40	186,240,432	203,773,160	15,723,728	5,404,060	370,767
Kentucky	5,153	3,381	65.61	861,905,479	789,323,191	72,582,288	3,138,055	8,139,710	31,415,668	50,049,340	1,772	34.39	133,990,263	147,254,905	13,264,642	1,825,024	138,454
Louisiana	5,109	2,841	55.61	761,338,092	635,994,269	68,344,723	4,712,772	7,543,885	37,313,916	4,587,357	2,268	44.39	254,596,681	277,631,531	23,024,850	2,919,899	709,761
Maine	3,297	2,061	60.69	457,728,612	413,293,632	44,434,980	1,738,653	4,983,800	21,881,892	8,040,463	1,296	39.31	133,219,190	143,539,207	10,320,017	739,024	584,300
Maryland	4,783	2,810	58.75	1,050,953,374	981,627,929	99,326,345	5,877,594	11,349,059	31,807,461	8,598,168	1,973	41.25	199,168,269	215,470,109	16,301,840	2,258,354	10,804
Massachusetts	15,861	9,486	50.81	5,490,963,230	5,028,484,598	462,478,682	27,812,288	53,151,343	220,464,149	56,588,742	6,375	40.19	1,192,622,315	1,318,265,747	125,643,432	14,888,577	1,07,750
Michigan	12,174	7,294	59.91	4,227,750,528	4,006,755,692	521,024,836	21,584,638	60,729,137	165,045,052	50,018,213	4,880	40.09	468,049,639	538,097,451	70,047,812	6,858,808	10,397,047
Minnesota	10,568	5,795	54.84	1,979,586,084	1,862,874,797	116,711,287	10,014,090	12,604,260	57,802,273	12,882,459	4,773	45.16	465,878,265	501,889,434	36,011,169	4,976,476	2,887,281
Mississippi	1,805	1,253	69.42	220,515,069	203,371,434	17,143,525	1,628,762	1,721,120	7,031,955	1,055,542	552	30.58	48,575,559	53,365,294	4,789,735	748,942	-----
Missouri	14,562	9,018	61.93	3,147,538,670	2,920,215,314	227,323,356	10,118,872	25,572,472	95,334,814	23,548,151	5,544	38.07	617,221,554	668,489,540	51,267,986	20,039,862	4,950,347
Montana	3,865	1,424	36.84	150,684,749	121,806,309	8,813,440	822,663	876,050	6,138,357	101,274	2,441	63.15	60,978,797	73,321,912	12,343,115	880,763	10,627
Nebraska	4,858	2,857	58.81	513,943,404	488,923,580	25,019,824	1,285,337	2,565,243	12,725,240	2,545,018	2,001	41.19	183,346,425	196,550,576	13,204,151	1,176,356	288,836
Nevada	1,156	337	29.15	47,703,588	45,144,944	2,558,594	317,473	225,107	1,245,673	59,786	819	70.85	12,705,295	15,999,247	3,293,952	156,387	-----
New Hampshire	1,121	750	66.90	169,251,270	156,578,108	12,073,162	414,296,431	1,404,078	59,594,548	596,000	371	53.10	28,282,367	30,798,147	2,515,780	400,695	220,867
New Jersey	13,062	8,120	62.17	3,475,688,544	3,201,791,068	273,897,476	14,514,238	31,234,966	103,322,725	19,336,014	4,942	37.83	605,263,192	659,009,722	53,746,530	11,847,869	959,131
New Mexico	953	424	44.49	60,886,808	57,912,062	3,974,836	327,642	269,900	1,709,355	162,852	529	55.51	13,781,881	16,675,926	2,894,045	125,319	-----
New York	69,863	40,848	58.47	22,735,983,833	20,579,053,958	2,156,929,895	1,07,051,479	3,045,903	12,362,613	1,098,324	1,015,015	41,53	5,425,969,275	5,963,424,812	337,455,537	100,666,060	14,415,260
North Carolina	5,987	3,810	63.64	1,117,157,990	1,008,226,511	107,951,479	3,645,903	12,362,613	42,805,273	9,541,801	2,177	36.36	141,622,905	153,277,934	11,655,029	1,131,735	219,840
North Dakota	1,638	1,334	45.41	92,595,030	89,118,083	3,477,845	229,539	251,939	1,644,069	169,568	1,604	54.59	47,765,724	53,113,974	5,348,250	25,809	-----
Ohio	22,097	13,758	62.26	6,559,642,094	6,021,040,037	538,602,037	75,487,917	57,442,924	253,669,547	38,581,087	8,338	37.74	1,048,588,737	1,167,553,036	118,996,299	24,159,367	3,388,784
Oklahoma	5,709	2,615	45.80	441,084,511	414,296,431	26,788,077	2,268,864	2,700,605	19,425,218	3,507,235	3,094	54.19	340,475,520	394,184,021	54,042,504	10,575,575	2,192,206
Oregon	5,301	2,562	48.90	529,547,060	494,128,205	35,418,795	3,418										

TABLE 9.—*Corporation returns—Distribution of incomes by industries for the United States*

[Income returned for the calendar year ended December 31, 1923]

Serial No.	Industries	Total number of cor- porations	Corporations reporting net income			Corporations reporting no net income		
			Number	Net income	Prior year loss deduc- tion from net income for net tax- able income	Income and profits tax	Number	
<b>AGRICULTURE AND RELATED INDUSTRIES</b>								
I. Farming:								
1 Cotton farming.....		30	13	\$187,720	\$68,363	\$13,147	17	\$424,366
2 Grain farming.....		44	10	223,509		27,192	34	509,946
3 Fruit farming.....		1,219	358	2,716,336	155,477	260,947	861	5,819,947
4 Stock farming.....		956	321	2,617,525	956,194	176,627	635	11,074,491
5 All other farming.....		5,748	2,640	65,904,914	6,665,426	7,043,476	3,108	23,698,525
Total farming.....		7,997	3,342	71,650,063	7,845,460	7,521,389	4,655	41,527,275
II. Related industries:								
6 Logging.....		391	212	15,418,447	1,003,748	1,746,805	179	2,460,362
7 Fishing.....		174	99	1,214,675	255,435	103,543	75	714,529
8 Ice harvesting.....		156	92	611,874	17,609	60,172	64	314,946
9 All other related industries.....		617	160	3,286,460	233,953	358,508	457	4,812,447
Total related industries.....		1,338	563	20,531,456	1,510,745	2,269,028	775	8,302,284
Agriculture, n. p. d., <sup>1</sup> or combinations of I and II.....		25	9	19,687	29,005	326	16	100,774
Grand total agriculture and related industries.....		9,360	3,914	92,201,206	9,385,210	9,790,743	5,446	49,930,333
<b>MINING AND QUARRYING</b>								
I. Mining:								
11 Coal mining.....		3,872	1,391	133,256,431	10,012,844	15,430,433	2,481	55,898,667
Metal mining—								
12 Iron.....		97	44	8,183,249	2,775,346	673,074	53	5,665,592
13 Copper.....		152	24	22,813,986	15,871,659	866,828	128	10,958,016
14 Lead and zinc.....		137	57	10,718,652	123,348	1,319,863	80	2,665,044
15 Gold, silver, and precious metals.....		464	82	5,533,119	472,224	626,587	382	9,925,262
All other mining.....		254	76	6,325,399	485,498	724,157	178	29,095,987

<sup>1</sup> Main business not precisely defined.

TABLE 9.—Corporation returns—Distribution of incomes by industries for the United States—Continued

Serial No.	Industries	Total number of corporations	Corporations reporting net income			Corporations reporting no net income	
			Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number
MINING AND QUARRYING—continued							
	I. Mining—Continued.						
	Nonmetal mining—						
17	Oil.....	3,742	1,072	\$37,438,285	\$2,775,538	\$4,413,262	2,670
18	Gas.....	87	82	1,058,279	2,444	116,546	5
19	Salt, mines and other sources.....	55	31	4,982,499	32,230	616,137	24
20	All other nonmetal mining.....	249	111	1,722,342	222,544	173,526	138
21	All other mining concerns, n. p. d., <sup>1</sup> combinations and tributary industries.....	7,678	1,248	20,386,534	2,168,181	2,201,111	6,430
	Total mining.....	16,787	4,218	252,418,775	34,941,856	27,161,524	12,569
	II. Quarrying:						
22	Stone.....	564	329	11,560,770	491,392	1,333,856	235
23	Clay, sand, gravel.....	882	526	13,656,087	533,718	1,566,179	356
24	Precious and semiprecious.....	16	3	502,394	35,266	58,194	13
25	All other quarrying, n. p. d. ....	197	73	4,791,048	66,063	582,946	124
	Total quarrying.....	1,659	931	30,510,299	1,126,439	3,541,175	728
26	Mining and quarrying combinations, but main business not given.....	63	26	636,574	12,324	74,340	37
	Grand total mining and quarrying.....	18,509	5,175	283,565,648	36,080,619	30,777,039	13,334
MANUFACTURING							
	I. Food products, liquors, and tobacco:						
27	Bread, bakery products and retail sale.....	1,335	836	44,835,380	449,228	5,421,311	499
28	Milling, flour, meal, feed.....	1,512	843	22,271,225	1,183,087	2,518,926	669
29	Cereal preparations, etc.....	177	82	15,053,992	211,134	1,843,024	95
30	Dairy products and condensed milk.....	2,490	1,779	37,508,973	402,381	4,401,082	711
31	Butter substitutes.....	20	11	196,237	15,031	21,237	9
32	Chocolate, confectionery, ice cream, etc.....	1,407	759	36,237,708	1,933,027	4,185,340	648
33	Coffee and spices.....	124	77	4,350,342	59,996	522,158	47
34	Fish canning and preserving.....	249	126	3,407,883	790,693	314,429	123

35	Fruit and vegetable canning and preserving, etc.	1,003	610	27,506,823	1,537,440	3,163,043	393	5,663,523
36	Meat packing, etc.	574	400	58,245,044	12,163,122	5,702,975	174	6,894,178
37	Poultry and poultry products	4	2	108,076		13,260	2	11,550
38	Sugar making and refining, cane and beet	240	137	68,911,895	28,329,810	5,069,785	103	5,285,392
39	Ice manufacturing, etc.	1,455	1,075	19,423,077	497,177	2,168,495	380	2,988,027
40	Soft drinks, etc.	1,397	808	14,734,599	381,618	1,685,419	589	11,171,499
41	Breweries and distilleries, etc.	469	209	7,428,753	676,688	817,229	260	8,753,725
42	Tobacco	563	278	95,208,640	314,313	11,833,920	285	5,696,110
43	All other food products	1,134	634	51,515,739	3,386,481	5,964,667	500	50,047,919
	Total food products, liquors, and tobacco	14,153	8,666	506,924,386	52,331,226	55,646,300	5,487	124,175,970
II.	Textile and textile products:							
	Textile fabrics—							
44	Cotton goods, etc.	745	568	110,649,102	6,431,948	13,137,956	177	6,738,609
45	Woolen and worsted goods, etc.	411	293	64,788,152	2,196,760	7,812,105	118	4,335,204
46	Silk goods, etc.	680	368	29,558,545	1,956,936	3,438,027	312	8,552,132
47	Felt goods and products, except hats	42	29	2,743,681	10,490	336,937	13	128,407
48	Linen and flax, etc.	26	14	2,948,724		366,790	12	94,839
49	All other textile fabrics	1,708	1,141	143,419,538	7,111,346	16,969,801	567	14,939,197
50	Fur goods and fur products, n. p. d. <sup>1</sup> , etc.	419	258	4,355,110	331,780	466,766	161	1,111,337
	Total textile fabrics	4,031	2,671	358,462,852	18,030,260	42,528,382	1,360	35,900,225
	Textile products, other than clothing—							
51	Carpets, rugs, mattings, etc.	105	68	33,992,841	206,698	4,219,382	37	568,765
52	Cordage and twine	54	38	5,743,860	1,598,540	513,706	16	260,953
53	Artificial leather, oilcloth, linoleum, etc.	41	28	9,938,340	489,881	1,203,913	13	92,073
54	All other textile products other than clothing	756	570	31,331,895	4,052,507	3,331,517	186	3,722,256
	Total textile products other than clothing	956	704	81,006,936	6,347,626	9,268,518	252	4,644,047
	Clothing—							
55	Custom-made clothing, etc.	767	499	5,903,659	544,928	597,432	268	1,093,271
	Factory-made clothing—							
56	Men's clothing, suits, overcoats	633	423	19,248,399	2,156,072	2,138,813	210	3,010,971
57	Women's clothing, suits, coats, skirts	1,723	1,013	9,244,113	622,373	922,933	716	6,823,630
58	Hats and caps, etc.	728	466	8,761,473	1,080,545	891,635	262	2,307,955
59	Corsets	118	69	2,434,700	5,477	294,176	49	1,083,056
60	Shirts, collars, cuffs	295	181	4,565,448	465,251	484,620	114	1,002,630
61	Hosiery and all knit goods	1,184	762	30,311,895	1,868,017	3,456,987	422	7,243,843
62	All other clothing	1,336	890	43,472,826	3,436,544	4,851,596	446	8,734,935
	Total clothing	6,784	4,303	123,942,513	10,179,207	13,638,192	2,481	31,300,291
	Total textiles and textile products	11,771	7,678	563,412,301	34,566,093	65,435,092	4,093	71,844,563

Main business not precisely defined.

TABLE 9.—*Corporation returns—Distribution of incomes by industries for the United States—Continued*

Serial No.	Industries	Total number of corporations	Corporations reporting net income			Corporations reporting no net income	
			Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number
MANUFACTURING—Continued							
63	III. Leather and leather products:	1,199	670	\$50,012,911	\$1,524,966	\$5,947,484	529
64	Boots, shoes, cut stock, and findings	40	27	758,270	263,414	57,880	13
65	Gloves	82	55	996,307	164,856	95,318	27
66	Saddlery and harness	90	54	733,794	123,687	69,727	36
67	Trunks and valises	209	102	4,100,674	953,750	381,875	107
68	Tanning, graining, and finishing leather	683	413	15,786,381	1,807,134	1,695,388	270
	All other leather and leather products						
	Total leather and leather products	2,303	1,321	72,388,337	4,837,807	8,247,672	982
IV. Rubber and rubber goods; also celluloid, ivory, shell, and bone:							
69	Boots, shoes, and garments	25	12	811,173	6,560	99,616	13
70	Belting, hose, and tires	147	29	12,602,098	10,348,483	279,572	118
71	Celluloid, ivory, shell, and bone	90	63	4,940,350	602,553	532,637	27
72	All other rubber goods	345	169	27,570,745	12,491,407	1,927,850	176
	Total rubber and rubber goods	607	273	45,924,366	23,449,003	2,839,675	334
V. Lumber and wood products:							
73	Saw and planing mill products, etc.	3,711	2,615	209,557,600	18,244,597	23,518,730	1,096
74	Furniture, all classes	1,497	1,140	46,859,321	2,247,336	5,438,502	357
75	Carriage and wagon bodies and parts, etc.	23	17	434,611	656	50,975	6
76	All other lumber and wood products	2,151	1,478	42,198,425	5,009,644	4,449,008	673
	Total lumber and wood products	7,382	5,250	299,049,957	25,502,233	33,457,215	2,132
VI. Paper, pulp, and products:							
77	All paper, pulp, paper products, etc.	1,815	1,240	109,909,197	14,346,813	12,232,699	575
VII. Printing and publishing:							
78	General printing and publishing, etc.	7,842	5,227	147,930,484	2,255,801	17,435,782	2,615
79	Paper manufacturing and printing, n. p. d. <sup>1</sup>	216	143	4,740,661	90,683	551,360	73
80	Special processes and tributary industries, etc.	1,165	813	13,275,960	987,379	1,441,808	352
	Total printing and publishing	9,223	6,183	165,947,105	3,333,863	19,428,950	3,040

	VIII. Chemicals and allied substances:						
81	Chemicals proper, acids and other compounds, etc.	1,006	570	46,802,291	10,918,242	4,424,110	436
82	Paints and varnishes, etc.	692	477	33,229,767	1,312,290	3,925,985	215
83	Oils, vegetable and animal, etc.	412	153	5,916,963	777,154	619,185	259
84	Petroleum and mineral oil refining and products.	542	213	146,140,308	1,483,614	18,151,530	33,421,806
85	Soaps.	164	84	4,678,212	38,706	572,616	80
86	Fertilizers.	229	119	2,483,933	1,129,103	210,524	979,246
87	All other chemicals and allied substances.	3,272	1,836	180,332,172	6,581,639	21,522,423	1,416
	Total chemicals and allied substances.	6,317	3,472	419,583,646	22,240,748	49,426,373	2,845
							94,157,796
	IX. Stone, clay, and glass products:						
	Stone—						
88	Cut building stone, crushed stone, etc.	1,926	1,385	93,785,185	7,172,720	10,990,836	541
	Clay and earth products						
89	Brick, tile, terra cotta, fire brick, etc.	1,669	1,125	63,781,185	3,308,468	7,475,451	544
	Glass and glass products—						
90	Glass manufacture, plate or window glass, etc.	562	340	28,257,113	640,778	3,406,407	222
91	Combinations stone, clay, and glass manufacture.	44	30	2,020,459	61,646	240,747	14
	Total stone, clay, and glass products.	4,201	2,880	187,843,942	11,183,612	22,113,441	1,321
							14,374,375
	X. Metal manufacture:						
	Metal products of iron and steel, or iron and steel and other metals—						
92	Smelting from the ore, crude or refined metal production, etc.	93	44	8,569,906	3,545,870	664,132	49
93	General or stock products or forms made in foundries or rolling mills, etc.	2,548	1,799	373,317,863	40,653,601	41,703,392	749
94	Agricultural machinery, steam appliances, construction machinery, etc.	1,597	1,041	116,028,172	19,628,278	11,907,161	556
95	Metal-working and paper-making machinery, heavy ordnance, rolling stock, safes, vaults, etc.	769	535	130,261,974	10,239,966	14,993,228	234
96	General electric machinery, stationary and marine engines, refrigerating machinery, etc.	607	344	25,200,710	1,559,764	2,913,568	263
97	Motor vehicles, auto and truck bodies, and spare parts.	975	431	351,750,889	12,193,802	42,410,225	544
98	Boot and shoe machinery, typewriters, and calculating machines, gas and electrical fixtures, etc.	780	431	40,656,321	1,579,315	4,832,435	349
99	Metal furniture, ornamental ironwork, sewing machines, etc.	261	184	28,615,915	456,074	3,490,616	77
100	Firearms, hardware, cutlery, hand and machine tools, gauges, etc.	834	499	48,652,395	3,180,811	5,574,484	335
101	All other metal products.	6,130	3,809	220,440,962	36,827,359	22,661,080	2,321
	Metal products, not iron or steel—						
102	Base metals, smelting, and refining, etc.	848	541	70,166,854	5,560,512	8,056,638	307
103	Airplanes, complete or parts.	35	15	327,162	45,815	33,122	20
104	Precious metals, smelting, refining, etc.	763	495	13,506,766	731,736	1,530,635	268
	Total metal manufacture.	16,240	10,168	1,427,495,889	136,202,903	160,770,716	6,072
							178,080,576
	XI. All other manufacturing concerns:						
105	All other manufacuring, n. p. d. <sup>1</sup> , etc.	11,187	6,664	473,420,323	23,207,398	55,265,523	4,523
	Grand total manufacturing.	85,199	53,795	4,271,899,449	351,201,699	484,863,656	31,404
							701,011,681

<sup>1</sup> Main business not precisely defined.

TABLE 9—Corporation returns—Distribution of incomes by industries for the United States—Continued

Serial No.	Industries	Total number of corporations	Corporations reporting net income			Corporations reporting no net income	
			Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number
<b>CONSTRUCTION</b>							
106	Excavation and construction under or upon the ground (not buildings), etc.	1,315	785	\$16,961,926	\$882,962	\$1,888,895	530
107	Jetty, dam, dry dock, wharf, bulkhead, etc.	157	91	4,614,061	152,408	540,928	66
108	Railroad construction, pure or combined	55	33	1,941,449	223,628	219,419	22
109	Shipbuilding, pure or combined	281	126	4,646,584	1,381,003	402,441	155
110	Buildings and structures above ground, etc.	4,508	3,080	33,678,378	2,193,459	3,405,044	1,428
111	Equipping and installing machinery and equipment as elevators, carrier systems, etc.	2,525	1,761	9,871,289	9,842,843	828,211	764
112	Wrecking, razing, or moving (not marine)	95	64	367,815	19,101	33,790	31
113	All other construction and contractors, n. p. d. <sup>1</sup>	3,615	2,211	39,922,412	4,324,525	4,120,105	1,404
Grand total construction		12,551	8,151	112,003,914	19,019,929	11,438,833	4,400
<b>TRANSPORTATION AND OTHER PUBLIC UTILITIES</b>							
I. Rail transportation:	Steam railroads	642	336	525,172,263	25,076,255	62,278,773	306
	Electric railroads	396	175	30,598,878	333,279	3,762,431	221
	All other railroads, n. p. d., <sup>1</sup> etc.	605	402	82,362,730	293,261	10,216,702	203
	Total rail transportation	1,643	913	638,133,871	25,702,795	76,257,906	730
II. Water transportation:	Ocean lines, transoceanic and coastal	65	18	1,901,550	57,440	229,040	47
	Lake, sound, bay, and river lines	157	104	13,685,539	536,952	1,603,981	53
	Marine salvage and wrecking	15	8	1,056,415	—	131,030	7
	All other water transportation, n. p. d., <sup>1</sup> etc.	1,587	907	24,785,438	1,368,840	2,795,555	680
	Total water transportation	1,824	1,037	41,428,942	1,963,232	4,759,606	787
<b>III. Local transportation, cartage, and storage:</b>							
121	Cartage and storage or warehouse and packing for transportation	3,438	2,347	18,825,884	385,426	1,932,737	1,091
122	Cab, livery, taxicab, jitney bus companies, and garages	2,205	1,345	12,863,838	250,935	1,371,345	860
123	Special food storage and packers for transportation, etc.	718	508	12,123,912	229,230	1,418,577	210
124	All other local transportation, n. p. d., <sup>1</sup>	363	232	1,772,382	47,009	177,576	131
Total local transportation, cartage, and storage		6,724	4,432	45,585,986	912,600	4,900,235	2,292
							11,085,735

	<b>IV. Other public utilities and transportation, n. p. d.<sup>1</sup>:</b>							
125	Electric light and power companies.....	2,002	1,551	120,853,934	710,057	14,807,279	451	7,303,044
126	Gas companies.....	603	443	39,719,354	1,007,980	4,776,057	160	1,005,848
127	Telephone and telegraph companies.....	4,083	3,152	147,132,711	193,372	18,017,217	931	1,591,353
128	Water works.....	1,540	1,197	17,156,527	142,495	1,959,182	343	1,488,031
129	Mutual public utilities.....	871	397	147,672	4,428	2,870	474	1,268,193
130	All other public utilities, n. p. d., <sup>1</sup> etc.....	1,823	1,147	207,250,899	1,372,278	25,518,561	676	9,719,216
	<b>Total other public utilities and transportation.....</b>	<b>10,922</b>	<b>7,887</b>	<b>532,261,097</b>	<b>3,430,610</b>	<b>65,081,166</b>	<b>3,035</b>	<b>21,375,685</b>
	<b>Grand Total transportation and other public utilities.....</b>	<b>21,113</b>	<b>14,269</b>	<b>1,257,409,896</b>	<b>32,009,237</b>	<b>150,998,913</b>	<b>6,844</b>	<b>125,649,787</b>
	<b>TRADE</b>							
131	Wholesalers and jobbers, including exporters, importers, etc.....	18,640	12,849	322,028,493	40,253,892	33,850,128	5,791	79,441,426
132	Department stores, either wholesale or retail, or both.....	45	26	1,196,664	-----	146,282	19	138,742
133	Retail stores, all other, etc.....	50,858	34,145	497,179,410	16,995,473	54,340,062	16,713	94,950,863
134	Commission trade, including commercial travelers and special agents, etc.....	3,748	2,268	40,426,776	1,904,970	5,034,345	1,480	9,311,045
135	All other trade, n. p. d., <sup>1</sup> etc.....	27,355	18,898	337,094,726	31,538,963	35,165,627	8,457	80,955,367
	<b>Grand total trade.....</b>	<b>100,646</b>	<b>68,186</b>	<b>1,197,926,069</b>	<b>90,693,298</b>	<b>128,536,444</b>	<b>32,460</b>	<b>264,797,443</b>
	<b>SERVICE</b>							
	<b>I. Domestic service:</b>							
136	Restaurants, lunch rooms, etc.....	1,838	961	11,836,883	373,099	1,280,893	877	5,777,088
137	Hotels, board and lodging houses.....	2,203	1,438	36,528,965	1,713,284	4,144,983	765	10,379,826
138	Laundries, cleaning and dyeing.....	2,951	2,229	20,497,705	490,024	2,103,155	722	2,546,207
139	All other domestic service, n. p. d., <sup>1</sup> etc.....	292	186	1,021,690	20,907	99,651	106	644,644
	<b>Total domestic service.....</b>	<b>7,284</b>	<b>4,814</b>	<b>69,885,243</b>	<b>2,597,314</b>	<b>7,628,682</b>	<b>2,470</b>	<b>19,347,765</b>
	<b>II. Amusements:</b>							
140	Theaters, or theatrical organizations, etc.....	452	283	11,239,831	485,532	1,307,749	169	1,919,126
141	Moving pictures.....	1,712	1,195	16,208,944	887,998	1,725,640	517	3,492,285
142	Moving-picture production.....	281	105	10,058,562	843,882	1,141,519	176	4,803,665
143	All other amusements.....	3,001	1,672	19,152,214	952,049	2,088,640	1,329	9,736,059
	<b>Total amusements.....</b>	<b>5,446</b>	<b>3,255</b>	<b>56,659,551</b>	<b>3,169,461</b>	<b>6,233,548</b>	<b>2,191</b>	<b>19,951,135</b>
	<b>III. Professional and other services:</b>							
144	Business services, advertising, appraisers, auditors, actuaries, etc.....	3,202	1,995	25,272,916	643,793	2,801,892	1,207	5,219,898
145	Educational service, including art, colleges, schools, libraries, etc., teachers, etc.....	1,173	692	5,018,419	147,037	514,239	481	2,228,637
146	Curative services, physicians, surgeons, etc.....	1,282	794	4,051,733	111,228	376,863	488	1,399,611
147	Legal services, lawyers, patent attorneys, etc.....	1,282	1,032	8,813,006	44,784	972,533	250	423,311
148	Engineering, mechanical design, invention, scientific research, etc.....	1,300	507	5,955,606	360,694	637,842	793	5,026,841
149	All other service, n. p. d., <sup>1</sup> etc.....	4,145	2,393	12,711,986	347,383	1,211,230	1,752	5,543,972
	<b>Total professional and other service.....</b>	<b>12,384</b>	<b>7,413</b>	<b>61,823,666</b>	<b>1,654,919</b>	<b>6,514,599</b>	<b>4,971</b>	<b>19,842,270</b>
	<b>Grand total service.....</b>	<b>25,114</b>	<b>15,482</b>	<b>188,368,460</b>	<b>7,421,694</b>	<b>20,376,829</b>	<b>9,632</b>	<b>59,141,170</b>

<sup>1</sup> Main business not precisely defined.

TABLE 9—Corporation returns—Distribution of incomes by industries for the United States—Continued

Serial No.	Industries	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
			Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
<b>FINANCE</b>								
150	I. Banking and related business:							
151	Private bankers.....	132	75	\$842,773	\$56,757	\$89,099	57	\$634,078
152	National banks.....	8,263	5,628	101,918,769	1,679,006	11,487,758	2,635	36,595,095
153	State banks, general banking, etc., n. p. d. <sup>1</sup> .....	18,153	13,052	73,085,855	1,806,763	6,659,659	5,101	34,272,365
154	Trust companies, or bank and trust companies.....	2,529	2,192	99,549,432	1,662,478	11,965,988	637	18,725,983
155	Loan companies, etc.....	3,722	2,744	36,737,129	390,784	4,087,759	978	12,929,608
156	Stock and bond brokers.....	1,096	379	23,723,094	1,295,080	2,717,261	517	12,269,046
157	Real estate, loan, and insurance agents, realty holding and development companies.....	14,672	9,839	84,937,109	3,545,275	8,637,655	4,833	35,062,071
	Holding and leasing realty, not realty business, etc.....	42,095	24,883	222,826,358	6,415,664	23,339,945	17,212	88,894,635
	Total banking and related business.....	90,962	58,992	643,615,519	16,851,807	68,985,124	31,970	239,383,381
II. Insurance companies, not agents:								
158	Life insurance, stock, and mutual companies.....	417	358	109,039,706	11,410	12,963,168	59	780,318
159	Accident; stock companies only.....	30	19	778,967	22,780	91,819	11	592,885
160	Fire, stock companies only.....	251	135	8,977,998	1,502,597	935,085	116	15,685,691
161	Marine, stock companies only.....	22	15	1,572,762	717,231	106,443	7	185,944
162	Accident, fire, and marine, mutual.....	605	241	1,012,192	8,441	56,752	364	100,640,030
163	Fidelity and bonding.....	2	1	1,200			1	165
164	All other insurance companies, n. p. d. <sup>1</sup> and combinations.....	523	344	26,181,103	3,133,265	2,808,740	179	15,051,333
	Total insurance companies.....	1,850	1,113	147,563,928	5,395,724	16,962,007	737	132,936,366
165	All other finance, n. p. d. <sup>1</sup> and combinations of I and II, etc.....	3,960	2,549	76,903,968	1,439,706	9,167,248	1,411	38,493,405
	Grand total finance.....	96,772	62,654	868,083,415	23,087,237	95,114,379	34,118	410,813,152
ALL OTHER								
166	All other active concerns whose business can not be identified with any main division; also combinations of main divisions when the main business is not given.....	3,419	1,713	50,071,077	8,808,165	5,209,962	1,706	24,345,929
167	Inactive concerns .....	26,250					26,250	803,110
	Grand total all other concerns.....	29,669	1,713	50,071,077	8,808,165	5,209,962	27,956	25,149,039
	Grand total.....	398,933	233,339	8,321,529,134	578,307,088	937,106,798	165,594	2,013,554,987

<sup>1</sup> Main business not precisely defined.

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories

(Income returned for the calendar year ended Dec. 31, 1923)

## ALABAMA

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries.....	87	44	\$188,054	\$27,074	\$15,077	43	\$283,785
Mining and quarrying.....	221	100	2,756,612	142,627	315,250	121	942,261
Manufacturing:							
Food products, beverages, and tobacco.....	116	83	998,571	15,552	108,227	33	140,375
Textiles and textile products.....	55	41	3,697,346	438,770	403,471	14	418,145
Leather and leather products.....	4	2	38,824	-----	4,671	2	3,192
Rubber and rubber goods.....	3	1	334	-----	-----	2	18,090
Lumber and wood products.....	178	112	6,547,930	264,444	770,361	66	963,999
Paper, pulp, and products.....	1	1	16,894	-----	1,862	-----	-----
Printing and publishing.....	54	32	622,588	-----	72,695	22	137,145
Chemicals and allied substances.....	67	33	1,196,146	107,550	134,875	34	570,691
Stone, clay, and glass products.....	37	22	351,024	22,688	37,827	15	132,348
Metal and metal products.....	86	63	11,203,037	3,182,919	994,528	23	345,580
All other manufacturing industries.....	35	27	413,107	47,740	42,134	8	160,627
Total manufacturing.....	636	417	25,085,801	4,079,663	2,570,651	219	2,890,192
Construction.....	64	33	207,559	9,003	18,209	31	386,068
Transportation and other public utilities.....	135	98	3,341,572	40,384	398,584	37	256,341
Trade.....	1,164	849	8,334,820	497,913	838,412	315	1,602,981
Public service—Professional, amusements, hotels, etc.....	194	142	720,116	15,880	66,852	52	96,655
Finance—Banking, insurance, and related business.....	908	651	4,853,879	109,481	470,315	257	751,192
Combinations—Predominant industry not ascertainable.....	19	14	472,928	16,035	54,365	5	15,550
Inactive concerns.....	167	-----	-----	-----	-----	167	636
Total.....	3,595	2,348	45,961,341	4,938,060	4,756,724	1,247	7,225,661

## ALASKA

Agriculture and related industries.....	12	6	\$52,792	-----	\$5,593	6	\$11,585
Mining and quarrying.....	21	4	1,186	-----	-----	17	35,444
Manufacturing:							
Food products, beverages, and tobacco.....	12	6	93,472	\$30,638	7,187	6	44,103
Textiles and textile products.....	2	2	11,069	18,181	-----	-----	-----
Leather and leather products.....	-----	-----	-----	-----	-----	-----	-----
Rubber and rubber goods.....	-----	-----	-----	-----	-----	-----	-----
Lumber and wood products.....	7	5	56,081	30,453	3,702	2	2,513
Paper, pulp, and products.....	1	-----	-----	-----	-----	1	1,337
Printing and publishing.....	-----	-----	-----	-----	-----	-----	-----
Chemicals and allied substances.....	-----	-----	-----	-----	-----	-----	-----
Stone, clay, and glass products.....	-----	-----	-----	-----	-----	-----	-----
Metal and metal products.....	-----	-----	-----	-----	-----	-----	-----
All other manufacturing industries.....	-----	-----	-----	-----	-----	-----	-----
Total manufacturing.....	22	13	160,622	79,272	10,889	9	47,953

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## ALASKA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Construction							
Transportation and other public utilities	12	8	\$204,412	\$15,738	\$24,288 10,221	4	\$812 105,199
Trade	29	21	126,957	-----	39,416	8	8,318
Public service—Professional, amusements, hotels, etc.	8	3	317,234	-----	6,616	7	7,862
Finance—Banking, insurance, and related business	20	13	73,870	-----	-----	1	87
Combinations—Predominant industry not ascertainable	1	-----	-----	-----	-----	13	-----
Inactive concerns	13	-----	-----	-----	-----	-----	-----
Total	138	68	937,073	95,010	97,023	70	217,260

## ARIZONA

Agriculture and related industries	127	37	\$507,011	\$219,281	\$31,682	90	\$890,990	
Mining and quarrying	362	24	3,844,900	2,551,073	159,741	338	1,159,273	
Manufacturing:								
Food products, beverages, and tobacco	30	21	268,174	24,103	27,936	9	32,993	
Textiles and textile products	2	2	5,052	-----	181	-----	-----	
Leather and leather products	8	6	412,835	420,137	23,678	2	53,827	
Rubber and rubber goods	25	10	58,126	-----	6,175	15	92,258	
Lumber and wood products	3	2	308,378	-----	38,402	1	14,367	
Paper, pulp, and products	9	6	21,417	-----	1,418	3	36,735	
Printing and publishing	9	6	27,553	2,952	2,020	3	6,939	
Chemicals and allied substances	3	-----	-----	-----	-----	3	10,519	
Stone, clay, and glass products	89	53	1,101,535	447,192	99,810	36	247,638	
Metal and metal products	-----	-----	-----	-----	-----	-----	-----	
All other manufacturing industries	12	7	61,793	4,857	5,835	5	47,809	
Construction	64	40	1,062,352	110,985	113,913	24	228,100	
Transportation and other public utilities	287	188	1,382,101	120,810	127,297	99	707,805	
Trade	74	49	232,841	2,019	20,455	25	44,114	
Public service—Professional, amusements, hotels, etc.	273	144	656,483	16,059	58,388	129	2,171,582	
Finance—Banking, insurance, and related business	16	6	108,179	-----	12,718	10	54,411	
Combinations—Predominant industry not ascertainable	258	-----	-----	-----	-----	258	-----	
Inactive concerns	Total	1,562	548	8,957,195	3,472,276	629,839	1,014	5,551,722

## ARKANSAS

Agriculture and related industries	157	82	\$347,696	\$24,786	\$29,093	75	\$635,922
Mining and quarrying	153	48	422,257	8,489	44,865	105	958,460
Manufacturing:							
Food products, beverages, and tobacco	96	62	584,425	38,902	56,435	34	312,899
Textiles and textile products	8	7	124,974	12,137	12,605	1	3,862
Leather and leather products	2	2	19,674	19,254	-----	-----	-----
Rubber and rubber goods	1	1	14,021	-----	1,503	-----	-----

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## ARKANSAS—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Lumber and wood products	151	110	\$8,557,389	\$390,566	\$1,009,854	41	\$305,797
Paper, pulp, and products							
Printing and publishing	33	21	270,825	8,001	33,453	12	13,710
Chemicals and allied substances	33	15	451,442	165,639	33,793	18	554,750
Stone, clay, and glass products	18	11	178,001	76,666	11,540	7	21,055
Metal and metal products	23	17	107,883	4,805	9,723	6	65,692
All other manufacturing industries	21	14	158,348	6,892	16,819	7	13,082
Total manufacturing	386	260	10,466,982	722,862	1,185,727	126	1,320,847
Construction	28	13	131,498	13,772	11,961	15	68,391
Transportation and other public utilities	139	88	1,667,058	27,772	191,453	51	1,117,459
Trade	811	560	5,142,917	426,693	498,572	251	1,902,426
Public service—Professional, amusements, hotels, etc.	113	75	448,849	—	43,853	38	80,572
Finance—Banking, insurance, and related business	681	528	3,108,348	93,831	280,444	153	1,000,621
Combinations—Predominant industry not ascertainable	32	15	637,170	22,005	74,665	17	129,103
Inactive concerns	112	—	—	—	—	112	—
Total	2,612	1,669	22,372,775	1,340,210	2,360,633	943	7,213,801

## CALIFORNIA

Agriculture and related industries	1,273	465	\$8,568,182	\$612,635	\$924,238	808	\$9,623,976
Mining and quarrying	1,672	293	14,164,383	731,566	1,835,171	1,379	30,592,167
Manufacturing:							
Food products, beverages, and tobacco	675	393	25,013,461	3,178,147	2,681,698	282	4,468,349
Textiles and textile products	193	120	3,726,139	137,114	430,207	73	1,150,671
Leather and leather products	57	39	733,413	39,158	81,753	18	315,503
Rubber and rubber goods	24	11	2,574,090	327,175	279,349	13	574,657
Lumber and wood products	237	170	18,258,519	777,026	1,994,666	67	1,053,726
Paper, pulp, and products	41	28	7,680,697	27,920	953,099	13	114,625
Printing and publishing	347	232	6,604,362	50,451	787,193	115	880,902
Chemicals and allied substances	296	161	13,871,608	525,412	1,648,633	135	2,918,009
Stone, clay, and glass products	163	115	15,580,585	57,810	1,927,710	48	595,435
Metal and metal products	607	377	17,488,337	969,842	2,015,809	230	3,760,152
All other manufacturing industries	344	192	7,954,604	164,461	921,051	152	1,873,842
Total manufacturing	2,984	1,838	119,485,815	6,254,516	13,721,168	1,146	17,705,871
Construction	411	257	10,283,946	458,461	1,185,756	154	1,322,842
Transportation and other public utilities	908	582	43,531,584	195,841	5,327,378	326	5,991,331
Trade	3,535	2,530	84,948,663	4,174,820	9,756,496	1,005	9,721,591
Public service—Professional, amusements, hotels, etc.	1,366	849	16,930,155	186,075	1,963,852	517	4,798,932
Finance—Banking, insurance, and related business	4,691	2,904	66,189,461	1,582,336	7,615,645	1,787	17,702,728
Combinations—Predominant industry not ascertainable	228	116	5,868,045	103,183	703,505	112	2,536,455
Inactive concerns	1,318	—	—	—	—	1,318	1,089
Total	18,386	9,834	360,970,234	14,299,433	43,033,209	8,552	99,996,982

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## COLORADO

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries.....	284	83	\$181,915	\$22,806	\$10,295	201	\$1,819,573
Mining and quarrying.....	1,003	168	6,097,850	353,072	702,106	835	8,929,023
Manufacturing:							
Food products, beverages, and tobacco.....	162	94	18,683,935	5,671,639	1,691,706	68	639,123
Textiles and textile products.....	33	22	163,814	62,875	9,553	11	78,866
Leather and leather products.....	9	3	12,860	-----	889	6	80,660
Rubber and rubber goods.....	4	1	694	-----	-----	3	9,623
Lumber and wood products.....	36	17	397,730	3,613	47,659	19	178,142
Paper, pulp, and products.....	2	2	24,226	-----	2,528	-----	-----
Printing and publishing.....	89	62	2,258,252	8,130	271,262	27	148,015
Chemicals and allied substances.....	67	29	8,745,762	11,637	1,089,492	38	131,596
Stone, clay, and glass products.....	50	31	522,311	6,790	58,755	19	284,365
Metal and metal products.....	83	38	820,130	165,675	78,786	45	413,540
All other manufacturing industries.....	85	34	473,308	56,307	48,172	51	126,773
Total manufacturing.....	620	333	32,103,022	5,986,716	3,298,802	287	2,090,708
Construction.....	89	48	222,340	8,448	17,536	41	365,878
Transportation and other public utilities.....	227	111	3,242,858	2,378,609	221,871	116	4,161,273
Trade.....	1,410	857	7,046,235	894,503	768,149	553	3,626,425
Public service—Professional, amusements, hotels, etc.....	407	244	1,202,328	41,549	115,011	163	539,666
Finance—Banking, insurance, and related business.....	1,459	759	9,110,611	119,715	1,012,188	700	3,158,219
Combinations—Predominant industry not ascertainable.....	73	33	1,283,643	3,275,207	36,858	40	723,606
Inactive concerns.....	772	-----	-----	-----	-----	772	283
Total.....	6,344	2,636	60,490,802	13,080,625	6,182,816	3,708	25,414,654

## CONNECTICUT

Agriculture and related industries.....	93	53	\$1,514,850	\$152,859	\$163,834	40	\$219,566
Mining and quarrying.....	22	8	315,288	2,051	38,443	14	82,561
Manufacturing:							
Food products, beverages, and tobacco.....	133	83	1,090,954	55,307	116,763	50	497,426
Textiles and textile products.....	228	161	11,270,157	2,730,664	1,113,203	67	2,049,081
Leather and leather products.....	22	11	297,494	233,461	6,778	11	255,267
Rubber and rubber goods.....	15	7	602,928	-----	74,676	8	94,812
Lumber and wood products.....	45	33	656,948	160,524	56,790	12	104,860
Paper, pulp, and products.....	48	33	1,522,746	103,433	173,924	15	134,366
Printing and publishing.....	140	90	1,859,411	11,502	218,008	50	381,666
Chemicals and allied substances.....	62	38	1,709,588	6,817	207,215	24	160,113
Stone, clay, and glass products.....	65	51	1,212,882	112,385	130,228	14	43,928
Metal and metal products.....	558	347	47,063,315	7,063,490	4,967,203	211	5,055,569
All other manufacturing industries.....	261	156	11,886,876	731,372	1,418,840	105	14,293,145
Total manufacturing.....	1,577	1,010	78,973,299	11,208,955	8,483,628	567	23,070,233
Construction.....	239	159	1,195,493	191,588	98,665	80	547,219
Transportation and other public utilities.....	244	183	10,545,687	208,559	1,266,968	61	3,997,978
Trade.....	1,483	1,041	10,893,964	708,324	1,101,703	447	2,782,984

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## CONNECTICUT—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Public service—Professional, amusements, hotels, etc.	377	234	\$1,402,925	\$11,381	\$138,200	143	\$1,364,257
Finance—Banking, insurance, and related business	1,022	662	15,874,708	105,060	1,870,650	360	5,493,446
Combinations—Predominant industry not ascertainable	45	23	218,680	18,146	20,745	22	36,104
Inactive concerns	385					385	506
Total	5,492	3,373	120,934,894	12,606,923	13,182,836	2,119	37,594,854

## DELAWARE

Agriculture and related industries	30	11	\$31,833	\$9,058	\$1,127	19	\$353,420
Mining and quarrying	61	13	750,048	127,391	77,452	48	881,976
Manufacturing:							
Food products, beverages, and tobacco	49	31	471,469	48,835	47,657	18	212,890
Textiles and textile products	10	7	2,253,748		281,000	3	18,145
Leather and leather products	13	5	139,756	59,676	9,699	8	864,200
Rubber and rubber goods	1	1	286,355		35,794		
Lumber and wood products	13	11	1,466,477	24,501	179,096	2	4,485
Paper, pulp, and products	7	7	772,439		96,006		
Printing and publishing	16	9	213,886	873	24,745	7	19,306
Chemicals and allied substances	19	13	18,553,914	7,902,783	1,330,092	6	252,370
Stone, clay, and glass products	6	4	280,986		34,767	2	2,179
Metal and metal products	39	15	1,916,401	1,031,292	109,553	24	1,511,429
All other manufacturing industries	19	12	3,257,184	7,612	404,857	7	40,207
Total manufacturing	192	115	29,612,615	9,075,572	2,553,266	77	2,925,211
Construction	37	24	529,348	2,840	62,971	13	56,823
Transportation and other public utilities	35	20	540,780	70,176	56,651	15	205,781
Trade	223	156	1,592,584	73,227	162,621	67	800,712
Public service—Professional, amusements, hotels, etc.	63	36	247,028	11,353	24,682	27	180,105
Finance—Banking, insurance, and related business	353	204	8,578,921	76,512	1,033,558	149	3,673,149
Combinations—Predominant industry not ascertainable	13	9	50,144	5,289	3,954	4	9,379
Inactive concerns	109					109	14
Total	1,116	588	41,933,301	9,451,418	3,976,282	528	9,086,570

## DISTRICT OF COLUMBIA

Agriculture and related industries	17	4	\$57,295		\$6,639	13	\$85,380
Mining and quarrying	44	9	1,068,480	\$174,935	111,027	35	74,091
Manufacturing:							
Food products, beverages, and tobacco	42	25	826,621	32,232	96,075	17	61,762
Textiles and textile products	13	8	46,004		4,594	5	19,796
Leather and leather products	5	1	789			4	5,941
Rubber and rubber goods	8	6	109,402		12,733	2	67,495
Paper, pulp, and products	4	2	42,809		5,154	2	4,397

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## DISTRICT OF COLUMBIA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Printing and publishing	62	47	\$1,906,619	\$433	\$230,880	15	\$74,782
Chemicals and allied substances	22	13	68,422		7,165	9	287,898
Stone, clay, and glass products	15	12	462,881	6,686	55,101	3	11,303
Metal and metal products	27	14	97,356	899	9,816	13	181,119
All other manufacturing industries	27	10	312,282	7,460	36,640	17	162,288
Total manufacturing	225	138	3,873,185	47,710	458,158	87	876,781
Construction	89	59	1,074,518	238,942	119,874	30	215,727
Transportation and other public utilities	71	54	23,576,996	6,530	2,938,385	17	859,865
Trade	405	270	6,810,621	45,812	800,791	135	1,162,740
Public service—Professional amusements, hotels, etc.	214	145	2,139,412	85,496	236,484	69	372,746
Finance—Banking, insurance, and related business	363	236	5,828,276	13,613	683,457	127	1,579,420
Combinations—Predominant industry not ascertainable	13	8	54,320		6,074	5	10,986
Inactive concerns	134					134	
Total	1,575	923	44,483,103	613,038	5,360,889	652	5,237,736

## FLORIDA

Agriculture and related industries	293	111	\$977,049	\$76,033	\$92,922	182	\$1,971,178
Mining and quarrying	29	11	68,179	6,277	5,611	18	338,474
Manufacturing:							
Food products, beverages, and tobacco	153	90	1,054,463	32,159	112,890	63	839,219
Textiles and textile products	12	9	44,278	3,648	3,505	3	18,715
Leather and leather products	2	1	1,750			1	1,128
Rubber and rubber goods							
Lumber and wood products	161	105	5,317,439	289,611	614,144	56	618,596
Paper, pulp, and products	2	1	236			1	349
Printing and publishing	84	60	560,923	10,260	59,755	24	66,909
Chemicals and allied substances	70	35	727,927	474	85,268	35	262,736
Stone, clay, and glass products	25	20	247,629	58,742	20,350	5	31,329
Metal and metal products	36	25	278,919	18,137	28,072	11	22,737
All other manufacturing industries	35	25	276,503	20,196	28,258	10	43,152
Total manufacturing	580	371	8,510,067	433,227	952,242	209	1,904,870
Construction	103	70	811,636	91,169	78,723	33	171,296
Transportation and other public utilities	201	128	7,967,751	32,265	974,246	73	671,950
Trade	1,019	730	8,267,204	279,612	868,257	289	1,638,936
Public service—Professional amusements, hotels, etc.	271	158	1,282,711	52,439	128,694	113	627,483
Finance—Banking, insurance, and related business	1,466	865	7,305,788	435,524	716,130	601	4,321,804
Combinations—Predominant industry not ascertainable	50	22	208,143	142,784	4,656	28	209,439
Inactive concerns	341					341	17
Total	4,353	2,466	35,398,528	1,549,330	3,821,481	1,887	11,855,447

TABLE 10.—Corporation returns—*Distribution by industrial groups, for States and Territories—Continued*

## GEORGIA

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries.....	178	63	\$205,211	\$55,131	\$11,742	115	\$639,367
Mining and quarrying.....	41	24	184,270	4,618	19,393	17	297,521
Manufacturing:							
Food products, beverages, and tobacco.....	202	137	\$,028,686	158,846	965,946	65	403,837
Textiles and textile products.....	176	142	21,088,693	1,301,052	2,532,688	34	445,967
Leather and leather products.....	10	5	162,592	29,681	16,147	5	53,966
Rubber and rubber goods.....	3	1	5,561	5,561	—	2	168,775
Lumber and wood products.....	180	142	2,754,259	119,671	305,962	38	438,997
Paper, pulp, and products.....	12	9	631,109	11,257	76,317	3	85,498
Printing and publishing.....	72	49	309,260	7,077	28,969	23	112,895
Chemicals and allied substances.....	132	47	1,450,030	210,080	148,827	85	1,556,075
Stone, clay, and glass products.....	65	47	1,584,009	90,451	181,832	18	117,468
Metal and metal products.....	70	55	1,437,962	487,001	86,027	15	177,955
All other manufacturing industries.....	86	55	688,680	214,661	52,123	31	204,411
Total manufacturing.....	1,008	689	38,140,841	2,635,338	4,394,838	319	3,765,844
Construction.....	85	47	505,432	107,151	41,470	38	302,175
Transportation and other public utilities.....	281	169	4,873,242	44,962	580,411	112	5,135,527
Trade.....	1,553	1,029	10,067,173	1,073,488	960,369	524	3,259,528
Public service — Professional, amusements, hotels, etc.....	201	129	1,196,892	33,084	124,317	72	182,432
Finance—Banking, insurance, and related business.....	1,429	918	8,040,378	127,883	839,781	511	2,587,429
Combinations — Predominant industry not ascertainable.....	57	26	528,048	83,879	51,537	31	826,641
Inactive concerns.....	130	—	—	—	—	130	—
Total.....	4,963	3,094	63,751,487	4,165,534	7,023,858	1,869	16,996,464

## HAWAII

Agriculture and related industries.....	46	25	\$3,352,000	\$742,051	\$318,499	21	\$343,906
Mining and quarrying.....	—	—	—	—	—	—	—
Manufacturing:							
Food products, beverages, and tobacco.....	79	54	14,410,787	2,191,334	1,523,220	25	364,724
Textiles and textile products.....	6	3	261,217	—	32,400	3	2,334
Leather and leather products.....	—	—	—	—	—	—	—
Rubber and rubber goods.....	—	—	—	—	—	—	—
Lumber and wood products.....	2	—	—	—	—	2	13,783
Paper, pulp, and products.....	—	—	—	—	—	—	—
Printing and publishing.....	17	11	75,146	—	7,922	6	12,351
Chemicals and allied substances.....	2	1	770,794	—	96,849	1	1,949
Stone, clay and glass products.....	3	2	9,261	—	798	1	10,428
Metal and metal products.....	6	3	427,979	2,863	52,974	3	38,847
All other manufacturing industries.....	7	6	7,683	—	156	1	202
Total manufacturing.....	122	80	15,962,867	2,194,187	1,714,319	42	444,618

TABLE 10.—Corporation returns—*Distribution by industrial groups, for States and Territories—Continued*

## HAWAII—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Construction	8	6	\$431,196	-----	\$53,013	2	\$2,192
Transportation and other public utilities	35	26	2,841,142	\$11,920	351,262	9	41,527
Trade	179	110	3,093,646	22,610	367,265	69	337,289
Public service—Professional, amusements, hotels, etc.	28	15	170,841	-----	19,696	13	68,679
Finance—Banking, insurance, and related business	132	92	1,628,548	4,268	186,281	40	234,434
Combinations—Predominant industry not ascertainable	11	10	226,342	437	26,981	1	3,175
Inactive concerns	25	-----	-----	-----	-----	25	-----
Total	586	364	27,706,582	2,975,473	3,037,316	222	1,475,820

## IDAHO

Agriculture and related industries	144	57	\$472,191	\$288,895	\$14,873	87	\$1,552,392
Mining and quarrying	350	27	1,439,552	67,124	169,728	323	725,926
Manufacturing:							
Food products, beverages, and tobacco	66	42	178,529	64,437	7,717	24	160,273
Textiles and textile products	2	1	15,832	-----	1,729	1	1,288
Leather and leather products	2	1	2,434	-----	54	1	586
Rubber and rubber goods	-----	-----	-----	-----	-----	-----	-----
Lumber and wood products	50	35	5,305,667	1,056,083	527,497	15	65,819
Paper, pulp, and products	-----	-----	-----	-----	3,133	9	33,138
Printing and publishing	27	18	45,371	-----	-----	-----	-----
Chemicals and allied substances	3	1	445	-----	-----	2	17,903
Stone, clay, and glass products	9	2	5,278	-----	449	7	20,909
Metal and metal products	7	2	128,346	-----	15,909	5	75,932
All other manufacturing industries	5	3	98,518	-----	11,890	2	17,065
Total manufacturing	171	105	5,780,420	1,120,520	568,378	66	398,908
Construction	13	6	46,346	-----	5,048	7	31,949
Transportation and other public utilities	114	60	238,417	5,800	21,019	54	406,264
Trade	485	298	1,682,686	118,816	146,140	187	1,206,759
Public service—Professional, amusements, hotels, etc.	118	75	184,932	2,844	12,602	43	64,159
Finance—Banking, insurance, and related business	430	204	475,130	2,669	27,650	226	919,018
Combinations—Predominant industry not ascertainable	13	8	11,210	-----	436	5	14,913
Inactive concerns	113	-----	-----	-----	-----	113	-----
Total	1,951	840	10,330,884	1,606,668	965,874	1,111	5,320,288

## ILLINOIS

Agriculture and related industries	228	116	\$878,021	\$157,718	\$76,084	112	\$908,465
Mining and quarrying	564	225	13,860,444	401,596	1,662,056	339	7,302,888
Manufacturing:							
Food products, beverages, and tobacco	945	569	71,093,914	12,438,645	7,258,378	376	10,798,054
Textiles and textile products	767	512	23,400,399	1,898,989	2,625,285	255	4,544,486
Leather and leather products	137	78	4,675,995	361,888	529,421	59	1,806,487
Rubber and rubber goods	35	22	226,474	16,199	22,413	13	177,865
Lumber and wood products	429	339	19,369,957	2,921,821	2,006,540	90	3,259,586

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## ILLINOIS—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Paper, pulp, and products	149	114	\$5,523,355	\$414,050	\$624,186	35	\$1,264,506
Printing and publishing	986	669	21,034,718	362,045	2,475,278	317	2,494,418
Chemicals and allied substances	538	303	52,677,637	1,262,167	6,390,022	235	5,657,584
Stone, clay, and glass products	285	204	20,398,923	294,657	2,485,851	81	534,793
Metal and metal products	1,758	1,189	132,426,671	22,229,457	13,648,748	569	14,942,117
All other manufacturing industries	1,403	916	75,981,907	3,050,432	8,774,934	487	11,915,639
Total manufacturing	7,432	4,915	426,809,950	45,250,350	46,841,056	2,517	57,395,535
Construction	874	634	14,907,368	887,609	1,650,585	240	2,583,773
Transportation and other public utilities	1,213	833	89,232,920	2,621,166	10,714,538	380	12,711,455
Trade	7,099	4,937	127,493,987	18,449,010	12,780,280	2,162	21,220,342
Public service—Professional, amusements, hotels, etc.	2,328	1,451	21,744,192	863,522	2,391,907	877	6,224,776
Finance—Banking, insurance, and related business	3,807	2,734	56,184,572	1,254,479	6,396,968	1,073	26,592,102
Combinations—Predominant industry not ascertainable	166	96	1,538,189	138,302	165,433	70	1,504,186
Inactive concerns	1,531					1,531	81,151
Total	25,242	15,941	752,649,643	70,023,752	82,678,907	9,301	136,524,673

## INDIANA

Agriculture and related industries	133	62	\$187,937	\$4,372	\$15,255	71	\$212,094
Mining and quarrying	342	131	4,251,234	310,327	477,746	211	3,353,373
Manufacturing:							
Food products, beverages, and tobacco	461	318	8,711,855	197,065	1,014,179	143	1,191,288
Textiles and textile products	117	86	3,381,933	91,469	398,645	31	585,526
Leather and leather products	19	11	274,040	57,151	25,279	8	174,895
Rubber and rubber goods	15	5	254,738	-----	31,092	10	806,026
Lumber and wood products	322	238	10,413,467	461,702	1,215,021	84	992,662
Paper, pulp, and products	36	23	1,725,720	350,135	174,352	13	278,871
Printing and publishing	225	160	2,499,314	61,307	279,668	65	370,638
Chemicals and allied substances	148	105	4,296,540	146,084	507,226	43	391,190
Stone, clay, and glass products	177	131	8,737,318	57,750	1,071,811	46	778,751
Metal and metal products	528	329	32,938,582	2,474,516	3,803,887	199	9,139,807
All other manufacturing industries	358	209	7,838,969	805,407	855,577	149	3,367,718
Total manufacturing	2,406	1,615	81,072,476	4,702,586	9,376,737	791	18,077,372
Construction	266	181	2,076,916	126,782	211,711	85	1,305,526
Transportation and other public utilities	608	466	9,716,651	852,138	1,042,401	142	679,455
Trade	2,527	1,789	20,134,370	1,035,902	2,086,214	738	3,146,312
Public service—Professional, amusements, hotels, etc.	608	405	3,087,987	97,771	310,338	203	859,447
Finance—Banking, insurance, and related business	2,691	2,041	15,738,823	287,257	1,550,347	650	8,312,700
Combinations—Predominant industry not ascertainable	74	31	146,701	18,713	12,770	43	72,772
Inactive concerns	744					744	52
Total	10,399	6,721	136,413,095	7,425,938	15,083,519	3,678	36,019,103

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## IOWA

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries	137	58	\$356,157		\$31,059	79	\$499,502
Mining and quarrying	201	63	928,534	\$44,300	102,552	138	766,629
Manufacturing:							
Food products, beverages, and tobacco	389	244	5,507,869	198,675	646,561	145	1,460,152
Textiles and textile products	41	27	848,197	104,553	89,056	14	58,627
Leather and leather products	12	6	99,060	43,900	6,395	6	86,655
Rubber and rubber goods	8	2	114,065	114,065		6	672,779
Lumber and wood products	77	58	5,126,914	602,498	558,365	19	359,784
Paper, pulp, and products	11	6	85,472	18,963	7,313	5	49,566
Printing and publishing	144	96	1,315,640	105,029	135,558	48	455,863
Chemicals and allied substances	73	47	1,429,890	142,852	156,912	26	172,987
Stone, clay, and glass products	102	47	2,238,284	59,228	265,748	55	486,145
Metal and metal products	222	122	6,397,039	777,854	723,762	100	1,194,585
All other manufacturing industries	156	89	1,636,371	97,501	180,808	67	432,366
Total manufacturing	1,235	744	24,888,801	2,265,118	2,770,478	491	5,429,509
Construction	144	83	727,964	57,604	71,173	61	568,509
Transportation and other public utilities	910	621	5,086,491	16,179	569,189	289	934,719
Trade	2,441	1,682	13,206,487	1,614,529	1,159,529	759	3,769,574
Public service—Professional, amusements, hotels, etc.	490	322	1,051,418	37,185	84,065	168	1,125,496
Finance—Banking, insurance, and related business	2,894	1,882	11,072,998	233,981	1,052,075	1,012	9,844,046
Combinations—Predominant industry not ascertainable	47	22	58,258	13,966	2,796	25	104,451
Inactive concerns	526					526	
Total	9,025	5,477	57,437,108	4,282,952	5,842,916	3,548	23,042,435

## KANSAS

Agriculture and related industries	31	10	\$110,286		\$11,706	21	\$380,699
Mining and quarrying	342	107	2,585,149	\$101,351	297,323	235	5,399,987
Manufacturing:							
Food products, beverages, and tobacco	193	117	2,113,146	33,299	239,513	76	1,672,046
Textiles and textile products	14	10	843,115		42,905	4	16,312
Leather and leather products	7	3	13,776	3,862	626	4	9,252
Rubber and rubber goods	1					1	121,717
Lumber and wood products	14	10	261,966		31,488	4	109,112
Paper, pulp, and products	3	3	199,943		24,743		
Printing and publishing	49	35	195,218	23,336	15,157	14	101,757
Chemicals and allied substances	59	29	2,235,596		276,188	30	1,276,330
Stone, clay, and glass products	37	27	1,107,575	15,107	132,752	10	159,588
Metal and metal products	72	42	1,818,500	99,890	209,979	30	439,848
All other manufacturing industries	48	17	617,444	18,198	73,864	31	215,209
Total manufacturing	497	293	9,406,279	193,692	1,047,215	204	4,121,171

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## KANSAS—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Construction	51	29	\$241,228	\$11,941	\$23,722	22	\$159,447
Transportation and other public utilities	379	275	64,580,458	35,023	8,041,374	104	570,019
Trade	1,535	971	5,212,435	312,975	452,541	564	2,712,058
Public service—Professional, amusements, hotels, etc.	164	100	350,592	4,521	27,915	64	193,277
Finance—Banking, insurance, and related business	1,751	1,195	4,591,508	93,091	368,447	556	3,880,598
Combinations—Predominant industry not ascertainable	25	7	7,991	—	323	18	115,472
Inactive concerns	153	—	—	—	—	153	—
Total	4,923	2,987	87,085,928	752,594	10,270,566	1,941	17,532,728

## KENTUCKY

Agriculture and related industries	36	19	\$128,273	\$29,005	\$11,800	17	\$242,267
Mining and quarrying	616	224	3,347,905	300,710	352,819	392	4,882,472
Manufacturing:							
Food products, beverages, and tobacco	303	205	3,697,093	198,390	407,567	98	1,974,505
Textiles and textile products	72	54	1,268,517	38,337	147,014	18	69,880
Leather and leather products	20	11	352,478	14,819	46,918	9	213,996
Rubber and rubber goods	4	2	39,996	—	4,851	2	1,019
Lumber and wood products	124	94	4,729,886	528,870	517,429	30	369,296
Paper, pulp, and products	4	3	5,653	—	197	1	9,414
Printing and publishing	109	78	959,669	42,967	101,881	31	122,339
Chemicals and allied substances	76	49	7,703,168	221,759	939,420	27	414,444
Stone, clay, and glass products	63	48	2,230,662	14,463	268,631	15	53,027
Metal and metal products	128	80	3,106,586	495,044	316,485	48	986,126
All other manufacturing industries	89	57	2,631,131	543,938	254,140	32	298,504
Total manufacturing	992	681	26,814,839	2,098,587	2,998,533	311	4,512,550
Construction	113	78	645,175	26,433	62,256	35	170,063
Transportation and other public utilities	366	259	20,387,895	63,049	2,508,726	107	356,763
Trade	1,306	973	10,562,687	450,823	1,097,253	333	1,988,382
Public service—Professional, amusements, hotels, etc.	313	216	2,179,428	44,033	235,197	97	318,258
Finance—Banking, insurance, and related business	1,080	897	7,811,844	39,834	801,136	183	622,795
Combinations—Predominant industry not ascertainable	58	34	704,242	85,561	71,990	24	170,979
Inactive concerns	273	—	—	—	—	273	113
Total	5,153	3,381	72,582,288	3,138,035	8,139,710	1,772	13,264,642

## LOUISIANA

Agriculture and related industries	280	113	\$870,231	\$324,659	\$65,153	167	\$1,417,611
Mining and quarrying	242	81	750,249	56,731	77,892	161	4,264,715
Manufacturing:							
Food products, beverages, and tobacco	288	156	4,188,139	1,311,960	331,711	132	2,707,803
Textiles and textile products	37	21	454,489	—	52,666	16	891,179
Leather and leather products	4	3	50,703	12,277	4,553	1	1,812
Rubber and rubber goods	1	1	3,304	—	163	—	—

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## LOUISIANA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Lumber and wood products	241	172	\$25,680,006	\$802,043	\$3,089,666	69	\$1,463,427
Paper, pulp, and products	14	8	209,548	124,800	10,180	6	93,488
Printing and publishing	80	51	718,609	598	82,657	29	142,599
Chemicals and allied substances	94	40	1,776,970	337,002	176,270	54	1,937,936
Stone, clay, and glass products	27	10	46,345	—	3,530	17	54,023
Metal and metal products	81	40	612,093	126,115	62,463	41	323,215
All other manufacturing industries	50	26	288,690	150,363	13,992	24	129,639
Total manufacturing	917	528	34,028,896	2,865,158	3,827,851	389	7,745,121
Construction	118	61	931,795	45,918	99,754	57	616,076
Transportation and other public utilities	228	137	5,323,504	218,171	621,609	91	796,250
Trade	1,497	1,045	17,519,492	756,488	1,926,448	452	4,339,537
Public service—Professional, amusements, hotels, etc.	230	148	1,411,369	11,878	150,245	82	685,502
Finance—Banking, insurance, and related business	1,116	707	7,392,275	433,590	763,606	409	2,766,565
Combinations—Predominant industry not ascertainable	74	21	116,912	179	11,327	53	402,928
Inactive concerns	407	—	—	—	—	407	545
Total	5,109	2,841	68,344,723	4,712,772	7,543,885	2,268	23,034,850

## MAINE

Agriculture and related industries	90	42	\$330,353	\$45,893	\$28,249	48	\$439,570
Mining and quarrying	51	18	640,764	5,633	77,660	33	693,757
Manufacturing:							
Food products, beverages, and tobacco	116	62	532,670	53,789	49,453	54	555,374
Textiles and textile products	64	46	5,708,083	87,028	699,524	18	228,145
Leather and leather products	42	26	2,541,460	18,606	312,600	16	358,737
Rubber and rubber goods	1	—	—	—	—	1	19,964
Lumber and wood products	122	74	1,197,259	415,859	106,306	48	580,634
Paper, pulp, and products	22	15	6,089,054	147,132	741,216	7	139,566
Printing and publishing	57	40	345,074	8,829	36,007	17	174,581
Chemicals and allied substances	39	19	426,081	10,507	49,539	20	171,837
Stone, clay, and glass products	14	11	187,745	20,339	19,291	3	38,180
Metal and metal products	59	33	372,609	123,628	34,377	26	234,084
All other manufacturing industries	61	41	4,227,762	349,030	477,985	20	151,997
Total manufacturing	597	367	21,622,857	1,234,747	2,526,298	230	2,653,099
Construction	72	53	744,117	—	83,659	19	164,209
Transportation and other public utilities	357	269	11,051,308	93,332	1,255,889	88	3,135,439
Trade	962	684	4,886,085	269,843	458,515	278	973,179
Public service—Professional, amusements, hotels, etc.	198	121	792,186	8,650	80,331	77	258,445
Finance—Banking, insurance, and related business	605	416	3,381,555	41,515	359,685	189	1,862,501
Combinations—Predominant industry not ascertainable	43	31	985,755	39,040	113,514	12	139,818
Inactive concerns	322	—	—	—	—	322	—
Total	3,297	2,001	44,434,980	1,738,653	4,983,800	1,296	10,320,017

TABLE 10.—Corporation returns—*Distribution by industrial groups, for States and Territories—Continued*

## MARYLAND

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries.....	60	28	\$92,091	\$9,710	\$6,582	32	\$142,069
Mining and quarrying.....	147	47	2,763,066	31,588	339,094	100	1,012,137
Manufacturing:							
Food products, beverages, and tobacco.....	235	153	3,395,793	402,066	348,629	82	1,306,631
Textiles and textile products.....	138	89	4,275,784	1,647,593	342,452	49	559,539
Leather and leather products.....	25	16	744,656	177,700	68,794	9	105,106
Rubber and rubber goods.....	6	1	5,323	5,323		5	66,126
Lumber and wood products.....	80	60	1,707,954	103,064	192,071	20	145,201
Paper, pulp, and products.....	26	17	267,269	65,469	22,716	9	25,831
Printing and publishing.....	131	93	1,857,167	24,721	214,925	38	575,581
Chemicals and allied substances.....	95	57	4,072,129	1,502,523	368,553	38	1,537,171
Stone, clay, and glass products.....	67	48	2,017,606	41,576	237,898	19	122,443
Metal and metal products.....	147	98	5,685,750	440,941	642,360	49	1,242,274
All other manufacturing industries.....	141	82	7,188,073	96,451	876,313	59	725,060
Total manufacturing.....	1,091	714	31,217,504	4,507,487	3,314,711	377	6,410,963
Construction.....	196	111	2,241,142	84,154	252,374	85	691,761
Transportation and other public utilities.....	249	168	30,439,918	123,572	3,766,828	81	1,096,874
Trade.....	1,056	708	15,718,404	749,158	1,761,686	348	2,416,319
Public service—Professional, amusement, hotels, etc.....	308	190	3,417,115	52,135	392,258	118	1,254,845
Finance—Banking, insurance, and related business.....	1,169	812	13,110,754	302,254	1,479,379	357	3,189,226
Combinations—Predominant industry not ascertainable.....	57	32	326,351	17,446	36,147	25	85,442
Inactive concerns.....	450	—	—	—	—	450	2,204
Total.....	4,783	2,810	99,326,345	5,877,504	11,349,059	1,973	16,301,840

## MASSACHUSETTS

Agriculture and related industries.....	253	122	\$39,569,888	\$48,492	\$4,922,168	131	\$911,709
Mining and quarrying.....	253	57	5,567,144	581,260	617,072	196	7,968,827
Manufacturing:							
Food products, beverages, and tobacco.....	407	209	\$12,179,876	\$486,101	\$1,443,776	198	\$3,587,670
Textiles and textile products.....	896	580	97,051,357	5,849,385	11,351,794	316	10,242,071
Leather and leather products.....	664	318	12,131,176	1,518,732	1,255,080	346	8,361,670
Rubber and rubber goods.....	79	44	7,306,807	3,094,845	521,181	35	1,411,165
Lumber and wood products.....	235	164	6,435,532	413,561	728,406	71	1,028,101
Paper, pulp, and products.....	191	121	17,203,356	1,037,956	2,019,095	70	3,622,137
Printing and publishing.....	445	299	8,251,085	53,888	980,410	146	728,050
Chemicals and allied substances.....	302	165	10,298,538	554,856	1,221,195	137	2,251,980
Stone, clay, and glass products.....	141	106	5,204,360	1,531,314	439,847	35	313,944
Metal and metal products.....	983	590	52,700,541	4,028,772	6,075,047	393	7,860,388
All other manufacturing industries.....	745	431	25,737,944	3,477,014	2,741,541	314	7,110,753
Total manufacturing.....	5,088	3,027	254,500,572	22,046,424	28,777,372	2,061	46,517,929

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## MASSACHUSETTS—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Construction.....	620	423	\$4,296,242	\$398,859	\$417,806	197	\$2,625,905
Transportation and other public utilities.....	672	464	40,805,759	157,647	5,016,436	208	6,997,312
Trade.....	4,730	3,176	65,562,181	3,577,755	7,356,382	1,554	10,781,486
Public service—Professional, amusements, hotels, etc.....	1,107	668	10,247,767	309,833	1,139,712	439	3,592,262
Finance—Banking, insurance, and related business.....	2,262	1,498	41,511,847	650,879	4,862,833	764	45,867,045
Combinations—Predominant industry not ascertainable.....	115	51	417,292	32,139	41,502	64	380,058
Inactive concerns.....	761					761	899
Total.....	15,861	9,486	462,478,692	27,812,288	53,151,343	6,375	125,643,432

## MICHIGAN

Agriculture and related industries.....	273	109	\$2,209,316	\$141,851	\$223,645	164	\$920,776
Mining and quarrying.....	175	55	2,819,506	373,780	298,579	120	2,669,578
Manufacturing:							
Food products, beverages, and tobacco.....	430	274	11,494,348	1,832,247	1,166,578	156	2,156,627
Textiles and textile products.....	119	79	2,525,051	198,357	279,079	40	478,852
Leather and leather products.....	40	20	499,433	7,961	58,837	20	1,013,819
Rubber and rubber goods.....	10	3	52,857		6,355	7	158,232
Lumber and wood products.....	331	224	13,152,043	1,637,092	1,415,685	107	3,057,060
Paper, pulp, and products.....	68	49	5,898,013	806,475	633,346	19	1,174,935
Printing and publishing.....	286	211	8,133,411	120,996	969,249	75	443,168
Chemicals and allied substances.....	161	104	14,980,614	135,319	1,843,755	57	619,757
Stone, clay, and glass products.....	133	93	4,708,459	137,768	566,679	40	456,356
Metal and metal products.....	1,044	648	319,962,913	10,088,576	38,685,826	396	31,413,497
All other manufacturing industries.....	426	256	19,086,837	1,300,390	2,192,740	170	2,608,337
Total manufacturing.....	3,048	1,961	400,493,979	16,265,181	47,818,129	1,087	43,580,640
Construction.....	426	274	3,674,046	205,978	385,737	152	1,523,073
Transportation and other public utilities.....	486	329	18,831,383	77,460	2,307,616	157	3,141,181
Trade.....	3,060	2,156	52,654,752	3,039,597	5,825,066	904	5,176,966
Public service—Professional, amusements, hotels, etc.....	716	472	7,057,642	423,988	766,925	244	1,457,146
Finance—Banking, insurance, and related business.....	2,910	1,902	31,665,739	619,536	2,959,927	1,008	11,227,386
Combinations—Predominant industry not ascertainable.....	89	36	1,618,473	437,267	143,513	53	351,041
Inactive concerns.....	991					991	
Total.....	12,174	7,294	521,024,836	21,584,638	60,729,137	4,880	70,047,812

## MINNESOTA

Agriculture and related industries.....	245	88	\$500,767	\$104,782	\$37,968	157	\$2,049,118
Mining and quarrying.....	346	114	5,399,898	156,584	639,935	232	1,861,790
Manufacturing:							
Food products, beverages, and tobacco.....	541	377	12,428,666	957,587	1,387,576	164	1,700,106
Textiles and textile products.....	104	71	2,162,610	268,451	226,655	33	218,878
Leather and leather products.....	21	14	501,820	137,887	44,021	7	257,578
Rubber and rubber goods.....	4	1	1,713			3	181,783

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## MINNESOTA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Lumber and wood products	137	102	\$12,012,176	\$1,069,830	\$1,355,488	35	\$272,011
Paper, pulp, and products	23	22	2,533,667	79,291	304,150	1	65,653
Printing and publishing	254	175	2,860,004	29,221	327,807	70	463,357
Chemicals and allied substances	87	44	4,634,813	38,314	569,729	43	519,236
Stone, clay, and glass products	108	75	1,803,723	58,069	206,262	33	117,057
Metal and metal products	268	155	4,157,535	1,051,992	366,134	113	1,364,456
All other manufacturing industries	181	102	3,209,297	137,867	371,135	79	577,476
Total manufacturing	1,728	1,138	46,306,024	3,828,509	5,158,957	590	5,737,591
Construction	253	159	2,103,335	374,337	191,968	94	1,020,263
Transportation and other public utilities	428	312	24,186,385	1,499,090	2,796,686	116	2,412,814
Trade	2,752	1,787	23,988,228	3,467,284	2,298,852	965	7,825,404
Public service—Professional, amusements, hotels, etc.	496	320	1,783,322	89,910	165,206	176	817,189
Finance—Banking, insurance, and related business	3,336	1,827	10,733,441	172,644	1,147,931	1,509	14,060,959
Combinations—Predominant industry not ascertainable	91	50	1,709,887	320,950	166,757	41	225,784
Inactive concerns	893					893	257
Total	10,568	5,795	116,711,287	10,014,093	12,604,260	4,773	36,011,169

## MISSISSIPPI

Agriculture and related industries	108	51	\$258,586	\$1,188	\$24,235	57	\$542,673
Mining and quarrying	8	3	26,353		2,544	5	25,449
Manufacturing:							
Food products, beverages, and tobacco	96	71	522,209	10,594	51,241	25	169,457
Textiles and textile products	14	10	307,872	185,877	14,009	4	98,928
Leather and leather products	1	1	3,449		181		
Rubber and rubber goods							
Lumber and wood products	139	98	8,100,877	823,353	900,644	41	946,024
Paper, pulp, and products	1	1	303,837		38,355		
Printing and publishing	23	20	127,794	4,093	11,554	3	10,985
Chemicals and allied substances	37	18	555,447	116,791	49,579	19	453,202
Stone, clay, and glass products	11	10	35,400	3,922	2,432	1	2,822
Metal and metal products	16	14	422,301		50,653	2	1,586
All other manufacturing industries	16	6	311,835	4,681	37,393	10	100,414
Total manufacturing	354	249	10,694,021	1,149,311	1,156,041	105	1,783,418
Construction	12	7	31,791		2,504	5	24,063
Transportation and other public utilities	85	63	947,092	28,311	105,379	22	135,620
Trade	644	484	3,074,466	355,904	247,260	160	882,380
Public service—Professional, amusements, hotels, etc.	69	46	181,539		15,435	23	53,893
Finance—Banking, insurance, and related business	474	344	1,901,416	64,544	167,601	130	1,300,003
Combinations—Predominant industry not ascertainable	15	6	28,261	19,414	121	9	42,217
Inactive concerns	36					36	19
Total	1,805	1,253	17,143,525	1,628,762	1,721,120	552	4,789,735

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## MISSOURI

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries.....	171	65	\$666,123	\$52,945	\$67,913	106	\$870,656
Mining and quarrying.....	484	151	5,038,529	890,617	502,788	333	9,376,271
Manufacturing:							
Food products, beverages, and tobacco.....	467	288	23,020,762	305,331	2,794,696	179	4,066,085
Textiles and textile products.....	269	180	3,749,618	390,919	388,104	89	845,765
Leather and leather products.....	70	40	14,935,216	59,948	1,854,366	30	880,428
Rubber and rubber goods.....	12	4	21,465	13,242	443	8	212,527
Lumber and wood products.....	216	159	18,852,990	650,841	2,280,508	57	958,342
Paper, pulp, and products.....	52	40	1,051,490	45,248	119,859	12	646,144
Printing and publishing.....	356	229	3,991,563	201,732	438,411	127	813,586
Chemicals and allied substances.....	243	149	8,872,388	445,985	1,041,100	94	1,252,973
Stone, clay, and glass products.....	124	95	6,320,609	106,181	761,560	29	193,054
Metal and metal products.....	451	275	20,663,612	1,376,622	2,376,371	176	1,957,963
All other manufacturing industries.....	390	212	7,254,829	210,518	850,947	178	1,300,691
Total manufacturing.....	2,650	1,671	108,734,542	3,806,567	12,915,365	979	13,157,558
Construction.....	439	312	3,142,864	291,483	305,877	127	984,414
Transportation and other public utilities.....	597	408	31,667,113	562,852	3,835,611	189	4,157,678
Trade.....	3,952	2,753	50,667,136	4,027,337	5,399,953	1,199	10,707,935
Public service—Professional, amusements, hotels, etc.....	894	574	4,986,880	146,543	515,661	320	1,809,106
Finance—Banking, insurance, and related business.....	4,496	3,045	22,083,994	340,528	2,203,145	1,451	9,959,797
Combinations—Predominant industry not ascertainable.....	85	39	336,166	-----	36,159	46	242,117
Inactive concerns.....	794	-----	-----	-----	794	-----	2,454
Total.....	14,562	9,018	227,323,356	10,118,872	25,782,472	5,544	51,267,986

## MONTANA

Agriculture and related industries.....	301	104	\$225,452	\$146,269	\$8,536	197	\$1,851,970
Mining and quarrying.....	390	64	341,041	94,219	26,916	326	2,895,572
Manufacturing:							
Food products, beverages, and tobacco.....	73	37	387,202	149,012	23,970	36	146,103
Textile and textile products.....	3	3	5,975	-----	35	-----	-----
Leather and leather products.....	1	-----	-----	-----	-----	1	326
Rubber and rubber goods.....	1	-----	-----	-----	-----	1	1,732
Lumber and wood products.....	19	12	338,965	6,679	39,852	7	117,864
Paper, pulp, and products.....	49	22	92,065	12,830	6,688	27	120,708
Printing and publishing.....	17	8	112,732	18,427	10,589	9	31,040
Chemical and allied substances.....	16	12	22,434	4,444	231	4	1,693
Stone, clay, and glass products.....	18	8	47,205	-----	4,281	10	54,935
Metal and metal products.....	16	4	4,759	-----	6	12	21,346
Total manufacturing.....	213	106	1,011,337	191,392	85,652	107	495,747

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

**MONTANA—Continued**

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Construction	41	22	\$84,729	\$11,935	\$5,088	19	\$217,100
Transportation and other public utilities	143	75	3,144,475	-----	384,358	68	213,142
Trade	928	546	2,385,937	318,807	232,755	382	1,909,150
Public service—Professional, amusements, hotels, etc.	219	130	404,047	18,795	34,308	89	368,324
Finance—Banking, insurance, and related business	854	362	1,159,433	40,646	93,519	492	4,345,562
Combinations—Predominant industry not ascertainable	29	15	58,989	-----	4,828	14	46,506
Inactive concerns	747	-----	-----	-----	-----	747	42
Total	3,865	1,424	8,815,440	822,063	876,050	2,441	12,843,115

## NEBRASKA

Agriculture and related industries	101	45	\$232, 533	\$27, 323	\$18, 838	56	\$617, 831
Mining and quarrying	52	16	687, 047	11, 071	82, 520	36	80, 819
<b>Manufacturing:</b>							
Food products, beverages, and tobacco	137	72	3, 184, 863	92, 291	376, 790	65	661, 921
Textiles and textile products	16	8	32, 089	10, 001	1, 397	8	39, 948
Leather and leather products	5	4	42, 122	-----	4, 847	1	85, 653
Rubber and rubber goods	4	1	3, 086	2, 102	-----	3	231, 321
Lumber and wood products	17	12	187, 638	6, 092	20, 546	5	11, 754
Paper, pulp, and products	3	3	828, 603	-----	103, 325	-----	-----
Printing and publishing	77	53	689, 962	35, 661	73, 182	24	158, 603
Chemicals and allied substances	38	21	864, 355	-----	105, 170	17	82, 289
Stone, clay, and glass products	30	22	139, 583	6, 115	12, 165	8	59, 998
Metal and metal products	55	32	419, 826	42, 869	46, 461	23	419, 689
All other manufacturing industries	48	25	365, 615	34, 557	39, 673	23	284, 060
Total manufacturing	430	253	6, 787, 742	229, 688	783, 556	177	2, 035, 326
Construction	66	46	905, 521	14, 420	104, 422	20	236, 691
Transportation and other public utilities	332	251	2, 854, 531	13, 618	325, 551	81	159, 977
Trade	1, 544	947	7, 636, 971	693, 194	729, 880	597	5, 622, 960
Public service—Professional, amusements, hotels, etc.	240	161	951, 620	39, 915	93, 273	79	287, 682
Finance—Banking, insurance, and related business	1, 772	1, 127	4, 922, 618	249, 974	414, 824	645	4, 031, 117
Combinations—Predominant industry not ascertainable	26	11	41, 241	6, 134	2, 379	15	131, 748
Inactive concerns	295	-----	-----	-----	-----	295	-----
Total	4, 858	2, 857	25, 019, 824	1, 285, 337	2, 555, 243	2, 001	13, 204, 151

NEVADA

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## NEVADA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Lumber and wood products	4	2	\$68,274	\$66,654		2	\$11,457
Paper, pulp, and products							
Printing and publishing	14	4	23,095		\$2,194	10	23,949
Chemicals and allied substances	7	2	44,030		5,293	5	29,750
Stone, clay, and glass products	3	3	37,212		4,152		
Metal and metal products	2	1	8,176		772	1	5,166
All other manufacturing industries	3	2	84,507		10,548	1	460
Total manufacturing	54	26	288,676	66,654	23,671	28	99,762
Construction	9	4	4,989			5	36,006
Transportation and other public utilities	38	21	254,191	2,457	28,534	17	61,316
Trade	160	121	1,021,191	9,752	103,733	39	209,604
Public service—Professional, amusements, hotels, etc.	48	30	96,630		7,148	18	47,084
Finance—Banking, insurance, and related business	116	79	337,798		29,757	37	108,133
Combinations—Predominant industry not ascertainable	14	7	29,022		2,121	7	13,930
Inactive concerns	180					180	52
Total	1,156	337	2,558,594	317,473	225,107	819	3,293,952

## NEW HAMPSHIRE

Agriculture and related industries	17	6	\$15,926		\$952	11	\$21,235
Mine and quarrying	16	3	16,762		1,560	13	126,745
Manufacturing:							
Food products, beverages, and tobacco	23	14	100,383	\$9,101	9,969	9	83,133
Textiles and textile products	62	43	1,905,938	155,071	216,053	19	243,112
Leather and leather products	39	23	372,158	191,658	82,613	16	235,223
Rubber and rubber goods	2	2	32,287		3,536		
Lumber and wood products	55	36	1,110,622	31,232	129,682	19	273,269
Paper, pulp, and products	20	15	1,239,363		152,319	5	45,428
Printing and publishing	23	17	211,219	10,588	22,183	6	33,415
Chemicals and allied substances	13	9	100,003		11,813	4	29,695
Stone, clay, and glass products	8	3	27,285	16,788	636	5	25,235
Metal and metal products	51	33	1,448,264	38,130	173,329	18	153,528
All other manufacturing industries	35	19	839,087	14,993	101,114	16	139,500
Total manufacturing	331	214	7,886,609	467,561	903,247	117	1,261,538
Construction	17	11	30,913		1,729	6	67,746
Transportation and other public utilities	100	80	1,517,063		177,738	20	210,369
Trade	259	194	1,807,449	48,993	184,848	65	318,660
Public service—Professional, amusements, hotels, etc.	76	48	144,082	2,947	10,331	28	138,973
Finance—Banking, insurance, and related business	249	189	1,250,224	8,971	123,664	60	323,340
Combinations—Predominant industry not ascertainable	14	5	4,134		9	9	47,174
Inactive concerns	42					42	
Total	1,121	750	12,673,162	528,472	1,404,078	371	2,515,780

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## NEW JERSEY

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries.....	154	68	\$972,389	\$19,824	\$108,853	86	\$952,450
Mining and quarrying.....	115	52	1,226,986	23,957	143,018	63	381,177
Manufacturing:							
Food products, beverages, and tobacco.....	322	183	16,987,002	3,451,978	1,665,274	139	1,651,203
Textiles and textile products.....	799	459	36,956,625	2,642,729	4,286,799	340	7,193,775
Leather and leather products.....	111	69	2,045,829	107,002	233,531	42	1,379,756
Rubber and rubber goods.....	76	38	3,382,685	133,423	402,153	38	2,150,812
Lumber and wood products.....	119	94	2,261,196	117,497	250,825	25	246,975
Paper, pulp, and products.....	88	54	2,759,252	554,171	267,729	34	628,684
Printing and publishing.....	233	156	3,050,654	54,124	424,418	77	680,904
Chemicals and allied substances.....	276	161	8,174,583	225,571	975,817	115	1,627,916
Stone, clay, and glass products.....	208	146	6,511,219	154,800	778,697	62	493,553
Metal and metal products.....	805	502	52,041,850	2,739,971	6,065,255	303	6,399,969
All other manufacturing industries.....	549	333	22,868,745	2,183,564	2,541,354	216	3,854,944
Total manufacturing.....	3,586	2,195	157,639,670	12,364,830	17,891,852	1,361	26,308,491
Construction.....	747	536	3,736,833	202,954	350,233	211	2,395,925
Transportation and other public utilities.....	578	389	29,427,306	120,210	2,474,278	189	3,572,151
Trade.....	2,646	1,850	43,593,823	1,045,475	5,015,628	796	6,173,104
Public service—Professional, amusements, hotels, etc.....	874	542	6,401,564	207,294	691,320	332	2,881,485
Finance—Banking, insurance, and related business.....	3,582	2,437	39,315,214	501,001	4,517,304	1,145	10,395,950
Combinations—Predominant industry not ascertainable.....	101	51	583,691	28,693	62,480	50	685,421
Inactive concerns.....	679	—	—	—	—	679	376
Total.....	13,062	8,120	273,897,476	14,514,238	31,254,966	4,942	53,746,530

## NEW MEXICO

Agriculture and related industries.....	93	28	\$157,023	\$32,940	\$11,241	65	\$766,684
Mining and quarrying.....	90	20	416,255	139,962	32,862	70	319,789
Manufacturing:							
Food products, beverages, and tobacco.....	24	13	18,323	7,505	354	11	64,150
Textiles and textile products.....	—	—	—	—	—	—	—
Leather and leather products.....	—	—	—	—	—	—	—
Rubber and rubber goods.....	—	—	—	—	—	—	—
Lumber and wood products.....	13	8	420,080	92,926	39,933	5	4,550
Paper, pulp, and products.....	—	—	—	—	—	—	—
Printing and publishing.....	21	11	25,770	—	1,108	10	66,667
Chemicals and allied substances.....	3	1	21,050	—	2,381	2	25,300
Stone, clay, and glass products.....	5	3	32,535	—	3,830	2	2,922
Metal and metal products.....	2	2	14,493	—	1,358	—	—
All other manufacturing industries.....	1	1	5,898	—	487	—	—
Total manufacturing.....	69	39	538,149	100,431	49,451	30	163,589

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## NEW MEXICO—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Construction.....	8	5	\$107,427	\$4,754	\$12,116	3	\$2,067
Transportation and other public utilities.....	32	20	108,473	-----	10,530	12	220,179
Trade.....	250	163	1,095,175	30,143	106,118	87	387,463
Public service—Professional, amusements, hotels, etc.....	72	46	191,174	-----	19,156	26	69,916
Finance—Banking, insurance, and related business.....	222	98	308,785	-----	25,134	124	661,305
Combinations—Predominant industry not ascertainable.....	13	5	52,375	19,412	3,352	8	303,053
Inactive concerns.....	104	-----	-----	-----	-----	104	-----
Total.....	953	424	2,974,836	327,642	269,060	529	2,894,045

## NEW YORK

Agriculture and related industries.....	422	177	\$5,233,772	\$3,769,223	\$154,042	245	\$2,523,834
Mining and quarrying.....	902	244	43,136,346	16,547,726	3,440,819	658	102,122,114
<b>Manufacturing:</b>							
Food products, beverages, and tobacco.....	1,518	885	135,929,865	8,393,064	15,762,510	633	51,650,051
Textile and textile products.....	4,457	2,795	126,785,578	7,291,872	14,864,573	1,662	24,160,664
Leather and leather products.....	484	313	15,147,849	656,067	1,763,451	171	9,799,974
Rubber and rubber goods.....	107	52	9,022,203	4,367,873	575,784	55	9,313,146
Lumber and wood products.....	711	517	11,556,325	733,191	1,278,387	194	1,990,237
Paper, pulp, and products.....	491	321	25,010,266	8,711,408	2,391,115	170	2,866,663
Printing and publishing.....	2,047	1,301	46,007,088	1,477,506	5,423,042	746	8,069,904
Chemicals and allied substances.....	1,298	735	171,664,212	2,668,670	21,039,352	563	29,675,543
Stone, clay, and glass products.....	454	335	24,086,742	427,894	2,913,346	119	1,566,062
Metal and metal products.....	2,622	1,617	332,737,792	20,325,120	39,041,736	1,005	30,259,174
All other manufacturing industries.....	2,640	1,555	141,700,563	5,254,428	16,854,382	1,085	22,214,996
Total manufacturing.....	16,829	10,426	1,039,048,483	60,337,093	121,907,678	6,403	191,566,414
Construction.....	3,649	2,294	22,074,856	2,329,244	2,095,638	1,355	12,836,605
Transportation and other public utilities.....	3,322	2,037	464,884,392	18,499,873	55,164,186	1,285	42,553,709
Trade.....	16,327	10,283	269,084,005	20,934,053	30,311,530	6,044	73,083,723
Public service—Professional, amusements, hotel, etc.....	5,055	2,858	57,298,191	3,315,858	6,365,696	2,197	16,963,461
Finance—Banking, insurance, and related business.....	18,675	12,245	246,190,328	10,895,443	27,590,885	6,430	90,357,301
Combinations—Predominant industry not ascertainable.....	550	284	9,379,522	432,620	1,077,780	266	5,397,651
Inactive concerns.....	4,132	-----	-----	-----	-----	4,132	50,725
Total.....	60,863	40,848	2,156,929,895	137,061,133	248,108,254	29,015	537,455,537

## NORTH CAROLINA

Agriculture and related industries.....	151	77	\$228,968	\$16,714	\$13,679	74	\$252,684
Mining and quarrying.....	41	19	331,736	17,029	37,625	22	152,333
<b>Manufacturing:</b>							
Food products, beverages, and tobacco.....	223	130	29,938,260	25,492	3,715,416	93	1,390,167
Textiles and textile products.....	473	350	27,948,864	1,241,619	3,294,391	123	2,564,689
Leather and leather products.....	12	5	26,645	17,350	596	7	176,817
Rubber and rubber goods.....	3	-----	-----	-----	-----	3	107,839

TABLE 10.—Corporation returns—*Distribution by industrial groups, for States and Territories—Continued*

## NORTH CAROLINA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Lumber and wood products..	289	213	\$5,688,195	\$494,949	\$617,744	76	\$1,572,311
Paper, pulp, and products..	7	5	47,288	40,740	5,103	2	42,691
Printing and publishing..	104	66	473,038	26	48,896	38	263,255
Chemicals and allied substances..	74	43	1,522,478	106,074	170,212	31	239,688
Stone, clay, and glass products..	63	43	676,668	15,351	75,024	20	109,997
Metal and metal products..	68	50	438,047	51,645	41,251	18	99,569
All other manufacturing industries..	64	41	445,871	49,738	43,915	23	122,511
Total manufacturing .....	1,380	946	67,205,354	2,042,984	8,012,548	434	6,689,534
Construction.....	107	64	637,081	87,666	58,390	43	243,066
Transportation and other public utilities.....	368	255	18,852,631	24,657	2,327,262	113	330,927
Trade.....	1,803	1,311	12,338,972	720,638	1,217,522	492	1,800,282
Public service—Professional, amusements, hotels, etc.....	352	177	1,034,878	15,769	103,555	175	379,669
Finance—Banking, insurance, and related business.....	1,420	926	7,124,247	109,204	717,232	494	1,685,961
Combinations—Predominant industry not ascertainable.....	58	35	177,612	11,242	14,800	23	120,573
Inactive concerns.....	307					307	
Total.....	5,987	3,810	107,931,479	3,045,903	12,502,613	2,177	11,655,029

## NORTH DAKOTA

Agriculture and related industries.....	81	23	\$34,521		\$2,376	58	\$208,975
Mining and quarrying.....	26	8	182,280		21,312	18	245,401
Manufacturing:							
Food products, beverages, and tobacco.....	48	25	217,865	\$3,126	22,700	23	122,446
Textiles and textile products.....	2	1	658			1	2,705
Leather and leather products.....	3	3	26,440	366	2,722		
Rubber and rubber goods.....	3	1	68			2	1,263
Lumber and wood products.....							
Paper, pulp, and products.....	46	29	75,542		5,166	17	26,580
Printing and publishing.....							
Chemicals and allied substances.....	1						
Stone, clay, and glass products.....	10	5	109,070		12,890	5	18,973
Metal and metal products.....	7	6	20,815		1,343	1	1,241
All other manufacturing industries.....	6	2	889			4	2,698
Total manufacturing .....	126	72	451,347	3,492	44,821	54	181,689
Construction.....	18	12	110,385	11,939	9,841	6	40,124
Transportation and other public utilities.....	151	81	212,265		18,327	70	179,357
Trade.....	1,141	672	1,663,688	141,833	86,824	469	1,489,738
Public service—Professional, amusements, hotels, etc.....	115	71	89,518	2,555	2,954	44	76,648
Finance—Banking, insurance, and related business.....	1,202	387	718,832	69,500	28,829	815	2,889,664
Combinations—Predominant industry not ascertainable.....	19	8	15,009		655	11	36,654
Inactive concerns.....	59					59	
Total.....	2,938	1,334	3,477,845	229,319	215,939	1,604	5,348,250

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## OHIO

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries.....	215	105	\$552,413	\$34,338	\$48,666	110	\$528,461
Mining and quarrying.....	1,047	418	22,987,306	3,146,671	2,436,211	629	11,825,634
Manufacturing:							
Food products, beverages, and tobacco.....	765	453	13,801,327	1,241,882	1,502,503	312	8,742,944
Textiles and textile products.....	380	291	13,640,949	1,416,509	1,503,057	89	1,175,711
Leather and leather products.....	119	70	4,712,933	350,990	541,371	49	3,259,223
Rubber and rubber goods.....	106	43	19,730,992	14,820,343	610,494	63	3,532,746
Lumber and wood products.....	321	248	10,854,889	1,274,957	1,157,663	73	1,121,442
Paper, pulp, and products.....	129	88	10,856,611	386,110	1,321,565	41	528,922
Printing and publishing.....	623	442	12,810,586	212,575	1,505,363	181	1,784,376
Chemicals and allied substances.....	396	259	41,156,139	3,179,017	4,796,152	137	1,946,215
Stone, clay, and glass products.....	420	298	21,509,532	754,653	2,582,017	122	2,806,553
Metal and metal products.....	1,846	1,191	158,135,158	27,788,236	16,566,114	655	24,500,304
All other manufacturing industries.....	877	539	28,094,841	1,286,574	3,274,918	338	6,158,141
Total manufacturing.....	5,982	3,922	335,393,957	52,711,846	35,361,217	2,060	55,556,577
Construction.....	869	576	5,823,361	9,845,292	522,377	293	3,003,123
Transportation and other public utilities.....	958	719	50,772,294	1,156,842	6,078,856	239	2,919,153
Trade.....	5,536	3,811	67,341,038	4,614,866	7,237,742	1,725	17,504,969
Public service—Professional, amusements, hotels, etc.....	1,335	860	9,388,831	487,443	979,305	475	2,586,741
Finance—Banking, insurance, and related business.....	4,869	3,249	41,053,747	852,658	4,466,242	1,620	24,132,903
Combinations—Predominant industry not ascertainable.....	191	98	5,289,090	2,637,961	312,308	93	937,944
Inactive concerns.....	1,095	—	—	—	—	1,095	794
Total.....	22,097	13,758	538,602,037	75,487,917	57,442,924	8,339	118,996,299

## OKLAHOMA

Agriculture and related industries.....	83	51	\$194,136	\$13,633	\$14,569	32	\$257,850
Mining and quarrying.....	1,146	313	8,710,116	1,192,800	906,412	833	26,127,377
Manufacturing:							
Food products, beverages, and tobacco.....	123	73	748,830	91,224	69,821	50	253,586
Textiles and textile products.....	14	7	72,329	—	7,766	7	120,984
Leather and leather products.....	3	2	7,503	—	433	1	5,292
Rubber and rubber goods.....	1	1	3,067	—	133	—	—
Lumber and wood products.....	21	11	117,531	11,918	11,309	10	31,987
Paper, pulp, and products.....	1	1	252	—	—	—	—
Printing and publishing.....	94	58	468,712	8,890	50,841	36	113,493
Chemicals and allied substances.....	119	33	1,456,114	54,684	171,445	86	15,091,482
Stone, clay, and glass products.....	39	11	251,669	—	29,843	28	365,527
Metal and metal products.....	60	29	767,647	110,680	79,524	31	246,247
All other manufacturing industries.....	47	29	540,090	35,669	59,360	18	368,922
Total manufacturing.....	522	255	4,433,744	313,074	480,480	267	16,597,520

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## OKLAHOMA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Construction.....	139	90	\$698,916	\$23,769	\$66,583	49	\$389,537
Transportation and other public utilities.....	212	131	3,025,291	60,759	353,611	81	1,133,635
Trade.....	1,464	894	5,970,826	431,020	547,403	570	5,320,977
Public service—Professional, amusements, hotels, etc.....	294	185	774,286	145	71,543	109	240,142
Finance—Banking, insurance, and related business.....	1,278	680	2,833,292	231,138	244,432	598	3,821,419
Combinations—Predominant industry not ascertainable.....	41	16	147,470	2,526	15,572	25	153,484
Inactive concerns.....	530	-----	-----	-----	-----	530	560
Total.....	5,709	2,615	26,788,077	2,268,864	2,700,605	3,094	54,042,501

## OREGON

Agriculture and related industries.....	328	101	\$3,616,186	\$380,406	\$394,204	227	\$1,852,558
Mining and quarrying.....	192	19	110,788	603	12,268	173	485,156
Manufacturing:							
Food products, beverages, and tobacco.....	241	128	1,753,680	479,463	142,331	113	1,328,941
Textiles and textile products.....	34	28	414,201	33,761	44,291	6	13,557
Leather and leather products.....	11	8	61,625	10,653	5,119	3	4,138
Rubber and rubber goods.....	5	4	16,746	-----	1,325	1	1,793
Lumber and wood products.....	252	136	9,844,617	828,592	1,108,502	116	1,447,468
Paper, pulp, and products.....	7	7	1,096,185	20,678	133,724	-----	-----
Printing and publishing.....	104	70	654,812	10,376	69,463	34	202,562
Chemicals and allied substances.....	31	11	184,815	-----	21,397	20	270,594
Stone, clay, and glass products.....	41	26	479,920	6,528	54,908	15	54,324
Metal and metal products.....	106	57	928,774	34,425	102,244	49	211,676
All other manufacturing industries.....	81	40	214,165	20,068	17,133	41	158,334
Total manufacturing.....	913	515	15,649,540	1,444,544	1,700,437	398	3,693,392
Construction.....	121	77	965,671	569,922	48,646	44	185,149
Transportation and other public utilities.....	359	221	2,265,174	72,690	245,080	138	811,814
Trade.....	1,100	743	8,336,230	617,880	839,222	357	2,894,501
Public service—Professional, amusements, hotels, etc.....	395	264	1,507,133	87,714	141,556	131	260,659
Finance—Banking, insurance, and related business.....	1,207	624	2,853,715	233,633	240,466	583	3,937,863
Combinations—Predominant industry not ascertainable.....	62	28	114,358	10,989	8,847	34	342,471
Inactive concerns.....	624	-----	-----	-----	-----	624	7,060
Total.....	5,301	2,592	35,418,795	3,418,471	3,630,726	2,709	14,470,563

## PENNSYLVANIA

Agriculture and related industries.....	189	83	\$1,230,875	\$461,835	\$84,713	106	\$695,504
Mining and quarrying.....	2,152	770	81,789,024	5,812,959	9,485,721	1,382	40,559,427
Manufacturing:							
Food products, beverages, and tobacco.....	963	564	35,865,010	974,831	4,303,698	399	7,081,873
Textiles and textile products.....	1,099	672	92,845,934	2,734,189	11,207,415	427	7,401,243
Leather and leather products.....	144	86	4,702,368	247,103	546,292	58	2,616,667
Rubber and rubber goods.....	31	11	1,324,930	539,910	158,311	20	621,626

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## PENNSYLVANIA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Lumber and wood products	409	318	\$11,793,847	\$718,517	\$1,342,599	91	\$1,820,016
Paper, pulp, and products	156	104	4,612,031	288,822	526,193	52	607,112
Printing and publishing	575	399	24,623,416	213,522	2,995,806	176	1,457,896
Chemicals and allied substances	531	296	16,825,346	1,334,527	1,908,162	235	3,623,066
Stone, clay, and glass products	510	324	42,400,491	6,431,115	4,836,180	186	2,240,469
Metal and metal products	1,611	1,021	156,473,620	22,732,215	16,397,447	590	19,828,611
All other manufacturing industries	812	512	77,571,699	1,395,786	9,483,035	300	4,345,826
Total manufacturing	6,841	4,307	469,038,692	37,630,537	53,705,138	2,534	51,644,405
Construction	714	448	17,148,591	1,702,084	1,867,001	266	3,496,914
Transportation and other public utilities	1,637	1,165	144,053,784	1,422,136	17,679,386	472	4,568,295
Trade	4,439	3,056	86,803,374	5,523,457	9,775,518	1,383	11,796,288
Public service—Professional, amusements, hotels, etc.	1,178	747	11,309,722	245,143	1,255,280	431	2,898,187
Finance—Banking, insurance, and related business	3,979	2,829	82,645,634	1,215,718	9,738,509	1,150	19,492,402
Combinations—Predominant industry not ascertainable	163	73	8,458,951	159,488	1,028,029	90	973,751
Inactive concerns	1,364					1,364	651,028
Total	22,656	13,478	902,478,647	54,173,357	104,619,295	9,178	136,776,201

## RHODE ISLAND

Agriculture and related industries	18	13	\$39,293	\$343	\$2,296	5	\$65,874
Mining and quarrying	19	4	36,573	-----	3,707	15	113,496
Manufacturing:							
Food products, beverages, and tobacco	51	25	242,205	1,882	26,150	26	352,961
Textiles and textile products	257	173	31,677,897	1,543,406	3,763,274	84	2,614,946
Leather and leather products	6	3	108,342	22,352	10,498	3	14,533
Rubber and rubber goods	5	4	308,232	3,807	38,008	1	10,917
Lumber and wood products	13	11	163,579	-----	19,006	2	13,425
Paper, pulp, and products	17	11	469,042	-----	56,926	6	86,385
Printing and publishing	38	28	1,362,077	9,760	165,189	10	71,848
Chemicals and allied substances	38	28	1,146,459	2,916	143,014	10	41,934
Stone, clay, and glass products	8	5	154,621	33,824	14,393	3	87,550
Metal and metal products	271	171	7,956,452	683,895	886,725	100	1,061,075
All other manufacturing industries	114	62	3,523,089	83,261	419,706	52	739,265
Total manufacturing	818	521	47,111,995	2,385,103	5,542,889	297	5,094,839
Construction	95	64	478,443	15,423	47,673	31	183,446
Transportation and other public utilities	87	60	5,303,845	14,526	651,576	27	304,800
Trade	525	366	8,906,355	407,371	1,006,132	159	859,775
Public service—Professional, amusements, hotels, etc.	113	72	836,986	133,282	77,143	41	192,960
Finance—Banking, insurance, and related business	471	329	4,758,044	215,096	515,586	142	18,365,105
Combinations—Predominant industry not ascertainable	22	12	2,957,239	12,600	366,786	10	163,262
Inactive concerns	185		-----	-----	-----	185	512
Total	2,353	1,441	70,428,803	3,183,744	8,213,788	912	25,344,069

TABLE 10.—Corporation returns—*Distribution by industrial groups, for States and Territories—Continued*

## SOUTH CAROLINA

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries.....	137	73	\$233,045	\$48,708	\$14,704	64	\$225,980
Mining and quarrying.....	24	12	351,512	9,063	41,110	12	474,435
Manufacturing:							
Food products, beverages, and tobacco.....	133	75	354,137	4,109	31,523	58	259,854
Textiles and textile products.....	149	112	22,152,113	1,195,452	2,390,277	37	841,585
Leather and leather products.....	3	1	19	-----	-----	2	3,275
Rubber and rubber goods.....	1	-----	-----	-----	-----	1	212
Lumber and wood products.....	101	70	1,544,989	382,567	138,883	31	406,322
Paper, pulp, and products.....	2	2	277,942	-----	34,743	-----	-----
Printing and publishing.....	61	39	136,573	7,719	10,075	22	114,800
Chemicals and allied substances.....	76	38	170,008	42,087	10,776	38	531,158
Stone, clay, and glass products.....	25	19	140,139	21,870	11,682	6	32,859
Metal and metal products.....	22	10	18,176	-----	663	12	105,790
All other manufacturing industries.....	27	14	129,897	-----	14,564	13	177,640
Total manufacturing.....	600	380	24,923,993	1,653,804	2,643,186	220	2,473,504
Construction.....	51	29	277,483	-----	30,349	22	225,226
Transportation and other public utilities.....	254	174	982,892	10,358	102,666	80	144,365
Trade.....	1,352	879	4,190,185	783,310	281,884	473	2,155,020
Public service—Professional, amusements, hotels, etc.....	156	82	159,588	6,296	9,000	74	218,803
Finance—Banking, insurance, and related business.....	1,160	698	2,625,936	62,860	215,294	462	1,859,089
Combinations—Predominant industry not ascertainable.....	67	41	322,843	10,207	31,578	26	51,490
Inactive concerns.....	370	-----	-----	-----	-----	370	40
Total.....	4,171	2,368	34,067,477	2,584,606	3,369,771	1,803	7,827,952

## SOUTH DAKOTA

Agriculture and related industries.....	63	25	\$26,843	\$3,736	\$101	38	\$143,803
Mining and quarrying.....	50	11	11,135	-----	592	39	232,360
Manufacturing:							
Food products, beverages, and tobacco.....	84	52	275,665	9,778	26,182	32	111,621
Textiles and textile products.....	1	1	510	-----	-----	-----	-----
Leather and leather products.....	-----	-----	-----	-----	-----	-----	-----
Rubber and rubber goods.....	-----	-----	-----	-----	-----	-----	-----
Lumber and wood products.....	7	5	55,386	-----	5,992	2	1,012
Paper, pulp, and products.....	1	-----	-----	-----	-----	1	283
Printing and publishing.....	42	26	81,895	8,022	5,213	16	128,043
Chemicals and allied substances.....	6	6	54,286	-----	5,889	-----	-----
Stone, clay, and glass products.....	14	7	12,755	-----	261	7	12,272
Metal and metal products.....	12	8	35,038	-----	2,945	4	19,939
All other manufacturing industries.....	9	3	1,752	-----	-----	6	15,235
Total manufacturing.....	176	108	517,287	17,800	46,482	68	288,405

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## SOUTH DAKOTA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Construction.....	32	22	\$86,959	\$18,542	\$5,353	10	\$27,661
Transportation and other public utilities.....	232	166	470,298	5,734	46,779	66	106,104
Trade.....	960	656	2,219,484	161,125	151,718	304	1,069,766
Public service—Professional, amusements, hotels, etc.....	145	91	100,834	-----	5,021	54	62,975
Finance—Banking, insurance, and related business.....	933	445	761,227	18,978	39,496	488	2,097,730
Combinations—Predominant industry not ascertainable.....	28	12	28,512	8,975	1,076	16	33,323
Inactive concerns.....	237	-----	-----	-----	-----	237	-----
Total.....	2,856	1,536	4,222,579	234,890	296,618	1,320	4,062,127

## TENNESSEE

Agriculture and related industries.....	100	51	\$209,773	\$4,590	\$18,331	49	\$207,576
Mining and quarrying.....	214	80	1,946,261	169,375	211,175	134	1,525,194
Manufacturing:							
Food products, beverages, and tobacco.....	254	159	5,685,889	127,081	671,423	95	1,178,020
Textiles and textile products	118	82	4,759,027	242,731	554,560	36	624,774
Leather and leather products	7	3	302,123	1,925	37,756	4	251,051
Rubber and rubber goods	2	1	-----	-----	-----	1	102,858
Lumber and wood products	182	135	6,438,887	990,795	678,330	47	686,932
Paper, pulp, and products	9	7	76,837	17,528	5,664	2	207,573
Printing and publishing	84	55	670,514	37,243	70,960	29	109,166
Chemicals and allied substances	84	45	1,301,352	74,611	147,510	39	538,538
Stone, clay, and glass products	68	49	2,921,467	47,954	352,036	19	118,664
Metal and metal products	104	78	3,041,368	539,986	340,727	26	201,768
All other manufacturing industries.....	98	57	1,084,701	187,397	105,604	41	1,706,752
Total manufacturing.....	1,010	671	26,284,090	2,265,326	2,964,570	339	5,726,096
Construction.....	97	60	679,693	64,264	67,310	37	325,485
Transportation and other public utilities.....	294	199	3,117,535	82,564	357,970	95	882,795
Trade.....	1,386	984	12,259,892	946,791	1,254,888	402	3,591,397
Public service—Professional, amusements, hotels, etc.....	278	186	1,844,331	30,793	201,843	92	376,653
Finance—Banking, insurance, and related business.....	1,111	827	7,314,981	79,463	767,274	284	2,148,462
Combinations—Predominant industry not ascertainable.....	40	26	665,074	184,838	56,859	14	807,323
Inactive concerns.....	330	-----	-----	-----	-----	330	304
Total.....	4,860	3,084	54,321,630	3,828,004	5,900,220	1,776	15,591,285

## TEXAS

Agriculture and related industries.....	513	355	\$1,916,131	\$112,920	\$152,833	158	\$2,297,724
Mining and quarrying.....	815	234	7,002,149	221,155	819,908	581	29,445,812
Manufacturing:							
Food products, beverages, and tobacco.....	350	223	4,870,555	202,389	547,302	127	1,141,409
Textiles and textile products	78	55	2,024,355	151,326	224,711	23	448,752
Leather and leather products	14	11	192,562	67,105	13,650	3	113,109
Rubber and rubber goods.....	4	1	267	-----	-----	3	77,841

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## TEXAS—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Lumber and wood products	144	92	\$9,052,150	\$199,324	\$1,095,302	52	\$841,842
Paper, pulp, and products	11	7	111,516	7,115	12,277	4	70,764
Printing and publishing	186	123	1,005,237	28,224	101,565	63	319,660
Chemicals and allied substances	235	74	914,186	73,588	94,183	161	6,322,390
Stone, clay, and glass products	76	44	3,305,299	5,031	407,387	32	354,271
Metal and metal products	130	88	3,766,792	383,395	408,674	42	741,168
All other manufacturing industries	102	60	1,109,099	56,117	120,420	42	365,536
Total manufacturing	1,330	778	26,352,018	1,173,614	3,025,471	552	10,796,739
Construction	168	109	2,245,628	210,880	236,001	59	375,473
Transportation and other public utilities	711	508	14,826,396	114,301	1,785,896	203	2,717,017
Trade	3,019	2,080	32,764,355	2,572,893	3,347,147	939	7,455,514
Public service—Professional, amusements, hotels, etc.	606	417	2,355,208	65,208	226,786	189	1,440,716
Finance—Banking, insurance, and related business	2,583	1,749	14,160,503	950,449	1,349,898	834	9,312,324
Combinations—Predominant industry not ascertainable	86	43	1,179,377	380,316	96,463	43	4,619,933
Inactive concerns	396					396	20
Total	10,227	6,273	102,801,770	5,801,736	11,038,403	3,954	68,461,272

## UTAH

Agriculture and related industries	171	73	\$419,310	\$117,447	\$46,131	98	\$887,485
Mining and quarrying	600	82	5,272,922	51,742	645,888	518	2,132,626
Manufacturing:							
Food products, beverages, and tobacco	125	87	7,510,990	5,336,016	261,346	38	293,599
Textiles and textile products	19	14	102,954	—	9,855	5	40,058
Leather and leather products	6	2	3,727	—	—	4	5,906
Rubber and rubber goods	—	—	—	—	—	—	—
Lumber and wood products	4	4	22,097	—	1,796	—	—
Paper, pulp, and products	3	3	30,524	2,661	4,012	—	—
Printing and publishing	40	29	262,247	5,162	28,145	11	41,952
Chemicals and allied substances	21	13	469,805	65,101	49,552	8	148,441
Stone, clay, and glass products	23	15	488,374	9,735	58,623	8	56,990
Metal and metal products	34	20	141,358	97,799	2,688	14	99,354
All other manufacturing industries	21	13	75,812	—	7,768	8	55,085
Total manufacturing	296	200	9,116,888	5,516,474	423,785	96	741,385
Construction	62	39	247,152	8,501	22,530	23	319,525
Transportation and other public utilities	125	66	360,204	100,002	23,667	59	269,612
Trade	758	535	3,743,566	310,396	342,404	223	1,211,593
Public service—Professional, amusements, hotels, etc.	175	102	670,558	14,436	68,586	73	198,172
Finance—Banking, insurance, and related business	582	353	2,619,786	127,121	254,883	229	2,858,887
Combinations—Predominant industry not ascertainable	32	18	67,088	—	5,614	14	18,363
Inactive concerns	244					244	—
Total	3,045	1,468	22,517,474	6,246,119	1,833,488	1,577	8,137,648

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## VERMONT

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries	29	9	\$13,554		\$420	20	\$116,900
Mining and quarrying	31	19	678,895	\$65,521	74,813	12	129,182
Manufacturing:							
Food products, beverages, and tobacco	59	46	363,269	2,530	37,340	13	120,943
Textiles and textile products	36	27	1,265,743	77,518	145,445	9	143,271
Leather and leather products	3	2	26,288		2,821	1	24,504
Rubber and rubber goods							
Lumber and wood products	54	39	962,824	69,580	105,904	15	148,596
Paper, pulp, and products	18	11	782,955	272,827	62,331	7	579,546
Printing and publishing	24	19	89,957	5,523	6,579	5	18,715
Chemicals and allied substances	12	7	164,978		20,140	5	5,941
Stone, clay, and glass products	62	54	1,843,283	117,464	207,707	8	37,472
Metal and metal products	44	35	1,079,843	366,054	85,340	9	32,045
All other manufacturing industries	28	16	813,252	71,796	91,197	12	273,154
Total manufacturing	340	256	7,392,392	983,292	765,454	84	1,384,187
Construction	6	5	14,108		1,085	1	8,388
Transportation and other public utilities	105	87	523,994	1,371	53,521	18	163,738
Trade	253	201	1,465,170	70,313	138,954	52	270,477
Public service—Professional, amusements, hotels, etc.	43	27	116,446	6,009	9,429	16	30,287
Finance—Banking, insurance, and related business	191	147	1,956,159	11,285	217,512	44	832,764
Combinations—Predominant industry not ascertainable	7	4	2,739			3	47,766
Inactive concerns	33					33	10
Total	1,038	755	12,163,457	1,137,791	1,261,188	283	2,983,699

## VIRGINIA

Agriculture and related industries	141	48	\$111,142	\$24,756	\$3,501	93	\$895,992
Mining and quarrying	209	94	6,404,052	99,961	774,031	115	2,762,930
Manufacturing:							
Food products, beverages, and tobacco	287	166	2,920,138	69,040	328,437	121	1,302,766
Textiles and textile products	73	56	4,592,763	73,619	556,889	17	390,703
Leather and leather products	14	7	1,722,670	16,522	212,343	7	366,843
Rubber and rubber goods	3					3	98,509
Lumber and wood products	169	113	2,986,692	400,775	307,877	56	713,082
Paper, pulp, and products	22	18	878,798	50,886	101,906	4	390,661
Printing and publishing	101	75	1,371,498	139	160,839	26	179,118
Chemicals and allied substances	95	48	412,463	69,950	36,629	47	9,273,216
Stone, clay, and glass products	66	43	646,077	91,620	62,260	23	223,577
Metal and metal products	104	59	1,484,794	171,893	164,356	45	489,106
All other manufacturing industries	68	41	1,541,382	214,514	161,363	27	96,050
Total manufacturing	1,002	626	18,557,275	1,158,958	2,092,899	376	13,523,631

TABLE 10.—Corporation returns—*Distribution by industrial groups, for States and Territories—Continued*

## VIRGINIA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Construction	136	83	\$1,318,021	\$46,056	\$145,381	53	\$614,762
Transportation and other public utilities	332	216	42,620,598	306,857	5,260,522	116	1,358,646
Trade	1,846	1,303	12,933,064	1,084,405	1,237,926	543	5,511,623
Public service—Professional, amusements, hotels, etc.	309	197	1,815,308	54,581	190,180	112	389,564
Finance—Banking, insurance, and related business	1,687	1,118	10,237,428	139,353	1,071,893	569	2,414,428
Combinations—Predominant industry not ascertainable	48	26	503,227	-----	58,777	22	164,487
Inactive concerns	247	-----	-----	-----	-----	247	-----
Total	5,957	3,711	94,500,115	2,914,927	10,835,110	2,246	27,636,063

## WASHINGTON

Agricultural and related industries	559	219	\$11,559,830	\$485,769	\$1,348,869	340	\$2,781,316
Mining and quarrying	522	57	649,983	203,963	71,142	465	2,885,644
<b>Manufacturing:</b>							
Food products, beverages, and tobacco	334	183	4,145,054	868,292	387,929	151	1,934,800
Textiles and textile products	73	47	577,787	24,783	64,193	26	59,948
Leather and leather products	11	10	110,143	801	12,328	1	2,328
Rubber and rubber goods	10	3	6,376	2,663	163	7	235,201
Lumber and wood products	506	319	28,473,296	2,199,830	3,251,330	187	1,916,416
Paper, pulp, and products	10	8	1,090,688	11,337	132,595	2	66,055
Printing and publishing	165	117	1,262,231	29,026	134,467	48	103,313
Chemicals and allied substances	69	32	243,709	25,163	23,215	37	335,201
Stone, clay, and glass products	64	36	1,245,360	198,385	147,717	28	267,075
Metal and metal products	226	135	1,799,856	197,900	190,562	91	587,514
All other manufacturing industries	113	60	412,638	106,441	30,122	53	222,949
Total manufacturing	1,581	950	39,367,188	3,664,621	4,374,621	631	5,820,800
Construction	182	112	777,538	148,989	60,362	70	520,585
Transportation and other public utilities	608	403	7,067,653	330,904	783,922	205	1,305,295
Trade	2,211	1,463	15,539,764	1,155,092	1,542,538	748	3,625,797
Public service—Professional, amusements, hotels, etc.	727	405	2,538,416	61,976	251,857	322	861,461
Finance—Banking, insurance, and related business	2,249	1,235	6,008,867	210,722	554,965	1,014	8,338,749
Combinations—Predominant industry not ascertainable	96	40	228,299	94,577	11,136	56	363,311
Inactive concerns	1,051	-----	-----	-----	-----	1,051	95
Total	9,786	4,884	83,737,488	6,365,613	8,999,412	4,902	26,503,053

## WEST VIRGINIA

Agriculture and related industries	92	26	\$50,254	\$10,213	\$1,762	66	\$247,270
Mining and quarrying	1,190	489	21,035,518	821,700	2,461,195	701	10,617,466
<b>Manufacturing:</b>							
Food products, beverages, and tobacco	136	95	2,647,075	195,426	284,967	41	324,388
Textiles and textile products	29	20	845,449	2,124	102,630	9	73,444
Leather and leather products	5	1	11,565	-----	1,196	4	120,064
Rubber and rubber goods	3	-----	-----	-----	-----	3	69,991

TABLE 10.—Corporation returns—Distribution by industrial groups, for States and Territories—Continued

## WEST VIRGINIA—Continued

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Manufacturing—Continued.							
Lumber and wood products.	126	88	\$3,323,853	\$214,827	\$382,269	38	\$766,872
Paper, pulp, and products.	10	7	190,767	67,802	14,298	3	5,558
Printing and publishing.	67	50	349,441	3,904	34,558	17	54,091
Chemicals and allied substances.	45	23	5,731,115	2,094	714,156	22	325,212
Stone, clay, and glass products.	120	74	4,284,897	51,624	522,385	46	665,461
Metal and metal products.	87	51	3,761,563	723,392	372,806	36	2,307,586
All other manufacturing industries.	30	17	902,227	31,621	108,720	13	165,453
Total manufacturing.	658	426	22,047,952	1,292,814	2,537,985	232	4,878,120
Construction.	111	74	500,598	13,678	47,650	37	544,032
Transportation and other public utilities.	227	161	6,398,310	161,711	755,501	66	295,945
Trade.	1,177	904	12,468,331	305,234	1,364,566	273	1,732,413
Public service—Professional, amusements, hotels, etc.	199	122	671,352	17,392	61,659	77	509,381
Finance—Banking, insurance, and related business.	1,119	845	8,783,632	90,370	929,883	274	1,042,592
Combinations—Predominant industry not ascertainable.	59	41	1,521,937	5,996	183,874	18	149,208
Inactive concerns.	230					230	30
Total.	5,062	3,088	73,477,884	2,719,108	8,344,075	1,974	20,016,457

## WISCONSIN

Agriculture and related industries.	265	97	\$1,303,289	\$67,046	\$143,256	168	\$964,135
Mining and quarrying.	215	67	566,386	9,053	58,819	148	651,111
Manufacturing:							
Food products, beverages, and tobacco.	1,154	791	8,225,211	625,422	860,291	363	2,393,272
Textiles and textile products.	203	143	6,018,726	263,984	701,899	66	625,758
Leather and leather products.	117	80	4,028,315	323,877	454,857	37	2,816,876
Rubber and rubber goods.	10	3	580,056	2,472	71,948	7	304,857
Lumber and wood products.	292	216	14,752,246	2,694,168	1,501,518	76	1,027,670
Paper, pulp, and products.	93	63	7,750,744	682,599	878,226	30	1,096,252
Printing and publishing.	269	179	2,428,796	27,554	267,314	90	494,142
Chemicals and allied substances.	100	60	4,944,991	453,657	553,427	40	431,352
Stone, clay, and glass products.	105	72	920,461	15,825	101,670	33	115,580
Metal and metal products.	642	385	38,631,054	2,912,017	4,426,621	257	7,468,909
All other manufacturing industries.	405	241	9,751,563	682,383	1,097,825	164	2,172,720
Total manufacturing.	3,390	2,233	98,032,163	8,683,958	10,915,596	1,157	18,947,388
Construction.	319	219	1,604,686	52,288	154,781	100	449,561
Transportation and other public utilities.	784	567	6,776,117	16,874	780,780	217	712,723
Trade.	3,059	2,190	20,181,825	1,188,698	2,015,451	869	3,566,871
Public service—Professional, amusements, hotels, etc.	675	429	2,717,099	64,531	275,776	246	530,189
Finance—Banking, insurance, and related business.	3,144	2,020	18,465,257	133,374	1,977,004	1,124	11,488,325
Combinations—Predominant industry not ascertainable.	124	59	570,808	11,649	65,466	65	293,502
Inactive concerns.	822					822	1,156
Total.	12,797	7,881	150,217,630	10,227,471	16,386,929	4,916	37,604,961

TABLE 10.—*Corporation returns—Distribution by industrial groups, for States and Territories—Continued*

## WYOMING

Industrial groups	Total number of corporations	Corporations reporting net income				Corporations reporting no net income	
		Number	Net income	Prior year loss deduction from net income for net taxable income	Income and profits tax	Number	Deficit
Agriculture and related industries.....	275	109	\$640,627	\$217,253	\$37,900	166	\$1,532,933
Mining and quarrying.....	240	50	416,511	18,209	42,955	190	2,213,983
Manufacturing:							
Food products, beverages, and tobacco.....	22	12	50,309	2,362	4,047	10	36,344
Textiles and textile products.....	3	2	108,551	.....	13,439	1	10,602
Leather and leather products.....							
Rubber and rubber goods.....	1	.....	.....	.....	.....	1	475
Lumber and wood products.....	8	6	150,008	.....	18,207	2	619
Paper, pulp, and products.....							
Printing and publishing.....	24	18	46,645	.....	2,942	6	28,689
Chemicals and allied substances.....	4	2	170	.....	.....	2	110,968
Stone, clay, and glass products.....	9	3	13,546	.....	1,034	6	39,633
Metal and metal products.....	3	2	5,918	.....	682	1	776
All other manufacturing industries.....	1	.....	.....	.....	.....	1	2,367
Total manufacturing.....	75	45	375,147	2,362	40,351	30	230,473
Construction.....	25	16	179,244	.....	20,047	9	108,896
Transportation and other public utilities.....	80	46	699,456	.....	81,705	34	254,936
Trade.....	354	250	2,045,088	8,408	207,831	164	440,529
Public service—Professional, amusements, hotels, etc.....	80	46	182,948	11,523	14,725	34	53,278
Finance—Banking, insurance, and related business.....	299	176	772,556	10,197	66,711	123	785,150
Combinations—Predominant industry not ascertainable.....	19	9	11,140	.....	327	10	36,487
Inactive concerns.....	189	.....	.....	.....	.....	189	102
Total.....	1,636	747	5,322,717	268,042	512,562	889	5,656,767

TABLE 11.—Corporation returns—Distribution by size of net income by industrial groups

[Income returned for the calendar year ended Dec. 31, 1923]

Income class	Agriculture and related industries		Mining and quarrying		Manufacturing									
	Number of returns	Net income	Number of returns	Net income	Embracing all manufactures		Food products, beverages, and tobacco		Textiles and textile products		Leather and leather products		Rubber and rubber goods	
					Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Under \$2,000	2,145	\$1,735,577	2,463	\$1,728,766	17,248	\$15,717,528	3,327	\$2,923,520	2,389	\$2,228,408	397	\$368,727	77	\$74,961
\$2,000 to \$5,000	744	2,358,969	671	2,128,023	9,277	29,603,440	1,557	5,024,471	1,310	4,104,764	251	810,491	35	118,698
\$5,000 to \$10,000	397	2,844,078	420	2,998,360	6,215	47,557,232	987	7,059,193	871	9,237,984	144	1,010,797	29	196,335
\$10,000 to \$50,000	464	10,297,088	880	20,926,851	12,177	287,653,553	1,803	41,115,089	1,626	38,373,513	321	7,476,288	69	1,499,962
\$50,000 to \$100,000	72	4,835,163	296	21,107,276	3,539	249,996,764	422	29,643,377	573	40,927,664	88	6,188,937	18	1,263,686
\$100,000 to \$250,000	56	8,506,170	237	37,381,544	2,901	454,154,234	295	45,472,340	487	76,564,446	68	10,208,026	20	3,083,133
\$250,000 to \$500,000	20	6,610,518	102	36,477,226	1,198	417,552,686	108	38,588,670	223	77,817,728	34	11,515,015	7	2,278,336
\$500,000 to \$1,000,000	12	8,832,212	53	36,015,144	642	444,803,306	64	45,881,435	108	76,522,615	8	5,058,746	5	3,372,337
\$1,000,000 to \$5,000,000	3	7,366,040	40	89,694,796	500	970,127,540	55	101,398,851	83	155,686,724	8	12,511,592	12	27,109,849
\$5,000,000 and over	1	38,735,391	4	35,109,662	98	1,354,733,166	18	189,777,440	8	81,948,455	2	17,239,718	1	6,926,869
Reporting net income	3,914	92,201,206	5,175	283,565,648	53,795	4,271,899,449	8,666	506,924,386	7,678	563,412,301	1,321	72,388,337	273	45,924,366
Reporting no net income	5,446	49,930,333	13,334	334,253,888	31,404	1,701,011,681	5,487	124,175,970	4,093	1,71,844,563	982	36,126,492	334	21,562,982
Total	9,360	42,270,873	18,509	150,688,190	85,199	3,570,887,768	14,153	382,748,416	11,771	491,567,738	2,303	36,261,845	607	24,361,384

Income class	Manufacturing												Construction*		
	Lumber and wood products		Paper, pulp, and products		Printing and publishing		Chemicals and allied substances		Stone, clay, and glass products		Metal and metal products		All other manufacturing industries		
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	
Under \$2,000	1,121	\$1,100,229	237	\$222,818	2,644	\$2,424,769	1,220	\$957,347	775	\$795,222	2,663	\$2,523,564	2,398	\$2,097,963	
\$2,000 to \$5,000	800	2,607,434	188	612,074	1,293	4,072,357	492	1,559,578	489	1,606,984	1,676	5,422,540	1,156	3,664,049	
\$5,000 to \$10,000	648	4,636,639	157	1,125,156	687	4,848,534	387	2,795,776	374	2,655,048	1,196	8,680,901	735	5,270,869	
\$10,000 to \$50,000	1,550	37,701,655	354	8,438,283	1,089	24,046,521	743	18,195,205	712	17,742,612	2,528	60,607,014	1,382	32,457,451	
\$50,000 to \$100,000	515	36,480,345	94	6,392,482	218	14,884,588	234	18,084,379	200	14,336,537	751	53,180,668	406	28,614,101	
\$100,000 to \$250,000	372	58,667,261	109	17,333,586	152	23,795,395	164	25,604,066	204	31,041,908	712	111,693,915	318	50,690,158	
\$250,000 to \$500,000	146	51,155,175	53	17,684,479	51	17,209,139	92	32,500,165	61	21,006,186	296	103,112,957	127	44,684,806	
\$500,000 to \$1,000,000	63	42,704,030	32	22,631,755	25	17,214,116	58	38,884,810	37	25,824,945	154	105,449,675	88	61,258,642	
\$1,000,000 to \$5,000,000	34	57,640,469	15	29,924,139	22	38,755,112	47	88,777,447	25	53,636,843	155	319,930,984	44	84,755,530	
\$5,000,000 and over	1	6,356,740	1	5,544,445	2	18,636,574	15	192,224,873	3	19,197,657	37	656,893,641	10,159,926,754	1	5,132,913
Reporting net income	5,250	299,049,957	1,240	109,909,197	6,183	165,947,105	3,472	419,583,646	2,880	187,843,942	10,168	1,427,495,889	6,604	473,420,323	
Reporting no net income	2,132	32,586,660	573	14,931,923	3,040	23,627,284	2,845	194,157,796	1,321	14,374,375	6,072	178,080,576	4,523	189,543,060	
Total	7,382	266,463,297	1,815	94,977,274	9,223	142,319,821	6,317	325,425,850	4,201	173,460,567	16,240	1,249,415,313	11,187	383,877,263	
													12,551	69,195,370	

<sup>1</sup> Deficit.

TABLE 11.—*Corporation returns—Distribution by size of net income by industrial groups—Continued*

Income class	Transportation and other public utilities		Trade		Public service—Professional, amusements, hotels, etc.		Finance—Banking, insurance, and related industries		Combinations—Predominant industry not ascertainable		Inactive concerns	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Under \$2,000.....	7,825	\$5,587,982	27,403	\$26,723,167	8,161	\$6,482,270	29,794	\$26,107,753	842	\$632,093	—	—
\$2,000 to \$5,000.....	2,318	7,273,582	16,032	50,963,188	2,950	9,213,029	13,916	44,181,052	305	934,161	—	—
\$5,000 to \$10,000.....	1,259	8,968,072	8,942	63,364,080	1,551	11,061,605	7,572	53,696,625	173	1,210,881	—	—
\$10,000 to \$50,000.....	1,691	37,733,658	12,016	287,716,139	2,180	47,156,123	8,766	185,968,301	284	5,963,019	—	—
\$50,000 to \$100,000.....	399	27,423,746	1,889	138,039,173	363	25,587,828	1,362	93,572,042	44	3,136,580	—	—
\$100,000 to \$250,000.....	336	54,661,995	1,257	193,352,811	177	25,228,570	831	126,757,275	36	6,063,299	—	—
\$250,000 to \$500,000.....	142	49,636,420	337	114,976,471	61	22,205,707	229	77,533,907	18	6,998,115	—	—
\$500,000 to \$1,000,000.....	122	87,437,165	117	80,408,379	23	15,454,391	101	67,649,130	5	3,534,590	—	—
\$1,000,000 to \$5,000,000.....	132	271,851,962	78	136,742,285	16	25,978,637	81	176,960,227	4	8,487,324	—	—
\$5,000,000 and over.....	45	706,835,314	15	125,630,766	—	—	2	15,657,103	2	13,111,015	—	—
Reporting net income.....	14,269	1,257,409,896	68,186	1,197,926,069	15,482	188,368,460	62,654	868,083,415	1,713	50,071,077	—	—
Reporting no net income.....	6,844	<sup>1</sup> 125,649,787	32,460	<sup>1</sup> 264,797,443	9,632	<sup>1</sup> 59,141,170	34,118	<sup>1</sup> 410,813,152	1,706	<sup>1</sup> 24,345,929	26,250	<sup>1</sup> \$803,110
Total.....	21,113	1,131,760,109	100,646	933,128,626	25,114	129,227,290	96,772	457,270,263	3,419	25,725,148	26,250	1 803,110

<sup>1</sup> Deficit

TABLE 12.—*Corporation returns by years—State tables*

## UNITED STATES

Year	Total number of corporations	Corporations reporting net income							Corporations reporting no net income					
		Number reporting net income	Percent reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income	Deductions	Deficit
1916	341,253	206,984	60.65	\$32,531,096,969	\$23,765,187,985	\$8,765,908,984	\$171,805,150	-----	\$171,805,150	134,269	39.35	\$2,796,534,046	\$3,453,438,457	\$656,904,411
1917	351,426	232,079	66.04	79,540,004,891	68,809,644,080	10,730,360,211	503,698,029	\$1,638,747,740	2,142,445,769	119,347	33.96	5,153,234,312	5,782,841,874	629,607,562
1918	317,579	202,631	63.63	79,706,659,148	71,345,147,899	8,361,511,249	653,198,483	2,505,565,939	3,158,764,578	422,115,518	36.37	6,757,622,164	7,447,394,525	689,772,361
1919	320,198	209,634	65.47	88,261,006,052	78,849,587,594	9,411,418,458	743,555,888	1,431,805,690	2,175,341,578	110,564	34.53	11,657,742,792	12,653,289,033	995,546,241
1920	345,595	203,238	58.81	93,824,224,704	85,921,599,891	7,902,654,813	636,508,292	988,726,351	1,625,234,643	142,362	41.19	24,381,337,545	26,410,761,239	2,029,423,744
1921	356,397	171,239	48.05	60,051,123,329	55,715,075,516	4,336,047,812	366,443,621	235,131,811	701,575,432	185,158	51.95	31,198,150,203	35,076,369,337	3,878,219,134
1922	382,882	212,535	55.51	80,331,679,917	73,367,888,774	6,963,811,142	775,310,154	18,466,114	753,776,268	170,348	44.49	20,588,834,597	22,782,610,953	2,193,776,356
1923	398,933	233,339	58.49	97,457,479,446	89,135,950,312	8,321,529,134	937,106,798	-----	937,106,798	165,594	41.51	21,106,184,230	23,119,739,217	2,013,554,987

## ALABAMA

1916	3,361	1,936	57.60	\$152,706,812	\$106,814,035	\$45,892,777	\$912,402	-----	\$912,402	1,425	42.40	\$26,634,373	\$33,182,229	\$6,547,856
1917	3,470	2,313	66.66	379,729,758	319,299,240	60,430,518	2,683,292	\$12,491,055	15,174,347	1,157	33.34	39,495,973	44,027,829	4,531,856
1918	3,228	2,337	72.40	484,579,239	440,338,549	44,240,690	3,359,799	11,520,890	14,880,659	891	27.60	34,579,798	37,693,042	3,113,244
1919	2,983	2,092	70.13	408,416,618	371,403,622	37,012,996	2,834,379	4,522,780	7,357,159	891	29.87	44,926,281	49,663,021	4,736,740
1920	3,198	1,967	61.51	479,492,545	440,489,143	39,003,402	2,986,985	5,196,896	8,183,881	1,231,388	38.49	142,702,408	152,820,777	10,118,369
1921	3,079	1,425	46.28	198,170,647	185,368,011	12,802,636	989,364	793,486	1,782,650	1,654	53.72	187,696,790	210,880,272	23,183,482
1922	3,335	2,096	62.84	373,679,886	344,495,092	29,184,784	2,800,001	132,759	2,832,760	1,239	37.16	89,563,115	97,328,516	7,765,401
1923	3,595	2,348	65.31	519,585,677	473,624,336	45,961,341	4,756,724	-----	4,756,724	1,247	34.69	79,568,094	86,793,755	7,225,661

## ALASKA

1916	206	90	43.69	\$2,833,021	\$2,088,118	\$744,903	\$14,636	-----	\$14,636	116	56.31	\$2,596,113	\$2,928,058	\$331,945
1917	212	93	43.87	6,432,220	5,434,676	997,554	45,562	\$204,298	249,860	119	56.13	1,003,150	1,202,695	199,545
1918	127	67	52.76	10,553,672	9,859,416	694,256	49,117	153,701	202,818	60	47.24	955,943	1,098,690	142,747
1919	63	36	57.14	5,208,713	4,709,199	499,514	41,398	26,461	67,859	27	42.86	300,276	400,931	100,655
1920	69	32	46.38	9,872,867	9,348,683	524,184	43,303	25,085	68,388	37	53.62	1,014,354	1,114,629	100,275
1921	121	45	37.19	2,606,513	2,376,755	229,758	15,274	7,112	22,386	76	62.81	2,634,205	3,033,609	399,404
1922	107	54	50.47	5,332,181	5,098,074	234,107	13,010	1,26,116	39,126	53	49.53	2,100,378	2,292,054	191,686
1923	138	68	49.28	8,053,560	7,116,487	937,073	97,023	-----	97,023	70	50.72	1,305,579	1,522,839	217,260

<sup>1</sup> On net income earned from July 1, 1921, to Dec 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 12.—Corporation returns by years—State tables—Continued  
ARIZONA

Year	Total number of corporations	Corporations reporting net income							Corporations reporting no net income					
		Number reporting net income	Percent reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income	Deductions	
1916-----	1,390	540	38.85	\$81,581,266	\$50,657,007	\$30,924,259	\$619,181		\$619,181	850	61.15	\$11,072,645	\$22,481,702	\$11,409,057
1917-----	1,460	681	46.64	153,753,716	121,945,288	31,808,428	1,486,795	\$5,112,068	6,598,863	779	53.36	10,927,709	3,017,507	
1918-----	1,101	417	37.37	102,670,295	90,957,832	11,712,463	936,270	2,976,913	3,913,183	684	62.13	16,174,452	18,579,345	2,404,893
1919-----	1,514	627	40.35	104,581,122	94,622,426	9,928,696	774,548	668,743	1,443,291	887	59.65	12,134,030	16,415,619	4,281,589
1920-----	1,531	542	35.40	93,819,603	87,131,718	6,687,885	504,953	560,212	1,065,165	989	64.60	34,214,709	42,484,203	8,269,494
1921-----	1,572	376	23.92	39,267,010	36,533,137	2,733,873	205,329	166,549	371,878	1,196	76.08	56,178,901	67,974,775	11,795,874
1922-----	1,575	486	30.87	61,509,719	57,621,250	3,888,469	378,415	15,996	394,411	1,089	69.14	42,000,843	49,825,325	7,824,482
1923-----	1,562	548	35.08	103,791,752	94,834,557	8,937,195	629,839		629,839	1,014	64.92	30,263,585	35,817,307	5,551,722

## ARKANSAS

1916-----	2,344	1,644	70.14	\$73,232,318	\$48,440,927	\$24,791,391	\$487,130		\$487,130	700	29.86	\$12,697,495	\$14,934,862	\$2,237,367
1917-----	2,521	1,955	77.55	233,567,265	209,567,272	23,990,993	1,181,763	\$2,780,536	3,962,299	566	22.45	13,286,975	14,615,121	1,328,146
1918-----	1,903	1,624	81.49	260,218,521	239,938,980	20,279,541	1,550,783	4,196,592	5,747,375	369	18.51	23,641,112	25,441,543	1,800,431
1919-----	2,135	1,721	80.61	393,739,652	365,974,869	27,764,783	2,089,928	3,702,438	5,792,366	414	19.39	16,692,130	19,068,655	2,376,525
1920-----	2,317	1,513	65.30	291,992,602	272,287,967	19,704,635	1,487,810	2,103,079	3,590,889	804	34.70	90,999,003	97,465,238	6,466,235
1921-----	2,383	1,275	53.50	152,850,457	143,364,964	9,485,493	695,014	590,931	1,285,945	1,108	46.50	118,329,398	130,466,029	12,136,631
1922-----	2,447	1,527	62.40	227,573,314	209,133,626	18,439,688	1,922,457	1,26,598	1,949,055	920	37.60	68,082,645	76,785,559	8,702,914
1923-----	2,612	1,669	63.90	280,130,745	257,757,970	22,372,775	2,360,633		2,360,633	943	36.10	72,264,030	79,477,831	7,213,801

## CALIFORNIA

1916-----	17,986	8,654	48.11	\$962,254,619	\$682,302,050	\$279,952,569	\$5,458,102		\$5,458,102	9,332	51.89	\$205,786,304	\$304,631,427	\$98,845,123
1917-----	18,369	8,951	48.73	3,563,403,039	3,241,142,130	322,260,909	15,877,927	\$42,508,341	58,384,268	9,418	51.27	235,674,279	281,485,025	45,810,746
1918-----	15,964	7,881	49.37	2,227,100,624	2,000,328,971	226,771,653	18,771,872	53,086,034	71,857,906	8,083	50.63	311,423,815	356,397,842	44,974,027
1919-----	14,716	8,259	56.12	3,294,089,553	2,951,489,881	342,599,672	26,532,275	56,981,002	83,513,277	6,457	48.88	357,827,393	435,665,151	77,837,758
1920-----	14,865	7,872	52.96	3,227,188,185	2,944,363,135	282,825,053	22,169,485	37,404,530	59,574,054	6,993	47.04	919,731,688	1,002,619,009	82,887,321
1921-----	15,181	7,397	48.73	2,728,823,850	2,534,639,568	194,184,282	16,231,027	16,296,277	32,527,304	7,784	51.27	816,108,871	924,658,590	108,549,719
1922-----	16,651	8,742	52.50	3,603,499,021	3,300,450,911	303,048,110	35,308,443	156,827	35,465,270	7,909	47.50	737,636,588	826,392,359	88,755,771
1923-----	18,386	8,834	53.49	4,244,895,727	3,874,925,493	369,970,234	43,033,209		43,033,209	8,552	46.51	1,046,814,428	1,146,811,410	99,996,982

## COLORADO

1916-----	7,479	2,986	39.93	\$238,993,105	\$181,049,887	\$57,043,218	\$1,115,854	-----	\$1,115,854	4,493	60.08	\$42,771,522	\$55,812,044	\$13,040,522
1917-----	7,618	3,539	46.46	673,894,965	577,133,647	96,761,318	4,743,980	\$9,912,117	14,656,097	4,079	53.54	48,956,851	61,463,372	12,506,521
1918-----	7,170	3,273	45.65	654,000,372	579,790,512	74,209,860	5,504,966	22,528,858	28,033,824	3,897	54.35	79,061,007	90,100,277	11,039,270
1919-----	6,704	3,107	46.35	807,999,998	728,712,201	79,287,797	6,237,031	11,353,470	17,590,501	3,597	53.65	105,758,176	182,616,423	16,838,247
1920-----	6,812	2,976	43.69	870,395,990	804,361,156	66,034,834	5,135,565	7,666,301	12,801,866	3,836	53.31	173,583,367	191,604,925	18,021,558
1921-----	6,559	2,340	35.68	486,204,976	452,163,931	34,041,045	2,716,262	3,248,521	5,964,783	4,219	64.32	318,578,783	453,123,239	134,544,456
1922-----	6,855	2,720	39.68	664,017,735	608,182,655	55,835,080	5,508,928	1,38,019	5,546,947	4,135	60.32	178,570,909	208,318,730	29,747,821
1923-----	6,344	2,636	41.55	686,561,409	626,070,607	60,490,802	6,182,816	-----	6,182,816	3,708	58.45	175,895,200	201,309,354	25,414,654

## CONNECTICUT

1916-----	4,852	3,096	63.81	\$834,382,109	\$645,170,710	\$189,211,399	\$3,713,384	-----	\$3,713,384	1,756	36.19	\$52,446,991	\$65,489,719	\$13,042,728
1917-----	4,976	3,263	65.57	1,578,754,496	1,398,898,051	181,855,545	7,999,281	\$36,743,412	44,742,693	1,713	34.43	104,108,815	114,122,812	10,013,997
1918-----	4,799	3,249	67.70	1,511,534,787	1,349,211,401	162,323,383	12,028,363	53,443,793	65,472,179	1,550	32.30	467,955,823	478,738,742	10,732,919
1919-----	4,405	3,012	68.38	1,553,866,933	1,378,099,138	175,757,795	13,94,182	25,098,621	39,037,803	1,393	31.02	217,982,005	261,089,505	43,107,499
1920-----	4,665	2,936	63.58	1,461,129,326	1,361,135,831	99,993,495	8,099,396	10,265,333	18,334,729	1,699	33.42	498,359,480	557,586,834	59,227,354
1921-----	4,899	2,369	48.36	739,116,250	683,810,083	55,303,157	4,699,300	2,841,512	7,510,812	2,530	51.64	608,015,533	675,599,235	67,583,702
1922-----	5,227	2,947	56.38	1,097,494,718	1,002,197,149	95,297,569	10,459,455	1,73,389	10,532,844	2,280	43.02	327,687,837	351,832,176	24,144,339
1923-----	5,492	3,373	61.42	1,375,832,546	1,254,897,652	120,934,894	13,182,836	-----	13,182,836	2,119	38.58	482,077,605	519,672,459	37,594,854

## DELAWARE

1916-----	960	554	57.71	\$221,569,789	\$85,298,891	\$136,270,898	\$2,894,425	-----	\$2,894,425	403	42.20	\$2,238,316	\$3,537,004	\$1,298,688
1917-----	1,071	616	57.52	810,771,851	632,294,433	128,477,428	5,891,878	\$23,262,737	29,154,615	455	42.48	12,234,950	20,332,859	8,097,909
1918-----	688	384	55.81	437,050,491	390,320,419	49,730,072	3,421,919	16,515,846	19,937,765	304	41.19	6,435,757	8,374,759	1,939,002
1919-----	816	436	57.11	334,790,234	293,110,694	36,679,540	3,031,705	5,537,152	8,588,857	350	42.89	17,887,479	20,500,858	2,613,379
1920-----	809	401	49.57	329,059,931	303,832,536	25,227,425	2,265,739	1,397,267	3,603,003	403	50.43	35,035,785	41,152,812	6,117,027
1921-----	918	383	41.72	81,777,825	75,721,012	6,058,783	487,134	453,701	943,835	535	58.28	91,783,432	105,310,136	13,526,704
1922-----	1,002	481	48.00	253,028,589	230,311,918	22,716,671	2,259,778	1,19,105	2,278,883	521	52.00	52,805,040	64,374,215	11,569,175
1923-----	1,116	588	52.69	410,811,438	368,678,137	41,933,301	3,976,282	-----	3,976,282	528	47.31	48,161,704	57,248,274	9,086,570

## DISTRICT OF COLUMBIA

1916-----	1,130	653	57.79	\$242,882,222	\$201,421,241	\$41,460,981	\$778,274	-----	\$778,274	477	42.21	\$16,179,420	\$18,191,800	\$2,012,380
1917-----	1,263	821	65.00	265,653,038	231,280,378	34,393,530	1,759,629	\$2,357,528	4,117,157	442	35.00	11,230,558	12,944,624	1,714,056
1918-----	719	552	76.77	177,573,447	162,477,947	15,100,500	1,290,716	3,532,138	4,792,854	167	23.23	9,794,570	11,126,854	1,332,284
1919-----	905	659	66.23	212,922,598	183,175,905	29,743,693	2,330,341	4,031,164	6,411,505	336	33.77	19,550,946	22,484,793	2,933,847
1920-----	1,153	659	57.16	225,380,949	201,014,376	24,386,573	1,983,177	1,638,492	3,676,639	494	42.84	56,250,769	59,885,681	3,635,912
1921-----	1,258	716	55.92	220,704,491	200,492,531	20,211,930	1,701,107	1,720,399	3,421,506	542	43.08	80,010,719	91,823,142	11,812,424
1922-----	1,466	822	53.07	299,611,639	269,251,396	30,390,273	3,179,446	1,17,451	3,193,897	644	43.93	49,199,153	55,410,795	6,211,642
1923-----	1,575	923	58.60	291,511,737	247,028,654	44,483,103	5,300,839	-----	5,300,839	652	41.40	48,092,317	53,330,053	5,237,736

<sup>1</sup> On net income earned from July 1, 1921 to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 12.—*Corporation returns by years—State tables—Continued*  
FLORIDA

Year	Total number of corporations	Corporations reporting net income							Corporations reporting no net income					
		Number reporting net income	Percent reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income	Deductions	
1916.....	2,869	1,518	52.91	\$81,477,552	\$63,806,729	\$17,670,823	\$351,040	.....	\$351,040	1,351	47.09	\$19,142,666	\$23,491,838	\$4,349,172
1917.....	2,991	1,868	62.45	195,027,934	176,350,430	18,677,504	927,450	\$1,473,619	2,401,069	1,123	37.55	31,608,322	37,096,960	5,488,638
1918.....	3,023	1,685	55.74	242,617,632	228,544,193	14,073,439	1,116,151	1,889,324	3,005,475	1,338	44.26	34,744,745	40,173,215	5,428,470
1919.....	2,845	1,671	58.73	271,609,675	246,324,100	25,285,566	1,967,666	2,347,308	4,314,974	1,174	41.27	52,270,145	63,604,681	11,334,536
1920.....	3,229	1,842	57.05	297,169,272	274,752,149	22,417,123	1,703,217	2,215,839	3,919,056	1,387	42.95	111,880,974	120,093,378	8,212,404
1921.....	3,472	1,646	47.41	211,881,821	195,715,463	16,166,358	1,245,897	980,522	2,226,419	1,826	52.59	126,633,887	142,700,737	16,066,850
1922.....	3,885	2,049	52.74	307,326,183	282,812,398	24,513,785	2,598,880	1,19,656	2,618,536	1,836	47.26	80,033,094	92,950,100	12,917,006
1923.....	4,353	2,466	56.65	396,312,076	360,913,548	35,398,528	3,821,481	.....	3,821,481	1,887	43.34	78,608,312	90,463,759	11,855,447
GEORGIA														
1916.....	4,758	3,424	71.93	\$251,095,946	\$194,587,307	\$56,508,639	\$1,082,190	.....	\$1,082,190	1,334	28.04	\$29,501,342	\$34,977,389	\$5,476,047
1917.....	4,956	4,009	80.89	746,428,340	673,277,614	73,150,726	3,486,177	88,826,790	12,312,967	947	19.11	61,898,474	67,594,447	5,695,973
1918.....	4,384	3,458	78.88	875,848,992	803,706,316	72,142,676	5,028,966	23,949,078	28,978,044	926	21.12	105,265,822	111,618,275	6,352,453
1919.....	4,420	3,487	78.89	958,377,060	874,906,304	83,470,750	6,495,595	14,856,661	21,352,256	933	21.11	62,827,382	68,915,504	6,088,122
1920.....	4,500	2,827	62.82	862,291,616	800,573,164	61,718,452	4,748,974	8,755,364	13,504,338	1,673	37.18	295,237,068	316,192,673	20,955,605
1921.....	4,547	2,067	45.46	412,283,727	381,247,113	31,036,614	2,618,990	1,790,683	4,409,673	2,480	54.54	314,385,441	353,659,414	39,273,973
1922.....	4,745	2,715	57.57	622,586,434	565,811,798	56,774,636	5,964,986	1,239,080	6,204,066	2,030	42.78	173,471,321	191,081,312	17,609,991
1923.....	4,963	3,094	62.34	844,710,364	780,958,877	63,751,487	7,023,858	.....	7,023,858	1,869	37.66	160,496,503	177,492,967	16,996,464
HAWAII														
1916.....	571	396	69.35	\$101,055,901	\$55,351,265	\$45,704,636	\$889,751	.....	\$889,751	175	30.65	\$4,992,900	\$6,248,044	\$1,255,144
1917.....	617	417	67.58	165,807,789	127,804,922	38,002,867	1,402,490	\$9,978,511	11,381,001	200	32.42	2,509,355	2,864,936	355,581
1918.....	480	337	70.21	125,980,474	101,956,665	24,023,809	2,083,028	5,931,355	8,014,383	143	29.79	10,986,517	11,871,365	884,848
1919.....	521	357	65.52	189,325,500	148,402,774	40,922,726	3,096,502	7,941,189	11,037,781	164	31.48	4,617,435	6,065,435	1,448,000
1920.....	534	368	68.91	235,457,131	177,172,471	58,284,660	4,242,650	14,986,095	19,228,745	166	31.09	18,593,554	19,703,976	1,110,422
1921.....	587	315	53.60	90,392,439	79,807,502	10,584,937	922,666	682,811	1,605,477	272	46.34	67,553,636	76,247,678	8,694,042
1922.....	604	351	58.11	115,624,696	100,465,628	15,159,068	1,750,200	1,782	1,750,982	253	41.89	36,579,669	41,006,899	4,427,230
1923.....	586	364	62.11	170,396,103	142,689,581	27,706,582	3,037,316	.....	3,037,316	222	37.88	18,018,652	19,494,472	1,475,320

## IDAHO

1916.....	1,780	969	54.44	\$37,741,867	\$26,924,633	\$10,817,234	\$212,526		\$212,526	811	45.56	\$9,002,772	\$10,936,899	\$1,934,127
1917.....	1,889	1,084	57.33	136,418,190	121,466,771	14,951,419	733,739	\$1,763,713	2,497,452	805	42.62	13,401,090	15,355,242	1,954,152
1918.....	1,184	657	55.49	91,825,305	84,520,111	7,305,194	607,507	1,226,387	1,833,894	527	44.51	10,352,798	11,956,453	1,603,655
1919.....	1,690	951	56.27	139,493,420	128,094,293	11,399,127	856,210	884,225	1,750,435	739	43.73	19,512,348	22,041,724	2,529,376
1920.....	1,771	833	50.42	128,387,434	118,603,529	9,783,905	740,031	637,831	1,377,922	878	49.58	55,969,543	61,654,627	5,685,084
1921.....	1,705	601	35.23	49,405,234	47,176,023	2,229,211	122,845	80,494	203,309	1,105	64.77	63,281,973	73,591,353	10,309,380
1922.....	1,872	734	39.21	82,167,739	75,820,212	6,347,527	459,564	1,31,187	462,751	1,138	60.79	38,692,239	44,128,461	5,436,222
1923.....	1,951	840	43.05	122,931,802	112,630,918	10,330,884	965,874		965,874	1,111	56.95	39,057,882	44,378,170	5,320,288

## ILLINOIS

1916.....	21,931	13,451	61.32	\$3,158,454,041	\$2,406,308,629	\$762,145,412	\$15,014,845		\$15,014,845	8,480	38.67	\$189,184,120	\$217,780,179	\$28,596,059
1917.....	22,389	14,399	64.31	7,576,120,612	6,542,332,526	1,133,783,726	53,593,281	\$165,425,538	219,018,819	7,990	35.69	408,337,235	451,077,084	42,739,849
1918.....	20,403	12,920	63.31	8,430,298,970	7,700,973,388	759,325,582	62,851,975	215,810,261	278,662,236	7,486	36.69	408,944,552	443,295,049	34,350,497
1919.....	20,214	13,792	68.23	9,437,663,058	8,604,505,388	833,157,670	66,614,011	122,707,710	189,321,721	6,422	31.77	4,179,415,874	4,265,445,076	86,029,202
1920.....	21,127	13,413	63.49	9,334,087,216	8,656,905,942	677,180,274	55,817,883	93,230,712	149,048,598	7,714	36.51	2,987,631,391	3,112,951,477	145,320,086
1921.....	22,393	11,384	50.83	6,744,818,667	6,363,674,214	381,144,453	33,106,447	28,202,131	61,308,578	11,012	49.17	3,758,752,152	4,116,034,205	357,312,053
1922.....	24,184	14,360	59.38	8,506,567,924	7,835,899,929	670,758,094	75,149,656	1,734,830	75,884,486	9,824	40.62	2,741,643,824	2,915,504,404	173,860,580
1923.....	25,242	15,941	63.15	10,424,571,614	9,671,921,971	752,649,643	82,678,907		88,312,116	9,301	36.85	2,080,948,250	2,817,472,923	136,524,673

## INDIANA

1916.....	8,546	5,881	68.82	\$459,263,546	\$357,512,178	\$101,751,368	\$2,001,337		\$2,001,337	2,665	31.18	\$47,847,292	\$55,833,280	\$7,985,988
1917.....	9,019	6,849	75.94	1,453,704,767	1,315,381,900	138,322,867	6,381,338	\$21,797,831	28,179,169	2,170	24.06	106,863,962	116,849,798	9,985,836
1918.....	8,589	6,094	70.90	1,357,050,335	1,242,003,859	114,146,476	8,569,653	31,922,488	40,491,541	2,499	29.10	119,313,764	130,520,012	11,206,248
1919.....	8,788	6,227	70.86	1,578,739,596	1,436,337,738	142,371,858	10,732,348	22,083,354	33,415,702	2,561	29.14	156,121,599	165,916,885	12,825,286
1920.....	9,275	5,885	63.45	1,728,056,078	1,599,891,865	128,164,213	9,809,924	17,653,466	27,463,390	3,390	36.55	463,026,255	497,993,861	34,97,606
1921.....	9,397	4,991	53.11	1,005,748,132	928,571,984	77,168,148	6,234,211	6,213,639	12,477,850	4,406	46.89	534,323,814	601,321,503	66,997,689
1922.....	10,041	6,241	62.16	1,394,319,195	1,272,155,257	122,163,938	13,462,301	1,316,123	13,778,424	3,800	37.84	345,739,206	385,789,649	40,050,443
1923.....	10,399	6,721	64.63	1,722,765,336	1,580,352,241	136,413,095	15,083,519		15,083,519	3,678	35.37	324,219,913	366,239,016	36,019,103

## IOWA

1916.....	9,064	5,855	64.60	\$265,972,786	\$208,362,402	\$57,610,384	\$1,113,903		\$1,113,903	3,209	35.40	\$42,266,433	\$58,321,096	\$16,055,263
1917.....	9,288	6,423	69.15	837,831,971	759,982,658	77,849,313	3,760,362	\$8,756,966	12,517,323	2,865	30.85	86,497,476	90,555,842	4,058,366
1918.....	8,257	5,825	70.55	839,521,038	778,528,539	60,992,499	4,759,603	11,340,899	16,100,592	2,432	29.45	95,619,609	101,682,452	6,062,843
1919.....	7,798	5,373	68.90	1,102,603,896	1,030,794,547	71,809,349	5,259,785	8,863,099	14,122,884	2,425	31.10	130,764,441	142,103,366	11,338,925
1920.....	8,899	5,497	61.77	956,667,062	896,721,344	59,945,718	4,422,431	1,992,136	9,414,567	3,402	33.29	409,450,293	435,895,156	26,444,863
1921.....	8,643	4,494	52.00	656,579,966	621,262,882	35,317,084	2,729,111	1,454,638	4,183,749	4,149	48.00	421,721,046	459,671,636	37,950,590
1922.....	8,830	5,343	60.45	882,251,143	833,184,999	49,066,144	4,731,282	1,37,268	4,768,550	3,496	39.55	214,474,942	236,164,132	21,689,190
1923.....	9,025	5,477	60.68	951,617,643	894,180,535	57,437,108	5,842,916		5,842,916	3,548	39.31	222,390,726	245,433,161	23,042,435

<sup>1</sup> On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 12.—*Corporation returns by years—State tables—Continued*  
KANSAS

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income					
		Number reporting net income	Percent reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income	Deductions	Deficit	
1916-----	4,467	3,299	73.85	\$352,747,535	\$248,676,965	\$104,070,570	\$2,073,911		\$2,073,911	1,168	26.15	\$18,727,107	\$21,275,294	\$2,548,187	
1917-----	4,604	3,380	75.93	803,041,896	681,645,684	121,396,212	5,954,921	\$13,656,954	19,611,875	924	20.07	59,606,596	64,876,833	4,270,237	
1918-----	4,474	3,353	74.94	722,919,437	641,124,893	81,794,544	7,617,014	12,002,469	19,619,483	1,121	25.06	56,745,783	62,390,170	5,644,387	
1919-----	4,531	3,436	75.83	953,144,030	836,892,309	116,251,721	9,771,492	11,216,422	20,987,914	1,095	24.17	80,387,217	87,716,944	7,329,727	
1920-----	4,658	3,202	68.74	1,111,082,200	1,006,481,468	104,600,732	8,962,188	7,675,582	16,637,770	1,456	31.26	354,340,288	373,460,386	19,120,098	
1921-----	4,749	2,852	60.05	791,541,272	703,991,679	87,549,593	7,505,059	7,590,108	15,101,167	1,897	39.95	375,340,061	397,587,581	22,247,520	
1922-----	4,956	3,115	62.85	966,054,682	844,907,875	121,146,807	14,415,182	130,815	14,445,997	1,841	37.15	106,561,617	121,029,947	14,468,330	
1923-----	4,928	2,987	60.60	824,883,400	737,797,474	87,035,926	10,270,566		4,637,357	1,941	39.40	186,240,432	203,773,160	17,532,728	
KENTUCKY															
1916-----	5,405	3,439	63.63	\$278,007,892	\$211,488,773	\$66,519,119	\$1,303,454	\$13,545,372	\$1,303,454	1,966	36.37	\$22,524,658	\$28,086,178	\$5,561,520	
1917-----	5,580	3,853	69.05	652,268,827	569,373,083	82,895,744	3,845,351	17,390,723	1,727	30.95	44,825,291	48,995,225	4,169,934		
1918-----	4,307	3,143	72.97	707,866,437	638,044,885	69,821,552	5,740,279	18,233,657	23,978,936	1,164	27.03	37,744,851	41,447,394	3,702,543	
1919-----	4,571	3,075	67.27	639,458,091	568,869,330	70,588,761	5,459,932	9,811,172	15,271,104	1,496	32.73	70,249,155	76,695,661	6,446,506	
1920-----	4,804	3,079	64.99	832,738,581	757,869,502	74,869,079	5,762,090	11,203,149	16,965,239	1,725	35.91	152,151,464	165,017,410	12,865,946	
1921-----	4,757	2,617	55.01	444,349,329	412,471,737	31,877,592	2,498,252	2,273,498	4,771,750	2,140	44.99	219,658,706	253,965,378	34,306,672	
1922-----	5,119	3,315	64.76	741,590,714	671,931,980	69,658,734	7,356,191	19,946	7,376,137	1,804	35.24	156,855,875	174,941,533	18,085,658	
1923-----	5,153	3,381	65.61	861,905,479	789,323,191	72,582,288	8,139,710		8,139,710	1,772	34.39	133,990,263	147,254,905	13,264,642	
LOUISIANA															
1916-----	3,705	2,380	64.24	\$211,202,896	\$158,569,779	\$52,633,117	\$1,047,775	\$13,379,220	\$1,047,775	1,325	35.76	\$23,877,120	\$29,807,109	\$5,929,989	
1917-----	4,096	3,113	76.00	734,600,111	646,421,493	88,178,618	4,178,419	17,557,639	983	24.00	48,028,484	54,682,215	6,653,731		
1918-----	3,661	2,557	69.84	731,556,847	674,389,226	57,167,621	4,607,542	13,693,339	18,300,881	1,104	30.16	38,143,415	43,538,399	5,394,984	
1919-----	4,001	2,694	67.23	950,986,340	862,029,140	88,957,200	6,885,473	15,900,477	22,785,950	1,311	32.77	99,716,348	107,905,977	8,189,629	
1920-----	4,365	2,441	55.92	820,556,035	753,294,396	67,291,639	5,170,935	10,256,672	15,427,607	1,924	44.08	302,041,114	328,924,798	26,883,684	
1921-----	4,470	2,053	45.93	479,873,646	452,748,646	27,125,000	2,213,867	1,692,068	3,905,935	2,417	54.07	334,891,801	375,023,151	40,131,350	
1922-----	4,987	2,580	51.73	664,010,505	612,361,252	51,649,253	5,383,688	1,99,904	5,483,592	2,407	48.27	278,796,994	323,540,527	44,743,533	
1923-----	5,109	2,341	55.61	764,338,992	695,994,269	68,344,723	7,543,885		7,543,885	2,268	44.39	254,596,681	277,631,531	23,034,850	

## STATISTICS OF INCOME

## MAINE

1916-----	3,084	1,949	63.20	\$167,968,563	\$129,685,789	\$38,312,774	\$744,773		\$744,773	1,135	36.80	\$26,270,026	\$30,206,459	\$3,936,433
1917-----	3,311	2,390	72.18	402,801,390	346,976,800	55,824,590	2,756,969	\$5,325,557	8,082,526	921	27.82	22,297,897	25,773,511	3,475,614
1918-----	2,469	1,496	60.59	284,018,735	258,767,107	25,251,628	2,063,445	5,934,284	7,997,729	973	39.41	31,452,603	37,942,623	6,490,020
1919-----	2,841	1,908	67.16	489,053,461	440,295,200	48,758,261	3,833,086	6,991,671	10,824,757	963	32.84	36,377,598	43,525,673	7,148,075
1920-----	2,830	1,737	61.38	540,634,952	496,799,284	43,835,668	3,529,959	5,278,815	8,808,774	1,093	38.62	100,927,621	109,309,788	8,382,167
1921-----	2,994	1,595	53.27	352,608,492	322,183,143	30,485,349	2,552,345	2,549,674	5,102,019	1,399	46.73	177,443,735	211,930,901	34,457,166
1922-----	3,219	1,855	57.62	433,031,561	392,861,367	40,170,194	4,540,313	<sup>1</sup> 215,047	4,755,360	1,364	42.38	153,064,220	164,229,727	11,175,507
1923-----	3,297	2,001	60.69	457,728,612	413,293,632	44,434,980	4,983,800		4,983,800	1,296	39.31	133,219,190	143,539,207	10,320,017

## MARYLAND

1916-----	4,039	2,584	63.98	\$443,382,103	\$356,098,100	\$87,284,003	\$1,658,036		\$1,658,036	1,455	36.02	\$25,604,140	\$30,268,153	\$4,664,013
1917-----	4,250	2,897	68.16	949,855,393	839,963,810	109,891,583	5,326,249	\$13,373,544	18,699,793	1,353	31.84	59,272,099	67,167,550	7,895,451
1918-----	3,498	2,529	72.29	929,339,590	844,577,898	84,761,692	6,825,210	23,291,207	30,116,417	969	27.71	66,213,097	71,088,614	4,875,517
1919-----	3,885	2,647	68.13	904,191,353	810,223,989	7,470,128	14,779,353		22,249,481	1,238	31.87	79,402,434	88,053,285	8,650,851
1920-----	4,662	3,012	64.61	941,296,390	864,394,371	76,902,019	6,414,014	7,465,473	13,879,487	1,650	35.39	253,929,061	276,694,572	22,765,511
1921-----	4,246	2,073	48.82	722,857,528	660,066,330	62,791,198	5,638,109	2,457,211	8,095,320	2,173	51.18	296,177,658	333,938,370	37,760,712
1922-----	4,599	2,520	54.79	821,053,420	755,286,550	65,766,880	7,288,677	<sup>1</sup> 66,693	7,355,370	2,079	45.21	193,207,911	216,338,749	23,130,838
1923-----	4,783	2,810	58.75	1,080,953,374	981,627,029	99,326,345	11,349,059		11,349,059	1,973	41.25	199,168,269	215,470,109	16,301,840

## MASSACHUSETTS

1916-----	13,273	8,350	62.91	\$1,772,712,308	\$1,305,208,646	\$467,503,662	\$8,927,594		\$8,927,594	4,923	37.09	\$153,413,973	\$181,500,346	\$28,086,373
1917-----	13,799	9,849	71.37	5,023,176,479	4,191,441,155	831,735,324	40,442,865	\$96,781,840	137,224,705	3,950	28.63	325,363,706	351,903,741	26,540,035
1918-----	12,622	8,501	67.35	5,871,704,085	5,256,807,552	614,898,233	44,594,530	229,493,756	274,088,286	4,121	32.65	377,740,551	445,383,973	67,643,422
1919-----	13,236	8,894	66.94	5,826,613,819	5,172,057,105	654,556,714	51,101,030	117,830,266	168,931,294	4,392	30.06	495,981,643	557,847,895	61,866,252
1920-----	14,150	8,142	57.54	4,874,334,665	4,471,807,154	402,527,511	32,660,529	55,185,544	87,847,073	6,008	42.46	2,164,242,312	2,363,383,130	199,140,818
1921-----	14,837	7,199	48.52	3,463,117,234	3,185,306,688	277,810,546	24,464,732	22,474,481	46,939,213	7,638	51.48	1,621,932,693	1,872,422,640	250,489,947
1922-----	15,867	8,922	56.23	5,328,314,675	4,913,983,948	415,230,727	47,017,579	<sup>1</sup> 795,997	47,813,576	6,945	43.77	1,013,300,705	1,166,997,210	153,696,505
1923-----	15,861	9,486	59.81	5,490,963,290	5,028,484,598	462,478,692	53,151,343		53,151,343	6,375	40.19	1,192,622,315	1,318,265,747	125,643,432

## MICHIGAN

1916-----	9,823	6,362	64.77	\$1,180,450,526	\$805,196,782	\$375,253,744	\$7,362,945		\$7,362,945	3,461	35.23	\$84,176,870	\$97,960,398	\$13,792,528
1917-----	9,993	7,162	71.67	2,979,253,276	2,671,503,384	307,749,802	14,575,906	\$46,392,602	60,968,508	2,831	28.33	182,288,812	213,693,864	31,405,052
1918-----	9,021	5,951	65.97	3,055,263,841	2,716,534,820	338,729,021	24,842,977	118,332,316	143,175,293	3,070	34.03	181,480,106	199,972,642	18,492,536
1919-----	9,626	6,637	68.95	3,832,177,880	3,314,403,199	517,774,681	38,506,222	121,060,455	159,566,677	2,989	31.05	159,533,186	176,489,390	16,956,204
1920-----	10,872	6,704	61.66	3,645,254,236	3,243,206,851	402,047,385	32,182,837	70,437,948	102,620,785	4,168	38.34	757,220,766	806,756,132	49,535,366
1921-----	11,426	5,209	45.59	3,245,423,614	2,094,119,198	251,304,416	19,037,623	42,811,466	61,849,059	6,217	54.41	1,219,503,453	1,400,088,545	180,495,092
1922-----	11,853	6,571	55.44	3,091,035,274	2,643,809,754	447,225,520	48,887,019	<sup>1</sup> 1,183,727	50,070,746	5,282	44.56	533,851,774	610,177,991	76,326,217
1923-----	12,174	7,294	59.91	5,427,780,528	4,906,755,692	521,024,836	60,729,137		60,729,137	4,880	40.09	468,049,639	538,097,451	70,047,812

<sup>1</sup> On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 12.—*Corporation returns by years—State tables—Continued*  
MINNESOTA

Year	Corporations reporting net income									Corporations reporting no net income				
	Total number of corporations	Number reporting net income	Percent reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income	Deductions	Deficit
1916	9,276	5,916	63.78	\$746,083,812	\$540,398,483	\$205,685,329	\$4,053,243		\$4,053,243	3,360	36.22	\$52,271,961	\$64,481,856	\$12,209,895
1917	9,486	2,216	27	1,915,576,197	1,943,425,530	273,447,667	13,014,902	\$35,883,368	2,251,253	23.73	169,113,049	18,861,338		
1918	8,576	5,787	67.48	1,878,316,708	1,740,215,448	138,101,260	12,384,015	23,161,608	35,545,623	2,789	32.52	102,080,351	112,249,197	10,168,846
1919	8,588	5,946	69.24	2,053,409,031	1,862,975,072	190,433,359	15,633,731	19,691,572	35,325,303	2,642	30.76	99,093,959	110,578,948	11,484,989
1920	9,315	5,821	62.49	2,233,521,503	2,085,047,535	148,473,971	10,725,653	12,612,836	23,338,489	3,494	37.51	472,701,059	497,477,966	24,776,907
1921	9,177	4,710	51.32	1,305,870,652	1,244,258,976	61,611,676	5,019,709	3,457,044	8,476,750	4,467	48.68	779,803,329	848,513,226	68,709,897
1922	10,269	5,547	54.02	1,766,085,708	1,669,213,873	90,881,835	10,932,758	1,164,633	11,097,391	4,722	45.98	637,419,520	676,097,976	38,678,456
1923	10,568	5,795	54.84	1,979,586,084	1,862,874,797	116,711,287	12,604,260		12,604,260	4,773	45.16	465,878,265	501,889,434	36,011,169
MISSISSIPPI														
1916	1,653	1,148	69.45	\$48,355,712	\$33,972,853	\$11,382,856	\$222,380		\$222,380	505	30.55	\$11,018,624	\$12,733,623	\$1,714,999
1917	1,811	1,431	79.02	183,632,659	169,918,500	14,814,159	743,089	\$1,184,368	1,927,457	390	20.98	16,103,509	17,502,868	1,397,359
1918	1,132	872	77.03	133,113,464	121,869,413	11,244,051	887,277	2,293,064	3,180,341	206	22.97	18,596,344	20,200,778	1,694,434
1919	1,436	1,177	81.93	214,347,116	195,644,549	18,702,567	1,396,154	2,309,006	3,765,160	259	18.04	16,710,429	17,987,934	1,277,555
1920	1,573	1,015	54.53	207,688,946	190,314,891	17,374,055	1,350,204	1,930,725	3,280,929	558	35.47	86,484,733	94,071,006	7,586,273
1921	1,548	819	52.01	95,826,313	90,639,058	5,187,255	369,659	246,984	616,643	729	47.09	78,358,022	87,742,228	9,384,206
1922	1,678	1,170	69.73	173,232,398	163,209,043	12,023,355	1,129,012	1,7,711	1,136,723	508	30.27	37,137,779	40,828,505	3,690,726
1923	1,805	1,253	69.42	220,515,009	203,371,484	17,143,525	1,721,120		1,721,120	552	30.58	48,575,559	53,365,294	4,789,735
MISSOURI														
1916	14,262	8,901	62.41	\$971,129,331	\$748,498,729	\$222,630,602	\$4,347,717		\$4,347,717	5,361	37.59	\$117,530,228	\$136,530,200	\$18,999,972
1917	14,810	9,304	62.70	3,055,064,523	2,754,845,249	302,119,274	14,461,262	\$42,990,749	57,452,011	5,536	37.30	186,291,251	204,848,660	18,557,409
1918	13,332	8,294	62.21	3,087,626,983	2,828,707,581	258,919,402	18,986,868	84,412,911	103,399,779	5,036	37.79	209,591,434	230,125,289	20,533,855
1919	12,764	8,740	68.47	3,446,312,072	3,159,804,842	286,507,230	22,095,190	48,833,070	70,928,260	4,024	31.53	219,719,520	245,881,772	26,162,252
1920	13,428	8,431	62.79	3,365,585,313	3,139,282,813	226,302,500	17,770,432	30,379,442	48,149,874	4,997	37.21	814,725,610	866,275,232	51,549,622
1921	13,735	7,338	53.43	2,276,260,673	2,146,880,221	129,380,452	10,817,654	8,808,173	19,623,827	6,397	46.57	1,029,103,368	1,119,302,087	90,199,619
1922	14,190	8,445	59.51	3,091,617,123	2,837,057,774	203,959,349	22,655,905	1,471,342	23,127,247	5,745	40.49	532,342,992	591,894,933	59,551,941
1923	14,562	9,018	61.93	3,147,538,670	2,920,215,314	227,323,356	25,782,472		25,782,472	5,544	38.07	617,221,554	668,489,540	51,267,986

## MONTANA

1916.....	3,613	2,019	55.88	\$107,727,076	\$74,146,767	\$33,580,309	\$663,332		\$663,332	1,594	44.12	\$10,635,369	\$14,131,910	\$3,496,541
1917.....	3,774	2,430	64.39	235,705,796	204,403,129	31,302,667	1,535,490	\$2,355,826	3,891,316	1,344	35.61	22,230,448	26,184,995	4,954,547
1918.....	3,804	2,359	62.01	312,680,643	283,859,392	28,821,251	2,525,085	2,938,745	5,463,830	1,445	37.99	50,398,752	54,083,214	3,684,462
1919.....	3,337	1,770	53.04	189,172,306	174,304,332	14,867,974	1,123,195	633,825	1,756,820	1,567	46.96	53,643,019	59,639,442	5,906,423
1920.....	3,571	1,586	44.41	160,983,049	149,451,326	11,531,723	866,056	377,915	1,243,971	1,985	55.59	73,215,438	86,454,114	13,288,676
1921.....	3,782	1,183	31.28	88,670,129	82,585,728	6,104,401	457,660	110,083	567,728	2,599	68.72	90,998,781	105,396,619	14,397,538
1922.....	3,922	1,435	36.59	124,650,846	115,581,431	9,069,415	881,860	18,818	890,678	2,487	63.41	63,515,579	72,627,068	9,111,489
1923.....	3,865	1,424	36.84	130,684,749	121,869,309	8,815,440	876,050		876,050	2,441	63.15	60,978,797	73,321,912	12,343,115

## NEBRASKA

1916.....	4,561	3,329	72.99	\$144,812,843	\$109,069,989	\$35,742,854	\$701,490		\$701,490	1,232	27.01	\$10,143,256	\$12,330,109	\$2,186,853
1917.....	4,684	3,885	82.94	551,995,588	505,806,303	46,189,285	2,242,130	\$4,486,426	6,728,556	799	17.06	30,670,212	33,480,071	2,809,859
1918.....	4,464	3,380	75.72	616,667,889	582,794,905	33,872,984	2,635,589	5,623,711	8,259,550	1,084	24.28	62,971,373	67,016,783	4,045,410
1919.....	4,510	3,515	77.94	813,246,571	768,086,408	45,160,163	3,356,164	5,092,741	8,448,905	995	22.06	57,433,369	62,297,550	4,864,181
1920.....	4,873	3,113	63.88	602,409,992	570,718,997	31,690,995	2,495,911	2,718,130	5,214,041	1,760	36.12	274,138,657	266,109,793	21,971,136
1921.....	5,092	2,447	48.06	387,099,433	368,621,111	18,478,322	1,473,860	771,060	2,244,920	2,645	51.94	274,343,832	298,498,498	24,154,666
1922.....	5,102	2,933	57.49	521,530,034	495,363,883	26,166,141	2,642,048	13,867	2,645,915	2,169	42.51	175,953,406	188,022,357	12,068,951
1923.....	4,858	2,857	58.81	513,943,404	488,923,580	25,019,824	2,555,243		2,555,243	2,001	41.19	183,346,425	196,550,576	13,204,151

## NEVADA

1916.....	939	318	33.87	\$14,092,883	\$10,314,571	\$3,778,312	\$75,148		\$75,148	621	66.13	\$7,579,762	\$9,671,820	\$2,092,058
1917.....	1,051	399	37.97	37,300,647	33,495,623	3,805,024	192,815	\$238,652	431,467	652	62.03	5,894,113	8,570,568	2,676,455
1918.....	440	206	46.82	26,650,807	24,362,580	2,288,227	206,667	232,308	438,975	234	53.18	6,311,254	8,188,004	1,876,750
1919.....	958	285	29.75	41,423,847	38,087,597	3,336,250	245,196	163,516	408,712	673	70.25	8,611,488	10,936,425	2,324,937
1920.....	1,193	338	28.33	29,808,766	27,776,686	2,032,080	150,371	82,095	232,466	855	71.67	16,782,073	21,663,702	4,881,629
1921.....	1,244	274	22.03	20,657,513	19,325,470	1,332,043	84,793	141,841	126,634	970	77.97	18,351,356	22,646,280	4,294,924
1922.....	1,268	329	25.85	25,260,026	23,536,691	1,723,404	150,011		150,011	939	74.05	13,118,684	16,785,209	3,666,525
1923.....	1,156	337	29.15	47,703,585	45,144,994	2,558,594	225,107		225,107	819	70.85	12,705,295	15,999,247	3,293,952

## NEW HAMPSHIRE

1916.....	1,052	748	71.10	\$85,002,478	\$70,140,754	\$14,861,724	\$285,939		\$285,939	304	28.90	\$10,504,791	\$11,888,712	\$1,383,921
1917.....	1,177	890	75.62	151,484,964	135,165,918	16,319,046	575,915	\$2,423,397	3,181,312	287	24.38	13,146,053	14,451,022	1,304,969
1918.....	1,275	997	78.29	402,598,697	360,375,151	42,223,516	3,098,857	14,537,317	17,636,174	278	21.80	9,138,901	10,733,344	1,594,443
1919.....	1,093	727	72.48	211,782,100	186,276,650	25,305,430	1,938,115	4,039,089	5,977,204	276	27.52	9,189,118	10,106,324	917,206
1920.....	994	682	68.61	214,581,450	197,519,600	17,061,850	1,332,473	1,975,486	3,307,959	312	31.39	45,528,821	48,705,436	3,176,615
1921.....	1,021	591	57.88	141,379,061	128,666,088	12,712,973	1,023,270	602,606	1,625,876	430	42.12	83,215,490	88,091,047	4,875,557
1922.....	1,074	689	64.15	143,143,906	132,360,775	10,783,131	1,121,984	17,011	1,138,995	385	35.55	44,536,143	50,940,992	6,404,849
1923.....	1,121	750	66.90	169,251,270	156,578,108	12,673,162	1,404,078		1,404,078	371	53.10	28,282,367	30,798,147	2,515,780

<sup>1</sup> On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 12.—*Corporation returns by years—State tables—Continued*  
NEW JERSEY

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income						
		Number reporting net income	Percent reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income	Deductions	Deficit		
1916	9,777	5,750	58.81	\$1,015,845,736	\$770,138,825	\$245,706,911	\$4,819,514	\$4,819,514	4,027	41.19	\$85,875,061	\$100,473,717	\$14,598,656			
1917	10,112	6,222	61.53	2,123,440,753	1,867,148,609	256,292,144	12,064,685	\$35,216,004	47,280,689	3,890	38.47	260,604,130	278,178,033	17,573,903		
1918	8,807	5,503	59.62	2,270,839,740	2,079,821,015	191,018,725	16,469,206	43,201,254	59,670,460	3,304	37.52	287,836,252	329,234,541	41,398,289		
1919	9,392	6,035	64.26	2,945,523,469	2,690,953,454	254,570,015	19,584,420	45,748,068	65,332,488	3,357	35.74	507,688,469	593,778,908	86,090,439		
1920	9,896	5,875	59.37	3,418,065,435	3,227,279,840	190,785,595	14,875,307	18,425,813	33,301,120	4,021	40.63	531,960,098	618,167,551	86,207,453		
1921	10,631	5,545	52.16	2,220,207,819	2,065,999,069	154,208,750	12,797,533	13,137,268	25,934,801	5,086	47.84	765,604,342	855,574,759	89,970,417		
1922	11,762	6,892	58.60	3,058,162,310	2,822,900,837	235,261,473	26,890,400	1 260,290	27,150,690	4,870	41.40	482,534,881	532,178,900	49,644,019		
1923	13,062	8,120	62.17	3,475,688,544	3,201,791,068	273,897,476	31,254,966		31,254,966	4,942	37.83	605,263,192	659,009,722	53,746,530		

## NEW MEXICO

1916	979	474	48.42	\$38,929,154	\$23,790,959	\$15,138,195	\$303,499	\$303,499	505	51.58	\$3,782,125	\$4,886,261	\$1,104,136			
1917	1,103	542	49.14	77,131,531	62,538,693	14,592,888	677,816	\$2,526,876	3,204,692	561	50.86	8,998,214	11,334,544	2,336,330		
1918	965	558	57.82	77,236,222	70,607,478	6,628,744	598,115	679,354	1,277,469	407	42.18	9,791,690	12,046,965	2,255,275		
1919	940	494	52.55	57,550,264	53,276,632	4,273,632	317,342	259,796	577,138	446	47.45	17,737,095	19,693,268	1,956,173		
1920	797	411	51.57	49,452,650	45,466,608	3,985,982	306,306	188,992	495,388	386	48.43	18,251,615	21,699,091	3,447,476		
1921	961	392	40.79	39,044,128	36,866,678	2,177,450	162,787	53,752	216,539	569	59.21	34,907,720	39,615,141	4,707,421		
1922	941	450	47.82	56,515,456	53,109,920	3,405,536	328,121	1 1,611	329,732	491	52.18	17,333,982	20,722,888	3,388,856		
1923	953	424	44.49	60,886,898	57,912,062	2,974,836	269,960		269,960	529	55.51	13,781,881	16,675,926	2,894,045		

## NEW YORK

1916	44,632	27,777	62.24	\$8,300,137,671	\$6,025,476,249	\$2,274,661,422	\$44,464,771	\$44,464,771	16,855	37.76	\$662,271,248	\$801,492,479	\$139,221,231			
1917	46,144	29,880	64.75	15,974,590,512	13,773,437,056	2,201,115,746	105,625,319	\$288,845,332	394,470,651	16,264	35.25	1,163,881,359	1,303,348,173	139,466,814		
1918	47,535	27,760	58.40	15,945,819,327	13,792,501,557	2,153,317,770	171,758,980	635,547,519	807,306,499	19,775	41.60	1,751,135,496	1,920,890,266	169,754,770		
1919	48,494	30,470	62.83	18,656,719,065	16,264,233,001	2,392,486,064	196,187,661	305,280,094	501,467,755	18,024	37.17	1,919,255,589	2,112,305,354	193,049,765		
1920	55,495	30,349	54.60	22,086,479,694	20,127,849,971	1,958,629,723	167,141,669	186,051,015	353,192,684	24,146	45.31	5,354,318,214	5,825,586,112	471,267,898		
1921	57,509	27,374	47.53	15,668,883,004	14,532,519,655	1,136,363,439	100,847,002	67,633,509	168,480,511	30,222	52.47	7,430,255,001	8,332,230,896	901,975,895		
1922	64,862	35,504	54.74	18,557,282,809	16,805,091,941	1,752,190,868	199,683,703	1 918,447	200,602,150	23,358	45.26	4,914,756,563	5,456,727,090	541,970,527		
1923	69,863	40,848	58.47	22,735,983,883	20,579,053,958	2,156,929,895	248,108,254		248,108,254	29,015	41.53	5,425,969,275	5,963,424,812	537,455,537		

## NORTH CAROLINA

1916-----	5,021	3,438	68.47	\$284,767,644	\$223,884,841	\$60,882,803	\$1,200,185		\$1,200,185	1,583	31.53	\$14,830,010	\$18,766,847	\$3,936,837
1917-----	5,155	3,986	77.32	698,770,100	607,161,979	91,608,121	4,124,725	\$16,228,373	20,333,098	1,169	22.68	24,218,419	27,809,565	3,391,146
1918-----	4,212	3,362	79.82	879,192,164	772,163,987	107,028,177	6,661,419	44,016,680	50,678,099	850	20.18	28,462,101	31,005,502	2,543,401
1919-----	4,396	3,501	79.64	1,038,581,596	923,900,230	114,881,366	8,707,081	21,102,835	29,809,916	895	20.36	41,551,748	45,214,471	3,662,723
1920-----	4,812	3,143	65.31	1,062,447,593	960,169,824	102,277,769	7,985,041	15,985,211	23,970,252	1,669	34.69	190,420,975	205,035,251	14,614,276
1921-----	4,914	2,529	51.47	688,791,323	623,364,736	65,426,587	5,401,565	7,597,915	12,999,480	2,385	48.53	216,924,727	239,349,459	22,424,732
1922-----	5,714	3,486	61.01	940,985,173	841,725,936	99,169,237	11,410,349	1,55,608	11,465,957	2,228	38.99	121,241,530	131,027,568	9,786,038
1923-----	5,987	3,810	63.64	1,117,157,990	1,009,226,511	107,931,479	12,502,613		12,502,613	2,177	36.36	141,622,905	153,277,934	11,655,029

## NORTH DAKOTA

1916-----	2,769	2,220	80.17	\$35,477,730	\$24,813,309	\$10,664,421	\$207,064		\$207,064	549	19.83	\$4,139,530	\$5,165,889	\$1,026,359
1917-----	3,124	2,559	81.91	149,014,213	139,218,605	9,795,608	434,318	\$1,710,368	2,144,686	565	18.09	13,319,176	14,402,574	1,083,398
1918-----	2,752	2,217	80.55	171,981,215	162,080,654	9,900,561	681,512	804,465	1,485,977	535	19.45	17,841,974	18,725,599	883,625
1919-----	2,639	2,135	80.90	156,461,674	147,309,645	9,152,029	505,850	498,789	1,004,639	504	19.10	16,911,971	18,326,472	1,414,501
1920-----	2,898	1,747	60.28	137,313,047	130,445,443	6,867,604	383,888	347,667	731,555	1,151	39.72	69,597,256	74,439,044	4,841,788
1921-----	2,819	1,362	48.32	88,733,928	84,743,249	4,000,679	229,265	108,519	337,784	1,457	51.68	57,795,313	63,289,978	5,494,665
1922-----	2,848	1,529	53.68	119,244,638	114,496,417	4,748,221	329,460	1,8,903	338,363	1,319	46.32	40,539,927	45,112,919	4,572,992
1923-----	2,938	1,334	45.41	92,595,930	89,118,085	3,477,845	215,939		215,939	1,604	54.59	47,765,724	53,113,974	5,348,250

## OHIO

1916-----	17,660	12,251	69.36	\$2,093,727,399	\$1,463,582,421	\$630,144,978	\$12,364,799		\$12,364,799	5,409	30.63	\$132,267,179	\$155,301,837	\$23,034,658
1917-----	17,618	13,546	76.90	6,247,325,248	5,310,828,473	936,485,205	42,578,494	\$175,539,209	218,117,703	4,069	23.10	294,239,846	331,020,581	36,780,735
1918-----	15,815	11,394	72.03	6,225,443,057	5,582,256,924	643,186,133	47,484,999	219,859,556	267,344,555	4,421	27.93	302,314,756	331,122,460	28,807,704
1919-----	17,088	12,194	71.36	6,158,568,288	5,539,310,092	619,258,196	48,737,520	99,422,775	148,160,295	4,894	28.64	503,983,805	545,371,887	41,388,082
1920-----	18,822	12,302	65.36	6,238,735,991	5,723,179,074	560,556,917	44,865,550	81,397,001	126,262,551	6,520	34.64	1,468,065,458	1,593,049,448	124,983,990
1921-----	20,091	9,555	47.56	3,079,639,495	2,844,171,648	235,467,847	19,421,710	19,459,792	38,881,502	10,536	52.44	2,195,193,897	2,533,982,101	338,788,204
1922-----	21,390	12,495	58.42	4,978,119,205	4,558,944,449	419,174,756	43,969,875	1,731,735	44,701,610	8,895	41.58	1,495,990,864	1,640,652,066	144,661,602
1923-----	22,097	13,758	62.26	6,559,642,094	6,021,040,057	538,602,037	57,442,924		57,442,924	8,339	37.74	1,048,538,737	1,167,535,036	118,996,299

## OKLAHOMA

1916-----	7,150	3,431	47.99	\$240,799,623	\$128,460,761	\$112,338,867	\$2,196,340		\$2,196,340	3,719	52.01	\$16,071,038	\$22,198,014	\$6,126,976
1917-----	7,364	3,872	52.58	602,833,776	525,855,544	76,978,232	3,679,908	\$10,796,817	14,476,725	3,492	47.42	54,361,998	61,696,417	7,334,419
1918-----	6,321	3,261	51.59	488,641,109	451,014,797	37,626,312	2,917,199	7,407,333	10,324,532	3,060	48.41	154,108,455	166,082,509	11,974,054
1919-----	5,904	3,295	55.81	593,992,416	552,370,029	41,622,387	3,018,767	5,595,254	8,614,021	2,609	44.19	122,333,300	143,670,579	21,337,279
1920-----	5,564	3,004	53.99	839,249,463	782,368,509	56,880,894	4,569,846	4,984,428	9,554,269	2,560	46.01	239,631,316	316,245,924	26,614,608
1921-----	5,569	2,301	41.32	280,335,950	262,605,974	17,729,976	1,329,974	1,180,362	2,510,336	3,268	58.63	350,706,328	408,371,817	57,665,489
1922-----	5,750	2,701	46.97	520,170,257	480,713,713	39,456,544	3,913,340	1,10,913	3,924,253	3,049	53.03	235,087,086	282,091,698	47,004,612
1923-----	5,709	2,615	45.80	441,084,511	414,296,434	26,788,077	2,700,605		2,700,605	3,094	54.19	340,075,520	394,118,021	54,042,501

1 On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 12.—*Corporation returns by years—State tables—Continued*  
OREGON

Year	Total number of corporations	Corporations reporting net income							Corporations reporting no net income					
		Number reporting net income	Percent reporting net income	Gross income	Deductions	Net income	Income tax	War profits and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income	Deductions	Deficit
1916	5,022	2,108	41.98	\$88,606,622	\$69,874,112	\$18,732,510	\$357,644		\$357,644	2,914	58.02	\$47,184,563	\$60,662,329	\$13,477,766
1917	5,352	2,642	49.36	392,174,272	357,788,383	34,385,889	1,633,655	\$4,698,115	6,331,770	2,710	50.64	51,815,922	60,219,313	8,403,391
1918	4,398	2,421	55.05	609,778,017	575,083,694	34,694,323	2,501,848	9,776,075	12,277,923	1,977	44.95	53,616,292	61,690,804	8,074,512
1919	4,252	2,260	53.15	552,358,659	504,220,151	48,138,408	3,148,273	11,827,809	14,976,082	1,992	46.85	126,701,583	137,129,966	10,425,383
1920	4,588	2,236	48.74	472,286,247	432,764,431	39,521,816	2,941,646	5,561,884	8,503,530	2,352	51.26	261,327,802	284,525,639	23,197,837
1921	4,840	1,948	40.25	286,350,548	269,319,824	17,030,724	1,302,255	1,066,433	2,388,688	2,892	50.75	244,782,121	270,953,714	26,171,593
1922	5,134	2,399	46.73	407,527,840	379,635,387	27,892,453	3,012,115	17,252	3,029,367	2,735	53.27	160,295,596	180,623,271	20,327,675
1923	5,301	2,592	48.90	529,547,000	494,128,205	35,418,795	3,630,726		3,630,726	2,709	51.10	142,873,528	157,344,091	14,470,363

## PENNSYLVANIA

1916	20,460	12,899	63.04	\$3,914,308,288	\$2,791,861,222	\$1,122,447,066	\$22,276,545		\$22,276,545	7,561	36.96	\$223,858,463	\$270,582,508	\$55,724,045
1917	20,834	13,544	65.00	8,860,256,551	7,383,784,912	1,476,497,279	63,582,457	\$323,313,222	387,895,679	7,290	35.00	399,296,467	453,344,135	54,047,668
1918	18,473	11,996	64.94	8,245,325,757	7,282,063,018	963,262,739	76,232,921	309,029,821	385,262,742	6,477	35.06	462,099,295	506,080,495	43,981,200
1919	16,944	11,100	65.51	7,511,000,220	6,608,271,500	902,728,720	72,770,211	126,205,200	198,978,411	5,844	34.49	606,669,257	658,884,288	52,215,031
1920	18,827	12,012	63.80	9,501,290,850	8,529,708,966	971,581,884	76,272,216	132,498,630	208,770,846	6,815	36.73	1,459,076,708	1,565,729,570	106,652,862
1921	19,806	9,665	48.80	5,603,662,666	5,171,982,460	431,800,206	36,338,551	36,783,116	73,124,667	10,141	51.20	2,261,443,672	2,528,085,447	266,641,775
1922	21,354	12,256	57.39	7,504,812,851	6,821,115,358	683,697,493	78,340,019	1616,624	78,956,643	9,098	42.61	1,629,095,823	1,803,090,977	173,995,154
1923	22,656	13,478	59.49	9,980,135,635	9,077,656,988	902,478,647	104,619,295		104,619,295	9,178	40.51	1,462,337,416	1,599,113,617	136,776,201

## RHODE ISLAND

1916	2,133	1,353	63.43	\$238,936,962	\$167,082,686	\$71,874,276	\$1,395,766		\$1,395,766	780	36.57	\$11,059,752	\$12,893,990	\$1,834,238
1917	2,271	1,340	59.00	581,878,202	505,224,365	76,633,837	3,502,006	\$13,734,704	17,236,710	931	41.00	33,628,582	36,431,402	2,802,820
1918	1,617	1,023	63.27	658,081,073	579,681,618	78,399,455	5,271,018	30,611,745	35,882,763	594	36.73	33,405,476	43,702,274	10,296,798
1919	1,748	1,177	67.33	827,427,430	715,286,439	112,140,991	8,411,324	22,621,530	31,032,854	571	32.67	50,802,282	56,377,593	5,575,311
1920	1,837	1,146	62.38	645,783,316	589,838,866	55,944,450	4,558,489	7,065,400	11,623,889	691	37.62	299,582,337	327,271,384	27,689,027
1921	2,028	1,043	51.43	482,554,277	437,710,694	44,843,583	3,793,329	4,654,670	8,447,999	985	48.57	215,930,001	250,418,098	34,488,097
1922	2,237	1,250	55.89	617,533,269	555,920,092	61,613,177	7,193,593	109,656	7,303,249	987	44.12	133,769,996	159,311,256	25,541,260
1923	2,353	1,441	61.24	777,904,605	707,475,802	70,428,803	8,213,788		8,213,788	912	38.76	116,864,732	142,208,801	25,344,069

## SOUTH CAROLINA

1916-----	3,915	2,390	61.05	\$115,837,908	\$92,325,300	\$23,512,698	\$445,222		\$445,222	1,525	38.95	\$12,051,591	\$18,490,572	\$6,438,981
1917-----	4,087	2,771	67.80	415,453,233	360,391,589	54,561,634	2,709,653	\$6,359,469	9,069,122	1,316	32.20	18,702,507	20,373,326	1,670,819
1918-----	3,554	2,549	71.72	511,547,778	453,255,202	58,292,576	3,729,437	22,573,299	26,302,736	1,005	28.28	21,312,815	23,127,538	1,814,723
1919-----	3,501	2,454	70.09	533,227,512	469,803,872	63,423,040	4,711,748	13,039,380	17,751,128	1,047	29.91	22,766,500	25,159,870	2,393,370
1920-----	3,874	2,219	57.28	468,912,915	415,570,513	53,342,402	3,745,390	11,935,354	15,680,744	1,655	42.72	156,152,264	170,485,566	14,333,302
1921-----	3,760	1,567	41.68	221,680,660	207,193,995	14,486,665	1,170,416	746,912	1,917,328	2,193	58.32	155,186,311	173,083,251	17,896,940
1922-----	4,006	2,027	50.60	354,862,164	325,336,734	29,325,430	2,955,984	1,63,211	3,019,195	1,979	49.40	80,327,750	89,846,155	9,518,405
1923-----	4,171	2,368	56.77	419,033,370	384,965,893	34,067,477	3,369,771		3,369,771	1,803	43.23	85,863,018	93,690,970	7,827,952

## SOUTH DAKOTA

1916-----	2,442	1,744	71.42	\$29,681,960	\$21,757,886	\$7,924,094	\$155,845		\$155,845	693	28.58	\$4,054,413	\$6,762,566	\$2,708,153
1917-----	2,588	2,172	83.03	142,036,594	131,180,237	10,856,357	541,203	\$1,239,766	1,780,969	416	16.07	7,776,882	8,506,469	729,587
1918-----	2,202	1,732	78.66	163,084,528	155,380,081	9,704,447	668,341	1,332,920	2,001,261	470	21.34	13,806,555	14,656,561	850,006
1919-----	2,337	1,887	80.74	186,871,186	174,790,310	12,080,876	755,398	1,104,146	1,859,544	450	19.26	11,381,731	12,413,012	1,031,281
1920-----	2,564	1,571	61.27	138,806,165	131,102,942	7,703,223	590,505	452,506	1,043,011	903	38.73	56,897,440	61,369,771	4,472,331
1921-----	2,213	1,062	47.99	70,492,593	67,331,221	3,161,372	178,337	46,247	224,584	1,151	52.01	49,768,976	54,494,635	4,725,659
1922-----	2,813	1,525	54.21	105,889,097	102,329,391	4,559,706	312,390	1,892	313,282	1,288	45.79	40,879,966	44,583,850	3,703,884
1923-----	2,856	1,536	53.78	121,094,621	116,872,042	4,222,570	296,618		296,618	1,320	46.22	39,254,897	43,317,024	4,062,127

## TENNESSEE

1916-----	4,670	2,961	63.40	\$230,748,919	\$182,011,707	\$48,737,212	\$949,638		\$949,638	1,709	36.60	\$27,629,696	\$33,578,990	\$5,949,294
1917-----	4,714	3,565	75.63	749,234,291	680,463,314	68,770,977	3,293,257	\$9,548,714	12,841,971	1,149	24.37	57,948,862	65,951,516	8,002,654
1918-----	4,186	2,984	71.29	670,492,750	617,027,654	53,465,096	4,054,416	15,054,430	19,108,846	1,202	28.71	68,430,383	73,626,140	5,195,757
1919-----	4,392	3,093	70.42	775,751,296	706,648,039	69,106,207	5,129,212	11,525,049	16,654,261	1,299	29.58	87,487,625	94,179,064	6,691,439
1920-----	4,742	2,788	58.79	760,724,888	708,322,601	52,402,287	3,031,825	7,751,110	11,682,935	1,954	41.21	293,074,748	312,456,095	19,381,347
1921-----	4,753	2,428	51.08	502,514,430	471,907,046	30,407,384	2,409,219	2,718,504	5,127,723	2,325	48.92	287,488,347	313,887,314	26,398,967
1922-----	4,906	3,005	61.25	761,684,587	703,960,122	57,724,465	6,094,110	1,71,657	6,265,767	1,901	38.75	247,169,941	259,920,359	12,750,418
1923-----	4,860	3,084	63.46	838,832,402	784,510,772	54,321,630	5,900,220		5,900,220	1,776	36.54	205,544,529	221,135,814	15,591,285

## TEXAS

1916-----	8,693	5,827	67.03	\$493,174,527	\$369,592,692	\$123,551,835	\$2,352,057		\$2,352,057	2,866	32.97	\$68,884,266	\$82,003,312	\$13,119,046
1917-----	9,039	6,974	77.15	1,627,958,668	1,419,766,831	208,191,827	10,178,341	\$25,826,050	36,004,391	2,065	22.85	106,577,299	119,182,357	12,605,058
1918-----	8,198	5,765	70.32	1,535,207,947	1,411,034,466	124,123,481	10,638,010	23,821,579	34,459,589	2,433	29.68	110,745,238	124,710,057	13,964,819
1919-----	8,709	5,957	68.40	1,735,819,029	1,607,144,506	128,674,523	9,830,138	18,942,179	28,772,317	2,752	31.60	275,867,057	334,616,698	58,749,641
1920-----	8,571	5,183	60.47	2,262,643,179	2,135,096,359	127,546,820	10,386,035	12,875,360	23,264,395	3,388,393	39.53	458,323,513	513,018,191	54,694,678
1921-----	9,185	4,739	51.59	1,168,609,034	1,103,216,896	65,332,138	5,297,070	5,180,528	10,477,598	4,446	48.41	904,917,315	1,012,473,828	107,556,513
1922-----	9,591	5,497	57.31	1,782,841,378	1,688,781,989	94,059,389	10,050,885	1,415,338	10,466,223	4,094	42.69	523,949,711	599,374,054	75,424,343
1923-----	10,227	6,273	61.34	1,713,929,300	1,611,127,530	102,801,770	11,038,403		11,038,403	3,954	38.66	812,923,189	881,384,461	68,461,272

<sup>1</sup> On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 12.—*Corporation returns by years—State tables—Continued*

## UTAH

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income					
		Number reporting net income	Percent reporting net income	Gross income	Deductions	Net income	Income tax	War profit and excess profits tax	Total tax	Number reporting no net income	Percent reporting no net income	Gross income	Deductions	Deficit	
1916	3,481	1,616	37.72	\$159,867,110	\$102,266,290	\$57,600,820	\$1,145,035		\$1,145,035	1,865	53.58	\$14,013,260	\$18,111,532	\$4,098,272	
1917	3,545	1,825	51.48	281,675,954	232,647,737	49,028,217	2,419,567	\$4,930,064	7,349,631	1,720	48.52	38,535,640	43,921,358	5,385,718	
1918	2,542	1,170	46.03	183,606,851	164,436,614	19,170,237	1,511,308	4,636,151	6,147,459	1,372	53.97	38,641,010	46,825,891	8,184,881	
1919	2,872	1,442	50.21	304,848,895	280,856,658	23,992,237	1,865,686	2,129,861	3,995,547	1,430	49.79	35,455,022	40,959,450	5,504,428	
1920	3,094	1,420	45.90	243,155,625	227,642,529	15,513,096	1,183,007	1,324,215	2,507,222	1,674	54.10	81,153,204	92,832,783	11,679,579	
1921	3,086	1,155	37.43	155,591,907	147,021,191	8,570,716	665,038	354,863	1,019,901	1,931	62.57	134,618,833	155,616,475	20,997,642	
1922	3,051	1,349	44.22	205,955,204	189,426,304	16,528,900	1,473,830	1 <sup>1</sup> 105	1,473,935	1,702	55.78	81,547,782	90,949,200	9,401,418	
1923	3,045	1,468	48.21	257,083,836	234,566,362	22,517,474	1,833,488		1,833,488	1,577	51.79	65,310,686	73,448,334	8,137,648	

## VERMONT

1916	905	609	67.29	\$48,112,969	\$38,911,618	\$9,201,351	\$180,639		\$180,639	296	32.71	\$14,046,626	\$15,263,517	\$1,216,891	
1917	936	719	76.82	114,273,705	101,643,596	12,630,109	618,321	\$1,582,261	2,200,582	217	23.18	12,306,066	13,833,229	1,527,163	
1918	736	518	70.38	86,636,298	77,385,136	9,251,162	655,451	2,909,256	3,564,707	218	29.62	13,569,194	14,750,860	1,182,666	
1919	751	561	74.70	123,559,138	111,078,880	12,480,258	950,811	1,925,974	2,876,785	190	25.30	10,558,019	11,521,873	963,854	
1920	916	620	67.69	141,844,862	130,576,069	11,268,793	886,556	1,219,623	2,106,179	296	32.31	46,555,183	48,870,539	2,315,356	
1921	932	552	59.23	88,247,631	81,934,410	6,313,221	527,639	257,290	784,929	380	40.77	42,431,258	47,845,532	5,114,274	
1922	1,036	682	65.83	115,640,788	106,394,843	9,245,945	945,631	1 <sup>2</sup> 26,585	972,216	354	34.17	28,268,708	31,895,639	3,626,931	
1923	1,038	755	72.74	148,991,248	136,827,791	12,163,457	1,261,188		1,261,188	283	27.26	21,678,086	24,661,785	2,983,699	

## VIRGINIA

1916	5,950	3,457	58.10	\$394,490,076	\$301,007,145	\$93,482,931	\$1,709,418		\$1,709,418	2,493	41.90	\$30,635,736	\$36,730,254	\$6,094,518	
1917	6,012	3,863	64.25	772,007,180	635,029,365	136,971,815	6,911,488	\$12,036,892	18,948,380	2,149	35.75	42,085,121	47,966,295	5,881,174	
1918	5,009	3,418	68.24	945,712,725	838,042,051	107,670,674	9,493,967	21,521,013	31,014,980	1,591	31.76	55,560,881	61,892,440	6,331,559	
1919	5,027	3,423	63.09	1,006,281,371	877,639,666	128,641,705	10,654,033	14,961,342	25,615,375	1,604	31.91	56,548,136	67,778,547	11,230,411	
1920	5,280	3,184	60.30	1,052,264,799	955,911,761	96,353,038	7,858,928	10,351,857	18,210,785	2,096	39.70	343,099,638	376,105,863	33,006,225	
1921	5,288	2,705	51.15	556,648,607	502,198,241	54,450,456	4,781,377	1,614,752	6,396,129	2,583	48.83	285,612,855	318,070,221	32,457,366	
1922	5,643	3,268	57.91	819,287,349	736,272,619	83,014,730	9,503,601	1 <sup>3</sup> 30,722	9,534,323	2,375	42.09	343,026,382	368,693,300	25,666,918	
1923	5,957	3,711	62.30	770,843,838	676,343,723	94,500,115	10,835,110		10,835,110	2,246	37.70	277,472,020	305,108,083	27,636,063	

## WASHINGTON

1916.....	9,908	4,071	41.09	\$244,505,289	\$191,036,504	\$53,468,785	\$1,054,032		\$1,054,032	5,837	58.91	\$65,869,379	\$86,610,429	\$20,741,050
1917.....	9,043	4,942	54.65	851,129,494	766,828,902	84,300,592	4,068,514	\$10,074,808	14,143,322	4,101	45.35	87,752,440	100,692,358	12,909,918
1918.....	9,257	4,369	47.04	938,988,042	868,236,834	70,751,208	5,403,332	18,465,981	23,869,313	4,918	52.96	129,409,422	148,632,034	19,222,612
1919.....	9,059	4,741	52.37	1,180,531,957	1,054,526,662	96,005,295	6,785,780	17,198,354	24,166,134	4,315	47.63	134,525,116	151,306,844	16,781,728
1920.....	9,598	4,522	47.11	1,038,852,497	959,657,774	79,194,723	5,785,939	9,533,868	15,319,807	5,076	52.89	309,880,108	348,369,278	38,489,170
1921.....	9,701	3,540	36.49	523,402,473	489,170,785	34,231,688	2,580,545	1,780,207	4,360,752	6,161	63.51	437,588,452	488,956,466	51,368,014
1922.....	9,802	4,327	44.14	798,490,613	738,626,039	59,864,574	6,188,460	^ 6,697	6,195,157	5,475	55.86	282,926,916	314,368,693	31,441,777
1923.....	9,786	4,884	49.91	1,045,114,870	961,377,382	83,737,488	8,999,412		8,999,412	4,902	50.09	209,548,948	236,052,001	26,503,053

## WEST VIRGINIA

1916.....	4,381	2,668	60.90	\$238,566,260	\$172,156,553	\$66,409,707	\$1,314,023		\$1,314,023	1,713	39.10	\$23,421,111	\$27,569,277	\$4,148,166
1917.....	4,559	3,008	65.68	574,811,518	465,267,567	109,543,951	4,591,778	\$24,059,927	28,631,705	1,551	34.02	31,789,709	36,690,462	4,900,753
1918.....	3,519	2,410	68.49	896,044,637	737,494,465	76,642,276	11,244,404	23,711,555	34,955,959	1,109	31.51	119,134,975	128,208,683	3,054,148
1919.....	4,004	2,448	61.14	625,093,926	550,446,964	74,646,962	6,165,721	11,544,185	17,709,906	1,556	38.86	42,282,441	49,188,010	6,905,569
1920.....	4,473	2,867	64.10	941,311,194	807,007,165	134,304,029	10,045,640	27,862,425	37,908,005	1,606	35.90	99,541,555	108,631,955	9,090,400
1921.....	4,623	2,383	51.55	468,083,518	425,381,314	42,702,204	3,395,939	3,892,303	7,288,242	2,240	48.45	255,878,374	293,685,729	37,807,355
1922.....	4,848	2,962	61.10	599,224,244	527,456,471	71,767,773	7,866,419	^ 1,409	7,871,828	1,886	38.90	193,535,854	207,382,045	13,846,191
1923.....	5,062	3,088	61.00	719,198,881	645,720,997	73,477,884	8,344,075		8,344,075	1,974	39.00	207,208,816	227,225,273	20,016,457

## WISCONSIN

1916.....	11,635	6,857	58.93	\$596,726,270	\$463,963,693	\$132,762,577	\$2,615,579		\$2,615,579	4,778	41.07	\$43,582,041	\$53,932,208	\$10,350,167
1917.....	11,923	7,469	62.64	1,375,123,203	1,225,205,231	149,917,972	7,011,080	\$23,882,370	30,893,450	4,454	37.36	89,162,361	98,056,983	8,894,622
1918.....	10,961	6,889	62.85	1,527,975,440	1,451,333,164	158,550,172	5,742,959	55,084,521	60,827,480	4,072	37.15	95,378,449	98,432,597	9,073,708
1919.....	10,154	6,875	67.71	1,859,614,073	1,687,400,949	172,213,124	12,775,659	29,588,492	42,364,151	3,279	32.29	108,269,386	117,319,196	9,049,810
1920.....	11,198	6,972	62.26	2,091,835,514	1,927,897,476	163,938,038	12,259,007	26,128,390	38,387,397	4,226	37.74	420,705,087	460,169,154	39,464,067
1921.....	12,142	6,009	49.49	1,076,043,607	1,005,561,301	71,382,306	5,702,676	5,324,560	11,027,236	6,133	50.51	675,537,462	756,106,870	80,569,408
1922.....	12,596	7,127	56.58	1,583,975,528	1,454,096,781	129,378,747	14,034,958	^ 1,169,920	14,204,878	5,469	43.42	397,283,377	443,082,491	45,799,114
1923.....	12,797	7,881	61.58	1,917,244,849	1,767,027,219	150,217,630	16,386,929		16,386,929	4,916	38.42	314,715,621	352,320,582	37,604,961

## WYOMING

1916.....	1,291	694	53.76	\$28,645,899	\$19,750,240	\$8,895,659	\$170,818		\$170,818	597	46.24	\$2,368,369	\$3,302,592	\$934,223
1917.....	1,341	839	62.57	71,527,236	61,742,195	9,785,041	468,217	\$1,207,464	1,675,681	502	37.43	4,913,453	6,322,257	1,408,804
1918.....	1,303	581	44.59	51,271,114	44,409,241	6,861,873	593,838	1,311,180	1,875,018	722	55.41	7,163,556	8,831,970	1,668,414
1919.....	1,651	805	48.76	72,486,045	64,446,465	8,039,590	608,151	668,766	1,276,917	846	51.24	14,300,236	17,402,786	3,102,550
1920.....	1,707	706	41.31	71,844,859	66,192,167	5,652,692	395,207	423,127	818,334	1,001	58.69	31,613,368	41,179,379	9,566,011
1921.....	1,603	601	36.14	44,468,657	41,217,853	3,250,804	234,827	120,651	355,478	1,062	63.86	30,378,032	39,034,601	8,926,569
1922.....	1,661	710	42.75	52,324,090	47,364,972	4,959,118	463,882	^ 1,842	465,724	951	57.25	21,337,960	27,338,764	6,000,804
1923.....	1,636	747	45.66	63,199,113	57,876,396	5,322,717	512,562		512,562	889	54.34	28,511,679	34,168,446	5,656,767

<sup>1</sup> On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 13.—Personal returns—Distribution by income classes

[Income returned for calendar year ended Dec. 31, 1923]

**ALABAMA**

\$200,000 to \$250,000.											
\$250,000 to \$300,000.											
\$300,000 to \$400,000.											
\$400,000 to \$500,000.											
\$500,000 to \$750,000.											
\$750,000 to \$1,000,000.	1	(2)		(2)	(2)		(2)	(2)	(2)		
\$1,000,000 to \$1,500,000.	1	(2)		(2)	(2)		(2)	(2)	(2)		
\$1,500,000 to \$2,000,000.											
\$2,000,000 to \$3,000,000.											
\$3,000,000 to \$4,000,000.											
\$4,000,000 to \$5,000,000.											
\$5,000,000 and over.											
Classes grouped <sup>2</sup>		2,030,530		2,000	181,345		1,892,937		15,834		
Total	51,049	159,064,390	139,566	128,276,906	11,338,984	232,377	2,616,815	1,632,947	985,566	252,462	2,840,975

ARIZONA

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

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

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

## ARIZONA—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$80,000 to \$90,000.....	2	\$170,070		\$3,600	\$43,728			\$7,125	\$23,871		\$30,996
\$90,000 to \$100,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$100,000 to \$150,000.....	2	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....											
\$200,000 to \$250,000.....											
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....											
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....		363,083		4,000	256,546	\$711	\$70,550	3,518	43,057	\$8,140	54,715
Total.....	22,899	59,526,474	\$344,469	52,746,378	4,128,376	68,096	120,837	434,880	154,808	13,412	603,100

## ARKANSAS

Under \$1,000 <sup>1</sup> .....	2,111	\$1,273,937	\$4,139	\$4,267,640	\$72,186						
Under \$1,000.....	97	59,640		4,768				\$1,637			\$1,637
\$1,000 to \$2,000 <sup>1</sup> .....	5,627	8,809,779		15,439,715	178,007	\$2,600					
\$1,000 to \$2,000.....	5,089	7,746,361		5,008,537	56,136			81,448			81,448
\$2,000 to \$3,000 <sup>1</sup> .....	9,069	21,916,263		28,355,121	373,807	2,964					
\$2,000 to \$3,000.....	2,286	5,706,380		3,223,180	65,850			72,975			72,975
\$3,000 to \$4,000 <sup>1</sup> .....	2,267	7,610,418		8,296,080	488,831	1,882					
\$3,000 to \$4,000.....	3,235	11,321,669		7,499,421	161,945	3,064		109,758			109,758

\$4,000 to \$5,000 <sup>1</sup>	458	1, 995, 575	19, 500	1, 837, 812	383, 952	216					
\$4,000 to \$5,000	3, 049	13, 742, 772		8, 307, 902	301, 761	222		184, 786			184, 786
\$5,000 to \$6,000 <sup>1</sup>	12	64, 910		34, 164	44, 492	27					
\$5,000 to \$6,000	607	3, 336, 653	7, 041	1, 442, 000	162, 416	4, 306		52, 905			52, 905
\$6,000 to \$7,000	418	2, 712, 228		998, 700	226, 658	18, 402		47, 596	1, 563		49, 159
\$7,000 to \$8,000	245	1, 911, 352	1, 021	610, 600	221, 876	4, 696		38, 592	2, 926		41, 518
\$8,000 to \$9,000	203	1, 715, 175	6, 597	486, 950	231, 404	8, 144		40, 560	3, 765		44, 325
\$9,000 to \$10,000	137	1, 297, 067	3, 356	319, 250	226, 151	5, 982		30, 591	3, 541		34, 132
\$10,000 to \$11,000	125	1, 309, 480		289, 200	217, 959	438		34, 851	4, 645		39, 496
\$11,000 to \$12,000	90	1, 038, 028	1, 655	201, 500	243, 226	1, 439		27, 854	4, 711		32, 565
\$12,000 to \$13,000	95	1, 185, 867	1, 000	220, 900	143, 624	566		38, 398	6, 724		45, 122
\$13,000 to \$14,000	62	839, 873	2, 589	145, 000	110, 581	756		28, 318	6, 261		34, 579
\$14,000 to \$15,000	59	846, 017	1, 800	134, 400	124, 698	1, 634		28, 732	6, 938		35, 670
\$15,000 to \$20,000	180	3, 086, 733	10, 066	410, 332	528, 014	5, 177		109, 233	37, 894		147, 127
\$20,000 to \$25,000	98	2, 204, 703	23, 231	204, 400	571, 919	20, 943		75, 265	46, 564		121, 829
\$25,000 to \$30,000	50	1, 363, 080	926	106, 200	378, 837	4, 125		47, 604	41, 972		89, 576
\$30,000 to \$40,000	48	1, 642, 926	11, 843	107, 200	525, 359	10, 927	13, 182	57, 146	70, 960	1, 625	129, 731
\$40,000 to \$50,000	22	1, 008, 059	49, 507	40, 956	289, 821	10, 325	72, 461	31, 469	54, 544	8, 192	94, 205
\$50,000 to \$60,000	14	785, 788		24, 000	396, 851	2, 009	195, 298	14, 672	48, 186	19, 344	82, 202
\$60,000 to \$70,000	11	722, 044	1, 039	25, 400	185, 745	10, 896	150, 326	19, 140	51, 434	17, 234	87, 808
\$70,000 to \$80,000	5	371, 039	65, 923	7, 800	28, 670	2, 697	57, 948	11, 714	26, 776	5, 483	43, 923
\$80,000 to \$90,000	4	340, 251		5, 200	67, 464		118, 392	8, 724	27, 033	12, 945	48, 702
\$90,000 to \$100,000	4	377, 111		8, 700	120, 435		92, 855	9, 288	45, 813	8, 705	63, 806
\$100,000 to \$150,000	10	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000											
\$200,000 to \$250,000	1	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000											
\$300,000 to \$400,000											
\$400,000 to \$500,000											
\$500,000 to \$750,000											
\$750,000 to \$1,000,000											
\$1,000,000 to \$1,500,000											
\$1,500,000 to \$2,000,000											
\$2,000,000 to \$3,000,000											
\$3,000,000 to \$4,000,000											
\$4,000,000 to \$5,000,000											
\$5,000,000 and over											
Classes grouped <sup>2</sup>		1, 452, 456		16, 000	915, 190		186, 322	27, 043	266, 921	17, 468	311, 432
Total	35, 788	109, 793, 634	211, 233	88, 074, 260	8, 048, 633	133, 437	886, 784	1, 200, 299	759, 171	90, 946	2, 050, 416

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—Personal returns—Distribution by income classes—Continued

## CALIFORNIA

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 <sup>1</sup>	23,972	\$16,174,832	-----	\$38,038,198	\$1,551,786	-----	-----	-----	-----	-----	\$24,106
Under \$1,000	1,799	1,006,946	-----	51,424	139,616	-----	-----	\$24,106	-----	-----	\$24,106
\$1,000 to \$2,000 <sup>1</sup>	58,250	90,495,710	-----	148,594,496	4,099,281	\$77,656	-----	-----	-----	-----	-----
\$1,000 to \$2,000	102,365	147,034,391	-----	102,690,978	1,266,943	7,622	-----	1,297,410	-----	-----	1,297,410
\$2,000 to \$3,000 <sup>1</sup>	106,819	257,619,051	\$11,103	313,491,483	6,903,462	20,281	-----	-----	-----	-----	-----
\$2,000 to \$3,000	57,312	147,070,683	-----	100,768,748	2,324,430	96,881	-----	1,325,821	-----	-----	1,325,821
\$3,000 to \$4,000 <sup>1</sup>	19,929	65,867,850	86,264	69,364,308	6,356,326	627	-----	-----	-----	-----	-----
\$3,000 to \$4,000	57,572	200,161,775	-----	139,548,553	4,820,641	6,976	-----	1,672,985	-----	-----	1,672,985
\$4,000 to \$5,000 <sup>1</sup>	3,075	13,606,567	152,927	9,029,063	6,851,365	1,022	-----	-----	-----	-----	-----
\$4,000 to \$5,000	39,642	178,142,555	41,268	100,441,222	8,354,935	14,080	-----	2,092,731	-----	-----	2,092,731
\$5,000 to \$6,000 <sup>1</sup>	298	1,633,110	45,009	627,242	1,444,984	78,560	-----	-----	-----	-----	-----
\$5,000 to \$6,000	9,715	53,400,340	14,946	22,084,600	2,663,244	52,229	-----	879,590	-----	-----	879,590
\$6,000 to \$7,000	7,565	45,977,141	141,791	16,873,082	4,691,714	81,088	-----	900,567	\$27,274	-----	927,841
\$7,000 to \$8,000	5,165	38,561,613	80,151	11,447,102	4,277,828	67,205	-----	842,797	57,365	-----	900,162
\$8,000 to \$9,000	3,717	31,521,211	30,894	8,202,778	4,177,760	80,591	-----	765,065	69,214	-----	884,279
\$9,000 to \$10,000	2,876	27,246,009	52,596	6,238,140	4,037,242	42,735	-----	720,248	75,174	-----	795,422
\$10,000 to \$11,000	2,257	23,672,197	45,928	4,846,730	3,564,874	41,665	-----	681,406	84,225	-----	765,631
\$11,000 to \$12,000	1,819	20,881,466	54,198	3,965,604	54,061	-----	-----	630,133	94,516	-----	724,649
\$12,000 to \$13,000	1,553	19,353,989	59,926	3,342,236	3,290,938	48,725	-----	608,429	109,251	-----	717,680
\$13,000 to \$14,000	1,210	16,320,112	17,653	2,584,251	3,075,936	54,817	-----	523,382	113,888	-----	637,270
\$14,000 to \$15,000	1,023	14,831,388	69,393	2,171,336	2,912,763	62,437	-----	487,012	121,209	-----	608,221
\$15,000 to \$20,000	3,531	60,933,673	354,782	7,427,872	12,379,192	116,321	-----	2,115,451	754,212	-----	2,869,663
\$20,000 to \$25,000	1,842	41,008,127	160,273	3,941,106	9,920,260	102,195	-----	1,461,466	855,384	-----	2,316,850
\$25,000 to \$30,000	1,091	29,776,156	341,541	2,321,248	7,389,374	96,999	-----	1,086,752	900,912	-----	1,987,664
\$30,000 to \$40,000	1,201	41,305,838	169,490	2,455,150	12,067,543	119,727	\$1,568,149	1,377,992	1,747,520	\$184,377	3,309,889
\$40,000 to \$50,000	557	24,763,660	136,511	1,097,266	7,925,062	93,977	1,793,963	797,876	1,420,068	161,368	2,379,312
\$50,000 to \$60,000	302	16,521,706	124,964	594,900	5,429,509	34,753	1,687,814	505,464	1,179,483	167,550	1,851,497
\$60,000 to \$70,000	184	11,851,034	111,485	361,900	4,371,140	20,177	1,674,427	330,145	954,551	175,065	1,459,761
\$70,000 to \$80,000	149	11,145,671	79,522	299,862	4,612,129	38,556	1,392,724	232,415	1,109,366	131,439	1,523,220
\$80,000 to \$90,000	82	6,952,148	-----	173,204	3,198,182	12,660	-----	724,237	180,394	829,371	68,684
\$90,000 to \$100,000	46	4,361,829	-----	95,400	1,722,159	8,499	647,738	117,262	557,508	63,719	1,078,445
\$100,000 to \$150,000	128	15,389,403	92,541	231,900	6,193,913	44,597	3,844,678	312,007	2,044,067	368,803	2,724,877

\$150,000 to \$200,000.....	28	4,777,996		44,000	2,171,937	7,964	1,108,869	94,280	843,431	104,893	1,042,604
\$200,000 to \$250,000.....	9	1,972,171	203,567	12,000	787,153	12,080	500,153	28,455	305,650	46,890	380,995
\$250,000 to \$300,000.....	9	2,482,160		12,600	940,032	12,575	1,108,144	28,392	382,323	107,671	518,386
\$300,000 to \$400,000.....	6	2,129,551		9,400	319,046	3,023	1,694,087	8,411	80,809	161,251	250,471
\$400,000 to \$500,000.....	6	2,651,273	97,683	8,800	112,114		2,120,860	26,843	143,461	201,383	371,687
\$500,000 to \$750,000.....	2	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000.....	1	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$1,000,000 to \$1,500,000.....	1	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....	1	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped 2.....		6,301,411		10,200	194,241	8,903	4,936,972	71,441	415,282	464,449	951,172
Total.....	517,109	1,697,902,803	2,776,406	1,123,493,884	180,517,196	1,622,264	24,802,815	22,276,728	15,274,514	2,407,538	39,958,780

## COLORADO

Under \$1,000 <sup>1</sup> .....	5,381	\$3,799,091		\$9,034,250	\$432,673	\$7,023					
Under \$1,000.....	258	108,998		2,880	18,955			\$2,596			\$2,596
\$1,000 to \$2,000 <sup>1</sup> .....	12,742	19,952,781		34,428,171	449,155	22,657					
\$1,000 to \$2,000.....	12,358	17,146,141		12,458,161	143,949	3,495		139,944			139,944
\$2,000 to \$3,000 <sup>1</sup> .....	16,482	39,791,904		49,706,320	768,529	4,512					
\$2,000 to \$3,000.....	7,009	18,215,678		14,097,423	224,762	14,101		120,763			120,763
\$3,000 to \$4,000 <sup>1</sup> .....	3,060	10,117,094		10,565,248	1,284,067	61,700					
\$3,000 to \$4,000.....	7,024	24,101,230		18,741,640	478,268	28,908		147,147			147,147
\$4,000 to \$5,000 <sup>1</sup> .....	643	2,879,864		1,982,740	1,413,326	177					
\$4,000 to \$5,000.....	3,213	14,408,345		8,923,906	847,314	180		138,976			138,976
\$5,000 to \$6,000 <sup>1</sup> .....	27	149,081	\$5,294	59,850	115,500	910					
\$5,000 to \$6,000.....	1,035	5,680,978		2,413,550	404,196	986		87,600			87,600
\$6,000 to \$7,000.....	705	4,558,153		1,610,357	630,796	4,511		76,150	\$2,494		78,644
\$7,000 to \$8,000.....	471	3,522,220	1,268	1,051,583	575,279	2,440		71,945	5,200		77,145
\$8,000 to \$9,000.....	342	2,901,787		750,567	511,039	4,229		63,979	6,380		70,359
\$9,000 to \$10,000.....	276	2,620,216		606,700	562,391	8,327		61,758	7,227		68,985
\$10,000 to \$11,000.....	205	2,144,053	14,390	422,790	571,555	4,110		54,695	7,490		62,185
\$11,000 to \$12,000.....	169	1,948,391	32,111	364,167	501,046	2,670		50,849	8,691		59,540
\$12,000 to \$13,000.....	110	1,373,396	12,784	228,500	359,214	345		38,053	7,728		45,781
\$13,000 to \$14,000.....	83	1,114,098		162,900	336,095	2,124		29,203	7,639		36,842
\$14,000 to \$15,000.....	67	973,577		148,000	211,965	91		30,062	8,095		33,157
\$15,000 to \$20,000.....	253	4,342,504	29,140	553,033	1,345,505	14,725		134,331	52,810		137,141
\$20,000 to \$25,000.....	143	3,160,700	2,020	301,400	1,492,227	29,280		94,747	66,322		161,069
\$25,000 to \$30,000.....	72	1,959,277		154,200	1,092,151	16,046		59,932	60,424		120,356
\$30,000 to \$40,000.....	84	2,867,085	29,741	174,200	2,060,899	26,923	\$20,100	78,534	123,948	\$1,885	204,367
\$40,000 to \$50,000.....	44	1,979,276	26,361	79,800	945,651	4,576	97,467	55,878	119,187	9,137	184,202
\$50,000 to \$60,000.....	23	1,250,785		36,515	676,581	5,765	100,930	27,126	89,457	9,935	126,518

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

## COLORADO—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$60,000 to \$70,000.....	13	\$840,841		\$26,200	\$648,701	\$977	\$103,140	\$11,120	\$68,879	\$9,669	\$89,668
\$70,000 to \$80,000.....	8	597,990		14,400	246,352	43,933	100,491	13,894	57,970	9,421	81,285
\$80,000 to \$90,000.....	6	497,370		8,400	267,965	817	74,856	8,806	49,740	7,064	65,610
\$90,000 to \$100,000.....	5	469,997		10,400	195,653	851	8,049	13,808	66,411	2,308	82,527
\$100,000 to \$150,000.....	10	1,185,473		20,800	780,212	4,806	205,482	11,528	182,225	19,591	213,344
\$150,000 to \$200,000.....	5	847,535		8,400	287,071	229	302,656	16,763	131,314	28,374	176,451
\$200,000 to \$250,000.....	4	846,606		3,000	399,654	1,524	584,389		57,081	57,028	115,009
\$250,000 to \$300,000.....	2	563,570		4,800	91,638	8,709	458,469	432	12,116	42,982	55,530
\$300,000 to \$400,000.....	2	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped.....		1,656,639		2,400	442,889	20,639	1,363,987		100,992	128,999	220,991
Total.....	72,366	200,572,724	\$153,109	169,157,651	21,813,243	353,206	3,420,016	1,640,619	1,299,820	327,293	3,267,732

## CONNECTICUT

Under \$1,000 <sup>1</sup> .....	6,298	\$4,241,749		\$11,627,101	\$556,183	\$30,806					
Under \$1,000.....	908	501,164		11,992	192,202	25,293		\$7,767			\$7,767
\$1,000 to \$2,000 <sup>1</sup> .....	20,993	31,849,220		55,326,620	4,095,644	56,364					
\$1,000 to \$2,000.....	35,012	48,350,774		35,192,228	1,144,334	7,424		362,613			362,613
\$2,000 to \$3,000 <sup>1</sup> .....	29,179	69,749,279		87,861,544	4,806,433	205,039					
\$2,000 to \$3,000.....	14,523	37,551,704		26,498,795	2,522,517	12,447		252,673			252,673

\$3,000 to \$4,000 <sup>1</sup>	5,665	22,745,460	\$110,785	19,357,248	8,066,543	50,066	-	-	-	335,577	335,577
\$3,000 to \$4,000	14,229	48,777,618	34,116,310	3,286,389	53,904	-	-	-	-	-	-
\$4,000 to \$5,000 <sup>1</sup>	2,571	11,491,966	6,216,676	8,072,159	69,011	-	-	-	-	-	-
\$4,000 to \$5,000	8,044	35,906,359	18,596,648	5,491,793	43,704	-	-	-	-	-	-
\$5,000 to \$6,000 <sup>1</sup>	33	182,165	13,757	73,616	264,137	1,460	-	-	-	-	352,391
\$5,000 to \$6,000	2,273	12,497,648	5,213,231	1,214,516	10,108	-	-	-	-	-	185,008
\$6,000 to \$7,000	1,738	11,223,593	15,086	3,820,729	2,078,667	41,515	-	-	-	-	177,353
\$7,000 to \$8,000	1,178	8,793,500	10,299	2,574,601	2,247,289	12,491	-	-	-	-	162,303
\$8,000 to \$9,000	887	7,518,003	4,816	1,901,103	2,084,928	22,176	-	-	-	-	160,660
\$9,000 to \$10,000	647	6,141,337	3,589	1,369,036	1,642,777	13,949	-	-	-	-	145,213
\$10,000 to \$11,000	548	5,748,489	21,545	1,118,692	1,895,521	6,591	-	-	-	-	143,802
\$11,000 to \$12,000	469	5,391,585	13,140	977,746	1,791,768	27,348	-	-	-	-	146,289
\$12,000 to \$13,000	371	4,628,383	18,950	757,183	1,772,938	15,593	-	-	-	-	126,995
\$13,000 to \$14,000	307	4,139,217	29,179	613,230	1,352,873	4,696	-	-	-	-	130,155
\$14,000 to \$15,000	293	4,253,295	29,158	603,733	1,586,342	9,770	-	-	-	-	137,286
\$15,000 to \$20,000	895	15,419,091	121,327	1,774,753	6,241,756	56,293	-	-	-	-	559,388
\$20,000 to \$25,000	516	11,511,601	91,544	1,009,644	5,464,816	33,294	-	-	-	-	520,395
\$25,000 to \$30,000	305	8,362,390	67,482	578,450	4,365,493	66,634	-	-	-	-	438,866
\$30,000 to \$40,000	376	12,947,988	98,032	720,740	7,134,000	105,753	\$243,903	279,405	561,030	\$24,945	865,380
\$40,000 to \$50,000	199	8,838,957	40,169	352,000	5,629,637	58,172	193,684	157,907	544,609	22,120	724,726
\$50,000 to \$60,000	113	6,185,662	-	202,240	4,031,658	40,972	227,464	98,507	486,369	21,678	606,554
\$60,000 to \$70,000	70	4,524,395	60,795	108,900	3,062,204	31,679	233,019	67,167	418,982	24,999	511,148
\$70,000 to \$80,000	50	3,718,544	-	95,200	2,485,705	12,504	229,789	59,218	407,176	22,221	488,615
\$80,000 to \$90,000	25	2,124,450	-	40,000	1,554,575	8,636	291,959	21,052	241,111	27,374	289,537
\$90,000 to \$100,000	27	2,558,104	92,108	48,700	1,693,987	10,146	138,451	45,237	362,005	13,291	420,533
\$100,000 to \$150,000	49	6,010,456	-	81,400	3,640,104	19,750	571,775	107,044	1,054,850	55,468	1,217,362
\$150,000 to \$200,000	9	1,492,901	-	8,600	1,448,092	5,327	32,714	6,478	354,133	3,068	363,679
\$200,000 to \$250,000	5	1,084,332	-	6,800	343,423	2,324	626,968	8,449	118,372	60,389	187,210
\$250,000 to \$300,000	6	1,672,168	-	10,400	1,253,916	9,783	407,858	1,225	344,539	33,237	384,001
\$300,000 to \$400,000	5	1,726,136	-	10,200	741,201	42,775	901,781	8,226	232,615	84,542	325,388
\$400,000 to \$500,000	1	(2)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000	-	-	-	-	-	-	-	-	-	-	-
\$750,000 to \$1,000,000	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 to \$1,500,000	3	(3)	-	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,500,000 to \$2,000,000	-	-	-	-	-	-	-	-	-	-	-
\$2,000,000 to \$3,000,000	-	-	-	-	-	-	-	-	-	-	-
\$3,000,000 to \$4,000,000	-	-	-	-	-	-	-	-	-	-	-
\$4,000,000 to \$5,000,000	-	-	-	-	-	-	-	-	-	-	-
\$5,000,000 and over	-	-	-	-	-	-	-	-	-	-	-
Classes grouped <sup>2</sup>	-	3,935,036	-	5,902	395,517	12,632	3,417,808	5,732	141,921	322,669	470,322
Total	149,820	473,804,719	841,761	318,881,991	105,652,037	1,236,429	7,517,263	4,330,815	6,147,368	721,001	11,199,184

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayer

TABLE 13.—Personal returns—Distribution by income classes—Continued

## DELAWARE

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Personal exemption	Exemption from normal tax			Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
					Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 <sup>1</sup>	940	\$631,088	—	\$1,662,351	\$88,190	—	—	—	—	—	—
Under \$1,000	65	33,660	—	11,742	—	—	—	\$646	—	—	\$646
\$1,000 to \$2,000 <sup>1</sup>	2,955	4,526,419	—	\$7,656,807	271,787	\$5,802	—	—	—	—	—
\$1,000 to \$2,000	4,119	5,811,628	—	4,119,960	102,950	496	—	48,556	—	—	48,556
\$2,000 to \$3,000 <sup>1</sup>	5,309	12,499,009	—	16,230,294	281,786	4,355	—	—	—	—	—
\$2,000 to \$3,000	1,534	3,889,858	—	2,608,208	164,060	572	—	33,475	—	—	33,475
\$3,000 to \$4,000 <sup>1</sup>	615	2,168,882	—	2,200,770	328,879	—	—	—	—	—	—
\$3,000 to \$4,000	1,349	4,665,377	—	3,318,124	208,610	5,468	—	34,060	—	—	34,060
\$4,000 to \$5,000 <sup>1</sup>	169	743,080	—	571,596	274,266	—	—	—	—	—	—
\$4,000 to \$5,000	829	3,745,003	—	2,161,473	313,248	6,396	—	37,966	—	—	37,966
\$5,000 to \$6,000 <sup>1</sup>	5	27,568	—	10,000	75,473	53	—	—	—	—	—
\$5,000 to \$6,000	257	1,414,078	—	574,400	189,491	2,228	—	19,728	—	—	19,728
\$6,000 to \$7,000	195	1,259,698	—	435,200	307,554	1,091	—	18,634	—	\$676	19,310
\$7,000 to \$8,000	132	986,170	—	285,100	258,178	677	—	15,943	1,444	—	17,387
\$8,000 to \$9,000	94	795,114	—	209,700	184,542	265	—	15,089	1,720	—	16,809
\$9,000 to \$10,000	80	759,208	\$7,641	169,500	285,962	1,275	—	14,582	2,057	—	16,639
\$10,000 to \$11,000	47	494,697	—	104,200	171,582	466	—	9,686	1,781	—	11,467
\$11,000 to \$12,000	52	604,984	—	126,000	382,164	3,025	—	13,850	2,867	—	16,717
\$12,000 to \$13,000	57	709,879	—	123,600	468,249	331	—	15,124	4,005	—	19,129
\$13,000 to \$14,000	32	433,165	—	77,800	166,610	1,312	—	10,558	3,026	—	13,584
\$14,000 to \$15,000	33	477,157	9,255	71,500	305,064	1,235	—	9,658	3,820	—	13,478
\$15,000 to \$20,000 <sup>1</sup>	106	1,817,605	—	224,283	1,164,844	3,261	—	37,634	23,235	—	60,869
\$20,000 to \$25,000	49	1,077,889	—	102,545	726,842	1,573	—	23,129	22,261	—	45,390
\$25,000 to \$30,000 <sup>1</sup>	35	955,458	—	81,300	876,321	1,652	—	23,199	29,624	—	52,823
\$30,000 to \$40,000	37	1,286,534	—	73,400	685,743	2,745	\$1,345	28,503	58,985	\$126	87,614
\$40,000 to \$50,000	27	1,194,961	—	39,200	619,061	43,944	—	26,258	76,347	—	102,605
\$50,000 to \$60,000	16	887,409	—	36,600	731,419	4,201	—	14,350	75,880	—	89,730
\$60,000 to \$70,000	10	638,569	—	18,800	860,196	2,258	788	6,415	64,220	71	70,706
\$70,000 to \$80,000 <sup>1</sup>	7	528,223	—	14,400	318,983	204	—	12,706	64,667	—	77,373
\$80,000 to \$90,000 <sup>1</sup>	4	328,691	—	5,000	204,071	53	—	7,940	44,366	—	52,306
\$90,000 to \$100,000 <sup>1</sup>	2	(2)	—	(2)	(2)	(2)	—	(2)	(2)	—	(2)
\$100,000 to \$150,000 <sup>1</sup>	9	1,080,388	—	20,000	933,928	2,320	12,760	18,506	212,008	1,196	231,710
\$150,000 to \$200,000 <sup>1</sup>	1	(2)	—	(2)	(2)	(2)	—	(2)	(2)	—	(2)

\$200,000 to \$250,000.....											
\$300,000 to \$400,000.....	1	(2)		(2)	(2)		(2)	(2)	(2)		
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....	715,230		5,800	897,134	106		6,291	205,425	211,716		
Total.....	19,202	57,186,685	16,896	43,337,911	12,858,929	97,364	14,893	502,786	897,914	1,393	1,402,093

## DISTRICT OF COLUMBIA

Under \$1,000 <sup>1</sup> .....	2,348	\$1,546,597		\$3,079,985	\$289,830	\$17,030				
Under \$1,000.....	213	86,517			24,312		\$1,866			\$1,866
\$1,000 to \$2,000 <sup>1</sup> .....	8,672	13,245,815		20,745,631	692,784					
\$1,000 to \$2,000.....	18,981	24,771,880		19,194,301	270,711		159,685			159,685
\$2,000 to \$3,000 <sup>1</sup> .....	15,876	38,775,793		47,215,013	716,419					
\$2,000 to \$3,000.....	4,052	10,453,714		7,300,943	272,275		86,534			86,534
\$3,000 to \$4,000 <sup>1</sup> .....	2,388	7,914,111		8,200,719	958,064					
\$3,000 to \$4,000.....	2,204	7,462,886		5,082,935	207,867		65,420			65,420
\$4,000 to \$5,000 <sup>1</sup> .....	478	2,105,885		1,599,557	1,117,423					
\$4,000 to \$5,000.....	2,346	10,733,097		6,106,631	573,270		126,043			126,043
\$5,000 to \$6,000 <sup>1</sup> .....	123	650,413		45,990	663,336	5,590				
\$5,000 to \$6,000.....	6,013	33,298,288		13,550,621	1,600,504	20,921	555,411			555,411
\$6,000 to \$7,000.....	3,513	23,095,090		7,586,687	1,496,742	57,317	456,062	15,123		471,185
\$7,000 to \$8,000.....	2,540	18,944,956		5,567,569	1,235,592	18,658	438,134	27,680		405,814
\$8,000 to \$9,000.....	909	7,732,989		2,181,447	552,598	6,185	194,205	17,067		211,272
\$9,000 to \$10,000.....	1,311	12,628,710	\$5,188	2,513,052	2,753,198	168,025	338,056	35,773		373,829
\$10,000 to \$11,000.....	841	8,728,300		1,616,846	1,354,450	25,797	254,158	30,455		284,613
\$11,000 to \$12,000.....	720	8,372,260	2,231	1,732,402	780,602	12,673	279,869	39,057		318,926
\$12,000 to \$13,000.....	517	6,468,555		1,483,458	827,269	4,192	189,330	36,067		226,297
\$13,000 to \$14,000.....	232	3,152,180	1,823	549,224	448,820	37,759	105,200	22,490		127,600
\$14,000 to \$15,000.....	292	4,216,521		736,175	990,211	23,464	123,176	34,456		157,832
\$15,000 to \$20,000.....	472	8,001,431	1,502	1,005,066	1,602,949	15,222	275,861	95,864		371,725
\$20,000 to \$25,000.....	216	4,814,792	3,853	458,500	1,182,770	29,424	167,307	101,958		260,265
\$25,000 to \$30,000.....	149	4,060,901		314,800	1,102,039	9,778	144,167	124,646		268,813
\$30,000 to \$40,000.....	141	4,845,328		279,669	1,548,650	12,965	\$99,278	162,515	208,029	\$10,037
\$40,000 to \$50,000.....	85	3,819,064		170,800	1,310,691	16,606	234,715	132,548	227,468	21,987
\$50,000 to \$60,000.....	51	2,757,555		105,000	795,823	24,713	214,701	96,070	206,320	20,129
\$60,000 to \$70,000.....	27	1,736,432		55,800	671,378	890	166,839	47,696	149,601	16,704

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 13.—Personal returns—Distribution by income classes—Continued

## DISTRICT OF COLUMBIA—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax	
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years					
\$70,000 to \$80,000.....	16	\$1,214,161		\$27,600	\$451,122	\$212	\$60,123	\$42,515	\$138,539	\$5,637	\$186,691	
\$80,000 to \$90,000.....	16	1,352,790		31,400	543,422	896	247,899	36,896	142,342	23,240	202,478	
\$90,000 to \$100,000.....	8	753,059		14,600	409,849	1,028	41,680	17,833	108,069	3,907	129,809	
\$100,000 to \$150,000.....	34	4,029,254		54,800	1,716,479	24,248	437,503	108,447	693,713	42,734	844,894	
\$150,000 to \$200,000.....	9	1,531,056		11,800	823,411	20,973		39,705	377,939		417,644	
\$200,000 to \$250,000.....	1	(2)		(2)	(2)	(2)		(2)	(2)	(2)	(2)	
\$250,000 to \$300,000.....	1	(2)		(2)	(2)	(2)		(2)	(2)	(2)	(2)	
\$300,000 to \$400,000.....												
\$400,000 to \$500,000.....												
\$500,000 to \$750,000.....												
\$750,000 to \$1,000,000.....	1	(2)		(2)	(2)	(2)		(2)	(2)	(2)	(2)	
\$1,000,000 to \$1,500,000.....												
\$1,500,000 to \$2,000,000.....												
\$2,000,000 to \$3,000,000.....												
\$3,000,000 to \$4,000,000.....												
\$4,000,000 to \$5,000,000.....												
\$5,000,000 and over.....												
Classes grouped <sup>2</sup> .....		1,291,854		4,200	720,423	2,524		41,305	419,105		460,410	
Total.....	75,796	284,622,234		\$14,597	158,623,217	30,705,283	557,150	1,502,738	4,636,014	3,252,661	144,375	8,083,050

## FLORIDA

Under \$1,000 <sup>1</sup> .....	3,306	\$2,094,561		\$5,536,191	\$148,859	\$8,181					
Under \$1,000.....	104	60,688		25,975	16,406	218					\$1,185
\$1,000 to \$2,000 <sup>1</sup> .....	7,278	11,193,334	\$28,006	19,755,012	465,739	111,330					
\$1,000 to \$2,000.....	8,097	11,493,526		8,127,168	145,525	4,876					97,983
\$2,000 to \$3,000 <sup>1</sup> .....	12,026	29,111,121	81,770	36,653,912	908,743	19,839					
\$2,000 to \$3,000.....	4,467	11,731,028		8,861,015	197,919	764					84,258
\$3,000 to \$4,000 <sup>1</sup> .....	2,261	7,568,606		7,900,083	818,636	4,197					

## STATISTICS OF INCOME

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\$3,000 to \$4,000.....	4,940	17,055,796	12,735,185	540,249	45,362	111,795		111,795
\$4,000 to \$5,000.....	592	2,612,539	1,961,762	1,105,362	12,987			
\$4,000 to \$5,000.....	2,839	12,634,088	7,645,215	680,738	21,974	128,801		128,801
\$5,000 to \$6,000.....	1	5,830	2,800	10,135				
\$5,000 to \$6,000.....	705	3,886,708	1,600,210	205,504	3,318	64,453		64,453
\$6,000 to \$7,000.....	492	3,184,707	1,127,300	397,177	5,710	55,675	\$1,767	57,442
\$7,000 to \$8,000.....	373	2,794,442	3,110	855,100	325,873	2,395	58,460	4,152
\$8,000 to \$9,000.....	280	2,367,965	4,043	637,163	334,809	1,783	57,083	5,160
\$9,000 to \$10,000.....	244	2,318,200	6,725	556,381	322,809	20,470	60,247	6,384
\$10,000 to \$11,000.....	182	1,906,659		433,000	275,787	225	52,942	6,745
\$11,000 to \$12,000.....	161	1,847,098	2,964	374,400	345,805	9,091	52,633	8,806
\$12,000 to \$13,000.....	146	1,831,018	7,224	346,900	338,619	2,455	54,452	10,474
\$13,000 to \$14,000.....	132	1,735,870		296,900	358,565	783	57,103	12,376
\$14,000 to \$15,000.....	99	1,438,918		221,200	299,660	586	47,099	11,889
\$15,000 to \$20,000.....	376	6,447,020	44,045	857,900	1,443,925	10,906	211,381	80,198
\$20,000 to \$25,000.....	163	3,657,194	46,031	361,800	866,216	35,471	124,422	75,833
\$25,000 to \$30,000.....	103	2,814,901	16,404	226,503	800,672	6,497	95,813	86,047
\$30,000 to \$40,000.....	93	3,192,928	4,985	216,700	853,463	4,237	\$104,938	114,636
\$40,000 to \$50,000.....	40	1,792,754		79,600	566,717	614	109,254	58,317
\$50,000 to \$60,000.....	27	1,477,015	32,170	55,000	901,654	5,253	102,376	30,137
\$60,000 to \$70,000.....	13	850,856		24,000	721,803	1,714	125,256	15,425
\$70,000 to \$80,000.....	20	1,489,025		34,800	899,533	9,471	254,328	21,043
\$80,000 to \$90,000.....	8	671,377		16,200	233,566	148	188,821	13,557
\$90,000 to \$100,000.....	5	460,356		10,200	305,803	1,488	122,166	1,948
\$100,000 to \$150,000.....	8	970,076		16,100	569,182	1,185	229,412	10,215
\$150,000 to \$200,000.....	3	518,997		6,000	174,930		75,855	15,591
\$200,000 to \$250,000.....	2	417,748		4,800	192,156		155,410	3,683
\$250,000 to \$300,000.....							58,477	14,569
\$300,000 to \$400,000.....	2	671,134		2,000	223,499	2	482,573	
\$400,000 to \$500,000.....	1	(2)		(2)	(2)		(2)	(2)
\$500,000 to \$750,000.....				(2)	(2)		(2)	(2)
\$750,000 to \$1,000,000.....	2	(2)		(2)	(2)		(2)	(2)
\$1,000,000 to \$1,500,000.....								
\$1,500,000 to \$2,000,000.....								
\$2,000,000 to \$3,000,000.....								
\$3,000,000 to \$4,000,000.....								
\$4,000,000 to \$5,000,000.....								
\$5,000,000 and over.....								
Classes grouped <sup>2</sup> .....		2,145,579		1,800	1,668,663		870,944	
Total.....	49,591	156,500,260	282,450	117,566,375	18,664,701	353,530	2,821,333	1,700,346
							1,725,764	267,845
								3,693,955

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

## GEORGIA

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax			Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax				
						Capital net gain from sale of assets held for more than two years				
Under \$1,000 <sup>1</sup>	3,573	\$2,357,962	\$18,358	\$6,509,912	\$439,225	\$7,738				
Under \$1,000	196	124,782		5,600	21,560	224		\$2,909		\$2,909
\$1,000 to \$2,000 <sup>1</sup>	9,251	14,523,083	62,735	24,629,255	567,772	4,278				
\$1,000 to \$2,000	9,926	14,605,472		10,010,126	128,436	1,492		133,931		133,931
\$2,000 to \$3,000 <sup>1</sup>	20,009	48,436,785	97,200	62,603,345	1,066,758	1,610				
\$2,000 to \$3,000	5,745	14,717,374	18,411	9,809,431	348,905			139,497		139,497
\$3,000 to \$4,000 <sup>1</sup>	4,584	15,410,248	95,093	16,674,875	1,014,452					
\$3,000 to \$4,000	7,392	25,411,274	19,000	19,757,066	397,530	943		158,088		158,088
\$4,000 to \$5,000 <sup>1</sup>	1,158	5,020,149	361,743	3,744,832	2,256,040					
\$4,000 to \$5,000	4,125	18,351,397	24,078	12,180,019	738,557	9,244		161,515		161,515
\$5,000 to \$6,000 <sup>1</sup>	9	49,075	229	20,400	41,468	7,801				
\$5,000 to \$6,000	1,188	6,534,240	1,690	2,863,692	372,316	7,700		100,520		100,520
\$6,000 to \$7,000	871	5,626,181	34,744	2,081,840	666,871	8,551		92,879	\$3,055	95,934
\$7,000 to \$8,000	574	4,291,206	19,442	1,374,400	472,010	4,957		87,048	6,358	93,406
\$8,000 to \$9,000	475	4,031,824	23,140	1,098,717	640,855	14,571		91,247	8,823	100,070
\$9,000 to \$10,000	360	3,418,653	40,981	862,250	577,999	10,393		79,671	9,260	88,931
\$10,000 to \$11,000	247	2,603,563	7,989	571,000	573,188	4,011		62,932	9,409	72,341
\$11,000 to \$12,000	225	2,592,585	23,061	551,100	516,935	2,642		68,407	11,734	80,141
\$12,000 to \$13,000	181	2,260,936	45,134	406,699	510,214	23,569		63,453	12,435	75,888
\$13,000 to \$14,000	143	1,921,591	11,013	333,900	498,648	2,042		55,440	14,468	69,908
\$14,000 to \$15,000	122	1,767,470	23,733	296,800	413,215	1,077		51,370	14,343	65,713
\$15,000 to \$20,000	363	6,275,666	76,577	827,600	2,009,048	24,805		175,676	77,456	253,132
\$20,000 to \$25,000	205	4,500,126	25,388	467,771	1,464,117	18,833		135,581	95,092	230,673
\$25,000 to \$30,000	129	3,525,139	62,708	293,929	1,020,958	6,363		114,915	105,789	220,704
\$30,000 to \$40,000	129	4,402,279	56,890	287,600	1,684,882	3,633	\$138,572	125,550	184,848	\$13,316
\$40,000 to \$50,000	72	3,112,070	51,998	179,795	778,780	28,389	64,051	111,937	184,233	8,071
\$50,000 to \$60,000	31	1,680,848	142,770	73,100	336,502	499	67,013	61,002	119,478	6,283
\$60,000 to \$70,000	16	1,017,112		27,000	483,158		40,895	27,207	93,805	3,835
\$70,000 to \$80,000	16	1,189,047	154,059	31,100	984,499	595	12,585	12,367	122,897	1,180
\$80,000 to \$90,000	5	420,832		9,320	161,987	3,259	26,408	12,591	51,631	2,476
\$90,000 to \$100,000	3	286,878		4,000	191,260	2,383	84,693	1,884	29,786	7,940
\$100,000 to \$150,000	14	1,635,267		30,000	1,283,816	2,234	396,847	16,692	221,348	38,735
\$150,000 to \$200,000	3	(2)		(2)	(2)		(2)	(2)	(2)	(2)

\$200,000 to \$250,000.....	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....											
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....	727,230		9,700	580,171		102,076	5,551	149,145	9,570	164,266	
Total.....	71,341	222,888,344	1,498,173	178,626,174	23,242,132	203,836	933,140	2,149,860	1,524,893	91,406	3,766,159

## HAWAII

Under \$1,000 <sup>1</sup> .....	698	\$457,146		\$1,837,342	\$30,084					
Under \$1,000.....	32	27,546		55,000	9,765					
\$1,000 to \$2,000 <sup>1</sup> .....	2,112	3,239,595		6,592,250	209,951					
\$1,000 to \$2,000.....	2,301	3,175,308		2,324,655	44,110	\$15				
\$2,000 to \$3,000 <sup>1</sup> .....	2,119	5,138,432		7,303,832	137,949	12				
\$2,000 to \$3,000.....	1,034	2,609,835		1,743,306	83,629	35				
\$3,000 to \$4,000 <sup>1</sup> .....	599	2,021,440		2,372,900	151,145	436				
\$3,000 to \$4,000.....	1,355	4,722,002		3,559,990	129,859	458				
\$4,000 to \$5,000 <sup>1</sup> .....	192	861,100		778,248	255,902					
\$4,000 to \$5,000.....	734	3,289,107		2,050,209	226,043	5,786				
\$5,000 to \$6,000 <sup>1</sup> .....							31,082			31,082
\$5,000 to \$6,000.....	276	1,509,295		684,400	108,180	264				
\$6,000 to \$7,000.....	228	1,469,851		561,150	274,035	282				
\$7,000 to \$8,000.....	123	916,793		296,550	191,495	134				
\$8,000 to \$9,000.....	110	937,473		258,900	213,411	605				
\$9,000 to \$10,000.....	78	740,317		179,800	214,588	136				
\$10,000 to \$11,000.....	39	407,367		87,500	130,809	14,886				
\$11,000 to \$12,000.....	51	557,893		111,100	233,366	1,284				
\$12,000 to \$13,000.....	23	286,479		50,586	109,834					
\$13,000 to \$14,000.....	24	323,449		54,300	92,923	22				
\$14,000 to \$15,000.....	28	406,712		55,894	259,201	5,922				
\$15,000 to \$20,000.....	73	1,247,772		146,965	570,060	2,399				
\$20,000 to \$25,000.....	39	862,390		86,800	465,214	505				
\$25,000 to \$30,000.....	32	867,566	\$76,362	63,330	444,701	48				
\$30,000 to \$40,000.....	31	1,088,256		63,474	697,532	2,245	\$6,941	19,101	49,984	\$651
\$40,000 to \$50,000.....	21	935,101		42,700	717,527	1,658	7,762	15,261	59,036	728
\$50,000 to \$60,000.....	14	785,927		19,400	504,011	539	73,281	12,298	53,440	6,870
\$60,000 to \$70,000.....	5	311,371		8,000	237,726		3,969	30,429		34,398

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

## HAWAII—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$70,000 to \$80,000.....	6	\$465,002		\$13,671	\$294,588	\$32	\$10,539	\$7,752	\$56,237	\$987	\$64,976
\$80,000 to \$90,000.....	7	592,421		18,000	401,038	196	4,388	11,773	81,470	412	93,655
\$90,000 to \$100,000.....	2	191,350		6,400	90,692	15	38,738	3,570	20,701	4,067	28,338
\$100,000 to \$150,000.....	11	1,380,926	\$61,131	22,400	918,980	3,894	271,552	16,724	225,838	27,026	269,588
\$150,000 to \$200,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	2	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....											
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....		974,027		4,000	620,724	81	292,420	62,961	136,019	27,413	226,393
Total.....	12,421	42,829,250	137,493	31,453,112	9,069,072	41,889	705,621	460,474	790,648	68,154	1,319,276

## IDAHO

Under \$1,000 <sup>1</sup> .....	2,030	\$1,362,672	\$3,325	\$3,662,748	\$28,582	\$809					
Under \$1,000.....	9	4,768		4,580					\$96		\$96
\$1,000 to \$2,000 <sup>1</sup> .....	4,984	7,899,020	12,345	14,569,686	88,545	2,514					
\$1,000 to \$2,000.....	4,680	6,775,860		4,730,278	15,889	1,186			60,548		60,548
\$2,000 to \$3,000 <sup>1</sup> .....	6,384	15,403,117	18,615	20,119,992	166,743	445					
\$2,000 to \$3,000.....	1,776	4,383,2.0		2,678,804	27,321				56,806		56,806
\$3,000 to \$4,000 <sup>1</sup> .....	1,189	3,907,978	21,916	4,349,992	173,829	1,390					

## STATISTICS OF INCOME

\$3,000 to \$4,000.....	2,036	7,045,738		4,412,333	140,143	603	73,847		73,847
\$4,000 to \$5,000.....	153	658,344		591,250	140,500		60,255		60,255
\$4,000 to \$5,000 <sup>1</sup> .....	1,089	4,907,939		2,719,998	181,601	1,090			
\$5,000 to \$6,000.....	3	16,780		6,000	13,450	10			
\$5,000 to \$6,000 <sup>1</sup> .....	298	1,640,069		660,933	138,409	69	25,694		25,694
\$6,000 to \$7,000.....	135	858,731	3,307	288,700	80,220	508	15,491	\$361	15,852
\$7,000 to \$8,000.....	70	524,815	26,455	136,650	54,518	148	15,177	2,464	17,641
\$8,000 to \$9,000.....	40	339,568	8,089	63,800	104,738	398	7,121	732	7,853
\$9,000 to \$10,000.....	31	294,194		45,100	64,059	208	8,160	813	8,973
\$10,000 to \$11,000.....	16	166,408		27,650	46,472	110	4,047	577	4,624
\$11,000 to \$12,000.....	13	147,960		19,400	31,004		4,513	661	5,174
\$12,000 to \$13,000.....	15	189,607		21,400	51,597	1,887	5,126	1,115	6,241
\$13,000 to \$14,000.....	5	67,463		13,000	34,950		939	468	1,407
\$14,000 to \$15,000.....	10	145,103	10,684	14,700	11,515		5,466	1,081	6,547
\$15,000 to \$20,000.....	23	405,586	18,051	31,000	180,834	70	9,289	5,065	14,334
\$20,000 to \$25,000.....	9	201,429	24,644	10,600	46,618		6,334	3,680	10,014
\$25,000 to \$30,000.....	4	116,191		6,000	30,816		4,282	3,976	8,258
\$30,000 to \$40,000.....	4	136,753		5,200	23,398		6,008	6,126	12,134
\$40,000 to \$50,000.....	3	134,530		8,000	9,411		6,900	8,705	15,605
\$50,000 to \$60,000.....	1	(2)	(2)	(2)	(2)		(2)	(2)	(2)
\$60,000 to \$70,000.....	2	(2)	(2)	(2)	(2)		(2)	(2)	(2)
\$70,000 to \$80,000.....									
\$80,000 to \$90,000.....									
\$90,000 to \$100,000.....									
\$100,000 to \$150,000.....									
\$150,000 to \$200,000.....									
\$200,000 to \$250,000.....									
\$250,000 to \$300,000.....									
\$300,000 to \$400,000.....									
\$400,000 to \$500,000.....	1	(2)	(2)	(2)					
\$500,000 to \$750,000.....									
\$750,000 to \$1,000,000.....									
\$1,000,000 to \$1,500,000.....									
\$1,500,000 to \$2,000,000.....									
\$2,000,000 to \$3,000,000.....									
\$3,000,000 to \$4,000,000.....									
\$4,000,000 to \$5,000,000.....									
\$5,000,000 and over.....									
Classes grouped <sup>2</sup> .....		659,431	1,789,536	9,000	111,208	3,256		730	13,563
Total.....	25,012	58,393,333	1,916,967	59,215,794	2,005,370	14,701		376,809	49,387
									426,196

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 13.—Personal returns—Distribution by income classes—Continued

## ILLINOIS

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain* (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 <sup>1</sup>	29,764	\$20,293,805		\$45,266,740	\$1,387,080	\$110,961					
Under \$1,000	2,514	1,209,720		28,854	217,145	26,255		\$28,400			\$28,400
\$1,000 to \$2,000 <sup>1</sup>	61,765	96,027,910	\$185,585	157,244,952	6,040,305	32,075					
\$1,000 to \$2,000	141,701	201,269,979		141,298,728	2,930,937	99,993		1,726,740			1,726,740
\$2,000 to \$3,000 <sup>1</sup>	145,419	352,919,057		432,067,440	10,177,532	422,243					
\$2,000 to \$3,000	70,253	179,022,168		114,714,004	4,549,522	157,055			1,786,491		1,786,491
\$3,000 to \$4,000 <sup>1</sup>	27,379	90,860,510	51,579	95,840,808	8,256,165	333,604					
\$3,000 to \$4,000	75,309	261,165,632		179,021,812	7,611,169	83,973		2,235,060			2,235,660
\$4,000 to \$5,000 <sup>1</sup>	6,356	27,937,029		21,533,316	11,135,040	19,574					
\$4,000 to \$5,000	60,505	271,822,476		155,759,695	11,760,201	231,885			3,118,850		3,118,850
\$5,000 to \$6,000 <sup>1</sup>	199	1,095,017	25,225	404,983	1,360,647	24,567					
\$5,000 to \$6,000	11,036	60,765,232	2,793	25,147,696	2,768,113	52,061		1,009,714			1,009,714
\$6,000 to \$7,000	8,553	52,059,591	21,434	18,260,252	4,154,140	70,209		969,508	\$28,630		998,138
\$7,000 to \$8,000	6,249	46,673,936	55,114	11,400,285	4,340,488	50,729		1,009,536	68,914		1,078,450
\$8,000 to \$9,000	4,460	38,788,962	25,223	10,050,730	4,151,714	36,536		930,000	82,941		1,012,941
\$9,000 to \$10,000	3,443	32,646,452	55,830	7,748,675	3,726,208	33,216		887,792	90,396		978,188
\$10,000 to \$11,000	2,655	27,800,140	37,706	5,955,875	4,076,685	29,180		794,939	99,195		894,134
\$11,000 to \$12,000	2,250	25,857,464	69,756	5,032,678	3,844,506	68,610		775,891	129,084		904,925
\$12,000 to \$13,000	1,844	22,988,514	33,186	4,165,340	3,606,693	48,177		716,117	130,950		847,067
\$13,000 to \$14,000	1,515	20,415,524	51,236	3,354,850	3,671,130	35,712		658,567	142,384		800,951
\$14,000 to \$15,000	1,290	18,697,639	85,339	2,807,927	3,765,847	24,776		609,387	154,500		763,837
\$15,000 to \$20,000	4,203	73,903,866	137,988	9,212,755	16,799,699	218,828		2,455,366	920,594		3,378,960
\$20,000 to \$25,000	2,388	52,127,004	52,103	4,914,517	15,006,664	210,936		1,781,013	1,102,474		2,883,487
\$25,000 to \$30,000	1,477	40,358,378	80,645	3,133,604	12,449,947	155,172		1,384,600	1,241,032		2,625,632
\$30,000 to \$40,000	1,607	55,206,073	127,597	3,387,750	17,951,495	292,683	\$1,175,872	1,802,360	2,377,889	\$115,405	4,295,654
\$40,000 to \$50,000	786	34,932,108	100,191	1,615,900	13,534,467	215,886	1,550,187	1,036,773	2,085,921	160,483	3,283,177
\$50,000 to \$60,000	457	24,873,664	67,844	943,000	9,201,284	146,102	1,682,407	732,735	1,847,606	169,286	2,749,627
\$60,000 to \$70,000	275	17,769,643	127,942	526,400	7,071,825	154,150	1,716,675	461,785	1,521,833	166,143	2,149,781
\$70,000 to \$80,000	187	13,905,154	24,997	373,000	6,639,140	178,863	1,330,008	351,151	1,442,412	121,720	1,915,292
\$80,000 to \$90,000	126	10,660,578		249,400	4,738,073	125,159	1,244,079	258,709	1,228,818	116,818	1,604,345
\$90,000 to \$100,000	82	7,795,977		151,000	3,434,674	17,185	746,094	205,924	1,053,547	71,634	1,331,105
\$100,000 to \$150,000	239	28,590,095	161,942	422,700	15,145,871	79,969	4,452,806	590,663	4,469,086	426,410	5,486,159
\$150,000 to \$200,000	68	11,629,254		121,536	6,753,954	23,924	2,758,910	172,774	1,907,648	269,131	2,409,553

\$200,000 to \$250,000-----	28	6,218,109	80,505	54,500	3,548,732	19,765	1,706,644	88,008	1,135,724	160,796	1,384,528
\$250,000 to \$300,000-----	12	3,224,226	2,907	22,600	1,582,801	67,328	817,616	39,384	667,937	76,923	784,244
\$300,000 to \$400,000-----	18	6,178,067		26,572	2,654,355	5,391	3,165,412	39,387	836,130	299,293	1,174,810
\$400,000 to \$500,000-----	15	6,603,690		25,000	2,438,905	51,123	2,667,614	90,216	1,164,810	251,272	1,506,298
\$500,000 to \$750,000-----	13	8,239,336		17,200	4,184,809	1,528	4,487,037	28,990	1,014,701	421,736	1,465,427
\$750,000 to \$1,000,000-----	5	4,127,041		5,000	3,366,585	1,541	852,575	6,986	1,131,479	81,638	1,220,103
\$1,000,000 to \$1,500,000-----											
\$1,500,000 to \$2,000,000-----	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$2,000,000 to \$3,000,000-----	4	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$3,000,000 to \$4,000,000-----											
\$4,000,000 to \$5,000,000-----											
\$5,000,000 and over-----	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Classes grouped <sup>2</sup> -----		16,301,102		2,000	4,511,964	619	10,867,820	97,250	1,928,757	1,021,454	3,047,461
Total-----	676,489	2,272,960,122	1,664,667	1,465,350,074	254,805,511	3,957,543	41,222,756	28,884,016	30,065,362	3,930,151	62,880,120

### INDIANA

Under \$1,000 <sup>1</sup> -----	6,356	\$4,539,455		\$9,969,840	\$252,923	\$4,722					
Under \$1,000-----	281	115,868		2,251	17,684			\$2,893			\$2,893
\$1,000 to \$2,000 <sup>1</sup> -----	23,518	35,864,774		59,128,960	883,620	5,675					
\$1,000 to \$2,000-----	35,085	49,671,505	\$10,289	35,286,718	426,843	17,859		419,811			419,811
\$2,000 to \$3,000 <sup>1</sup> -----	49,940	120,132,440		150,337,560	1,033,349	23,608					
\$2,000 to \$3,000-----	18,487	48,212,406		35,645,299	649,960	6,510		360,046			360,046
\$3,000 to \$4,000 <sup>1</sup> -----	6,492	21,500,078		22,782,628	1,721,841	123,215					
\$3,000 to \$4,000-----	18,068	62,316,542	31,509	49,123,263	881,861			371,735			371,735
\$4,000 to \$5,000 <sup>1</sup> -----	1,180	5,066,962		4,196,423	1,204,984						
\$4,000 to \$5,000-----	8,700	38,830,092		25,708,187	1,507,464	9,628		348,897			348,897
\$5,000 to \$6,000 <sup>1</sup> -----	8	45,483		21,400	39,286	917					
\$5,000 to \$6,000-----	2,522	13,869,306		6,094,989	800,086	15,344		214,510			214,510
\$6,000 to \$7,000-----	1,880	12,199,798	3,316	4,398,897	1,320,612	17,215		209,561	\$6,917		216,478
\$7,000 to \$8,000-----	1,248	9,342,915	12,810	2,932,020	1,333,267	19,957		180,502	13,832		194,334
\$8,000 to \$9,000-----	902	7,654,713	3,167	2,102,988	1,424,579	10,607		169,249	16,822		186,071
\$9,000 to \$10,000-----	703	6,664,481	14,421	1,643,264	1,104,711	33,435		161,603	18,242		179,845
\$10,000 to \$11,000-----	493	5,173,781	7,956	1,131,400	1,023,614	17,260		128,872	18,323		147,195
\$11,000 to \$12,000-----	351	4,042,496	2,465	796,919	764,718	11,951		111,029	18,339		125,368
\$12,000 to \$13,000-----	326	4,065,636	852	718,900	987,490	14,102		110,878	23,391		134,269
\$13,000 to \$14,000-----	278	3,749,137	9,831	616,700	1,013,400	6,051		103,749	26,361		130,110
\$14,000 to \$15,000-----	212	3,078,505	4,366	448,000	720,076	40,019		89,447	25,582		115,029
\$15,000 to \$20,000-----	713	12,296,088	12,662	1,570,300	3,631,241	24,675		355,360	158,210		508,570
\$20,000 to \$25,000-----	393	8,719,893	5,137	867,886	2,650,972	20,675		268,261	187,057		455,318
\$25,000 to \$30,000-----	200	5,468,825		413,375	2,211,104	19,130		157,325	169,657		326,982
\$30,000 to \$40,000-----	219	7,575,960	14,210	447,191	3,333,782	204,124	\$95,541	228,393	339,248	\$9,484	577,125
\$40,000 to \$50,000-----	95	4,232,546		206,000	1,736,303	26,099	216,216	116,818	251,383	21,511	389,712
\$50,000 to \$60,000-----	58	3,177,820		105,400	1,698,934	7,229	176,384	71,728	241,985	16,927	330,640
\$60,000 to \$70,000-----	38	2,443,891		74,200	947,815	6,968	86,838	78,230	234,222	8,066	320,518

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

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

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

## INDIANA—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax			Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax		
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax						
\$70,000 to \$80,000.....	20	\$1,492,341		\$37,200	\$610,206	\$29,417	\$46,878	\$44,400	\$169,949	\$4,394	\$218,743	
\$80,000 to \$90,000.....	18	1,523,853		37,600	1,107,367	30,611	149,960	32,521	182,634	14,059	229,214	
\$90,000 to \$100,000.....	20	1,908,794		37,317	1,023,749	1,907	75,347	43,530	284,877	7,064	335,471	
\$100,000 to \$150,000.....	15	1,753,623		33,600	938,913	14,688	252,852	30,419	286,779	24,150	341,348	
\$150,000 to \$200,000.....	7	1,197,976		10,000	880,841	12,305	75,359	16,160	271,272	7,065	294,497	
\$200,000 to \$250,000.....	1	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)	
\$250,000 to \$300,000.....	3	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)	
\$300,000 to \$400,000.....												
\$400,000 to \$500,000.....												
\$500,000 to \$750,000.....												
\$750,000 to \$1,000,000.....												
\$1,000,000 to \$1,500,000.....	1	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)	
\$1,500,000 to \$2,000,000.....												
\$2,000,000 to \$3,000,000.....												
\$3,000,000 to \$4,000,000.....												
\$4,000,000 to \$5,000,000.....												
\$5,000,000 and over.....												
Classes grouped <sup>2</sup> .....		2,579,081		8,000	295,406		1,869,513	26,821	198,675	178,544	404,040	
Total.....	178,831	510,507,072		\$132,991	416,934,680	40,179,001	775,907	3,044,888	4,452,747	3,138,757	291,264	7,882,768

## IOWA

Under \$1,000 <sup>1</sup> .....	5,255	\$3,454,909		\$9,583,440	\$155,858	\$1,507					
Under \$1,000.....	215	72,943				645					\$2,164
\$1,000 to \$2,000 <sup>1</sup> .....	17,731	27,276,574	\$14,436	47,254,944	765,133	9,112					
\$1,000 to \$2,000.....	29,160	39,540,520		29,440,645	338,904	8,080					302,457
\$2,000 to \$3,000 <sup>1</sup> .....	36,967	88,632,803		111,691,857	2,221,256	6,816					
\$2,000 to \$3,000.....	13,470	34,836,291		25,132,104	723,674	10,188					271,745
\$3,000 to \$4,000 <sup>1</sup> .....	5,501	18,254,895		19,233,456	1,866,966	6,038					

## STATISTICS OF INCOME

\$3,000 to \$4,000-----	12,745	43,984,623	13,881	31,844,703	1,479,540	4,456	-----	320,834	-----	320,834	
\$4,000 to \$5,000 <sup>1</sup> -----	1,752	7,855,580	228,460	5,894,384	3,099,434	688	-----	271,024	-----	271,024	
\$4,000 to \$5,000-----	6,025	26,823,269	16,019,041	1,813,428	7,115	-----	-----	-----	-----	-----	
\$5,000 to \$6,000 <sup>1</sup> -----	71	387,146	14,776	201,960	297,693	3,396	-----	166,094	-----	166,094	
\$5,000 to \$6,000-----	1,939	10,635,915	5,267	4,486,791	700,666	9,731	-----	147,422	\$4,734	152,156	
\$6,000 to \$7,000-----	1,323	8,561,778	16,052	3,024,561	1,005,552	9,510	-----	118,922	8,913	127,835	
\$7,000 to \$8,000-----	804	6,007,314	2,655	1,832,980	864,983	9,208	-----	112,179	11,005	123,184	
\$8,000 to \$9,000-----	592	5,023,947	5,608	1,374,100	760,722	13,956	-----	96,090	11,102	107,192	
\$9,000 to \$10,000-----	425	4,035,081	2,288	945,112	920,511	12,236	-----	76,096	10,612	86,708	
\$10,000 to \$11,000-----	285	2,985,500	642,100	615,882	3,274	-----	-----	74,363	12,889	87,252	
\$11,000 to \$12,000-----	248	2,845,533	562,104	619,941	4,931	-----	-----	56,019	12,365	68,384	
\$12,000 to \$13,000-----	175	2,184,066	383,846	626,403	1,699	-----	-----	48,342	13,200	61,542	
\$13,000 to \$14,000-----	142	1,914,602	440	319,900	517,712	22,076	-----	52,164	15,689	67,853	
\$14,000 to \$15,000-----	134	1,940,553	27,738	290,900	573,315	6,909	-----	182,941	85,081	268,022	
\$15,000 to \$20,000-----	397	6,837,571	4,627	843,624	2,270,313	29,722	-----	115,348	81,208	196,556	
\$20,000 to \$25,000-----	172	3,838,178	15,804	367,860	1,281,081	2,743	-----	79,945	94,707	174,652	
\$25,000 to \$30,000-----	113	3,088,769	16,724	244,900	1,357,003	7,173	-----	46,221	96,789	173,464	
\$30,000 to \$40,000-----	116	3,991,165	34,374	236,150	1,986,968	8,269	\$46,221	38,590	115,919	\$4,337	
\$40,000 to \$50,000-----	42	1,882,084	12,871	73,400	1,041,228	1,740	47,255	104,151	5,536	160,045	
\$50,000 to \$60,000-----	21	1,136,743	-----	39,100	649,600	-----	162,479	17,945	71,598	16,808	
\$60,000 to \$70,000-----	11	716,286	-----	17,400	569,404	669	39,293	7,664	66,668	3,683	
\$70,000 to \$80,000-----	4	295,538	-----	3,000	251,325	-----	2,554	35,314	37,368	-----	
\$80,000 to \$90,000-----	9	760,785	-----	13,800	482,370	9,877	137,866	8,934	79,688	12,924	
\$90,000 to \$100,000-----	6	575,277	-----	4,000	337,617	4,354	151,228	5,476	60,424	14,178	
\$100,000 to \$150,000-----	7	800,722	74,123	6,800	596,363	7,632	100,565	3,074	9,428	116,653	
\$150,000 to \$200,000-----	3	517,253	-----	6,000	219,774	2,250	135,545	10,850	90,262	13,625	
\$200,000 to \$250,000-----	1	(2)	-----	(2)	(2)	-----	(2)	(2)	(2)	(2)	
\$250,000 to \$300,000-----	1	(2)	-----	(2)	(2)	-----	(2)	(2)	(2)	(2)	
\$300,000 to \$400,000-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$400,000 to \$500,000-----	1	(2)	-----	(2)	(2)	-----	(2)	(2)	(2)	(2)	
\$500,000 to \$750,000-----	1	(2)	-----	(2)	(2)	-----	(2)	(2)	(2)	(2)	
\$750,000 to \$1,000,000-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$1,000,000 to \$1,500,000-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$1,500,000 to \$2,000,000-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$2,000,000 to \$3,000,000-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$3,000,000 to \$4,000,000-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$4,000,000 to \$5,000,000-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$5,000,000 and over-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
Classes grouped <sup>2</sup> -----	-----	1,548,118	-----	5,400	302,399	-----	1,156,610	4,541	86,748	109,644	
Total-----	135,864	363,242,331	490,124	312,020,302	31,313,108	226,000	1,977,062	2,690,566	1,245,741	190,163	4,126,470

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 13.—Personal returns—*Distribution by income classes*—Continued

KANSAS.

\$200,000 to \$250,000											
\$250,000 to \$300,000											
\$300,000 to \$400,000											
\$400,000 to \$500,000											
\$500,000 to \$750,000											
\$750,000 to \$1,000,000											
\$1,000,000 to \$1,500,000											
\$1,500,000 to \$2,000,000											
\$2,000,000 to \$3,000,000											
\$3,000,000 to \$4,000,000											
\$4,000,000 to \$5,000,000											
\$5,000,000 and over											
Classes grouped <sup>2</sup>	1,097,743		12,200	1,148,492	3,905	77,455	10,519	182,512	8,747	201,778	
Total	86,291	215,346,538	290,983	208,230,994	11,358,506	205,925	179,561	1,491,382	608,125	19,450	2,118,957

KENTUCKY

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

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

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

## KENTUCKY—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$70,000 to \$80,000.....	12	\$888,584	\$10,769	\$24,000	\$530,850	\$924	\$33,820	\$17,467	\$96,459	\$3,171	\$117,097
\$80,000 to \$90,000.....	3	252,270		3,400	237,070	16,251	2,359	1,936	34,307	221	36,464
\$90,000 to \$100,000.....	4	370,318			9,600	185,618	20,201	9,033	57,234		66,267
\$100,000 to \$150,000.....	7	827,722			9,400	789,914	2,347	108,655	5,915	133,576	11,151
\$150,000 to \$200,000.....	1	(2)			(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....	1	(2)			(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	3	(2)			(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....	1	(2)			(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....	1,494,657			12,100	675,026	7,463	889,735	10,652	219,781	83,411	313,844
Total.....	79,091	214,415,879	116,456	159,777,483	34,402,553	670,483	1,431,190	1,965,261	1,616,679	142,020	3,723,960

## LOUISIANA

Under \$1,000 <sup>1</sup> .....	2,753	\$1,845,381		\$5,487,930	\$110,224	\$14,880					\$774
Under \$1,000.....	48	27,123			1,112			\$774			
\$1,000 to \$2,000 <sup>1</sup> .....	8,370	12,839,115		22,571,100	362,049	24,831					
\$1,000 to \$2,000.....	11,998	17,015,058		12,324,676	68,330	870		139,403			139,403
\$2,000 to \$3,000 <sup>1</sup> .....	15,308	36,901,377		48,320,940	431,111	4,557					
\$2,000 to \$3,000.....	6,418	16,501,714		11,047,474	431,657	6,162		153,049			153,049
\$3,000 to \$4,000 <sup>1</sup> .....	3,124	10,327,557	\$22,859	11,727,300	450,120						

	7,822	27,147,717		18,471,071	660,311	45,151		239,728		239,728
\$3,000 to \$4,000.....	5,268	23,499,848		3,109,432	1,150,606	34,750		278,926		278,629
\$4,000 to \$5,000.....	782	3,464,421		13,052,642	943,408					
\$5,000 to \$6,000.....	30	163,469	5,206	80,600	106,172	3,825				
\$5,000 to \$6,000 <sup>1</sup> .....	1,544	8,448,557	4,662	3,105,500	537,620	4,371		148,351		148,351
\$6,000 to \$7,000.....	907	5,863,610	14,950	1,656,550	836,968	20,351		119,660	\$3,373	123,033
\$7,000 to \$8,000.....	566	4,230,439	4,131	939,873	528,067	4,260		106,150	7,506	113,656
\$8,000 to \$9,000.....	405	3,432,160	16,134	618,500	811,337	5,526		85,843	7,423	93,266
\$9,000 to \$10,000.....	268	2,549,635	9,510	392,300	440,741	11,963		74,488	6,969	81,452
\$10,000 to \$11,000.....	226	2,367,123	12,816	329,800	625,688	15,019		65,770	8,294	74,064
\$11,000 to \$12,000.....	210	2,397,362	14,537	307,200	459,857	5,072		75,186	10,691	85,877
\$12,000 to \$13,000.....	178	2,220,443		256,000	507,894	643		71,351	12,596	83,947
\$13,000 to \$14,000.....	123	1,661,088	3	170,600	576,520	14,606		43,146	11,536	54,682
\$14,000 to \$15,000.....	108	1,560,733	30,433	149,800	427,812	6,140		47,450	12,366	59,816
\$15,000 to \$20,000.....	390	6,718,893	46,380	542,400	1,868,360	19,474		217,947	82,018	299,965
\$20,000 to \$25,000.....	217	4,886,936	24,745	290,317	1,665,724	32,922		151,682	105,464	257,146
\$25,000 to \$30,000.....	98	2,664,844		123,200	1,048,084	10,853		82,778	81,847	164,625
\$30,000 to \$40,000.....	121	4,173,747		166,800	1,907,213	10,173	\$26,662	122,497	186,570	\$2,502
\$40,000 to \$50,000.....	69	3,072,601	1,436	86,600	1,124,474	3,298	416,237	55,379	158,603	43,502
\$50,000 to \$60,000.....	28	1,493,204		38,000	848,449	4,431	46,539	34,403	115,303	5,992
\$60,000 to \$70,000.....	26	1,673,754		35,600	749,134	1,910	154,154	47,918	140,348	18,851
\$70,000 to \$80,000.....	6	449,394		7,000	207,281	14,153	20,544	11,401	49,384	1,926
\$80,000 to \$90,000.....	5	420,157		8,400	157,732	334	80,000	9,824	45,949	7,500
\$90,000 to \$100,000.....	6	573,774		8,600	255,088			18,070	91,984	110,054
\$100,000 to \$150,000.....	8	966,524		10,300	453,484	2,519	181,020	22,464	150,173	16,970
\$150,000 to \$200,000.....	5	905,303		5,800	120,156	2,047	69,340	41,878	206,377	6,501
\$200,000 to \$250,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	3	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....										
\$500,000 to \$750,000.....										
\$750,000 to \$1,000,000.....										
\$1,000,000 to \$1,500,000.....										
\$1,500,000 to \$2,000,000.....										
\$2,000,000 to \$3,000,000.....										
\$3,000,000 to \$4,000,000.....										
\$4,000,000 to \$5,000,000.....										
\$5,000,000 and over.....										
Classes grouped <sup>2</sup> .....		1,339,339		5,000	677,983	39,230	306,801	22,384	290,728	31,308
Total.....	67,440	213,802,450	207,802	155,447,305	21,550,766	364,321	1,301,297	2,517,900	1,785,502	135,052
										4,438,454

<sup>1</sup> Nontaxable. Specific exemptions exceed income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 13.—Personal returns—Distribution by income classes—Continued

## MAINE

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 <sup>1</sup> .....	1,658	\$1,163,125		\$2,683,915	\$125,611	\$2,048					
Under \$1,000.....	314	163,090		11,751	49,588	281		\$3,068			\$3,068
\$1,000 to \$2,000.....	6,523	9,773,932		16,584,927	812,733	16,825					
\$1,000 to \$2,000.....	11,043	14,862,124		11,038,663	255,179	17,381		105,635			105,635
\$2,000 to \$3,000.....	11,957	28,610,235		36,411,564	1,332,580	11,071					
\$2,000 to \$3,000.....	4,408	11,540,886	\$7,087	8,627,390	539,576	4,203		71,676			71,676
\$3,000 to \$4,000.....	2,013	6,718,477		6,844,704	1,107,431	21,371					
\$3,000 to \$4,000.....	4,267	14,839,615		10,789,769	730,123	18,194		99,518			99,518
\$4,000 to \$5,000.....	391	1,704,327		1,294,625	677,737	309					
\$4,000 to \$5,000.....	2,312	10,338,504		5,873,204	794,278	24,606		110,569			110,569
\$5,000 to \$6,000.....	61	334,320	8,962	148,889	250,095	5,639					
\$5,000 to \$6,000.....	804	4,416,713		1,890,831	359,495	3,978		66,934			66,934
\$6,000 to \$7,000.....	620	4,013,882	7,133	1,362,583	721,734	6,944		62,501	\$2,225		64,726
\$7,000 to \$8,000.....	407	3,037,103	1,451	897,320	538,663	3,854		56,963	4,454		61,417
\$8,000 to \$9,000.....	267	2,264,609		599,199	460,883	5,978		46,274	5,009		51,283
\$9,000 to \$10,000.....	207	1,958,183	9,510	444,468	403,632	2,920		44,177	5,321		49,498
\$10,000 to \$11,000.....	165	1,728,269	10,579	361,891	448,584	2,820		39,218	6,030		45,248
\$11,000 to \$12,000.....	141	1,616,787		309,800	462,105	896		39,344	7,319		46,663
\$12,000 to \$13,000.....	117	1,458,580	29,517	239,200	453,811	2,317		33,619	8,106		41,725
\$13,000 to \$14,000.....	99	1,338,004		189,571	481,726	1,297		32,750	9,324		42,074
\$14,000 to \$15,000.....	66	957,034		133,038	333,386	744		23,572	7,818		31,390
\$15,000 to \$20,000.....	222	3,841,943	38,938	483,704	1,312,602	13,942		103,896	48,628		152,524
\$20,000 to \$25,000.....	115	2,565,451	21,158	213,745	1,122,843	5,458		65,376	54,221		119,597
\$25,000 to \$30,000.....	80	2,203,863	59,172	143,483	1,017,382	2,907		60,573	66,132		126,705
\$30,000 to \$40,000.....	68	2,322,854		127,000	1,076,123	6,566	\$162,935	56,627	93,590	\$15,345	165,562
\$40,000 to \$50,000.....	42	1,863,845		85,000	847,645	2,837	8,407	49,940	118,109	788	168,837
\$50,000 to \$60,000.....	22	1,331,156		43,600	709,890	11,387	25,085	22,290	94,165	3,380	119,835
\$60,000 to \$70,000.....	16	1,036,649		23,000	504,312	1,724	80,588	23,742	95,247	7,554	126,543
\$70,000 to \$80,000.....	4	306,563		7,800	278,690	240		944	38,236		39,180
\$80,000 to \$90,000.....	2	176,546		3,400	129,897			2,377		25,852	25,229
\$90,000 to \$100,000.....	7	660,133		11,000	521,781	1,916	28,643	8,271	95,486	2,235	95,992
\$100,000 to \$150,000.....	6	698,895		8,200	411,791	824	107,310	11,655	107,877	11,715	131,247
\$150,000 to \$200,000.....	6	1,059,548		10,200	644,945	6,845	273,498	12,964	185,625	26,378	224,967

\$200,000 to \$250,000-----	1	(2) 564,820	-----	(2) 3,000	(2) 27,708	(2) 1,754	(2) 496,621	(2) 1,985	(2) 3,782	(2) 46,559	(2) 52,326
\$250,000 to \$300,000-----	2	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000-----											
\$400,000 to \$500,000-----											
\$500,000 to \$750,000-----	2	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000-----											
\$1,000,000 to \$1,500,000-----											
\$1,500,000 to \$2,000,000-----											
\$2,000,000 to \$3,000,000-----											
\$3,000,000 to \$4,000,000-----											
\$4,000,000 to \$5,000,000-----											
\$5,000,000 and over-----											
Classes grouped <sup>2</sup> -----		1,404,144	-----	6,200	821,173	2,255	657,932	2,074	268,974	61,680	332,728
Total-----	48,435	142,964,209	193,507	107,906,634	20,765,732	212,331	1,841,019	1,258,532	1,351,530	175,634	2,785,696

## MARYLAND

Under \$1,000 <sup>1</sup> -----	3,935	\$2,709,241	-----	\$6,950,587	\$227,856	-----	-----	-----	-----	-----	\$3,158
Under \$1,000-----	284	122,864	-----	-----	18,971	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000 <sup>1</sup> -----	11,429	17,595,532	-----	29,277,513	819,898	-----	-----	-----	-----	-----	369,173
\$1,000 to \$2,000-----	46,599	59,746,756	-----	47,021,439	552,801	-----	-----	-----	-----	-----	369,173
\$2,000 to \$3,000 <sup>1</sup> -----	23,113	55,241,478	-----	70,046,417	1,414,369	\$10,509	-----	-----	-----	-----	169,562
\$2,000 to \$3,000-----	6,534	16,406,812	-----	10,251,216	510,590	6,160	-----	-----	-----	-----	169,562
\$3,000 to \$4,000 <sup>1</sup> -----	4,982	16,562,892	-----	18,577,719	1,042,019	837	-----	-----	-----	-----	288,083
\$3,000 to \$4,000-----	9,071	31,649,964	-----	21,147,432	1,133,969	16,204	-----	-----	-----	-----	288,083
\$4,000 to \$5,000 <sup>1</sup> -----	1,173	5,227,595	-----	4,743,871	1,577,284	1,549	-----	-----	-----	-----	418,508
\$4,000 to \$5,000-----	7,620	34,509,368	-----	19,781,298	1,377,483	84,856	-----	-----	-----	-----	418,508
\$5,000 to \$6,000 <sup>1</sup> -----	251	1,411,479	-----	573,619	950,449	-----	-----	-----	-----	-----	-----
\$5,000 to \$6,000-----	3,204	17,600,834	\$8,651	7,523,612	1,027,047	12,608	-----	-----	-----	-----	275,743
\$6,000 to \$7,000-----	2,187	14,171,435	6,262	5,004,408	1,226,531	14,612	-----	-----	-----	-----	264,670
\$7,000 to \$8,000-----	1,310	9,772,949	7,595	3,036,515	1,067,589	19,810	-----	-----	-----	-----	218,077
\$8,000 to \$9,000-----	979	8,281,489	2,589	2,206,624	1,127,097	55,315	-----	-----	-----	-----	207,691
\$9,000 to \$10,000-----	703	6,663,561	2,549	1,563,353	1,018,892	30,880	-----	-----	-----	-----	186,056
\$10,000 to \$11,000-----	527	5,524,609	6,300	1,188,250	934,031	16,010	-----	-----	-----	-----	168,387
\$11,000 to \$12,000-----	416	4,786,986	-----	932,500	999,005	24,700	-----	-----	-----	-----	152,284
\$12,000 to \$13,000-----	334	4,164,540	2,539	744,400	717,029	9,831	-----	-----	-----	-----	147,390
\$13,000 to \$14,000-----	289	3,895,443	-----	625,278	815,349	5,975	-----	-----	-----	-----	143,206
\$14,000 to \$15,000-----	265	3,837,954	-----	551,900	817,045	8,517	-----	-----	-----	-----	152,084
\$15,000 to \$20,000-----	958	16,461,167	30,892	1,984,384	4,267,822	37,151	-----	-----	-----	-----	731,910
\$20,000 to \$25,000-----	516	11,482,237	13,529	1,114,800	3,297,085	62,186	-----	-----	-----	-----	624,051
\$25,000 to \$30,000-----	311	8,533,562	-----	627,807	2,738,083	27,167	-----	-----	-----	-----	557,408
\$30,000 to \$40,000-----	352	12,259,455	50,909	719,125	4,151,987	28,839	\$87,897	416,802	552,856	\$8,799	978,457
\$40,000 to \$50,000-----	150	6,701,250	36,071	323,000	2,190,221	78,491	166,566	222,612	409,924	16,328	648,864
\$50,000 to \$60,000-----	99	5,345,427	47,251	201,500	2,213,983	10,211	291,732	151,375	399,271	23,682	574,328
\$60,000 to \$70,000-----	51	3,314,348	827	110,000	1,284,574	10,274	265,393	95,979	301,783	29,170	426,932

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—Personal returns—Distribution by income classes—Continued

## MARYLAND—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$70,000 to \$80,000.....	37	\$2,754,270		\$72,400	\$1,182,057	\$6,368	\$353,657	\$67,521	\$273,304	\$36,703	\$377,528
\$80,000 to \$90,000.....	17	1,435,166		33,200	319,797	40,630	206,427	46,928	158,618	19,353	224,899
\$90,000 to \$100,000.....	20	1,899,865		35,200	728,315	14,453	212,057	54,216	246,254	21,333	321,803
\$100,000 to \$150,000.....	21	2,454,090		30,600	1,554,532	23,342	250,286	47,420	407,093	25,056	479,569
\$150,000 to \$200,000.....	12	2,000,441		20,000	495,583	14,924	234,296	67,963	357,265	29,742	484,970
\$200,000 to \$250,000.....	4	902,091		6,000	331,165	10,158	118,268	25,949	207,698	11,088	244,735
\$250,000 to \$300,000.....	10	2,749,286		11,800	2,374,046	19,725	492,809	7,149	643,639	47,579	698,367
\$300,000 to \$400,000.....	5	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>1</sup> .....	3,083,148			7,000	2,348,807	7,814	153,669	42,063	946,095	14,406	1,002,564
Total.....	127,770	401,259,584	\$215,964	257,044,767	48,853,361	710,106	2,833,057	5,426,333	5,830,865	283,239	11,540,437

## MASSACHUSETTS

Under \$1,000 <sup>1</sup> .....	24,313	\$18,014,575		\$36,854,153	\$3,784,175	\$100,858					
Under \$1,000.....	4,865	2,793,044		39,712	671,331	50,534		\$63,738			\$63,738
\$1,000 to \$2,000 <sup>1</sup> .....	53,311	86,605,232		138,536,443	5,635,710	326,792					
\$1,000 to \$2,000.....	73,356	110,588,431		71,074,172	1,749,632	56,934		1,142,453			1,142,453
\$2,000 to \$3,000 <sup>1</sup> .....	80,534	193,893,031		242,180,148	6,689,877	5,033					
\$2,000 to \$3,000.....	35,931	89,155,632		45,167,651	4,412,573	6,867		1,189,523			1,189,523
\$3,000 to \$4,000 <sup>1</sup> .....	13,961	46,022,842		47,450,811	6,866,805	186,142					

STATISTICS OF INCOME

\$3,000 to \$4,000.....	44,492	155,623,128		98,159,214	6,643,976	138,239		1,525,432		1,525,432
\$4,000 to \$5,000.....	2,090	9,209,621		5,270,855	6,674,556					
\$4,000 to \$5,000 <sup>1</sup> .....				104,081,169	10,692,057	32,846		2,153,036		2,153,036
\$5,000 to \$6,000.....	41,107	185,842,676	\$71,184	1,051,180	3,126,865	46,792				
\$5,000 to \$6,000 <sup>1</sup> .....		602	3,291,175	19,007	3,718,115	31,965		583,090		583,090
\$6,000 to \$7,000.....	7,116	39,039,220		16,234,934	5,053,020	68,218		543,593	\$19,227	562,820
\$6,000 to \$7,000.....		602	2,652	11,585,533	6,152,364	58,950		522,821	41,774	564,595
\$7,000 to \$8,000.....	5,271	34,110,011	6,887	8,147,176				479,855	53,141	532,996
\$8,000 to \$9,000.....	3,789	28,272,066		27,061	5,659,896	37,851		491,109	61,415	552,524
\$8,000 to \$9,000.....		2,760	23,479,783	2,303	5,883,977			417,732	61,495	479,227
\$9,000 to \$10,000.....	2,268	21,500,388		12,166	4,825,871	5,196,099	38,719	384,676	69,598	454,274
\$10,000 to \$11,000.....	1,651	17,337,697		10,346	3,432,863	4,453,579	73,597	341,185	76,312	417,497
\$11,000 to \$12,000.....	1,340	15,392,517		26,439	2,755,401	4,527,457	44,607	347,818	91,414	439,232
\$12,000 to \$13,000.....	1,063	13,270,108		12,068	2,175,334	3,890,422	40,336	316,453	98,071	414,524
\$13,000 to \$14,000.....	985	13,270,929		25,586	1,993,240	4,152,743	80,403			
\$14,000 to \$15,000.....	820	11,880,086		14,993	1,621,531	3,889,211	31,078			
\$15,000 to \$20,000.....	2,879	49,640,393		39,217	5,773,433	16,969,086	160,786	1,370,447	617,743	1,988,190
\$20,000 to \$25,000.....	1,604	35,926,487		54,918	3,202,131	13,949,814	142,492	1,015,697	767,885	1,783,582
\$25,000 to \$30,000.....	984	26,759,661		14,752	1,944,819	10,679,937	98,990	777,329	820,602	1,597,931
\$30,000 to \$40,000.....	1,187	40,838,538		139,982	2,287,843	19,442,700	190,070	\$506,297	1,103,341	1,797,049
\$40,000 to \$50,000.....	623	27,773,738		109,461	1,190,342	13,984,439	104,216	652,716	717,937	1,750,881
\$50,000 to \$60,000.....	339	18,487,222		14,942	634,949	9,626,544	41,496	755,637	476,261	1,435,978
\$60,000 to \$70,000.....	252	16,364,002		3,126	455,162	9,863,896	53,633	690,767	352,902	1,556,597
\$70,000 to \$80,000.....	145	10,861,262			274,500	6,887,593	23,777	521,399	206,815	218,788
\$80,000 to \$90,000.....	93	7,881,989		82,798	163,650	4,155,215	19,028	882,772	167,780	912,657
\$90,000 to \$100,000.....	65	6,167,219			133,600	3,191,224	69,579	449,215	143,310	93,963
\$100,000 to \$150,000.....	173	20,736,699		101,071	325,900	12,933,437	80,113	1,965,798	457,169	3,554,132
\$150,000 to \$200,000.....	68	11,626,710		252,799	124,700	6,880,169	26,132	1,437,918	224,550	2,372,124
\$200,000 to \$250,000.....	26	5,755,887			44,600	3,226,658	5,716	647,537	115,098	1,375,553
\$250,000 to \$300,000.....	8	182,298			11,200	623,275	3,113	639,272	62,122	420,118
\$300,000 to \$400,000.....	13	4,582,332			24,200	2,476,980	10,703	1,053,278	64,975	1,058,292
\$400,000 to \$500,000.....	8	3,532,140			16,600	2,375,680	4,218	740,826	55,160	892,192
\$500,000 to \$750,000.....	7	(?)			(?)	(?)	(?)	(?)	(?)	(?)
\$750,000 to \$1,000,000.....										
\$1,000,000 to \$1,500,000.....		1	(?)		(?)	(?)	(?)	(?)	(?)	(?)
\$1,500,000 to \$2,000,000.....										
\$2,000,000 to \$3,000,000.....										
\$3,000,000 to \$4,000,000.....										
\$4,000,000 to \$5,000,000.....										
\$5,000,000 and over.....										
Classes grouped <sup>2</sup> .....		5,277,230		72,183	14,800	1,218,823	10,363	1,146,746	171,710	1,371,439
Total.....	415,100	1,413,015,994		1,115,941	865,143,777	242,585,963	2,501,195	12,090,178	17,985,617	23,365,966
										1,176,410
										42,527,993

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

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

TABLE 13.—Personal returns—Distribution by income classes—Continued

## MICHIGAN

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 <sup>1</sup>	15,960	\$11,384,194		\$23,973,183	\$529,569	\$32,007					
Under \$1,000	847	365,327		54,919	24,942	2,824		\$9,318			\$9,318
\$1,000 to \$2,000 <sup>1</sup>	38,254	60,668,603	\$107,874	103,080,853	1,892,858	45,015					
\$1,000 to \$2,000	86,205	118,840,283		87,159,344	1,368,262	1,386		918,897			918,897
\$2,000 to \$3,000 <sup>1</sup>	82,627	199,335,161	38,639	251,609,479	4,087,558	9,414					
\$2,000 to \$3,000	32,613	84,824,041		65,010,641	1,730,925	22,848		549,962			549,962
\$3,000 to \$4,000 <sup>1</sup>	17,288	57,721,871	89,859	61,793,039	4,370,870	135,131					
\$3,000 to \$4,000	35,780	123,409,343		95,331,739	3,335,902	21,543		781,123			781,123
\$4,000 to \$5,000 <sup>1</sup>	2,953	12,834,881	201,199	10,954,962	4,627,069	139,882					
\$4,000 to \$5,000	16,982	75,538,293		49,348,023	3,700,817	4,006		675,876			675,876
\$5,000 to \$6,000 <sup>1</sup>	6	31,615	4,784	12,800	36,079	2					
\$5,000 to \$6,000	4,425	24,357,982	4,935	10,689,356	1,182,143	11,571		383,085			383,085
\$6,000 to \$7,000	3,264	21,131,453	11,813	7,773,908	2,134,932	7,854		362,880	\$11,776		374,656
\$7,000 to \$8,000	2,344	17,511,968	20,858	5,587,533	2,127,244	28,142		350,474	26,134		376,608
\$8,000 to \$9,000	1,610	13,631,998	18,899	3,634,351	2,189,847	13,975		308,908	30,073		338,981
\$9,000 to \$10,000	1,298	12,295,896	47,162	3,032,983	2,078,254	19,600		302,410	33,705		336,115
\$10,000 to \$11,000	893	9,346,840	2,760	2,036,916	1,666,710	21,477		247,355	33,147		280,502
\$11,000 to \$12,000	809	9,290,417	24,131	1,870,500	1,824,622	19,739		257,069	41,774		298,843
\$12,000 to \$13,000	625	7,806,300		1,379,868	1,480,296	12,656		237,068	44,439		281,507
\$13,000 to \$14,000	546	7,361,054	22,232	1,267,400	1,526,642	7,548		215,984	51,043		267,027
\$14,000 to \$15,000	481	6,962,028	8,553	1,089,547	1,641,764	21,650		205,621	56,985		262,606
\$15,000 to \$20,000	1,456	25,022,668	52,894	3,194,036	7,238,719	56,588		750,029	310,121		1,060,150
\$20,000 to \$25,000	829	18,465,006	66,089	1,803,018	6,033,918	26,244		573,140	338,304		961,444
\$25,000 to \$30,000	518	14,171,389	36,812	1,135,119	4,528,505	63,661		465,901	438,120		904,021
\$30,000 to \$40,000	560	19,305,186	19,553	1,176,173	7,173,494	44,181	\$337,426	580,259	843,146	\$34,445	1,457,850
\$40,000 to \$50,000	303	13,498,472	26,247	648,384	5,408,206	97,255	430,032	393,616	829,374	41,773	1,264,763
\$50,000 to \$60,000	177	9,672,314		368,600	4,175,867	8,632	842,689	265,915	703,550	87,691	1,057,156
\$60,000 to \$70,000	108	6,995,488	74,581	220,500	3,050,902	6,984	825,247	166,960	593,848	83,326	844,134
\$70,000 to \$80,000	64	4,768,315		133,200	2,785,226	11,850	394,676	109,149	503,724	38,708	651,581
\$80,000 to \$90,000	66	5,596,222		132,300	3,174,743	11,636	748,329	110,339	627,496	72,641	810,476
\$90,000 to \$100,000	31	2,914,524		56,100	1,398,115	3,357	464,137	59,410	363,176	46,706	469,292
\$100,000 to \$150,000	83	10,204,238		135,600	6,233,434	23,444	1,470,633	159,704	1,660,503	144,965	1,965,172
\$150,000 to \$200,000	22	3,823,715		41,100	2,283,829	6,008	544,069	60,208	789,034	52,225	901,467

\$200,000 to \$250,000-----	16	3,659,263	-----	35,000	2,614,666	14,859	276,921	60,407	932,086	27,598	1,020,091
\$250,000 to \$300,000-----	9	2,531,117	-----	11,000	1,646,320	4,620	750,943	15,240	483,838	70,405	569,483
\$300,000 to \$400,000-----	7	2,405,548	-----	15,000	1,392,023	25,836	277,519	46,207	675,576	26,019	747,802
\$400,000 to \$500,000-----	4	1,722,416	-----	6,000	606,128	48	708,152	37,874	295,030	66,389	399,293
\$500,000 to \$750,000-----	3	2,029,608	-----	10,400	667,246	29	813,347	32,459	390,758	76,251	499,468
\$750,000 to \$1,000,000-----											
\$1,000,000 to \$1,500,000-----	1	(2)	-----	(2)	(2)	-----	(2)	(2)	(2)	(2)	(2)
\$1,500,000 to \$2,000,000-----	1	(2)	-----	(2)	(2)	-----	(2)	(2)	(2)	(2)	(2)
\$2,000,000 to \$3,000,000-----	1	(2)	-----	(2)	(2)	-----	(2)	(2)	(2)	(2)	(2)
\$3,000,000 to \$4,000,000-----	1	(2)	-----	(2)	(2)	-----	(2)	(2)	(2)	(2)	(2)
\$4,000,000 to \$5,000,000-----											
\$5,000,000 and over-----	2	(2)	-----	(2)	(2)	-----	(2)	(2)	(2)	(2)	(2)
Classes grouped <sup>2</sup> -----		20,498,052	-----	3,000	18,652,681	145,783	4,325,303	43,666	5,970,364	318,238	6,332,268
Total-----	350,072	1,041,933,086	879,874	795,815,874	122,627,327	1,129,255	13,209,423	9,736,513	17,127,124	1,187,330	28,051,017

## MINNESOTA

Under \$1,000 <sup>1</sup> -----	3,924	\$2,765,972	-----	\$5,633,331	\$1,323,048	\$61	-----	-----	-----	-----	\$9,465
Under \$1,000-----	854	461,974	-----	64,775	81,225	1,368	-----	\$9,465	-----	-----	-----
\$1,000 to \$2,000 <sup>1</sup> -----	28,372	41,573,320	-----	66,773,336	1,267,732	5,200	-----	-----	-----	-----	393,535
\$1,000 to \$2,000-----	36,608	49,792,343	-----	36,182,612	588,654	1,422	-----	393,535	-----	-----	393,535
\$2,000 to \$3,000 <sup>1</sup> -----	17,273	42,329,625	-----	50,958,736	1,196,512	20,283	-----	-----	-----	-----	253,802
\$2,000 to \$3,000-----	12,854	32,914,823	-----	23,713,668	669,300	59,753	-----	253,802	-----	-----	253,802
\$3,000 to \$4,000 <sup>1</sup> -----	5,109	17,172,102	\$107,986	17,392,026	2,601,423	11,860	-----	-----	-----	-----	274,308
\$3,000 to \$4,000-----	12,535	43,443,967	33,591	32,877,606	1,409,176	148,192	-----	274,308	-----	-----	274,308
\$4,000 to \$5,000 <sup>1</sup> -----	1,793	7,848,197	49,658	5,271,070	3,776,732	24,926	-----	-----	-----	-----	-----
\$4,000 to \$5,000-----	6,746	30,229,408	-----	19,893,612	1,652,496	114,374	-----	256,074	-----	-----	256,074
\$5,000 to \$6,000 <sup>1</sup> -----	68	373,463	-----	169,777	381,858	-----	-----	-----	-----	-----	-----
\$5,000 to \$6,000-----	1,900	10,427,107	-----	4,572,269	655,088	8,955	-----	158,108	-----	-----	158,108
\$6,000 to \$7,000-----	1,330	8,590,752	645	3,195,300	1,020,299	11,044	-----	140,617	-----	-----	144,655
\$7,000 to \$8,000-----	929	6,945,923	8,021	2,191,206	963,510	12,106	-----	133,123	10,281	-----	143,404
\$8,000 to \$9,000-----	658	5,574,549	9,311	1,573,615	996,334	10,650	-----	116,768	12,146	-----	128,914
\$9,000 to \$10,000-----	460	4,347,200	3,752	1,013,815	939,435	1,693	-----	101,024	11,860	-----	112,884
\$10,000 to \$11,000-----	415	4,347,558	12,972	910,500	957,338	11,223	-----	107,008	13,321	-----	122,329
\$11,000 to \$12,000-----	306	3,518,881	942	707,200	779,392	702	-----	91,864	16,002	-----	107,866
\$12,000 to \$13,000-----	272	3,401,815	-----	633,470	724,580	10,104	-----	93,059	19,383	-----	112,442
\$13,000 to \$14,000-----	210	2,842,055	-----	499,500	760,639	7,679	-----	75,761	19,842	-----	95,603
\$14,000 to \$15,000-----	178	2,576,389	-----	392,800	689,377	2,149	-----	73,743	21,220	-----	94,963
\$15,000 to \$20,000-----	550	9,419,799	32,864	1,223,000	3,207,185	18,469	-----	257,799	14,812	-----	372,611
\$20,000 to \$25,000-----	314	6,926,319	-----	669,100	2,912,559	48,025	-----	187,543	143,899	-----	331,442
\$25,000 to \$30,000-----	195	5,297,930	-----	406,900	2,342,202	8,446	-----	151,130	162,760	-----	313,890
\$30,000 to \$40,000-----	201	6,861,397	-----	390,000	3,707,111	14,138	\$81,038	160,545	299,360	\$8,704	468,609
\$40,000 to \$50,000-----	104	4,582,088	-----	212,941	2,349,975	24,816	103,383	116,684	278,997	10,283	405,964
\$50,000 to \$60,000-----	66	3,605,927	17,230	128,400	1,756,744	13,721	198,270	87,805	264,020	19,449	371,274
\$60,000 to \$70,000-----	28	1,825,497	-----	59,800	1,003,074	255	34,677	44,534	181,431	3,251	220,216

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

MINNESOTA—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax	
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years					
\$70,000 to \$80,000.....	27	\$2,026,205		\$50,800	\$1,524,240	\$13,806	\$95,258	\$30,500	\$228,700	\$8,932	\$268,132	
\$80,000 to \$90,000.....	17	1,439,282		17,600	1,114,855	1,659	164,335	9,907	172,089	15,407	197,403	
\$90,000 to \$100,000.....	14	1,325,440		27,200	733,946	15,535	103,507	26,294	176,519	9,588	212,401	
\$100,000 to \$150,000.....	37	4,317,249		65,800	3,226,435	5,347	446,905	54,212	718,884	45,395	818,491	
\$150,000 to \$200,000.....	7	1,217,302		14,800	884,329	42	394,873	6,409	202,873	37,679	246,961	
\$200,000 to \$250,000.....	3	676,092		5,200	529,731		141,839	2,986	136,351	13,297	152,634	
\$250,000 to \$300,000.....												
\$300,000 to \$400,000.....	2	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)	
\$400,000 to \$500,000.....												
\$500,000 to \$750,000.....	1	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)	
\$750,000 to \$1,000,000.....												
\$1,000,000 to \$1,500,000.....												
\$1,500,000 to \$2,000,000.....												
\$2,000,000 to \$3,000,000.....												
\$3,000,000 to \$4,000,000.....												
\$4,000,000 to \$5,000,000.....												
\$5,000,000 and over.....												
Classes grouped <sup>2</sup> .....		1,378,823		3,800	650,724		627,968	6,353	220,922	58,872	286,147	
Total.....	134,360	372,376,782		\$276,972	277,895,565	49,377,258	628,003	2,392,053	3,420,381	3,432,289	230,857	7,083,527

## MISSISSIPPI

Under \$1,000 <sup>1</sup> .....	1,771	\$1,189,525		\$3,116,000	\$74,144	\$492					\$396
Under \$1,000.....	23	13,127		\$3,731							
\$1,000 to \$2,000 <sup>1</sup> .....	4,059	6,321,175		10,930,190	102,877	4,149		\$396			
\$1,000 to \$2,000.....	5,063	7,347,157		5,107,979	47,032	6,997		66,669			66,669
\$2,000 to \$3,000.....	6,684	16,253,294	17,425	20,657,440	325,622	6,167					
\$2,000 to \$3,000.....	2,209	5,512,863		3,496,341	92,213	66		57,892			57,892
\$3,000 to \$4,000 <sup>1</sup> .....	1,574	5,244,286		5,857,301	382,719						

## STATISTICS OF INCOME

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\$3,000 to \$4,000-----	2,411	8,400,183	5,904,813	193,611	984	70,297		70,297
\$4,000 to \$5,000 <sup>1</sup> -----	279	1,177,414	44,682	1,034,492	319,784			
\$4,000 to \$5,000-----	1,745	7,847,625	4,788,201	327,673	8,389	82,241		82,241
\$5,000 to \$6,000 <sup>1</sup> -----	4	22,983	13,200	13,651				
\$5,000 to \$6,000-----	434	2,389,847	2,617	1,101,400	130,061	1,631	34,846	34,846
\$6,000 to \$7,000-----	373	2,423,250	4,050	913,720	232,357	6,643	42,351	43,732
\$7,000 to \$8,000-----	262	1,951,985	2,549	667,900	230,997	2,430	37,782	2,847
\$8,000 to \$9,000-----	152	1,295,767	4,706	364,000	195,887	3,775	28,087	2,834
\$9,000 to \$10,000-----	120	1,133,234	771	308,300	160,378	2,044	26,807	3,098
\$10,000 to \$11,000-----	89	930,228	9,524	225,400	145,554	427	28,251	3,571
\$11,000 to \$12,000-----	86	982,655	6,139	201,000	194,596	1,882	26,738	4,448
\$12,000 to \$13,000-----	65	811,034	983	145,267	169,563	2,802	22,360	4,566
\$13,000 to \$14,000-----	51	685,526	5,426	121,900	127,167	4,119	19,988	4,601
\$14,000 to \$15,000-----	48	695,659	23,098	108,300	106,788		22,518	5,482
\$15,000 to \$20,000-----	134	2,289,410	33,929	323,700	617,385	2,248	68,765	27,235
\$20,000 to \$25,000-----	79	1,768,913	6,115	206,900	387,824	1,539	60,983	37,378
\$25,000 to \$30,000-----	38	1,037,455	54,678	89,800	315,877	1,067	31,516	29,355
\$30,000 to \$40,000-----	37	1,281,752	29,399	87,600	288,349	1,884	\$14,540	46,692
\$40,000 to \$50,000-----	33	1,478,546	35,125	72,400	495,733	1,607	56,984	47,461
\$50,000 to \$60,000-----	3	169,773		13,600	27,593			7,355
\$60,000 to \$70,000-----	9	561,749		22,000	49,204	4,096	59,340	26,125
\$70,000 to \$80,000-----	2	143,062		4,200	46,702			4,644
\$80,000 to \$90,000-----	4	338,165		7,800	165,408	2,743		9,493
\$90,000 to \$100,000-----	1	(2)		(2)	(2)	(2)	(2)	(2)
\$100,000 to \$150,000-----	6	(2)		(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000-----								
\$200,000 to \$250,000-----	1	(2)		(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000-----								
\$300,000 to \$400,000-----	1	(2)		(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000-----	1	(2)		(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000-----								
\$750,000 to \$1,000,000-----								
\$1,000,000 to \$1,500,000-----								
\$1,500,000 to \$2,000,000-----								
\$2,000,000 to \$3,000,000-----								
\$3,000,000 to \$4,000,000-----								
\$4,000,000 to \$5,000,000-----								
\$5,000,000 and over-----								
Classes grouped <sup>2</sup> -----		1,796,367		19,300	437,639	4,465	523,606	49,543
Total-----	27,851	83,494,009	284,947	65,910,444	6,404,388	72,646	654,470	919,800
								701,901
								63,738
								1,685,439

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—Personal returns—Distribution by income classes—Continued

**MISSOURI**

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 <sup>1</sup>	8,306	\$5,772,818		\$14,744,856	\$388,718	\$3,368					
Under \$1,000	132	43,437		6,895				\$1,103			\$1,103
\$1,000 to \$2,000 <sup>1</sup>	26,404	41,242,298	\$19,854	67,997,493	826,235	16,569					
\$1,000 to \$2,000	39,733	56,047,348		40,049,532	537,774	43,664		466,323			466,323
\$2,000 to \$3,000 <sup>1</sup>	44,563	106,969,072	42,415	134,615,395	2,058,562	36,486					
\$2,000 to \$3,000	18,530	48,237,689		36,073,626	903,552	8,902		340,332			340,332
\$3,000 to \$4,000 <sup>1</sup>	6,611	21,979,553	44,150	22,821,284	2,487,278	100,263					
\$3,000 to \$4,000	19,093	65,587,300		48,709,679	1,936,471	46,993		447,263			447,263
\$4,000 to \$5,000 <sup>1</sup>	2,004	8,965,512	151,028	6,502,993	3,965,961	132,733					
\$4,000 to \$5,000	10,659	47,572,140		28,403,426	2,431,049	41,387		503,838			503,838
\$5,000 to \$6,000 <sup>1</sup>	15	83,095	4,461	38,700	81,795						
\$5,000 to \$6,000	3,624	19,911,205	7,819	8,453,284	1,375,671	25,345		306,351			306,351
\$6,000 to \$7,000	2,618	16,948,449	9,346	5,914,983	2,140,114	35,258		290,530	\$9,489		300,019
\$7,000 to \$8,000	1,803	13,492,193	9,039	4,083,477	2,230,654	37,058		257,018	20,151		277,165
\$8,000 to \$9,000	1,327	11,257,599	4,401	2,026,433	2,091,230	40,868		246,343	25,364		271,707
\$9,000 to \$10,000	1,088	10,327,409	5,384	2,382,966	2,109,418	29,605		245,321	28,686		274,007
\$10,000 to \$11,000	721	7,554,358	1,240	1,564,400	1,793,637	27,401		182,840	26,804		209,645
\$11,000 to \$12,000	674	7,750,720	14,566	1,480,350	1,947,120	42,420		193,538	35,018		228,556
\$12,000 to \$13,000	458	5,718,021	12,376	997,540	1,470,439	26,012		147,595	32,370		179,965
\$13,000 to \$14,000	429	5,770,803	26,139	916,000	1,570,867	20,571		155,858	39,812		195,670
\$14,000 to \$15,000	333	4,821,395	14,118	731,430	1,429,943	17,206		129,344	39,678		169,022
\$15,000 to \$20,000	1,132	19,479,264	79,468	2,303,053	6,310,092	66,821		543,249	239,101		782,350
\$20,000 to \$25,000	652	14,548,999	95,385	1,361,910	5,334,394	139,516		412,733	306,311		719,044
\$25,000 to \$30,000	395	10,786,819	39,277	837,800	4,272,090	71,705		311,196	330,736		641,932
\$30,000 to \$40,000	399	13,738,832		781,600	6,514,121	127,342	\$107,759	361,400	613,045	\$10,066	984,511
\$40,000 to \$50,000 <sup>1</sup>	223	9,875,329	41,469	429,100	5,620,605	53,400	156,763	212,564	611,140	16,002	839,706
\$50,000 to \$60,000	117	6,419,543		216,000	3,727,781	59,107	148,451	133,782	518,251	13,898	665,931
\$60,000 to \$70,000	67	4,332,016		137,400	2,018,440	208,157	243,840	99,706	402,764	23,609	526,075
\$70,000 to \$80,000	43	3,210,750		91,290	1,957,694	54,274	187,531	59,216	349,112	19,450	427,778
\$80,000 to \$90,000	28	2,359,190		58,400	1,399,852	10,556	136,753	43,734	299,356	13,605	356,695
\$90,000 to \$100,000	32	3,019,343		47,000	2,162,758	105,286	385,550	29,544	401,341	38,154	469,033
\$100,000 to \$150,000	49	5,851,740		83,100	3,317,988	18,602	1,054,768	95,856	919,707	102,951	1,118,514

\$150,000 to \$200,000.....	11	1,908,116	-----	17,172	1,273,615	20,562	534,211	9,125	319,289	51,771	389,185
\$200,000 to \$250,000.....	3	657,602	-----	7,200	871,255	29	50,656	13,446	162,409	4,749	180,604
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....	2	692,390	-----		3,000	710,082		23,179		207,394	2,173
\$400,000 to \$500,000.....	1	(2)	-----		(2)	(2)		(2)		(2)	(2)
\$500,000 to \$750,000.....	2	(2)	-----		(2)	(2)		(2)		(2)	(2)
\$750,000 to \$1,000,000.....	1	(2)	-----		(2)	(2)		(2)		(2)	(2)
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$2,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....		2,343,173	-----	5,000	690,328		876,131	52,826	475,624	83,864	612,314
Total.....	192,282	605,275,520	621,935	435,876,872	79,904,478	1,667,466	3,905,592	6,291,974	6,412,952	380,292	13,085,218

## MONTANA

Under \$1,000 <sup>1</sup> .....	3,272	\$2,208,047	-----	\$5,966,730	\$115,091						
Under \$1,000.....	84	49,381	-----	38,135				\$799			\$799
\$1,000 to \$2,000.....	6,728	10,765,465	\$37,577	19,336,830	130,454						
\$1,000 to \$2,000.....	10,257	14,470,159	-----	10,359,337	104,314	\$11,937		121,290			121,290
\$2,000 to \$5,000 <sup>1</sup> .....	10,652	25,712,129	-----	33,143,580	336,073	16,310					
\$2,000 to \$3,000.....	3,499	8,937,003	-----	6,568,342	64,159			69,977			69,977
\$3,000 to \$4,000 <sup>1</sup> .....	2,116	7,061,761	84,218	7,689,222	422,284	148					
\$3,000 to \$4,000.....	3,138	10,755,034	-----	8,285,290	175,050	1,017		69,788			69,788
\$4,000 to \$5,000 <sup>1</sup> .....	356	1,547,446	77,956	1,449,378	194,613						
\$4,000 to \$5,000.....	1,523	6,802,758	-----	4,220,543	331,020	10,012		65,837			65,837
\$5,000 to \$6,000 <sup>1</sup> .....	25	136,157	13,367	71,600	78,247						
\$5,000 to \$6,000.....	361	1,973,234	406	887,850	109,376	312		29,571			29,571
\$6,000 to \$7,000.....	221	1,430,655	15,680	524,600	148,730	1,012		24,283	\$790		25,073
\$7,000 to \$8,000.....	140	1,049,655	-----	331,544	185,255	5,653		19,319	1,570		20,889
\$8,000 to \$9,000.....	100	851,446	19,657	239,000	241,407	5,569		17,667	1,789		19,456
\$9,000 to \$10,000.....	62	588,046	891	127,400	126,925	578		14,364	1,616		15,980
\$10,000 to \$11,000.....	49	511,991	18,253	120,600	67,443			13,314	1,711		15,025
\$11,000 to \$12,000.....	32	367,497	10,153	70,850	96,235	233		8,640	1,626		10,266
\$12,000 to \$13,000.....	22	273,681	3,888	47,600	61,157	1,274		7,866	1,535		9,401
\$13,000 to \$14,000.....	31	417,075	13,571	73,100	93,149			11,407	2,808		14,215
\$14,000 to \$15,000.....	22	318,112	14,362	54,300	98,747	407		8,732	2,515		11,247
\$15,000 to \$20,000.....	63	1,081,779	15,636	146,700	448,667	914		29,118	13,224		42,342
\$20,000 to \$25,000.....	19	413,356	21,153	41,200	106,611	1,453		13,551	7,950		21,501
\$25,000 to \$30,000.....	17	456,882	-----	38,400	190,512	685		12,208	13,774		25,982
\$30,000 to \$40,000.....	6	205,604	-----	15,000	133,076	3,031		5,014	9,271		14,285
\$40,000 to \$50,000.....	7	331,285	-----	15,000	175,926	692		7,805	23,033		30,838
\$50,000 to \$60,000.....	3	164,004	-----	5,000	97,389			3,337	13,701		17,038

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

## MONTANA—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$60,000 to \$70,000.....	1	(2)		(2)	(2)	(2)		(2)	(2)		(2)
\$70,000 to \$80,000.....	1	(2)		(2)	(2)	(2)		(2)	(2)		(2)
\$80,000 to \$90,000.....	1	(2)		(2)	(2)	(2)		(2)	(2)		(2)
\$90,000 to \$100,000.....											
\$100,000 to \$150,000.....											
\$150,000 to \$200,000.....	1	(2)		(2)	(2)	(2)		(2)	(2)		(2)
\$200,000 to \$250,000.....											
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....											
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped 2.....		\$376,305		\$9,200	\$232,383	\$2,266		\$7,519	\$63,087		\$70,606
Total.....	42,800	99,255,947	\$346,968	99,874,331	4,569,323	63,503		561,406	160,000		721,406

## NEBRASKA

Under \$1,000 <sup>1</sup> .....	3,956	\$2,690,589		\$7,042,910	\$96,442	\$374					\$4,396
Under \$1,000.....	295	160,291		5,892	7,866						
\$1,000 to \$2,000 <sup>1</sup> .....	10,104	15,720,181		27,740,394	397,493	1,372					146,972
\$1,000 to \$2,000.....	13,485	18,458,213		13,476,629	75,547	311					
\$2,000 to \$3,000 <sup>1</sup> .....	18,479	44,379,997		56,608,312	701,591	8,144					118,365
\$2,000 to \$3,000.....	4,810	12,332,333		8,158,806	223,770						
\$3,000 to \$4,000 <sup>1</sup> .....	2,495	8,263,258		9,182,646	283,997						

## STATISTICS OF INCOME

\$3,000 to \$4,000.....	6,238	21,789,218		15,455,889	229,141	3,668		183,651		183,651	
\$4,000 to \$5,000.....	339	1,484,638		1,195,722	388,779						
\$4,000 to \$5,000.....	6,325	28,724,567		17,125,230	692,183	787		326,708		326,708	
\$5,000 to \$6,000.....	66	359,253	\$21,732	176,718	304,405	1,224					
\$5,000 to \$6,000.....	1,063	5,842,818	532	2,593,700	283,200	7,406		89,988		89,988	
\$6,000 to \$7,000.....	735	4,755,249	3,327	1,752,060	506,323	7,510		80,820	\$2,645	83,465	
\$7,000 to \$8,000.....	474	3,548,812	4,347	1,086,200	406,404	4,701		74,035	5,281	79,266	
\$8,000 to \$9,000.....	307	2,602,867	5,573	726,122	359,887	5,212		59,073	5,714	64,787	
\$9,000 to \$10,000.....	262	2,489,974	2,076	618,900	300,834	6,997		65,444	6,872	72,316	
\$10,000 to \$11,000.....	162	1,700,729	68,229	381,200	283,156	19		46,595	6,021	52,616	
\$11,000 to \$12,000.....	144	1,650,534		329,000	322,380	101		46,378	7,474	53,852	
\$12,000 to \$13,000.....	123	1,534,912	5,758	273,600	335,606	1,419		43,733	8,641	52,374	
\$13,000 to \$14,000.....	95	1,278,883	6,375	206,600	307,167	716		36,886	8,710	45,596	
\$14,000 to \$15,000.....	79	1,141,275		176,700	225,667	1,607		34,752	9,354	44,106	
\$15,000 to \$20,000.....	222	3,770,806	41,811	476,700	994,433	1,729		113,790	44,807	158,597	
\$20,000 to \$25,000.....	101	2,255,109	23,293	236,400	638,342	1,280		71,434	46,553	117,987	
\$25,000 to \$30,000.....	67	1,832,091		139,600	714,524	1,005		56,630	56,415	113,045	
\$30,000 to \$40,000.....	52	1,783,299	38,612	107,200	638,683	12,737	\$26,090	51,100	76,134	\$2,446	129,680
\$40,000 to \$50,000.....	32	1,407,349	34,633	61,400	695,250	1,310	16,789	33,247	84,997	1,574	119,818
\$50,000 to \$60,000.....	11	610,663	37,171	17,600	360,070	4,158	42,436	15,870	42,652	5,325	63,847
\$60,000 to \$70,000.....	8	526,590	61,240	16,000	135,505	285	168,649	9,138	26,104	16,782	52,024
\$70,000 to \$80,000.....	4	298,955		6,200	88,626		122,539	4,804	17,895	12,379	35,078
\$80,000 to \$90,000.....	3	256,014		4,400	82,776		150,689	781	11,971	14,127	26,879
\$90,000 to \$100,000.....	1	(2)	(2)	(2)	(2)		(2)	(2)	(2)	(2)	
\$100,000 to \$150,000.....	6	(2)	(2)	(2)	(2)		(2)	(2)	(2)	(2)	
\$150,000 to \$200,000.....											
\$200,000 to \$250,000.....	1	(3)	(3)	(3)	(3)		(2)	(2)	(2)	(2)	
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....	1	(3)	(3)	(3)	(3)		(2)	(2)	(2)	(2)	
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....		1,503,140	38,890	20,100	592,355		523,707	24,366	225,759	48,719	298,844
Total.....	70,545	195,152,562	393,599	165,398,830	11,672,422	74,072	1,050,899	1,738,956	693,949	101,352	2,534,257

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—Personal returns—Distribution by income classes—Continued

**NEVADA**

\$200,000 to \$250,000											
\$250,000 to \$300,000											
\$300,000 to \$400,000											
\$400,000 to \$500,000											
\$500,000 to \$750,000											
\$750,000 to \$1,000,000											
\$1,000,000 to \$1,500,000											
\$1,500,000 to \$2,000,000											
\$2,000,000 to \$3,000,000											
\$3,000,000 to \$4,000,000											
\$4,000,000 to \$5,000,000											
\$5,000,000 and over											
Classes grouped <sup>2</sup>	261,095		7,200	154,772	1,716	\$35,827	3,215	21,372	\$4,425	29,012	
Total	10,467	25,711,611	7,565	21,865,348	1,060,547	33,002	35,827	204,921	31,945	4,425	241,291

## NEW HAMPSHIRE

Under \$1,000	1,599	\$1,154,589		\$2,263,765	\$113,620	\$44						
Under \$1,000	200	\$2,224		25,195			\$1,729					\$1,729
\$1,000 to \$2,000	4,904	7,717,657	\$10,112	12,715,389	726,932	411						
\$1,000 to \$2,000	8,325	11,759,478		8,371,414	165,110	2,332		97,135				97,135
\$2,000 to \$3,000	8,837	21,151,052		27,056,059	689,560	6,328						
\$2,000 to \$3,000	3,364	8,743,242		6,348,273	293,060	426		62,873				62,873
\$3,000 to \$4,000	1,450	4,823,580		5,096,294	673,059	402						
\$3,000 to \$4,000	3,781	13,136,796		9,437,659	634,799	2,984		95,920				95,920
\$4,000 to \$5,000	324	1,424,291		1,097,069	529,634	8,075						
\$4,000 to \$5,000	1,773	7,941,626		4,768,440	678,349	9,535		75,168				75,168
\$5,000 to \$6,000	55	300,294	11,263	111,600	220,181	261						
\$5,000 to \$6,000	511	2,810,707		1,129,260	331,107	2,648		40,543				40,543
\$6,000 to \$7,000	407	2,630,262	7,712	884,495	606,905	8,341		37,398		\$1,460		38,858
\$7,000 to \$8,000	258	1,931,835	15,158	567,240	499,835	2,332		31,316		2,873		34,189
\$8,000 to \$9,000	193	1,636,736		418,570	387,291	5,146		31,913		3,648		35,561
\$9,000 to \$10,000	136	1,291,024	2,355	296,900	380,269	2,533		26,340		3,596		29,936
\$10,000 to \$11,000	106	1,114,508		215,113	361,970	2,294		23,624		4,000		27,624
\$11,000 to \$12,000	87	1,005,118		175,321	309,840	2,249		24,317		4,602		28,919
\$12,000 to \$13,000	78	976,600		163,789	289,612	844		24,051		5,595		29,646
\$13,000 to \$14,000	61	824,251		125,200	302,440	1,729		19,275		5,731		25,096
\$14,000 to \$15,000	43	625,160	6,125	94,208	234,807	15,634		14,238		5,122		19,360
\$15,000 to \$20,000	145	2,499,259	31,657	290,200	1,04,735	18,631		55,028		30,599		85,627
\$20,000 to \$25,000	83	1,869,567	22,296	167,025	979,770	11,940		45,961		40,129		86,090
\$25,000 to \$30,000	44	1,191,534		88,200	641,977	2,767		27,522		36,313		63,835
\$30,000 to \$40,000	37	1,272,275		70,100	609,915	7,999	\$53,168	30,952	54,905		\$5,637	91,494
\$40,000 to \$50,000	31	1,366,531	3,230	56,000	702,664	2,630	84,747	31,289	79,493	7,944		118,726
\$50,000 to \$60,000	12	672,683		31,000	300,081	1,879	23,236	17,857	54,105	2,178		74,140
\$60,000 to \$70,000	4	256,355		4,000	212,886			3,805	26,026			29,531

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

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

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

## NEW HAMPSHIRE—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$70,000 to \$80,000.....	7	\$527,616		\$14,000	\$341,952			\$13,007	\$64,519		\$77,526
\$80,000 to \$90,000.....	10	848,014		14,400	483,806	\$2,408	\$24,626	16,498	112,686	\$2,309	131,493
\$90,000 to \$100,000.....	4	377,724		10,200	217,366	340	9,426	5,892	41,037	9,355	56,284
\$100,000 to \$150,000.....	6	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....											
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....											
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....		889,534		13,450	469,024	6,150	97,005	16,636	159,053	9,948	185,637
Total.....	36,876	104,852,122	\$109,908	82,094,633	14,537,751	129,292	292,208	870,287	735,492	37,371	1,643,150

## NEW JERSEY

Under \$1,000 <sup>1</sup> .....	9,884	\$7,025,246		\$15,906,080	\$394,818	\$57					
Under \$1,000.....	1,924	1,025,862		18,500	344,359	5,809		\$20,257			\$20,257
\$1,000 to \$2,000 <sup>1</sup> .....	29,619	45,605,935	\$154,675	75,214,570	3,143,936	82,905					
\$1,000 to \$2,000.....	56,078	76,789,615		55,446,971	1,113,679	13,302		607,182			607,182
\$2,000 to \$3,000 <sup>1</sup> .....	56,391	137,400,991	183,297	168,475,547	4,394,891	108,708					
\$2,000 to \$3,000.....	29,739	77,024,676		55,544,386	2,224,838	19,688		592,708			592,708
\$3,000 to \$4,000 <sup>1</sup> .....	12,217	40,679,978	95,864	42,373,968	4,214,072	56,363					

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\$3,000 to \$4,000.....	36,501	126,498,443	94,202,791	2,998,188	53,632	885,459		885,459
\$4,000 to \$5,000.....	2,135	9,423,066	7,566,288	3,142,122				
\$4,000 to \$5,000 <sup>1</sup> .....	27,273	122,331,467	74,437,452	4,734,513	28,235	1,303,249		1,303,249
\$5,000 to \$6,000.....	176	965,524	9,688	332,200	821,783	1,107		
\$5,000 to \$6,000 <sup>1</sup> .....	7,232	39,672,220	3,906	17,235,520	2,366,231	37,377		
\$6,000 to \$7,000.....	5,200	33,621,585	20,363	12,137,123	3,365,740	47,518	584,097	\$19,048
\$7,000 to \$8,000.....	3,523	26,380,519	6,259	8,192,807	3,031,403	39,539	538,043	39,076
\$8,000 to \$9,000.....	2,556	21,679,733	28,269	5,870,910	3,015,941	29,940	497,788	47,638
\$9,000 to \$10,000.....	1,968	18,632,030	21,608	4,508,956	2,666,695	31,322	477,047	51,464
\$10,000 to \$11,000.....	1,508	15,799,469		3,367,708	2,887,650	23,904	429,317	56,765
\$11,000 to \$12,000.....	1,204	13,827,236	39,794	2,657,661	2,719,205	29,388	388,816	62,352
\$12,000 to \$13,000.....	950	11,850,841	6,656	2,113,771	2,555,217	38,581	340,688	67,043
\$13,000 to \$14,000.....	866	11,679,228	42,361	1,923,886	2,330,459	25,248	357,500	80,268
\$14,000 to \$15,000.....	684	9,910,027	2,351	1,466,733	2,149,484	15,766	309,266	81,778
\$15,000 to \$20,000.....	2,179	37,531,875	14,425	4,799,363	8,504,253	75,656	1,235,615	469,243
\$20,000 to \$25,000.....	1,144	25,502,800	99,300	2,419,901	7,373,671	94,113	836,408	538,343
\$25,000 to \$30,000.....	703	19,214,707	29,343	1,489,393	5,760,687	75,602	653,872	594,921
\$30,000 to \$40,000.....	760	25,992,921	1,872	1,562,497	9,589,547	92,239	\$386,425	807,533
\$40,000 to \$50,000.....	346	15,413,854	8,134	662,601	6,508,175	45,591	470,264	444,454
\$50,000 to \$60,000.....	216	11,837,243	95,137	441,300	5,180,563	24,087	719,965	316,183
\$60,000 to \$70,000.....	134	8,673,792		244,140	4,280,630	34,465	294,612	226,564
\$70,000 to \$80,000.....	82	6,122,261		144,600	2,993,602	21,953	413,607	149,326
\$80,000 to \$90,000.....	73	6,164,092		142,200	2,209,399	29,155	603,884	186,046
\$90,000 to \$100,000.....	42	3,994,284		81,200	2,168,652	12,502	268,206	98,175
\$100,000 to \$150,000.....	111	13,044,863	37,752	196,600	6,674,308	92,769	1,217,639	292,377
\$150,000 to \$200,000.....	30	5,079,493		52,400	2,565,520	35,470	475,156	123,152
\$200,000 to \$250,000.....	16	3,528,842		26,000	2,015,562	175	444,638	66,848
\$250,000 to \$300,000.....	16	4,305,711		30,400	2,513,754	37,746	564,550	82,410
\$300,000 to \$400,000.....	4	1,402,946		8,400	673,890		209,984	30,161
\$400,000 to \$500,000.....	2	894,444		4,800	634,086	1,438	3,107	14,950
\$500,000 to \$750,000.....	3	1,805,600		2,000	977,365	10,729	789,857	3,016
\$750,000 to \$1,000,000.....	3	2,363,438			2,593,777	4,569	643,376	
\$1,000,000 to \$1,500,000.....	3	3,529,826		3,000	975,497	15,529	2,420,504	10,505
\$1,500,000 to \$2,000,000.....	2	(2)		(2)	(2)	(2)	(2)	(2)
\$2,000,000 to \$3,000,000.....								
\$3,000,000 to \$4,000,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)
\$4,000,000 to \$5,000,000.....								
\$5,000,000 and over.....				3,000	2,107,175	1,055	4,931,914	589,240
Classes grouped <sup>2</sup> .....		6,514,494						462,368
Total.....	293,503	1,050,741,177	910,008	661,307,713	130,915,337	1,393,232	14,857,688	13,523,114
							15,611,804	1,417,724
								30,552,642

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

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

TABLE 13.—Personal returns—Distribution by income classes—Continued

NEW MEXICO

\$200,000 to \$250,000.....											
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....											
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....	206,540		6,400	150,306			2,731	22,874		25,605	
Total.....	12,202	32,667,610	36,842	29,028,946	1,995,373	14,370	77,548	250,789	78,263	8,302	337,354

NEW YORK

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

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

TABLE 13.—Personal returns—Distribution by income classes—Continued

## NEW YORK—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$70,000 to \$80,000.....	583	\$43,552,614	\$84,871	\$1,090,662	\$20,907,097	\$172,424	\$2,348,322	\$1,146,644	\$4,778,598	\$215,119	\$6,140,361
\$80,000 to \$90,000.....	450	37,998,053	24,602	824,200	16,755,445	307,840	2,561,389	1,099,388	4,693,917	244,897	6,038,202
\$90,000 to \$100,000.....	318	30,134,100	104,152	558,107	13,766,806	206,627	2,594,566	784,002	4,133,450	242,704	5,160,156
\$100,000 to \$150,000.....	766	92,178,496	998,560	1,340,444	48,888,148	413,751	8,600,147	2,333,763	15,796,592	833,841	18,964,196
\$150,000 to \$200,000.....	266	45,183,818	554,582	437,840	26,647,746	316,011	4,856,487	970,580	9,489,000	457,038	10,916,618
\$200,000 to \$250,000.....	124	27,531,070	247,973	192,350	15,039,109	195,330	4,506,204	597,829	6,041,115	424,240	7,063,184
\$250,000 to \$300,000.....	75	20,422,569	121,200	10,528,419	86,649	4,939,090	383,888	4,309,399	441,030	5,134,317	
\$300,000 to \$400,000.....	83	29,525,084	609,193	122,900	17,582,338	184,114	4,535,671	501,991	7,081,870	428,057	8,011,918
\$400,000 to \$500,000.....	48	21,309,069	71,000	14,898,838	342,162	5,950,656	249,606	4,787,268	536,331	5,573,205	
\$500,000 to \$750,000.....	40	24,076,652	714,655	57,965	15,525,205	325,218	4,115,164	336,550	6,579,396	387,203	7,303,149
\$750,000 to \$1,000,000.....	9	7,891,479	10,500	5,322,078	96,269	2,145,145	128,627	1,992,252	201,107	2,321,986	
\$1,000,000 to \$1,500,000.....	18	21,558,496	23,800	12,480,670	94,067	9,733,379	131,823	4,145,103	912,503	5,189,429	
\$1,500,000 to \$2,000,000.....	5	20,797,702	7,000	2,941,145	46,018	5,248,214	23,555	1,002,065	484,506	1,510,126	
\$2,000,000 to \$3,000,000.....	6	14,310,088	5,000	5,889,215	129,755	8,450,966	45,966	2,067,731	792,279	2,905,076	
\$3,000,000 to \$4,000,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
\$4,000,000 to \$5,000,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
\$5,000,000 and over.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
Classes grouped <sup>2</sup> .....	29,723,313		6,000	27,214,014	76,102	6,148,707		8,731,579	576,442	9,308,021	
Total.....	1,221,654	4,565,314,898	6,644,531	2,674,530,179	726,644,140	11,395,884	87,058,552	65,068,121	119,026,550	8,216,894	192,311,565

## NORTH CAROLINA

Under \$1,000 <sup>1</sup> .....	3,439	\$2,805,161		\$6,056,755	\$337,094	\$7,849					
Under \$1,000.....	68	28,665		4,776	7,577			\$577			\$577
\$1,000 to \$2,000 <sup>1</sup> .....	10,318	15,906,868	\$34,731	28,093,595	1,214,263						
\$1,000 to \$2,000.....	11,717	16,314,593		11,928,370	80,348	12,221		129,026			129,026
\$2,000 to \$3,000 <sup>1</sup> .....	21,142	50,713,069		68,942,140	1,802,489	1,287					
\$2,000 to \$3,000.....	3,577	9,075,876		6,020,530	201,118			85,917			85,917
\$3,000 to \$4,000 <sup>1</sup> .....	4,389	14,687,373		16,489,650	1,378,716	359					

## STATISTICS OF INCOME

\$3,000 to \$4,000.....	4,447	15,456,672	11,131,980	552,679	6,075	117,021		117,021
\$4,000 to \$5,000.....	1,308	5,832,037	92,966	4,855,414	1,905,880	505,321	6,954	141,625
\$4,000 to \$5,000.....	3,151	14,186,411	8,976,009	505,321	6,954			141,625
\$5,000 to \$6,000.....	87	476,133	5,742	237,390	328,313	17,484		
\$5,000 to \$6,000.....	922	5,079,866	2,379,036	421,697	4,031	69,047		69,047
\$6,000 to \$7,000.....	752	4,861,944	1,072	1,904,750	724,388	9,648	72,936	75,606
\$7,000 to \$8,000.....	513	3,836,267	2,110	1,281,616	674,799	10,754	66,238	5,642
\$8,000 to \$9,000.....	380	3,229,796	14,254	944,100	748,059	3,747	62,084	71,580
\$9,000 to \$10,000.....	274	2,598,958	361	677,594	535,376	3,098	57,182	69,157
\$10,000 to \$11,000.....	206	2,156,944	15,578	507,260	544,369	4,733	50,937	7,110
\$11,000 to \$12,000.....	159	1,829,293	17,189	412,500	386,515	2,732	45,173	58,478
\$12,000 to \$13,000.....	162	2,019,859	11,381	378,300	619,580	9,221	51,091	53,335
\$13,000 to \$14,000.....	154	2,072,857	27,062	358,063	628,559	1,857	50,822	62,466
\$14,000 to \$15,000.....	127	1,838,387	21,721	309,500	486,297	4,136	49,861	65,185
\$15,000 to \$20,000.....	341	5,925,850	37,547	808,500	2,077,518	9,795	152,329	14,805
\$20,000 to \$25,000.....	167	3,707,051	2,271	412,350	1,384,287	15,193	100,702	226,487
\$25,000 to \$30,000.....	112	3,061,070	49,865	247,300	1,314,076	9,245	79,384	178,097
\$30,000 to \$40,000.....	115	3,976,565	268,113	1,240,245	67,835	\$37,346	128,035	92,787
\$40,000 to \$50,000.....	51	2,284,434	41,820	112,600	931,011	4,604	73,778	172,171
\$50,000 to \$60,000.....	34	1,814,041	64,650	1,132,867	4,161	44,199	33,885	138,662
\$60,000 to \$70,000.....	16	1,040,441	26,937	489,992	7,115	41,435	24,735	6,917
\$70,000 to \$80,000.....	12	878,446	30,600	557,153	11,312	16,571	100,252	212,822
\$80,000 to \$90,000.....	10	850,934	12,200	639,490	652	2,692	14,713	179,189
\$90,000 to \$100,000.....	5	479,508	12,200	311,613	10,094	1,156	8,460	127,117
\$100,000 to \$150,000.....	18	2,111,562	50,347	39,250	1,572,209	838	46,289	394,396
\$150,000 to \$200,000.....	3	518,513	4,000	432,913	4,250	71,522	1,419	105,513
\$200,000 to \$250,000.....	6	1,332,706	9,200	1,215,262	60,896	12,676	346,441	6,705
\$250,000 to \$300,000.....	1	( <sup>2</sup> )	113,637					
\$300,000 to \$400,000.....	5	1,673,503	6,600	1,079,632	4,327	370,572	26,900	5,709
\$400,000 to \$500,000.....							401,805	364,826
\$500,000 to \$750,000.....	3	( <sup>2</sup> )	443,447					
\$750,000 to \$1,000,000.....								
\$1,000,000 to \$1,500,000.....								
\$1,500,000 to \$2,000,000.....								
\$2,000,000 to \$3,000,000.....								
\$3,000,000 to \$4,000,000.....								
\$4,000,000 to \$5,000,000.....								
\$5,000,000 and over.....								
Classes grouped <sup>2</sup> .....		1,976,965	7,200	1,622,072		508,178	466,732	47,641
Total.....	68,191	206,638,618	426,020	173,951,028	30,083,717	244,295	1,223,086	1,762,878
							2,890,090	114,289
								4,767,257

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—Personal returns—Distribution by income classes—Continued

**NORTH DAKOTA**

\$200,000 to \$250,000											
\$250,000 to \$300,000											
\$300,000 to \$400,000											
\$400,000 to \$500,000											
\$500,000 to \$750,000											
\$750,000 to \$1,000,000											
\$1,000,000 to \$1,500,000											
\$1,500,000 to \$2,000,000											
\$2,000,000 to \$3,000,000											
\$3,000,000 to \$4,000,000											
\$4,000,000 to \$5,000,000											
\$5,000,000 and over											
Classes grouped <sup>2</sup>	121,097		4,200	103,808			882	6,811			7,693
Total	18,054	42,973,996	15,575	43,902,355	1,988,321	18,323	245,834	30,454			276,288

OHIO

Under \$1,000 <sup>1</sup>	16,036	\$11,273,624	-----	\$27,658,295	\$1,057,142	\$41,586	-----	-----	-----	-----	\$9,377	-----	\$9,377
Under \$1,000	652	355,160	-----	33,841	54,278	-----	-----	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000 <sup>1</sup>	51,843	79,530,718	\$33,484	132,960,583	3,548,933	138,914	-----	-----	-----	-----	-----	-----	1,389,474
\$1,000 to \$2,000	91,769	138,326,705	-----	91,880,902	928,558	26,683	-----	-----	-----	-----	-----	-----	1,389,474
\$2,000 to \$3,000 <sup>1</sup>	124,701	298,981,855	-----	381,700,701	5,737,762	152,213	-----	-----	-----	-----	-----	-----	1,134,496
\$2,000 to \$3,000	44,933	114,383,912	-----	74,397,594	2,121,810	24,435	-----	-----	-----	-----	-----	-----	1,134,496
\$3,000 to \$4,000 <sup>1</sup>	19,356	64,446,510	83,033	69,477,537	6,872,877	189,762	-----	-----	-----	-----	-----	-----	-----
\$3,000 to \$4,000	44,629	154,507,465	-----	110,291,498	3,800,511	102,928	-----	-----	-----	-----	-----	-----	1,207,353
\$4,000 to \$5,000 <sup>1</sup>	4,563	19,970,686	309,372	16,124,778	7,156,295	222,275	-----	-----	-----	-----	-----	-----	1,207,353
\$4,000 to \$5,000	30,156	139,939,051	-----	81,062,369	5,691,362	115,861	-----	-----	-----	-----	-----	-----	1,443,676
\$5,000 to \$6,000 <sup>1</sup>	507	2,787,211	52,012	939,960	2,452,042	49,332	-----	-----	-----	-----	-----	-----	1,443,676
\$5,000 to \$6,000	7,277	39,991,706	2,691	17,362,634	2,886,809	51,528	-----	-----	-----	-----	-----	-----	601,115
\$6,000 to \$7,000	5,432	35,115,299	41,841	12,469,214	5,432,345	84,604	-----	-----	-----	-----	-----	-----	583,125
\$7,000 to \$8,000	3,976	29,696,332	57,764	9,066,670	5,468,405	89,477	-----	-----	-----	-----	-----	-----	593,474
\$8,000 to \$9,000	2,767	23,458,382	18,006	6,289,672	5,176,702	57,576	-----	-----	-----	-----	-----	-----	531,089
\$9,000 to \$10,000	2,149	20,391,218	50,222	4,850,296	4,555,708	73,510	-----	-----	-----	-----	-----	-----	517,701
\$10,000 to \$11,000	1,544	16,170,767	37,179	3,455,105	4,359,865	32,450	-----	-----	-----	-----	-----	-----	435,791
\$11,000 to \$12,000	1,374	15,798,441	18,357	2,948,021	4,800,645	29,121	-----	-----	-----	-----	-----	-----	454,177
\$12,000 to \$13,000	1,016	12,691,992	26,011	2,186,368	3,808,671	66,875	-----	-----	-----	-----	-----	-----	385,431
\$13,000 to \$14,000	903	12,186,029	20,597	1,982,064	3,589,693	35,562	-----	-----	-----	-----	-----	-----	402,464
\$14,000 to \$15,000	978	11,562,913	58,266	1,725,000	3,690,534	54,922	-----	-----	-----	-----	-----	-----	402,501
\$15,000 to \$20,000	2,379	40,854,448	124,993	5,082,392	14,924,044	216,432	-----	-----	-----	-----	-----	-----	1,584,914
\$20,000 to \$25,000	1,318	29,336,284	166,511	2,736,000	12,231,912	198,170	-----	-----	-----	-----	-----	-----	1,390,941
\$25,000 to \$30,000	792	21,631,180	49,360	1,590,415	9,772,931	136,143	-----	-----	-----	-----	-----	-----	1,260,001
\$30,000 to \$40,000	863	29,673,736	179,912	1,770,151	13,516,178	155,756	\$514,524	783,598	1,291,645	\$46,445	-----	-----	2,121,688
\$40,000 to \$50,000	487	21,701,734	83,293	956,137	11,178,974	64,916	723,063	524,748	1,319,978	69,276	-----	-----	1,914,002
\$50,000 to \$60,000	293	15,956,269	81,549	565,441	8,479,655	54,174	615,254	388,324	1,225,499	60,967	1,674,790	-----	1,388,898
\$60,000 to \$70,000	144	9,346,257	-----	293,100	6,185,462	41,173	259,517	204,979	908,963	24,956	-----	-----	-----

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

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

TABLE 13.—Personal returns—Distribution by income classes—Continued

## OHIO—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax	
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years					
\$70,000 to \$80,000.....	90	\$6,722,192		\$154,200	\$4,326,859	\$24,373	\$638,271	\$119,873	\$702,903	\$63,971	\$886,747	
\$80,000 to \$90,000.....	61	5,117,084	\$83,361	108,000	3,213,659	13,257	306,142	98,236	628,916	29,762	756,914	
\$90,000 to \$100,000.....	39	3,706,005		63,400	2,265,226	11,697	283,723	67,763	533,789	27,338	628,890	
\$100,000 to \$150,000.....	83	9,896,530		146,000	6,359,666	86,118	1,463,394	181,637	1,610,093	141,495	1,933,225	
\$150,000 to \$200,000.....	45	7,769,150		75,600	6,029,392	40,675	1,303,373	97,701	1,526,476	125,486	1,749,663	
\$200,000 to \$250,000.....	7	1,521,620		13,000	1,244,867	3,762	62,761	16,335	394,885	5,884	417,104	
\$250,000 to \$300,000.....	10	2,797,078		17,000	2,014,889	19,607	108,932	45,660	790,571	10,212	846,443	
\$300,000 to \$400,000.....	9	2,965,268		14,200	2,255,422	3	50,267	46,634	897,105	4,712	948,451	
\$400,000 to \$500,000.....	4	1,797,483		5,800	1,052,616	1,884	473,518	18,153	420,626	44,781	483,560	
\$500,000 to \$750,000.....	5	2,895,550		3,000	2,850,085	12,968	223,847	17,628	892,990	20,985	931,603	
\$750,000 to \$1,000,000.....	5	4,634,209		7,200	3,659,311	5,682	460,370	59,944	1,456,291	43,159	1,559,394	
\$1,000,000 to \$1,500,000.....	2	2,808,514		4,400	2,040		1,291,764	90,378	531,924	121,103	743,405	
\$1,500,000 to \$2,000,000.....												
\$2,000,000 to \$3,000,000.....												
\$3,000,000 to \$4,000,000.....												
\$4,000,000 to \$5,000,000.....												
\$5,000,000 and over.....												
Total.....	463,017	1,457,696,567		1,577,814	1,062,474,438	194,734,135	2,726,404	8,778,720	14,750,938	17,470,407	840,532	33,061,877

## OKLAHOMA

Under \$1,000 <sup>1</sup> .....	3,799	\$2,473,551	\$1,500	\$8,071,752	\$38,804		\$4,248		\$715		\$715
Under \$1,000.....	46	32,473									
\$1,000 to \$2,000 <sup>1</sup> .....	9,760	15,100,662		26,671,821	277,005	1,052					
\$1,000 to \$2,000.....	9,790	15,021,187		9,804,098	67,712				154,180		154,180
\$2,000 to \$3,000 <sup>1</sup> .....	17,863	43,213,166	102,309	54,993,988	509,714				150,028		150,028
\$2,000 to \$3,000.....	6,649	16,951,353		11,728,319	140,694	7,479					
\$3,000 to \$4,000 <sup>1</sup> .....	3,390	11,225,058		12,399,020	447,826	8,961					
\$3,000 to \$4,000.....	7,285	25,293,381		18,987,157	203,324	5,395			183,252		183,252

## STATISTICS OF INCOME

\$4,000 to \$5,000 <sup>1</sup>	506	2,185,898	1,922,952	601,720	3,522					190,622
\$4,000 to \$5,000	4,411	19,586,274	12,454,301	418,916	24,760					
\$5,000 to \$6,000 <sup>1</sup>	29	150,533	8,049	76,300	131,705	6,262				143,207
\$5,000 to \$6,000	1,672	9,157,055	4,172,117	309,600	1,186	143,207				134,870
\$6,000 to \$7,000	1,135	7,355,015	4,944	2,741,794	5,044,796	10,350	130,687	\$4,183		131,043
\$7,000 to \$8,000	809	6,052,402	52,097	2,000,820	600,386	10,318	122,119	8,924		120,946
\$8,000 to \$9,000	572	4,839,943	29,936	1,386,108	706,246	3,564	110,125	10,821		119,018
\$9,000 to \$10,000	433	4,104,170	24,322	1,052,360	510,590	761	107,700	11,318		102,578
\$10,000 to \$11,000	315	3,322,209	16,456	717,704	548,400	19,253	90,771	11,807		112,795
\$11,000 to \$12,000	284	3,270,288	2,262	653,510	517,401	82,284	98,013	14,782		103,906
\$12,000 to \$13,000	238	2,967,910	22,090	511,825	639,701	1,571	87,303	16,603		118,411
\$13,000 to \$14,000	233	3,141,851	42,625	559,194	497,410	33,419	97,296	21,115		67,942
\$14,000 to \$15,000	114	1,654,307	3,819	269,800	327,889	2,094	54,382	13,560		304,926
\$15,000 to \$20,000	375	6,442,026	79,087	839,200	1,207,568	88,587	227,169	77,757		250,102
\$20,000 to \$25,000	196	4,378,235	115,188	416,500	917,564	29,585	160,757	89,345		189,000
\$25,000 to \$30,000	104	2,837,760	23,074	223,463	920,069	11,300	103,659	85,341		249,283
\$30,000 to \$40,000	92	3,153,327	80,841	213,400	878,067	1,037	111,763	134,410	\$3,110	124,107
\$40,000 to \$50,000	27	1,183,398	8,093	64,171	153,581	1,138	138,542	46,944	64,175	131,840
\$50,000 to \$60,000	18	973,161		37,705	364,400	975	110,360	28,543	64,943	38,354
\$60,000 to \$70,000	12	784,878	68,192	29,200	136,358		233,037	18,435	46,946	23,186
\$70,000 to \$80,000	4	311,040		10,400	104,041		45,498	8,586	30,650	5,632
\$80,000 to \$90,000	4	344,783		7,600	265,846	742	106,585	5,006	25,776	11,313
\$90,000 to \$100,000	5	473,345		11,000	299,691		268,252	837	45,005	26,513
\$100,000 to \$150,000	10	1,113,675		25,200	341,631	2,457	212,298	32,103	152,980	20,554
\$150,000 to \$200,000	4	637,888		3,800	112,343	4,355	534,880	22	7,167	50,648
\$200,000 to \$250,000	2	447,031		3,200	268,356		204,782		66,531	19,832
\$250,000 to \$300,000	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000										
\$750,000 to \$1,000,000										
\$1,000,000 to \$1,500,000										
\$1,500,000 to \$2,000,000										
\$2,000,000 to \$3,000,000										
\$3,000,000 to \$4,000,000										
\$4,000,000 to \$5,000,000										
\$5,000,000 and over										
Classes grouped <sup>2</sup>		1,107,944		7,600	584,679	6,407	533,384	3,270	167,159	50,004
Total	70,189	221,293,177	684,884	173,067,379	19,094,033	373,062	2,420,788	2,476,494	1,171,298	262,134
										3,909,926

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayer.

TABLE 13.—Personal returns—Distribution by income classes—Continued

## OREGON

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 <sup>1</sup>	4,315	\$2,940,950		\$6,906,203	\$95,649	\$12,436					
Under \$1,000	91	41,417		12,416	13,417			\$545			\$545
\$1,000 to \$2,000 <sup>1</sup>	9,593	15,316,204		26,039,034	184,225	24,348					
\$1,000 to \$2,000	14,437	21,676,886		14,508,020	89,651	7,088		213,763			213,763
\$2,000 to \$3,000 <sup>1</sup>	16,158	38,660,220		48,152,205	488,210	37,123					
\$2,000 to \$3,000	7,730	19,453,619		12,721,510	213,580	6,266		197,706			197,706
\$3,000 to \$4,000 <sup>1</sup>	2,047	6,718,306		7,365,276	297,606	778					
\$3,000 to \$4,000	7,104	24,404,254		17,660,784	299,756	8,575		201,299			201,299
\$4,000 to \$5,000 <sup>1</sup>	339	1,508,926		1,206,396	564,096	95,784					
\$4,000 to \$5,000	3,247	14,433,120		8,803,698	318,002	24,246		158,744			158,744
\$5,000 to \$6,000 <sup>1</sup>	9	47,991	\$13,199	20,000	35,623						
\$5,000 to \$6,000	1,069	5,881,779		2,584,592	199,019	1,632		94,225			94,225
\$6,000 to \$7,000 <sup>1</sup>	710	4,591,967	12,682	1,666,322	384,385	15,120		81,738	\$2,505		84,243
\$7,000 to \$8,000 <sup>1</sup>	470	3,513,623	60,275	1,125,100	366,769	7,107		71,621	5,159		76,780
\$8,000 to \$9,000 <sup>1</sup>	334	2,820,998	1,044	798,079	331,883	2,694		69,009	6,107		75,116
\$9,000 to \$10,000 <sup>1</sup>	267	2,526,866	10,990	626,600	308,925	3,502		66,970	6,897		73,867
\$10,000 to \$11,000 <sup>1</sup>	197	2,063,855	19,592	445,414	308,889	1,672		57,531	7,224		64,755
\$11,000 to \$12,000 <sup>1</sup>	155	1,772,470	14,119	355,500	280,058	3,532		51,454	7,931		59,385
\$12,000 to \$13,000 <sup>1</sup>	100	1,249,856	12,062	214,300	207,627	3,060		38,340	7,053		45,393
\$13,000 to \$14,000 <sup>1</sup>	80	1,089,411	12,366	192,800	236,005	4,216		33,574	7,332		40,906
\$14,000 to \$15,000 <sup>1</sup>	71	1,027,395	1,849	165,500	183,941	18		31,966	8,408		40,374
\$15,000 to \$20,000 <sup>1</sup>	236	4,066,651	52,945	519,900	843,945	10,143		133,469	49,742		183,211
\$20,000 to \$25,000 <sup>1</sup>	130	2,877,197	18,718	280,900	807,812	12,098		92,450	59,569		152,019
\$25,000 to \$30,000 <sup>1</sup>	66	1,818,968	83,558	144,200	540,139	17,444		57,603	54,512		112,115
\$30,000 to \$40,000 <sup>1</sup>	72	2,543,990	31,970	151,237	887,624	5,975	\$45,961	78,643	114,837	\$4,642	198,122
\$40,000 to \$50,000 <sup>1</sup>	43	1,963,237		97,300	691,455	65,076	162,145	54,178	116,477	15,301	185,956
\$50,000 to \$60,000 <sup>1</sup>	13	712,437		21,200	573,071	2,148	11,843	8,857	57,566	1,110	67,533
\$60,000 to \$70,000 <sup>1</sup>	12	775,051		23,000	169,976	17,790		32,444	79,137		111,581
\$70,000 to \$80,000 <sup>1</sup>	4	304,392		7,800	202,309		11,235	4,889	34,853	1,063	40,795
\$80,000 to \$90,000 <sup>1</sup>	5	420,014		6,400	237,022	3,524	53,144	6,800	47,887	4,982	59,669
\$90,000 to \$100,000 <sup>1</sup>	6	562,712		12,000	192,697	83,242	16,541	65,917	7,783	90,241	
\$100,000 to \$150,000 <sup>1</sup>	7	838,003		13,400	411,209	1,817	189,643	13,381	118,643	18,403	150,427

\$150,000 to \$200,000-----	2	341,644	30,511	2,000	59,014	2,939	212,530	2,382	7,327	19,925	29,634
\$200,000 to \$250,000-----	4	889,604		4,800	32,213		832,250	758	688	81,954	83,400
\$250,000 to \$300,000-----											
\$300,000 to \$400,000-----											
\$400,000 to \$500,000-----											
\$500,000 to \$750,000-----											
\$750,000 to \$1,000,000-----											
\$1,000,000 to \$1,500,000-----											
\$1,500,000 to \$2,000,000-----											
\$2,000,000 to \$3,000,000-----											
\$3,000,000 to \$4,000,000-----											
\$4,000,000 to \$5,000,000-----											
\$5,000,000 and over-----											
Classes grouped <sup>2</sup> -----											
Total-----	69,123	189,854,013	378,746	152,853,886	11,055,802	398,151	1,601,993	1,870,880	865,771	155,153	2,891,804

## PENNSYLVANIA

Under \$1,000 <sup>1</sup> -----	23,727	\$17,566,479		\$36,980,211	\$2,157,550	\$297,822					
Under \$1,000-----	2,124	1,116,603		40,192	340,766	6,317		\$21,759			\$21,759
\$1,000 to \$2,000 <sup>1</sup> -----	82,467	127,441,943		216,098,503	4,145,509	230,246					
\$1,000 to \$2,000-----	153,364	217,826,667		153,577,493	2,714,016	64,352		860,409			860,409
\$2,000 to \$3,000 <sup>1</sup> -----	189,553	459,192,274		600,839,490	7,773,379	22,578					
\$2,000 to \$3,000-----	65,395	166,691,388		113,158,494	5,574,221	51,529		1,449,576			1,449,576
\$3,000 to \$4,000 <sup>1</sup> -----	41,011	136,762,688		152,944,440	9,764,143	393,267					
\$3,000 to \$4,000-----	69,817	240,429,793		174,793,035	9,989,785	283,629		1,750,056			1,750,056
\$4,000 to \$5,000 <sup>1</sup> -----	6,186	27,408,052		23,018,202	7,927,917	5,103					
\$4,000 to \$5,000-----	45,595	203,621,909		121,670,753	13,859,054	760,390		2,011,937			2,011,937
\$5,000 to \$6,000 <sup>1</sup> -----											
\$5,000 to \$6,000-----	12,772	70,241,669	\$10,954	30,079,941	4,818,646	124,679		1,084,569			1,084,569
\$6,000 to \$7,000-----	9,419	60,966,691	67,908	21,755,526	7,034,061	110,044		1,040,839	\$33,885		1,074,724
\$7,000 to \$8,000-----	6,687	49,934,748	81,801	15,231,730	6,977,290	97,863		992,484	74,904		1,067,388
\$8,000 to \$9,000-----	4,845	41,117,288	92,712	10,859,057	6,731,154	124,664		914,156	90,383		1,004,539
\$9,000 to \$10,000-----	3,803	36,064,029	64,553	8,506,743	6,667,506	89,738		871,075	99,558		970,933
\$10,000 to \$11,000-----	2,920	30,665,346	104,660	6,453,031	6,654,036	98,655		790,442	110,205		900,647
\$11,000 to \$12,000-----	2,327	26,728,833	69,728	5,134,917	5,829,099	73,952		722,322	121,708		844,030
\$12,000 to \$13,000-----	1,992	24,872,295	70,571	4,353,787	5,710,312	66,384		698,557	140,945		839,502
\$13,000 to \$14,000-----	1,618	21,806,002	82,857	3,492,685	5,045,476	62,271		628,777	150,677		779,454
\$14,000 to \$15,000-----	1,479	21,417,190	74,517	3,197,389	5,454,426	81,558		624,774	176,934		801,708
\$15,000 to \$20,000-----	4,517	77,828,537	394,072	9,529,390	21,385,481	357,594		2,394,536	962,370		3,356,906
\$20,000 to \$25,000-----	2,458	54,758,008	287,620	5,136,786	16,957,940	160,598		1,749,525	1,152,862		2,902,387
\$25,000 to \$30,000-----	1,642	44,908,291	267,754	3,411,105	15,389,223	200,568		1,447,761	1,375,737		2,823,498
\$30,000 to \$40,000-----	1,800	61,958,937	338,793	3,638,457	23,416,901	202,934	\$1,204,339	1,901,253	2,687,326	\$121,440	4,710,019
\$40,000 to \$50,000-----	891	39,884,053	229,221	1,800,020	17,385,503	325,508	1,455,587	1,135,292	2,412,490	147,410	3,695,192
\$50,000 to \$60,000-----	614	33,508,059	82,847	1,191,594	15,177,896	147,956	1,842,550	913,807	2,562,943	198,101	3,674,851

<sup>1</sup> Nonfatable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—Personal returns—Distribution by income classes—Continued

## PENNSYLVANIA—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$60,000 to \$70,000.....	407	\$26,288,562	\$115,224	\$795,400	\$10,951,531	\$75,511	\$2,303,015	\$690,773	\$2,340,484	\$223,336	\$3,254,593
\$70,000 to \$80,000.....	224	16,741,616	101,684	418,260	7,504,316	101,867	1,540,297	426,704	1,747,376	151,868	2,325,948
\$80,000 to \$90,000.....	164	13,878,300	170,697	310,450	6,354,054	48,305	1,314,699	343,962	1,647,660	126,488	2,118,110
\$90,000 to \$100,000.....	131	12,399,496	.....	252,306	6,350,247	74,629	1,229,259	302,514	1,695,338	114,685	2,112,537
\$100,000 to \$150,000.....	277	33,483,117	37,142	521,171	17,877,103	197,296	4,343,652	693,092	5,551,684	413,412	6,658,188
\$150,000 to \$200,000.....	92	15,616,552	.....	170,700	6,632,526	136,244	2,567,164	378,916	3,086,444	245,628	3,710,988
\$200,000 to \$250,000.....	60	13,417,486	.....	100,200	5,743,012	63,274	3,573,695	263,160	2,530,779	337,333	3,131,272
\$250,000 to \$300,000.....	18	4,792,947	.....	32,400	3,854,609	30,710	895,850	62,027	1,084,316	83,986	1,230,329
\$300,000 to \$400,000.....	38	13,149,838	.....	48,000	8,174,967	86,494	3,983,975	170,086	2,833,248	337,909	3,341,243
\$400,000 to \$500,000.....	13	5,696,568	.....	18,400	3,723,425	42,440	1,055,896	75,527	1,480,227	98,990	1,654,744
\$500,000 to \$750,000.....	15	9,042,460	.....	24,600	4,707,051	35,919	2,896,032	106,221	2,018,153	271,504	2,395,878
\$750,000 to \$1,000,000.....	6	5,126,512	.....	9,600	6,311,758	28,976	1,184,257	13,921	1,347,843	111,023	1,472,787
\$1,000,000 to \$1,500,000.....	7	8,484,012	.....	10,800	3,226,133	12,864	5,227,700	14,009	1,075,419	490,097	1,579,525
\$1,500,000 to \$2,000,000.....	2	(2)	.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$2,000,000 to \$3,000,000.....	1	(2)	.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$3,000,000 to \$4,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$4,000,000 to \$5,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 and over.....	.....	5,966,233	.....	7,800	6,452,488	.....	1,851,178	4,902	1,477,954	173,548	1,656,404
Classes grouped 2.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	740,478	2,478,751,471	2,745,315	1,729,622,058	332,744,510	5,374,728	38,069,145	27,549,720	42,070,152	3,646,758	73,266,630

## RHODE ISLAND

Under \$1,000 <sup>1</sup> .....	\$1,932	\$1,368,867	.....	\$2,960,747	\$210,256	\$308	.....	.....	.....	.....	.....
Under \$1,000.....	144	69,305	.....	7,695	.....	.....	\$1,838	.....	.....	.....	\$1,838
\$1,000 to \$2,000 <sup>1</sup> .....	7,931	12,239,039	19,936,379	849,781	364	.....	.....	.....	.....	.....	.....
\$1,000 to \$2,000.....	18,727	25,633,750	18,575,214	461,983	.....	.....	200,658	.....	.....	.....	200,658
\$2,000 to \$3,000 <sup>1</sup> .....	13,024	31,445,324	39,126,714	1,374,895	5,624	.....	.....	.....	.....	.....	.....
\$2,000 to \$3,000.....	6,414	16,207,983	10,756,641	864,139	1,543	135,437	.....	.....	.....	.....	135,437

\$3,000 to \$4,000 <sup>1</sup>	2,308	7,732,636	-----	7,974,300	1,131,133	15,291	-----	164,369	-----	164,369
\$3,000 to \$4,000	6,105	21,208,300	\$58,870	14,076,143	1,754,133	-----	-----	-----	-----	246,919
\$4,000 to \$5,000 <sup>1</sup>	686	2,990,810	-----	2,103,764	1,315,974	-----	-----	-----	-----	246,919
\$4,000 to \$5,000	4,920	22,456,166	-----	12,755,958	1,510,547	5,985	-----	246,919	-----	246,919
\$5,000 to \$6,000 <sup>1</sup>	70	381,924	-----	153,496	355,136	605	-----	-----	-----	72,790
\$5,000 to \$6,000	889	4,913,309	-----	2,048,500	464,452	4,878	72,790	-----	-----	72,790
\$6,000 to \$7,000	623	4,048,255	-----	1,375,700	630,904	7,834	67,711	\$2,360	-----	70,071
\$7,000 to \$8,000	469	3,510,232	4,981	1,027,066	679,995	4,499	65,315	5,217	-----	70,532
\$8,000 to \$9,000	364	3,082,241	-----	789,950	700,342	527	64,925	6,766	-----	71,691
\$9,000 to \$10,000	332	3,158,778	-----	695,138	685,108	4,439	74,439	8,703	-----	83,142
\$10,000 to \$11,000	222	2,319,240	-----	435,565	623,922	5,116	54,861	8,383	-----	63,244
\$11,000 to \$12,000	171	1,971,625	-----	350,366	581,436	2,347	49,972	9,031	-----	59,003
\$12,000 to \$13,000	159	1,983,107	-----	332,100	540,111	11,351	52,702	11,248	-----	63,950
\$13,000 to \$14,000	133	1,806,604	-----	261,000	473,423	2,800	51,744	12,622	-----	64,366
\$14,000 to \$15,000	122	1,760,813	-----	264,572	559,989	4,337	46,157	14,459	-----	60,616
\$15,000 to \$20,000	400	6,900,291	9,611	754,675	2,235,956	38,974	174,003	85,993	-----	259,996
\$20,000 to \$25,000	251	5,565,761	10,292	503,997	2,270,760	25,060	144,600	116,534	-----	261,134
\$25,000 to \$30,000	132	3,598,719	-----	277,200	1,379,264	4,748	107,560	110,067	-----	217,627
\$30,000 to \$40,000	159	5,460,417	-----	291,503	2,560,299	30,024	139,397	239,560	\$8,707	337,664
\$40,000 to \$50,000	97	4,325,772	-----	174,798	2,403,963	16,296	65,064	97,174	277,356	6,069
\$50,000 to \$60,000	41	2,242,818	-----	63,987	1,272,709	4,388	277,764	37,788	160,507	25,880
\$60,000 to \$70,000	35	2,276,100	-----	74,600	959,368	9,913	129,513	62,400	214,158	14,761
\$70,000 to \$80,000	22	1,632,229	-----	38,500	1,087,533	7,112	49,181	29,194	187,848	4,611
\$80,000 to \$90,000	20	1,696,083	-----	32,600	1,179,085	2,361	56,358	26,756	222,749	5,283
\$90,000 to \$100,000	15	1,416,139	-----	30,000	860,803	10,241	10,638	28,577	220,622	997
\$100,000 to \$150,000	26	3,171,108	-----	48,000	2,310,877	23,834	101,411	59,026	612,914	9,508
\$150,000 to \$200,000	11	1,839,444	-----	14,200	1,228,311	6,938	27,127	32,859	405,444	2,544
\$200,000 to \$250,000	4	871,042	-----	7,800	442,757	-----	196,340	13,985	177,283	18,407
\$250,000 to \$300,000	1	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000	3	1,036,091	-----	5,800	849,802	364	60,901	9,733	300,355	5,710
\$400,000 to \$500,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	315,798
\$500,000 to \$750,000	2	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000	1	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 to \$1,500,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$1,500,000 to \$2,000,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$2,000,000 to \$3,000,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$3,000,000 to \$4,000,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$4,000,000 to \$5,000,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$5,000,000 and over	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Classes grouped <sup>2</sup>	-----	2,429,280	-----	3,000	2,314,339	24,165	17,558	13,874	816,901	1,739
Total	66,965	214,749,602	83,754	138,319,973	39,131,180	282,266	1,084,723	2,326,763	4,227,080	104,246
										6,658,089

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers

TABLE 13.—Personal returns—Distribution by income classes—Continued

SOUTH CAROLINA

\$200,000 to \$250,000-----	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000-----										
\$300,000 to \$400,000-----										
\$400,000 to \$500,000-----	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000-----	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000-----	2	1,716,822	2,400	110,295	1,621,725	533	8,108	153,757	162,398	
\$1,000,000 to \$1,500,000-----										
\$1,500,000 to \$2,000,000-----										
\$2,000,000 to \$3,000,000-----										
\$3,000,000 to \$4,000,000-----										
\$4,000,000 to \$5,000,000-----										
\$5,000,000 and over-----										
Classes grouped <sup>2</sup> -----		1,486,240	11,600	201,487	1,063	1,240,912	2,952	24,969	116,711	144,632
<b>Total</b> -----	28,225	87,031,355	273,898	68,738,423	8,301,298	80,389	3,632,538	783,386	421,310	350,619
										1,555,315

## SOUTH DAKOTA

Under \$1,000 <sup>1</sup> -----	1,997	\$1,410,520		\$3,466,451	\$45,064	\$666				
Under \$1,000-----	22	9,490		2,235				\$218		\$218
\$1,000 to \$2,000-----	3,760	5,921,443		10,750,176	89,121					
\$1,000 to \$2,000-----	5,157	6,891,502		5,226,262	13,045	2,348		50,499		50,499
\$2,000 to \$3,000-----	5,335	12,834,583		16,564,187	178,680					
\$2,000 to \$3,000-----	1,520	3,938,937		2,073,525	53,884	1,676		27,699		27,699
\$3,000 to \$4,000-----	915	3,087,045	\$25,369	3,432,821	165,529	1,800				
\$3,000 to \$4,000-----	1,594	5,476,231		4,312,995	67,612	318		32,930		32,930
\$4,000 to \$5,000-----	197	872,109	68,971	870,690	101,016					
\$4,000 to \$5,000-----	645	2,863,710		1,882,695	101,986	1,460		26,096		26,096
\$5,000 to \$6,000-----	14	76,828		38,900	50,024					
\$5,000 to \$6,000-----	251	1,369,474	966	615,100	81,404	102		20,457		20,457
\$6,000 to \$7,000-----	155	1,004,124		390,800	98,136	313		16,773	\$559	17,332
\$7,000 to \$8,000-----	84	626,868		197,500	70,279	9,451		12,226	970	13,196
\$8,000 to \$9,000-----	67	567,189	2,762	143,400	82,552	1,219		14,042	1,222	15,264
\$9,000 to \$10,000-----	44	413,890	4,734	96,800	63,103	1,122		10,250	1,101	11,351
\$10,000 to \$11,000-----	25	260,832		59,300	73,202	204		6,352	918	7,270
\$11,000 to \$12,000-----	36	415,366		80,800	118,723	4,519		9,571	1,911	11,482
\$12,000 to \$13,000-----	15	187,775		32,837	28,484	4,415		5,877	1,087	6,964
\$13,000 to \$14,000-----	19	256,349		48,400	81,250	429		5,895	1,777	7,672
\$14,000 to \$15,000-----	14	203,710		33,200	33,720	48		6,929	1,701	8,630
\$15,000 to \$20,000-----	33	559,461	11,548	69,700	113,742	3,967		17,942	6,508	24,450
\$20,000 to \$25,000-----	12	270,849	20,421	27,200	44,470	2,278		9,488	5,544	15,032
\$25,000 to \$30,000-----	6	163,740		12,800	80,205	446		3,559	5,069	8,628
\$30,000 to \$40,000-----	6	208,738		12,800	90,366	21		4,142	9,573	13,715
\$40,000 to \$50,000-----	3	(2)		(2)	(2)	(2)		(2)	(2)	(2)
\$50,000 to \$60,000-----										
\$60,000 to \$70,000-----	1	(2)		(2)	(2)	(2)		(2)	(2)	(2)

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—*Personal returns—Distribution by income classes—Continued*  
SOUTH DAKOTA—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$70,000 to \$80,000.....	1	(2)	-----	(2)	(2)	(2)	-----	(1)	(2)	-----	(2)
\$80,000 to \$90,000.....			-----				-----			-----	
\$90,000 to \$100,000.....			-----				-----			-----	
\$100,000 to \$150,000.....			-----				-----			-----	
\$150,000 to \$200,000.....			-----				-----			-----	
\$200,000 to \$250,000.....			-----				-----			-----	
\$250,000 to \$300,000.....			-----				-----			-----	
\$300,000 to \$400,000.....			-----				-----			-----	
\$400,000 to \$500,000.....			-----				-----			-----	
\$500,000 to \$750,000.....			-----				-----			-----	
\$750,000 to \$1,000,000.....			-----				-----			-----	
\$1,000,000 to \$1,500,000.....			-----				-----			-----	
\$1,500,000 to \$2,000,000.....			-----				-----			-----	
\$2,000,000 to \$3,000,000.....			-----				-----			-----	
\$3,000,000 to \$4,000,000.....			-----				-----			-----	
\$4,000,000 to \$5,000,000.....			-----				-----			-----	
\$5,000,000 and over.....			-----				-----			-----	
Classes grouped <sup>2</sup> .....		\$280,098	-----	\$9,600	\$176,668	\$17	-----	\$5,429	\$25,998	-----	\$81,427
Total.....	21,928	50,170,861	\$134,771	51,351,174	2,102,265	36,828	-----	286,374	63,938	-----	350,312

## TENNESSEE

Under \$1,000 <sup>1</sup> .....	2,975	\$2,124,446	-----	\$5,201,615	\$253,566	\$28,634	-----	-----	-----	-----	\$4,656
Under \$1,000.....	327	203,268	-----	22,173	31,462	1,074	-----	\$4,656	-----	-----	-----
\$1,000 to \$2,000 <sup>1</sup> .....	10,238	16,373,991	-----	29,002,900	511,366	40,442	-----	-----	-----	-----	119,499
\$1,000 to \$2,000.....	9,242	13,121,477	-----	9,007,119	133,009	1,781	-----	119,499	-----	-----	-----
\$2,000 to \$3,000 <sup>1</sup> .....	17,757	42,765,609	\$18,654	54,955,313	920,730	59,860	-----	-----	-----	-----	129,839
\$2,000 to \$3,000.....	5,227	13,536,000	20,399	8,994,856	225,429	1,925	-----	129,839	-----	-----	129,839
\$3,000 to \$4,000 <sup>1</sup> .....	3,231	10,818,728	-----	11,387,324	1,264,487	33,817	-----	-----	-----	-----	-----

## STATISTICS OF INCOME

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\$3,000 to \$4,000.....	7,092	24,777,009	17,507,288	511,265	7,044		204,835		204,835		
\$4,000 to \$5,000.....	656	2,915,239	88,534	2,398,158	833,433	60,745	304,043		304,043		
\$4,000 to \$5,000.....	6,260	28,232,679	17,164,338	987,799							
\$5,000 to \$6,000.....	82	449,899	207,800	325,901	7,487						
\$5,000 to \$6,000.....	1,311	7,197,987	1,166	3,144,175	441,407	2,828	109,376		109,376		
\$6,000 to \$7,000.....	1,018	6,597,935	2,628	2,439,675	831,276	13,384	110,149	\$3,693	113,842		
\$7,000 to \$8,000.....	689	5,140,626	1,710	1,567,797	837,047	8,391	98,646	7,528	106,174		
\$8,000 to \$9,000.....	500	4,241,380	3,357	1,133,790	712,174	7,073	93,147	9,285	102,432		
\$9,000 to \$10,000.....	395	3,756,353	8,462	917,000	637,804	6,920	91,466	10,339	101,805		
\$10,000 to \$11,000.....	258	2,708,861	4,719	582,000	578,450	7,421	67,923	9,626	77,549		
\$11,000 to \$12,000.....	228	2,621,420	8,222	532,400	573,228	2,697	68,856	11,828	80,684		
\$12,000 to \$13,000.....	181	2,258,257	3,451	398,284	508,399	2,131	62,717	12,725	75,442		
\$13,000 to \$14,000.....	154	2,079,805	14,095	366,300	458,132	575	60,824	14,247	75,071		
\$14,000 to \$15,000.....	127	1,839,298	35,234	279,700	539,992	8,836	49,773	14,699	64,472		
\$15,000 to \$20,000.....	423	7,341,711	58,662	943,625	2,185,018	17,308	211,319	90,452	301,771		
\$20,000 to \$25,000.....	244	5,406,463	20,537	534,579	1,627,220	18,229	165,935	112,472	278,407		
\$25,000 to \$30,000.....	148	4,049,927	80,845	335,800	1,344,827	6,630	121,542	122,442	243,984		
\$30,000 to \$40,000.....	154	5,294,334	40,371	333,550	1,782,064	5,921	\$65,343	171,092	232,615		
\$40,000 to \$50,000.....	84	3,722,427		177,600	1,618,974	2,683	56,323	103,621	231,958		
\$50,000 to \$60,000.....	39	2,103,529		79,114	853,438	836	120,072	59,366	165,022		
\$60,000 to \$70,000.....	12	752,738		21,200	366,637	767	45,316	18,584	68,572		
\$70,000 to \$80,000.....	4	295,015		7,800	184,260	4,265	83,936	2,177	19,080		
\$80,000 to \$90,000.....	5	424,641		8,800	267,638	3,703	3,675	10,718	58,499		
\$90,000 to \$100,000.....	5	465,216		10,600	228,342			14,784	72,271		
\$100,000 to \$150,000.....	7	846,272		18,050	302,208	5,082	22,152	28,353	159,155		
\$150,000 to \$200,000.....	5	942,665		7,400	492,873		268,536	11,576	168,679		
\$200,000 to \$250,000.....	3	628,741		4,600	217,445	2,720	221,580	10,584	96,458		
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....											
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....									*		
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Total.....	69,081	226,033,948	441,046	169,692,723	23,587,300	371,209	886,933	2,506,370	1,691,645	85,790	4,283,805

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—Personal returns—Distribution by income classes—Continued

TEXAS

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 <sup>1</sup>	10,036	\$6,774,116	\$28,020	\$19,545,354	\$178,525	\$4,024			\$54		\$54
Under \$1,000	24	16,281		14,646							
\$1,000 to \$2,000 <sup>1</sup>	24,741	38,279,111	104,502	67,277,898	999,860	20,673					
\$1,000 to \$2,000	32,009	46,709,709		32,629,168	288,582	4,797			416,646		416,646
\$2,000 to \$3,000 <sup>1</sup>	45,950	111,467,885	186,573	142,659,150	1,304,696	6,110					
\$2,000 to \$3,000	19,609	50,411,500		35,346,405	614,490	2,820			436,134		436,134
\$3,000 to \$4,000 <sup>1</sup>	9,514	31,710,248	207,215	35,118,487	1,404,553	5,192					
\$3,000 to \$4,000	26,313	91,085,765		62,686,267	2,535,807	20,517			777,545		777,545
\$4,000 to \$5,000 <sup>1</sup>	1,815	7,944,107	155,599	7,206,100	1,301,204						
\$4,000 to \$5,000	15,551	69,581,862		41,583,983	2,279,313	29,586			763,513		763,513
\$5,000 to \$6,000 <sup>1</sup>	40	218,244	61,694	81,923	159,825						
\$5,000 to \$6,000	4,856	26,642,756	17,201	9,687,384	1,512,438	29,592			478,881		478,881
\$6,000 to \$7,000 <sup>1</sup>	2,600	17,112,526	94,663	4,845,621	1,861,750	16,970			358,354	\$8,911	367,265
\$7,000 to \$8,000 <sup>1</sup>	1,647	12,291,571	73,659	2,690,277	1,625,367	24,784			305,432	18,105	323,557
\$8,000 to \$9,000 <sup>1</sup>	970	8,225,586	88,286	1,507,382	1,313,087	21,023			221,342	17,979	239,321
\$9,000 to \$10,000 <sup>1</sup>	801	7,590,012	135,871	1,223,567	1,214,629	21,345			218,490	20,480	238,970
\$10,000 to \$11,000 <sup>1</sup>	630	6,600,470	102,788	910,300	1,145,467	15,571			200,060	22,621	222,681
\$11,000 to \$12,000 <sup>1</sup>	475	5,448,656	124,018	656,900	970,652	3,313			176,059	24,711	200,770
\$12,000 to \$13,000 <sup>1</sup>	380	4,746,581	92,415	525,700	1,112,515	13,742			142,622	26,085	168,707
\$13,000 to \$14,000 <sup>1</sup>	318	4,296,838	101,299	463,600	1,013,335	5,061			135,901	28,982	164,883
\$14,000 to \$15,000 <sup>1</sup>	234	3,398,932	34,576	322,900	704,248	7,912			116,571	28,040	144,611
\$15,000 to \$20,000 <sup>1</sup>	846	14,487,432	269,832	1,156,050	3,622,736	62,354			495,116	172,544	667,660
\$20,000 to \$25,000 <sup>1</sup>	423	9,342,510	257,135	587,250	3,422,060	23,935			319,028	184,744	503,772
\$25,000 to \$30,000 <sup>1</sup>	231	6,301,332	110,298	317,967	2,241,057	37,038			222,133	191,825	
\$30,000 to \$40,000 <sup>1</sup>	261	8,886,543	287,204	354,500	2,638,019	34,604	\$293,379		302,927	358,808	\$31,332
\$40,000 to \$50,000 <sup>1</sup>	127	5,635,642	163,299	173,100	1,917,705	26,909	215,336		199,953	338,136	561,373
\$50,000 to \$60,000 <sup>1</sup>	88	4,778,872	139,383	111,200	2,243,385	14,716	420,645		130,271	331,185	41,736
\$60,000 to \$70,000 <sup>1</sup>	39	2,485,607		47,400	735,183	6,310	160,741		85,766	223,490	16,104
\$70,000 to \$80,000 <sup>1</sup>	28	2,107,246	75,003	40,400	759,717	14,512	156,150		61,679	215,824	16,183
\$80,000 to \$90,000 <sup>1</sup>	21	1,800,008		24,400	1,058,796	6,468	318,348		29,506	189,470	28,355
\$90,000 to \$100,000 <sup>1</sup>	8	744,735		11,000	250,255	5,092	326,709		8,587	37,995	30,765
\$100,000 to \$150,000 <sup>1</sup>	24	2,857,382		28,800	1,165,712	34,100	513,319		74,733	460,285	49,347
\$150,000 to \$200,000 <sup>1</sup>	3	563,189		3,000	493,534	17,446			4,878	146,131	151,009

\$200,000 to \$250,000.....	3	693,402	-----	8,200	250,229	3,338	15,944	25,951	188,706	1,494	216,151
\$250,000 to \$300,000.....	7	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....	1	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....			-----								
\$500,000 to \$750,000.....			-----								
\$750,000 to \$1,000,000.....			-----								
\$1,000,000 to \$1,500,000.....			-----								
\$1,500,000 to \$2,000,000.....			-----								
\$2,000,000 to \$3,000,000.....			-----								
\$3,000,000 to \$4,000,000.....			-----								
\$4,000,000 to \$5,000,000.....			-----								
\$5,000,000 and over.....			-----								
Classes grouped <sup>2</sup> .....		2,228,244	-----	11,400	957,405	3,760	773,272	32,897	390,821	72,495	496,213
Total.....	200,683	613,494,900	2,910,533	470,143,033	45,308,782	543,614	3,193,843	6,741,049	3,625,878	311,095	10,678,022

## UTAH

Under \$1,000 <sup>1</sup> .....	1,859	\$1,341,588	-----	\$3,321,210	\$95,300	\$18	-----	-----	-----	-----	\$630
Under \$1,000.....	47	23,926	-----	-----	2,841	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000 <sup>1</sup> .....	4,694	7,391,163	-----	13,568,014	237,581	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	5,956	8,176,089	-----	6,103,629	129,677	932	-----	60,424	-----	-----	60,424
\$2,000 to \$3,000 <sup>1</sup> .....	7,930	19,040,565	-----	25,667,545	567,279	3,576	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	1,940	4,991,696	-----	3,844,720	87,738	560	-----	32,483	-----	-----	32,483
\$3,000 to \$4,000 <sup>1</sup> .....	1,985	6,697,678	\$23,727	7,519,434	469,198	2,298	-----	-----	-----	-----	-----
\$3,000 to \$4,000.....	2,325	8,120,193	-----	6,469,669	158,075	703	-----	45,068	-----	-----	45,068
\$4,000 to \$5,000 <sup>1</sup> .....	483	2,185,587	-----	1,851,714	726,967	9,815	-----	-----	-----	-----	-----
\$4,000 to \$5,000.....	1,530	6,768,636	-----	4,724,493	332,219	2,176	-----	51,798	-----	-----	51,798
\$5,000 to \$6,000 <sup>1</sup> .....	38	205,617	-----	96,200	165,427	56	-----	-----	-----	-----	-----
\$5,000 to \$6,000.....	365	2,007,522	-----	993,690	147,905	235	-----	27,377	-----	-----	27,377
\$6,000 to \$7,000.....	255	1,642,758	962	644,275	292,113	2,401	-----	22,895	\$855	-----	23,750
\$7,000 to \$8,000.....	163	1,214,361	3,778	413,600	250,694	608	-----	19,461	1,753	-----	21,214
\$8,000 to \$9,000.....	122	1,026,280	1,751	310,700	231,640	239	-----	17,762	2,190	-----	19,952
\$9,000 to \$10,000.....	101	956,343	-----	253,100	209,186	1,432	-----	19,766	2,630	-----	22,396
\$10,000 to \$11,000.....	61	640,390	-----	151,200	143,889	41	-----	15,888	2,281	-----	18,169
\$11,000 to \$12,000.....	58	668,399	-----	136,792	162,724	1,513	-----	16,086	3,059	-----	19,145
\$12,000 to \$13,000.....	48	598,054	7,345	114,800	191,195	-----	-----	13,635	3,300	-----	16,935
\$13,000 to \$14,000.....	37	497,127	-----	85,600	204,617	-----	-----	10,624	3,412	-----	14,036
\$14,000 to \$15,000.....	21	305,207	-----	49,400	58,705	107	-----	9,614	2,541	-----	12,155
\$15,000 to \$20,000.....	88	1,471,734	-----	213,050	602,682	632	-----	32,728	17,147	-----	49,875
\$20,000 to \$25,000.....	58	1,291,533	-----	116,200	646,855	5,201	-----	28,436	26,964	-----	55,400
\$25,000 to \$30,000.....	23	629,218	-----	50,200	311,987	-----	-----	15,783	19,599	-----	35,382
\$30,000 to \$40,000.....	26	868,505	-----	52,200	450,740	686	\$1,175	21,605	37,381	\$1,839	60,825
\$40,000 to \$50,000.....	8	358,304	-----	22,400	111,735	1,299	4,233	12,158	22,687	396	35,241
\$50,000 to \$60,000.....	3	160,981	-----	6,600	136,228	-----	2,889	1,314	12,642	348	14,304
\$60,000 to \$70,000.....	2	125,227	-----	5,400	59,792	-----	25,228	1,903	7,787	2,365	12,055

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

## UTAH—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$70,000 to \$80,000.....	3	\$220,180		\$5,800	\$16,900		\$73,465	\$7,270	\$17,412	\$6,887	\$31,569
\$80,000 to \$90,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$90,000 to \$100,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$100,000 to \$150,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....											
\$200,000 to \$250,000.....											
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....											
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,500,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....	318,445			8,000	45,760	\$3,723	123,429	7,891	25,722	12,112	45,725
Total.....	30,242	79,943,306	\$37,563	76,800,535	7,247,649	38,341	230,419	492,599	209,362	23,947	725,908

## VERMONT

Under \$1,000 <sup>1</sup> .....	654	\$468,664		\$956,040	\$47,727	\$92					\$682
Under \$1,000.....	76	32,474		292	9,552						
\$1,000 to \$2,000 <sup>1</sup> .....	2,703	4,153,117		6,941,629	352,810	4,507					
\$1,000 to \$2,000.....	5,342	7,143,098		5,430,439	87,903	707					
\$2,000 to \$3,000 <sup>1</sup> .....	5,417	13,003,223		16,473,618	449,373	7,282					
\$2,000 to \$3,000.....	1,783	4,636,102		3,567,199	108,250	2,876					
\$3,000 to \$4,000 <sup>1</sup> .....	1,043	3,497,085		3,603,061	479,594	2,412					

## STATISTICS OF INCOME

\$3,000 to \$4,000.....	1,995	6,860,028	-----	5,348,303	254,652	1,858	-----	37,654	-----	37,654	
\$4,000 to \$5,000 <sup>1</sup> .....	224	915,251	-----	600,273	435,737	5,487	-----	36,316	-----	36,316	
\$4,000 to \$5,000.....	929	4,189,179	-----	2,654,686	323,553	3,789	-----	-----	-----	-----	
\$5,000 to \$6,000 <sup>1</sup> .....	24	130,348	-----	50,800	115,314	536	-----	-----	-----	-----	
\$5,000 to \$6,000.....	341	1,928,096	-----	819,819	186,781	396	-----	28,171	-----	28,171	
\$6,000 to \$7,000.....	290	1,878,729	\$19,249	642,175	362,063	9,196	-----	28,518	\$1,113	29,631	
\$7,000 to \$8,000.....	201	1,503,342	8,271	455,290	330,856	1,412	-----	25,521	2,300	27,821	
\$8,000 to \$9,000.....	143	1,210,334	-----	321,388	246,090	6,190	-----	25,318	2,654	27,972	
\$9,000 to \$10,000.....	102	965,498	5,777	222,531	217,637	462	-----	22,019	2,625	24,644	
\$10,000 to \$11,000.....	71	743,806	4	161,100	177,170	1,842	-----	18,007	2,640	20,647	
\$11,000 to \$12,000.....	44	505,758	-----	92,800	170,049	499	-----	11,166	2,296	13,462	
\$12,000 to \$13,000.....	49	611,675	5,890	100,400	202,547	346	-----	15,671	3,377	19,043	
\$13,000 to \$14,000.....	25	339,451	-----	58,900	119,228	10	-----	7,655	2,367	10,022	
\$14,000 to \$15,000.....	35	507,136	-----	70,400	129,496	4,068	-----	14,370	4,187	18,557	
\$15,000 to \$20,000.....	107	1,872,021	10,420	208,035	746,833	4,116	-----	47,449	23,661	71,110	
\$20,000 to \$25,000.....	53	1,195,164	8,345	103,800	395,538	2,162	-----	35,863	25,402	61,265	
\$25,000 to \$30,000.....	25	636,940	-----	47,700	503,615	1,217	-----	12,522	21,497	34,019	
\$30,000 to \$40,000.....	25	851,325	-----	39,700	314,256	5,920	\$21,585	24,834	34,863	\$2,862	
\$40,000 to \$50,000.....	18	791,063	-----	27,400	490,337	1,207	11,375	15,169	48,462	2,003	
\$50,000 to \$60,000.....	14	769,321	-----	28,600	521,421	757	1,033	15,738	64,399	80,234	
\$60,000 to \$70,000.....	4	252,218	-----	6,000	169,492	3,791	-----	3,975	25,026	29,001	
\$70,000 to \$80,000.....	3	226,991	-----	3,000	214,205	117	-----	1,127	27,925	29,052	
\$80,000 to \$90,000.....	2	177,320	-----	1,000	182,567	-----	-----	350	26,101	26,460	
\$90,000 to \$100,000.....	1	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
\$100,000 to \$150,000.....	3	382,292	-----	3,000	398,081	21	2,741	79,173	258	79,431	
\$150,000 to \$200,000.....	2	318,357	-----	3,400	298,521	-----	14,799	1,319	71,047	1,387	
\$200,000 to \$250,000.....	2	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
\$250,000 to \$500,000.....	1	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
\$300,000 to \$400,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$400,000 to \$500,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$500,000 to \$750,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$750,000 to \$1,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$1,000,000 to \$1,500,000.....	1	(2)	-----	(2)	(2)	(2)	(2)	(2)	(2)	(2)	
\$1,500,000 to \$2,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$2,000,000 to \$3,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$3,000,000 to \$4,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$4,000,000 to \$5,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
\$5,000,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	
Classes grouped <sup>2</sup> .....	-----	2,054,603	-----	7,000	687,673	40,157	1,175,981	12,407	224,532	110,249	
Total.....	21,752	64,800,009	57,956	49,049,778	9,728,921	113,432	1,227,514	520,319	695,647	116,856	1,332,822

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

## VIRGINIA

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
Under \$1,000 <sup>1</sup>	3,311	\$2,309,859	-----	\$5,700,500	\$390,502	\$8,626	-----	-----	-----	-----	-----
Under \$1,000	228	160,425	-----	3,650	28,431	-----	-----	\$4,001	-----	-----	\$4,001
\$1,000 to \$2,000 <sup>1</sup>	8,797	15,397,698	-----	26,025,685	908,968	35,317	-----	-----	-----	-----	-----
\$1,000 to \$2,000	13,810	19,492,975	-----	13,805,645	230,218	-----	-----	164,846	-----	-----	164,846
\$2,000 to \$3,000 <sup>1</sup>	19,195	46,591,476	-----	59,404,215	1,521,119	55,564	-----	-----	-----	-----	-----
\$2,000 to \$3,000	5,905	14,952,123	-----	9,462,428	667,304	-----	-----	146,685	-----	-----	146,685
\$3,000 to \$4,000 <sup>1</sup>	4,482	15,110,778	\$145,413	15,917,541	1,881,549	90,127	-----	-----	-----	-----	-----
\$3,000 to \$4,000	7,371	25,654,581	-----	17,151,198	813,191	71,192	-----	227,939	-----	-----	227,939
\$4,000 to \$5,000 <sup>1</sup>	1,487	6,575,041	-----	5,036,928	2,699,120	42,905	-----	-----	-----	-----	-----
\$4,000 to \$5,000	6,996	31,669,503	-----	18,775,699	1,122,157	29,439	-----	353,024	-----	-----	353,024
\$5,000 to \$6,000 <sup>1</sup>	39	212,807	2,325	92,300	152,637	1,370	-----	-----	-----	-----	-----
\$5,000 to \$6,000	1,380	7,575,311	530	3,410,356	553,835	13,128	-----	112,885	-----	-----	112,885
\$6,000 to \$7,000 <sup>1</sup>	1,047	6,778,013	6,548	2,556,900	859,369	25,718	-----	108,491	\$3,759	-----	112,250
\$7,000 to \$8,000	650	4,851,576	4,034	1,563,780	775,571	9,876	-----	89,006	7,112	-----	96,118
\$8,000 to \$9,000	466	3,949,120	2,066	1,107,492	830,302	42,593	-----	77,421	8,625	-----	86,046
\$9,000 to \$10,000	337	3,381,627	15,006	848,062	825,862	19,672	-----	70,764	10,020	-----	80,784
\$10,000 to \$11,000	294	3,080,900	6,444	644,726	711,016	24,229	-----	73,865	10,954	-----	84,819
\$11,000 to \$12,000	224	2,571,559	5,040	533,800	668,711	5,322	-----	61,209	11,638	-----	72,847
\$12,000 to \$13,000	195	2,436,764	10,917	445,500	776,818	13,296	-----	55,281	13,868	-----	69,149
\$13,000 to \$14,000	140	1,882,264	-----	317,200	774,636	15,618	-----	44,375	13,153	-----	57,528
\$14,000 to \$15,000	125	1,805,649	14,683	280,600	522,734	5,377	-----	48,664	14,556	-----	63,220
\$15,000 to \$20,000	418	7,164,191	2,400	931,500	2,781,485	14,816	-----	181,202	87,933	-----	269,135
\$20,000 to \$25,000	202	4,477,411	41,098	436,319	1,962,225	19,297	-----	114,263	92,328	-----	206,591
\$25,000 to \$30,000	90	2,470,245	-----	196,759	1,071,106	10,739	-----	64,069	76,688	-----	140,727
\$30,000 to \$40,000	121	4,074,434	-----	282,400	1,968,827	25,551	\$78,625	100,796	172,470	\$6,877	280,143
\$40,000 to \$50,000	44	1,928,170	44,198	91,000	1,059,684	24,665	35,596	42,101	114,360	3,494	159,955
\$50,000 to \$60,000	31	1,711,846	-----	71,200	753,140	4,079	69,257	45,695	135,370	7,003	188,068
\$60,000 to \$70,000	10	658,638	-----	18,000	316,225	1,482	133,168	10,921	50,549	12,484	73,954
\$70,000 to \$80,000	9	689,817	-----	17,000	323,922	6,141	142,343	11,345	61,729	13,948	87,022
\$80,000 to \$90,000	11	925,026	-----	25,800	554,453	8	125,708	14,540	104,043	14,939	133,522
\$90,000 to \$100,000	5	474,487	30,505	8,600	246,565	410	84,331	6,046	45,405	7,905	59,356
\$100,000 to \$150,000	7	880,956	-----	12,200	321,345	27	101,778	27,503	156,664	11,031	195,198
\$150,000 to \$200,000	4	691,666	-----	6,000	381,480	-----	190,029	9,250	116,416	17,816	143,482

\$200,000 to \$250,000.....											
\$250,000 to \$300,000.....											
\$300,000 to \$400,000.....											
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Total.....	77,451	242,586,945	331,208	185,181,673	29,454,597	616,564	960,835	2,266,187	1,307,610	95,497	3,669,294

## WASHINGTON

Under \$1,000 <sup>1</sup> .....	6,900	\$4,656,615	\$26,870	\$13,751,073	\$237,888	\$126					
Under \$1,000.....	144	71,262		36,210	941						\$1,141
\$1,000 to \$2,000 <sup>1</sup> .....	15,531	23,597,941		42,071,054	427,140	24,507					
\$1,000 to \$2,000.....	33,466	46,220,021		33,996,848	158,639	5,623					362,910
\$2,000 to \$3,000 <sup>1</sup> .....	29,832	71,593,735		92,234,142	266,836						
\$2,000 to \$3,000.....	14,728	38,039,123		28,459,000	445,296	6,793					276,253
\$3,000 to \$4,000 <sup>1</sup> .....	4,537	15,027,360	95,634	16,625,700	406,035	3,686					
\$3,000 to \$4,000.....	16,656	57,690,089		42,670,647	1,309,991	194					413,542
\$4,000 to \$5,000 <sup>1</sup> .....	789	3,380,927		2,916,880	913,398						
\$4,000 to \$5,000.....	7,896	35,107,752		20,103,160	1,787,866	18,253					394,244
\$5,000 to \$6,000 <sup>1</sup> .....	58	316,738	33,922	111,279	294,173	672					
\$5,000 to \$6,000.....	1,883	10,316,977	11,244	3,737,232	634,379	11,456					184,191
\$6,000 to \$7,000.....	999	6,437,316	18,623	1,898,644	819,161	13,757					131,080
\$7,000 to \$8,000.....	579	4,315,639	7,723	1,022,650	673,229	15,677					107,131
\$8,000 to \$9,000.....	337	2,862,768	27,071	537,247	633,564	6,101					76,897
\$9,000 to \$10,000.....	264	2,512,868	17,299	410,502	533,293	5,651					72,876
\$10,000 to \$11,000.....	216	2,264,714	15,267	321,000	745,422	2,313					63,250
\$11,000 to \$12,000.....	156	1,796,628	9,822	235,032	535,863	3,092					57,512
\$12,000 to \$13,000.....	134	1,668,470		193,000	485,550	441					55,931
\$13,000 to \$14,000.....	103	1,387,018	6,317	145,300	551,503	2,382					44,710
\$14,000 to \$15,000.....	102	1,480,089	14,229	147,800	445,320	3,137					55,038
\$15,000 to \$20,000.....	297	5,149,172	100,531	427,847	1,978,632	25,040					194,608
\$20,000 to \$25,000.....	160	3,549,794	83,305	215,425	1,423,826	10,329					171,117
\$25,000 to \$30,000.....	80	2,205,525	50,875	116,124	1,022,655	12,957					122,028
\$30,000 to \$40,000.....	107	3,653,692	31,544	150,600	2,114,804	10,059	\$32,493	73,357	159,935	\$3,090	236,382
\$40,000 to \$50,000.....	44	1,966,231		57,125	1,265,944	6,318	48,998	29,770	122,939	4,594	157,303
\$50,000 to \$60,000.....	22	1,196,574		34,800	785,287	16,114	4,642	20,083	98,429	435	118,947
\$60,000 to \$70,000.....	13	854,381		19,400	705,816	353	9,721	5,536	86,745	911	93,192
\$70,000 to \$80,000.....	8	581,899		11,400	441,878	30,614	12,863	6,420	65,210	1,205	72,835

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

TABLE 13.—Personal returns—Distribution by income classes—Continued

## WASHINGTON—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$80,000 to \$90,000.....	1	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$90,000 to \$100,000.....	5	\$477,101		\$5,000	\$257,509	\$4,991	\$12,224	\$76,310			\$88,534
\$100,000 to \$150,000.....	5	563,166		6,400	538,432	2,708	\$33,766	800	96,942	\$3,166	100,908
\$150,000 to \$200,000.....	3	509,721		2,000	378,668	8,149	11,491	126,482			137,973
\$250,000 to \$300,000.....	2	(2)		(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....											
\$400,000 to \$500,000.....											
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....											
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped <sup>2</sup> .....		533,763		3,400	496,765	3,355	25,094	1,818	130,198	2,352	134,368
Total.....	136,057	351,985,059	\$550,276	302,673,921	23,714,762	255,789	167,577	2,671,667	1,238,381	15,753	3,925,801

## WEST VIRGINIA

Under \$1,000 <sup>1</sup> .....	3,855	\$2,635,280		\$7,663,572	\$354,262	\$2,155					
Under \$1,000.....	220	94,589		10,020	31,683						\$1,668
\$1,000 to \$2,000 <sup>1</sup> .....	9,548	14,837,892	\$42,139	26,177,256	803,326	18,552					
\$1,000 to \$2,000.....	18,895	26,125,415		19,169,555	223,461	904					202,902
\$2,000 to \$3,000 <sup>1</sup> .....	23,315	56,610,255		73,530,828	1,928,753	64,956					
\$2,000 to \$3,000.....	7,226	18,591,759		13,456,175	383,386	1,044					141,998
\$3,000 to \$4,000 <sup>1</sup> .....	5,624	18,849,008		20,784,406	2,029,882	97,819					
\$3,000 to \$4,000.....	8,875	30,846,914		23,881,028	1,041,180	4,438					192,615
\$4,000 to \$5,000 <sup>1</sup> .....	1,565	6,831,919		5,406,554	2,256,480	345,758					

## STATISTICS OF INCOME

\$4,000 to \$5,000.....	4,890	21,719,593	14,159,104	1,352,915	16,423	187,068		187,068
\$5,000 to \$6,000 <sup>1</sup> .....	107	588,344	15,994	236,099	534,971	17,808		
\$6,000 to \$6,000.....	1,218	6,679,468	3,129,036	508,514	11,673	92,127		92,127
\$6,000 to \$7,000.....	862	5,574,674	4,147	2,151,850	995,691	18,038	81,296	84,389
\$7,000 to \$8,000.....	591	4,409,560	7,580	1,454,004	914,877	14,794	76,041	6,460
\$8,000 to \$9,000.....	412	3,492,322	2,502	982,900	846,165	28,221	65,430	7,648
\$9,000 to \$10,000.....	320	3,033,756	13,454	736,500	706,652	4,258	66,142	8,232
\$10,000 to \$11,000.....	213	2,235,562	10,649	497,092	660,120	5,523	46,180	7,900
\$11,000 to \$12,000.....	188	2,167,719	12,344	449,600	607,449	15,683	47,911	9,764
\$12,000 to \$13,000.....	163	2,030,124	9,954	376,312	758,584	12,829	48,788	11,471
\$13,000 to \$14,000.....	133	1,795,964	13,550	308,500	733,303	4,334	37,975	12,323
\$14,000 to \$15,000.....	127	1,844,328	1,436	280,600	726,080	8,884	45,250	15,369
\$15,000 to \$20,000.....	342	5,918,703	14,540	777,205	2,729,042	10,130	131,367	74,235
\$20,000 to \$25,000.....	191	4,231,856	-----	430,043	1,572,875	42,113	116,670	88,287
\$25,000 to \$30,000.....	110	3,033,839	-----	260,048	1,396,796	8,528	76,464	92,760
\$30,000 to \$40,000.....	105	3,636,612	39,301	230,200	2,148,615	49,594	\$40,212	89,475
\$40,000 to \$50,000.....	54	2,400,260	-----	100,800	1,400,167	41,078	154,367	40,405
\$50,000 to \$60,000.....	32	1,739,341	-----	59,400	1,102,754	15,822	111,255	27,849
\$60,000 to \$70,000.....	21	1,367,237	-----	39,800	757,079	24,236	56,407	31,559
\$70,000 to \$80,000.....	12	898,730	-----	21,000	853,752	17,740	54,012	7,420
\$80,000 to \$90,000.....	14	1,198,405	-----	29,200	908,806	11,096	78,090	16,743
\$90,000 to \$100,000.....	3	276,613	-----	6,800	195,769	-----	6,106	42,561
\$100,000 to \$150,000.....	15	1,821,942	11,621	19,000	1,427,519	27,061	241,242	12,624
\$150,000 to \$200,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	2	(3)	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....	2	711,957	-----	5,600	760,413	-----	327,000	1,038
\$400,000 to \$500,000.....								
\$500,000 to \$750,000.....	2	1,170,643	-----	2,900	87,559	-----	1,048,699	1,770
\$750,000 to \$1,000,000.....								
\$1,500,000 to \$1,500,000.....								
\$1,500,000 to \$2,000,000.....								
\$2,000,000 to \$3,000,000.....								
\$3,000,000 to \$4,000,000.....								
\$4,000,000 to \$5,000,000.....								
\$5,000,000 and over.....								
Classes grouped <sup>2</sup> .....		942,619	-----	2,800	346,325	2,487	551,986	2,489
Total.....	89,263	200,343,202	199,211	216,825,787	34,085,205	943,979	2,663,270	1,895,370
								1,718,340
								262,154
								3,875,864

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—Personal returns—Distribution by income classes—Continued

WISCONSIN

\$200,000 to \$250,000.....	3	654,820		5,800	288,265	457	304,995	2,958	72,908	28,594	104,460
\$250,000 to \$300,000.....	2	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....				(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....	1	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....											
\$1,000,000 to \$1,500,000.....											
\$1,500,000 to \$2,000,000.....	1	(2)		(2)	(2)		(2)	(2)	(2)	(2)	(2)
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped 2.....		2,664,072		3,000	603,728		2,004,549	3,095	208,478	187,835	399,408
Total.....	194,050	547,039,928	59,390	438,697,036	47,939,335	367,176	4,454,861	5,408,421	3,186,397	424,258	9,019,076

## WYOMING

Under \$1,000 <sup>1</sup> .....	1,691	\$1,113,267		\$3,052,164	\$77,923						
Under \$1,000.....	57	23,846									\$715
\$1,000 to \$2,000 <sup>1</sup> .....	3,429	5,514,667	\$10,240	9,847,506	54,092	\$13					
\$1,000 to \$2,000.....	4,962	7,134,328		5,052,631	29,296						62,682
\$2,000 to \$3,000 <sup>1</sup> .....	5,362	12,972,798	25,866	16,594,512	249,541	311					
\$2,000 to \$3,000.....	2,265	5,729,902		3,885,300	48,326						54,610
\$3,000 to \$4,000 <sup>1</sup> .....	1,036	3,414,136		3,784,836	188,816	324					
\$3,000 to \$4,000.....	2,247	7,770,544		6,013,728	69,658	2,136					52,295
\$4,000 to \$5,000 <sup>1</sup> .....	184	797,162		740,940	209,746						
\$4,000 to \$5,000.....	1,321	5,883,189		3,768,498	156,665	1,161					58,519
\$5,000 to \$6,000 <sup>1</sup> .....	32	174,893	26,705	83,316	127,868						
\$5,000 to \$6,000.....	160	877,425		384,650	38,648						13,979
\$6,000 to \$7,000.....	123	800,702		298,400	76,381	5,472					14,315
\$7,000 to \$8,000.....	82	613,134	4,109	202,400	56,957	290					13,111
\$8,000 to \$9,000.....	51	435,052	830	131,100	61,903	128					9,963
\$9,000 to \$10,000.....	39	369,865	9,439	91,800	65,546	1,181					10,396
\$10,000 to \$11,000.....	34	357,951	6	81,500	79,966	513					10,021
\$11,000 to \$12,000.....	25	283,706		58,400	52,059	18					9,283
\$12,000 to \$13,000.....	18	222,873		40,600	38,008						7,948
\$13,000 to \$14,000.....	16	215,780	1,791	37,800	63,842	74					6,663
\$14,000 to \$15,000.....	16	232,744	3,210	35,800	39,954						9,217
\$15,000 to \$20,000.....	45	769,080		104,400	217,298	1,112					32,497
\$20,000 to \$25,000.....	18	398,863	1,289	35,800	158,531	1,600					19,603
\$25,000 to \$30,000.....	14	388,635		35,000	68,536	27					27,893
\$30,000 to \$40,000.....	11	374,346		26,000	168,569	3,280					25,978
\$40,000 to \$50,000.....	5	219,165		12,600	135,595						18,594
\$50,000 to \$60,000.....	1	(2)		(2)	(2)						(2)
\$60,000 to \$70,000.....											

<sup>1</sup> Nontaxable. Specific exemptions exceed net income.<sup>2</sup> Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—*Personal returns—Distribution by income classes—Continued*

## WYOMING—Continued

Income class	Number of returns	Net income	Prior year loss deduction from net income for net taxable income	Exemption from normal tax				Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total tax
				Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years				
\$70,000 to \$80,000.....	1	(?)	.....	(?)	(?)	.....	.....	(?)	(?)	.....	(?)
\$80,000 to \$90,000.....			.....			.....	.....			.....	
\$90,000 to \$100,000.....			.....			.....	.....			.....	
\$100,000 to \$150,000.....			.....			.....	.....			.....	
\$150,000 to \$200,000.....	1	(?)	.....	(?)	(?)	.....	.....	(?)	(?)	.....	(?)
\$200,000 to \$250,000.....			.....			.....	.....			.....	
\$250,000 to \$300,000.....			.....			.....	.....			.....	
\$300,000 to \$400,000.....			.....			.....	.....			.....	
\$400,000 to \$500,000.....			.....			.....	.....			.....	
\$500,000 to \$750,000.....			.....			.....	.....			.....	
\$750,000 to \$1,000,000.....			.....			.....	.....			.....	
\$1,000,000 to \$1,500,000.....			.....			.....	.....			.....	
\$1,500,000 to \$2,000,000.....			.....			.....	.....			.....	
\$2,000,000 to \$3,000,000.....			.....			.....	.....			.....	
\$3,000,000 to \$4,000,000.....			.....			.....	.....			.....	
\$4,000,000 to \$5,000,000.....			.....			.....	.....			.....	
\$5,000,000 and over.....			.....			.....	.....			.....	
Classes grouped <sup>2</sup> .....		\$288,001	.....	\$7,400	\$41,150	.....	.....	\$11,008	\$51,529	.....	\$62,537
Total.....	23,246	57,376,054	\$83,485	54,407,081	2,574,869	\$17,640	.....	398,256	122,513	.....	520,769

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

TABLE 14.—*Personal returns by years—State tables*  
UNITED STATES

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	437,036	\$6,298,577,620	\$14,412.00	\$173,386,694	\$397.00
1917	3,472,890	13,652,383,207	3,931.00	691,492,954	199.00
1918	4,425,114	15,924,639,355	3,599.00	1,127,721,835	255.00
1919	5,332,760	18,859,491,448	3,724.00	1,269,630,104	238.00
1920	7,259,944	23,735,629,183	3,269.00	1,075,053,686	148.00
1921 <sup>2</sup>	6,662,176	19,577,212,528	2,939.00	719,357,106	108.00
1922	6,787,481	21,336,212,530	3,143.00	861,057,308	127.00
1923	7,698,321	24,840,137,364	3,226.70	663,651,505	86.21

## ALABAMA

1916 <sup>1</sup>	2,097	\$18,469,010	\$8,807.00	\$175,989	\$84.00
1917	21,844	73,508,562	3,365.00	2,023,984	93.00
1918	38,988	121,250,953	3,110.00	4,431,563	114.00
1919	40,789	133,470,965	3,272.00	4,668,465	114.00
1920	52,984	156,604,933	2,956.00	4,482,805	85.00
1921	43,009	117,108,806	2,723.00	2,713,826	63.00
1922	43,612	126,908,473	2,910.00	2,892,295	66.00
1923	51,049	159,064,390	3,115.91	2,840,975	55.65

## ALASKA

1916 <sup>1</sup>	243	\$1,878,419	\$7,730.00	\$17,022	\$70.00
1917	4,570	10,549,506	2,308.00	132,769	29.00
1918	7,606	15,434,987	2,029.00	316,859	42.00
1919	9,427	18,862,034	2,001.00	357,783	38.00
1920	9,899	19,400,775	1,960.00	248,605	25.00
1921 <sup>2</sup>					
1922 <sup>2</sup>					
1923 <sup>2</sup>					

## ARIZONA

1916 <sup>1</sup>	994	\$11,777,241	\$11,848.00	\$191,519	\$193.00
1917	12,264	39,635,508	3,232.00	1,019,262	83.00
1918	13,701	41,579,450	3,035.00	1,724,116	126.00
1919	20,495	61,434,347	2,997.00	1,816,899	89.00
1920	24,812	67,280,486	2,712.00	1,325,905	53.00
1921	18,477	48,310,197	2,615.00	516,637	28.00
1922	20,079	48,459,738	2,413.00	687,026	34.00
1923	22,899	59,526,474	2,599.52	603,100	26.34

## ARKANSAS

1916 <sup>1</sup>	2,255	\$17,633,678	\$7,842.00	\$157,513	\$70.00
1917	17,839	68,296,287	3,828.00	1,848,177	104.00
1918	20,612	76,354,037	3,704.00	3,269,477	159.00
1919	33,556	123,704,361	3,687.00	4,237,673	126.00
1920	38,113	118,060,710	3,098.00	3,268,450	86.00
1921	33,830	92,616,903	2,738.00	1,866,164	55.00
1922	32,072	95,625,678	2,982.00	2,314,409	72.00
1923	35,788	109,793,634	3,067.89	2,050,416	57.29

## CALIFORNIA

1916 <sup>1</sup>	21,208	\$228,324,945	\$10,766.00	\$3,595,636	\$170.00
1917	182,232	632,608,546	3,471.00	20,355,424	112.00
1918	206,471	701,850,380	3,399.00	36,070,926	175.00
1919	266,720	981,170,941	3,679.00	48,983,856	184.00
1920	396,973	1,329,006,594	3,348.00	50,447,505	127.00
1921	386,082	1,168,021,448	3,025.00	36,438,432	94.00
1922	420,923	1,357,524,521	3,225.00	43,778,932	104.00
1923	517,109	1,697,902,803	3,283.45	39,958,780	77.27

<sup>1</sup> The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

<sup>2</sup> Included in the State of Washington.

TABLE 14.—*Personal returns by years—State tables—Continued*  
COLORADO

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	4,435	\$53,854,130	\$12,143.00	\$1,055,758	\$238.00
1917	40,627	137,853,875	3,393.00	5,184,948	128.00
1918	54,160	159,487,951	2,945.00	5,844,925	108.00
1919	57,526	191,001,999	3,320.00	7,196,593	125.00
1920	74,198	219,277,184	2,955.00	6,766,900	91.00
1921	69,676	174,490,980	2,504.00	3,862,862	55.00
1922	67,463	184,572,407	2,736.00	4,869,555	72.00
1923	72,366	200,572,724	2,771.64	3,267,732	45.16

## CONNECTICUT

1916 <sup>1</sup>	9,713	\$133,858,341	\$13,781.00	\$2,824,846	\$291.00
1917	64,472	129,186,724	3,865.00	10,595,737	164.00
1918	86,489	295,617,840	3,418.00	17,690,343	205.00
1919	110,409	347,929,674	3,151.00	16,833,829	152.00
1920	148,195	451,737,702	3,048.00	15,774,508	106.00
1921	123,269	343,017,180	2,783.00	10,633,045	86.00
1922	128,431	401,720,143	3,128.00	13,130,562	102.00
1923	149,820	473,804,719	3,162.49	11,199,184	74.75

## DELAWARE

1916 <sup>1</sup>	1,346	\$57,798,410	\$42,941.00	\$3,695,605	\$2,746.00
1917	8,032	56,459,176	7,029.00	9,350,461	1,164.00
1918	10,239	48,358,031	4,723.00	7,158,522	699.00
1919	16,059	62,901,249	3,917.00	7,495,453	467.00
1920	18,937	55,633,321	2,938.00	2,122,025	112.00
1921	15,889	43,676,893	2,749.00	1,284,365	81.00
1922	17,141	53,981,068	3,149.00	1,833,712	107.00
1923	19,202	57,186,685	2,978.16	1,402,093	73.02

## DISTRICT OF COLUMBIA

1916 <sup>1</sup>	6,808	\$67,334,621	\$9,891.00	\$1,068,644	\$157.00
1917	33,737	113,499,332	3,364.00	4,499,820	133.00
1918	50,776	154,963,835	3,052.00	8,832,200	174.00
1919	88,616	234,959,904	2,651.00	8,869,833	100.00
1920	109,730	299,802,574	2,732.00	9,468,632	86.00
1921	89,966	248,345,804	2,760.00	7,704,564	86.00
1922	77,923	231,328,739	2,969.00	8,336,587	107.00
1923	75,796	284,622,234	3,755.11	8,083,050	106.64

## FLORIDA

1916 <sup>1</sup>	1,779	\$17,401,202	\$9,781.00	\$322,636	\$181.00
1917	15,336	54,378,496	3,546.00	1,584,917	103.00
1918	19,102	63,681,401	3,334.00	2,367,463	124.00
1919	31,107	107,362,976	3,451.00	4,363,089	140.00
1920	42,210	141,105,124	3,343.00	5,242,705	124.00
1921	42,249	119,557,316	2,830.00	2,929,409	69.00
1922	41,531	132,047,020	3,179.00	4,059,859	98.00
1923	49,591	156,500,260	3,155.82	3,693,955	74.49

## GEORGIA

1916 <sup>1</sup>	3,444	\$32,992,965	\$9,580.00	\$378,062	\$110.00
1917	38,252	137,775,612	3,601.00	3,250,342	85.00
1918	39,073	148,366,439	3,797.00	7,077,184	181.00
1919	58,930	219,471,959	3,724.00	9,134,092	155.00
1920	73,325	228,619,716	3,118.00	7,697,693	105.00
1921	67,719	180,311,466	2,663.00	3,892,645	57.00
1922	69,988	199,432,531	2,850.00	4,557,769	65.00
1923	71,341	222,888,344	3,124.27	3,766,159	52.79

<sup>1</sup> The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for subsequent years they are from returns of \$1,000 and over.

TABLE 14.—*Personal returns by years—State tables—Continued*

## HAWAII

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	1,144	\$20,362,022	\$17,799.00	\$366,802	\$321.00
1917	3,131	21,888,755	6,991.00	1,174,831	375.00
1918	4,242	20,054,940	4,728.00	1,857,352	438.00
1919	8,136	33,164,386	4,076.00	2,145,194	264.00
1920	13,715	55,572,896	4,052.00	4,075,539	297.00
1921	11,481	37,840,014	3,296.00	1,451,776	126.00
1922	11,597	37,122,696	3,201.00	1,387,398	120.00
1923	12,421	42,829,250	3,448.13	1,319,276	106.21

## IDAHO

1916 <sup>1</sup>	756	\$7,927,064	\$10,486.00	\$140,496	\$186.00
1917	16,414	46,465,514	2,831.00	839,646	51.00
1918	19,249	55,954,296	2,907.00	1,493,518	78.00
1919	21,448	65,472,540	3,053.00	1,475,023	69.00
1920	25,755	67,391,639	2,617.00	1,086,614	42.00
1921	22,976	49,737,718	2,165.00	493,658	21.00
1922	23,369	51,166,793	2,190.00	478,706	20.00
1923	25,012	58,393,333	2,334.61	426,196	17.04

## ILLINOIS

1916 <sup>1</sup>	37,525	\$484,290,833	\$12,906.00	\$10,947,250	\$292.00
1917	319,497	1,119,960,600	3,505.00	49,103,261	154.00
1918	366,918	1,256,309,485	3,424.00	84,560,642	230.00
1919	422,229	1,662,796,441	3,938.00	99,398,236	235.00
1920	542,467	1,836,956,942	3,386.00	85,400,203	157.00
1921	611,558	1,833,920,436	2,999.00	68,574,351	112.00
1922	614,449	1,927,637,451	3,137.00	77,196,407	126.00
1923	676,489	2,272,960,122	3,359.94	62,880,129	92.95

## INDIANA

1916 <sup>1</sup>	7,004	\$74,637,683	\$10,656.00	\$1,165,961	\$166.00
1917	85,021	261,265,426	3,073.00	5,978,782	70.00
1918	104,581	325,549,440	3,113.00	11,456,898	110.00
1919	130,383	417,323,251	3,201.00	13,541,245	104.00
1920	189,587	556,061,991	2,933.00	15,780,124	83.00
1921	150,300	406,242,138	2,703.00	8,973,653	60.00
1922	153,469	426,365,818	2,778.00	9,578,511	62.00
1923	178,831	510,507,072	2,854.69	7,882,768	44.08

## IOWA

1916 <sup>1</sup>	8,497	\$65,604,874	\$7,721.00	\$518,845	\$61.00
1917	114,970	337,283,861	2,934.00	5,445,816	47.00
1918	118,933	450,267,585	3,786.00	15,928,158	134.00
1919	133,796	527,163,054	3,940.00	15,807,707	118.00
1920	183,398	631,560,789	3,444.00	18,776,990	102.00
1921	111,483	313,762,935	2,814.60	5,837,960	52.00
1922	131,870	359,562,822	2,727.00	5,466,397	41.00
1923	135,864	363,242,331	2,673.57	4,126,470	30.37

## KANSAS

1916 <sup>1</sup>	4,290	\$39,638,465	\$9,240.00	\$555,943	\$130.00
1917	63,065	202,159,002	3,206.00	5,428,495	86.00
1918	64,794	218,524,054	3,373.00	7,880,244	122.00
1919	76,451	264,971,649	3,466.00	9,138,315	120.00
1920	99,255	306,413,429	3,087.00	8,351,393	84.00
1921	88,785	217,237,297	2,447.00	3,392,429	38.00
1922	86,915	211,061,984	2,428.00	3,246,097	37.00
1923	86,291	215,346,538	2,495.59	2,118,957	24.56

<sup>1</sup> The figures for 1916 are compiled from returns reporting net income of \$3 000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

TABLE 14.—*Personal returns by years—State tables—Continued*  
KENTUCKY

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	3,887	\$38,506,976	\$9,907.00	\$384,497	\$99.00
1917	34,692	124,826,244	3,598.00	2,943,196	85.00
1918	47,098	166,350,127	3,532.00	7,918,960	168.00
1919	59,332	215,977,422	3,640.00	7,595,384	128.00
1920	78,258	243,879,230	3,116.00	7,292,098	93.00
1921	69,496	192,273,937	2,767.00	4,297,470	62.00
1922	69,666	200,048,892	2,872.00	4,676,804	67.00
1923	79,091	214,415,879	2,711.00	3,723,960	47.08

## LOUISIANA

1916 <sup>1</sup>	4,517	\$51,274,633	\$11,351.00	\$778,693	\$172.00
1917	32,317	134,349,180	4,157.00	4,936,825	153.00
1918	33,432	137,261,983	4,106.00	9,353,518	280.00
1919	52,871	201,753,808	3,815.00	12,888,655	244.00
1920	69,340	237,109,145	3,420.00	9,626,591	139.00
1921	67,960	197,897,145	2,912.00	5,304,522	78.00
1922	66,972	203,684,606	3,041.00	5,352,574	80.00
1923	67,440	213,802,450	3,170.26	4,438,454	65.81

## MAINE

1916 <sup>1</sup>	2,823	\$30,435,945	\$10,781.00	\$371,367	\$132.00
1917	17,112	66,950,710	3,913.00	2,467,852	144.00
1918	25,104	84,033,212	3,347.00	4,263,003	170.00
1919	34,578	112,562,525	3,255.00	4,468,876	129.00
1920	47,717	143,455,545	3,006.00	4,892,419	103.00
1921	44,397	124,628,679	2,807.00	3,974,561	90.00
1922	43,041	129,857,441	3,017.00	3,896,892	91.00
1923	48,435	142,964,209	2,951.67	2,783,696	57.51

## MARYLAND

1916 <sup>1</sup>	9,674	\$121,009,054	\$12,509.00	\$2,405,523	\$249.00
1917	56,954	244,291,849	4,289.00	12,325,524	216.00
1918	80,085	287,423,572	3,589.00	20,252,137	253.00
1919	86,373	330,111,972	3,822.00	21,931,984	254.00
1920	108,000	390,781,018	3,618.00	20,257,233	188.00
1921	112,963	368,691,062	3,264.00	14,537,303	129.00
1922	110,896	386,830,235	3,488.00	15,363,765	139.00
1923	127,770	401,259,584	3,140.48	11,540,437	90.32

## MASSACHUSETTS

1916 <sup>1</sup>	32,291	\$474,292,762	\$14,688.00	\$10,892,685	\$337.00
1917	156,111	717,512,002	4,596.00	44,478,907	285.00
1918	209,786	868,460,461	4,140.00	51,307,340	388.00
1919	268,307	1,090,898,058	4,065.00	86,566,938	323.00
1920	401,770	1,368,406,648	3,406.00	69,368,994	173.00
1921	388,442	1,153,008,156	2,968.00	46,534,644	120.00
1922	397,241	1,237,893,477	3,116.00	57,781,194	145.00
1923	415,100	1,413,015,994	3,404.04	42,527,993	102.45

## MICHIGAN

1916 <sup>1</sup>	11,448	\$162,533,104	\$14,198.00	\$3,340,682	\$292.00
1917	111,562	387,824,910	3,476.00	15,159,388	136.00
1918	135,349	415,313,164	3,068.00	22,336,385	165.00
1919	181,662	665,475,193	3,663.00	55,958,378	308.00
1920	305,075	895,679,238	2,936.00	40,493,261	133.00
1921	250,147	657,779,854	2,630.00	24,197,840	97.00
1922	267,953	796,411,946	2,972.00	34,965,003	130.00
1923	350,072	1,041,933,086	2,976.34	28,051,017	80.13

<sup>1</sup> The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

TABLE 14.—*Personal returns by years—State tables—Continued*

## MINNESOTA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	7,556	\$93,201,384	\$12,335.00	\$1,553,282	\$206.00
1917	80,009	275,510,103	\$3,443.00	8,356,172	104.00
1918	84,515	291,074,629	3,444.00	15,262,760	181.00
1919	123,914	383,920,683	3,098.00	15,696,465	127.00
1920	154,118	453,212,241	2,941.00	15,169,869	98.00
1921	124,501	340,533,699	2,738.00	8,697,117	70.00
1922	122,885	348,740,625	2,838.00	9,419,301	77.00
1923	134,360	372,376,782	2,771.49	7,083,527	52.72

## MISSISSIPPI

1916 <sup>1</sup>	1,440	\$14,831,796	\$10,300.00	\$195,054	\$135.00
1917	15,382	61,763,713	4,015.00	2,252,612	146.00
1918	19,949	70,323,185	3,525.00	3,542,849	178.00
1919	23,804	101,262,053	4,254.00	5,634,901	237.00
1920	28,022	83,954,352	2,996.00	2,495,207	89.00
1921	25,614	60,104,438	2,347.00	1,069,136	42.00
1922	26,897	76,981,743	2,862.00	1,803,632	67.00
1923	27,851	83,494,009	2,997.88	1,685,439	60.52

## MISSOURI

1916 <sup>1</sup>	12,956	\$147,069,303	\$11,351.00	\$2,373,327	\$183.00
1917	91,608	382,026,657	3,952.00	10,880,241	119.00
1918	110,890	409,013,021	3,688.00	20,716,692	187.00
1919	125,248	470,443,311	3,756.00	22,146,510	177.00
1920	162,199	548,130,178	3,379.00	21,877,701	136.00
1921	172,519	499,911,004	2,898.00	14,660,351	85.00
1922	173,728	526,387,658	3,030.00	15,972,706	92.00
1923	192,282	605,275,520	3,147.85	13,085,218	68.05

## MONTANA

1916 <sup>1</sup>	1,801	\$19,467,019	\$10,809.00	\$304,448	\$169.00
1917	28,646	81,267,892	2,835.00	1,548,582	54.00
1918	34,464	90,091,830	2,614.00	3,012,902	87.00
1919	42,593	108,380,657	2,545.00	2,413,463	57.00
1920	45,557	109,348,194	2,400.00	2,033,190	45.00
1921	36,907	81,527,662	2,209.00	1,051,863	29.00
1922	38,044	83,903,851	2,205.00	1,029,195	27.00
1923	42,809	99,255,947	2,318.58	721,406	16.85

## NEBRASKA

1916 <sup>1</sup>	4,286	\$36,559,607	\$8,530.00	\$347,778	\$31.00
1917	82,472	251,988,805	3,055.00	5,285,238	64.00
1918	96,049	306,053,565	3,186.00	9,373,582	98.00
1919	87,344	287,457,592	3,291.00	8,639,003	99.00
1920	97,729	306,362,706	3,135.00	8,363,305	86.00
1921	71,853	179,905,513	2,504.00	3,328,145	46.00
1922	67,503	177,969,193	2,636.00	3,165,433	47.00
1923	70,545	193,152,562	2,766.35	2,534,257	35.92

## NEVADA

1916 <sup>1</sup>	364	\$2,799,775	\$7,692.00	\$18,505	\$51.00
1917	6,623	16,423,316	2,480.00	241,944	37.00
1918	7,097	17,826,669	2,512.00	412,342	58.00
1919	8,740	20,887,132	2,390.00	435,002	50.00
1920	10,381	25,337,934	2,441.00	390,077	38.00
1921	9,719	22,455,508	2,310.00	329,296	34.00
1922	9,723	22,397,460	2,304.00	258,732	27.00
1923	10,467	25,711,611	2,456.45	241,291	23.05

<sup>1</sup> The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

TABLE 14.—*Personal returns by years—State tables—Continued*

## NEW HAMPSHIRE

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	1,735	\$19,557,542	\$11,272.00	\$258,173	\$149.00
1917	10,809	42,843,296	3,964.00	1,517,183	140.00
1918	17,317	56,889,284	3,285.00	2,827,724	163.00
1919	25,601	78,565,318	3,069.00	2,811,330	110.00
1920	35,983	100,431,539	2,791.00	2,720,793	76.00
1921	32,410	82,352,496	2,541.00	1,759,290	54.00
1922	31,787	85,577,058	2,692.00	2,133,631	67.00
1923	36,876	104,852,122	2,843.37	1,643,150	44.56

## NEW JERSEY

1916 <sup>1</sup>	19,701	\$254,068,880	\$12,896.00	\$5,545,231	\$281.00
1917	134,960	521,042,424	3,861.00	25,710,042	191.00
1918	185,706	653,112,589	3,517.00	43,109,648	232.00
1919	231,757	828,428,672	3,575.00	47,321,422	204.00
1920	296,989	977,853,627	3,293.00	43,275,477	145.00
1921	269,096	856,856,058	3,184.00	33,258,294	124.00
1922	301,834	1,032,262,375	3,420.00	40,982,616	136.00
1923	293,503	1,050,741,177	3,580.00	30,552,642	104.10

## NEW MEXICO

1916 <sup>1</sup>	813	\$7,486,732	\$9,209.00	\$83,935	\$103.00
1917	11,616	31,644,721	2,724.00	713,829	61.00
1918	13,084	36,591,416	2,797.00	989,825	76.00
1919	10,757	31,587,990	2,937.00	774,470	72.00
1920	13,656	36,923,120	2,704.00	612,573	45.00
1921	11,780	27,838,165	2,363.00	351,629	30.00
1922	11,553	28,982,814	2,509.00	383,750	33.00
1923	12,202	32,667,610	2,677.23	337,354	27.65

## NEW YORK

1916 <sup>1</sup>	93,155	\$1,922,864,651	\$20,641.00	\$77,970,521	\$337.00
1917	489,089	2,774,035,148	5,672.00	251,785,795	515.00
1918	559,753	2,719,713,784	4,859.00	354,263,417	633.00
1919	683,085	3,436,343,179	5,031.00	399,792,351	585.00
1920	1,047,634	4,030,623,696	3,847.00	286,607,280	274.00
1921	1,066,637	3,617,757,104	3,392.00	210,768,379	198.00
1922	1,102,748	4,110,588,989	3,727.00	273,960,079	248.00
1923	1,221,654	4,565,314,898	3,737.00	192,311,565	157.42

## NORTH CAROLINA

1916 <sup>1</sup>	2,207	\$24,825,826	\$11,249.00	\$560,970	\$254.00
1917	22,977	84,220,131	3,665.00	2,747,673	120.00
1918	21,738	89,748,811	4,129.00	5,573,001	256.00
1919	37,185	161,613,467	4,346.00	10,010,348	269.00
1920	47,342	163,799,837	3,460.00	9,620,675	203.00
1921	44,161	127,992,951	2,898.00	3,760,499	85.00
1922	58,009	171,929,259	2,964.00	4,908,611	85.00
1923	68,191	206,638,618	3,030.29	4,767,257	69.91

## NORTH DAKOTA

1916 <sup>1</sup>	1,176	\$9,219,055	\$7,839.00	\$66,344	\$56.00
1917	20,941	61,233,723	2,924.00	936,862	45.00
1918	29,120	89,586,415	3,076.00	2,219,954	76.00
1919	27,375	80,190,946	2,929.00	1,360,509	50.00
1920	24,209	66,188,434	2,734.00	1,105,801	46.00
1921	18,440	43,032,753	2,334.00	485,783	26.00
1922	18,750	43,767,089	2,334.00	453,219	24.00
1923	18,054	42,973,996	2,380.30	276,288	15.30

<sup>1</sup> The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

TABLE 14.—Personal returns by years—State tables—Continued  
OHIO

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	21,774	\$318,822,511	\$14,642.00	\$7,722,306	\$355.00
1917	190,273	740,406,422	\$3,891.00	31,928,937	168.00
1918	306,918	993,314,432	3,236.00	55,170,252	180.00
1919	308,309	1,075,115,926	3,487.00	56,505,315	183.00
1920	447,998	1,407,388,003	3,142.00	56,285,168	126.00
1921	367,096	1,060,027,926	2,888.00	33,574,094	91.00
1922	364,988	1,138,934,714	3,120.00	39,310,406	108.00
1923	463,017	1,457,696,567	3,148.26	33,061,877	71.41

## OKLAHOMA

1916 <sup>1</sup>	2,539	\$66,811,462	\$26,314.00	\$4,347,797	\$1,712.00
1917	48,758	170,751,358	3,502.00	5,682,493	117.00
1918	46,818	163,678,297	3,496.00	7,649,280	163.00
1919	61,500	242,184,301	3,938.00	12,207,129	198.00
1920	81,785	295,790,791	3,617.00	13,548,211	166.00
1921	69,381	191,816,067	2,765.00	4,206,507	61.00
1922	72,063	217,555,604	3,019.00	6,414,336	89.00
1923	70,189	221,293,177	3,152.82	3,909,926	55.71

## OREGON

1916 <sup>1</sup>	2,800	\$24,968,572	\$8,917.00	\$337,051	\$120.00
1917	25,071	84,746,023	3,380.00	3,298,630	132.00
1918	34,592	111,601,050	3,226.00	6,049,987	175.00
1919	49,663	166,240,606	3,347.00	8,232,437	166.00
1920	67,640	193,652,281	2,563.00	6,649,011	98.00
1921	62,804	159,574,639	2,541.00	4,951,580	79.00
1922	61,879	161,226,232	2,606.00	4,239,789	69.00
1923	69,123	189,854,013	2,746.61	2,891,804	41.84

## PENNSYLVANIA

1916 <sup>1</sup>	40,289	\$643,243,991	\$15,966.00	\$17,612,739	\$437.00
1917	328,171	1,360,802,263	4,147.00	79,454,948	242.00
1918	518,729	1,770,848,133	3,414.00	137,781,370	266.00
1919	539,172	1,883,002,395	3,409.00	128,195,161	238.00
1920	672,746	2,212,178,029	3,288.00	118,750,989	177.00
1921	621,103	1,937,291,858	3,119.00	84,660,220	136.00
1922	587,770	2,005,570,020	3,412.00	93,573,559	159.00
1923	740,478	2,478,751,471	3,347.50	73,266,630	98.95

## RHODE ISLAND

1916 <sup>1</sup>	3,745	\$65,257,163	\$17,425.00	\$1,915,104	\$511.00
1917	23,927	112,129,569	4,086.00	8,805,953	368.00
1918	32,921	129,630,322	3,938.00	13,512,766	410.00
1919	39,936	146,109,811	3,659.00	11,234,132	281.00
1920	53,128	180,303,990	3,394.00	11,685,163	220.00
1921	48,057	157,568,411	3,279.00	9,236,328	192.00
1922	50,076	171,409,669	3,423.00	9,351,580	187.00
1923	66,965	214,749,602	3,206.89	6,658,089	99.43

## SOUTH CAROLINA

1916 <sup>1</sup>	1,204	\$9,882,947	\$8,208.00	\$77,198	\$64.00
1917	22,321	70,917,349	3,177.00	1,815,909	81.00
1918	20,239	73,855,345	3,649.00	2,732,593	135.00
1919	37,296	142,688,832	3,826.00	5,192,020	139.00
1920	33,044	109,246,657	3,306.00	3,236,875	98.00
1921	25,160	68,255,825	2,713.00	1,246,523	50.00
1922	26,830	72,755,770	2,712.00	1,268,305	47.00
1923	28,225	87,031,355	3,083.48	1,555,315	55.10

<sup>1</sup> The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

TABLE 14.—*Personal returns by years—State tables—Continued*  
SOUTH DAKOTA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	671	\$7,474,252	\$7,697.00	\$48,563	\$50.00
1917	39,654	109,794,860	2,769.00	1,171,328	30.00
1918	45,505	151,725,486	3,334.00	4,139,239	91.00
1919	38,614	133,174,792	3,449.00	3,124,066	81.00
1920	34,670	103,578,036	2,988.00	2,228,187	64.00
1921	21,681	47,087,498	2,172.00	524,053	24.00
1922	21,465	48,949,551	2,280.00	548,688	26.00
1923	21,928	50,170,861	2,287.98	350,312	15.98

## TENNESSEE

1916 <sup>1</sup>	4,414	\$39,867,675	\$9,032.00	\$413,078	\$94.00
1917	31,451	111,964,540	3,560.00	2,794,197	89.00
1918	38,232	139,173,691	3,640.00	6,795,268	178.00
1919	50,789	193,909,353	3,818.00	9,082,054	179.00
1920	63,054	212,600,105	3,268.00	7,565,009	116.00
1921	60,949	170,969,895	2,805.00	3,984,051	65.00
1922	63,555	190,723,937	3,001.00	4,902,612	77.00
1923	69,081	226,033,948	3,272.01	4,283,805	62.01

## TEXAS

1916 <sup>1</sup>	10,514	\$113,278,037	\$10,774.00	\$2,643,697	\$251.00
1917	95,416	350,297,337	3,671.00	13,447,453	141.00
1918	114,500	392,975,557	3,432.00	21,575,479	188.00
1919	176,547	643,172,301	3,643.00	32,302,280	183.00
1920	224,617	720,720,162	3,209.00	25,400,849	113.00
1921	200,188	536,897,427	2,682.00	12,667,894	63.00
1922	186,865	545,901,576	2,921.00	14,119,655	76.00
1923	200,683	613,494,900	3,057.03	10,678,022	53.21

## UTAH

1916 <sup>1</sup>	1,259	\$14,281,206	\$11,343.00	\$167,688	\$133.00
1917	14,636	45,044,946	3,078.00	1,364,652	93.00
1918	18,517	52,454,404	2,833.00	1,347,780	73.00
1919	21,164	61,913,436	2,925.00	1,270,543	60.00
1920	30,510	82,278,389	2,697.00	1,506,781	49.00
1921	26,128	62,713,461	2,400.00	842,904	32.00
1922	27,325	67,744,653	2,479.00	955,929	35.00
1923	30,242	79,943,306	2,643.45	725,908	24.00

## VERMONT

1916 <sup>1</sup>	1,100	\$14,628,955	\$13,299.00	\$365,004	\$332.00
1917	7,258	29,540,804	4,070.00	1,459,253	201.00
1918	9,965	34,063,265	3,418.00	1,521,823	183.00
1919	13,569	46,204,506	3,405.00	2,074,804	153.00
1920	19,205	59,303,302	3,088.00	2,259,129	118.00
1921	17,746	47,561,557	2,680.00	1,155,767	65.00
1922	17,901	51,653,367	2,886.00	1,573,555	88.00
1923	21,752	64,800,009	2,979.04	1,332,822	61.27

## VIRGINIA

1916 <sup>1</sup>	4,190	\$42,216,464	\$10,076.00	\$563,304	\$142.00
1917	37,951	130,682,559	3,443.00	3,929,273	104.00
1918	51,207	173,104,495	3,380.00	7,674,725	150.00
1919	75,966	247,658,373	3,260.00	9,020,237	119.00
1920	92,576	273,235,229	2,951.00	7,404,201	80.00
1921	76,257	208,331,701	2,732.00	4,161,116	55.00
1922	71,523	207,277,342	2,898.00	4,919,485	69.00
1923	77,451	242,586,945	3,132.13	3,669,294	47.38

<sup>1</sup> The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

TABLE 14.—*Personal returns by years—State tables—Continued*

## WASHINGTON

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916 <sup>1</sup>	5,360	\$49,697,247	\$9,272.00	\$776,470	\$145.00
1917	56,322	169,727,615	3,014.00	4,377,754	78.00
1918	95,422	266,096,746	2,789.00	9,743,163	102.00
1919	114,322	325,920,733	2,851.00	11,615,795	102.00
1920	148,067	375,979,893	2,359.00	9,094,764	61.00
1921 <sup>2</sup>	115,593	261,400,721	2,261.00	4,878,295	42.00
1922 <sup>2</sup>	123,216	300,522,342	2,439.00	5,148,477	42.00
1923 <sup>2</sup>	136,057	331,985,059	2,587.04	3,925,801	28.85

## WEST VIRGINIA

1916 <sup>1</sup>	2,575	\$30,170,809	\$11,717.00	\$416,386	\$162.00
1917	28,281	106,061,550	3,750.00	3,303,285	117.00
1918	48,876	156,557,747	3,203.00	5,709,295	117.00
1919	45,168	147,949,092	3,276.00	5,319,197	118.00
1920	96,326	287,729,460	2,987.00	8,517,268	88.00
1921	75,277	207,157,054	2,752.00	4,579,113	61.00
1922	69,501	196,777,359	2,831.00	4,594,653	66.00
1923	89,263	260,343,202	2,916.59	3,875,864	43.42

## WISCONSIN

1916 <sup>1</sup>	8,261	\$87,614,595	\$10,606.00	\$1,253,257	\$152.00
1917	70,554	228,190,253	3,234.00	5,716,256	81.00
1918	94,704	290,199,685	3,064.00	11,352,127	120.00
1919	105,793	337,851,344	3,194.00	10,901,097	103.00
1920	150,452	436,436,810	2,901.00	13,232,531	88.00
1921	148,457	379,754,222	2,558.00	8,971,044	60.00
1922	160,519	401,670,058	2,502.00	9,126,855	57.00
1923	194,050	547,039,928	2,819.07	9,019,076	46.48

## WYOMING

1916 <sup>1</sup>	673	\$6,523,787	\$9,694.00	\$67,510	\$100.00
1917	7,663	28,855,603	3,766.00	838,196	109.00
1918	7,821	26,413,937	3,377.00	1,272,692	163.00
1919	18,349	52,463,959	2,859.00	1,444,063	79.00
1920	24,594	63,244,529	2,572.00	1,161,320	47.00
1921	22,413	51,051,629	2,278.00	783,257	35.00
1922	21,943	48,826,743	2,225.00	687,062	31.00
1923	23,246	57,376,054	2,468.21	520,769	22.40

<sup>1</sup> The figures for 1916 are compiled from returns reporting net income of \$3,000 and over, whereas for the subsequent years they are from returns of \$1,000 and over.

<sup>2</sup> Includes Alaska.

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1923

## ALABAMA

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Autauga.....	125	114	7	4	Jackson.....	123	116	6	1
Baldwin.....	187	171	8	8	Jefferson.....	24,397	22,590	1,168	639
Barbour.....	226	210	12	4	Lamar.....	46	44	2	-----
Bibb.....	235	214	16	5	Lauderdale.....	634	584	38	12
Blount.....	45	41	3	1	Lawrence.....	67	56	6	5
Bullock.....	95	86	4	5	Lee.....	396	357	30	9
Butler.....	236	214	16	6	Limestone.....	132	121	8	3
Calhoun.....	1,060	965	61	34	Lowndes.....	83	77	5	1
Chambers.....	208	191	12	5	Macon.....	134	117	13	4
Cherokee.....	37	32	3	2	Madison.....	681	588	70	23
Chilton.....	113	100	10	3	Marengo.....	295	257	28	10
Choctaw.....	54	50	3	1	Marion.....	70	66	3	1
Clarke.....	110	96	12	2	Marshall.....	154	140	12	2
Clay.....	29	27	1	1	Mobile.....	5,450	4,992	305	153
Cleburne.....	38	37	1	-----	Monroe.....	113	99	8	6
Coffee.....	86	77	7	2	Montgomery.....	4,248	3,842	244	162
Colbert.....	679	644	26	9	Morgan.....	748	697	45	6
Conecuh.....	129	120	5	4	Perry.....	170	148	17	5
Coosa.....	30	29	1	-----	Pickens.....	109	91	15	3
Covington.....	352	320	18	14	Pike.....	295	259	19	17
Crenshaw.....	52	48	4	-----	Randolph.....	80	75	2	3
Cullman.....	165	150	11	4	Russell.....	91	81	6	4
Dale.....	96	85	10	1	St. Clair.....	191	183	7	1
Dallas.....	1,644	1,508	93	43	Shelby.....	249	235	11	3
De Kalb.....	95	86	7	2	Sumter.....	173	162	8	3
Elmore.....	185	167	14	4	Talladega.....	516	467	31	18
Escambia.....	307	273	19	15	Tallapoosa.....	186	165	15	6
Etowah.....	980	915	54	11	Tuscaloosa.....	1,154	1,041	72	41
Fayette.....	93	81	8	4	Walker.....	1,191	1,110	64	17
Franklin.....	72	65	5	2	Washington.....	44	43	-----	1
Geneva.....	117	101	10	6	Wilcox.....	139	122	11	6
Greene.....	69	61	4	4	Winston.....	98	95	2	1
Hale.....	127	110	14	3	Miscellaneous.....	31	2	23	6
Henry.....	58	51	5	2	Total.....	51,049	46,341	2,818	1,390
Houston.....	427	380	40	7					

## ARIZONA

Apache.....	113	105	5	3	Pima.....	3,297	3,144	122	31
Cochise.....	3,430	3,270	121	39	Pinal.....	516	493	17	6
Coconino.....	758	702	37	19	Santa Cruz.....	511	489	20	2
Gila.....	2,703	2,605	84	14	Yavapai.....	3,204	3,088	95	21
Graham.....	126	123	3	-----	Yuma.....	674	639	29	6
Greenlee.....	322	313	8	1	Miscellaneous.....	55	16	30	9
Maricopa.....	5,630	5,285	285	60	Total.....	22,899	21,790	888	221
Mohave.....	558	536	16	6					
Navajo.....	1,002	982	16	4					

## ARKANSAS

Arkansas.....	669	646	15	8	Franklin.....	136	128	8	-----
Ashley.....	261	247	9	5	Fulton.....	32	31	1	-----
Baxter.....	69	66	2	1	Garland.....	1,068	967	67	34
Benton.....	460	449	8	3	Grant.....	39	37	2	-----
Boone.....	131	128	1	2	Greene.....	376	353	21	2
Bradley.....	170	150	13	7	Hempstead.....	385	359	13	13
Calhoun.....	72	63	7	2	Hot Spring.....	208	199	6	3
Carroll.....	115	108	2	5	Howard.....	145	138	6	1
Chicot.....	291	275	11	5	Independence.....	251	234	13	4
Clark.....	426	411	9	6	Izard.....	23	23	-----	-----
Clay.....	265	247	17	1	Jackson.....	364	341	15	8
Cleburne.....	48	43	4	1	Jefferson.....	2,350	2,194	96	60
Cleveland.....	48	43	4	1	Johnson.....	177	167	10	-----
Columbia.....	291	267	12	12	Lafayette.....	202	179	9	14
Conway.....	166	139	11	16	Lawrence.....	315	307	6	2
Craighead.....	1,024	985	29	10	Lee.....	264	249	12	3
Crawford.....	437	424	11	2	Lincoln.....	67	67	-----	-----
Crittenden.....	315	304	10	1	Little River.....	161	155	6	-----
Cross.....	320	308	11	1	Logan.....	163	157	5	1
Dallas.....	205	183	16	6	Lonoke.....	299	284	9	6
Dessa.....	490	473	13	4	Madison.....	15	15	-----	-----
Drew.....	266	249	12	5	Marion.....	21	20	1	-----
Faulkner.....	246	231	9	6	Miller.....	899	816	52	31

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## ARKANSAS—Continued

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Mississippi	947	878	46	23	Saline	186	176	7	3
Monroe	288	273	11	4	Scott	33	32	1	
Montgomery	46	42	4		Searcy	34	33		1
Nevada	322	304	14	4	Sebastian	2,468	2,263	134	71
Newton	5	4			Sevier	261	248	11	2
Ouachita	808	689	57	62	Sharp	28	27	1	
Perry	18	16	1	1	Stone	7	7		
Phillips	1,397	1,312	59	26	Union	3,209	2,959	155	95
Pike	56	55	1		Van Buren	7	6		1
Poinsett	398	391	5	2	Washington	523	493	21	9
Polk	124	118	3	3	White	357	343	13	1
Pope	274	261	11	2	Woodruff	229	208	17	4
Prairie	159	147	8	4	Yell	132	126	6	
Pulaski	8,273	7,618	402	253	Miscellaneous	34	5	20	9
Randolph	71	66	3	2	Total	35,788	33,288	1,622	878
St. Francis	349	329	17	3					

## CALIFORNIA

Alameda	46,900	42,911	2,681	1,308	Plumas	632	613	16	3
Alpine	3	3			Riverside	3,595	3,282	223	90
Amador	378	360	13	5	Sacramento	13,358	12,552	563	243
Butte	2,359	2,221	107	31	San Benito	644	597	36	11
Calaveras	319	298	14	7	San Bernardino	5,885	5,413	332	140
Colusa	824	764	41	19	San Diego	12,560	11,558	669	333
Contra Costa	7,515	7,326	149	40	San Francisco	93,834	84,163	5,658	4,013
Del Norte	244	234	8	2	San Joaquin	10,005	9,398	443	164
Eldorado	332	299	28	5	San Luis Obispo	1,907	1,806	78	23
Fresno	15,252	14,573	479	200	San Mateo	4,597	4,078	329	190
Glenn	805	753	39	13	Santa Barbara	5,399	4,837	344	218
Humboldt	3,826	3,607	156	63	Santa Clara	11,184	10,185	703	296
Imperial	2,583	2,244	103	36	Santa Cruz	2,423	2,264	122	37
Inyo	477	454	16	7	Shasta	1,063	1,013	37	13
Kern	8,050	8,615	248	87	Sierra	139	132	5	2
Kings	1,694	1,576	83	35	Siskiyou	2,315	2,255	50	10
Lake	140	122	15	3	Solano	5,571	5,415	127	29
Lassen	812	769	34	9	Sonoma	3,893	3,614	200	79
Los Angeles	200,997	179,633	12,930	8,434	Stanislaus	3,098	2,924	132	42
Madera	633	600	24	3	Sutter	651	617	29	5
Marin	3,816	3,530	198	88	Tehama	647	605	34	8
Mariposa	209	200	7	2	Trinity	108	101	5	2
Mendocino	909	847	49	13	Tulare	4,678	4,427	195	56
Merced	1,815	1,718	77	20	Tuolumne	735	711	19	5
Modoc	177	165	12		Ventura	3,446	3,113	232	101
Mono	26	26			Yolo	1,365	1,289	60	16
Monterey	2,294	2,096	138	60	Yuba	1,405	1,341	54	10
Napa	1,319	1,227	74	18	Miscellaneous	360	39	201	120
Nevada	927	894	26	7	Total	517,109	470,735	29,336	17,038
Orange	12,506	11,720	632	244					
Placer	2,681	2,608	59	14					

## COLORADO

Adams	428	411	16	1	Elbert	87	82	5	
Alamosa	352	342	10		El Paso	4,537	4,131	261	145
Arapahoe	616	591	19	6	Fremont	1,051	1,005	38	8
Archuleta	50	46	2	2	Garfield	332	321	10	1
Baca	37	35	2		Gilpin	51	50	1	
Bent	278	265	12	1	Grand	155	154	1	
Boulder	2,348	2,251	80	17	Gunnison	578	568	8	2
Chaffee	695	681	10	4	Hinsdale	6	6		
Cheyenne	69	68	1		Huerfano	1,509	1,468	33	8
Clear Creek	78	76	1	1	Jackson	12	11	1	
Conejos	96	92	4		Jefferson	867	841	19	7
Costilla	41	40	1		Kiowa	74	74		
Crowley	135	132	1	2	Kit Carson	189	185	4	
Custer	74	71	3		Lake	525	506	17	2
Delta	306	297	8	1	La Plata	606	589	16	1
Denver	35,680	32,996	1,767	917	Larimer	1,301	1,213	61	27
Dolores	25	25			Las Animas	3,990	3,918	57	15
Douglas	131	128	1	2	Lincoln	223	223		
Eagle	192	189	3		Logan	596	581	13	2

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1923—Continued

## COLORADO—Continued

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Mesa	1,718	1,671	40	7	Rio Grande	311	300	10	1
Mineral	14	14			Routt	339	336	2	1
Moffat	68	67		1	Saguache	116	113	1	2
Montezuma	154	152	2		San Juan	196	194	2	
Montrose	369	352	14	3	San Miguel	392	382	5	5
Morgan	562	535	18	9	Sedgwick	95	94	1	
Otero	1,353	1,313	33	7	Summit	159	155	4	
Ouray	135	133	2		Teller	365	351	12	2
Park	98	97	1		Washington	137	134	2	1
Phillips	108	107	1		Weld	2,199	2,141	46	12
Pitkin	80	75	3	2	Yuma	240	238	2	
Prowers	450	432	15	3	Miscellaneous	50	11	26	13
Pueblo	4,226	4,031	126	69	Total	72,366	68,200	2,856	1,310
Rio Blanco	112	110	2						

## CONNECTICUT

Fairfield	33,242	30,269	1,704	1,269	Tolland	1,077	946	71	60
Hartford	46,144	42,771	1,947	1,428	Windham	4,233	4,030	129	74
Litchfield	6,005	5,524	289	192	Miscellaneous	149	13	85	51
Middlesex	3,826	3,489	202	135	Total	149,820	138,422	6,756	4,642
New Haven	45,233	42,041	1,971	1,221					
New London	9,911	9,339	358	214					

## DELAWARE

Kent	1,404	1,332	56	16	Miscellaneous	39	20	12	7
New Castle	15,829	14,728	616	485	Total	19,202	17,914	763	525
Sussex	1,930	1,834	79	17					

## DISTRICT OF COLUMBIA

Washington, D. C.					75,796	57,558	14,409	3,829
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## FLORIDA

Alachua	800	765	20	15	Levy	140	133	6	1
Baker	38	34	2	2	Liberty	23	20	3	
Bay	172	166	4	2	Madison	71	69	1	1
Bradford	83	81	2		Manatee	504	471	20	13
Brevard	582	527	31	24	Marion	618	567	30	21
Broward	255	220	19	16	Monroe	765	748	14	3
Calhoun	55	54	1		Nassau	185	176	7	2
Charlotte	86	82	3	1	Okaloosa	46	40	5	1
Citrus	115	106	4	5	Okeechobee	100	97	2	1
Clay	92	85	5	2	Orange	1,706	1,511	114	81
Columbia	192	184	3	5	Osceola	176	169	4	3
Dade	6,995	6,419	297	279	Palm Beach	2,180	1,985	90	105
De Soto	300	285	8	7	Pasco	132	126	3	3
Dixie	14	12	1	1	Pinellas	2,988	2,608	225	155
Duval	10,552	9,940	376	236	Polk	2,371	2,193	104	74
Escambia	1,870	1,773	55	42	Putnam	600	564	22	14
Flagler	28	25	3		St. Johns	998	928	44	26
Franklin	109	99	5	5	St. Lucie	650	621	19	10
Gadsden	278	239	24	15	Santa Rosa	108	99	5	4
Glades	25	24		1	Sarasota	175	162	9	4
Hamilton	58	57		1	Seminole	696	668	19	9
Hardee	198	195	1	2	Sumter	65	63	2	
Hernando	70	68	2		Suwannee	207	203	1	3
Highlands	168	160	6	2	Taylor	216	210	3	3
Hillsborough	7,044	6,596	231	217	Union	20	20		
Holmes	34	31	1	2	Volusia	1,730	1,522	123	85
Jackson	162	150	8	4	Wakulla	5	4		1
Jefferson	58	51	5	2	Walton	132	115	11	6
Lafayette	28	28			Washington	73	65	4	4
Lake	710	658	29	23	Miscellaneous	71	33	22	16
Lee	383	343	23	17	Total	49,591	45,910	2,095	1,586
Leon	286	263	14	9					

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## GEORGIA

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Appling	38	36	1	1	Irwin	22	21	7	1
Atkinson	21	20	1		Jackson	125	113	5	5
Bacon	7	7			Jasper	88	84	2	2
Baker	4	4			Jeff Davis	26	25	1	
Baldwin	137	127	6	4	Jefferson	93	88	3	2
Banks	6	5	1		Jenkins	96	93	1	2
Barrow	84	83	1		Johnson	24	22	2	
Bartow	268	246	13	9	Jones	19	14	1	4
Ben Hill	260	252	5	3	Lamar	101	95	5	1
Berrien	24	13	9	2	Lanier	13	12	1	
Bibb	4,784	4,472	192	120	Laurens	214	205	6	3
Bleckley	52	46	5	1	Lowndes	514	477	27	10
Brantley	37	35	1	1	Lumpkin	5	4	1	
Brooks	144	128	8	8	McDuffie	41	35	3	3
Bryan	20	18	2		McIntosh	32	31	1	
Bulloch	161	153	5	3	Macon	139	130	6	3
Burke	207	198	5	4	Madison	49	49		
Butts	68	64	4		Marietta	29	26	2	1
Calhoun	37	35	1	1	Meriwether	155	149	6	
Camden	36	32	2	2	Miller	9	7		2
Campbell	86	81	5		Milton	5	4	1	
Candler	20	20			Mitchell	126	125	1	
Carroll	176	166	6	4	Monroe	89	79	8	2
Catoosa	28	26	2		Montgomery	21	20	1	
Chariton	39	36	2	1	Morgan	144	141	2	1
Chatham	7,929	7,356	368	205	Murray	11	10	1	
Chattahoochee	477	458	19		Muskogee	2,952	2,730	145	77
Chattooga	51	47	3	1	Newton	187	176	9	2
Cherokee	133	119	5	9	Oconee	14	14		
Clarke	1,003	918	62	23	Oglethorpe	34	33	1	
Clay	23	20	2	1	Paulding	21	21		
Clayton	87	85	2		Pickens	50	45	3	2
Clinch	33	30	1	2	Pierce	63	55	5	3
Cobb	737	705	21	11	Pike	81	78	3	
Coffee	120	111	7	2	Polk	316	295	18	3
Colquitt	200	184	11	5	Pulaski	59	56	3	
Columbia	32	28	2		Putnam	63	58	5	
Cook	14	13	1		Quitman	2	2		
Coweta	365	307	30	28	Rabun	62	57	3	2
Crawford	6	5			Randolph	114	110	1	3
Crisp	130	120	7	3	Richmond	4,693	4,414	199	80
Dade	14	13	1		Rockdale	46	45	1	
Dawson	2	2			Schley	21	21		
Decatur	217	191	19	7	Screven	68	64	2	2
De Kalb	1,517	1,373	95	49	Seminole	47	43	4	
Dodge	69	66			Stephens	410	380	16	14
Dooly	39	34	3		Stewart	55	53	1	1
Dougherty	779	720	37	22	Sumter	501	485	12	4
Douglas	27	24	2	1	Talbot	56	54	1	1
Early	58	53	3	2	Taliaferro	34	33	1	
Echois	13	13			Tattnall	46	45	1	
Effingham	75	73	2		Taylor	40	36	3	1
Elbert	215	205	8	2	Telfair	67	61	6	
Emanuel	79	76	2	1	Terrell	112	109	3	
Evans	37	37			Thomas	427	392	31	14
Fannin	51	51			Tift	147	143	3	1
Fayette	10	10			Toombs	109	104	4	1
Floyd	911	841	48	22	Towns	3	3		
Forsyth	14	13	1		Treutlen	11	10	1	
Franklin	67	62	4	1	Troup	682	614	46	22
Fulton	30,280	27,767	1,559	954	Turner	56	56		
Gilmer	8	8			Twiggs	9	3	3	3
Glasscock	4	4			Union	2	2		
Glynn	722	685	20	17	Upson	279	264	7	8
Gordon	43	38	5		Walker	234	221	8	5
Grady	57	46	7	4	Walton	174	165	8	1
Greene	99	88	7	4	Ware	918	881	33	4
Gwinnett	187	173	8	6	Warren	91	84	4	3
Habersham	120	117	2	1	Washington	171	159	10	2
Hall	334	312	18	4	Wayne	112	109	3	
Hancock	48	44	4		Webster	2	2		
Haralson	70	66	4		Wheeler	8	7	1	
Harris	56	49	4	3					
Hart	73	71	2						
Heard	3	3							
Henry	79	74	5						
Houston	169	157	8	4					

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## GEORGIA—Continued

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
White.....	12	11	1		Worth.....	69	67	1	1
Whitfield.....	257	221	20	16	Miscellaneous.....	77	14	48	15
Wilcox.....	38	35	3		Total.....	71,341	65,959	3,477	1,905
Wilkes.....	151	146	3	2					
Wilkinson.....	61	57	3	1					

## HAWAII

Hawaii.....	1,596	1,482	70	44	Maui.....	1,480	1,410	56	14
Honolulu.....	8,397	7,478	608	311	Miscellaneous.....	65	5	38	22
Kalawao.....	1			1	Total.....	12,421	11,196	815	410
Kauai.....	882	821	43	18					

## IDAHO

Ada.....	3,027	2,892	113	22	Idaho.....	470	465	5	
Adams.....	56	52	4		Jefferson.....	224	223	1	
Bannock.....	2,938	2,872	58	8	Jerome.....	250	246	2	2
Bear Lake.....	325	318	7		Kootenai.....	1,515	1,474	33	8
Benewah.....	560	541	17	2	Latah.....	1,000	978	19	3
Bingham.....	438	431	6	1	Lemhi.....	350	347	2	1
Blaine.....	210	204	6		Lewis.....	260	256	3	1
Boise.....	150	150			Lincoln.....	175	172		3
Bonner.....	875	836	32	7	Madison.....	215	212	3	
Booneville.....	650	624	22	4	Minidoka.....	360	359		1
Boundary.....	250	239	11		Nez Perce.....	1,150	1,110	32	8
Butte.....	30	28	2		Oneida.....	175	173	2	
Camas.....	50	48	2		Owyhee.....	180	176	4	
Canyon.....	1,190	1,173	16	1	Payette.....	325	322	3	
Caribou.....	320	317	3		Power.....	158	158		
Cassia.....	430	418	12		Shoshone.....	2,468	2,369	80	19
Clark.....	110	109	1		Teton.....	175	171	4	
Clearwater.....	260	256	4		Twin Falls.....	1,246	1,207	28	11
Custer.....	100	99		1	Valley.....	215	213	2	
Elmore.....	450	443	7		Washington.....	440	439	1	
Franklin.....	141	141			Miscellaneous.....	12	4	6	2
Fremont.....	451	441	10		Total.....	25,012	24,329	577	106
Gem.....	278	271	6	1					
Gooding.....	360	352	8						

## ILLINOIS

Adams.....	3,151	2,872	202	77	Gallatin.....	84	78	5	1
Alexander.....	1,140	1,049	62	29	Greene.....	708	682	21	5
Bond.....	352	336	11	5	Grundy.....	687	641	36	10
Boone.....	525	498	19	8	Hamilton.....	75	70	5	
Brown.....	131	121	9	1	Hancock.....	673	639	26	8
Bureau.....	1,605	1,557	35	13	Hardin.....	56	49	6	1
Calhoun.....	94	92	2		Henderson.....	173	165	5	3
Carroll.....	979	960	17	2	Henry.....	2,612	2,504	71	37
Cass.....	1,188	1,132	48	8	Iroquois.....	995	937	46	12
Champaign.....	3,672	3,401	195	76	Jackson.....	1,541	1,473	54	14
Christian.....	2,096	2,012	64	20	Jasper.....	110	103	6	1
Clark.....	319	285	26	8	Jefferson.....	595	545	39	11
Clay.....	259	243	5	11	Jersey.....	280	269	9	2
Clinton.....	437	407	19	11	Jo Daviess.....	673	647	20	6
Coles.....	1,750	1,648	71	31	Johnson.....	101	99	2	
Cook.....	475,572	431,832	25,909	17,831	Kane.....	11,782	11,092	454	236
Crawford.....	562	519	36	7	Kankakee.....	2,674	2,544	91	39
Cumberland.....	115	110	4	1	Kendall.....	309	290	14	5
De Kalb.....	1,824	1,703	83	38	Knox.....	3,601	3,427	116	58
Dewitt.....	1,247	1,203	35	9	Lake.....	7,584	6,763	405	416
Douglas.....	769	744	17	8	La Salle.....	5,598	5,242	248	108
Dupage.....	7,916	7,299	364	253	Lawrence.....	639	576	39	24
Edgar.....	745	679	48	18	Lee.....	1,333	1,326	38	19
Edwards.....	80	75	5		Livingston.....	1,687	1,593	80	14
Effingham.....	341	322	16	3	Logan.....	1,160	1,063	68	29
Fayette.....	244	227	13	4	McDonough.....	849	790	44	15
Ford.....	637	604	28	5	McHenry.....	2,290	2,211	60	19
Franklin.....	3,529	3,456	55	18	McLear.....	4,591	4,268	219	104
Fulton.....	1,545	1,467	60	18	Macon.....	4,940	4,552	270	118

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## ILLINOIS—Continued

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Macoupin	4,191	4,119	59	13	Saline	2,118	2,041	63	14
Madison	8,003	7,627	270	106	Sangamon	9,123	8,470	447	206
Marion	1,888	1,813	57	18	Schuylerville	217	204	12	1
Marshall	514	475	26	13	Scott	254	239	7	8
Mason	542	500	24	18	Shelby	409	395	11	3
Massac	208	198	6	4	Stark	343	331	11	1
Menard	297	278	16	3	Stephenson	1,766	1,628	95	43
Mercer	544	524	16	4	Tazewell	2,014	1,913	75	26
Monroe	307	293	14		Union	263	237	25	1
Montgomery	1,732	1,654	55	23	Vermilion	6,103	5,779	226	98
Morgan	1,257	1,132	100	25	Wabash	418	405	12	1
Moultrie	286	267	17	2	Warren	979	917	47	15
Ogle	1,141	1,085	41	15	Washington	256	237	16	3
Peoria	10,342	9,594	481	267	Wayne	138	132	6	
Perry	944	887	45	12	White	201	190	10	1
Platt	497	450	31	16	Whiteside	1,781	1,671	75	35
Pike	413	384	19	10	Will	8,113	7,741	252	120
Pope	31	27	2		Williamson	3,498	3,383	83	32
Pulaski	466	458	7	1	Winnebago	8,172	7,644	348	180
Putnam	214	213	1		Woodford	840	798	39	3
Randolph	1,018	973	25	20	Miscellaneous	4,953	4,596	208	149
Richland	198	181	10	7	Total	676,489	620,965	33,940	21,584
Rock Island	7,309	6,972	227	110					
Saint Clair	10,914	10,419	368	127					

## INDIANA

Adams	493	470	16	7	Marion	41,679	38,578	1,991	1,110
Allen	13,876	13,099	505	272	Marshall	822	779	35	8
Bartholomew	617	566	29	22	Martin	74	66	7	1*
Benton	287	280	7		Miami	1,295	1,238	40	17
Blackford	519	485	25	9	Monroe	1,235	1,132	67	36
Boone	306	284	15	7	Montgomery	809	734	58	17
Brown	17	17			Morgan	320	290	20	10
Carroll	178	174	4		Newton	264	250	11	3
Cass	2,110	2,022	75	13	Noble	637	578	44	15
Clark	1,053	1,004	42	7	Ohio	35	33		2
Clay	945	912	22	11	Orange	292	258	24	10
Clinton	1,106	1,053	39	14	Owen	165	160	4	1
Crawford	89	86	3		Parke	276	260	12	4
Daviess	833	800	24	9	Perry	185	164	15	6
Dearborn	568	533	24	11	Pike	467	460	7	
Decatur	416	402	12	2	Porter	1,188	1,141	34	13
De Kalb	1,091	1,057	26	8	Posey	267	246	13	8
Delaware	3,032	2,775	162	95	Pulaski	124	120	3	1
Dubois	349	322	22	5	Putnam	316	295	19	2
Elkhart	4,770	4,504	187	79	Randolph	546	521	20	5
Fayette	954	899	36	19	Ripley	320	298	12	10
Floyd	1,745	1,637	65	43	Rush	446	408	30	8
Fountain	447	424	17	6	St. Joseph	15,779	14,955	519	305
Franklin	176	161	12	3	Scott	75	72	3	
Fulton	174	157	12	5	Shelby	781	702	39	40
Gibson	962	926	28	8	Spencer	170	166	4	
Grant	1,689	1,558	85	46	Starke	238	231	5	2
Greene	1,299	1,256	39	4	Steuben	258	243	13	2
Hamilton	511	490	16	5	Sullivan	1,512	1,459	39	14
Hancock	387	374	13		Switzerland	33	31	2	
Harrison	116	109	7		Tipppecanoe	2,661	2,488	119	54
Hendricks	309	293	13	3	Tipton	424	407	13	4
Henry	1,000	937	43	20	Union	154	143	9	2
Howard	2,196	2,049	103	44	Vanderburg	6,891	6,282	384	225
Huntington	1,502	1,437	40	25	Vermilion	1,622	1,578	34	10
Jackson	571	545	19	7	Vigo	7,284	6,773	326	185
Jasper	215	200	12	3	Wabash	848	784	48	16
Jay	456	424	23	9	Warren	124	115	8	1
Jefferson	310	273	29	8	Warrick	360	337	16	7
Jennings	197	182	13	2	Washington	152	144	6	2
Johnson	552	511	28	13	Wayne	2,973	2,747	140	86
Knox	1,765	1,633	96	36	Wells	472	433	32	7
Kosciusko	606	567	30	9	White	312	301	10	1
Lagrange	213	206	7		Whitley	352	332	17	3
Lake	23,699	23,027	539	133	Miscellaneous	120	55	43	22
Laporte	4,178	3,897	202	79	Total	178,831	168,107	7,263	3,461
Lawrence	1,667	1,558	82	27					
Madison	2,923	2,745	120	58					

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## IOWA

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Adair.....	287	274	12	1	Johnson.....	1,330	1,220	82	28
Adams.....	204	190	10	4	Jones.....	442	411	24	7
Allamakee.....	387	381	5	1	Keokuk.....	548	527	19	2
Appanoose.....	888	844	36	8	Kossuth.....	745	719	25	1
Audubon.....	334	319	12	3	Lee.....	2,457	2,299	106	52
Benton.....	891	860	27	4	Linn.....	7,254	6,827	289	138
Blackhawk.....	4,396	4,139	185	72	Louisa.....	310	303	5	2
Boone.....	1,795	1,714	72	9	Lucas.....	594	572	16	6
Bremer.....	600	571	26	3	Lyon.....	562	549	12	1
Buchanan.....	548	517	25	6	Madison.....	325	304	19	2
Buena Vista.....	738	713	21	4	Mahaska.....	952	895	36	21
Butler.....	418	406	10	2	Marion.....	780	740	33	7
Calhoun.....	674	644	26	4	Marshall.....	1,792	1,685	79	28
Carroll.....	1,139	1,091	36	12	Mills.....	640	611	28	1
Cass.....	869	837	28	4	Mitchell.....	370	343	13	14
Cedar.....	555	535	20	-----	Monona.....	486	469	16	1
Cerro Gordo.....	2,490	2,371	91	28	Monroe.....	1,027	991	29	7
Cherokee.....	942	904	30	8	Montgomery.....	936	893	33	10
Chickasaw.....	303	294	7	2	Muscatine.....	1,509	1,401	74	34
Clarke.....	190	177	11	2	O'Brien.....	838	800	29	9
Clay.....	630	608	20	2	Osceola.....	320	307	13	-----
Clayton.....	765	744	15	6	Page.....	1,065	1,004	51	10
Clinton.....	3,722	3,525	138	59	Palo Alto.....	322	317	5	-----
Crawford.....	995	977	14	4	Plymouth.....	1,212	1,153	55	4
Dallas.....	1,231	1,194	32	5	Pocahontas.....	589	575	11	3
Davis.....	193	183	8	2	Polk.....	20,764	19,484	873	407
Decatur.....	221	216	4	1	Pottawattamie.....	5,456	5,220	168	68
Delaware.....	488	471	16	1	Poweshiek.....	743	716	23	4
Des Moines.....	2,767	2,543	145	79	Ringgold.....	172	161	11	-----
Dickinson.....	260	255	4	1	Sac.....	848	802	45	1
Dubuque.....	6,708	6,390	200	118	Scott.....	8,271	7,700	385	186
Emmet.....	570	560	6	4	Shelby.....	650	625	21	4
Fayette.....	1,418	1,388	27	3	Sioux.....	666	632	29	5
Floyd.....	603	576	23	4	Story.....	1,223	1,152	65	6
Franklin.....	357	334	18	5	Tama.....	828	799	25	4
Fremont.....	516	485	22	9	Taylor.....	568	556	9	3
Greene.....	478	459	13	6	Union.....	1,038	1,004	29	5
Grundy.....	404	388	14	2	Van Buren.....	217	216	1	-----
Guthrie.....	477	467	9	1	Wapello.....	2,431	2,276	103	52
Hamilton.....	701	756	22	13	Warren.....	565	549	14	2
Hancock.....	333	328	7	-----	Washington.....	818	782	31	5
Hardin.....	928	887	38	3	Wayne.....	281	278	3	-----
Harrison.....	857	829	27	1	Webster.....	2,819	2,670	110	39
Henry.....	620	594	23	3	Winnebago.....	291	284	6	1
Howard.....	232	213	10	9	Winneshiek.....	580	553	23	4
Humboldt.....	403	395	6	2	Woodbury.....	8,710	8,248	326	136
Ida.....	798	775	21	2	Worth.....	344	342	2	-----
Iowa.....	370	354	15	1	Wright.....	1,026	989	35	2
Jackson.....	584	571	10	3	Miscellaneous.....	82	3	52	27
Jasper.....	1,180	1,130	39	11	Total.....	135,864	128,821	5,154	1,889

## KANSAS

Allen.....	786	758	18	10	Doniphan.....	367	357	7	3
Anderson.....	256	247	5	4	Douglas.....	1,143	1,072	53	18
Atchison.....	1,238	1,171	45	22	Edwards.....	414	411	2	1
Barber.....	307	296	9	2	Elk.....	278	262	14	2
Barton.....	972	939	27	6	Ellis.....	537	525	11	1
Bourbon.....	943	898	35	10	Ellsworth.....	438	429	8	1
Brown.....	675	658	15	2	Finney.....	279	273	6	-----
Butler.....	2,379	2,284	77	18	Ford.....	834	825	8	1
Chase.....	251	241	8	2	Franklin.....	609	572	26	11
Chautauqua.....	346	342	2	2	Geary.....	668	650	13	5
Cherokee.....	1,124	1,058	34	32	Gove.....	146	146	-----	-----
Cheyenne.....	203	197	6	-----	Graham.....	111	106	2	3
Clark.....	122	120	2	-----	Grant.....	9	9	-----	-----
Clay.....	502	487	12	3	Gray.....	74	74	-----	-----
Cloud.....	703	665	24	14	Greeley.....	20	20	-----	-----
Coffey.....	265	249	11	5	Greenwood.....	785	717	50	18
Comanche.....	131	130	1	-----	Hamilton.....	91	88	3	-----
Cowley.....	2,150	2,005	108	37	Harper.....	388	378	7	3
Crawford.....	3,360	3,247	82	31	Harvey.....	1,319	1,276	28	15
Decatur.....	276	268	5	3	Haskell.....	24	24	-----	-----
Dickinson.....	1,469	1,426	36	7	Hodgeman.....	54	54	-----	-----

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## KANSAS—Continued

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Jackson.....	280	272	7	1	Pratt.....	648	635	8	5
Jefferson.....	336	331	3	2	Rawlins.....	257	252	2	3
Jewell.....	288	276	10	2	Reno.....	2,088	1,998	69	21
Johnson.....	525	497	10	18	Republie.....	461	451	8	2
Kearney.....	50	48	2		Rice.....	552	543	7	2
Kingman.....	267	259	6	2	Riley.....	964	928	23	13
Kiowa.....	144	142	2		Rooks.....	215	214	1	
Labette.....	1,729	1,683	42	4	Rush.....	333	329	3	1
Lane.....	52	52			Russell.....	305	298	6	1
Leavenworth.....	1,392	1,285	81	26	Saline.....	2,088	1,997	66	25
Lincoln.....	282	275	7		Scott.....	71	71		
Linn.....	227	222	5		Sedgwick.....	10,043	9,508	346	189
Logan.....	116	115	1		Seward.....	235	231	3	1
Lyon.....	1,376	1,319	41	16	Shawnee.....	8,262	7,925	231	106
McPherson.....	959	939	18	2	Sheridan.....	131	128	3	
Marion.....	892	877	9	6	Sherman.....	316	313	2	1
Marshall.....	919	893	24	2	Smith.....	286	278	8	
Meade.....	148	148			Stafford.....	420	409	8	3
Miami.....	636	623	9	4	Stanton.....	26	26		
Mitchell.....	446	438	6	2	Stevens.....	30	30		
Montgomery.....	2,963	2,815	91	57	Summer.....	1,055	1,016	25	14
Morris.....	330	327	2	1	Thomas.....	314	303	10	1
Morton.....	75	74		1	Trego.....	90	90		
Nemaha.....	390	386	4		Wabaunsee.....	269	266	3	
Neosho.....	1,065	1,019	30	16	Wallace.....	118	118		
Ness.....	222	222			Washington.....	360	351	7	2
Norton.....	304	295	6	3	Wichita.....	39	30	6	3
Osage.....	305	302	3		Wilson.....	732	700	21	11
Osborne.....	398	393	2	3	Woodson.....	170	165	5	
Ottawa.....	295	290	4	1	Wyandotte.....	9,717	9,466	167	84
Pawnee.....	346	339	5	2	Miscellaneous.....	78	16	36	26
Phillips.....	346	339	6	1	Total.....	86,291	82,993	2,320	978
Pottawatomie.....	460	450	10						

## KENTUCKY

Adair.....	20	19	1		Garrard.....	106	99	6	1
Allen.....	89	87	1	1	Grant.....	110	106	4	
Anderson.....	94	89	4	1	Graves.....	399	351	33	15
Ballard.....	45	44		1	Grayson.....	87	76	10	1
Barren.....	186	168	17	1	Green.....	11	8	3	
Bath.....	71	65	5	1	Greenup.....	595	585	8	2
Bell.....	980	900	57	23	Hancock.....	39	38	1	
Boone.....	96	93	3		Hardin.....	215	205	8	2
Bourbon.....	800	747	40	13	Harlan.....	1,680	1,602	60	18
Boyd.....	2,079	1,848	164	67	Harrison.....	276	257	16	3
Boyle.....	639	592	32	15	Hart.....	43	39	4	
Bracken.....	104	91	11	2	Henderson.....	589	524	47	18
Breathitt.....	127	122	3	2	Henry.....	123	119	3	1
Breckinridge.....	133	130	1	2	Hickman.....	24	23	1	
Bullitt.....	182	179	1	2	Hopkins.....	1,026	951	52	23
Butler.....	17	16	1		Jackson.....	10	8	2	
Caldwell.....	301	288	10	3	Jefferson.....	27,325	24,419	1,810	1,096
Calloway.....	104	100	3	1	Jessamine.....	200	192	6	2
Campbell.....	6,440	6,113	247	80	Johnson.....	280	257	18	5
Carlisle.....	26	25	1		Kenton.....	9,148	8,772	264	112
Carroll.....	172	164	6	2	Knott.....	42	39	2	
Carter.....	111	101	8	2	Knox.....	171	153	13	5
Casey.....	8	5	3		Larue.....	45	41	4	
Christian.....	763	702	43	18	Laurel.....	73	69	4	
Clark.....	766	674	68	24	Lawrence.....	150	133	13	4
Clay.....	18	15	3		Lee.....	103	99	3	1
Clinton.....	6	6			Leslie.....	3	2	1	
Crittenden.....	70	61	6	3	Letcher.....	658	637	18	3
Cumberland.....	15	14	1		Lewis.....	71	69	2	
Daviss.....	1,024	908	78	38	Lincoln.....	128	124	4	
Edmonson.....	26	24	1	1	Livingston.....	14	13	1	
Elliott.....	3	3			Logan.....	302	282	15	5
Estill.....	670	659	9	2	Lyon.....	66	63	1	2
Fayette.....	4,517	4,033	321	163	McCracken.....	2,027	1,859	115	53
Fleming.....	58	52	6		McCreary.....	119	112	4	3
Floyd.....	333	314	13	6	McLean.....	53	50	2	1
Franklin.....	604	533	43	28	Madison.....	389	353	24	12
Fulton.....	467	441	22	4	Magoffin.....	61	54	3	4
Gallatin.....	38	35	1	2	Marion.....	154	139	9	6

## STATISTICS OF INCOME

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1923—Continued

## KENTUCKY—Continued

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Marshall	56	56			Robertson	4	4		
Martin	99	97	2		Rowan	60	53	4	3
Mason	416	358	43	15	Russell	7	7		
Meade	22	22			Scott	251	229	19	3
Menifee	3	2		1	Shelby	279	250	25	4
Mercer	228	212	13	3	Simpson	94	90	4	
Metcalfe	2	2			Spencer	25	24	1	
Monroe	19	18	1		Taylor	67	57	8	2
Montgomery	263	210	35	18	Todd	113	109	4	
Morgan	29	27	2		Trigg	40	38		2
Muhlenberg	1,114	1,046	39	29	Trimble	11	8	3	
Nelson	201	178	13	10	Union	417	400	12	5
Nicholas	108	100	7	1	Warren	826	761	51	14
Ohio	243	232	10	1	Washington	91	86	4	1
Oldham	182	167	8	7	Wayne	57	51	6	
Owen	29	28	1		Webster	343	322	12	9
Owsley	6	6			Whitley	904	867	25	12
Pendleton	99	93	6		Wolfe	38	37	1	
Perry	1,190	1,141	44	5	Woodford	254	223	17	14
Pike	1,160	1,119	32	9	Miscellaneous	75	18	39	18
Powell	39	29	1		Total	79,091	72,661	4,334	2,096
Pulaski	433	417	14	2					
Rockcastle	86	85		1					

## LOUISIANA

Acadia	677	653	20	4	Orleans	32,955	29,871	2,027	1,057
Allen	437	416	13	8	Quachita	1,896	1,747	109	40
Ascension	188	180	8		Plaquemines	128	121	5	2
Assumption	210	194	10	6	Pointe Coupee	192	181	4	7
Avoyelles	224	212	8	4	Rapides	2,092	1,944	100	48
Beauregard	541	521	14	6	Red River	195	178	11	6
Bienvenue	231	220	4		Richland	209	198	8	3
Bossier	285	266	11	8	Sabine	155	144	9	2
Caddo	8,688	7,860	564	264	St. Bernard	112	104	7	1
Calcasieu	1,749	1,619	78	32	St. Charles	272	267	4	1
Caldwell	86	81	3	2	St. Helena	10	10		
Cameron	36	36			St. James	232	211	15	6
Catahoula	40	39	1		St. John the Bap-				
Claiborne	970	913	41	16	tist	165	155	4	6
Concordia	192	182	8	2	St. Landry	511	482	23	6
De Soto	538	514	17	7	St. Martin	101	98	3	
East Baton Rouge	2,938	2,764	117	57	St. Mary	669	614	35	20
East Carroll	187	168	17	2	St. Tammany	360	339	16	5
East Feliciana	88	84	4		Tangipahoa	670	639	19	12
Evangeline	128	126	2		Tensas	118	103	9	6
Franklin	205	182	15	8	Terre Bonne	299	265	23	11
Grant	146	142	4		Union	149	130	14	5
Iberia	606	571	25	10	Vermilion	231	214	14	3
Iberville	456	422	27	7	Vernon	473	455	17	1
Jackson	105	102	3		Washington	489	468	19	2
Jefferson	581	557	19	5	Weber	531	489	24	18
Jefferson Davis	296	289	4	3	West Baton				
Lafayette	758	724	20	14	Rouge	200	191	6	3
LaFourche	357	334	18	5	West Carroll	48	47	1	
La Salle	185	170	7	8	West Feliciana	63	62	1	
Lincoln	302	268	20	14	Winn	223	219	4	
Livingston	57	55	2		Miscellaneous	407	344	50	13
Madison	180	161	8	11	Total	67,440	61,891	3,720	1,829
Morehouse	272	253	10	9					
Natchitoches	346	323	17	6					

## MAINE

Androscoggin	5,601	5,231	239	131	Piscataquis	1,146	1,090	36	20
Aroostook	1,591	1,488	71	32	Sagadahoc	925	856	41	23
Cumberland	13,250	12,066	783	401	Somerset	1,756	1,678	52	26
Franklin	640	591	33	16	Waldo	518	470	37	11
Hancock	998	886	78	34	Washington	1,184	1,121	44	19
Kennebec	5,438	5,113	224	101	York	5,734	5,410	232	92
Knox	1,424	1,304	91	29	Miscellaneous	60	19	22	19
Lincoln	444	416	19	9	Total	48,435	44,886	2,366	1,183
Oxford	1,850	1,729	82	39					
Penobscot	5,876	5,418	282	176					

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## MARYLAND

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Allegany	4,676	4,366	219	91	Montgomery	2,900	2,572	216	112
Anne Arundel	2,040	1,826	183	31	Prince Georges	2,687	2,598	64	25
Baltimore	4,346	3,647	428	271	Queen Anne's	171	158	10	3
Calvert	50	42	6	2	St. Marys	106	100	3	3
Caroline	318	287	19	12	Somerset	270	243	22	5
Carroll	840	777	37	26	Talbot	410	350	41	19
Cecil	984	941	30	13	Washington	2,964	2,686	178	100
Charles	238	220	12	6	Wicomico	571	504	45	22
Dorchester	421	385	28	8	Worcester	367	332	32	3
Frederick	1,756	1,616	103	37	City of Baltimore	69,634	61,917	4,850	2,867
Garrett	292	266	21	5	Miscellaneous	29,934	27,262	1,981	691
Harford	1,012	921	63	28	Total	127,770	114,740	8,634	4,396
Howard	477	435	30	12					
Kent	306	289	13	4					

## MASSACHUSETTS

Barnstable	1,049	816	143	90	Nantucket	172	152	13	7
Berkshire	8,425	7,725	451	249	Norfolk	31,553	26,377	2,918	2,258
Bristol	26,178	24,248	1,174	756	Plymouth	17,002	15,807	786	409
Dukes	136	110	21	5	Suffolk	109,755	101,353	4,768	3,624
Essex	49,131	45,743	2,046	1,342	Worcester	44,369	41,623	1,624	1,122
Franklin	3,549	3,326	160	63	Miscellaneous	1,510	1,115	233	162
Hampden	30,478	28,290	1,346	842	Total	415,100	378,960	21,806	14,334
Hampshire	2,986	2,606	266	114					
Middlesex	88,807	79,669	5,857	3,281					

## MICHIGAN

Alcona	47	44	3	-----	Lapeer	350	327	15	8
Algoma	325	313	8	4	Leelanau	50	48	2	-----
Allegan	1,050	990	49	11	Lenawee	1,433	1,297	84	52
Alpena	691	628	43	20	Livingston	351	324	18	9
Antrim	225	223	2	-----	Luce	205	196	6	3
Arenac	83	82	-----	1	Mackinac	225	221	2	2
Baraga	250	241	6	3	Macomb	1,092	1,815	133	44
Barry	550	518	21	11	Manistee	650	619	18	13
Bay	3,021	2,804	147	70	Marquette	3,490	3,257	94	49
Benzie	240	236	3	1	Mason	575	554	12	9
Berrien	5,185	4,937	158	90	Mecosta	400	372	18	10
Branch	486	438	33	15	Menominee	850	780	38	32
Calhoun	4,533	4,141	259	133	Midland	355	321	21	13
Cass	750	709	33	8	Missaukee	40	39	1	-----
Charlevoix	405	381	18	6	Monroe	1,565	1,444	82	39
Cheboygan	300	285	9	6	Montcalm	600	568	15	17
Chippewa	1,050	909	36	15	Montgomery	2	-----	2	2
Clare	103	102	1	-----	Muskegon	6,100	5,844	169	87
Clinton	428	394	27	7	Newaygo	275	256	13	6
Crawford	149	138	5	6	Oakland	6,807	6,222	382	203
Delta	1,900	1,820	51	29	Oceana	300	287	12	1
Dickinson	1,700	1,641	43	16	Ogemaw	66	60	5	1
Eaton	1,110	1,063	29	18	Ontonagon	225	217	5	3
Emmet	550	507	24	19	Osceola	250	235	12	3
Genesee	10,151	9,527	415	209	Oscoda	8	-----	2	-----
Gladwin	107	103	4	-----	Otsego	97	91	5	1
Gogebic	2,380	2,255	65	10	Ottawa	2,400	2,244	97	59
Grand Traverse	700	668	24	8	Presque Isle	243	224	13	6
Gratiot	590	573	14	3	Rosemon	19	17	2	-----
Hillsdale	583	544	29	10	Saginaw	6,236	5,772	293	171
Houghton	2,500	2,359	91	50	Sanilac	3,386	3,177	140	79
Huron	495	450	28	17	St. Clair	1,700	1,603	62	35
Ingham	7,147	6,663	330	154	St. Joseph	273	257	10	6
Ionia	1,530	1,472	41	17	Schoolcraft	350	334	13	3
Iosco	225	219	3	3	Shiawassee	1,425	1,326	68	31
Iron	1,050	1,024	19	7	Tuscola	530	501	23	6
Isabella	364	342	16	6	Van Buren	1,125	1,077	42	6
Jackson	6,103	5,738	246	119	Washtenaw	3,206	2,940	227	129
Kalamazoo	8,450	7,972	303	175	Wayne	206,544	195,065	7,013	4,466
Kalkaska	25	25	-----	-----	Wexford	850	795	31	24
Kent	23,865	22,233	977	655	Miscellaneous	3,019	2,833	129	54
Keweenaw	100	93	6	1	Total	350,072	329,509	12,947	7,616
Lake	25	23	1	1					

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## MINNESOTA

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Aitkin.....	89	83	6	-----	Meeker.....	201	191	6	4
Anoka.....	191	185	5	1	Mille Lacs.....	136	128	7	1
Becker.....	275	266	6	3	Morrison.....	425	412	7	6
Beltrami.....	467	446	19	2	Mower.....	1,072	1,026	33	13
Benton.....	93	87	6	-----	Murray.....	84	77	6	1
Big Stone.....	175	166	9	-----	Nicollet.....	134	127	6	1
Blue Earth.....	1,410	1,327	56	27	Nobles.....	377	366	9	2
Brown.....	555	529	20	6	Norman.....	129	127	2	-----
Carlton.....	630	581	21	28	Olmsted.....	1,813	1,664	94	55
Carver.....	268	257	8	3	Pennington.....	710	669	25	16
Cass.....	153	149	4	-----	Pine.....	255	250	5	-----
Chippewa.....	326	316	8	2	Pipestone.....	508	503	5	-----
Chisago.....	164	156	7	1	Polk.....	1,005	981	23	1
Clay.....	782	769	11	2	Pope.....	150	145	4	1
Clearwater.....	59	59	-----	RAMSAY.....	30,943	28,915	1,267	761	
Cook.....	11	11	-----	Red Lake.....	52	52	-----	-----	
Cottonwood.....	149	143	6	-----	Redwood.....	229	217	9	3
Crow Wing.....	974	933	31	10	Renville.....	262	245	14	3
Dakota.....	990	969	14	7	Rice.....	991	942	35	14
Dodge.....	136	130	6	-----	Rock.....	308	297	7	4
Douglas.....	284	262	9	13	Roseau.....	69	68	1	-----
Faribault.....	679	667	10	2	St. Louis.....	18,117	17,134	644	339
Fillmore.....	320	304	12	4	Scott.....	227	223	4	-----
Freeborn.....	992	947	34	11	Sherburne.....	53	49	2	2
Goodhue.....	996	936	38	22	Sibley.....	120	111	6	3
Grant.....	121	118	3	-----	Stearns.....	1,641	1,559	66	16
Hennepin.....	50,528	47,120	2,300	1,403	Steele.....	545	516	21	8
Houston.....	162	155	6	1	Stevens.....	118	113	4	1
Hubbard.....	61	57	4	-----	Swift.....	320	316	4	-----
Isanti.....	82	78	4	-----	Todd.....	391	385	6	-----
Itasca.....	966	944	18	4	Traverse.....	92	91	1	-----
Jackson.....	207	200	7	-----	Wabasha.....	445	425	13	7
Kanabec.....	41	40	1	-----	Wadena.....	151	139	7	5
Kandiyohi.....	626	614	10	2	Waseca.....	440	422	14	4
Kittson.....	92	90	1	1	Washington.....	676	622	35	19
Koochiching.....	452	446	5	1	Watonwan.....	404	398	6	-----
Lac qui Parle.....	108	101	5	2	Wilkin.....	595	590	5	-----
Lake.....	740	732	5	3	Winona.....	1,818	1,664	96	58
Le Sueur.....	299	287	9	3	Wright.....	488	477	10	1
Lincoln.....	92	87	5	-----	Yellow Medicine.....	214	203	11	-----
Lyon.....	434	410	24	-----	Miscellaneous.....	80	27	34	19
McLeod.....	264	249	11	4	Total.....	134,360	126,068	5,345	2,947

## MISSISSIPPI

Adams.....	573	506	43	24	Jackson.....	319	299	16	4
Alcorn.....	305	264	33	8	Jasper.....	55	51	2	2
Amite.....	118	114	4	-----	Jefferson.....	98	90	4	4
Attala.....	142	131	5	6	Jefferson Davis.....	24	23	1	-----
Benton.....	11	11	-----	Jones.....	1,035	954	45	36	
Bolivar.....	1,119	1,078	26	15	Kemper.....	63	60	1	2
Calhoun.....	23	23	-----	Lafayette.....	101	98	3	-----	
Carroll.....	56	52	4	-----	Lamar.....	180	167	10	3
Chickasaw.....	201	188	12	1	Lauderdale.....	2,394	2,232	114	48
Choctaw.....	39	37	2	-----	Lawrence.....	42	41	1	-----
Claiborne.....	112	104	4	4	Leake.....	25	24	1	-----
Clarke.....	174	161	10	3	Lee.....	328	300	20	8
Clay.....	195	184	8	3	Leflore.....	1,066	978	54	34
Coahoma.....	1,123	1,067	35	21	Lincoln.....	351	328	13	10
Copiah.....	252	235	9	8	Lowndes.....	575	527	31	17
Covington.....	89	87	2	-----	Madison.....	339	316	17	6
De Soto.....	116	104	8	4	Marion.....	178	162	13	3
Forrest.....	1,162	1,068	60	34	Marshall.....	165	153	7	5
Franklin.....	81	80	1	-----	Monroe.....	322	295	14	13
George.....	20	18	1	1	Montgomery.....	251	241	8	2
Greene.....	74	67	2	5	Neshoba.....	75	63	8	4
Grenada.....	260	247	12	1	Newton.....	127	116	7	4
Hancock.....	209	186	12	11	Noxubee.....	193	172	13	8
Harrison.....	1,232	1,163	51	18	Oktibbeha.....	127	116	10	1
Hinds.....	2,778	2,517	188	73	Panola.....	271	247	15	9
Holmes.....	198	177	13	8	Pearl River.....	252	219	17	16
Humphreys.....	198	185	7	6	Perry.....	63	54	5	4
Issaquena.....	33	32	1	-----	Pike.....	975	935	20	20
Itawamba.....	2	2	-----	Pontotoc.....	54	53	1	-----	

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## MISSISSIPPI—Continued

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Prentiss	93	88	1	4	Union	165	155	5	5
Quitman	130	120	6	4	Walthall	56	48	8	
Rankin	70	65	4	1	Warren	1,919	1,778	98	43
Scott	126	118	4	4	Washington	1,572	1,488	51	33
Sharkey	142	131	7	4	Wayne	75	70	3	2
Simpson	132	124	5	3	Webster	42	39	2	1
Smith	26	19	5	2	Winkinson	68	65	2	1
Stone	51	47	2	2	Winston	93	81	10	2
Sunflower	539	499	28	12	Yalobusha	330	320	6	4
Tallahatchie	337	312	15	10	Yazoo	465	414	32	19
Tate	97	89	8		Miscellaneous	31	21	5	5
Tippah	75	67	7	1	Total	27,851	25,818	1,345	688
Tishomingo	52	52							
Tunica	222	206	7	9					

## MISSOURI

Adair	648	604	37	7	McDonald	50	46	4	
Andrew	135	128	3	4	Macon	441	426	13	2
Atchison	290	265	21	4	Madison	52	51	1	
Audrain	584	553	24	7	Maries	18	16	2	
Barry	340	331	5	4	Marion	1,695	1,598	68	29
Barton	265	255	7	3	Mercer	100	96	2	2
Bates	280	268	9	3	Miller	170	167	2	1
Benton	65	64	1		Mississippi	182	175	6	1
Bollinger	32	31	1		Moniteau	150	143	5	2
Boone	782	705	57	20	Monroe	147	140	3	4
Buchanan	7,235	6,705	342	188	Montgomery	182	176	6	
Butler	484	464	15	5	Morgan	60	60		
Caldwell	225	215	9	1	New Madrid	180	167	12	1
Callaway	258	243	13	2	Newton	265	250	13	2
Camden	10	10			Nodaway	490	460	25	5
Cape Girardeau	1,039	987	41	11	Oregon	115	114	1	
Carroll	340	316	22	2	Osage	54	51	2	1
Carter	11	10	1		Ozark	1	1		
Cass	320	300	18	2	Pennscot	303	275	25	3
Cedar	40	38	2		Perry	74	72	2	
Chariton	250	239	10	1	Pettis	1,275	1,222	33	20
Christian	40	39	1		Phelps	202	195	6	1
Clark	102	100	2		Pike	416	388	19	9
Clay	600	565	23	12	Platte	175	163	11	1
Clinton	375	342	24	9	Polk	75	71	2	2
Cole	940	891	41	8	Pulaski	58	56	2	
Cooper	340	317	20	3	Putnam	115	110	3	2
Crawford	54	50	4		Ralls	106	105	1	
Dade	60	57	2	1	Randolph	1,385	1,352	25	8
Dallas	20	20			Ray	415	394	17	4
Daviess	150	148	2		Reynolds	57	56	1	
De Kalb	150	146	3		Ripley	42	40	2	
Dent	61	57	3	1	St. Charles	841	816	22	3
Douglas	10	7	3		St. Clair	75	72	2	1
Dunklin	302	267	26	9	St. Genevieve	143	132	5	6
Franklin	600	582	16	2	St. Francois	848	802	32	14
Gasconade	117	111	5	1	St. Louis	10,274	9,272	659	343
Gentry	345	337	6	2	Soline	900	858	29	13
Greene	3,990	3,791	147	52	Schuylerville	78	76	2	
Grundy	565	557	7	1	Scotland	79	79		
Harrison	145	140	3	2	Scott	704	684	16	4
Henry	480	460	19	1	Shannon	9	7	2	
Hickory	4	4			Shelby	99	97	2	
Holt	225	207	16	2	Stoddard	179	173	5	1
Howard	171	165	5	1	Stone	60	60		
Howell	121	112	8	1	Sullivan	190	188	2	
Iron	48	44	4		Taney	30	30		
Jackson	38,100	34,168	2,516	1,416	Texas	30	28	2	
Jasper	2,850	2,626	153	71	Vernon	450	425	20	5
Jefferson	929	906	19	4	Warren	74	73	1	
Johnson	320	299	21		Washington	50	47	3	
Knox	82	76	5	1	Wayne	89	86	2	1
Laclede	100	96	3	1	Webster	60	58	1	1
Lafayette	860	826	32	2	Worth	60	53	7	
Lawrence	225	217	7	1	Wright	60	56	3	1
Lewis	148	146	2		City of St. Louis	98,920	90,150	5,419	3,351
Lincoln	190	182	7	1	Miscellaneous	204	51	103	50
Linn	859	848	9	2	Total	192,282	176,035	10,475	5,772

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1923—Continued

## MONTANA

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Beaverhead.....	582	569	11	2	Meagher.....	155	151	3	1
Big Horn.....	200	198	1	1	Mineral.....	183	182	-----	1
Blaine.....	203	198	5	-----	Missoula.....	2,101	2,009	73	19
Broadwater.....	103	101	2	-----	Musselshell.....	833	829	3	1
Carbon.....	1,401	1,388	10	3	Park.....	1,196	1,166	26	4
Carter.....	45	43	2	-----	Phillips.....	201	197	4	-----
Cascade.....	4,501	4,357	110	34	Pondera.....	206	203	3	-----
Chouteau.....	229	225	3	1	Powder River.....	54	52	1	1
Custer.....	1,137	1,104	25	8	Powell.....	627	619	5	3
Daniels.....	129	124	4	1	Prairie.....	63	63	-----	-----
Dawson.....	601	590	9	2	Ravalli.....	305	298	6	1
Deerlodge.....	2,606	2,546	48	12	Richland.....	193	192	1	-----
Fallon.....	82	79	3	-----	Roosevelt.....	393	389	-----	-----
Fergus.....	1,384	1,357	23	4	Rosebud.....	473	468	3	2
Flathead.....	1,369	1,321	40	8	Sanders.....	174	171	3	-----
Gallatin.....	968	927	35	6	Sheridan.....	210	208	2	-----
Garfield.....	48	48	-----	-----	Silver Bow.....	9,772	9,490	206	76
Glacier.....	198	196	2	-----	Stillwater.....	172	172	-----	-----
Golden Valley.....	56	55	1	-----	Sweet Grass.....	124	118	5	1
Granite.....	233	231	1	1	Teton.....	137	132	4	1
Hill.....	1,114	1,104	7	3	Toole.....	281	267	14	-----
Jefferson.....	187	183	4	-----	Treasure.....	34	33	1	-----
Judith Basin.....	218	216	2	-----	Valley.....	250	241	9	-----
Lake.....	204	204	-----	-----	Wheatland.....	353	350	3	-----
Lewis and Clark.....	2,636	2,516	76	44	Wibaux.....	46	46	-----	-----
Liberty.....	35	35	-----	-----	Yellowstone.....	2,993	2,892	77	24
Lincoln.....	578	570	6	2	Miscellaneous.....	40	15	18	7
McCone.....	23	22	1	-----	Total.....	42,809	41,625	909	275
Madison.....	170	165	4	1					

## NEBRASKA

Adams.....	1,101	1,035	51	15	Hayes.....	15	15	-----	-----
Antelope.....	225	218	7	-----	Hitchcock.....	95	90	3	2
Arthur.....	9	9	-----	-----	Holt.....	215	205	6	4
Banner.....	2	2	-----	-----	Hooker.....	25	24	1	-----
Blaine.....	17	17	-----	-----	Howard.....	181	179	2	-----
Boone.....	335	315	16	4	Jefferson.....	779	748	25	6
Box Butte.....	634	609	19	6	Johnson.....	215	208	6	1
Boyd.....	93	93	-----	-----	Kearney.....	181	170	10	1
Brown.....	126	124	2	-----	Keith.....	100	98	2	-----
Buffalo.....	944	894	40	10	Keyapaha.....	21	21	-----	-----
Burt.....	565	533	30	2	Kimball.....	40	38	2	-----
Butler.....	603	580	20	3	Knox.....	304	377	14	3
Cass.....	744	723	20	1	Lancaster.....	8,127	7,498	430	199
Cedar.....	530	517	12	1	Lincoln.....	1,036	1,039	36	11
Chase.....	112	108	4	-----	Logan.....	34	33	1	-----
Cherry.....	190	182	8	-----	Loup.....	7	7	-----	-----
Cheyenne.....	323	321	2	-----	McPherson.....	13	12	1	-----
Clay.....	290	283	5	2	Madison.....	1,357	1,309	42	6
Colfax.....	457	439	17	1	Merrick.....	321	306	14	1
Cuming.....	589	552	31	6	Morrill.....	234	230	4	-----
Custer.....	416	398	17	1	Nance.....	186	176	8	2
Dakota.....	239	233	5	1	Nemaha.....	350	333	15	2
Dawes.....	590	580	9	1	Nuckolls.....	408	388	19	1
Dawson.....	395	378	15	2	Otoe.....	760	720	32	8
Deuel.....	39	37	2	-----	Pawnee.....	155	148	7	-----
Dixon.....	464	449	15	-----	Perkins.....	75	75	-----	-----
Dodge.....	1,697	1,640	43	14	Phelps.....	321	303	15	3
Douglas.....	29,304	27,337	1,312	655	Pierce.....	262	257	5	-----
Dundy.....	97	92	4	1	Platte.....	884	835	38	11
Fillmore.....	232	216	10	6	Polk.....	245	236	7	2
Franklin.....	229	228	1	-----	Red Willow.....	683	665	16	2
Frontier.....	136	135	1	-----	Richardson.....	711	666	37	8
Furnas.....	375	360	14	1	Rock.....	35	33	1	1
Gage.....	1,185	1,072	63	20	Saline.....	682	659	19	4
Garden.....	72	71	1	-----	Sarpy.....	204	197	7	-----
Garfield.....	49	46	3	-----	Saunders.....	757	724	25	8
Gosper.....	41	39	1	1	Scotts Bluff.....	842	810	23	9
Grant.....	83	79	3	1	Seward.....	508	485	19	4
Greeley.....	134	125	8	1	Sheridan.....	216	207	9	-----
Hall.....	1,787	1,694	66	27	Sherman.....	132	129	3	-----
Hamilton.....	379	362	12	5	Siouxs.....	53	51	2	-----
Harlan.....	190	186	3	1	Stanton.....	192	187	5	-----

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## NEBRASKA—Continued

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Thayer.....	352	347	4	1	Webster.....	207	200	7	.....
Thomas.....	34	34	.....	Wheeler.....	12	12	.....	.....	
Thurston.....	245	237	8	.....	York.....	472	442	24	6
Valley.....	235	244	11	.....	Miscellaneous.....	31	3	17	11
Washington.....	416	397	17	2	Total.....	70,545	66,526	2,907	1,112
Wayne.....	428	408	16	4					

## NEVADA

Churchill.....	279	267	10	2	Mineral.....	116	112	4	.....
Clark.....	572	552	16	4	Nye.....	918	891	25	2
Douglas.....	245	241	4	.....	Ormsby.....	179	174	5	.....
Eliko.....	1,033	993	36	4	Pershing.....	283	282	1	.....
Esmeralda.....	200	192	8	.....	Storey.....	335	329	5	1
Eureka.....	168	158	7	3	Wasco.....	3,640	3,496	116	28
Humboldt.....	414	411	3	.....	White Pine.....	1,202	1,162	33	7
Lander.....	247	243	2	2	Miscellaneous.....	12	1	9	2
Lincoln.....	147	145	2	.....	Total.....	10,467	10,120	292	55
Lyon.....	477	471	6	.....					

## NEW HAMPSHIRE

Belknap.....	1,516	1,411	70	35	Rockingham.....	4,187	3,936	163	88
Carroll.....	481	430	29	22	Strafford.....	2,639	2,466	120	53
Cheshire.....	2,181	1,987	125	69	Sullivan.....	1,994	1,884	81	29
Coos.....	2,514	2,396	94	24	Miscellaneous.....	57	2	42	13
Grafton.....	2,574	2,365	143	66	Total.....	36,876	34,557	1,560	759
Hillsborough.....	14,690	13,951	500	239					
Merrimack.....	4,043	3,729	193	121					

## NEW JERSEY

Atlantic.....	8,582	7,356	756	470	Monmouth.....	7,511	6,384	700	427
Bergen.....	21,699	18,645	2,073	981	Morris.....	7,123	6,000	641	473
Burlington.....	5,230	4,671	343	216	Ocean.....	1,439	1,279	99	61
Camden.....	19,209	18,011	797	401	Passaic.....	19,248	17,052	1,446	750
Cape May.....	1,256	1,081	124	51	Salem.....	1,353	1,234	95	24
Cumberland.....	2,632	2,360	205	67	Somerset.....	1,979	1,600	205	174
Essex.....	75,358	64,726	6,826	3,806	Sussex.....	1,170	1,078	61	28
Gloucester.....	3,721	3,460	186	75	Union.....	26,116	23,271	1,838	1,007
Hudson.....	60,975	57,369	2,534	1,081	Warren.....	3,272	3,118	101	53
Hunterdon.....	1,552	1,436	81	35	Miscellaneous.....	455	53	227	175
Mercer.....	11,730	10,461	797	472	Total.....	293,503	261,761	20,660	11,082
Middlesex.....	11,893	11,116	522	255					

## NEW MEXICO

Bernalillo.....	2,920	2,767	117	36	Otero.....	154	150	4	.....
Catron.....	39	39	.....	.....	Quay.....	423	419	4	.....
Chaves.....	456	428	27	1	Rio Arriba.....	154	133	14	7
Colfax.....	1,861	1,803	53	5	Roosevelt.....	71	69	1	1
Curry.....	582	574	4	4	Sandoval.....	70	68	1	1
De Baca.....	33	31	2	.....	San Juan.....	90	84	6	.....
Dona Ana.....	337	307	30	.....	San Miguel.....	634	607	18	9
Eddy.....	324	302	20	2	Sante Fe.....	610	572	32	6
Grant.....	1,059	1,011	37	11	Sierra.....	55	49	1	5
Guadalupe.....	86	82	3	1	Socorro.....	218	206	10	2
Harding.....	31	31	.....	.....	Taos.....	74	69	3	2
Hidalgo.....	106	97	9	.....	Torrance.....	69	68	1	.....
Lea.....	18	16	1	1	Union.....	124	123	1	.....
Lincoln.....	170	168	2	.....	Valencia.....	216	210	5	1
Luna.....	240	233	7	.....	Miscellaneous.....	17	9	6	2
McKinley.....	886	866	20	.....	Total.....	12,202	11,663	441	98
Mora.....	75	72	3	.....					

## STATISTICS OF INCOME

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## NEW YORK

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Albany	22,970	21,428	983	554	Onondaga	31,164	29,018	1,475	671
Allegany	1,284	1,179	71	34	Ontario	3,470	3,238	158	74
Bronx	52,500	49,289	2,549	662	Orange	12,460	11,605	515	340
Broome	16,134	15,312	556	266	Orelans	1,350	1,235	70	45
Cattaraugus	5,032	4,777	165	90	Oswego	3,573	3,336	161	76
Cayuga	3,703	3,358	223	122	Otsego	2,629	2,446	112	71
Chautauqua	9,538	8,984	346	208	Putnam	1,005	889	65	51
Chemung	5,967	5,605	220	142	Queens	39,389	33,884	3,869	1,636
Chenango	1,625	1,498	83	44	Rensselaer	10,130	9,348	485	297
Clinton	2,175	2,032	97	46	Richmond	5,882	5,169	506	207
Columbia	3,760	3,554	129	77	Rockland	4,245	3,812	281	152
Cortland	1,894	1,740	97	57	St. Lawrence	3,019	2,786	156	77
Delaware	1,539	1,442	68	29	Saratoga	4,125	3,848	186	91
Dutchess	8,280	7,587	408	285	Schenectady	13,185	12,363	581	241
Erie	73,985	69,404	2,539	2,042	Schoharie	815	756	44	15
Essex	2,500	2,318	100	82	Schuyler	398	371	17	10
Franklin	2,050	1,841	152	57	Seneca	813	741	50	22
Fulton	3,210	2,820	253	137	Steuben	4,970	4,734	149	87
Genesee	2,400	2,262	83	55	Suffolk	5,795	4,525	715	555
Greene	1,625	1,534	71	20	Sullivan	1,580	1,465	77	38
Hamilton	155	128	18	9	Tioga	1,005	942	48	15
Herkimer	3,991	3,721	177	93	Tompkins	2,812	2,548	194	70
Jefferson	5,556	5,101	303	152	Ulster	4,605	4,230	248	127
Kings	184,785	168,044	11,453	5,288	Warren	2,490	2,255	138	97
Lewis	640	587	33	20	Washington	2,570	2,439	101	30
Livingston	1,888	1,786	54	48	Wayne	2,152	1,972	134	46
Madison	2,481	2,280	143	58	Westchester	45,760	37,240	5,101	3,419
Monroe	46,259	43,017	1,838	1,404	Wyoming	1,231	1,173	40	18
Montgomery	6,490	6,162	196	132	Yates	593	557	27	9
Nassau	13,625	10,363	1,947	1,315	Miscellaneous	11,724	7,774	2,180	1,770
New York	483,189	427,593	27,923	27,673	Total	1,221,644	1,096,943	72,431	52,280
Niagara	11,195	10,532	412	251					
Oneida	14,290	12,966	853	471					

## NORTH CAROLINA

Alamance	1,045	979	44	22	Greene	50	50	274	174
Alexander	70	65	4	1	Guildford	5,780	5,332	274	174
Alleghany	10	9	1	-----	Halifax	1,010	942	47	21
Anson	290	271	14	5	Harnett	290	277	9	4
Ashe	70	69	1	-----	Haywood	395	384	11	6
Avery	60	56	4	-----	Henderson	445	410	29	1
Beaufort	685	662	21	2	Hertford	145	141	3	1
Bertie	165	156	9	-----	Hoke	110	101	7	2
Bladen	95	91	3	1	Hyde	25	25	-----	-----
Brunswick	95	95	-----	-----	Iredell	770	694	50	26
Buncombe	4,725	4,339	232	154	Jackson	95	91	3	1
Burke	200	171	15	14	Johnston	530	511	10	9
Cabarrus	715	647	40	28	Jones	50	50	-----	-----
Caldwell	250	224	13	13	Lee	395	377	13	5
Camden	25	25	-----	-----	Lenoir	915	877	29	9
Carteret	350	344	5	1	Lincoln	115	86	21	8
Caswell	35	33	2	-----	McDowell	325	296	21	8
Catawba	705	654	31	20	Macon	50	49	21	8
Chatham	130	125	2	3	Madison	90	87	3	1
Cherokee	105	96	9	-----	Martin	255	247	7	1
Chowan	335	318	13	4	Mecklenburg	6,782	6,183	362	237
Clay	5	4	-----	-----	Mitchell	85	81	2	2
Cleveland	445	391	37	17	Montgomery	190	185	3	2
Columbus	395	385	8	2	Moore	470	433	21	16
Craven	995	963	21	11	Nash	230	180	28	22
Cumberland	1,145	1,065	61	19	New Hanover	3,820	3,647	106	67
Currituck	35	34	1	-----	Northampton	180	166	12	2
Dare	35	34	1	-----	Onslow	80	78	2	-----
Davidson	720	659	30	31	Orange	320	301	11	8
Davie	95	90	4	1	Pamlico	85	84	1	-----
Duplin	310	301	7	2	Pasquotank	735	688	30	17
Durham	2,640	2,492	89	50	Pender	75	74	1	-----
Edgecomb	2,490	2,395	68	27	Perquimans	140	135	3	2
Forsyth	4,235	3,821	204	210	Person	240	226	11	3
Franklin	195	187	4	4	Pitt	1,010	971	31	8
Gaston	1,530	1,368	101	61	Polk	120	113	3	4
Gates	35	34	1	-----	Randolph	335	317	14	4
Graham	10	10	-----	-----	Richmond	1,095	1,044	26	25
Granville	375	356	15	4	Robeson	770	709	43	18

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## NORTH CAROLINA—Continued

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Rockingham	1,010	952	45	13	Wake	4,205	3,932	178	95
Rowan	1,770	1,709	45	16	Warren	335	313	17	5
Rutherford	360	331	11	18	Washington	155	154	1	—
Sampson	240	233	6	1	Watauga	60	59	1	—
Scotland	275	229	29	17	Wayne	1,055	982	42	31
Stanley	410	381	25	4	Wilkes	205	196	5	4
Stokes	105	102	3	—	Wilson	1,370	1,281	62	27
Surry	505	460	26	19	Yadkin	35	34	1	—
Swain	155	152	2	1	Yancey	60	58	2	—
Transylvania	130	125	4	1	Miscellaneous	54	13	33	8
Tyrrell	35	35	—	—	Total	68,191	63,556	2,928	1,707
Union	490	479	10	1					
Vance	720	686	18	16					

## NORTH DAKOTA

Counties	75	75	11	1	Mercer	85	84	1	—
Barnes	530	518	11	—	Morton	705	688	14	3
Benson	160	159	1	—	Mountrain	130	125	5	—
Billings	20	20	—	—	Nelson	150	150	—	—
Bottineau	140	138	1	1	Oliver	10	10	—	—
Bowman	70	66	4	—	Pembina	205	201	4	—
Burke	165	158	5	2	Pierce	105	102	2	1
Burleigh	870	830	31	9	Ramsey	560	547	10	3
Cass	3,850	3,685	122	43	Ransom	310	305	4	1
Cavalier	165	164	1	—	Renville	40	40	—	—
Dickey	195	187	6	2	Richland	495	484	8	3
Divide	115	114	1	—	Rolette	90	90	—	—
Dunn	65	65	—	—	Sargent	90	89	—	1
Eddy	215	210	3	2	Sheridan	45	45	—	—
Emmons	95	94	1	—	Sioux	25	25	—	—
Foster	120	119	1	—	Slope	155	155	—	—
Golden Valley	60	57	3	—	Stark	430	411	12	7
Grand Forks	2,033	1,962	55	16	Steele	85	85	—	—
Grant	65	63	2	—	Stutsman	1,045	1,008	25	12
Griggs	85	83	2	—	Towner	135	128	4	3
Hettinger	90	89	1	—	Trail	175	169	6	—
Kidder	95	94	—	1	Walsh	320	317	1	2
LaMoure	195	193	2	—	Ward	1,595	1,539	47	9
Logan	60	58	2	—	Wells	270	264	5	1
McHenry	200	198	2	—	Williams	490	480	9	1
McIntosh	135	133	1	1	Miscellaneous	21	4	13	4
McKenzie	80	80	—	—	Total	18,054	17,491	434	129
McLean	340	334	6	—					

## OHIO

Adams	164	153	8	3	Fulton	474	454	15	5
Allen	5,158	4,842	216	100	Gallia	217	193	21	3
Ashland	845	765	51	29	Geauga	227	201	16	10
Ashland	5,506	5,335	132	39	Greene	1,250	1,179	54	17
Athens	1,637	1,521	90	26	Guernsey	2,260	2,154	87	19
Auglaize	837	784	44	9	Hamilton	62,119	55,239	4,102	2,773
Beaufort	4,372	4,179	132	61	Hancock	1,539	1,421	77	41
Brown	205	189	10	6	Hardin	735	684	39	12
Butler	7,374	6,877	359	138	Harrison	941	904	27	10
Carroll	375	359	14	2	Henry	679	666	11	2
Champaign	696	656	29	11	Highland	556	497	37	22
Clark	5,191	4,843	220	128	Hocking	773	742	27	4
Clermont	622	568	46	8	Holmes	659	647	5	7
Clinton	583	540	34	9	Huron	2,363	2,295	53	15
Columbiana	6,914	6,593	218	103	Jackson	709	673	29	7
Coshocton	831	762	40	29	Jefferson	7,753	7,416	226	111
Crawford	2,450	2,373	54	23	Knox	955	892	43	20
Cuyahoga	82,281	72,335	6,147	3,799	Lake	4,231	4,028	111	92
Darke	852	787	41	24	Lawrence	1,207	1,118	67	22
Defiance	566	532	26	8	Licking	3,467	3,297	127	43
Delaware	668	621	32	15	Logan	1,039	1,009	22	8
Erie	3,393	3,212	119	62	Lorain	13,813	13,497	223	93
Fairfield	1,719	1,595	95	29	Lucas	31,487	29,430	1,300	757
Fayette	680	631	30	19	Madison	418	398	19	1
Franklin	25,122	22,559	1,649	914	Mahoning	39,974	38,935	675	364

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## OHIO—Continued

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Marion.....	2,338	2,178	113	47	Sandusky.....	1,572	1,452	90	30
Medina.....	1,299	1,224	55	20	Scioto.....	4,279	4,005	198	76
Meigs.....	748	721	17	10	Seneca.....	2,086	1,972	76	38
Mercer.....	485	465	15	5	Shelby.....	629	586	37	6
Miami.....	2,159	1,907	104	58	Stark.....	18,149	17,003	780	366
Monroe.....	350	336	13	1	Summit.....	31,858	30,732	771	355
Montgomery.....	21,779	20,277	955	547	Trumbull.....	5,831	5,493	251	87
Morgan.....	245	237	5	3	Tuscarawas.....	3,638	3,470	128	40
Morrow.....	161	152	4	5	Union.....	263	245	14	4
Muskingum.....	4,216	3,962	179	75	Van Wert.....	886	836	37	13
Noble.....	130	122	7	1	Vinton.....	121	112	5	4
Ottawa.....	1,338	1,302	25	11	Warren.....	710	658	37	15
Paulding.....	345	340	3	2	Washington.....	1,756	1,606	108	42
Perry.....	1,380	1,317	55	8	Wayne.....	2,798	2,672	94	32
Pickaway.....	493	456	32	5	Williams.....	682	654	24	4
Pike.....	106	102	3	1	Wood.....	1,576	1,494	60	22
Portage.....	2,849	2,740	73	36	Wyandot.....	543	520	20	3
Preble.....	435	426	7	2	Miscellaneous.....	315	106	129	80
Putnam.....	366	343	11	12	Total.....	463,017	428,038	22,108	12,271
Richland.....	3,589	3,225	245	119					
Ross.....	1,628	1,520	79	29					

## OKLAHOMA

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Adair.....	125	124	1		Lincoln.....	328	302	22	4
Alfalfa.....	222	214	8		Logan.....	722	682	26	14
Atoka.....	77	77			Love.....	71	70		1
Beaver.....	67	67			McClain.....	174	170	4	
Beckham.....	473	419	37	17	McCurtain.....	222	213	9	
Blaine.....	222	217	5		McIntosh.....	202	198	2	2
Bryan.....	357	345	11	1	Major.....	125	125		
Caddo.....	453	409	37	7	Marshall.....	86	85	1	
Canadian.....	1,156	1,116	34	8	Mayes.....	87	83	3	1
Carter.....	2,520	2,240	220	60	Murray.....	136	128	6	2
Cherokee.....	135	134	1		Muskogee.....	3,469	3,207	177	85
Choctaw.....	366	364	1	1	Noble.....	645	602	32	11
Cimarron.....	10	9	1		Nowata.....	337	322	9	6
Cleveland.....	385	375	8	2	Oklfuskee.....	381	341	24	16
Coal.....	125	123	1	1	Oklahoma.....	10,879	9,798	815	266
Comanche.....	674	636	28	10	Okinulgee.....	2,888	2,622	189	77
Cotton.....	217	204	10	3	Osage.....	3,322	2,349	655	318
Craig.....	250	233	11	6	Ottawa.....	860	781	48	31
Creek.....	3,566	3,324	156	86	Pawnee.....	722	649	51	22
Custer.....	384	377	6	1	Payne.....	1,270	1,182	57	31
Delaware.....	29	29			Pittsburg.....	1,329	1,266	45	18
Dewey.....	67	61	3	3	Pontotoc.....	481	464	13	4
Ellis.....	115	111	3	1	Pottawatomie.....	1,146	1,114	28	4
Garfield.....	1,974	1,863	81	30	Pushmataha.....	106	95	7	4
Garvin.....	490	460	22	8	Roger Mills.....	29	25	3	1
Grady.....	982	910	51	21	Rogers.....	318	305	11	2
Grant.....	298	286	9	3	Seminole.....	250	216	22	12
Greer.....	193	176	17		Sequoyah.....	115	115		
Harmon.....	96	94	1	1	Stephens.....	828	770	41	17
Harper.....	39	39			Texas.....	154	151	2	1
Haskell.....	87	85	2		Tulsa.....	395	375	19	1
Hughes.....	384	349	24	11	Tuliumanna.....	13,490	11,897	1,046	547
Jackson.....	424	395	22	7	Wagoner.....	174	165	7	2
Jefferson.....	183	176	6	1	Washington.....	2,310	2,104	156	50
Johnston.....	79	77	2		Washita.....	205	199	6	
Kay.....	2,901	2,510	230	161	Woods.....	365	347	14	4
Kingfisher.....	173	171	2		Woodward.....	280	276	4	
Kiowa.....	323	314	6	3	Miscellaneous.....	99	41	32	26
Latimer.....	115	113	2		Total.....	70,189	63,499	4,650	2,040
Le Flore.....	453	439	5	7					

TABLE 15—Personal returns—Distribution by income classes by counties, calendar year 1923—Continued

## OREGON

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Baker	1,105	1,054	37	14	Lincoln	322	311	7	4
Benton	618	589	27	2	Linn	763	734	24	5
Clackamas	1,938	1,862	56	20	Malheur	258	249	5	4
Clatsop	1,740	1,670	57	13	Marion	2,201	2,058	98	45
Columbia	906	950	36	10	Morrow	205	193	11	1
Coos	2,049	1,959	62	28	Multnomah	41,390	38,727	1,789	874
Crook	128	125	2	1	Folk	467	454	13	—
Curry	134	130	4	—	Sherman	224	218	6	—
Deschutes	1,093	1,046	35	12	Tillamook	615	582	27	6
Douglas	1,139	1,095	34	10	Umatilla	1,851	1,761	71	19
Gilliam	223	215	7	1	Union	1,233	1,180	45	8
Grant	175	170	5	—	Wallowa	280	272	8	—
Harmey	143	137	5	1	Wasco	760	715	30	15
Hood River	413	390	19	4	Washington	1,014	959	47	8
Jackson	1,227	1,150	59	18	Wheeler	50	49	1	—
Jefferson	73	73	—	—	Yamhill	604	587	15	2
Josephine	326	305	13	8	Miscellaneous	48	8	32	8
Klamath	1,217	1,141	55	21	Total	69,123	65,061	2,859	1,203
Lake	179	166	13	—					
Lane	1,922	1,777	104	41					

## PENNSYLVANIA

Adams	678	613	54	11	Lancaster	10,720	9,710	639	371
Allegheny	171,063	158,464	7,897	4,702	Lawrence	7,240	6,867	265	108
Armstrong	4,800	4,615	148	37	Lebanon	3,149	2,899	162	88
Beaver	10,950	10,486	345	119	Lehigh	10,219	9,270	617	332
Bedford	662	607	33	22	Luzerne	28,804	27,558	696	550
Berks	16,029	14,728	759	542	Lycoming	7,266	6,735	344	187
Blair	12,620	12,125	330	165	McKean	4,800	4,361	264	175
Bradford	2,228	2,065	114	49	Mercer	7,050	6,714	239	97
Bucks	3,577	3,266	198	113	Mifflin	1,344	1,248	65	31
Butler	4,200	3,879	739	113	Monroe	849	757	69	23
Cambria	13,000	12,333	470	197	Montgomery	21,059	17,361	1,912	1,786
Cameron	270	257	8	5	Montour	327	293	27	7
Carbon	5,679	5,545	99	35	Northampton	12,164	11,230	608	326
Center	2,371	2,247	93	31	Northumberland	8,977	8,577	287	113
Chester	6,439	5,800	393	246	Perry	394	377	15	2
Clarion	2,100	1,964	101	35	Philadelphia	164,840	144,963	11,317	8,560
Clearfield	4,300	4,008	194	98	Pike	187	171	12	4
Clinton	2,139	2,023	74	42	Potter	594	573	18	3
Columbia	1,796	1,677	93	26	Schuylkill	13,051	12,428	443	180
Crawford	5,060	4,735	176	89	Snyder	177	162	12	3
Cumberland	2,713	2,506	145	62	Somerset	3,550	3,400	106	44
Dauphin	12,078	11,210	551	317	Sullivan	352	318	24	10
Delaware	16,817	14,437	1,460	920	Susquehanna	2,088	2,050	38	10
Erie	2,635	2,503	73	59	Tioga	1,071	1,024	35	12
Fayette	10,350	9,411	576	363	Union	442	408	28	6
Forest	13,725	12,999	518	208	Venango	5,200	4,741	294	165
Franklin	200	187	10	3	Warren	2,260	1,993	161	106
Fulton	1,956	1,727	156	73	Washington	18,975	18,310	450	215
Greene	25	19	4	2	Wayne	745	662	64	19
Huntingdon	2,090	1,998	75	17	Westmoreland	24,025	22,938	758	329
Indiana	1,068	967	72	29	Wyoming	309	281	17	11
Jefferson	4,650	4,447	155	48	York	7,957	7,241	456	260
Juniata	3,970	3,795	130	45	Miscellaneous	1,094	430	428	236
Lackawanna	246	226	17	3	Total	740,478	679,239	37,526	23,713

## RHODE ISLAND

Bristol	2,118	1,989	71	58	Washington	3,108	2,911	109	88
Kent	4,492	4,324	90	68	Miscellaneous	639	590	34	65
Newport	4,356	4,032	157	167	Total	66,965	62,191	2,747	2,027
Providence	52,202	48,335	2,286	1,581					

TABLE 15—Personal returns—Distribution by income classes by counties, calendar year 1923—Continued

## SOUTH CAROLINA

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Abbeville	418	406	10	2	Horry	180	165	8	7
Aiken	349	319	19	11	Jasper	44	40	3	1
Allendale	69	66	3	—	Kershaw	320	292	22	6
Anderson	1,075	983	68	24	Lancaster	154	137	11	6
Bamberg	235	229	3	3	Laurens	480	448	25	7
Barnwell	135	121	9	5	Lee	100	89	8	3
Beaufort	275	257	12	6	Lexington	280	271	8	1
Berkley	78	75	3	—	McCormick	57	48	6	3
Calhoun	80	72	8	—	Marion	310	280	20	10
Charleston	5,354	5,024	229	101	Marlboro	440	384	46	10
Cherokee	287	257	17	13	Newberry	394	355	35	4
Chester	440	403	19	18	Oconee	215	198	12	5
Chesterfield	230	204	14	12	Orangeburg	536	473	45	18
Clarendon	150	138	6	6	Pickens	220	198	13	9
Colleton	124	118	4	2	Richland	3,810	3,594	151	65
Darlington	590	540	34	16	Saluda	43	39	3	1
Dillon	252	218	33	1	Spartanburg	1,960	1,734	138	88
Dorchester	240	219	14	7	Sumter	760	681	63	16
Edgefield	125	111	13	1	Union	360	341	10	9
Fairfield	173	151	11	11	Williamsburg	200	186	11	3
Florence	1,385	1,333	44	8	York	1,040	975	45	20
Georgetown	474	459	11	4	Miscellaneous	48	6	35	7
Greenville	3,060	2,694	221	145	Total	28,225	25,959	1,555	711
Greenwood	560	519	26	15					
Hampton	116	109	6	1					

## SOUTH DAKOTA

Aurora	175	171	4	—	Jones	64	63	1	—
Beadle	1,072	1,040	24	8	Kingsbury	227	223	4	—
Bennett	1	1	—	—	Lake	360	346	12	2
Bon Homme	202	194	8	—	Lawrence	1,237	1,204	28	5
Brookings	349	330	13	6	Lincoln	402	391	11	—
Brown	2,832	2,733	80	19	Lyman	66	63	3	—
Brule	244	231	9	4	McCook	154	153	1	—
Buffalo	6	6	—	—	McPherson	91	90	1	—
Butte	196	190	4	2	Marshall	125	123	1	1
Campbell	55	53	2	—	Meade	111	107	4	—
Charles Mix	574	566	7	1	Mellette	27	27	—	—
Clark	182	178	4	—	Miner	106	106	—	—
Clay	288	273	11	4	Minnehaha	4,129	3,918	146	65
Codington	990	954	23	13	Moody	180	175	5	—
Corson	112	110	2	—	Pennington	581	554	17	10
Custer	77	75	2	—	Perkins	91	91	—	—
Davison	926	881	39	6	Potter	88	79	4	—
Day	252	247	5	—	Roberts	175	170	5	—
Deuel	98	98	—	—	Sanborn	126	126	—	—
Dewey	103	103	—	—	Shannon	15	14	1	—
Douglas	186	177	8	1	Spink	447	439	7	1
Edmunds	112	110	2	—	Stanley	55	54	1	—
Fall River	311	307	4	—	Sully	93	92	1	—
Faulk	121	118	3	—	Todd	25	25	—	—
Grant	232	227	2	3	Tripp	225	214	9	2
Gregory	206	197	8	1	Turner	352	341	10	1
Haakon	77	76	1	—	Union	290	280	8	2
Hamlin	125	123	2	—	Walworth	435	428	6	1
Hand	128	119	8	1	Washabaugh	2	2	—	—
Hanson	116	114	2	—	Washington	3	3	—	—
Harding	28	27	1	—	Yankton	499	475	20	4
Hughes	319	296	18	5	Ziebach	20	19	—	1
Hutchinson	240	237	3	—	Miscellaneous	7	7	—	—
Hyde	76	74	1	1	Total	21,928	21,142	615	171
Jackson	33	33	—	—					
Jerauld	81	78	2	1					

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## TENNESSEE

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Anderson.....	156	152	3	1	Lawrence.....	134	127	5	2
Bedford.....	159	142	14	3	Lewis.....	16	16		
Benton.....	40	40			Lincoln.....	204	191	13	
Bledsoe.....	31	30	1		Loudon.....	206	197	7	2
Blount.....	296	279	14	3	McMinn.....	653	625	25	3
Bradley.....	274	237	20	17	McNairy.....	38	35	1	2
Campbell.....	378	334	35	9	Macon.....	20	17	2	1
Cannon.....	11	11			Madison.....	1,866	1,783	57	26
Carroll.....	218	210	6	2	Marion.....	306	292	11	3
Carter.....	99	95	4		Marshall.....	128	122	5	1
Cheatham.....	34	34			Maury.....	678	626	40	12
Chester.....	46	46			Meigs.....	3	3		
Claiborne.....	256	248	8		Monroe.....	160	148	10	2
Clay.....	7	3	4		Montgomery.....	575	493	55	27
Cooke.....	119	100	14	5	Moore.....	7	7		
Coffee.....	203	185	15	3	Morgan.....	162	159	3	
Crockett.....	80	73	3	4	Obion.....	267	253	7	7
Cumberland.....	60	54	5	1	Overton.....	73	65	6	2
Davidson.....	11,387	10,097	851	439	Perry.....	19	18	1	
Decatur.....	16	13	3		Pickett.....	4	4		
De Kalb.....	32	31	1		Polk.....	296	285	8	3
Dickson.....	173	161	11	1	Putnam.....	184	170	8	6
Dyer.....	381	346	29	6	Rhea.....	201	195	6	
Fayette.....	140	135	5		Roane.....	672	645	14	13
Fentress.....	70	62	2	6	Robertson.....	308	273	24	11
Franklin.....	316	295	21		Rutherford.....	370	324	29	17
Gibson.....	366	350	16		Scott.....	133	125	7	1
Giles.....	170	161	8	1	Sequatchie.....	10	7	3	
Grainger.....	25	23		2	Sevier.....	36	36		
Greene.....	228	198	24	6	Shelby.....	18,216	16,288	1,183	745
Grundy.....	104	95	7	2	Smith.....	54	50	3	1
Hamblen.....	287	270	12	5	Stewart.....	21	20	1	
Hamilton.....	10,829	10,018	515	296	Union.....	3		2	1
Hancock.....	4	4			Van Buren.....	1	1		
Hardeman.....	117	114	3		Warren.....	124	108	11	5
Hardin.....	41	41			Washington.....	1,400	1,303	71	26
Hawkins.....	172	159	10	3	Wayne.....	35	33	1	1
Haywood.....	277	260	16	1	Weakley.....	229	222	7	
Henderson.....	74	71	3		White.....	236	232	4	
Henry.....	467	440	20	7	Williamson.....	270	255	9	6
Hickman.....	67	61	6		Wilson.....	197	186	9	2
Houston.....	7	6	1		Miscellaneous.....	400	338	40	22
Humphreys.....	70	66	2	2	Total.....	69,081	63,005	3,995	2,081
Jackson.....	19	11	8						
Jefferson.....	81	78	3						
Johnson.....	27	26	1						
Knox.....	9,006	8,258	479	269					
Lake.....	68	53	13	2					
Lauderdale.....	241	229	7	5					

## TEXAS

Anderson.....	904	864	35	5	Brewster.....	128	112	14	2
Andrews.....	78	78			Briscoe.....	6		4	2
Angelina.....	518	480	30	8	Brooks.....	62	53	9	
Aransas.....	28	26		2	Brown.....	560	523	27	10
Archer.....	214	194	17	3	Burleson.....	286	261	22	3
Armstrong.....	68	67	1		Burnet.....	121	113	6	2
Atascosa.....	142	136	5	1	Caldwell.....	776	646	113	17
Austin.....	336	324	12		Cahou.....	55	52	3	
Bailey.....	11	8	3		Callahan.....	266	257	9	
Bandera.....	8	3		5	Cameron.....	909	815	69	25
Bastrop.....	556	518	26	12	Camp.....	104	98	2	4
Baylor.....	112	105	5	2	Carson.....	132	128	4	
Bee.....	201	190	11		Cass.....	124	109	14	1
Bell.....	1,387	1,280	84	23	Castro.....	5	4	1	
Bexar.....	15,099	13,912	856	331	Chambers.....	83	69	7	7
Blanco.....	40	37	3		Cherokee.....	465	442	20	3
Borden.....	21	17	3	1	Childress.....	534	530	4	
Bosque.....	235	226	7	2	Clay.....	264	248	7	9
Bowie.....	1,160	1,097	43	20	Coke.....	86	83	3	
Brazoria.....	731	705	23	3	Coleman.....	315	293	18	4
Brazos.....	373	300	51	22	Collin.....	1,095	1,019	58	18

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## TEXAS—Continued

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Collingsworth	178	169	8	1	Jasper	190	177	9	4
Colorado	383	351	21	11	Jeff Davis	44	42	2	
Comal	356	316	34	6	Jefferson	8,651	8,138	380	133
Comanche	215	202	7	6	Jim Hogg	38	30	6	2
Concho	68	61	6	1	Jim Wells	141	128	9	4
Cooke	490	453	28	9	Johnson	1,295	1,258	24	13
Coryell	231	213	15	3	Jones	546	506	38	2
Cottle	68	47	20	1	Karnes	309	286	21	2
Crane	47	47			Kaufman	854	747	79	28
Crockett	63	54	9		Kendall	123	114	5	4
Crosby	156	153	3		Kenedy	130	130		
Culberson	15	14	1		Kent	22	21	1	
Dallam	296	294	2		Kerr	254	235	9	10
Dallas	31,476	29,034	1,664	778	Kimble	67	64	3	
Dawson	206	182	19	5	King	1	1		
Deaf Smith	126	122	4		Kinney	82	70	10	2
Delta	275	261	12	2	Kleberg	345	325	19	1
Denton	595	556	32	7	Knox	204	199	4	1
De Witt	487	435	40	12	Lamar	1,280	1,187	74	19
Dickens	96	86	10		Lamb	26	24	1	1
Dimmit	68	63	3	2	Lampasas	125	111	10	4
Donley	268	259	9		La Salle	83	77	6	
Duval	152	134	14	4	Lavaca	835	782	45	8
Eastland	1,820	1,756	46	18	Lee	139	131	5	
Ector	19	19			Leon	80	71	7	
Edwards	10	5	5		Liberty	468	434	33	1
Ellis	291	143	114	34	Limestone	1,159	1,051	78	30
El Paso	8,797	8,331	346	120	Lipscomb	44	43	1	
Erath	365	353	7	5	McCurdy	176	154	21	1
Falls	651	547	79	25	McCullough	4,344	3,861	331	152
Fannin	560	518	36	6	McDowell	3	3		
Fayette	476	412	51	13	Madison	33	26	7	
Fisher	214	196	16	2	Marion	73	66	4	3
Floyd	169	161	7	1	Martin	40	38	2	
Foard	88	85	3		Mason	46	43	3	
Fort Bend	463	432	30	1	Matagorda	421	402	12	7
Franklin	43	42	1		Maverick	250	232	10	8
Freestone	323	296	22	5	Medina	174	164	9	1
Frio	80	65	14	1	Menard	54	44	6	4
Gaines	23	23			Midland	136	128	6	2
Galveston	6,388	5,933	293	162	Milan	603	525	60	18
Garza	88	84	4		Mills	78	75	3	
Gillespie	190	185	5		Mitchell	306	283	18	5
Glasscock	10	9	1		Montague	248	234	14	
Goliad	90	81	5	4	Montgomery	219	205	10	4
Gonzales	395	343	42	10	Moore	16	14	2	
Gray	134	127	7		Morris	52	45	5	2
Grayson	2,815	2,701	82	32	Motley	42	38	4	
Gregg	461	447	8	6	Nacogdoches	344	314	24	6
Grimes	310	278	25	7	Navarro	1,820	1,469	238	113
Guadalupe	474	410	50	14	Newton	118	114	2	
Hale	310	297	13		Nolan	418	397	18	3
Hall	253	236	17		Nueces	1,137	934	177	23
Hamilton	146	139	6	1	Ochiltree	48	44	3	1
Hansford	12	12			Oldham	6	6		
Hardeman	368	351	14	3	Orange	714	654	36	24
Hardin	487	457	18	12	Palo Pinto	595	569	22	4
Harris	26,622	24,592	1,376	654	Panola	96	92	2	2
Harrison	1,120	1,054	50	16	Parker	355	335	18	2
Hartley	21	19	2		Parmer	21	20	1	
Haskell	208	193	13	2	Pecos	100	96	4	
Hays	351	305	38	8	Polk	262	236	22	4
Hemphill	178	177		1	Potter	2,338	2,244	66	28
Henderson	182	171	8	3	Presidio	173	160	10	3
Hidalgo	710	656	48	6	Rains	26	26		
Hill	901	817	75	9	Randall	96	91	3	2
Hockley	5	3	2		Reagan	28	26	2	
Hood	35	31	4		Real	18	17	1	
Hopkins	290	271	18	1	Red River	294	282	5	7
Houston	196	157	22	17	Reeves	117	116		1
Howard	438	412	21	5	Refugio	76	70	5	1
Hudspeth	36	33	3						
Hunt	1,515	1,428	75	12					
Hutchinson	6	6							
Irion	20	18	1						
Jack	105	103	2						
Jackson	71	65	4	2					

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## TEXAS—Continued

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Roberts.....	82	82	-----	-----	Trinity.....	192	180	11	1
Robertson.....	347	310	24	13	Tyler.....	144	139	5	-----
Rockwall.....	215	196	18	1	Upshur.....	102	96	6	-----
Runnels.....	405	421	41	3	Upton.....	2	-----	2	-----
Rusk.....	152	139	8	5	Val Verde.....	274	255	15	4
Sabine.....	98	92	6	-----	Van Zandt.....	427	391	34	2
San Augustine.....	124	118	4	2	Victoria.....	210	193	15	2
San Jacinto.....	28	26	2	-----	Walker.....	441	390	32	19
San Patricio.....	461	367	77	17	Ward.....	145	125	17	3
San Saba.....	77	68	7	2	Washington.....	89	86	3	-----
Schleicher.....	38	35	2	1	Webb.....	39	33	6	-----
Seurry.....	159	144	14	1	Wharton.....	701	658	36	7
Shackelford.....	222	209	9	4	Webb.....	1,024	946	59	19
Shelby.....	206	193	10	3	Wheeler.....	416	381	28	7
Sherman.....	15	10	4	1	Wichita.....	74	60	9	5
Smith.....	1,224	1,178	42	4	Wilbarger.....	6,986	6,549	254	183
Somervell.....	12	8	2	2	Wilbarger.....	445	410	24	11
Starr.....	57	51	4	2	Willacy.....	18	14	2	2
Stephens.....	1,155	1,069	47	9	Williamson.....	1,253	1,126	106	21
Sterling.....	41	39	2	-----	Wilson.....	178	165	11	2
Stonewall.....	36	30	6	-----	Winkle.....	16	16	-----	-----
Sutton.....	74	58	11	5	Wise.....	224	213	10	1
Swisher.....	85	83	2	-----	Wood.....	208	201	7	-----
Tarrant.....	15,115	14,228	603	284	Yoakum.....	35	34	-----	1
Taylor.....	1,340	1,233	59	48	Young.....	735	685	39	11
Terrell.....	120	115	5	-----	Zapata.....	11	11	-----	-----
Terry.....	41	36	5	-----	Zavalla.....	34	33	-----	1
Throckmorton.....	42	38	4	-----	Miscellaneous.....	295	85	99	21
Titus.....	135	130	4	1	Total.....	200,683	185,562	10,974	4,147
Tom Green.....	738	684	44	10					
Travis.....	3,088	2,781	232	75					

## UTAH

Beaver.....	120	120	-----	-----	Rich.....	21	21	-----	-----
Box Elder.....	415	410	4	1	Salt Lake.....	17,600	16,601	670	329
Cache.....	594	561	30	3	San Juan.....	17	17	-----	-----
Carbon.....	2,850	2,820	26	4	Sanpete.....	269	246	19	4
Daggett.....	5	5	-----	-----	Sevier.....	153	149	4	-----
Davis.....	354	338	11	5	Summit.....	499	486	9	4
Duchesne.....	51	51	-----	-----	Tooele.....	510	501	8	1
Emery.....	49	47	1	1	Uintah.....	144	132	12	-----
Garfield.....	14	14	-----	-----	Utah.....	1,251	1,206	38	7
Grand.....	101	97	3	1	Wasatch.....	94	89	5	-----
Iron.....	89	84	5	-----	Washington.....	48	48	-----	-----
Juab.....	554	515	27	12	Wayne.....	14	11	2	1
Kane.....	27	26	1	-----	Weber.....	4,121	3,920	141	60
Millard.....	162	157	4	1	Miscellaneous.....	27	4	19	4
Morgan.....	67	64	2	1	Total.....	30,242	28,759	1,044	439
Piute.....	22	19	3	-----					

## VERMONT

Addison.....	465	436	23	6	Orleans.....	1,030	959	46	25
Bennington.....	1,660	1,511	90	59	Rutland.....	3,465	3,193	196	76
Caledonia.....	1,325	1,236	60	29	Washington.....	2,950	2,724	171	55
Chittenden.....	3,649	3,384	180	85	Windham.....	2,200	2,053	106	41
Essex.....	365	358	7	-----	Windsor.....	2,280	2,108	115	57
Franklin.....	1,515	1,433	53	29	Miscellaneous.....	33	20	6	7
Grand Isle.....	110	105	4	1	Total.....	21,752	20,166	1,101	485
Lamoille.....	285	252	26	7					
Orange.....	420	394	18	8					

TABLE 15.—Personal returns—Distribution by income classes by counties, calendar year 1923—Continued

## VIRGINIA

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Accomac	462	436	23	3	Lee	179	174	5	
Albemarle	1,145	1,009	95	41	Loudoun	260	239	15	6
Alleghany	1,258	1,190	45	23	Louisa	75	74	1	
Ameila	47	44	2	1	Lunenburg	319	314	4	1
Amherst	206	199	7		Madison	22	16	6	
Appomattox	75	70	3	2	Mathews	93	91	2	
Arlington	3,755	3,625	94	36	Mecklenburg	335	307	24	4
Augusta	981	877	69	35	Middlesex	57	53	4	
Bath	169	157	11	1	Montgomery	468	446	19	3
Bedford	241	224	13	4	Nansemond	668	600	41	27
Bland	15	14	1		Nelson	148	144	3	1
Botetourt	150	139	9	2	New Kent	29	26	3	
Brunswick	207	192	10	5	Norfolk	15,225	14,292	670	263
Buchanan	37	33	4		Northampton	591	568	17	6
Buckingham	38	33	4	1	Northumberland	75	62	10	3
Campbell	3,393	2,987	241	165	Nottoway	488	469	15	
Caroline	95	88	5	2	Orange	205	191	9	5
Carroll	30	29	1		Page	277	271	5	1
Charles City	13	11	1	1	Patrick	56	53	3	
Charlotte	112	106	4	2	Pittsylvania	2,661	2,430	127	104
Chesterfield	225	209	12	4	Powhatan	20	17	2	1
Clarke	74	62	7	5	Prince Edward	204	180	16	8
Craig	16	16			Prince George	265	243	14	8
Culpeper	190	177	8	5	Princess Anne	152	144	4	4
Cumberland	19	19			Prince William	305	289	15	1
Dickenson	300	296	3	1	Pubaski	297	277	17	3
Dinwiddie	1,848	1,712	90	46	Rappahannock	22	20	2	
Elizabeth City	1,064	1,008	41	15	Richmond	36	33	2	1
Essex	28	25	3		Roanoke	6,506	6,044	291	171
Fairfax	505	478	23	6	Rockbridge	419	389	26	4
Fauquier	329	291	22	16	Rockingham	564	509	40	15
Floyd	11	10		1	Russell	620	595	18	7
Fluvanna	39	37	1	1	Scott	70	63	6	1
Franklin	100	92	7	1	Shenandoah	227	214	11	2
Frederick	497	438	41	18	Smyth	298	260	26	12
Giles	145	143	2		Southampton	246	212	28	6
Gloucester	50	44	3	3	Spotsylvania	382	335	35	12
Goochland	41	38	1	2	Stafford	21	21		
Grayson	87	82	2	3	Surry	69	61	7	1
Greene	10	7	2	1	Sussex	92	77	7	8
Greensville	190	174	11	5	Tazewell	968	892	49	27
Halifax	403	369	27	7	Warren	103	100	3	
Hanover	291	277	11	3	Warwick	2,258	2,164	74	20
Henrico	18,057	16,363	1,061	633	Washington	822	764	36	22
Henry	310	276	19	15	Westmoreland	40	37	2	1
Highland	5	4	1		Wise	2,089	2,006	67	16
Isle of Wight	76	70	5	1	Wythe	218	201	12	5
James City	97	91	4	2	York	37	35	2	
King and Queen	19	19			Miscellaneous	177	71	80	26
King George	29	28	1		Total	77,451	71,582	8,939	1,930
King William	145	136	8	1					
Lancaster	64	55	8	1					

## WASHINGTON

Counties	294	5	1	Lincoln	675	662	13	
A. Iams	300	294	5	Mason	450	441	6	3
A. Sotin	160	159	1	Okanogan	450	437	8	5
B. Benton	300	292	7	Pacific	1,150	1,096	46	8
C. Caelan	2,350	2,288	53	Pend Oreille	385	378	7	
D. Clallam	875	851	23	Pierce	14,850	14,252	429	169
E. Clarke	1,600	1,553	34	San Juan	80	78	2	
F. Columbia	350	340	9	Skagit	1,790	1,734	48	8
G. Cowlitz	940	882	51	Skamania	100	94	2	4
H. Douglas	215	215		Snohomish	4,075	3,829	159	87
I. Ferry	80	79	1	Spokane	24,100	23,484	455	161
J. Franklin	675	668	6	Stevens	525	516	9	
K. Garfield	350	337	12	Thurston	1,965	1,893	52	20
L. Grant	225	223	2	Wahkiakum	220	217	1	2
M. Grays Harbor	5,775	5,492	190	Walla Walla	2,175	2,097	60	18
N. Island	80	78	1	Whatcom	2,850	2,691	106	53
O. Jefferson	340	328	12	Whitman	1,540	1,511	25	4
P. King	49,440	46,887	1,839	Yakima	3,575	3,436	106	33
Q. Kitsap	2,175	2,138	34	Miscellaneous <sup>1</sup>	4,772	4,571	167	34
R. Kittitas	1,400	1,368	31	Total	136,057	130,479	4,120	1,458
S. Klickitat	300	295	5					
T. Lewis	2,400	2,295	98					

<sup>1</sup> Including Alaska.

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## WEST VIRGINIA

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Barbour	815	794	17	4	Mingo	1,892	1,812	58	22
Berkley	1,065	1,026	26	13	Monongalia	3,225	3,035	135	55
Boone	487	474	10	3	Monroe	110	103	6	1
Braxton	394	390	4		Morgan	470	462	6	2
Brooke	1,704	1,648	45	11	Nicholas	375	363	10	2
Cabell	6,755	6,071	464	220	Ohio	11,486	10,582	543	361
Calhoun	75	74	1		Pendleton	200	199	1	
Clay	174	171	2	1	Pleasants	240	228	9	3
Doddridge	190	184	5	1	Pocahontas	95	79	9	7
Fayette	3,379	3,223	91	65	Preston	1,160	1,144	12	4
Gilmer	150	147	3		Putnam	325	312	10	3
Grant	78	77	1		Raleigh	2,145	2,025	52	38
Greenbrier	490	439	40	11	Randolph	1,518	1,467	36	15
Hampshire	77	73	2		Ritchie	500	489	9	2
Hancock	2,050	2,000	32	18	Roane	210	200	8	2
Hardy	48	45	2	1	Summers	715	698	12	5
Harrison	5,197	4,902	166	69	Taylor	1,505	1,475	25	5
Jackson	145	138	7		Tucker	650	634	14	2
Jefferson	311	284	18	9	Tyler	415	360	33	22
Kanawha	10,175	9,292	570	313	Upshur	420	396	19	5
Lewis	935	888	42	5	Wayne	455	442	11	2
Lincoln	175	166	8	1	Webster	95	92	3	
Logan	2,884	2,774	74	36	Wetzel	535	505	24	6
McDowell	4,725	4,536	130	59	Wirt	40	40		
Marion	5,645	5,413	157	75	Wood	3,435	3,195	160	80
Marshall	2,275	2,183	74	18	Wyoming	750	726	18	6
Mason	330	313	8	9	Miscellaneous	63	58	26	19
Mercer	4,300	3,990	197	113	Total	89,263	84,022	3,510	1,731

## WISCONSIN

Adams	288	286	2		Marinette	1,207	1,139	51	17
Ashland	1,187	1,151	29	7	Marquette	151	147	2	2
Barron	724	688	30	6	Milwaukee	84,963	73,579	3,602	1,782
Bayfield	332	325	4	3	Monroe	848	815	28	5
Brown	4,023	3,764	189	70	Oconto	494	476	15	3
Buffalo	330	323	7		Oncida	726	662	40	24
Burnett	89	83	4	2	Outagamie	3,685	3,446	170	69
Calumet	679	662	15	2	Ozaukee	816	780	21	15
Chippewa	1,227	1,167	42	18	Pepin	180	176	4	
Clark	648	625	29	3	Pierce	436	423	12	1
Columbia	1,513	1,443	50	20	Polk	452	437	14	1
Crawford	327	315	7	5	Portage	1,252	1,195	45	12
Dane	9,060	8,513	389	158	Price	512	487	18	7
Dodge	2,103	2,063	72	28	Racine	8,976	8,560	299	111
Door	314	306	7	1	Richland	421	413	7	1
Douglas	3,722	3,562	113	47	Rock	5,628	5,296	227	105
Dunn	571	529	22	10	Rusk	372	359	10	3
Eau Claire	2,418	2,294	80	44	St. Croix	759	731	19	9
Florence	82	78	4		Sauk	1,602	1,538	51	13
Fond du Lac	4,009	3,783	170	55	Sawyer	116	108	7	1
Forest	264	191	11	2	Shawano	547	525	19	3
Grant	1,254	1,209	41	4	Sheboygan	5,420	5,090	223	107
Green	1,294	1,257	28	9	Taylor	189	174	10	5
Green Lake	371	341	22	8	Trempealeau	660	650	9	1
Iowa	782	756	17	9	Vernon	588	567	17	4
Iron	407	390	5	3	Villas	298	192	12	4
Jackson	278	276	2		Walworth	1,792	1,695	75	22
Jefferson	2,159	2,047	86	26	Washington	324	320	4	
Juneau	468	463	5		Washington	1,263	1,215	34	14
Kenosha	6,571	6,278	191	102	Waukesha	2,384	2,240	96	48
Keweenaw	277	260	13	4	Waupaca	1,323	1,290	26	7
La Crosse	3,584	3,307	184	93	Wauashara	148	139	6	3
Lafayette	509	580	14	5	Winnebago	4,702	4,246	291	165
Langlade	869	833	28	8	Wood	1,575	1,457	79	39
Lincoln	742	688	38	16	Miscellaneous	128	68	45	20
Manitowoc	3,019	2,827	115	77	Total	194,050	182,728	7,777	3,545

TABLE 15.—*Personal returns—Distribution by income classes by counties, calendar year 1923—Continued*

## WYOMING

Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over	Counties	Number of returns	Under \$5,000	\$5,000 to \$10,000	\$10,000 and over
Albany	1,798	1,769	20	9	Park	377	359	14	4
Big Horn	1,204	1,196	8	—	Platt	373	371	1	1
Campbell	172	169	3	—	Sheridan	1,743	1,703	24	16
Carbon	1,967	1,969	49	18	Sweetwater	105	105	—	—
Converse	730	713	12	5	Teton	2,920	2,872	35	13
Crook	106	105	1	—	Uinta	7	7	—	5
Fremont	713	691	18	4	Wasatchie	543	531	—	4
Goshen	210	207	3	—	Weston	231	224	3	4
Hot Springs	762	743	16	3	Yellowstone National Park	199	198	1	—
Johnson	189	183	2	4	Miscellaneous	2	—	2	—
Laramie	2,836	2,744	64	28	Total	17	13	13	4
Lincoln	1,101	1,092	6	3		23,246	22,554	487	205
Natrona	4,786	4,510	193	83					
Niobrara	155	153	1	1					

TABLE 16.—*Personal returns by cities, calendar year 1923*

## ALABAMA

Alabama City	98	Fairfield	875	Phoenix City	109
Albany	420	Florence	620	Selma	1,540
Anniston	910	Gadsden	700	Sheffield	400
Bessemer	1,875	Huntsville	624	Talladega	225
Birmingham	20,835	Mobile	5,054	Troy	250
Dothan	407	Montgomery	4,200	Tuscaloosa	910

## ALASKA

Anchorage	485	Juneau	475	Nome	Not reported.
Cordova	325	Ketchikan	415	Seward	Not reported.
Fairbanks	230	Kennicott	Not reported.		

## ARIZONA

Bisbee	1,032	Miami	1,033	Prescott	861
Douglas	1,074	Nogales	471	Tucson	2,644
Globe	878	Phoenix	4,494		

## ARKANSAS

Blytheville	480	Jonesboro	880	Pine Bluff	2,298
Fayetteville	362	Little Rock	6,984	Texarkana	868
Fort Smith	2,391	Mariana	220	Van Buren	335
Helena	1,038	North Little Rock	694	West Helena	123
Hot Springs	1,067	Paragould	343		

## CALIFORNIA

Alameda	4,821	Monrovia	925	San Luis Obispo	1,095
Alhambra	2,216	Monterey	528	San Mateo	1,366
Anaheim	1,935	Napa	940	San Rafael	1,044
Bakersfield	4,100	Oakland	29,226	Santa Ana	3,530
Berkeley	10,155	Ontario	759	Santa Barbara	3,624
Brawley	522	Palo Alto	1,482	Santa Clara	568
Calexico	533	Pasadena	12,550	Santa Cruz	1,069
Chico	1,096	Petuluma	1,290	Santa Monica	1,500
El Centro	791	Pomona	1,425	Santa Rosa	1,186
Eureka	1,791	Redlands	Not reported.	South Pasadena	1,710
Fresno	8,834	Richmond	3,142	Stockton	7,038
Glendale	2,200	Riverside	2,058	Vallejo	3,558
Hanford	1,044	Sacramento	12,064	Venice	910
Long Beach	16,900	San Bernardino	2,325	Visalia	1,122
Los Angeles	145,676	San Diego	10,720	Watsonville	1,058
Marysville	1,018	San Francisco	93,834	Whittier	2,833
Modesto	1,312	San Jose	6,601		

TABLE 16—*Personal returns by cities, calendar year 1923—Continued*

## COLORADO

Boulder.....	1,440	Fort Collins.....	800	Longmont.....	440
Canon City.....	530	Grand Junction.....	1,040	Loveland.....	320
Colorado Springs.....	4,142	Greeley.....	1,000	Pueblo.....	4,160
Denver.....	35,680	La Junta.....	880	Sterling.....	520
Englewood.....	310	Leadville.....	500	Trinidad.....	1,440

## CONNECTICUT

Ansonia.....	2,040	Naugatuck.....	1,393	Southington.....	612
Bridgeport.....	12,625	New Britain.....	6,765	Stamford.....	4,706
Bristol.....	3,067	New Haven.....	18,520	Torrington.....	2,105
Danbury.....	2,832	New London.....	3,581	Wallingford.....	1,116
Derby.....	929	Norwalk.....	3,117	Waterbury.....	10,096
Greenwich.....	3,731	Norwich.....	3,767	Willimantic.....	Not reported.
Hartford.....	21,380	Putnam.....	721	Winsted.....	Not reported.
Meriden.....	4,455	Rockville.....	Not reported.		
Middletown.....	2,370	Shelton.....	903		

## DELAWARE

Wilmington.....					9,575
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## DISTRICT OF COLUMBIA

Washington.....					75,796
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## FLORIDA

Daytona.....	600	Miami.....	6,500	Sanford.....	630
Fernandina.....	160	Orlando.....	1,454	Tallahassee.....	284
Gainesville.....	420	Palatka.....	440	Tampa.....	6,080
Jacksonville.....	9,889	Pensacola.....	1,744	West Palm Beach.....	1,850
Key West.....	750	St. Augustine.....	825	West Tampa.....	Not reported.
Lakeland.....	1,002	St. Petersburg.....	2,504		

## GEORGIA

Albany.....	679	Decatur.....	1,008	Marietta.....	445
Americus.....	462	Dublin.....	201	Moultrie.....	179
Athens.....	983	East Point.....	342	Newman.....	308
Atlanta.....	28,097	Elberton.....	194	Rome.....	804
Augusta.....	4,562	Fitzgerald.....	260	Savannah.....	7,547
Brunswick.....	598	Gainesville.....	289	Thomasville.....	392
Columbus.....	2,838	Griffin.....	396	Valdosta.....	472
Cordele.....	124	Lagrange.....	418	Waycross.....	867
Dalton.....	242	Macon.....	4,648		

## HAWAII

Honolulu.....					7,063
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## IDAHO

Boise.....	2,844	Coeur d'Alene.....	1,115	Nampa.....	655
Burley.....	275	Idaho Falls.....	625	Pocatello.....	3,400
Caldwell.....	425	Lewiston.....	1,100	Twin Falls.....	975

TABLE 16—*Personal returns by cities, calendar year 1923—Continued*

## ILLINOIS

Alton.....	2,351	Evanston.....	8,926	Mount Vernon.....	554
Aurora.....	5,335	Forest Park.....	1,843	Murphysboro.....	648
Beardstown.....	877	Freeport.....	1,539	Normal.....	346
Belleville.....	2,974	Galesburg.....	3,065	North Chicago.....	433
Belvidere.....	419	Granite City.....	1,933	Oak Park.....	12,685
Benton.....	835	Harrisburg.....	1,198	Ottawa.....	1,230
Berwyn.....	2,995	Harvey.....	1,130	Pana.....	410
Bloomington.....	3,351	Herrin.....	1,157	Paris.....	523
Blue Island.....	1,914	Highland Park.....	1,392	Pekin.....	1,217
Cairo.....	1,020	Hillsboro.....	534	Pecoria.....	9,521
Canton.....	595	Hoopeston.....	380	Peru.....	742
Carbondale.....	587	Jacksonville.....	1,028	Pontiac.....	590
Carlinville.....	566	Johnston City.....	572	Quincy.....	2,842
Centralia.....	1,346	Joliet.....	6,618	Rock Island.....	3,328
Champaign.....	2,107	Kankakee.....	1,982	Rockford.....	7,954
Charleston.....	414	Keweenaw.....	1,457	Savanna.....	627
Chicago.....	411,397	La Grange.....	2,134	Spring Valley.....	284
Chicago Heights.....	1,821	La Salle.....	1,192	Springfield.....	7,632
Cicero.....	7,410	Lawrenceville.....	437	Staunton.....	607
Clinton.....	910	Lincoln.....	742	Sterling.....	922
Collinsville.....	850	Litchfield.....	463	Streator.....	1,040
Davville.....	3,941	Macomb.....	412	Taylorville.....	917
De Kalb.....	852	Marion.....	1,018	Urbana.....	805
Decatur.....	4,634	Mattoon.....	1,248	Waukegan.....	2,862
Dixon.....	846	Maywood.....	2,439	West Frankfort.....	909
Duquoin.....	631	Melrose Park.....	532	West Hammond.....	Not reported.
East Moline.....	525	Metropolis.....	169	Wilmette.....	2,519
East St. Louis.....	6,285	Moline.....	3,012	Winnetka.....	1,715
Edwardsville.....	759	Monmouth.....	709	Woodstock.....	437
Eldorado.....	488	Mount Carmel.....	319	Zion.....	431
Elgin.....	4,098				

## INDIANA

Anderson.....	1,999	Greensburg.....	346	New Albany.....	1,726
Bedford.....	1,295	Hammond.....	6,216	Newcastle.....	784
Bicknell.....	524	Hartford City.....	437	Peru.....	1,192
Bloomington.....	1,132	Huntington.....	1,365	Portland.....	265
Bluffton.....	393	Indianapolis.....	39,139	Princeton.....	554
Brazil.....	702	Jeffersonville.....	894	Richmond.....	2,590
Clinton.....	965	Kendallville.....	379	Rushville.....	319
Columbus.....	615	Kokomo.....	2,123	Seymour.....	453
Connorsville.....	934	La Porte.....	1,633	Shelbyville.....	678
Crawfordsville.....	647	La Fayette.....	2,572	South Bend.....	11,624
East Chicago.....	4,240	Lebanon.....	306	Sullivan.....	812
Elkhart.....	3,707	Linton.....	579	Terre Haute.....	7,021
Elwood.....	617	Logansport.....	2,027	Valparaiso.....	773
Evansville.....	6,808	Madison.....	262	Vincennes.....	1,021
Fort Wayne.....	12,609	Marion.....	1,348	Wabash.....	629
Frankfort.....	990	Michigan City.....	2,365	Warsaw.....	374
Gary.....	9,336	Mishawaka.....	2,802	Washington.....	743
Goshen.....	723	Mount Vernon.....	183	Whiting.....	1,103
Greencastle.....	237	Muncie.....	2,844		

## IOWA

Albia.....	442	Council Bluffs.....	4,474	Mason City.....	2,130
Ames.....	535	Creston.....	918	Muscatine.....	1,131
Atlantic.....	555	Davenport.....	6,747	Newton.....	624
Boone.....	1,299	Des Moines.....	16,718	Oelwein.....	890
Burlington.....	2,509	Dubuque.....	5,144	Oskaloosa.....	752
Cedar Falls.....	411	Fairfield.....	474	Ottumwa.....	2,100
Cedar Rapids.....	5,447	Fort Dodge.....	2,375	Perry.....	591
Centerville.....	573	Fort Madison.....	1,152	Red Oak.....	650
Chariton.....	360	Grinnell.....	450	Shenandoah.....	434
Charles City.....	406	Iowa City.....	1,110	Sioux City.....	7,156
Cherokee.....	540	Keokuk.....	1,169	Waterloo.....	3,488
Clinton.....	3,120	Marshalltown.....	1,312	Webster City.....	440

## KANSAS

Arkansas City.....	1,297	Independence.....	1,179	Parsons.....	1,458
Atchison.....	1,137	Iola.....	444	Pittsburg.....	2,283
Chanute.....	965	Junction City.....	555	Pratt.....	527
Coffeyville.....	1,179	Kansas City.....	7,338	Rosedale.....	194
Dodge City.....	591	Lawrence.....	998	Salina.....	1,875
El Dorado.....	1,278	Leavenworth.....	1,161	Topeka.....	7,120
Emporia.....	1,244	Manhattan.....	752	Wellington.....	601
Fort Scott.....	859	Newton.....	1,135	Wichita.....	8,760
Hutchinson.....	1,849	Ottawa.....	494	Winfield.....	746

TABLE 16.—*Personal returns by cities, calendar year 1923—Continued*

## KENTUCKY

Ashland.....	1,750	Henderson.....	561	Newport.....	3,112
Belleview.....	938	Hopkinsville.....	675	Owensboro.....	1,000
Bowling Green.....	826	Lexington.....	4,050	Paducah.....	2,025
Covington.....	7,050	Louisville.....	24,000	Paris.....	752
Danville.....	600	Madisonville.....	433	Richmond.....	261
Dayton.....	800	Mayfield.....	375	Winchester.....	750
Fort Thomas.....	937	Maysville.....	375		
Frankfort.....	600	Middlesborough.....	490		

## LOUISIANA

Alexandria.....	1,592	Houma.....	205	Morgan City.....	200
Baton Rouge.....	2,845	Lafayette.....	546	New Iberia.....	361
Bogalusa.....	451	Lake Charles.....	1,036	New Orleans.....	32,955
Crowley.....	427	Minden.....	363	Shreveport.....	7,613
Gretna.....	187	Monroe.....	1,671		

## MAINE

Auburn.....	1,739	Brunswick.....	592	Rumford Falls.....	814
Augusta.....	1,442	Calais.....	240	Saco.....	720
Bangor.....	2,960	Gardiner.....	629	Sanford.....	1,924
Bath.....	702	Lewiston.....	2,960	South Portland.....	1,184
Belfast.....	296	Old Town.....	406	Waterville.....	2,072
Biddleford.....	1,590	Portland.....	9,102	Westbrook.....	777
Brewer.....	481	Rockland.....	702		

## MARYLAND

Annapolis.....	1,280	Cumberland.....	3,349	Hagerstown.....	2,490
Baltimore.....	69,634	Frederick.....	940	Salisbury.....	515
Cambridge.....	322	Frostburg.....	351		

## MASSACHUSETTS

Abington.....	740	Great Barrington.....	265	Palmer.....	419
Adams.....	533	Greenfield.....	2,102	Peabody.....	2,657
Agawam.....	153	Haverhill.....	5,333	Pittsfield.....	4,749
Amesbury.....	919	Hingham.....	739	Plymouth.....	1,166
Amherst.....	401	Holyoke.....	5,755	Quincy.....	4,857
Andover.....	1,204	Hudson.....	774	Reading.....	1,143
Arlington.....	3,060	Ipswich.....	432	Revere.....	2,537
Athol.....	857	Lawrence.....	7,097	Rockland.....	1,142
Attleboro.....	2,437	Leominster.....	1,598	Salem.....	4,917
Belmont.....	1,866	Lexington.....	915	Saugus.....	353
Beverly.....	2,582	Lowell.....	10,044	Somerville.....	12,111
Boston.....	97,858	Ludlow.....	1,040	Southbridge.....	1,177
Braintree.....	1,660	Lynn.....	12,469	South Hadley.....	489
Bridgewater.....	532	Malden.....	4,714	Spencer.....	385
Brockton.....	9,064	Mansfield.....	1,464	Springfield.....	15,792
Brookline.....	10,833	Marblehead.....	124	Stoneham.....	77
Cambridge.....	12,018	Marlborough.....	1,357	Stoughton.....	695
Canton.....	320	Maynard.....	552	Swampscott.....	1,430
Chelmsford.....	247	Medford.....	4,099	Taunton.....	2,282
Chelsea.....	3,301	Melrose.....	3,355	Uxbridge.....	355
Chicopee.....	2,561	Methuen.....	1,454	Wakefield.....	1,226
Clinton.....	990	Middleborough.....	941	Walpole.....	521
Concord.....	914	Milford.....	5,160	Waltham.....	3,656
Danvers.....	1,188	Millbury.....	477	Ware.....	533
Dartmouth.....	291	Milton.....	1,525	Watertown.....	420
Dedham.....	1,451	Montague.....	246	Webster.....	1,422
Dracut.....	151	Natick.....	914	Wellesley.....	1,506
Easthampton.....	685	Needham.....	891	West Springfield.....	1,066
Easton.....	156	New Bedford.....	9,223	Westborough.....	76
Everett.....	3,161	Newburyport.....	1,418	Westfield.....	1,219
Fairhaven.....	609	Newton.....	8,334	Weymouth.....	1,967
Fall River.....	7,206	North Adams.....	1,794	Whitman.....	922
Fitchburg.....	3,493	North Andover.....	817	Winchester.....	1,984
Framingham.....	1,904	North Attleboro.....	1,731	Winthrop.....	3,059
Franklin.....	727	Northampton.....	314	Woburn.....	1,933
Gardner.....	1,263	Northbridge.....	171	Worcester.....	21,360
Gloucester.....	1,630	Norwood.....	576		
Grafton.....	244	Orange.....	344		

TABLE 16.—*Personal returns by cities, calendar year 1923—Continued*

## MICHIGAN

Adrian.....	904	Hancock.....	450	Mount Clemens.....	1,202
Albion.....	414	Hastings.....	400	Munising.....	300
Alma.....	304	Highland Park.....	8,516	Muskegon.....	5,000
Alpena.....	684	Hillsdale.....	404	Muskegon Heights.....	700
Ann Arbor.....	2,183	Holland.....	1,300	Negaunee.....	400
Battle Creek.....	3,719	Ionia.....	950	Niles.....	1,300
Bay City.....	2,854	Iron Mountain.....	1,100	Owosso.....	903
Benton Harbor.....	1,600	Ironwood.....	1,400	Petoskey.....	400
Bessemer.....	350	Ishpeming.....	800	Pontiac.....	2,693
Cadillac.....	800	Jackson.....	5,809	Port Huron.....	2,301
Charlotte.....	400	Kalamazoo.....	8,000	River Rouge.....	918
Cheboygan.....	224	Lansing.....	6,827	Royal Oak.....	1,810
Coldwater.....	321	Laurium.....	300	Saginaw.....	5,803
Detroit.....	188,977	Ludington.....	450	St. Joseph.....	900
Dowagiac.....	450	Manistee.....	600	Sault Ste. Marie.....	1,000
Escanaba.....	1,350	Manistique.....	340	Sturgis.....	650
Flint.....	9,619	Marquette.....	1,500	Three Rivers.....	600
Grand Haven.....	700	Menominee.....	700	Traverse City.....	675
Grand Rapids.....	23,000	Midland.....	315	Wyandotte.....	1,393
Hamtramck.....	1,577	Monroe.....	1,314	Ypsilanti.....	775

## MINNESOTA

Albert Lea.....	874	Faribault.....	597	Red Wing.....	732
Austin.....	943	Fergus Falls.....	510	Rochester.....	1,674
Bemidji.....	369	Hibbing.....	1,133	St. Cloud.....	1,097
Brainerd.....	807	Little Falls.....	277	St. Paul.....	30,324
Chisholm.....	399	Mankato.....	1,279	South St. Paul.....	518
Cloquet.....	434	Minneapolis.....	50,621	Stillwater.....	537
Crookston.....	621	Moorhead.....	484	Virginia.....	1,220
Duluth.....	13,402	New Ulm.....	346	Willmar.....	558
Eveleth.....	634	Owatonna.....	473	Winona.....	1,734

## MISSISSIPPI

Biloxi.....	432	Gulfport.....	562	Natchez.....	562
Clarksdale.....	712	Hattiesburg.....	1,050	Pascagoula.....	140
Columbus.....	525	Jackson.....	2,400	Tupelo.....	290
Corinth.....	300	Laurel.....	825	Vicksburg.....	1,670
Greenville.....	900	McComb.....	700	Yazoo City.....	375
Greenwood.....	787	Meridian.....	2,150		

## MISSOURI

Brookfield.....	530	Jefferson City.....	875	St. Charles.....	743
Cape Girardeau.....	900	Joplin.....	1,950	St. Joseph.....	6,675
Carthage.....	415	Kansas City.....	34,650	St. Louis.....	98,920
Chillicothe.....	265	Kirksville.....	488	Sedalia.....	1,200
Clinton.....	300	Maplewood.....	860	Springfield.....	3,265
Columbia.....	680	Marshall.....	415	Trenton.....	510
De Soto.....	190	Mexico.....	450	University City.....	1,073
Fulton.....	195	Moberly.....	1,279	Webb City.....	250
Hannibal.....	1,583	Nevada.....	395	Webster Groves.....	2,309
Independence.....	1,200	Poplar Bluff.....	466		

## MONTANA

Anaconda.....	2,474	Great Falls.....	3,558	Lewistown.....	878
Billings.....	2,371	Helvare.....	962	Livingston.....	958
Bozeman.....	612	Helena.....	2,168	Miles City.....	965
Butte.....	8,584	Kalispell.....	525	Missoula.....	1,730

## NEBRASKA

Beatrice.....	661	Hastings.....	1,009	North Platte.....	956
Columbus.....	613	Kearney.....	550	Omaha.....	26,045
Fairbury.....	633	Lincoln.....	6,534	Scottsbluff.....	435
Fremont.....	1,111	Nebraska City.....	491	York.....	362
Grand Island.....	1,650	Norfolk.....	942		

TABLE 16.—*Personal returns by cities, calendar year 1923—Continued*

## NEVADA

Reno.....	2,305
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## NEW HAMPSHIRE

Berlin.....	1,401	Franklin.....	543	Nashua.....	3,045
Claremont.....	1,224	Kenne.....	1,195	Portsmouth.....	1,672
Concord.....	2,932	Laconia.....	1,104	Rochester.....	719
Derry.....	482	Lebanon.....	470	Somersworth.....	336
Dover.....	1,163	Manchester.....	8,649		

## NEW JERSEY

Asbury Park.....	1,350	Harrison.....	1,477	Rahway.....	2,414
Atlantic City.....	5,861	Hawthorne.....	387	Red Bank.....	1,150
Bayonne.....	8,071	Hoboken.....	10,602	Ridgefield Park.....	2,300
Belleview.....	1,215	Irvine.....	2,846	Ridgewood.....	531
Bloomfield.....	2,791	Jersey City.....	30,349	Roosevelt.....	Not reported.
Boonton.....	584	Kearny.....	1,621	Roselle.....	2,105
Bound Brook.....	816	Lodi.....	272	Roselle Park.....	Not reported.
Bridgeton.....	925	Long Branch.....	815	Rutherford.....	2,371
Burlington.....	700	Madison.....	542	Salem.....	625
Camden.....	9,511	Millville.....	675	Secaucus.....	234
Cliffside.....	293	Montclair.....	5,267	Somerville.....	171
Clifton.....	1,924	Morristown.....	2,015	South Amboy.....	738
Collingswood.....	1,850	New Brunswick.....	4,122	South Orange.....	Not reported.
Dover.....	1,687	Newark.....	42,737	South River.....	271
East Orange.....	Not reported.	North Plainfield.....	Not reported.	Sunsmi.....	1,443
East Rutherford.....	Not reported.	Nutley.....	1,003	Trenton.....	9,953
Elizabeth.....	11,936	Orange.....	17,420	Union.....	2,220
Englewood.....	1,810	Passaic.....	5,161	Vineland.....	840
Fort Lee.....	296	Paterson.....	16,476	Wallington.....	152
Garfield.....	690	Penns Grove.....	290	West Hoboken.....	Not reported.
Glocester.....	1,075	Perth Amboy.....	3,145	West New York.....	2,515
Guttenberg.....	336	Phillipsburg.....	1,945	West Orange.....	Not reported.
Hackensack.....	2,156	Plainfield.....	4,670	Westfield.....	1,501
Haddonfield.....	1,350	Pleasantville.....	442	Woodbury.....	950
Hammonton.....	225	Princeton.....	925		

## NEW MEXICO

Albuquerque.....	2,590	Roswell.....	420	Santa Fe.....	490
Raton.....	718				

## NEW YORK

Albany.....	16,600	Jamestown.....	5,050	Oneonta.....	1,550
Amsterdam.....	3,500	Johnson City.....	1,791	Ossining.....	1,850
Auburn.....	3,112	Johnstown.....	900	Oswego.....	1,704
Batavia.....	1,238	Kingston.....	2,360	Peekskill.....	1,850
Beacon.....	1,040	Lackawanna.....	929	Plattsburg.....	1,140
Binghamton.....	10,543	Lancaster.....	816	Port Chester.....	2,700
Buffalo.....	63,510	Little Falls.....	1,039	Port Jervis.....	1,300
Canandaigua.....	810	Lockport.....	2,450	Poughkeepsie.....	4,470
Cohoes.....	1,870	Malone.....	692	Rensselaer.....	1,650
Corning.....	1,810	Mamaroneck.....	900	Rochester.....	40,360
Cortland.....	1,581	Massen.....	290	Rockville Center.....	.872
Depew.....	320	Mechanicsville.....	1,000	Rome.....	1,675
Dunkirk.....	2,285	Medina.....	556	Rye.....	390
Elmira.....	5,450	Middletown.....	Not reported.	Salamanca.....	1,695
Endicott.....	2,181	Mount Vernon.....	7,300	Saranac Lake.....	669
Fredonia.....	507	New Rochelle.....	6,290	Saratoga Springs.....	1,400
Freeport.....	1,029	New York City.....	752,745	Schenectady.....	12,000
Fulton.....	1,125	Bronx Borough.....		Seneca Falls.....	425
Geneva.....	1,594	Brooklyn Borough.....		Selby.....	269
Glen Cove.....	594	Manhattan Borough.....		Syracuse.....	25,150
Glens Falls.....	1,950	Queens Borough.....		Tarrytown.....	940
Gloversville.....	2,300	Richmond Borough.....		Tonawanda.....	1,195
Hastings-upon-Hudson.....	500	Newark.....	618	Troy.....	7,490
Haverstraw.....	500	Newburgh.....	6,460	Utica.....	9,850
Hempstead.....	980	Niagara Falls.....	5,940	Walden.....	375
Herkimer.....	933	North Tarrytown.....	300	Watertown.....	3,552
Hornell.....	1,838	North Tonawanda.....	1,560	Watervliet.....	1,750
Hudson.....	1,400	Norwich.....	923	Waverly.....	460
Hudson Falls.....	600	Ogdensburg.....	1,046	White Plains.....	4,260
Hudson.....	989	Olean.....	2,480	Whitehall.....	600
Itbaca.....	2,337	Oneida.....	1,357	Yonkers.....	7,290

## STATISTICS OF INCOME

TABLE 16.—*Personal returns by cities, calendar year 1923—Continued.*

## NORTH CAROLINA

Asheville.....	4,220	Greensboro.....	4,210	Reidsville.....	360
Burlington.....	665	Greenville.....	600	Rocky Mount.....	1,925
Charlotte.....	6,482	Henderson.....	660	Salisbury.....	1,215
Concord.....	510	Hickory.....	475	Statesville.....	520
Durham.....	2,545	High Point.....	1,175	Thomasville.....	230
Elizabeth City.....	730	Kingston.....	830	Washington.....	555
Fayetteville.....	985	Lexington.....	490	Wilmington.....	3,803
Gastonia.....	995	New Bern.....	925	Wilson.....	1,180
Goldsboro.....	820	Raleigh.....	4,130	Winston-Salem.....	4,070

## NORTH DAKOTA

Bismarck.....	840	Fargo.....	2,975	Jamestown.....	825
Devils Lake.....	435	Grand Forks.....	1,540	Minot.....	1,200

## OHIO

Akron.....	23,855	Elyria.....	5,158	Norwood.....	4,200
Alliance.....	3,238	Findlay.....	1,388	Painesville.....	2,829
Ashland.....	740	Fostoria.....	808	Piqua.....	1,057
Ashtabula.....	3,612	Fremont.....	952	Portsmouth.....	4,101
Athens.....	595	Galion.....	851	Ravenna.....	805
Barberton.....	5,015	Gallipolis.....	170	St. Bernard.....	705
Bellaire.....	1,372	Girard.....	1,686	St. Marys.....	283
Bellefontaine.....	881	Greenville.....	493	Salem.....	771
Bellevue.....	746	Hamilton.....	4,125	Sandusky.....	2,702
Bowling Green.....	377	Ironton.....	1,064	Shelby.....	454
Bucyrus.....	896	Jackson.....	361	Sidney.....	542
Cambridge.....	1,615	Kenmore.....	888	Springfield.....	5,025
Canton.....	12,132	Kent.....	1,579	Steubenville.....	5,955
Chillicothe.....	1,445	Kenton.....	474	Struthers.....	1,698
Cincinnati.....	50,742	Lakewood.....	6,879	Tiffin.....	1,053
Circleville.....	361	Lancaster.....	1,360	Toledo.....	29,830
Cleveland.....	70,135	Lima.....	4,428	Troy.....	558
Cleveland Heights. Not reported.		Logan.....	593	Uhrichsville.....	814
Columbus.....	23,271	Lorain.....	7,307	Urbana.....	524
Conneaut.....	1,482	Mansfield.....	2,973	Van Wert.....	711
Coshocton.....	744	Marietta.....	1,411	Wapakoneta.....	313
Cuyahoga Falls.....	617	Marion.....	2,210	Warren.....	1,899
Dayton.....	20,395	Martins Ferry.....	1,078	Washington Court House.....	600
Defiance.....	429	Massillon.....	2,157	Wellston.....	255
Delaware.....	531	Middletown.....	2,775	Wellsville.....	566
Delphos.....	469	Mount Vernon.....	807	West Park.....	Not reported.
Dennison.....	623	Nelsonville.....	462	Wilmington.....	337
Dover.....	840	New Philadelphia.....	896	Wooster.....	1,887
East Cleveland.....	Not reported.	Newark.....	3,101	Xenia.....	810
East Liverpool.....	3,110	Niles.....	1,122	Youngstown.....	33,700
East Palestine.....	755	Norwalk.....	595	Zanesville.....	3,730
East Youngstown. Not reported.					

## OKLAHOMA

Ada.....	385	Enid.....	1,636	Oklahoma.....	11,473
Ardmore.....	1,386	Guthrie.....	655	Oklmulgee.....	1,781
Bartlesville.....	2,050	Henryetta.....	693	Pawhuska.....	1,117
Blackwell.....	626	Hugo.....	308	Picher.....	202
Chickasha.....	828	Lawton.....	462	Ponca City.....	1,232
Cushing.....	635	McAlester.....	655	Sapulpa.....	1,309
Drumright.....	616	Miami.....	395	Shawnee.....	1,020
Durant.....	270	Muskogee.....	3,246	Tulsa.....	13,138
El Reno.....	982	Norman.....	337	Vinita.....	231

## OREGON

Astoria.....	1,245	Eugene.....	1,241	Pendleton.....	1,073
Baker.....	787	La Grande.....	963	Portland.....	39,777
Bend.....	951	Medford.....	754	Salem.....	1,415
Corvallis.....	538	Oregon City.....	641	The Dalles.....	675

TABLE 16.—Personal returns by cities, calendar year 1923—Continued

## PENNSYLVANIA

Allentown.....	7,807	Frackville.....	410	Palmerton.....	432
Altcone.....	8,910	Franklin.....	1,260	Parsons.....	461
Ambridge.....	1,330	Freeland.....	288	Philadelphia.....	164,840
Archbald.....	214	Glassport.....	520	Phoenixville.....	930
Arnold.....	630	Greensburg.....	2,660	Pitcairn.....	1,010
Ashland.....	516	Greenville.....	1,435	Pittsburgh.....	101,556
Ashley.....	662	Hanover.....	783	Pittston.....	3,348
Avalon.....	755	Harrisburg.....	8,488	Plymouth.....	979
Bangor.....	292	Hazleton.....	2,621	Pottstown.....	1,565
Beaver Falls.....	1,920	Homestead.....	2,730	Pottsville.....	2,431
Bellevue.....	2,370	Huntingdon.....	537	Punxsutawney.....	1,070
Berwick.....	619	Indiana.....	805	Rankin.....	455
Bethlehem.....	4,720	Jeanette.....	1,190	Reading.....	11,130
Blakely.....	27	Jersey Shore.....	1,126	Renovo.....	971
Bloomsburg.....	539	Johnsburg.....	435	Ridgway.....	675
Braddock.....	3,975	Johnstown.....	5,635	Rochester.....	945
Bradford.....	1,890	Juniata.....	820	St. Clair.....	411
Bristol.....	537	Kane.....	910	St. Marys.....	600
Bütlér.....	2,550	Kingston.....	1,527	Sayre.....	1,043
Canonsburg.....	1,225	Kittanning.....	980	Schuylkill Haven.....	451
Carboadale.....	3,168	Knoxville.....	Not reported.	Scottsdale.....	1,080
Carlisle.....	825	Lancaster.....	6,357	Seranton.....	17,510
Carnegie.....	2,040	Larford.....	1,175	Shamokin.....	2,496
Carrick.....	715	Larksville.....	317	Sharon.....	2,415
Chambersburg.....	915	Lattro.....	1,225	Sharpsburg.....	1,115
Charleroi.....	1,400	Lebanon.....	2,055	Shenandoah.....	1,046
Chester.....	2,750	Lehighton.....	982	Steelton.....	663
Clairston.....	665	Lewiston.....	948	Stroudsburg.....	285
Clearfield.....	860	Lock Haven.....	817	Summit Hill.....	454
Coaldale.....	505	Luzerne.....	346	Sunbury.....	2,370
Coatesville.....	1,084	McKees Rocks.....	2,510	Swissdale.....	2,265
Columbia.....	947	McKeesport.....	8,125	Swoyersville.....	86
Connellsburg.....	1,505	Mahone City.....	835	Tamaqua.....	1,407
Conshohocken.....	953	Marcus Hook.....	307	Tarentum.....	1,855
Coraopolis.....	1,510	Meadville.....	1,600	Taylor.....	321
Cory.....	560	Middletown.....	417	Throop.....	134
Crafton.....	2,020	Midland.....	280	Titusville.....	800
Danville.....	301	Millvale.....	1,220	Turtle Creek.....	1,760
Darby.....	660	Milton.....	889	Tyrone.....	1,110
Dickson City.....	241	Minersville.....	616	Uniontown.....	3,325
Donora.....	1,295	Monessen.....	1,705	Vandergrift.....	1,260
Dormont.....	1,280	Monongahela.....	1,330	Warren.....	1,470
Dorranceton.....	374	Mount Carmel.....	1,176	Washington.....	3,080
Du Bois.....	1,155	Mount Oliver.....	Not reported.	Waynesboro.....	669
Dunmore.....	1,472	Mount Pleasant.....	840	West Chester.....	1,113
Duquesne.....	1,875	Munhall.....	875	West Hazleton.....	Not reported.
Duryea.....	288	Nanticoke.....	1,497	West Pittston.....	Not reported.
East Conemaugh.....	420	Nanty Glo.....	300	Wilkes-Barre.....	10,520
East Pittsburgh.....	820	New Brighton.....	1,225	Wilkinsburg.....	6,380
Easton.....	4,962	New Castle.....	4,095	Williamsport.....	4,992
Edwardsburg.....	394	New Kensington.....	2,100	Wilmerding.....	1,290
Ellwood City.....	1,300	Norristown.....	3,526	Windber.....	800
Erie.....	7,770	North Braddock.....	Not reported.	Winton.....	26
Etna.....	595	Northampton.....	377	Woodlawn.....	1,540
Farrell.....	730	Oil City.....	2,800	York.....	5,610
Ford City.....	735	Old Forge.....	441		
Forest City.....	128	Olyphant.....	976		

## RHODE ISLAND

Bristol.....	724	Johnston.....	157	Warren.....	460
Burrillville.....	813	Lincoln.....	982	Warwick.....	1,136
Central Falls.....	1,781	Newport.....	2,426	West Warwick.....	1,085
Coventry.....	292	North Providence.....	615	Westerly.....	1,210
Cranston.....	3,327	Pawtucket.....	6,635	Woonsocket.....	4,364
Cumberland.....	529	Providence.....	24,645		
East Providence.....	2,329	South Kingstown.....	399		

## SOUTH CAROLINA

Anderson.....	800	Gaffney.....	220	Rock Hill.....	596
Charleston.....	4,720	Greenville.....	2,843	Spartanburg.....	1,680
Chester.....	320	Greenwood.....	441	Sumter.....	716
Columbia.....	3,680	Newberry.....	279	Union.....	239
Florence.....	1,120	Orangeburg.....	361		

TABLE 16.—*Personal returns by cities, calendar year 1923—Continued*

## SOUTH DAKOTA

Aberdeen.....	2,603	Mitchell.....	884	Watertown.....	950
Huron.....	920	Rapid City.....	521	Morrison.....	399
Lead.....	806	Sioux Falls.....	3,836	Yankton.....	

## TENNESSEE

Bristol.....	839	Dyersburg.....	313	Memphis.....	16,789
Chattanooga.....	10,749	Jackson.....	1,791	Morristown.....	275
Clarksville.....	568	Johnson City.....	1,242	Murfreesboro.....	320
Cleveland.....	234	Kingsport.....	605	Nashville.....	11,137
Columbia.....	480	Knoxville.....	8,471		

## TEXAS

Abilene.....	1,048	Eagle Pass.....	250	Port Arthur.....	3,312
Amarillo.....	2,338	Eastland.....	440	Ranger.....	620
Austin.....	2,875	El Paso.....	6,250	San Angelo.....	685
Beaumont.....	3,750	Ennis.....	495	San Antonio.....	11,719
Belton.....	160	Fort Worth.....	11,975	San Benito.....	219
Bonham.....	220	Gainesville.....	425	Sherman.....	1,140
Brenham.....	576	Galveston.....	5,000	Sulphur Springs.....	224
Brownsville.....	437	Greenville.....	1,140	Taylor.....	595
Brownwood.....	543	Hillsboro.....	375	Terrell.....	862
Bryan.....	312	Houston.....	20,281	Texarkana.....	1,080
Burkburnett.....	680	Laredo.....	875	Tyler.....	1,132
Childress.....	523	Longview.....	420	Vernon.....	375
Cisco.....	385	McAllen.....	150	Victoria.....	405
Cleburne.....	1,093	McKinney.....	495	Waco.....	3,625
Corpus Christi.....	656	Marshall.....	1,050	Waxahachie.....	635
Corsicana.....	1,480	Mineral Wells.....	365	Weatherford.....	284
Dallas.....	25,135	Navasota.....	218	Wichita Falls.....	4,285
Del Rio.....	375	Orange.....	687	Yoakum.....	468
Denison.....	1,355	Palestine.....	840		
Denton.....	305	Paris.....	1,120		

## UTAH

Brigham City.....	197	Ogden.....	4,020	Salt Lake City.....	14,250
Logan.....	398	Provo.....	647		

## VERMONT

Barre.....	1,475	Burlington.....	2,440	St. Albans.....	1,080
Bennington.....	1,190	Montpelier.....	1,050	St. Johnsbury.....	750
Brattleboro.....	1,250	Rutland.....	1,880	Springfield.....	490

## VIRGINIA

Alexandria.....	2,475	Hampton.....	845	Pulaski.....	255
Bristol.....	563	Harrisonburg.....	404	Richmond.....	17,512
Charlottesville.....	900	Lynchburg.....	3,225	Roanoke.....	6,000
Clifton Forge.....	750	Newport News.....	2,105	South Norfolk.....	Not reported.
Covington.....	395	Norfolk.....	11,325	Staunton.....	635
Danville.....	2,100	Petersburg.....	1,800	Suffolk.....	618
Fredericksburg.....	303	Portsmouth.....	3,300	Winchester.....	468

## WASHINGTON

Aberdeen.....	2,210	Hoquiam.....	1,690	Tacoma.....	11,975
Anacortes.....	335	Olympia.....	1,125	Vancouver.....	900
Bellingham.....	2,200	Port Angeles.....	575	Walla Walla.....	1,750
Bremerton.....	1,275	Puyallup.....	525	Wenatchee.....	1,425
Centralia.....	900	Seattle.....	45,240	Yakima.....	2,525
Everett.....	3,225	Spokane.....	11,100		

TABLE 16.—*Personal returns by cities, calendar year 1923—Continued*  
WEST VIRGINIA

Bluefield.....	2,325	Huntington.....	6,075	Princeton.....	825
Charleston.....	6,225	Keyser.....	635	Weston.....	785
Clarksburg.....	3,425	Martinsburg.....	975	Wheeling.....	9,675
Elkins.....	600	Morgantown.....	2,250	Williamson.....	975
Fairmont.....	3,000	Mecklenburg.....	870		
Grafton.....	1,260	Parkersburg.....	3,150		

## WISCONSIN

Antigo.....	760	Kenosha.....	6,270	Rhinelander.....	603
Appleton.....	2,405	La Crosse.....	3,240	Sheboygan.....	3,990
Ashland.....	957	Madison.....	6,430	South Milwaukee.....	1,060
Baraboo.....	734	Manitowoc.....	1,857	Stevens Point.....	1,110
Beaver Dam.....	824	Marinette.....	768	Stoughton.....	619
Beloit.....	2,180	Marchfield.....	623	Superior.....	3,662
Chippewa Falls.....	782	Menasha.....	728	Twin Rivers.....	738
Cudahy.....	642	Menomonie.....	351	Watertown.....	946
De Pere.....	241	Merill.....	468	Waukesha.....	1,280
Eau Claire.....	2,060	Milwaukee.....	72,770	Wausau.....	1,888
Fond du Lac.....	2,620	Necedah.....	988	Wauwatosa.....	2,350
Green Bay.....	3,484	Oshkosh.....	2,870	West Allis.....	2,195
Janesville.....	2,248	Portage.....	640	Wisconsin Rapids.....	619
Kaukauna.....	613	Racine.....	7,880		

## WYOMING

Casper.....	4,500	Laramie.....	1,455	Sheridan.....	1,350
Cheyenne.....	2,700	Rock Springs.....	1,425		